

1

ANSWER KEY - [SO-16B]

DEPARTMENTAL EXAMINATION - WITH BOOKS

NOVEMBER - 2016

DEPARTMENTAL ACCOUNTS TEST FOR SUBORDINATE OFFICER

- 1 240 days
- 2 01.04.2003
- 3 Two equal increments.
- 4 Ten years
- 5 Six years
- 6 180 for principal and 60 for interest
- 7 Three percentage
- 8 Thirty years
- 9 540 days
- 10 $\frac{1}{11}$ [One day earned leave for eleven working days]
- 11 (i) General Provident fund
(ii) Contribution Pension Scheme
- 12 (i) Pension Payment Order
(ii) Last pay certificate
- 13 Ten percentage
- 14 160 km and above
- 15 800 km from working place
- 16 8 km above
- 17 60 years
- 18 Tamil Nadu Electricity Regulatory Commission
- 19 180 days
- 20 20 years

②

II

① Last pay certificate - [S.R. 12, T.R. 16 - TC - vol. 1]

When the name of an employee appears for the first time in the pay bill of an establishment, or last pay certificate, if it is not a case of first appointment, showing the date of handing over charge, the previous post held, the date upto which he was paid, advances outstanding etc. should be attached. The pay and allowances in the new post should be claimed with reference to the particulars given in the certificate.

② Mileage allowance - [A. rule 18 & 23]

Mileage allowance is an allowance calculated on the distance actually travelled by motor car or motor cycle or scooter. It is admissible whether or not the places journeyed are connected by rail or bus in whole or in part. No such allowance is admissible unless reaches a point outside a radius of 8 km. from head quarters.

③
II

c) Qualifying Service - [Pen. rule - 3, 13, 23, 26 & 27]

Qualifying Service means permanent or officiating service including temporary service and emergency provisions rendered in a pensionable post in a regular capacity.

In a full qualifying service, it does not

include (i) boy service (ii) period of suspension

(iii) period of break due to resignation

(iv) extraordinary leave (v) over stay of join-time and (vi) over stay of leave.

d) Contribution Pension Scheme - 2003

As per G.O. Ms. No. 259 dated 06.08.2003, the Govt. of Tamil Nadu has introduced (CPS)

Contributory Pension Scheme from 01.04.2002

The Scheme has been adopted by TANUEDC

from 01.04.2003 vide. B.F.(Ch), No. 264 dt. 03.12.02

As per above board's proceedings

Each employee will pay monthly contribution

of 10% from his basic pay + Gr. Pay to P.A.

An equal amount of contribution will be paid by the TANGUEDCO.

④

II

Invalid Pension - [Pen. Rule - 38]

It is granted to a 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.

⑤

III (i) vote on account: [Para 17(74) of B.M. vol. I]

vote on account means a grant made in advance by the Legislative Assembly in respect of the estimated expenditure for a part of the new financial year, pending the completion of the procedure relating to the voting of the demands for grants and passing of the appropriation bill.

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(ii) charged Expenditure - [Para-7 - B.M. vol. I]

charged expenditure means the ~~expend~~ expenditure which is not to be submitted to the vote of the Legislative Assembly. The estimates of expenditure embodied in the Annual Financial Statement should show separately the sums required to meet expenditure charged on the consolidated fund.

The estimates of charged expenditure are the first charge on consolidated fund and shall not be submitted to the vote of the legislative assembly but this will not prevent the discussion in the Assembly of any of those estimates. A list of the items of charged expenditure is given in Appx. F.

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(6)

III (iii) LOG BOOK - [Rule-12, APPX-26, Fin-code - II]

Log book is maintained in form-1, one book should be used for one vehicle, and when the vehicle is transferred to another office all the log books relating to that vehicle should be transmitted to that office. The entries should be made in the book then and there for each trip and the office making use of the vehicle should record the trips made and the mileages at the start and at the end.

