

Key for

DEPARTMENTAL TEST FOR ACCOUNTS OFFICER - SECOND PAPER.

1.(a) Additional Charge Allowance:

There are two types of Additional charges. (a) To hold full additional charge, (b) To discharge current duties.

It should be declared by the competent authority whether the employee is appointed to hold full additional charge of the additional post or to merely discharge the current duties. Additional pay for full additional charge of one or more independent posts shall be granted only if the period of additional charge is more than 39 days (including holidays and casual leave) and it shall be granted for the first five months only. The Additional Pay shall be granted @ 1/5 of the pay drawn in the regular post or half of the minimum pay of the additional post whichever is less, for the first five months only. In addition to the Additional pay, the employee is permitted to draw certain compensatory allowances, such as Hill allowance, Project Allowance, etc if such allowances are applicable for both the posts. The personal pay drawn in regular can be taken into account for calculation of additional pay. Admissibility :1. Those not in the same office, establishment, or line of promotion- Eligible. 2. Those in the same office, establishment, or line of promotion. –a) Additional post subordinate to regular post –Not eligible. b) Additional post equivalent and of same rank to the regular post – Admissible. C) Additional post superior to regular post- Pay of the higher post is normally allowed.

1 (b) Special Grade Pay:

Spl. Grade introduced w.e.f. 1-12-2002 in B.P.(FB)No.12 dt:8-2-2012 to those who have stagnated without promotion for 20 years with scale movement. On movement to Special Grade one increment shall be allowed in the present Selection Grade scale and pay shall be fixed in the Special Grade scale if there is a stage or with lower stage with Personal Pay.

All other existing conditions/orders in force wherever applicable for allowing movement to Selection Grade shall equally apply for movement to Special Grade also.

In respect of RWE employees only scale to scale movement mentioned as Selection Grade and Special Grade scales.

In respect of Provincial employees and Officers the ordinary grade, Selection Grade and Special Grade scales have been mentioned. The period of temporary or permanent relinquishment for three years before 15-10-2005 shall not have any effect in allowing movement to Special Grade.

Employees relinquished permanently after 15-10-2005 are not entitled for movement to Spl.Gr. and the temporary relinquishment period after 15-10-2005 shall be deducted from the period of service for movement to Spl.Grade.

No option on Movement to Selection Grade and Internal selection.

1 (c) Gratuity

(i) **Retirement Gratuity:**

Payable to an employee who has put in not less than 5 years of qualifying service.

DCRG = (LPD +DA) for each completed six monthly period of qualifying service subject to a maximum of 66 / 4.

Maximum Limit is Rs.10 Lakhs.

(ii) **Death Gratuity:**

Less than one year-2 times of the PLD; 1 to 5 years- 6 times of the PLD; 5to 20 years- 12 times of the PLD; More than 20 years – ½ monthly emoluments for every completed 6 months period subject to maximum of 33 years.

1 (d) Dowry

No Board employee shall (i) give or take or assist the giving or taking of dowry or (ii) Demand, directly or indirectly from the parents or guardian of a bride groom, as the case may be, any dowry

2. Points to be verified before sanctioning the LTC Bills.

Whether the employee has put in minimum of 2 years of continuous service – he has furnished particulars in Form II along with leave application- Advance amount has been limited to 4/5 of the estimated cost of journey- he has undertaken journey beyond 240 km- he has furnished a certificate (Form II) in case spouse is employed – he has performed the journey within 30 days of grant of advance –the LTC granted has been noted in the service book – the claim has been restricted to the limit of Tamil Nadu territory if the ultimate destination is outside TN but within the country. Block of four years , 1988-91, 1992-1995...2008-2011; -fare limited to shortest route – LTC has been made only for the members of his family who are dependant –Serial Number of rail ticket has

been furnished in the LTC Bill – If travelled in separate groups, return journey must be completed within two months – If he has availed LTC, in the year he is not eligible for Go Home Concession. – Daily Allowance, Terminal Charges and Incidental Charges are not admissible. Return journey is completed within two months from the date of commencement of journey or before the date of retirement whichever is earlier. Package tours organized by TNTDC permitted. Journey outside the state of TN -Cost limited to maximum of 400 KM from the work spot.- Journey to be performed to the minimum of 3 days.

