

KEY TO QUESTIONS

**1. a. "Competent Authority" and "Public Authority" under Right to Information Act, 2005.**

(Source: Right to Information Act, 2005 – Chapter I Preliminary – Page 2 – Section 2e and 2h)

Competent authority means:- (Sec.2e)

- i) The speaker in the case of the House of the People or the Legislative Assembly of a State or a Union territory having such Assembly and the Chairman in the case of the Council of States or Legislative Council of a State;
- ii) The Chief Justice of India in the case of the Supreme Court;
- iii) The Chief Justice of the High Court in the case of a High Court;
- iv) The President or the Governor, as the case may be, in the case of other authorities established or constituted by or under the Constitution;
- v) The administrator appointed under article 239 of the Constitution.

Public Authority (Sec.2h) means any authority or body or institution of self-government established or constituted:-

- i) By or under the Constitution;
- ii) By any other law made by Parliament;
- iii) By any other law made by State Legislature;
- iv) By notification issued or order made by the appropriate government, and includes any –
  - a. Body owned, controlled or substantially financed;
  - b. Non-Government organization substantially financed, directly or indirectly by funds provided by the appropriate Government.

**b. Deduction in respect of Interest on Loan taken for Higher Education under 80E of Income Tax Act 1961.**

(Source: TNEB Computation of Income Tax – Para 5.5.9 – Page 39 – Section 80E)

Section 80E allows deduction in respect of repayment of interest on loan taken from any financial institution or any approved charitable institution for higher education for the purpose of pursuing his higher education or for the purpose of higher education of his spouse or his children or the student for whom he is the legal guardian.

The deduction shall be allowed in computing the total income for the Financial year in which the employee starts repaying the interest on the loan was taken and immediately succeeding seven Financial years or until the Financial year the interest is paid in full by the taxpayer, whichever is earlier.

## 2. Instructions to be followed before sending Bank Reconciliation of Drawing Account to the Head Quarters

(Source: TANGEDCO Instructions to be followed when preparing the Drawing Account – Annex.I)

1. The Bank Reconciliation statement (BRS) should be sent within the due date;
2. The Consolidated BRS in respect of Central Office and Division Office should be sent separately in the prescribed format.
3. There should be no discrepancies in the BRS.
4. The BRS should be prepared correctly and properly and checked and tallied in all aspects and sent without any mistake.
5. It should be ensured that the balance as per TANGEDCO's book furnished in the BRS is agreed with the balance under respective accounts as per monthly statement of accounts.
6. The consolidated BRS of Central office should be furnished along with the Bank Scrolls.
7. The actual amount of IA (Fund cheques deposited but not yet given credit by the Bankers), IB (Cheques issued but not yet presented into Bank for payment) should be furnished along with Cheque no. and date wise amount, month wise abstract and also TANGEDCO 7 TAN TRANSCO wise and Account Head wise (Salary and Allowances, Petty cash, Imprest, Temporary Advance etc.,) Break up details
8. The amount of cheque issued and not presented after three months from the date of issue should be brought into TANGEDCO'S book by making Journal entry for Stale cheque since the validity of the cheque is only three months.
9. The closing balance of amount shown in the BRS of Central office and division office should be kept only for the payment of actual passed bills on hand and not kept as idle.
10. There should be no misclassification in remittance and collection of amount between Drawing Account and Collection Account.
11. It should be ensured that the previous month closing balance is only taken as opening balance in TANGEDCO's book and Bank book in respect of Central Office and all the Division (EE) offices.
12. It must be ensured that the cheques have not been issued by both Central office and Division offices without having balance in the Board book. Cheques are issued only after depositing the fund cheque.
13. There should be no minus balance in the opening and closing balance of Board book as well as Bank book.
14. It must be ensured that the actual fund amount received from Head Quarters only is shown separately in the Reconciliation Statement and all other receipts like remittance of undispursed payment amount, stale cheque amount and surrendered amount from the Division office etc., is shown separately in the Reconciliation statement after passing necessary journal entries then and there.
15. It must be ensured that the excess amount if any received from Head quarters office towards the payment of bonus, DA arrears, salaries, loans and advances, terminal benefits have been surrendered immediately.

