

ANSWER KEY**Marks****20**

(20*1=20)

(1) Choose the correct answer:

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|-----|------------------|---|
| 1. | c) 2017-18 | 1 |
| 2. | a) 800 km. | 1 |
| 3. | a) A/c. Code.61 | 1 |
| 4. | a) 5 Years | 1 |
| 5. | b) 75% | 1 |
| 6. | a) 7.9% | 1 |
| 7. | a) 192 | 1 |
| 8. | b) 12% | 1 |
| 9. | a) April | 1 |
| 10. | a) 10 days | 1 |
| 11. | b) 2 years | 1 |
| 12. | b) 24 months | 1 |
| 13. | a) 60 Age | 1 |
| 14. | a) 30 days | 1 |
| 15. | b) A/c. No.25 | 1 |
| 16. | a) 240 days | 1 |
| 17. | c) 35 Age | 1 |
| 18. | a) A/c. Code.31 | 1 |
| 19. | b) 35 | 1 |
| 20. | a) A/c.No.76:101 | 1 |

(2) Choose the correct answer:**20**

(20*1=20)

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|-----|-------------------|---|
| 1. | b) Rs.200 | 1 |
| 2. | b) 10% | 1 |
| 3. | b) Rs.8/- | 1 |
| 4. | b) A/c. Code.60 | 1 |
| 5. | c) 3% | 1 |
| 6. | a) Quarterly | 1 |
| 7. | b) Rs.9 Lakhs | 1 |
| 8. | a) 24 months | 1 |
| 9. | a) 7 days | 1 |
| 10. | c) 5 years | 1 |
| 11. | a) Rs.25,000/- | 1 |
| 12. | d) 50 Age | 1 |
| 13. | a) Rs.80,000/- | 1 |
| 14. | b) Form III | 1 |
| 15. | b) 1967 | 1 |
| 16. | a) A/c. No.46.690 | 1 |
| 17. | a) 15 days | 1 |
| 18. | a) Rs.1,800/- | 1 |
| 19. | a) Rs.250/- | 1 |
| 20. | b) 90 days | 1 |

(3) Section 4(1) (b) of the Act, in particular, requires every public authority to publish following sixteen categories of information: **20**

- (i) The particulars of its organisation, functions and duties;
- (ii) The powers and duties of its officers and employees;
- (iii) The procedure followed in the decision making process, including channels of supervision and accountability;
- (iv) The norms set by it for the discharge of its functions;
- (v) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;
- (vi) A statement of the categories of documents that are held by it or under its control;
- (vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof;
- (viii) A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public.
- (ix) Directory of its officers and employees;
- (x) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;
- (xi) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;
- (xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;
- (xiii) Particulars of recipients of concessions, permits or authorizations granted by it;
- (xiv) Details in respect of the information, available to or held by it, reduced in an electronic form;
- (xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;
- (xvi) The names, designations and other particulars of the Public Information Officers.

(4) (i) Procedure for imposing Major Penalties:

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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 Tamilnadu 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 taken 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.

(ii) Guidelines to Enquiry Officer:

- (1) Enquiry Officer's function is like a judge in Civil Court and he shall remain unbiased and neutral.
- (2) The Enquiry Officer should have a clear and open mind and determination to conduct and complete the enquiry.
- (3) The Enquiry Officer should not be an eye witness to the incident or should not be a person who detected the case.
- (4) The Enquiry Officer should be one having no personal ill will towards the accused.
- (5) The Enquiry Officer should not be one subordinate in rank to that of the accused.
- (6) The Enquiry Officer should be very calm and give patient hearing and at the same time firm enough to over rule wherever necessary any objection not related to the charge and enquiry is raised.
- (7) The Enquiry Officer should not be perturbed if any objection is raised by the delinquent.
- (8) The function of the Enquiry Officer is to enquire the charges only (i.e.,) to elicit fact on the charges and he is not to propose what should be appropriate penalty assuming the guilt is proved.
- (9) The Enquiry Officer should limit his questioning to matters well connected with the charges only.
- (10) All reasonable opportunity to cross examine the prosecution witnesses by the delinquent and also to produce the defence witnesses should be given.
- (11) Enquiry Officer may not put leading questions.
- (12) Delinquent should not be examined first. He should be examined only last.
- (13) Though law does not require that the enquiry should be in the local language, it would be better, if the proceedings are conducted in the local language particularly when the delinquent insists on that.
- (14) The Enquiry Officer should deal with the matter before him objectively, fairly and impartially.

(5) (i) The following particulars are available in the Bank Reconciliation Statement of Collection Account:

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1. Opening Balance as on
2. Remittance made into the Bank (With the Addition of Journal if any).
3. Total of 1 & 2
4. Less: The amount transferred from branch to Head Quarters Bank at Chennai.
5. Closing balance to the end of the month.
6. Balance as at the end of as per books of the Board.
7. Remittances accounted by the Bank but not accounted in the Board's books (for details) I.B.
8. Less: Remittances accounted for in the Board's books and not in the Bank Statement (for details) I.A. (Sec.1).
9. Less: (Interest) Cheques returned by the Bank not adjusted in the Boar's Books (for details) L-B. Sec.2. (IB) wrongly credited.
10. Interest: Not maintaining Minimum Balance. Bank Commission, Postage and other charges debited by the Bank not yet adjusted in the books of Board (for details) IB. Sec.3.
11. Add: Other items (to be specified) I.B.
12. Balance as per Bank Statement on

(ii) Overstayal of Leave:

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- 1) An employee who remains absent after the end of his leave, the period of such overstayal of leave should, unless the leave is extended by the competent authority, be treated as follows:
 - (a) If he is in Class I, Class II or Class III Service:-
 - i) as leave on private affairs to the extent such leave is due, unless the overstayal is supported by a medical certificate.
 - ii) as leave on medical certificate to the extent such leave is due, if the overstayal is supported by a medical certificate;
 - iii) as extraordinary leave to the extent the period of leave due on private affairs and/or on medical certificate falls short of the period of overstayal.
 - (b) If the Officer is in Class IV Service as in Clauses (a)(ii) and (iii) above MUTATIS MUTANDIS.
- (2) The employee is not entitled to leave salary during such overstayal of leave not covered by an extension of leave by the competent authority.
- (3) Willful absence from duty after the expiry of leave may be treated as misbehavior for the purpose of regulation 31 of the Service Regulations.