3 (a) - Penalties

The following penalties may, for good and sufficient reasons or for any mis-conduct specified in regulation 5-A and as herein after provided, be imposed upon the employees of the Board, namely-

- (i) Censure.
- (ii) Fine (in the case of employees in Class IV Service).
- (iii) Withholding of Increments of promotion.
- (iv) Reduction to a lower rank in the seniority list or to a lower post or time-scale, whether in the same class of service or in another class of service, or to a lower stage in a time-scale.
- (v) (a) Recovery from pay of the whole or part of any pecuniary loss caused to the Board by negligence or breach of orders, or
(b) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld, where such an order cannot be given effect to
- (c) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of reduction to a lower stage in a time-scale ordered, where such an order cannot be given effect to.
- (vi) Compulsory retirement otherwise than the retirement of an employee:-
 - (a) On attaining the age of superannuation
 - (b) Owing to reduction of establishment:
 - (c) Owing to his permanent incapacity for service on account of bodily or mental infirmity and
 - (d) Whose efficiency has been impaired after completion of 25 years of continues service.
- (vii) Removal from service;

- (viii) Dismissal from service;
 - (ix) Suspension, where a parson has already been suspended under regulation 9, to the extent considered necessary by the authority imposing the penalty.
- The penalties specified in items (i); (ii); (iii); (iv) and (ix) shall be deemed to be minor penalties and the penalties specified in items (iv); (vi); (vii) and (viii) shall be deemed to be major penalties.

Procedure for imposing of penalties

(a) In every case where it is proposed to impose on an employee any of the minor penalties, he shall be given a reasonable opportunity of making any representation that he may desire to make and such representation, if any, shall be taken into consideration before the order imposing the penalty is passed

Provided that the requirements shall not apply where it is proposed to impose on an employee any of the penalties aforesaid on the basis of facts which have led to his conviction by a courtmartial or where the employee concerned has absconded or where it is for other reasons impracticable to communicate with him.

(b) In every case where it is proposed to imposed on an employee any of the major penalties, he shall be given a charge sheet setting forth the grounds on which it is proposed to take action and any other circumstances which it is proposed to take into consideration in passing orders on the case, He shall to be heard in person and in writing or both. An oral inquiry shall be held if the employee desires such inquiry, or if so directed by the authority concerned. At that inquiry oral evidence shall be heard as to such of those allegations as are not admitted. The employee shall be permitted to produce witness in his defense and cross examine any witness on whose evidence the charge rests. The officer conducting the inquiry may, for special and sufficient reasons to be recorded in writing, refuse to call a witness. The enquiring officer shall ask, it writing, the delinquent employee immediately after the enquiry is over, whether he had a reasonable opportunity of presenting his case or if he has any complaint in this regard. If there is any complaint in this regard, the enquiring officer will examine the complaint and set right the matter. IF it is considered that the alleged denial of reasonable opportunity is made with a view to delay the disciplinary proceedings, the enquiring officer will be competent to ignore the complaint and the reasons for no9t complying with the request should be recorded. After the inquiry has been completed, the person charged shall be entitled to put in, if he so desires, a further written statement of his defense. Whether or not the person charged desired or had an oral enquiry, he shall be heard in person at any stage if he so desires before passing of final orders. A report of the enquiry or personal hearing (as the case may be) shall be prepared by the authority holding the enquiry or personal hearing whether or not such authority is compartment to

impose the penalty. Such report shall contain a sufficient record of the evidence, if any, and a statement of the findings and the grounds thereof".

After the enquiry or personal hearing, the authority competent to impose the penalty mentioned in that clause has arrived at provisional conclusion in regard to the penalty to be imposed on the basis of the evidence adduced during the enquiry, he shall make an order imposing such penalty and it shall not be necessary to give the person charged any opportunity of making representation on the penalty proposed to be imposed.

(a) Where it is proposed to impose on an employee any such penalty on the basis of facts which have led to his conviction in a criminal court (whether or not he has been sentenced at once by such court to any punishment). But he shall be given a reasonable opportunity of making any representation that he may desire to make and such representation if any shall be taken into consideration before the order imposing the penalty is passed.

