

MAY 2015

DEPARTMENTAL TEST FOR INTERVAL AUDIT OFFICERS - SECOND PAPER
(with Books)

ANSWER SHEET.

1. Write short notes on.

1.1) SUPERANNUATION PENSION: [T.N.P.R 32/P36]

A Superannuation pension is granted to a Government Servant entitled or compelled, by rule, to retire at a particular age. For purposes of this rule,

(i) The date of compulsory retirement of a Government Servant in Superior Service is the date on which he attains the age of 58 years. The date of compulsory retirement of a Government Servant in Last Grade Service is the date on which he attains the age of 60 years.

(ii) The age of retirement of trained teachers in the educational institutions under the management of Government is the date on which he attains the age of 58 years.

(iii) The date of retirement in the case of persons who had taken part in the freedom struggle and courted imprisonment and who have been appointed to the posts of social workers up to the end of December 1965, shall be the date on which they attain the age of 60 years.

1.2) VOLUNTARY RETIREMENT: [SR 17/18/P18,19]

(a) An employee, who has attained the age of fifty years or who has completed twenty years of Qualifying Service, may retire from service by giving notice of not less than three months in writing direct to the appointing authority with a copy marked to his immediate superior officer for information. Before giving such notice, he may satisfy himself by means of a reference to such authority that he has completed the required number of years of Qualifying Service.

The term "appointing authority" means the authority which has the power to make appointment to the post from which the employee wants to retire and includes any higher authority to such appointing authority.

The term "qualifying Service" means permanent or officiating service (including temporary service under emergency provisions) rendered in a post included in a pensionable establishment without interruption.

(b) The period of three months notice shall be reckoned from the date of receipt of notice by the appointing authority.

(c) The three months notice may be given before the employee attains the qualifying age or the qualifying service, as the case may be, provided that the retirement takes place after attaining the specified age or completing the required number of years of qualifying service, as the case may be.

(d) An employee including an office helper / Duffadar and certain categories of Regular Work Establishment Workmen, for whom the age of retirement is 60 years retiring voluntarily shall be given weightage not exceeding five years, subject to the condition that the total qualifying service including the weightage shall not in any case, exceed thirty three years or shall not be allowed to take his service beyond his normal date of superannuation as the case may be.

1.3) FORFEITURE OF SERVICE ON RESIGNATION: [TN PR 23/P29]

(1) Resignation from a service or post entails forfeiture of past service:

provided that a resignation shall not entail forfeiture of past service if it has been submitted to take up with proper permission, another appointment, whether temporary or permanent, under the Government where service qualifies.

(2) Interruption in service in a case falling under the proviso to subrule (1) due to the two appointments being at different stations not exceeding the joining time permissible under the rules of transfer, shall be covered by grant of leave of any kind due

to the Government Servant on the date of relief or by formal condonation to the extent to which the period is not covered by leave due to the Government Servant.

1.4) LAPSE OF DEATH CUM-RETIREMENT GRATUITY: [TN PR 47 / P60]

Where a Government Servant dies while in service or after retirement without receiving the amount of gratuity, and (a) leaves behind no family; or (b) has made no nomination; or (c) the nomination made by him does not subsist, the amount of death cum retirement gratuity payable to him under rule 45 shall lapse to the Government.

Provided that the amount of death gratuity or retirement gratuity shall be payable to the person in whose favour a Succession Certificate in respect of the gratuity in question has been granted by a Court of Law.

2. DEDUCTIONS WHICH MAY BE MADE FROM WAGES: [SR 9A / P 2,3,4]

(1) Deductions from the wages of an employee can be made and they may be of the following kinds only, namely: -

- (a) Fines.
- (b) deductions for absence from duty.
- (c) deductions for damage to, or loss of, goods expressly entrusted to the employee for custody, or for loss of money for which he is required to account, where such damage or loss of money ~~is~~ ~~is~~ is directly attributable to his neglect or default.
- (d) deductions for house accommodation supplied by the Board or other authority setup under law for the time being in force or specified in this behalf by the Board.
- (e) deductions for such amenities and services supplied by the Board as it may, by general or special order, authorise;
- (f) deductions for recovery of advances or for adjustment of over-payments of wages;
- (g) deductions of income-tax payable by the employees.
- (h) deductions required to be made by order of a court or other

authority competent to make such order.

