

DEPARTMENTAL EXAMINATION
November 2013

DEPARTMENTAL TEST FOR SUBORDINATE OFFICERS - (With Books)

1	Briefly explain about Contributory Pension Scheme 2003 and also furnish the accounting procedures.	20															
	<p>In the Government orders G.O.Ms.No.259/06.08.2003 Government of Tamil Nadu have introduced a new contributory pension scheme to the Government employees who are newly recruited on or after 01.04.2003.</p> <p>Accordingly, it is mandatory for all the new employees of Tamil Nadu Electricity Board who are recruited on or after 01.04.2003 to become members of the scheme (Rtr) B.P.(Ch.) No.264/ Dt.03.12.2003) Each employee will pay a monthly contribution of 10% of Basic pay and dearness a allowance from his salary to the contributory pension scheme. A matching contribution will be made by TANGEDCO (TNEB) for each employee. Existing General provident Fund will not be applicable to the newly recruited employees who are covered under contributory pension scheme. Chief Internal Audit officer has to allot the index numbers for such employees within a month from the date of this order. The index number allotted should be entered in the first page of the service register with necessaryattestation.</p> <p>Only on assigning the index numbers by the Chief Internal Audit Officer for the above scheme, recovery from pay bills shall be made by the pay drawing / disbursing officer. Nomination has to be filed at the time of admission by each employee and revised upon marriage of the subscriber and thereafter once in five years.</p> <p>The reasons for non-recovery from a particular employee in any month should be furnished by the drawing / disbursing officers concerned in the recovery schedule without fail.</p> <p>The total amount of Board's and employee's contribution for each month has to be promoted to transferred to Pension Fund Regulatory and Development Authority or any agency authorized by Pension Fund Regulatory and Development Authority for this purpose on monthly basis.</p> <p><u>Accounting Procedure will be as follows:-</u></p> <table border="1"> <tr> <td style="text-align: center;">1.</td> <td>The Subscription recovered towards contributory pension scheme shall be credited to a/c head (44.470 to 57.170) (credit)</td> <td style="text-align: center;">44.470</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Board's contribution towards contributory pension scheme (debit)</td> <td style="text-align: center;">75.870</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Contributory pension scheme fund shall be accounted in Account head (credit)</td> <td style="text-align: center;">57.170</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Contributory pension account to opened in the Bank a/c head 75.870 to 57.170) (debit)</td> <td style="text-align: center;">24.470</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Interest for contribution pension scheme (78.858 Dr. to 57.170) schedule No.12 / Item D</td> <td style="text-align: center;">78.858</td> </tr> </table>	1.	The Subscription recovered towards contributory pension scheme shall be credited to a/c head (44.470 to 57.170) (credit)	44.470	2.	Board's contribution towards contributory pension scheme (debit)	75.870	3.	Contributory pension scheme fund shall be accounted in Account head (credit)	57.170	4.	Contributory pension account to opened in the Bank a/c head 75.870 to 57.170) (debit)	24.470	5.	Interest for contribution pension scheme (78.858 Dr. to 57.170) schedule No.12 / Item D	78.858	
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2.	Write notes on the following:-																
a.	Under Disciplinary proceedings, which will not amount to penalty?	5															

	<p>The following will not amount to a penalty under disciplinary proceedings</p> <ul style="list-style-type: none"> • Withholding of increments of pay of a Board employee for his failure to pass any departmental examination in accordance with the rules or orders. • Non- promotion of a Board employee whether in a substantive or officiating capacity, after consideration of his case to a service, grade or post for promotion to which he is eligible. • Removal of the Board Employee from the service of TNEB shall not be disqualification for future employment under the Board. • Compulsory retirement of a Board employee in accordance with the provisions relating to his superannuation or retirement. 	
b.	<p>An employee residing at X has taken treatment for dependents from the Authorized Medical Attendant at Y and purchased medicines at a medical shop at Z. Whether the claim can be admitted?</p>	5
	<p>The employees working in X city whether they are residing at X city or outside X city can take treatment from any authorized Medical attendance (AMA) at X city or from the authorized medical attendant at their residential places.</p> <p>Regarding family member of such Board employee they can take treatment only from the AMA where they are actually residing.</p> <p>Regarding the medical shop, there is no restriction in the rules. In cases, where medicals have been purchased outside the above areas, the circumstances which necessitated for such purchase is to be ascertained and the claims should be admitted after satisfying the genuineness.</p>	
c.	<p>An employee was compulsorily retired on medical invalidation and on the date of retirement he is having Earned Leave at credit for 190 days and requested to sanction encashment of EL for 190 days. Whether the claim is correct?</p>	5
	<p>Employees compulsorily retired on medical invalidation are also eligible for encashment of earned leave subject to maximum of 240 days as per Memo. No.77500-P2/89-1, Dt.10.04.1990.</p>	
d.	<p>State any five cases, for which D.P. clearance is necessary?</p>	5
	<p><u>Disciplinary proceedings clearance (DP clearance)</u></p> <ul style="list-style-type: none"> a. D.P. clearance is must for sanction of HBA (House Building Advance) b. D.P. clearance is must for releasing each installment of Technical Education Loan. c. D.P. clearance is necessary for issue of No objection certificate for obtaining passport as well as to go abroad. d. D.P clearance is must for accepting of voluntary retirement; e. D.P. clearance is must for acceptance of Resignation. 	
3 a.	<p>What do you mean by Special Pay and Allowances? Explain them briefly.</p>	10
	<p>Special pay and allowance are the pay and allowances compensating the special nature of work.</p> <p>Following are the examples.</p> <ul style="list-style-type: none"> i. Special pay for special work ó shift operation; ii. Special pay for additional work ó Thermal incentives, hot line special pay (TLC), Legal Cell, Projects special pay; 	

