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**ANSWER KEY TO DEPARTMENTAL TEST FOR
ACCOUNTS OFFICERS – SECOND PAPER**

DEPARTMENTAL EXAMINATION
May 2016

1. a) Contributory Pension scheme is evolved for new entrants from 1.1.2014 into the Central Government service. Under this new scheme, employees have to contribute subscription at 10% of Basic pay, Grade pay and DA applicable. The Employer shall also contribute equal quantum to the employees' CPS account. Both the subscription of employees and contribution from Employer will be deposited in non-refundable tier funds. Those come under CPS shall be admissible in General Provident Fund.

- b) Incidental expenses: when employees trips to distance of more than 160 KMs and stayed for 24 hours, he is eligible for half of DA towards incidental expenses connected with the official tour. If the stay if less than 24 hours, one half is eligible either for departure or arrival back.

- c) TDS on pension received by pensioners shall be deducted as in the manner for salary income and all deductions eligible under sec 80 C of IT Act may also be applied and the Bank responsible for payment of pension shall take care of TDS on pension.

- d) A bin card is a sheet reflects the receipts and issues data of each material stocked in the store. It will be hung up outside each bin containing materials. The maximum and minimum level to be maintained for each material will be noted in bin card. The balances in bin card shall tally with physical balances.

2. Funds :

- a. General Provident Fund
- b. Spl. Provident Fund Cum Gratuity
- c. S.P.F.G. Scheme 2000
- d. Staff Pension Fund
- e. Family Benefit Fund
- f. H.B.A. Spl. Family Benefit Fund
- g. TNEB Employees Health Fund
- h. Special Fund (Theft of Energy)
- i. TNEB Pensioners Health Fund
- j. Pensioners F.S.F.
- k. Special Reward Fund (Vigilance)
- l. Contribution Pension Scheme

Loans & Advances :

- a. House Building Advance
- b. Car Advance
- c. Marriage Advance
- d. Personal Computer Advance
- e. Two Wheeler Advance
- f. Festival Advance
- g. Advance to Employees Under TNEB Education rules
- h. Others : Advance on Cycle (27.103), Warm cloth (27.105), Mosquito net (27.106), Cancer (27.207), Text Books (27.209) and Solar (27.210)

3. Chapter VI A deductions:

Under Sec 80 C - Employees are eligible to claim the amount deposited or spent in certain specific categories subject to maximum limit of Rs.1.50 lakhs.

- a. Payment of Insurance premium on individual, spouse, child.
- b. Any payment for deferred annuity plan
- c. Contribution to provident fund
- d. Deposited in central Govt savings scheme
- e. Unit linked insurance plan deposits
- f. Subscription to mutual fund
- g. Principal repayment of loans borrowed for purchase / construction of house property.
- h. Tuition fees to educational institutions for two children of employee
- i. Subscription to Equity shares / debentures
- j. Investments as term deposits for a period of 5 years

4. (A) Kinds of leave:

- a. Earned Leave – for permanent employees, one day for every 11 days of service will be credited into EL account. For probationers one day for every 22 days . EL of 240 days be encashed at the time of retirement.
- b. Un-earned leave on Private affairs – six months of leave is eligible with half pay. These leave could be surrendered and encashed at the time of retirement.
- c. Medical leave – employees for their medical purpose in service period, 540 days are available.
- d. Maternity leave of 6 months are for women who is pregnant
- e. Study leave – for special studies – in the interest of board
- f. Casual leave – 15 days inclusive three days of restricted days

(B) under clause 8 of Right to Information Act,2005, there shall be no obligation to give following information:

- i. Information that would prejudicially affect sovereignty and integrity of India.
- ii. forbidden by any court of law
- iii. breach of privilege of parliament or legislature
- iv. commercial confidence, trade secret, intellectual property
- v. information available with fiduciary relationship
- vi. info received in confidence of foreign Govt
- vii. would endanger life or physical safety of any person, etc
- viii. would impede the investigation process
- ix. cabinet papers including deliberations of ministers, secretaries
- x. Personal information which has no public interest

5. The format III in respect of drawing accounts in Central office is as below :

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FORMAT - III

TAMILNADU GENERATION AND DISTRIBUTION CORPORATION LIMITED

NAME OF THE CIRCLE :

