

Answer Key

(1)(a) Economic Order Quantity (EOQ) :- The amount of a product which should be purchased at one time in order to minimize the total cost involved, including the ordering costs and carrying costs.

b) Voluntary Retirement:- Voluntary Retirement means a person who voluntarily gets discharged from Board's service after giving sufficient notice (ie.) 3 months notice.

c) Bin Card:- A bin card (TNEB Form 50) is hung up outside each bin or rack in the stores. The minimum and maximum quantities to be stocked in respect of the materials as fixed by the Superintending Engineer are noted in it. Each time articles are placed into or taken out of bin or rack an entry is made in the Bin card and the balance stock where the materials are stored in yards. Bin cards should be separately maintained by the stores custodians and all issues and receipts concurrently noted. The bin cards should show the balances at any moment and this should tally with the quantity ledgers

d) Zero Based Budgeting:- An operating, planning and budgeting process which requires each manager to justify his entire budget in detail from scratch.

e) Measurement Book:- The Measurement book is the original record of actual measurement or count of all work done other than by daily labour or lump sum contracts and all supplies relating to a work must therefore be kept with great care as it may have to be produced in a court of law.

(2)(a)(i) Willful insubordination or disobedience of any lawful and reasonable order of a superior,

ii) Striking work or deliberate slowing down of work,

iii) Concerted or organized refusal on the part of employees to receive their pay,

iv) Theft, fraud or dishonesty in connection with the Board's property or business,

v) Taking or giving bribes or any illegal gratification whatsoever,

vi) Collection or canvassing for collection without the written permission of the management of any money within the premises of the establishment,

vii) Habitual late attendance or habitual absence without leave or without sufficient causes,

viii) Carrying on money lending or any other private business without the permission of the management within the premises of the establishment,

ix) Drunkenness, fighting, riotous or disorderly or indecent behavior in the premises of the establishment or any act subversive of discipline,

x) Habitual negligence or neglect of work,

xi) Habitual indiscipline, etc.

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

(i) Earned Leave,

ii) Unearned Leave, i.e., Leave on private affairs or leave on medical certificate,

iii) Extraordinary Leave,

iv) Special Disability Leave,

v) Study Leave,

vi) Maternity Leave and (vii) Casual Leave.

(3)(a) A report of surplus stores should be prepared in Form 27 giving full particulars regarding the materials rendered surplus, its condition, year of purchase, value and mode of disposal. The officer entrusted with the disposal of stores should arrange for the sale by public auction following the instructions detailed below:-

- i) The head of office or any other Gazette officer should invariably attend the auction or record the final bids,
- ii) He should also be present when the article sold are released especially when the release of the articles take place sometime after the auction involving weighment etc.,
- iii) The surplus report prepared should be signed by the head of office or the Gazette Officer after satisfying that all the surplus reported is correct,
- iv) A sale account should then be prepared in Form 28 and should be duly signed by the same officer who supervised the auction after comparing the entries in sale account with report of surplus stores. If the articles are released in the presence of an officer other than one who supervised the auction, the entries in the sale account prepared should be got attested by the dated signature of that officer.

(b) Materials may be issued from stock for the following purposes:-

- i) for use on works either direct or by issue to contractor,
- ii) for dispatch to other stores of within the circle,
- iii) for dispatch to other circles,
- iv) for sale to contractors, employees or local bodies where the materials can be spared without prejudice to Board's works,
- v) for hire to contractors and local bodies (with specific sanction from the competent authority) where the materials can be spared without prejudice to Board's works,
- vi) In case of disposals by open tender and auction sale to the highest bidder (proper person or firm) as the case may be.

(4)(a) The provision of the RD & RR Act are invoked as a 'last resort' and not as a 'first step' in collecting the dues. When a service is disconnected for non-payment of CC charges or any other charges assessed and due have not been paid, notices are issued, to pay the dues within a specified time/period. If the dues are not paid within the time, the board is empowered to include such dues in another live service or services of the same consumer in the same distribution/ other distributions. Still, if the dues could not be recovered, as a last resort, another opportunity is given to the defaulting consumer in the form of demand notice under Section 3(1) of the RD Act. Mere issue demand notice is not adequate. The notice should be in the prescribed format No.1 giving full particulars and it should be ensured that the same is served on the consumer and his dated acknowledgement obtained.

In spite of the repeated reminders, if the debtor fails to pay the arrears within the time specified by the appellate authority then after the expiry of 30 days of the service of the Section 3(1) notice, the prescribed authority shall issue final demand notice under Section 4 of the RD Act in format V to the debtor. After the service of notice under section 4, the dues are not paid, in such cases, immediate action shall be taken under the provisions of the Tamil Nadu RR Act of 1864 to distraint the properties

of such debtors. Before taking action under RR Act, the property details should be collected as prescribed in Format VI and VII.

