

Answer keys

I

- ① Life certificate to be produced by pensioner —
in a year.

a) 6 (b) 1 (c) 2 (d) 5

Ans: (b)

- ② Encashment of surrender leave should be
calculated @ — days

a) 11 (b) 21 (c) 30 (d) 15

Ans: 30 (c)

- ③ The HBA advance will be recovered in the maximum
— instalments.

a) 100 (b) 120 (c) 180 (d) 240 Ans: 180 (c)

- ④ Who is delegated with powers to accord sanction
of leave to chief Engineer?

(a) CES & equal cadres

(b) CMO

(c) SE

d) secretary

Ans: d

- ⑤ Medical allowance is admissible during
suspension period

a) Eligible (b) Not eligible Ans: b

- ⑥ Whether an employee is eligible for cash
allowance [surrender of off cash allowance]
even after the period of suspension?

a) Eligible (b) Not eligible Ans: b

(2)

⑦ Whether 'warning' is a punishment?

- a) NO b) Yes

Ans: No

⑧ Whether the menials and scavengers (contingent employees) who are paid from contingencies are eligible for grant of Maternity leave?

Ans: d

- a) 3 months b) 6 months c) 9 months d) None of those

9) Additional pay shall be allowed only if the period of additional change is more than _____ days.

- a) 40 b) 39 c) 30 d) 60 Ans: (b)

10) A retiring employee can encash _____ days of Earned Leave.

- a) 540 b) 300 c) 240 d) 180 Ans: c

11) Whether the shift operation special pay is admissible during Leave period, SLS etc?

- a) Admissible b) Not admissible c) Consent authority Ans: b

12) The plot com construction completion report is submitted _____ months from the date of drawal of 2nd instalments.

- (a) 8 months (b) 28 months (c) 18 months (d) 30 months

Ans: c

(3)

(13) The recovery of the HRA, the first slab of the loan which carries the _____ rate of interest should be recovered first.

- a) Simple (b) Floating (c) lowest
- d) Highest.

Ans: d

(14) The Festival Advance can be sanctioned only once in a _____ year Ans: 2

- 1) Leaf year (2) Calender year (3) Academic year

(15) The Festival Advance should be recovered in _____ equal instalments.

Ans: c

- a) 2 (b) 6 (c) 10 (d) 12

(16) Whether an employee can avail home concession and LTC in the same year?

- 1) Eligible (2) Not eligible (3) Any one

Ans: 3

(17) Who has to sign the change memo?

- a) SE (b) CE (c) DE (d) charge issuing authority

Ans: d

(4)

(18) What is the time limited to preferring an appeal?

a) 1 month from the date of receipt

(b) 2 " do —

(c) 3 " do —

d) 6 " do — Ans: a

(19) How many days, an employee detained in Police custody?

1) 1 2) 3 3) 2 4) None of these

Ans: 3

20) Special casual Leave may be allowed for participating in sporting events for a period not exceeding — in a calender year

a) 30 b) 21 c) 28 d) 45

Ans (a)

(2)

Conditions for Applying HBA

The applicant must have completed 6 yrs of service on the date of application.

No disciplinary proceedings against him for charges of corruption, misappropriation of money or stores, misconduct involving moral turpitude or grave neglect of duty should be pending.

No vigilance enquiry should be pending against him into allegation of corruption, mis-appropriation of money or stores, misconduct involving moral turpitude or grave neglect of duty.

When a criminal proceeding is pending in the court no advance will be made.

→ If he is under suspension

→ He himself or his family members should not own a home.

Documents that should be accompany the application

(i) Purchase of plot and house construction

a) Agreement or consent letter from the owner

b) Attested copy of documents

c) Encumbrance certificate for 13 years in original

d) Legal opinion of the government pleader.

e) Approved layout.

ii) For construction of house alone

a) Sale deed in original

b) EC for 13 yrs in original

c) Legal opinion of the government pleader

d) Approved plan and planning permission from MMDA / Approved Licence of local body.

e) Estimates abstracts and detailed.

f) Proceedings of the corporation / local bodies.

iii) For the purchase of Ready build house

a) Agreement of sale from vendor

b) Attested copy of documents.

- c) Ec for 13 years in original
- d) Legal opinion of the Government pleader.
- e) Approved building plan and planning permission from the MMDA/ Approved licence of local body.

iv) For the purchase of ready build house / Flat allotted by the Housing Board

- a) Regular Allotment order in original
- b) Lease - cum - sale agreement
- c) Handing over / taking over certificate / completion Report.
- d) Noc from the Housing Board for mortgaging the house / flat in favour of the TANGEDCO for raising loan.
- e) Certificate indicating the actual balance amount to be paid to house.

Recovery of HBA

- Employees having more than 20 years of service and above and availed of maximum advance, the recovery shall be made in the service period itself at the rate of not less than 40% of pay + DA.
- The advance with the interest thereon shall be repaid in full by monthly installments within a period not exceeding 20 years.
- The recovery of advance shall be made in not more than 180 monthly installments.
- The Board's contribution towards the contributory provident fund interest thereon and DCRG payable shall be adjusted to the extent necessary towards the loan outstanding at the time of retirement.
- Extension of time for commencement of recovery of the instalments of the HBA may be granted separately by sanctioning authority for a further period upto one year only according to individual merits.