**CONSOLIDATED BANK RECONCILIATION STATEMENT IN RESPECT OF
DRAWING ACCOUNTS(CENTRAL OFFICE ONLY) FOR THE MONTH OF :**

Sl No.	Particulars	As Per Books of the Board(RS)	As Per the Bank Statement(RS)	Difference (RS)
1	Opening Balance as on	0.00	0.00	0.00
2	ADD:Fund Allotments received and remitted during the month of	0.00	0.00	0.00
3	ADD:Journal	0.00	0.00	0.00
	Total (1) + (2) + (3)	0.00	0.00	0.00
4	LESS:Cheques issued during the month of Col (1) Cheques realised during the month of Col (2)	0.00	0.00	0.00
5	LESS:Adjustment Journal	0.00	0.00	0.00
	Closing balance at the end of	0.00	0.00	0.00

a)	Closing Balance as per the Board Books	0.00
b)	ADD: Cheques issued but not yet presented (IB) - Details enclosed	0.00
c)	LESS: Cheques deposited is accounted for in the Board's Books but not accounted in the Bank Statement (IA) - Details enclosed	0.00
d)	LESS:Bank commission and etc.	0.00
e)	Other items to be specified ADD:(Details enclosed) LESS:(Details enclosed)	0.00
	Closing Balance as per the Bank Statement	0.00

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|---|--|
| 1 | Certified that no fraud or defalcation has been noticed by the AAO of this Circle during the above Reconciliation period. |
| 2 | Certified that the opening balance and the closing balance of the Bank Statement column furnished in the Format - III agreed with the Bank pass sheet of that month. |

For Superintending Engineer
NAME OF THE E.D.C. :

6. a) Branches of Board Offices :
- i) Board Office Secretariat Branch
 - ii) Board Office Technical Branch
 - iii) Board Office Accounts Branch
 - iv) Board Office Audit Branch
 - v) Board Office Administration Branch

b) Depreciation charged to Capital works :

Depreciation on construction facilities (earthmovers, cement mixers etc.) shall be capitalised. Similarly, depreciation on fixed assets used for construction of other assets (e.g. depreciation on vehicles transferred to a project, depreciation on building, furniture and fixtures, vehicles and office equipments at construction division or construction circles) shall also be charged to capital works.

c) Penalties :

Censure, Fine, Withholding of increments / promotions, Reduction to lower rank or time scale, recovery of loss caused to board, compulsory retirement, removal from service, dismissal from service, suspension.

d) Under conduct regulations, Members includes Wife / husband, Child or step-child dependent, any other person related by blood or by marriage but not include wife / husband legally separated.

7. (A) NOTING:

As per office manual, "Noting" shall be condensed, intellectual, to be convenient for understanding. Noting shall consists of facts, past history of file, specific points for discussion, etc. Noting shall also indicates relevant provisions, procedures in vogue, precedence of the issue, etc. The references for such things shall be properly indicated in current file to have easy access. Any tables to be brought in may be annexed separately. The officers will write queries on left side of the note and reply for the same shall be presented in the continued note.

(B) Service Book Verification :

For the retiring employees, Pay drawing officer shall prepare statement of service particulars in Part II Form 5 as per pension regulations. The Service Book, service roll, etc have to be verified. If any of the service is unverifiable, then attendance, records and registers related to that period may be taken for verification. In case of deputation with other departments, the service data may be verified by requesting concerned offices. If any portion in unverifiable, self statement from retiring employee may be obtained. On acceptance of statement the portion of service may be included for calculation.

8. (A).

- i) When collector receives revenue recovery certificate, proclamation will be issued prohibiting transfer / change on immovable property of defaulter.
- ii) When the arrears recovered or assets are sold, then proclamation to that extent will be withdrawn.
- iii) After issue of proclamation and before withdraw, any transaction of sale / gift/ mortgage are void. Such person is responsible.
- iv) Though contracts entered in good faith the same is invalid.
- v) The announcement could be made by beating drum, copy of notice pasted on places nearer to property.

(B)

Employee shall give notice of not less than 3 months, in writing, to be handed over to appointing authority with a copy to immediate superior. It can be withdrawn before acceptance. Final order before expiry of acceptance or else it will be deemed to be accepted.

Acceptance is Subject to number of DP cases pending, vigilance clearance, no other dues to be recovered, no contractual obligation. The acceptance of resignation shall be based on the nature of the case and gravity.
