

ANSWER KEY

II

DSO - 18 A

DEPARTMENTAL EXAMINATION

May 2018

DEPARTMENTAL ACCOUNTS TEST FOR

SUBORDINATE

OFFICERS

(with Books)

Time: Three Hours

Maximum Marks: 100

Marks: 1 X 20 = 20

I.

i. a) 31-12-2017

ii. a) 60

iii b) 240

iv c) Not allowed

v) a) 12 days c.l. & 3 days Restricted Holidays

vi) a) One Half Year

vii. a) 2016 - 2019

viii. e) 50%

ix. e. Exceeding 12 hours

x. b. within 3 months

xi. a. 160 KM

xii. e. 45 Quintals

xiii. b. Transit Pay

xiv. c. 40 days

xv. a. 1 year of Retirement

xvi. b. 4 months

xvii. e. 1 year

xviii. b. changed as 1 day Casual leave

ix. e. Festival Advance

xx. a. within a month

II.

КЭХ ЯЭШЭНЭ

Marks : 1 X 20 = 20

A 81 - 9.2b) 16

ii) e) 50%.

iii) c) Extra Ordinary Leave without Medical Certificate

iv. a) 18

v) b) Net Qualifying Service

vi) b) 366

vii) c) 1 Year

viii) b) Average Enrolment for last 10 months.

ix) a) 8 kms.

x) a) 15 Years

xi. c) 540 days

xii) c) 10 days

xiii) a) Fully

xiv) c) 3 days

xv) b) 9 Years

xvi) c) 5 Years

xvii) c) 20 Years

xviii) c) Earned Leave

xix. a) 7.6%

xx. b) upto 90 days

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III. Date of Birth

6-11-1959

Dt. of Retirement

30-11-2015 AN

Date of entry

08-10-1980

i.

Gross Qualifying Service
From 8-10-1980 to 30.11.2015

Y	M	D
35	1	23

LESS :

Non-Qualifying Service

Y	M	D
1	-	-

Leave on Loss
of Pay

1	-	-
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Suspension
treated as
penalty

-	4	-
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1	4	0
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Net Qualifying Service

33	9	23
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60 half Years

For Pension Ltd to 30 Yrs or
60 half Years

For Gratuity Ltd to 33 Years or
66 half Years.

ii. Pension :

LPD X 60 half Years

2 x 60 half Years

Here LPD is 28,030 + 7,000 = 35,030

= 35,030 x 60

2 x 60

= Rs. 17,515 //

iii Family Pension

30% of the LPD i.e. $\frac{LPD \times 30}{100}$

$$= \frac{35,030 \times 30}{100}$$

$$= \text{Rs. } 10,509/-$$

iv Commulation

$\frac{1}{3}$ rd Pension can be commulated:

$$\frac{\text{Pension}}{3}$$

$$= \frac{10,509}{3}$$

$$= \text{Rs. } 3,503/-$$

Commuted value

$\frac{1}{2}$ rd Pension X Purchase value on the age on next birthday X 12

Age on next birthday = 59

Purchase value thereon = 8,371

$$= 3,503 \times 8,371 \times 12 = \text{Rs. } 3,51,883.35$$

$$= \text{Rs. } 3,51,884$$

v. D & R G

"LPD" means Pay, Grade Pay & D.A.

$$LPD = \text{Pay } 28,030$$

$$G.P. \text{ Pay } 7,000$$

$$DA(17\%) \text{ } 4,985$$

$$\underline{\underline{76,015}}$$

$$= \frac{LPD \times 66}{4}$$

$$= \frac{76,015 \times 66}{4}$$

$$= 12,54,247.50 \text{ R/o}$$

$$= 12,54,248 \text{ L.tal to}$$

$$\text{R. } 10,00,000/-$$

Marks : 20

IV.

Joining Time commences from : 3-3-2018
(1st Saturday)

Preparation : 6 days (3, 4, 5, 6, 7 & 8-3-18)

By Rail (400km) : 1 day 9-3-18

Admissible joining Time 7 days

Being second Saturday and Sunday } 2 days 10 & 11-3-18

9 days

He should join duty on 12-3-18
FN (Monday)

Transit Pay

Details	Chennai Rs.	Tiruchy Rs.	Transit Period Rs.
Pay	97100	1,00,000	97,100
DA (7%)	6797	7,000	6797
Special Pay	100	-	-
Fixed Travelling Allowance	-	5000	-

Marks: $1.0 \times 2 = 2.0$

IV
1.

Promotion

10-8-2017

: R. 97,100

(Level 5
Pay Matrix)

1-7-2018

: R. 1,09,000

(Next Increment)

2019

1-7-2019

: R. 1,03,000

1-7-2020

: R. 1,06,000

IV
2.

Un-Earned Leave on
Medical Certificate

Un-Earned Leave
on Private Affairs

Total eligible

Un-Earned Medical Leave : 540 days

Total eligible
Un-Earned PA : 180 days

LESS:

Availed : 145 "

LESS:

Availed : 30 "

395 "

150 "

VI Jined duty on 29-1-2008 FN

Duty Period
 29-1-2008 to 31-3-2010
 = $\frac{792}{11}$ = 72 days

LESS
 1-4-2010 to 30-4-2010 EL
 $\frac{30}{42}$ "

Duty Period
 1-5-2010 to 14-5-2012
 = $\frac{745}{11}$ = 67 (8) "

15-5-2012 to 28-6-2012 UEL on MC

Duty Period
29-6-2012 to 31-12-2012
 186 + 8 = $\frac{194}{11}$ = 17 (7) "