3. Short notes:

a. **Term of Office under Right to Information Act,2005.**

**(Source: Right to Information Act. 2005 – Chapter III Para 13 – The Central Information Commission)**

1. The Chief Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office and shall not be eligible for reappointment (Provided that no Chief Information Commissioner shall hold office as such after he has attained the age of sixty five years);
  2. Every Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office or till he attains the age of 65 years, whichever is earlier, and shall not be eligible for reappointment as such Information Commissioner. (provided that every Information Commissioner shall, on vacating his office under sub-section be eligible for appointment as the Chief Information Commissioner in the manner under section 12.
- b. **Education Cess on Income Tax.**

**(Source: TNEB Computation of Income Tax – Para 2.3.1 and Para 2.3.2 – Page 4)**

Education cess on Income Tax: the amount of Income Tax shall be increased by Education Cess on Income Tax at the rate of 2% of the income tax.

Secondary and Higher Education Cess on Income Tax. An additional surcharge is chargeable at the rate of 1% of income tax (not including the Education cess on income-tax)

Both cesses are payable by Resident and Nonresident assesses.

c. **Conditions for grant of Study Leave.**

**(Source: TNEB Leave Regulations – Page 25 )**

Leave may be granted to the employees of the Board subject to the terms and conditions 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.

4

### 3. d. Categories of Capital Expenditure.

(Source: Budgeting Process Chapter III Capital Expenditure)

1. Generation: Hydel, Thermal & Gas
2. Renovation and Modernisation: Hydro & Thermal
3. Transmission and Distribution
4. Rural Electrification (plan)
  - a. Rural Electrification
  - b. Contribution by Agriculturists
  - c. Street Light (state fund)
  - d. Hut electrification.
5. Survey, Investigation, Training and Research.

**4.a. Every step should be concurrently recorded – while maintaining of service books of Board's employee.**

(Source: TNEB LEAVE REGULATIONS MANUAL PAGE 59 )

The following points should be bear in mind while maintaining of service books of Board's employee.

- i) A Service book in prescribed form should be opened for every employee at his own cost, as soon as he is regarded as selected for admission to Board's service and as on probation for that service. It should be kept in the custody of the head of the office in which he may be serving and transferred with him from office to office. It is the duty of the head of the office to see that all entries are duly made and attested.
- ii) Duty of the employee to see that his service book is properly maintained
- iii) Personal certificates of character should not be entered in a service book
- iv) Kind of punishment: The reason for the termination of the probation, reduction, dismissal, removal, compulsory retirement or suspension as the case may be should always be stated.
- v) Maintenance of service books: In the service book, every step in an employee's official life, including temporary and officiating promotions of all kinds, the date on which the period of probation is satisfactorily completed, increments and transfers and leave of absence taken should be regularly and concurrently recorded.
- vi) Transfer to another office, and to foreign service should be properly entered;
- vii) Annual verification and periodical inspection.

#### 4.b. Special Casual Leave :

(Source: TNEB LEAVE REGULATIONS MANUAL PAGE 33-36 PARA 27.)

Special casual leave not counting against ordinary casual leave may be granted to an employee in the following circumstances:

- i) When he is ordered by the Head of his office to absent himself from duty on the certificate of a medical officer on account of the presence of Rabies an infectious disease in his house, provided no substitute is appointed and no extra cost to the Board is involved. Leave under this head shall not ordinarily be granted for a period exceeding 21 days but in exceptional cases, this may be granted upto 30 days.
- ii) Special casual leave may be allowed to an employee participating in sporting events of national or international importance for a period not exceeding 30 days in a calendar year and when the employee concerned is selected for such participation. The period of absence, in excess of 30 days shall be treated as regular leave of the kind admissible under the relevant rules applicable to the persons concerned. The employee may be permitted to prefix or suffix or both the holidays with Special casual leave.
- iii) The period of absence from duty of employees, occasioned by their interview, medical examination etc., in connection with their joining the Army, AirForce Reserves, Indian Fleet Reserve, Territorial army, Indian Naval Reserve and Indian Naval Volunteer Reserve, Auxilliary Air force of Air Defense Reserve, as the case may be, shall be treated as Special Casual Leave.
- iv) Special Casual Leave not exceeding 20 days may be granted to married women Board employees who are appointed temporarily and who have not completed the period of one year service, when they undergo puerperal sterilization operation and Special Casual leave not exceeding seven days shall be granted to an employee of the Board, whose wife undergoes puerperal or non-puerporal sterilization operation subject to the production of Medical Certificate. And
- v) The entire period of absence of the employees of the Board called out for Home Guard duties shall be treated as special casual leave.