→ Recovery shall be effected through the monthly pay / leave salary bills by the sanctioning authority concerned. These recoveries will not be held up or postponed except with the prior concurrence of TANBDO.

→ And recovery shall be made from the subsistence allowance propositively.

✓ →

Tamil Nadu
Financial Code-Vol. I
Article 84

(3) a) Procedure - prescribed for the grant of Tour Advance

- The sanctioning authority should ensure the necessity to grant such advance.
- The request for advance be rejected if sufficient reasons do not exist.
- 75% of the probable expenditure be granted as advance.
- Advance should be debited against the head of account to which Travelling allowance is being debited.
- The justification for halts during camp should be examined.
- 100% of the Train fare be granted as advance.
- No previous advance is pending to be adjusted.
- Officers who are authorised to submit the T.A bills without countersignature should have no previous advance pending.

- In the case of non-self drawing officers permitted to draw bills from treasury, the countersignature authority should certify about the non-pending tour advance.
- In respect of other non-self drawing officers, the sanctioning authority should certify about the non-pending advance.
- Where T.A bills adjusting advance is pending with the sanctioning authority due to administrative reasons, the sanctioning authority should certify accordingly.
- The Head of the Department - officer should also maintain a Register to watch the adjustment of pending tour advance.

b) The Disbursing and drawing officer has got every responsibility to recover the amount due by an employee to a co-operative society. In that case following procedure should be adopted.

- When an intimation is received, the pay disbursing officer, should make a note of the agreement made with the society in the prescribed register.
- Whenever demand is received by the pay disbursing officer, he should promptly recover the amount indicated therein.
- The disbursing officer shall not recover such dues beyond half of the entire emoluments when the demand received is other than from a credit distributive or housing society in excess of half of the entire emoluments.
- If the demand is received from a credit distributive or housing society, the disbursing officer shall recover the entire amount specified in the demand.
- The responsibility to recover the dues rests with the pay drawing and disbursing officer.

(4) HBA interest for the year 2015-2016

Balance as on 31.3.2015 = 1959880 -

Rate of recovery Rs. 18580 x 12 = 222960 -

1736920 -

Month of recovery commence : 1/2015 } paid
pay } in 2/2015

Interest O.B = 1236920 -

2/2015 → 18580 -

1218340 -

Rate of interest

Upto 50,000 : 5.5%. above 5,00,000 10%.

50,001 to 150,000 : 7%.

150,001 to 5,00,000 : 9%.

	<u>5.5</u>	<u>7%</u>	<u>9%</u>	<u>10%</u>
3/15	50,000	1,00,000	350,000	1218340 -
4/15	50,000	1,00,000	350,000	1199760 -
5/15	50,000	1,00,000	350,000	1181180 -
6/15	50,000	1,00,000	350,000	1162600 -
7/15	50,000	1,00,000	350,000	1144020 -
8/15	50,000	1,00,000	350,000	1125440 -
9/15	50,000	1,00,000	350,000	1106860 -
10/15	50,000	1,00,000	350,000	1088280 -
11/15	50,000	1,00,000	350,000	1069700 -
12/15	50,000	1,00,000	350,000	1051120 -
1/16	50,000	1,00,000	350,000	1032540 -
2/16	50,000	1,00,000	350,000	1013960 -
	<u>600000</u>	<u>1200000</u>	<u>4200000</u>	<u>13393800 -</u>

$$\text{i)} \frac{600000 \times 5.5}{12 \times 100} = \text{Rs: } 2750/-$$

$$\text{ii)} \frac{1200000 \times 7}{12 \times 100} = \text{Rs: } 7000/-$$

$$\text{iii)} \frac{4200000 \times 9}{12 \times 100} = \text{Rs: } 31500/-$$

$$\text{iv)} \frac{13393800 \times 10}{12 \times 100} = \text{Rs: } 111615/-$$

HBA interest for the year 201 - 201 -

→ Rs: 152865/-

T. N. Pension
Rule
Art. 51, Finance
code - Vol. I

(5) Absconding from service

- Any employee absconding from service for more than 7 yrs will be deemed to have been dead for all practical purposes as per section 107 & 108 of the Indian Evidence Act.
- The claims related to such employees can be paid to his family members and legal heirs after notifying the fact and completing legal formalities.

⇒ Payments:

- When an employee disappears leaving his family, the eligible family members can be paid in the first instance.
 - (i) the salary due
 - ii) the leave encashment due till the date of disappearance
 - iii) GPF having regard to the nomination.
 - (iv) Spt. provident fund - cum gratuity excluding the Board's contribution.

III TNB - employees family security fund, family security subsidiary fund shall be withheld till the disappearance of the employee is definitely established in terms of Indian Evidence Act after a lapse of 7 years from the date of disappearance.

IV The following terminal benefits are payable to missing person's family

→ The date of disappearance of the employee will be reckoned from the date of the FIR lodged with the police and the period of two years, after which the terminal benefits are to be released, and calculated from that date.

