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Departmental Test for Accounts Officers – Paper-II

Answer Key

Question No.1

i. Which account is debited while receiving cheque?

c. Cheque on hand a/c

ii. Which account is credited while depositing money into bank?

b. Cash a/c

iii. Which account is debited while drawing money from bank?

b. Cash a/c

iv. Which account is credited while drawing money from bank?

b. Bank a/c

v. Which is the Revenue Expenditure amount the following?

c. Fuel cost

vi. Which is the Capital Receipt amount the following?

b. Loans

vii. Which is the Capital Expenditure amount the following?

c. Purchase of land

viii. Which is the Revenue Receipt amount the following?

b. Sale of power

ix. What is the Financial Year for Assessment Year 2015-16

a. 2014-15

x. Contribution Pension Scheme introduced for the Board employees who newly recruited after.....

a. 01.04.2003

xi. Right to Information Act has been extended to whole of India except the state of

c. Jammu and Kashmir

xii. Penalty for non provision of any information as per Right to Information Act 2005 is

b.Rs.250 per day

xiii. To provide a copy of the records Rs..... is to be collected for each page from the RTI applicant

d.Rs.2

xiv. The salary and allowances payable to the State Chief Information Officer shall be same as that of

c.State Election Commissioner

XV. The date of birth of a board employee is 01.01.1960. the date of superannuation is.....

b.31.12.2017

xvi. A/c head..... group deals with the fixed assets of the Board as per (Supply) Annual Accounts Rules 1985

b.10

xvii. Daily allowance may be drawn for continuous halt for the first 30 days is

c.Full rate

xviii. 12 months before the date of retirement, the board employee can avail of the contribution available in his GPF account.

b.90%

xix. Competent Authority means in the case of State Legislative Assembly (RTI Act 2005)

a.Speaker

xx. Leave salary equal to shall be admissible during the study leave.

b.Half pay

Question No.2 (a)

■ **Commercial and private employment after retirement.**- (1) If a pensioner to whom this rule applies wishes to accept any employment, whether commercial or private, before the expiry of two years from the date of his retirement or any employment under a Government outside India at any time, he should obtain the previous sanction of the Government to such acceptance.

(2) Subject to provisions of sub-rule (3), the Government may, by order in writing on an application made by a pensioner grant, subject to such conditions, if any, as it may deem necessary permission, or refuse permission for reasons to be recorded in the order, to such pensioner to take up the commercial/private employment specified in the application.

(3) If any pensioner takes up any commercial/private employment at any time before the expiry of two years from the date of his retirement without the prior permission of the Government or commits a breach of any condition subject to which permission to take up any commercial/private employment has been granted to him under this rule, it shall be competent for the Government to declare by order in writing and for reasons to be recorded therein that he and also be entitled to the whole or such part of the pension and for such period as may be specified in the order.

(4) The rules shall to all pensioners who immediately before retirement were ²[gazetted] self drawing officers under the rule-making control of the Government or were on leave preparatory to retirement and would have held ²[gazetted] self drawing posts but for proceeding on such leave.

(5) For the purposes of this rule employment under a Government outside India shall includes employment under a local authority or corporation or any other institution or organization which functions under the supervision or control of a Government outside India.

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Question No.2(b)

Counting of service on contract. (1) Any person who is initially engaged by the Government on a contract for a specified period and is subsequently appointed to the same or another post in a substantive capacity in a pensionable establishment without interruption of duty, may opt either –

- (a) to retain the Government contribution in the Contributory Provident Fund with interest thereon including any other compensation for that service; or
- (b) to agree to refund to the Government the monetary benefits referred to in clause (a) or to forgo the same if they have not been paid to him and count in lieu thereof the service for which the aforesaid monetary benefits may have been payable.

(2) The option under sub-rule (1) shall be communicated to the Head of Office under intimation to the Audit Officer within a period of three months from the date of issue of the order of permanent transfer to pensionable service, or if the Government servant is on leave on that day, within three months of his return from leave, whichever is later.

(3) If no communication is received by the Head of Office within the period referred to in sub-rule (2), the Government servant shall be deemed to have opted for the retention of the monetary benefits payable or paid to him on account of service rendered on contract.