#### 5. Rights of Government to withhold or withdraw pension under the Tamil Nadu Pension Rules, 1978.- (Source: The Tamil Nadu Pension Rules, 1978 – Para 9 and Page 9)

1. The Government reserve to themselves the right of withholding or withdrawing a pension or part thereof, whether permanently or for a specified period if, in any departmental or judicial proceeding, the pensioner is found guilty of grave mis-conduct or negligence during the period of his service, including service rendered upon re-employment after retirement, and such withholding or withdrawing the pension may be effected irrespective of the fact whether or not any pecuniary loss on account of such grave misconduct or negligence was caused to the Government to any local body or to any Co-operative Society comprising of Government servants and registered under the Tamil Nadu Co-operative Societies Act, 1961.

2. In case there is any pecuniary loss caused to the Government, to any local body or to any co-operative societies comprising of Government servants and registered under the Tamil Nadu Co-operative Societies Act 1961 and if any departmental or judicial proceedings, the pensioner is found guilty of grave misconduct or negligence during the period of his service including service rendered upon re-employment after retirement, the Government shall also have the right of ordering recovery from the Pension or Death-cum-Retirement Gratuity of the whole or part of the pecuniary loss caused by such grave misconduct or negligence. Tamil Nadu Public Service Commission shall be consulted before any final orders order this clause are passed.
3. The departmental proceedings, if not instituted while the Government servant was in service, whether before his retirement or during his re-employment:-
  - a. Shall not be instituted save with the sanction of the Government;
  - b. Shall not be in respect of any event which took place more than four years before such institution and
  - c. Shall be conducted by such authority and in such place as the Government may direct and in accordance with the procedure applicable to departmental proceedings in which an order of dismissal from service could be made in relation to the Government servant during his service.
4. Where the Government decide not to withhold or withdraw pension but order recovery of pecuniary loss from pension, the recovery shall not ordinarily be made at a rate exceeding one third of the pension admissible on the date of retirement of a Government servant.

**6.a. "Collector" and "Defaulter" under Revenue Recovery Act (RR Act) and the remedy available to person denying liability.**

**(Source: The Revenue Recovery Act, 1890 Under Definitions 2(2) & 2(3) and Para 4)**

Collector means the chief officer in charge of the land-revenue administration of a district; and

Defaulter means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

Remedy available: 1. When proceedings are taken against a person for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protect made in writing at the time of payment and signed by him or his agent, institute a suit for the repayment of the amount or the part thereof so paid.,

2. A suit must be instituted in a Civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

3. In the suit the plaintiff may, give evidence with respect to any matter stated in the certificate.

**6.b.Voluntary Retirement - notice of withdrawal under TNEB Service Regulations.**

**(Source: TNEB Service Regulations – Page 18 – General Conditions for Service – Voluntary Retirement)**

The employee may withdraw the notice of voluntary retirement or withdraw voluntary retirement after acceptance as the case may be subsequently with the approval of the appointing authority, before the expiry of the period of notice.

Voluntary Retirement – An employee who has attained the age of fifty year or who has completed twenty years of qualifying service, may retire from service by giving notice of not less than three months in writing direct to the appoint authority with a copy marked to his immediate superior officer for information., Before giving such notice, he may satisfy himself by means of a reference to such authority that he has completed the required no. of years of qualifying service.

An employee may be given service weightage not exceeding 5 years subject to the condition that the total qualifying service including the weightage shall not in any case exceed thirty three years or shall not be allowed to take his service beyond his normal date of superannuation as the case may be.

Notice of Voluntary retirement given by an employee shall be accepted by the appointing authority subject to the following conditions being satisfied, namely,

- a. That no disciplinary proceedings are contemplated or pending against the employee concerned for the imposition of a major penalty;
- b. That no prosecution is contemplated or pending in a Court of Law against the employee concerned;
- c. That a report from the Vigilance cell has been obtained to the effect that no enquiry is contemplated or pending against the employee concerned in Vigilance wing;
- d. That there is no contractual obligation to serve the Board during the period which the employee concerned seeks to retire voluntarily.