- (i) deductions for subscriptions to, and for repayment of advances from any Provident Fund.
- (j) deductions for payments to co-operative Societies approved in this behalf by the Board or to a scheme of insurance maintained by the Indian Post office or by any Insurance Company approved in this behalf by the Board.
- (k) deductions made with the written authorization of the employ. in furtherance of any Savings Scheme approved by the Board for the purchase of securities of the Central and State Government.

(2) FINES:

- (a) The total amount of fine which may be imposed in any one wage period of an employee shall not exceed an amount equal to 3 paise in the rupee of the wages payable to him in respect of that wage period.
- (b) No fine shall be recovered from any employee after the expiry of sixty days from the day on which it was imposed.
- (c) All fines and all realizations thereof shall be recorded in a register in such form as may be prescribed by the Board and all such realization shall be applied only to such purposes beneficial to the persons employed as are approved by the Board.

(3) DEDUCTIONS FOR ABSENCE FROM DUTY:

- (a) Deductions may be made under clause (1)(b) only on account of the absence of an employed person from the place or places where, he is required to work, such absence being for the whole or any part of the period during which he is so required to work;
- (b) The amount of such deductions shall in no case bear to the wages payable to the employee in respect of the wage period for which the deduction is made, a larger proportion than the period for which he was absent bears to the total period, within such wage period during which by the terms of his employment, he was required to work:

provided that, if ten or more employees acting in concert absent themselves without prior intimation and without reasonable cause, such deduction from any such person may include such amount not exceeding his wages for eight days.

For the purpose of this clause, an employee shall be deemed to be absent from ^{the} place where he is required to work, if although present in such place, he refuses, in pursuance of a stay-in-strike or for any other cause which is not reasonable in the circumstances, to carry out his work.

(4) DEDUCTIONS FOR DAMAGE OR LOSS :

(a) A deduction under clause (1) (c) shall not exceed the amount of the damage or loss caused to the Board by the neglect or default of the employee and shall not be made until the employee has been given an opportunity as may be prescribed for the making of such deductions.

(b) All such deductions and all realizations thereof shall be recorded in a register in such form as may be prescribed by the Board.

(5) DEDUCTIONS FOR SERVICES RENDERED :

A deduction under clause (1) (d) or clause (1) (e) shall be made from the wages of an employee in accordance with the rules and orders issued by the Board for the time being in force.

(6) DEDUCTIONS FOR RECOVERY OF ADVANCES :

Deductions under clause (1) (f) shall be subject to the following conditions, namely: (a) recovery of an advance of money given shall be made from the payment of wages in respect of a complete wage period.

(b) recovery of advances of wages not already earned shall be subject to any rules made by the Board regulating the extent to which such advances may be given and the instalments by which they may be recovered.

(7) DEDUCTIONS FOR PAYMENTS TO CO-OPERATIVE SOCIETIES AND INSURANCE SCHEMES :

Deductions under clauses (1) (j) and (1) (k) shall be subject to such conditions as the Board may impose.

(8) Any loss of wages arising consequent on the imposition, for good and sufficient cause upon an employee, of penalties in the Tamil Nadu Electricity Board Employees Discipline and Appeal Regulations other than that coming under clauses (1) (a) and (1) (c) above shall not be deemed to be a deduction in wages.

3. PROCEDURE FOR IMPOSING MAJOR PENALTIES: (DA Regulation 11) P33,34

(1) In cases in which the disciplinary authority decides that proceedings should be initiated for imposing any of the major penalties specified in the Discipline and appeal Regulations, the grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges which will be communicated to the person charged, together with a statement of allegations on which each charge is based and if any other circumstances which it is proposed to take into consideration in passing orders on the case. The delinquent shall also be required, within a reasonable time, to put in a written statement of his defence and to state whether he desires an oral-enquiry or to be heard in person or both.

The Standing orders do not however contemplate different procedures for imposing minor or major Penalties.