Question No.3

INSTRUCTIONS TO BE FOLLOWED AND THE FOLLOWING ARE ALSO TO BE ENSURED BY THE CIRCLES BEFORE SENDING BRS OF DRAWING ACCOUNT TO THE HEAD QUARTERS:

1. The 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 - III and Format - V only.
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 BRS and its related papers should be furnished legibly, visibly and neatly
7. The Consolidated BRS of Central Office should be furnished along with the Bank Scrolls.

8. 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.& date wise amount ,month wise abstract and also TANGEDCO & TANTRANSCO wise and Account Head wise (Salary & Allowances, Petty Cash, Imprest ,Temporary Advance etc.)Break-up details.
- 9.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.
10. 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.
11. There should be no misclassification in remittance and collection of amount between Drawing Account and Collection account.
12. It must 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.
13. 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.
14. There should be no minus balance in the opening and closing balance of Board Book as well as Bank book.
15. There should be no uncertainty in the amount furnished in the column placed in the BRS Format as well as in the details of IA,IB etc.,
16. One copy of BRS with the details of IA,IB etc., in respect of all the Division Offices should be furnished along with their respective Bank Scrolls.
- 17 .It must be ensured that the category wise expenses to be incurred in the next month from the TANGEDCO's current month's closing balance shown in the Central Office Drawing Account is furnished along with the BRS.
18. It must be ensured that the total closing balance amount shown in your category wise Fund Balance Register is tallied with the closing balance shown in the Central Office Drawing Account.
19. 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 undisputed 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.
20. It must be ensured that the actual and correct indent only is given to the Head Quarters this month for the actual requirements i.e. for the actual bills on hand and according to that only fund has been received from the Head Quarters.

21. It must be ensured that funds have been allotted from SE Office to the Division Offices according to the actual and correct indent given by them this month for their actual requirements i.e. for the actual bills on their hand.

22. It must be ensured that Fund has not been received excessively from the Head Quarters beyond the requirements of our Central Office and not allotted fund excessively to our Division Offices beyond their requirements. 23. It must be ensured that the excess amount if any received from Head Quarters Office towards the payment of Bonus, D.A. arrears, Salaries, Loans & Advances, Terminal Benefits etc., have been surrendered immediately.

Question No.4

Request for obtaining information

1. A person, who desires to obtain any information under this Act, shall make a request in writing or through electronic means in English or Hindi or in the official language of the area in which the application is being made, accompanying such fee as may be prescribed, to—

(a) the Central Public Information Officer or State Public Information Officer, as the case may be, of the concerned public authority;

(b) the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be, specifying the particulars of the information sought by him or her:

Provided that where such request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.

(2) An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.

(3) Where an application is made to a public authority requesting for an information,—

(i) which is held by another public authority; or

(ii) the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer:

Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application.

Disposal of request.—(1) Subject to the proviso to sub-section (2) of section 5 or the proviso to sub-section (3) of section 6, the Central Public Information Officer or State Public Information Officer, as the case may be, on receipt of a request under section 6 shall, as expeditiously as possible, and in any case within thirty days of the receipt of the request, either provide the information on payment

of such fee as may be prescribed or reject the request for any of the reasons specified in sections 8 and 9:

Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

(2) If the Central Public Information Officer or State Public Information Officer, as the case may be, fails to give decision on the request for information within the period specified under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall be deemed to have refused the request.

(3) Where a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Central Public Information Officer or State Public Information Officer, as the case may be, shall send an intimation to the person making the request, giving—

(a) the details of further fees representing the cost of providing the information as determined by him, together with the calculations made to arrive at the amount in accordance with fee prescribed under sub-section (/), requesting him to deposit that fees, and the period intervening between the despatch of the said intimation and payment of fees shall be excluded for the purpose of calculating the period of thirty days referred to in that sub- section;

(b) information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.

(4) Where access to the record or a part thereof is required to be provided under this Act and the person to whom access is to be provided is sensorily disabled, the Central Public Information Officer or State Public Information Officer, as the case may be, shall provide assistance to enable access to the information, including providing such assistance as may be appropriate for the inspection.

(5) Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (6), pay such fee as may be prescribed:

Provided that the fee prescribed under sub-section (1) of section 6 and sub-sections (1) and (5) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.

(6) Notwithstanding anything contained in sub-section (5), the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in subsection (1).