(iv) Number Statement: [Para-38, 39 of B.M-1]

The number statements should be submitted by the estimating officers to the finance department on 1st August each year in advance of the departmental estimates in form A indicating clearly the number of posts budgeted for in the current year and those for which provision have been proposed for the next year both permanent and temporary posts.

The number statement for fixed allowance should be prepared in form-B. The number and date of the orders by which each temporary post was created or last retained should invariably be quoted for reference. The scales of pay should also be included under each detailed head.

⑦
IV

calculate the joining time and unavailed portion of joining time; FR-106 under-Insrn.(2)

Officer relieved on Friday 09.09.2015 ^{AM}

Excluded - [Saturday — 10.09.2015
Sunday — 11.09.2015]

Preparation time - 6 days -
[12.09.2015 to 17.09.2015]

Journey time:-

by rail - 401 km - 2 days

[By Rail - for every 400 km
or any part thereof - 1 day]

by bus - 68 km - 1 day

[By bus - for every 130 km or
part thereof - 1 day]

[18.09.2015 to 20.09.2015] - 3 days

The officer should join duty at Madurai

on 21.09.2015 F.N. But the officer

joined duty on 15.09.2015 F.N. Therefore

the unavailed portion of joining time is
6 days.

(8)

IV

Calculate the transit pay:

An officer relieved on 03.09.2015 AM,
joined duty at Madurai on 21.03.2015 PM.

Pay drawn in the old station	Pay payable in the new station
Basic pay Rs. 28000/-	Basic pay - Rs. 30,000/-
Grs. pay Rs. 6200/-	Grs. pay - Rs. 7000/-
Dearness allowance Rs. 3500/-	Dearness allowance Rs. 4000/-
HRA Rs. 3200/-	HRA - Rs. 1800/-
CCA Rs. 600/-	CCA - Rs. 360/-
Cash allowance Rs. 360/-	cash allowance - Rs. 500/-
	Spl. pay - Rs. 1500/-

Transit pay payable

Basic pay - Rs. 28000/-
 Grs. pay - Rs. 6200/-
 Dearness allowance - Rs. 3500/-
 HRA - Rs. 1800/-
 CCA - Rs. 360/-
 Cash allowance - Rs. 360/-

⑤

VI

Regulate the Provisional fixation and revised fixation as per option

The pay of the Officer

As on 11.09.2015 AN, Basic Pay Rs. 28800 -
Grade Pay Rs. 6200 -
Rs. 35000 -

The Officer was promoted on 11.09.15 AN in the pay band of Rs. 15700 - Rs. 39100 with the grade pay of Rs. 7000/-. The Officer opted his fixation on his accrual of annual - increment which due on 1st April - 2016.

Provisional Fixation as on 11.09.2015 AN,

Basic Pay of the Officer Rs. 28800 -
Grade Pay fixed Rs. 7000 -
35800 -

The Provisional fixation upto 31.03.2016

Revised Promotion Fixation as on 01.04.2016

Basic Pay - Rs. 28800 -
Grade Pay - Rs. 6200 -
35000 -

Add: Annual increment - 3% - 1050 -
[Rs. 29850 + 6200] - 36050 -

Add: Promotion increment 3% - 1090 -
Rs. 30940 + 6200 - 37140 -

Add: Grade Pay difference - 800 -
Rs. 30940 + Rs. 7000 - 37940 - Pay fixed

The next increment due on 01.04.2017.

(10) vii

Find out the various kinds of leave at credit
On the afternoon of 31.12.2010.

Joined in the Service ; 29.01.2001 F.N.

Duty period: 29.01.2001 to 31.03.2003

$$\therefore \frac{79 \text{ days}}{11} ; 72 \text{ days.}$$

Availed Earned leave from

01.04.2003 to 30.04.03 (-) 30 days
balance - 42 days.