(b) Where it is proposed to impose on an employee any such penalty on the basis of facts which have led to his conviction by a courtmartial or where the employee concerned has absconded or where it is for other reasons impracticable to communicate with him.

(ii) The provision of clause (b) shall not apply if the Board is satisfied that in the interest of security it is not expedient to follow the procedure prescribed in that clause.

(iii) The requirements of clause (a) or/ and (b) shall not apply-

(a) When the person is a temporary employee or daily wage earner or casual worker.

(b) When the person charged admits the charge or charges.

(c) Where the employee is caught red-handed having committed or while committing an act of misconduct.

(d) (i) All or any of the provisions in clauses (a) and (b) may, exceptional cases, for special and sufficient reasons to be recorded in writing, be waiving where there is a difficulty in observing exactly the requirements of the clauses and those requirements can be waived without injustice to the person charged.

(ii) If any question arises whether it is reasonably practical to follow the procedure in clause (b), the decision thereon of the authority empowered to dismiss or remove such employee, as the case may be, shall be final.

(e) (i) The competent authority or the enquiry officer, as the same may be, may in his discretion give an opportunity to the accused employee to inspect any document connected with the enquiry but excluding any confidential papers

which in his opinion shall not be disseminated but such request for inspection may, for good and sufficient reasons (which need not be recorded nor communicated) be refused partially or wholly. The employee will not be entitled to copies of documents.

(ii) No pleader or outsider representative shall be allowed to appear on behalf of the accused employee during the enquiry or during appeal hearing.

(f) The competent authority may authorize any officer in class I or Class II service superior in rank to employee to initiate departmental proceedings and to hold enquiry against the employee. On the findings of that officer, the competent authority may award punishment or otherwise give a decision.

3 (b) Go Home Concession on Retirement:

TA is admissible to employees who retire from service on superannuation, invalidation, or on compassionate pension and not to employees who resign or who are dismissed or removed from service. TA admissible is as per the journey on transfer. The grade of the employee for the purpose of TA decided with reference to the pay drawn by him on the date when he was last on duty.

To be availed within 6 months from the date of retirement or reemployment. For Journey of employee and his family from the last station of his duty to his home town and in respect of the transportation of his personal effects between the same places. The concession is given to the employee to settle down in any place in India as per the entry in the Service Book.

Go Home Concession to the Family of an employee who dies while in service:

The members of the family who dies while in service are eligible for TA for the journey to his home town or to any other place where they want to settle from his HQ or from the place of his death. If they travel to any other place, other than his home town, the claim should not exceed the amount which would be admissible for a journey from the employee's HQ to hometown. Journey is admissible as for transfer. Advance for TA is permitted if the Drawing Officer is satisfied that the journey will be completed within 3 months after the death of the employee. The claim may be admitted even in cases where the employee dies immediately after retirement but before performing journey to his home town for settlement availing concession.

4. CONTRIBUTORY PENSION SCHEME:

Contributory Pension Scheme to Board Employees with effect from 01.04.2003-Consolidated working Instructions for monitoring the scheme and accounting procedure - Guidelines

The contributory Pension Scheme were introduced to the employees who have joined in Boards Service on or after 1.4.2003.

As and when new employees after 1.4.03,, they should be admitted to this scheme compulsorily and Index numbers got allotted promptly within one month from the date of joining of the new employees.

Index numbers allotted on joining the Contributory Pension Scheme should be entered in the first page of the Service Register with necessary attestation.

Nomination has to be filed at the time of admission by each employee and has to be revised upon marriage of the Subscriber and thereafter once in five years. Necessary entry to the effect of filing nomination along with name of nominee(s) should be made in Service Register of the employee. The Pension Sanctioning Authority shall admit and arrange to enter in the Service Register.

Only on assigning the index number by the Chief Internal Audit Officer for the above scheme, recovery from pay bills shall be made by the Pay Drawing Officer / Disbursing Officer. Then Central office shall maintain the Contributory Pension card by effecting monthly subscription as is being done for GPF (General Provident Fund). If there is more than one Pay drawing Officer, on transfer of the employee, this should be reconciled and sent to the central Office of the place of transfer.

Each employee has to subscribe a monthly contribution of 10% of Basic pay and Dearness allowance from his salary to Contributory Pension scheme.