→ DCRG, Family pension

→ The difference between the retirement gratuity and DCRG shall be payable after the death is conclusively proved or on the expiring of 7 yrs period from the date of missing.

- Family pension at the enhanced rate/
as may be applicable in individual
cases will be applicable to the families
of missing employees.
- The enhanced rate of family
pension is payable only after the
death is conclusively established
or after a period of 7 years
from the date of missing.
- The dependants of missing employees
are eligible for appointment on
compassionate grounds.

✓ ✕

⑥ a) Internal Selection - Pay fixation.

- Qualified persons working as Helper, Commercial Assistants, Assessors and the like are being appointed as Junior Assistants, Junior Auditors, Typists etc; by Internal selection.
- The selection grade F.M.I, Spt. Gr. Foreman, Switch Board operators, Technical Assistant etc., in the regular work Establishment cadre are appointed as Junior Engineers-II Grade by Internal section.
- When an employee in one-cadre is appointed to a post by internal section in another cadre he/she should not suffer any loss of pay.
- The minimum of the pay scale of the post to which the appointment is made should be fixed at the outset.
- The difference between such minimum and the pay drawn by the employee in the old

post should be granted as Personal pay. The annual increment should be regulated in both the posts when it accrues and the Personal pay scaled up or down so as to ensure that the employee does not suffer any loss of pay.

→ When the increment is regulated in the old post the quantum of personal pay will go up in the new post.

→ When the increment is regulated in the new post, the personal pay will get reduced by the rate of increment, simultaneously inflating the pay (basic) to a like extent.

→ The pay of an employee appointed from one post to another by Internal selection the order issued in B.P Ms (FB) 95 dt. 20-11-85.

Art. 37
T.N. Account Code
Vol. I

b) Suspense account

- Items of receipts or payments which cannot be booked to the final head of account due to lack of information as to the head of account as to their nature or for any other reasons may be held temporarily under a head which is called "suspense head"
- This account will be on the deposit side and will be adjusted and made "Nil" as and when final head of account is made known.

c) Revenue account

Para 4
Budget Manual

- Revenue account is the account consisting of current income and expenditure of state derived mainly from the taxes and duties and expenditure met therefrom

d) Selection grade & Special grade

- The selection grade and special grade was introduced in G.O No:1050 Finance (P.C) dt. 5-10-1978, in order to alleviate the qualified employees to higher scales and to relieve them from stagnation.
- These schemes undergone changes from time to time.
- According to this, an employee completing 09 yrs of regular service will be moved to selection grade and then to special grade on completing 10 years in the selection grade scale.
- The period of reversion, L.L.P without medical certificate will be excluded while computing 10 years qualifying period.
- During the punishment period, Sl-grade shall be awarded on the expiring of punishment period, Sl.grade and Sp.l. grade is admissible to unqualified persons also.

(7)

The following are the various kinds
of pension

- (1) Compensation pension
- (2) Invalid pension
- (3) Superannuation Pension
- (4) Retiring Pension
- (5) Family pension

(1) Compensation Pension.

Tamil Nadu Pension - Rule: 38

→ Compensation pension is the pension granted to an employee who has to be discharged due to abolition of a permanent post and who was unable to be provided with a suitable other job. It is called as compensation pension because it is granted to compensate the loss of emoluments.

(23)

② Invalid Pension

Tamil Nadu
Pension Rule - 36

→ Invalid pension is the pension granted to an employee retiring due to mental infirmity or physical incapacity and who is condemned to undertake any government function. As the pension is granted for incapacity, it is called Invalid pension.

③ Superannuation Pension

T.N. Pension
Rule - 32

→ Superannuation pension is the pension granted to employees who have to retire compulsorily on reaching a particular age. Since, the pension is granted on superannuation, it is called Superannuation pension.

④ Retiring Pension

Tamil Nadu pension
Rule - 33

Retiring pension means, who as

a measure of punishment, is compulsorily refined from service before completing the qualifying service or who refines voluntarily.

⑤ Family pension

Tamil Nadu pension
Rule -49

Family pension is the pension granted to the family of an employee who dies during service or after retirement. As this pension is granted for the benefit of the family, this is called family pension.

(8) Pay fixation

Pay Band : Rs: 5400 - 20200 + Rs: 2700 (G.P)

Pay as on 6-07-2015 = 11520 + Rs: 2700

Promoted as F.M.I Gr w.e.f : 7.7.2015

Pay Band in the post of

F.M.I : Rs: 9600 - 34800
+ Rs: 4300
G.P

He has opted for promotion fixation of pay on the date of promotion.

Fixation workings

Pay as on 6-7-2015 = 11520 + 2700

3% = 430

11950 + 4300 G.P

Next increment due \rightarrow 1.7.2016 = 12440 + 4300

Punishment

order date 8-8-2016

Next increment due : 1.7.2017

6 months

For w/o.m.e without allowance
from 1.8.2017 to 31.4.2018

1-1-2018

9 months

1-10-2018

from 1.8.2017 to 31.4.2018

Therefore 1.7/2017 / mB 1-10-2018

$\Rightarrow \rightarrow$