The following procedure shall be followed before awarding a punishment to any workman:

- (i) No punishment shall be imposed unless the workman is informed in writing of the alleged misconduct.
- (ii) The workman shall be given reasonable time to file a written statement to the charge/charges which charge notice shall contain the allegations based on which the charge/charges have been framed.
- (iii) When the charge has not been admitted, an enquiry shall be conducted.
- (iv) While conducting an enquiry the following procedure shall be followed:
 - (a) The workman shall be given a reasonable notice of the date and venue of the enquiry.
 - (b) The oral statement of the workman, if any at the time of enquiry shall be reduced to writing.
 - (c) The witness to prove the misconduct(s) shall be examined in the presence of the workman and the workman shall be given an opportunity to cross-examine the witness.
 - (d) The workman shall be given a reasonable opportunity to peruse the relevant records and copy down the minutes of the enquiry.
 - (e) The workman shall be given a reasonable opportunity to defend himself and to examine witnesses, if any, on his behalf.

In defending himself, the workman if he so desires, shall be assisted by a representative of a trade union to which he belongs who shall normally be a workman of the Tamil Nadu Electricity Board. In special cases, the representative of the said trade union, who is not a workman of the Tamil Nadu Electricity Board, will assist the workman with the permission of the Enquiry officer.

(f) The report of the Enquiry officer, when the Enquiry officer is different from the punishing authority, shall be furnished to the workman.

(g) In awarding punishment, the punishing authority, shall take into account the gravity of the misconduct, the previous record of the workman and of any other extenuating or aggravating circumstances that may exist.

(h) A copy of the final orders in a disciplinary case shall be supplied to the workman. If the order passed is appealable it should be indicated in the order as to the authority to whom the appeal shall lie and the time within which such an appeal shall be filed. The appellate authority may condone delays if any in preferring the appeal after satisfying himself that the reasons for the delay are genuine.

4) DEFINE

4.1) BIGAMOUS MARRIAGE: [Employees Conduct Regulations 25 (P.26)]

(i) No employee shall, enter into or contract a marriage with a person having a spouse living; and

(ii) No employee having a spouse living shall enter into or contract, a marriage with any person.

Provided that the Board may permit an employee to enter into or contract, any such marriage as is referred to in clause (i) or clause (ii) if it is satisfied, that -

(a) Such marriage is permissible under the personal law applicable to such employee and the other party to the marriage,

(b) there are other grounds for so doing.

4-2) STRIKES: [Conduct Regulations 27/P27]

No employee shall engage himself in strike or in incitements thereto or in similar activities.

For the purposes of this regulation the expression similar activities shall be deemed to include the absence from work or neglect of duties without permission and with the object of compelling something to be done by his superior officers or the Board or any demonstrative fast usually called 'Hunger Strike' for similar purposes.

No employee shall engage himself or participate in any activity which is anti-secular or which tends to create disharmony in society or in any demonstration which is prejudicial to the interests of the sovereignty and integrity of INDIA, the security of the state, friendly relations with foreign states, public order, decency or morality, or which involves contempt of court, defamation or incitement to an offence.

The regulation does not cover strikes that conform to the provisions of the Industrial Disputes Act.

4-3) CANVASSING OF NON-OFFICIAL OR OTHER OUTSIDE INFLUENCE: [CR 2: P24,2]

(a) No employee shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Board.

An employee causing his own case to be made the subject of an interpellation in Parliament or the State Legislature shall be deemed to have contravened this regulation.

When M.L.As, M.L.C., M.Ps and non-officials make representations on behalf of individual employees to ministers, or other higher officers, it shall be presumed that the concerned employee was responsible for bringing political or outside influence to bear upon the superior authority to further his interest unless he proves to the contrary.

(b) Influencing Superior authorities:

An employee shall obtain previous permission from his

immediate Superior for approaching a member or any officer of the Board in connection with any matters pertaining to his Service under the Board. An employee shall also obtain a previous appointment through the Secretary before approaching a member of the Board.

4-4) OBTAINING OF NO OBJECTION CERTIFICATE BEFORE APPLYING FOR PASSPORT OR UNDERTAKING ANY FOREIGN TRIPS: [CR 27A P27]

No Board employee shall, except after obtaining 'No objection Certificate' from the Board, apply for grant or renewal of passport or undertake trip to foreign country. While applying for such No objection certificate, information regarding the purpose of the visit, the duration of stay, and the names of countries proposed to be visited shall be furnished.