In cases where action under the RR Act, its warranted the AAO/RBs/SE/EDCs, who have been vested with all the powers of the collector under Section 6(1) of the TNEB (RD) Act, 1978 may empower the field officers of the Board to distraint property of the defaulter by issue of a general order. (Use formats - VIII, IX, X wherever necessary)

(b) Material Management comprises of proper purchase, storing and use at the needy time. Proper control of inventory both consumable and others is necessary from the time of purchase will they are consumed.

(5)(a) Budget:- A statement in financial terms, prepared prior to defined period of time, showing the strategy to be pursued during that period for the purpose of attaining a given objective.

Budgeting:- The national Association of Accountants (USA) defines budgeting as "The process of planning all flows of financial resources into within and from an entity during some specified future period.

Budgetary Control:- The exercise of control in the organization with the help of budgets is known as budgetary control.

The Board's budget proposals are submitted in the following 5 statements:-

- i) Statement I – Capital Receipts,
- ii) Statement II – Capital Expenditure,
- iii) Statement III – Revenue Receipts,
- iv) Statement IV – Revenue Expenditure and
- v) Statement V – Debt, Deposits, Loans and Advances.

All the statements are to be described in detail.

(b) Family Pension:- Rule : 49 of T N Pension Rule, 1978, Family is detailed in Clause 12 of Rule 49

- i) Widow or husband (shall include respectively judicially separated),
- ii) Sons upto the age of 25 years subject income criteria,
- iii) Daughters upto the age of 25 years or date of marriage whichever earlier,
- iv) Disable divorced/windowed daughter (Family pension for life) and
- v) Father and Mother in the case of unmarried employee.

Payment:-(i) The amount of monthly family pension shall be calculated at the uniform rate of 30% if pay drawn subject to minimum and maximum fixed then and there (Minimum Rs.1275/- Rs.6630/- Maximum) Minimum 30% of Maximum pay applicable to CE/TNEB.

ii) In case of death after retirement, the enhanced family pension shall be payable for a period of seven years or for the period upto the date on which the retired deceased Government servant would have attained the age of 65 years had he survived whichever is less.

(6)(a) "Information" means any material in any form including

- i) records,
- ii) documents,
- iii) memos,
- iv) e-mails,
- v) opinions,
- vi) advices,
- vii) press releases,
- viii) circulars,
- ix) orders,
- x) log books,
- xi) contracts,
- xii) reports,
- xiii) papers,
- xiv) samples,
- xv) models,
- xvi) data materials held in any electronic form and information relating to anybody which can be accessed by a public authority under any other law for the time being in force

(b) "Depreciation" is an amount set aside for the wear and tear of use of an Asset.

(7)(a) Government of India have introduced a new defined contribution pension scheme replacing the existing system of defined benefit pension system vide Government of India, Ministry of Finance, Department of Notification, dated 22.12.2003. The new pension scheme comes into operation with effect from 01.01.2004 and it applicable to all new entrants to Central Government Service, except to Armed Forces, joining Government service on or after 01.01.2004.

(b) Following are the different kinds of travelling allowance which may be drawn in different circumstances under Employees Travelling Allowance Regulations:-

- i) Mileage allowance,
- ii) Daily allowance,
- iii) Actual expenses,
- iv) Allowance for incidental expenses,
- v) Terminal Charges,
- vi) Lump sum Allowance and
- vii) Conveyance Allowance.

(8)(a) Administrative approval means the formal acceptance by an administrative department of a proposal that the concerned department incur a specified amount of expenditure on specified work required by or in connection with that administrative department.

Technical sanction, on the other hand, means the order of an competent technical authority sanctioning a properly detailed estimate of the cost of construction or repair to be carried out by the concerned department.

(b) Capital expenditure in TNEB includes expenditure on building up of assets, improvement to existing assets, extension of transmission and distribution net works including communication equipments.

Revenue expenditure incurred on fixed assets include costs that are aimed at 'maintaining' rather than enhancing the earning capacity of the assets.

(c) Compensation pension is pension granted to an officer selected for discharge owing to the abolition of a permanent post.

Compassionate pension is the pension payable to the families of all Government servant who die while in service.

(d) Active service means

i) Time spent on duty in India,

ii) Time spent on leave duly granted,

iii) Time spent on voyage to India by an officer recalled to duty before the expiry of leave provided the return to duty is compulsory and

iv) The period of absence from India of an officer deputed or detained out of India on duty.

Qualifying service is service rendered by the board servant which under civil service regulations and the Madras Liberalised Pension Rules 1960 will qualify for pension or gratuity with reference to Art. 361, C.S.R. as amended. Under the latest rules with effect from 01.10.1969 all continuous service in a pensionable post qualifies for pension, excluding boy service and periods of extraordinary leave not covered by medical certificate etc.

(e) Travelling Allowance is a sum granted as reimbursement for expenses. Conveyance allowance is one of the kinds of travelling allowance.