Schedule has to be attached to the Pay Bill showing the Contribution to Pension Annexure -II of the B.P Cited. Every Pay Drawing Officer /

Disbursing Officer of the Board should prepare and enclose this Schedule along with the Pay Bill.

The Pay Drawing Officer / Disbursing Officer Concerned should furnish the reasons for non recovery from a particular employee in any month in the recovery Schedule without fail.

The Pay Drawing Officer shall issue accounts slip during April of succeeding year.

5 (a) Bank Reconciliation Statement:

Bank Reconciliation statement is prepared for the following reasons:

Remittances made through cheques for collections presented at the end of the month may not have been cleared before the end of the month.

Cheques issued to third parties by the customers, by the end of particular month may not have been presented by the parties concerned for payment before the end of the month.

Interest allowed by the Bankers periodically as per passbook, may not have been adjusted in the cash book of the customer.

Banker's commission and other charges debited in the passbook would not have been taken into account by the customer in his books of accounts.

Other wrong debits/credits made by the bankers as per passbook entries.

As far as the TNEB is concerned, the Board is operating two bank accounts for each Circle Office (viz.) Collection Account (A/c. No.24-300) for remittances of collections, and drawing (Disbursement) account for payment out of bank (A/c.No.24-400).

5 (b)- Conveyance Advance.

An employee after 6 years of continuous regular service is eligible for conveyance advance for purchase of scooter, car, and also bicycle. Priority should be assigned based on the date of receipt of applications. If more than one application is received on a particular day, they should be arranged based on the length of service of the employee. Second and subsequent advance will be admissible only after a lapse of four years from the date of last drawal of the advance. He should take delivery of the vehicle within one month from the date of drawal of advance. Extension of time upto 3 months allowed. The cash receipt for purchase of vehicle should be submitted within one month. In case not submitted within 6 months, stop payment order should be issued. Purchase of

vehicle for second time by disposing of the old one shall be regulated. This advance to the employee on Foreign Service shall be considered.

5 (c) Subsistence Allowance:

An employee who is placed under suspension has to be re-instated into the service with six months of suspension. If he has not re-instated into the service within six months he is eligible for allowance such allowance is called Subsistence Allowance. The allowance are paid under the following rates: Upto 6 months – 50% of Pay + DA+ HRA in full; 6 months to one year – 75% of pay; 1 year and above- Full pay. HRA at the rates admissible in areas where they are ordered to stay during suspension. When the Head Quarters of the employee is changed at the request of the employee, HRA is admissible at the old rate or new rate whichever is less. Specified Certificates are to be given by the employee.

5 (d) Travelling allowance to Family Members

A member of an employee's family who follows him within six months from the date of his transfer or precedes him by not more than one month may be treated as accompanying him. If such member travels to the new station from a place other than the employee's old section, the employee may draw either the actual fare for the journey made or the fare admissible for the journey from the old to the new station, whichever is less, provided that, subject to the limit of six months successive transfers may be treated as one transfer for the purpose of determining the old station and the new station under this Regulation.

6 (b). Extra Ordinary Leave (EOL):

EOL can be granted to a permanent employee under the following circumstances.

a) when no other leave is admissible b) when other kinds of leave being admissible, the employee concerned applies in writing for the grant of EOL. A non permanent employee in any class of service may be granted upto a limit of 6 or 24 months at any one time, provided that the leave for the longer period shall be admissible only if the employee concerned has been in continuous service for a period exceeding one year. C) If the employee is undergoing treatment for TB or leprosy in a recognized Sanatorium / Institute or receiving treatment at his

residence, EOL may be granted. d) If the EOL is availed with MC such leave period shall be counted for sanction of increment and other service benefits. e) Leave for employment abroad. – EOL not exceeding 5 years after verifying the genuineness of the employment – Leave is limited to the initial period of employment and further extension may be granted after verification of evidence. Employment with UNO or any other foreign assignment through Govt of India shall not fall under the purview of leave on employment abroad. The period of leave for employment abroad shall neither count as service or shall be taken into account for calculation of accrued leave.