	<ul style="list-style-type: none"> iii. Compensatory Allowances ó CCA, HRA, Conveyance allowance; iv. Hill allowance, Isolated Locality compensatory allowance; and v. Rent fee quarters in Thermal Stations, sub- Stations and in Projects. 	
b.	Explain the method of conversion of Temporary Advance into part final under General Provident Fund Rules?	10
	<p>As per General provident fund regulations 18C (Conversion of Temporary Advance into part final withdrawal) the outstanding temporary advance can be converted into part final withdrawal subject to the fulfillment of the conditions laid down in General provident fund Regulations 18A and 18B.</p> <p>Formula:</p> <p>(Balance As on date at the credit o the subscriber + audit of the of outstanding temporary advance) X 60% = conversion of temporary advance into part final withdrawal.</p> <p>Asper BP Ch.No.9/ Audit Branch dt.16.10.1991, 90% of available amount can be sanctioned within 12 months to the retiring employees.</p>	
4.	Under Housing Building Advance rules, discuss the eligibility criteria, grace period and mode of recovery in detail.	20
	<p>House building Advance:</p> <ul style="list-style-type: none"> 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.5 (F.B) 27.01.1998). 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 Boards Loan (Memo No.33528/E2/94-1 Dt.26.09.94). ii. Grace period plot-cum-construction construction - 20 months Ready built House flat ó 8 months. iii. Rate of recovery: Maximum instalment ó 240 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 DA (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 rate of 50% of pay plus DA and DCRG which he 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 fest 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 installment. 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.	
5 a.	Briefly explain the claim period, the term 'family', types of Travelling Allowance and Eligibility of Dearness Allowance	10
	<p>Travelling Allowance (T.A)</p> <p>The claim towards travelling allowance will be entertained if it is made upto three months from the date on which the claim has fallen due (Article 52 of TNFL-I). Family includes the wife and Children including an adopted child and step children of an employee residing with and wholly dependent on him. (TA Reg.2 (IV) T.A is admissible to married daughter till she is placed under the protection of her husband. Widowed daughter is eligible for travelling allowance if she is wholly dependent on the employee (TA Reg-2).</p> <p>Daily allowance, Mileage allowance, Actual expenses, Incidental allowance, Terminal Allowance and lumpsum allowances are the kinds of travelling allowance. Pay includes only personal pay for TA Regulations. 30% of DA is admissible upto 6 hours and 70% DA is admissible upto 12 hours. ¼th of DA is admissible when boarding and lodging are provided, ½ of DA, if boarding is provided and ¾th of DA is admissible if lodging is provided. TA is admissible for a maximum of 60 days on tour and 90 days incase of training (BP 99/26.08.03).</p>	
b.	The Allowances allowable and disallowable during the period of suspension may be discussed.	10
	<p>During the period of suspension, dearness allowance shall be allowed. It shall be worked out based on subsistence allowance drawn by Government and not at the rate paid to him prior to the date of suspension, CCA, HRA shall be allowed based on certificate by employee concerned. Temporary GPF advance can be sanctioned. Part final With Drawal may also be sanctioned. Medical Allowance, uniform allowance, shall not be granted. Increment cannot be sanctioned till suspension is regularised. Festival Advance cannot be sanctioned.</p>	
6.	Short answers and fill in the blanks:	
a.	Whether the UEL (Unearned leave) has to be accounted in months or days irrespective of the days in a calendar month?	2
	As per order B.P.Ms. No.201/5.5.81, Unearned leave on medical certificate should be calculated in days only instead of months. 18X30=540 and not 548 days. 6 months=180 and not 183 days.	
b.	Employees who worked for more than 5 years alone are considered for sanction of Study Leave. Leave salary equal to ½ shall be admissible during Study Leave.	2
	Employees who worked for more than 5 years alone are considered for sanction of Study Leave. Leave salary equal to half - pay shall be admissible during Study Leave.	
c.	Is there any condition to be fulfilled by a Board Employee for availing leave to go abroad?	2
	The orders issued in G.O.Ms.No.43/P&A.R (FR-II) Dept. dt.22.01.81 have to be followed. Board employees, who go abroad for the purpose of sight- seeing or for visiting relatives or a religions pilgrimage shall execute a bond before they are granted leave is go out of India.	
d.	An officer has retired on 31 st March 2013 AN. He had availed 12 days casual leave and 2 day restricted holidays during the calendar year 2013. Is it in order?	2
	As per Lr.No.42036/P2189-1 (SB) Dt.19.06.89 (P.486 of 6/89 Gazette), this is in order. He may be allowed the full quantion of casual leave though retirement is in march.	