## 7. Revenue Receipts and Capital Receipts of TANGEDCO.

(Source: Budgeting Process of TANGEDCO – Page 1 & 4 – Chap.I & IV)

In TANGEDCO revenue receipts consists of Revenue from Sale of Power, Miscellaneous Revenue Subsidy from Government in the form of Tariff compensation for free/concessional rate of supply of power to various category of consumers.

The revenue from sale of power is arrived at by multiplying the power/energy available for sale with the average rate of realization expected to be realized during the projected period. While estimating the rate of realization for the budgeted period the proposed revision of tariff, if any, will also be taken into account. The category wise sale of power is worked out according to the power consumed by various categories of consumer and the increase in number of services estimated.

**Miscellaneous revenue** includes, Interest on Loans and Advances to Staff, Interest on advance payment to contractors/suppliers, Interest on Investments, Belated payment of surcharge collected from the consumers, Income from Trading i.e. sale of scrap etc.,

It is estimated based on the actual of the previous year, receipts during the part of the current year. One of the major element is Rebate on prompt payment of power purchase bills, as per Power Purchase Agreement (PPA).

**Tariff subsidy from Government of Tamil Nadu:** The Government of Tamil Nadu provides tariff subsidy for free supply of electricity to HUT, Agriculture, concessional rate of supply to domestic, public workshops, power looms, handlooms, etc., for the year in their Budget estimates. The amount so provided by the Government of Tamil Nadu will be taken as Subsidy receipts for the year in the TANGEDCO.

In TANGEDCO, capital receipts consists of the financial resources required for the implementation of the policy/achievement of the plan schemes are mobilized through the following resources:-

- i) Equity share capital assistance from Government of Tamilnadu;
- ii) Subvention and Grant from Government;
- iii) Borrowing : Open market loan, Life Insurance Corporation, REC/REC Bank, and Power Finance Corporation, T.N.P.F.C., and from Commercial Banks.
- iv) Debts and Deposits received from Consumers, General Provident Fund contributions received from consumers, Staff loan recovery etc.,

The debts and deposits includes funds, loans and advances, Deposits, Development charges contribution by the Agriculturists., etc., The proposals received from the circles were scrutinized and finalized. The receipts under this head is taken as Internal resources of the Board and utilized for implementation of its plan expenditure.



**8.a. Some penalties shall not be deemed to be penalties for purposes of Regulation 5-A – TNEB Employees’ Discipline and Appeal Regulations.**

(Source: TNEB Employees Discipline & Appeal Regulations Para 5 – Page 2)

- (i) Withholding of increment for failure to pass any departmental examination in accordance with the Regulations or orders governing the conditions of service of an employee;
- (ii) Stoppage in the time scale of pay of a Board employee at the efficiency bar on the ground of his unfitness to cross the bar;
- (iii) Non-promotion of a Board employee whether in a substantive or officiating capacity, after consideration of his case for promotion to a service, grade or post to which he is eligible.
- (iv) Reversion of a Board employee officiating in a higher service, grade or post to a lower service grade or post on the ground that he is considered to be unsuitable for such higher service, grade or post or any administrative ground unconnected with his conduct.
- (v) Reversion of a Board employee appointed on probation to any other service, grade or post during or at the end of the period of probation in accordance with the terms of this appointment or regulations and orders governing such probation.
- (vi) Replacement of the services of an employee, whose services had been borrowed from a State Government or Central Government or an authority under the control of the State Government or the Central Government at the disposal of the state or central Government or the authority from whom the services of such employee had been borrowed; and
- (vii) Compulsory retirement of a Board employee in accordance with provisions relating to his superannuation or retirement.

**8.b. Different kinds of Travelling Allowance under Regulations of TNEB Employees Travelling Allowance.**

(Source: TNEB Employees Travelling Allowance Regulations Rule No.9 Page 6)

The following are the different kinds of travelling allowance which may be drawn in different circumstances under these regulations:

- a. Mileage allowance;
- b. Daily allowance
- c. Actual expenses
- d. Allowance for incidental expenses
- e. Terminal charges and
- f. Lumpsum allowance.
- g. Conveyance allowance.

& & & & & &