6 (c) Special Disability Leave:

A total quantum of 24 months is eligible for the whole service. This leave is granted to the employee who is disabled by injuries accidentally incurred in or consequences of the due performance of any duty or by illness incurred in the performance of any particular duty which has the effect of increasing his liability to illness or injury beyond the ordinary risk attacking the posts which he held. To be certified by a Medical Board. The period of absence recommended by the Medical Board may be covered in part of leave under this regulation and in part by other leave. The amount of leave granted on full pay may be less than 120 days in the case of permanent employees and approved probationers in Class I,II and III service, 60 days in the case of employees of Class IV and 30 days in the case of probationers in Class I to IV services.

6 (d) Study Leave:

Leave may be granted to employees of class I and II alone, for 12 months at a time /24 months in his entire service who undertakes study (Scientific , technical, etc). at their own cost or on scholarship granted by any Govt/ Institution. Employees, who have completed 5 years of service are eligible. Employees who are due to retire within 3 years of joining duty after study leave are not eligible. Leave salary equal to half pay shall be admissible during study leave.

7. Budget

Procedures in Tamil Nadu Generation and Distribution Corporation Ltd Budget of the TANGEDCO comprises the following major heads/Accounts.

1. Revenue Receipts
2. Revenue Expenditures
3. Capital Receipts
4. Capital Expenditures
5. Debt and Deposits

I. REVENUE RECEIPTS:

It 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.

2. MISCELLANEOUS REVENUE:

The 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 actuals 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)

3. 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 worships, 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.

II. REVENUE EXPENSES:

It consists of the following broad heads of accounts.

1. Fuel cost
2. Power purchase
3. Repairs and maintenance
4. Establishment and Admn. Expenses
5. Depreciation

6. Interest on Loans from Institutions

7. Other Debits

A. The Fuel cost is worked out, based on the Gross Thermal / Gas Generation of the Power stations. The Gross Thermal / Gas Generation for the budget periods will be estimated by the SE/L.D.G.O based on the Generation programme. While finalising the Generation programme of Thermal Stations the capital overhaul, normal overhaul to be taken up in the thermal stations, the Power load Factor to be maintained at the Thermal stations during the budget period will also be taken into consideration. The total quantity of coal required will be arrived by multiplying the specific consumption of coal i.e the quantity of coal to be consumed for generation one unit (Kwhr) of power with the total forecast generation of thermal station. The specific consumption of coal may vary between the thermal stations depending upon the quality of coal to be consumed. Total quantity of coal in lakhs of tones so arrived will be multiplied by the rate of coal including shipping, railway freight, handling charges as furnished by Director of coal and the cost of fuel charge is arrived at. The increase in the rate, in respect of Railway Freight, Shipping Freight and Handling charges are also to be taken into account. The oil and gas cost for the generation of power is also worked out based on the above method. Certain reasonable percentage of increase is adopted for cost escalation in the coal, oil and gas rate to determine the for next year.

B. As the TANGEDCO is not able to met its demand with its own generation, it is purchasing power from central Generating Stations like N.L.C., N.T.P.C., MAPS., N.P.C., from other States, Private wind mills, co-generators, captive generators and also from independent power producers like GMR, Madurai power, PPN Power, LANCO, etc., The Transmission charges for transmitting power purchased from CGSs, traders, exchanges will also be form part of power purchase expenses. The quantity of power to be purchased will be forecasted by the L.D. Centre / Planning wing is taken into account and the rate of power purchase as per power purchase agreement (PPA) is adopted for arriving at the cost of power purchase. The revision of rate of power purchase based on agreement rate, if any, is also taken into account.

C. The proposals that are furnished by the circles and headquarters offices for repairs and maintenance, establishment charges and administrative and general expenses will be scrutinized with reference to actual and increase / decrease in expenditure wherever necessary restriction & control are imposed according to the nature of transactions. The half yearly increase in the rate of D.A. bonus and salary are made according to orders in force.

D. Interest on Institutional creditors are worked out according to the interest payment schedules prepared for each loan and necessary provisions made. Since there are many financial institutions rendering loans to TANGEDCO, the interest commitments are

varying based on the tenure, nature of loan – short term / long term, interest rate, etc. Provisions are also made for interest on consumer security Deposit, interest on G.P.F., etc. on the closing balance at the end of the previous year.

e. The provision for depreciation is made based on the previous years with due addition in respect of addition in the assets account.

f. In respect of other debits, the proposals received from circles are scrutinized, the reasonableness and reality lies are analysed and provision are made.