e.	Delinquent had requested postponement of enquiry three times. Is it to be considered?	2
	Request for the consideration of postponement of enquiring can be given twice which can be considered as reasonable opportunity having been given to the delinquent. If it is more than twice, it need not be considered.	
f.	Charge means allegations of <u>misconduct</u> levelled against the delinquent employee. <u>Memorial</u> means mercy petition addressed to the authority, higher than the appellate authority to whom no appeal lies.	2
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g.	Casual leave may be combined with Sundays or other holidays provided that the total period of absence does not exceed <u>10 days</u> . Special Casual leave not exceeding <u>30 days</u> may be granted to an employee participating in national/ international sport events.	2
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h.	Suspension pending enquiry is not a <u>punishment</u> and <u>warning</u> is not a punishment.	2
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i.	What are all the instructions to be followed for availing benefits of medical reimbursement for parents/ parents-in-law?	2
	As per B.P.Ms. (Ch) No.201/SB dt.29.05.84, Board have decided to allow the employees (both male and female) to have their choice to include either their parents or their parent ó in ó law for the purpose of availing medical reimbursement claims.	
j.	No employee shall be entitled to a credit of more than <u>20 compensatory</u> holidays in a calendar year and every such holiday lapses at the end of <u>6 months</u> of the holiday to which it relates.	2
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7 a.	Explain the circumstances under which the Extra-ordinary leave (EOL) can be granted to a permanent employee. Also state whether the leave for employment abroad availed is a qualifying service to accept VR (voluntary retirement) under TNEB SR 17.	10
	Extra ó ordinary leave (EOL) can be granted to a permanent employee in any class of service under the following circumstances:- 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 recognized sanatorium / Institute or receiving treatment at his residence under a specialist, E.O.L may be granted; d. If the EOL is availed with Medical certificate such leave period shall be counted for sanction of increment and other service benefits; e. Leave for employment abroad (leave regulation 21A) Not exceeding 5 years if it is genuine.	

	The period of leave for employment abroad will not be construed as break in service, that period may be taken as qualifying service for the purpose of voluntary retirement, provided the individual pay the pension contribution to the employer for the period of absence.	
b.	How the pay is fixed on first appointment and selection grade movement?	10
	<p>The pay fixation on first appointment should be at the minimum of the time scale applicable to the post unless specified otherwise in the appointment order. This should be ensured while reviewing the service Books.</p> <p>The employee should be moved to the selection grade of the post after completion of 10 years of qualifying service in the post. As per B.P.Ms.10/2-2.87 it is ensured a minimum benefit of one increment as admissible in the lower posts ordinary grade pay on movement to selection grade. (P100/2/87 gazette).</p>	
8.	What are all the several stages of enquiry? Discuss in detail.	20
	<ol style="list-style-type: none"> a. Place of an enquiry. b. At the beginning of the enquiry ó Reading out the charge to be delinquent, he should be asked whether he understands the charge and admit the charge or not; c. At the end of enquiry ó whether the delinquent has satisfied with conduct of enquiry and he is willing to give any additional information to be recorded before concluding the enquiry; d. Inspection of documents; e. Summoning of witnesses; f. Statement of prosecution witnesses; g. Examination of witnesses; h. Re-examination of witnesses; i. Depositions; (The witness may be asked to sign every page of deposition); j. Defence witnesses; k. Adjournment l. Union representation of enquiry. m. Final hearings and findings and report of enquiry officers. 	