"provided that no such information shall be required for the grant of No objection Certificate to obtain passport to seek employment abroad. He shall not, however, leave India without the prior permission of the Board.

5) THE SALIENT FEATURES OF THE NEW PENSION SCHEME: [CPS Rule 21/P45,49]

The new Pension Scheme works on defined contribution basis and it has two tiers - Tiers I and II. Contribution to Tier-I is mandatory for all Government Servants joining Government service on or after 1-1-2004, whereas Tier-II will be optional and at the discretion of Government Servants. Under Tier-I Government Servants will have to make a contribution of 10% of his basic pay plus DA, which will be deducted from his salary bill every month by the DDO concerned. The Government will make an equal matching contribution. Tier-I contributions will be kept in a non-withdrawable Pension Tier-I Account. Tier-II contributions will be kept in a separate account that will be available for withdrawal at the option of the Government Servant. Government will not make any contribution to Tier-II account. The existing provisions of Defined Benefit pension and GPF would not be available to new Government Servants joining Government

Service on or after 1-1-2004.

Since a regular Central Record Keeping Agency and Fund Managers had not been appointed then, as an interim arrangement, the contributions made by Government employees as also the matching contributions paid by the Government were retained by the Government below the M.H-8342-Other Deposits-117-Defined Contribution Pension Scheme under the Public Account of India and interest as applicable under the GPF(CS) Rules was allowed thereon. Guidelines to be adopted by Drawing and Disbursing officers and pay and Accounts officers during the Interim period when the balances were held by the Government of India were issued by this office vide O.M. No 1(7)(2)/2003/TA/11, dated 7-1-2004, Central Pension Accounting office under Ministry of Finance, acting as an interim Record Keeping Agency, was maintaining the data in respect of DCPS subscribers.

Recently, the Government of India decided to transfer the accumulated balances under the DCPS as on 31-3-2008 and also the monthly contributions w.e.f 1-4-2008 onwards to the Trustee Bank. As a sequel to the Government decision, instructions were issued to all Accounting organizations to effect the transfer of balances to the Trustee Bank and send the data to National Securities Depository Limited (NSDL), who have been appointed as the Central Record Keeping Agency for the New Pension Scheme. Subsequently, instructions with regard to the action required to be taken by the CDDOs/PAOs have also been issued vide this office O.M. No 1(7)/2003/TA/Part file/177 dt 23-6-2008 and O.M. No 1970/2003/TA Pt.file/238-251 dt 24.7.2008.

6. Explain in detail the Incidental expenses on Journey or Tour under T.A. Regulations. [TA Regulation 39/P16]

An employee may for a journey on tour by air or railway or a regular public motor service from Headquarters/camp to place at a distance of 160 kms, or more, draw for each of the day of departure from headquarters and the day of arrival back to headquarters. One half of daily allowance for which he is eligible at the rate applicable for stay in Guest House or by private arrangement shown in columns (7) and (10) of the Schedule to Annexure-I to compensate expenses on portage etc, involved in the journey provided the absence from headquarters/camp is 24 hours or more. If the absence is less than 24 hours, he may draw one half of daily allowance only either for the day of departure from or for the day of arrival back at headquarters.

An employee may, for a journey by air or railway or a regular public motor service, draw one half of the daily allowance for which he is eligible under the rate applicable for stay in Guest House or by private arrangement shown in column (7) and (10) of the Schedule to Annexure-I to compensate expenses on portage, charge etc., involved in each move from camp to camp provided the absence from headquarters upto the time of departure from the place of first camp or the time gap between the moves from camp to camp is 24 hours or more. If the absence is less than 24 hours he is not eligible for the allowance for the journey from camp to camp.

In the case of journey involving moves from camp to camp entitling an employee to this allowance for one or more such moves, the allowance can be drawn for the journey back to headquarters, only if there is atleast a time gap of 24 hours between the last such move entitling him to this allowance and the arrival of headquarters.