III. CAPITAL EXPENDITURE:

It consists of the following category of expenditure

1. Generation: Hydel, Thermal, Gas
2. Renovation and Modernization: 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.

TOTAL PLAN OUTLAY

TOTAL CAPITAL EXPENDITURE

The Capital outlays are finalized after the discussion with concerned unit heads and Capital Investment Plan is prepared for follow up. The physical targets for Distribution works are finalized by the Superintending Engineer / Rural Electrification and improvement (distribution) and for Transmission works by Chief Engineer/Transmission.

The provision approved for transmission and distribution works allocated to Distribution circles based on the physical targets fixed like Pump sets Electrification, H.T., L.T., Service connections. Hut electrifications, Street Light connections etc., and for Transmission circles based on the targets fixed by the CE/Transmission. The scheme wise budget proposals on each major category shall be discussed in detail along with justification. The investments in capital expenditure have to be meticulously made in view of its huge quantum and long term contribution to the organization. The schemes that yield more revenue and which are inevitable either for efficiency improvement or for optimizing the cost.

IV. CAPITAL RECEIPTS:

The financial resources required for the implementation of the policy/achievement of the plan schemes are mobilized through the following resources:

1. Equity share capital assistance from Government of Tamil Nadu
2. Subvention and Grant from Government

3. Borrowing :

Open market Loan

Life Insurance Corporation

R.E.C./ R.E.C. Bank

POWER FINANCE CORPORATION (P.F.C.)

T.N.P.F.C.,

Commercial Banks., etc.,

4 Debt and Deposits received from Consumers., G.P.F., contributions received from consumers, Staff loan recovery, etc., The Debt 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 net receipts under this head is taken as Internal resources of the Board and utilized for implementation of its plan expenditure.

V. OVERALL SURPLUS / GAP

The overall resources surplus / gap is arrived at as follows:

1 Revenue Receipts

2 Revenue Expenses

3 Revenue Gap / surplus (1-2)

4 Capital receipts

5 Capital Expenditures

6 Capital gap / surplus (4-5)

7 Resources Gap / surplus (3 + 6).

8 (a) UNERNEED LEAVE

A. Permanent Employees in Class I,II and III Services.

(1) Leave on private affairs:

Leave on private affairs may be granted to a permanent employee in Class I,II and III Service for 180 days in all and upto a maximum of 90 days at any one time.

Leave on private affairs may be combined with earned leave, but the total amount of leave so combined admissible at any one time, shall be limited to six months.

(2) Leave on medical certificate:

(a) Leave on medical certificate may be granted to a permanent employee in Class I,II and III Service for 360 days in all. Such leave shall be given only on production of a certificate from such medical authority as the Board may be general or special order prescribe and for a period not exceeding the amount of leave recommended in the certificate.

(b) When the period of 360 days exhausted further leave on medical certificate for a period not exceeding 180 days in all may be granted in exceptional cases on the recommendations of the medical authority.

(3) Unearned leave with allowance may, in no case be granted, unless the sanctioning authority is satisfied that as far as can be reasonably foreseen, the Board employee will return to duty, provided that such leave may be granted preparatory to retirement. Board employee may however be granted such leave in cases where they die or are invalidated on Medical grounds before or after sanction of such leave for the period of absence till the date of death or invalidation as the case may be.

(B) Permanent employees in Class IV Service.

(i) A permanent employee in class IV Service may be granted leave on medical certificate for 180 days in all.

(ii) Unearned leave with allowances may in no case be granted unless the sanctioning authority is satisfied that, as far as can be reasonably foreseen, the employee will return to duty.

(C) Non-permanent Employees

(1) Non-permanent employees in Class I, II, or III Service who has served for not less than two years, may be granted leave on medical certificate for 180 days in all and upto a limit of 60 days at any one time.

(2) An approved probationer in Class I, II or III service shall be eligible for such leave as would be admissible to him if he held his post substantively.

(3) The amount of leave due to an employee is the balance of leave at his credit in the leave account.