LESS
 1-1-2013 Surrender
 $\frac{126}{30}$ (7) "

Duty Period
 1-1-2013 to 31-12-2013
 365 + 7 = $\frac{372}{11}$ = 33 (9) "

LESS
 1-1-2014 Surrender
 $\frac{129}{15}$ "
 $\frac{114}{114}$ (9) "

Duty Period
 1-1-2014 to 16-6-15
 532 + 9 = $\frac{541}{11}$ = 49 (2) "

(17-6-15 to 31-7-2015 UEL on PA)

Duty Period
 1-8-2015 to 31-5-2016
 306 + 2 = $\frac{308}{11}$ = 28 "

191 days

LESS

1-6-2016 to 6-6-2016

6 days
185 "

Duty period

7-6-2016 to 31-12-2016

208
11 =

18 (10)
"

203 (10)

ADD
Unavailed portion of Joining time credited

2 days

205 (10)
"

LESS

Surrender 1-1-2017

15
"

190 (10)

Duty Period

1-1-2017 to 31-12-2017

365 + 10 = 375
11

34 (1)

Balance EL at this credit
as on 31-12-17

224 (1)

Marks: 4 × 5 = 20

VIII 1. Invalid Pension [Pension Rule - 38]

It is granted to Government employee who is declared by the appropriate medical authority to be permanently incapacitated for further service. The date of effect of retirement will be the date of medical certificate, if the employee concerned was on duty or on the date on which he will be returning to duty, if he was on leave, on the date of medical certificate was granted.

2. Contribution Pension Scheme - 2003

As per G.O.Ms. No. 259 dt 6-8-2003, the Government of Tamil Nadu has introduced Contributory Pension Scheme (CPS). From 1-4-2003, the Scheme has been adopted by TANIGERO vide B.P. (Ch) No. 264 dt 3-12-03.

As per above B.P., each employee will pay monthly subscription of 10% on Pay + Grade Pay + Dearness Allowance. An equal amount of matching contribution will be paid by TANIGERO. Interest at the rate of 7.6% is given from 1-1-2018.

3. a) When no other leave is admissible;
- b) When other kinds of leave being admissible, the employee concerned applies in writing for the grant of EOL;
- c) If the employee is undergoing treatment for T.B., or Leprosy in a recognised sanatorium/Institute or receiving treatment at his residence under a specialist, EOL may be granted.
- d) If the EOL is awarded with Medical Certificate such leave period shall be counted for sanction of increment and other service benefits.

4. As per T.A. Regulation - 4, they are
- i) Secretary
 - ii) Inspector General of Police/Vigilance
 - iii) Legal Advisor
 - iv) Chief Engineers
 - v) Chief Financial Controller,
 - vi) Industrial Relations Advisor,
 - vii) Superintending Engineers,
 - viii) Chief Internal Audit Officer,
 - ix) Financial Controllers.

5. Entries in the Service Book to be made

- (1) Date of Birth, Qualifications, Admissions,
- (2) Completion of Postulation,
- (3) Temporary and officiating promotions of all kinds,
- (4) Increments,
- (5) All kinds of transfers,
- (6) Leave of absence,
- (7) Passing of Departmental Test / Special Examinations,
- (8) Long Term Advances
- (9) Admission to Provident Fund Account / Nominations exercised to Provident Fund Account
- (10) Options exercised to come over to revised scales of Pay,
- (11) Admission of Pension, DCRG, Family Pension,
- (12) Permission granted to acquire / Dispose of Movable and Immovable properties
- (13) Grant of Addition charge allowance.

VIII. Under Housing Building Advance rules -
discuss the eligibility criteria, grace
period and mode of recovery in detail

i) Eligibility criteria :

The employees should have completed six years of service in the Board. The service rendered in the trainee posts may also be taken into account (B.P. No. 5 (FB), dt. 27-1-1998). Prior approval of the chairman is necessary, if the employee already owns a house. (Rule 2 (B) of HBA Rule). Chairman's approval is necessary for owning a house outside the state. Chairman's permission is necessary to sell the house constructed out of Board's loan (Memo. No. 33528/E2/94-1, Dt. 26-9-94). Disciplinary Proceedings clearance, vigilance enquiry pending clearance and criminal proceedings pending in court clearance are necessary to obtain HBA. He himself or his family members should not own a house.

ii) Grace Period

Plot - cum - Construction/Construction = 20 months

Ready Built House/Flat = 8 months

iii) Rate of recovery

Maximum instalment - 240 months

Principal 180 months + interest 60 months

Employees having more than 20 years

of service and availed maximum advance, the recovery shall be made in the service period itself at the rate of 40% of Pay plus D.A. (Memo. No. 27547/A7/A72/2003-1, Dt. 28-11-'03) for those having less than 20 years of service, the recovery made at the of 50% of Pay plus D.A. and DRS which the surrenders can also to be taken into account [Memo. No. 118590/A7/A72/2003-1, dt. 23-02-'04].

iv. Commencement of recovery :

The recovery should commence on completion of 18 months from the date of drawal of first instalment on the month of occupation whichever is earlier in case of construction. For Ready Built House / Flat, the recovery shall commence from the pay of the month following the month of payment. Postponement of recovery is permissible upto a maximum of 12 months. The mortgage of the property / deposit of title deeds is to be done within 6 months from the date of drawal of the first instalment. The rate of interest at the time of drawal of first instalment is to be revised. The 1% of the rate of recovery is to be effective towards HBA Special Family Benefit Scheme

from the month in which the first instalment is drawn and the House is to be ensured till the recovery is completed.

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