Duty period:

01.05.2003 to 14.05.2005

$$\therefore \frac{745 \text{ days}}{11} \quad \frac{67 (8)}{109 (8 \text{ days})}$$

VEL on M.C

15.05.2005 to 28.06.05

45 days

Duty period:

29.06.2005 to 31.12.2005

$$186 + 8 = 194 \text{ days} \\ \frac{11}{17 (7 \text{ days})}$$

balance - 126 (7 days)
Surrender leave as on 01.01.2006 - 30 days

Duty Period:

01.01.2006 to 31.12.2006

96 (7 days)

$$365 + 7 = 372 \\ \frac{11}{33 (9 \text{ days})}$$

balance - 129 (9 days)

(ii)
VII

Balance leave - 129 (9 days)

Surrender leave as on 01.01.2007 - 15 days

balance days - 114 (9 days)

Duty period

01.01.2007 to 16.06.2008

$$533 + 9 = \frac{542}{11}$$

49 (3 days)

balance - 163 (3 days)

UEL on private affairs

17.06.2008 to 31.07.2008

45 days.

Duty period;

01.08.2008 to 31.05.2009

$$304 + 3 = \frac{307}{11}$$

27 (10 days)

Earned leave;

01.06.2009 to 06.06.2006

6 days

190 (10 days)

Duty period:

07.06.2006 to 31.12.2010

$$573 + 0 = \frac{573}{11}$$

53 days

Earned Leave on credit -

237 days

Available various kinds of leave:

(i) Earned Leave - 237 days.

(ii) UEL on MC - 395 days

(iii) UEL on P.A. - 135 days

(12)

VIII

Calculate net qualifying service, Pension, DC-ROR, commuted value of Pension and Family Pension: F

Pension = Average -
enrolments x service in half year Ltd. to 60
21x60
(or)

Last pay -
drawn x service in half years Ltd. to 60
21x60
= whichever is higher

Date of birth : 14.12.1957

Date of retirement : (W) 58

[14.12.2015 F.N.]

31.12.2015 A.N.

Gross qualifying service

Date of entry into service 02.08.1979 A.N.
Date of retirement 31st

29.04.36

(i.e) 36 years - 4 months - 29 days.

Net Qualifying Service

Y - M - D

36 - 04 - 29

Less: (i) Boy Service

00 - 00 - 00

(ii) LLP w/o-M.C

00 - 05 - 00

(iii) Suspension

01 - 00 - 00

Net Qualifying Service: 34 - 11 - 29

(13)

VIII

Pay Particulars for Pension - DC RG

- (i) Basic Pay - Rs. 28800 - Rs. 28800-
 - (ii) Grade Pay - Rs. 6200 - Rs. 6200-
 - (iii) Dearness allowance - Rs. — Rs. 38500-
- L.P.D. — Rs. 35000/- Rs. 73500-

Pension:

L.P.D. x Service in half years Ltd. to 60

2×60

$$(i.e.) \frac{Rs. 35000 \times 60}{2 \times 60} = Rs. 17500/-$$

Basic Pension - Rs. 17500

Family Pension i.e. 30% of L.P.D.

$$i. Rs. 35000 \times 30\% = Rs. 10500/-$$

Family Pension: Rs. 10500

DC RG:

L.P.D. x Service into half years Ltd. to 66
F.D.A.

$\frac{4}{4}$

$$(i.e) \frac{Rs. 73500 \times 66}{4} = Rs. 12,12,750/-$$

$\frac{44}{4}$
Rs. 10,00,000/-

DC RG Payable Rs. 10,00,000

(1A)

VIII

Commutation Pension :- $\frac{1}{3}$ rd of Pension

$$Rs. 17500 / 3 = Rs. 5833/-$$

$$Rs. 5833 \times 8.371 \times 12 = Rs. 585936/-$$

Commutation Pension Value Rs. 585936

Rs. 17500 -

Commutated Pension (-) 5833 -

Rs. 11667/-

Balance Pension \rightarrow

Net qualifying service - 34 years 11 months and
29 days.

Pension - Rs. 17500/-

Family Pension - Rs. 10500/-

DCRG - Rs. 10,00,000/-

Commutation Value - Rs. 5,85,936/-