(4) A non-permanent employee in Class IV service, who has completed continuous service of one year, may be granted leave on medical certificate for a maximum period calculated at ten days for every completed year of his service less the amount of leave taken under this regulation. If he is appointed substantively to a permanent post without interruption in service, any leave so granted shall be reckoned as leave on medical certificate for the purpose of sub-regulation (5) (i) under Regulation 17. An approved probationer may, however, be granted leave for 540 days in all, less the amount of leave taken under Regulation for the treatment of tuberculosis, leprosy, cancer or hansen's disease, subject to the production of a medical certificate from the medical officer incharge of a recognized medical institution of his having undergone regular treatment during the period of such leave.

8 (b) Connection with press:

- (1) No employee shall except with and during the continuance of, the previous sanction of the Board own wholly or in part, or conduct or participate in the edition of management of any newspaper or other periodical publication.
- (2) No Board employee shall except with the previous sanction of the Board or any authority or officer empowered by them in this behalf, or in the bonafide discharge of his duties, participate in a radio broadcast or contribute any article or write any letter either anonymously or in his own name or in the name of any person to any newspaper or other periodical publication.

Provided that no such sanction shall be required if such broadcast contributions of a purely literary, artistic or scientific character.

- (3) No Board employee shall furnish any information to the Press, or in a broadcast talk or in a television programmer.

Provided that the officials of the Board, not below the rank of Chief Engineer may issue press release on the development schemes, the progress thereon and such other factual and noncontroversial information of public interest with the prior permission of the Chairman.

8 (c) Property liable to sale under Revenue Recovery Act, 1890

proclamation prohibiting the transfer or charging of any immovable property belonging to the defaulter in the district.

- (2) The Collector may at any time, by order in writing with draw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

- (3) Any private alienation of the property or any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof, shall be void as against the Government and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

- (4) Subject to the foregoing provisions of this section, when proceedings are taken against any immovable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter along therein shall be so proceeded against, and no encumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(5) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

8 (d) Exemption from disclosure of information

(1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

(a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;

(b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;

(c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;

(d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;

(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;

(f) information received in confidence from foreign Government;

(g) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;

(h) information which would impede the process of investigation or apprehension or prosecution of offenders;

(i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers:

Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over:

Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;

(j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:

Provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

(2) Notwithstanding anything in the Official Secrets Act, 1923 nor any of the exemptions permissible in accordance with sub-section (1), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

(3) Subject to the provisions of clauses (a), (c) and (i) of sub-section (1), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section:

Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.

(3) Willful absence from duty after the expiry of leave may be treated as misbehaviour for the purpose of regulation 31 of the Service Regulations.

16. EARNED LEAVE:

(1) (a) A permanent employee shall earned leave at the rate of 1/11th of the period spent on duty provided that he shall cease to earn leave while he has to his credit such leave amounting to 240 days.

(b) A non-permanent employee (i.e.) a probationer and a temporary employee, shall earn leave at the rate of 1/22 of the period spent on duty provided that he shall cease to earn leave while he has to his credit such leave amounting to 30 days.

Note: Persons appointed as Assistant Engineers and Junior Engineers II Grade Junior Assistants, Typists, Assessors, Stores Custodians II Grade Record Clerks, Office Helpers etc, from Regular Work Establishment will be allowed to carry forward the earned leave at their credit in their leave account prior to their appointment as Junior Assistants/Typists/Assessors, Stores Custodian II Grade/Record Clerks, Office Helper etc.

(2) The amount of leave due to permanent or non-permanent employees in any Class of Service is the amount of earned leave diminished by (i) the earned leave which has been taken, and (ii) one half of the amount of special disability leave taken on full pay under regulation 22(7)(b).

(3) An employee may, at any time, be granted the whole or any part of the leave at his credit subject to the maximum prescribed in sub-regulation (1) or (2) above.

(4) If any interruption of duty other than leave occurs in the service of any non-permanent employee, the earned leave to his credit shall lapse.

(5) If at any time an approved probationer in any Class of service ceased to be in employment, for want of a vacancy and is subsequently re-appointed, his leave account shall-

(i) be credited with the amount of earned leave due to him on the day when he last ceased to be in employment; and

(ii) be debited with the amount of all unearned leave taken by him prior to such date.