(6) Work Out Details for the given Date of Retirement, Length of Service, Pension, Death-cum-Retirement Gratuity and Commutation of the Board Employee:

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(5*4=20)

1.	Date of Retirement :	30/06/2016		
2.	Length of Service :	36 Years, 4 Months & 20 days		
3.	Pension :	Last Pay Drawn	Pay =	Rs.51,650.00
			Grade Pay =	Rs. 7,000.00
			Total =	Rs.58,650.00
		50% of the pay last drawn:Rs.58650*1/2*30/30:		Rs.29,325.00
		Therefore Basic Pension	=	Rs.29,325.00
		D.A. 136%	=	Rs.39,882.00
		Total	=	Rs.69,207.00

4.	Death-cum-Retirement Gratuity :	Last Pay Drawn	Pay =	Rs.51,650.00
			Grade Pay =	Rs. 7,000.00
			Total =	Rs.58,650.00
			Add: DA 136% =	Rs.79,764.00
			Total ----- =	Rs.1,38,414.00

Death-cum-Retirement Gratuity = $\frac{Rs.1,38,414 * 1}{4} * 66$
= **Rs.22,83,831/-**

Limited to Rs.10 Lakhs

5.	Commutation of Pension :			
		Basic Pension	-	Rs.29,325.00
		Commutation	-	Rs.29,325.00x33.33/100 = Rs.9,783.00
		Commutation value	-	Rs.9,783.00x8.371x12 = Rs.9,82,722.00

(7) The Group Code of Inter-Unit Account as per Electricity (Supply) Annual Accounts Rules 1985:

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One clearing account and one final account have been maintained for inter unit transactions (091 IST & 091 ISA) before the introduction of the commercial accounting system. Further, the originating debit transactions were called TDA and credit transactions as TCA both were separately accounted for the transactions were initially accounted for under clearing accounts and later on transferred to final heads when acceptances are received. Such dual accounting has been dispensed with there is no clearing account in the Commercial Accounting System for inter-unit transactions. The concerned inter unit accounts are operated straightaway even when the transaction takes place consequently, there is no question of passing a journal entry when acceptance is received acceptances are watched through a register.

Inter-unit transactions are classified according to this nature. The accounts are allotted as below:

<u>A/c. Hd.</u>	<u>Details of A/c.</u>	<u>Description</u>
30	Inter Unit Accounts	- Fuel
31	Inter Unit Accounts	- Materials
32	Inter Unit Accounts	- Capital Expenditure & Fixed Assets.
33	Inter Unit Accounts	- Remittance to Head Office
34	Inter Unit Accounts	- Funds transfer from Head Office
36	Inter Unit Accounts	- Personnel
37	Inter Unit Accounts	- Other transactions / Adjustment

The five digit inter unit account is formed by adding the location code of the transferee unit to the group code mentioned above. Every account rendering unit has been allotted a location code. The location codes of different systems and circles and the inter unit accounts for different transactions are given in Chart of Accounts in Annexure-II.

(8) Short notes on:**20**
(4*5=20)**i) Study Leave:**

Leave may be granted to the employees of the Board subject to the terms and conditions in the Annexure to enable them to study scientific, technical or similar problems or to undergo special courses of instruction. Such leave will not be debited against the leave accounts. This regulation relates to grant of study leave only to employees who undertake the study at their own cost or on scholarships granted by any Government or Institution and is not intended to meet the case of employees deputed to other countries at the instance of the Board either for the performance of special duties imposed on them or for the investigation of specific problems connected with their technical duties.

(ii) Kinds of Leave:

(a) The following are the kinds of leave to which an employee may be eligible:

- (1) Earned Leave
- (2) Unearned Leave, i.e., Leave on Private Affairs or Leave on Medical Certificate
- (3) Extraordinary Leave
- (4) Special Disability Leave
- (5) Study Leave
- (6) Maternity Leave
- (7) Casual Leave

(b) Save in the case of casual leave and subject to the restriction in regulation 17(1), any kind of leave admissible under these regulations may be granted in combination with any other kind of leave so admissible or in continuation of leave already taken whether of the same or of any other kind

(iii) Warning:

A warning is not one of the penalties mentioned in the Standing Orders or Discipline and Appeal Regulations under which the lightest of the contemplated penalties is "censure", "Warning", is only a caution to Board Servants to be more careful in future and to avoid repetition of a mistake or irregularity committed by him. As its very meaning connotes, a "warning" would have administered the "warning" subsequently improves and does not commit a repetition of the conduct which initially led to a "warning" being administered. The recording of "warning" in the personal file and the placing of copies of such orders in the personal file would necessarily create prejudice against the Board employee concerned when his record has to be assessed for purposes of promotion, etc., and this is neither permissible nor fair considering that "warning" is not a recognized punishment. However, "warning" in the past can be taken into account while determining the quantum of a punishment in a future case.

(iv) Information:

"Information" means any material in any form, including, records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force.