An employee is not entitled to this allowance for a journey performed by conveyances provided by the Board or for a journey for which mileage is admissible. However when an employee performs road journey from place of office/residence to the Airport or from Airport to place of office residence in their own car, the allowance for incidental expenses will be admissible notwithstanding admissibility of mileage allowance.

This allowance is Subject to increase by 50 Percent or 33- $\frac{1}{3}$ Percent for journeys in Special tracts as contemplated in Regulation 40.

In the case of journeys to and from Delhi, Bombay, Cochin, Simla, Nainital, Mussoorie, Dehradun and Srinagar, the allowance under this regulation shall be calculated on the basis of the increased rates of daily allowance admissible for journeys to and from and halts at these places.

7) CONSTITUTION OF STATE INFORMATION COMMISSION: [RTI Chapter IV / Sec 15 Papers]

(1) Every State Government shall by notification in the Official Gazette, constitute a body to be known as the Tamil Nadu Information Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(2) The State Information Commission shall consist of

(a) the State Chief Information Commissioner, and

(b) such member number of State Information Commissioners, not exceeding ten as may be deemed necessary,

(3) The State Chief Information Commissioner and the State Information Commissioners shall be appointed by the Governor on the recommendation of a committee consisting of -

(i) the Chief Minister, who shall be the chairperson of the committee,

(ii) the Leader of Opposition in the Legislative Assembly; and

(iii) a cabinet minister to be nominated by the Chief Minister.

For the purposes of removal of doubts, it is hereby declared that where the Leader of Opposition in the Legislative Assembly has not been recognised as such, the Leader of the single largest group in opposition of the Government in the Legislative Assembly shall be deemed to be the Leader of the opposition.

(4) The general Superintendence, direction and management of the affairs of the State Information Commission shall vest in the State Chief Information Commissioner who shall be assisted by the State Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the State Information Commission autonomously without being subjected to directions by any other authority under this Act.

(5) The State Chief Information Commissioner and the State Information Commissioners shall be persons of eminence in public life with wide knowledge and experience in law, science and technology, social service, management, journalism, mass media or administration and governance.

(6) The State Chief Information Commissioner or a State Information Commissioner shall not be a member of parliament or member of the legislature of any State or union territory as the case may be, or hold any other office of profit or connected with any political party or carrying on any business or pursuing any profession.

(7) The headquarters of the State Information Commission shall be at such place in the State as the State Government may, by notification in the official Gazette, specify and the State Information Commission may, with the previous approval of the State Government, establish offices at other places in the State.

8. ANSWER:

	D	M	Y
Date of Joining	23	4	1980
Date of Retirement	31	7	2014
	9	3	34

Net qualifying Service 1st to 33 years or 66 CSMP.

Regulation of Pay

Pay drawn as on 1-7-2013 } 55830 + 6.00
sl. gr. ADE

Promoted as EE on 31-3-2014 AN in the time scale of pay
15700 - 39100 + G.P 7000

Pay initially fixed as 55830 + 7000 1-4-2014.

4
opted after accrual of increment in the lower post.

pay drawn as on 1/7/2013 = 55830 + 6100

Increment 3% 1860

57690 + 6100

promotion increment 3% 1920

Pay Last drawn on 31/7/2014 59610 + 7000

Pension calculation

$$\frac{59610 + 7000}{2} \times \frac{30}{30} = \frac{66610}{2} = 33305/-$$

Family pension

50% Enhanced Family pension $59610 + 7000 = \frac{66610}{2} = 33305/-$

Ltd to 22900/-

According to BP 235 dt 1/12/2009 the family pension should not exceed the maximum time scale applicable to officers.

(ie) $67000 + 9500 \times 30\% = \text{Rs. } 22950/-$

30% Family Pension : $66610 \times \frac{30}{100} = 19983/-$

DCRG : PLD : $59610 + 7000 = 66610$

DA 10% : 71273

137883

NQ.S. 66 CSMP

DCRG $137883 \times \frac{66}{4} = 2275070/-$

Ltd to maximum of ₹ 10,00,000/-

Capitalised value :

$$\frac{33305}{3} = 11101 \times 12 \times 8.371 = ₹ 1115118/-$$