(7) Before taking any decision under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall take into consideration the representation made by a third party under section 1.

(8) Where a request has been rejected under sub-section (/), the Central Public Information Officer or State Public Information Officer, as the case may be, shall communicate to the person making the request,—

(i) the reasons for such rejection;

(ii) the period within which an appeal against such rejection may be preferred;

(iii) the particulars of the appellate authority.

(9) An information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public authority or would be detrimental to the safety or preservation of the record in question.

Question No.5(a)

Counting of former service for leave:

(a) An employee who is dismissed or removed or compulsorily retired from service as a measure of discipline but is reinstated on appeal or revision, is entitled to count his former service towards leave.

(b) If an employee, who is retired from service either due to reduction in permanent establishment or due to incapacity (Physical or mental) for further service and has been granted compensation or invalid Pension or gratuity or other retirement benefits, is re-employed and if his gratuity is thereupon refunded or his pension held wholly in abeyance or the other retirement benefits be repaid to the Board, his past service thereby becoming eligible for retirement benefits on ultimate retirement, he may, at the discretion of the authority sanctioning the re-employment and to such extents as that authority may decide, count his former service towards leave.

Question No.5(b)

Prefixing and affixing of holidays to leave:

When day immediately preceding the day on which an employee's leave begins or immediately following the day on which his leave or joining time expires is a holiday or one of a series of holidays, the employee may leave his station at the close of the day before, or return to it on the day following such holiday or series of holidays provided that -

(1) his transfer or assumption of charge does not involve the handing or taking over of securities or of moneys other than a permanent advance;

(2) his early departure does not entail a correspondingly early transfer from another station of an employee to perform his duties; and

(3) the delay in his return does not involve a corresponding delay in the transfer to another station of the employee who was performing his duties during his absence or in the discharge from service of a person temporarily appointed to it.

(b) On condition that the departing employee remains responsible for moneys in his charge, the Chief Engineer may declare that provision (1) under clause (a) is not applicable to any particular case.

(c) Unless the authority sanctioning the leave or transfer in any case otherwise directs-

(1) If holidays are prefixed to leave, the leave and any consequent re-arrangement of pay and allowances take effect from the first day after the holidays, and

(2) If holidays are affixed to leave or joining time, the leave or joining time is treated as having terminated on, and any consequent re-arrangement of pay and allowances take effect from the day on which the leave or joining time would have ended if holidays had not been affixed.

Explanation-1

In deciding whether the absence of an employee during holidays involves the transfer of an employee from another station for the purpose of this regulation, account should be taken only of the substitute who takes the place of the absent employee, not of all the employees in the chain of arrangements arising from one employee's absence on leave.

Explanation-2

The term "holiday" used in clauses (a) and (c) above should be held to mean-

(a) a holiday prescribed or notified by the Board, and

(b) With reference to any particular office, a day on which such office is ordered by notification of the Board to be closed for the transaction of public business without reserve or qualification.

The term does not include such local holidays as may be granted at the discretion of heads of offices nor holidays which are merely permissible or discretionary.

Note (1): Optional holidays shall not be prefixed or affixed to leave.

Note (2): Compensatory leave may be allowed to be prefixed or affixed to regular leave or casual leave subject to the usual conditions.

Explanation-3:

When holidays intervene between two spells of leave, they should be treated as leave.

Explanation-4:

Local holidays cannot be permitted to be prefixed or affixed to leave as such holidays cannot be regarded as holidays contemplated in explanation 2 above.

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Question No: 6

Criticism of Board: (1) No employee, shall by any utterance, writing or otherwise, discuss or criticise in public or at any meeting of any association or body, any policy pursued or action taken by the Board or a State or the Central Government nor shall he in any manner participate in any such discussion or criticism.

(2) No employee shall, in any radio broadcast or in any document published anonymously or in his own name or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion :-

(i) which has the effect of any adverse criticism of any current or recent policy or action of the Board, the Central Government or a State Government; or

(ii) which is capable of embarrassing the relations between the Board, the Government of any State, the Central Government or any foreign State.

Provided that nothing in this regulation shall apply to any statement made or views expressed by an employee in his official capacity or in the due performance of the duties assigned to him.

(iii) No Board employee shall involve himself in any act involving moral turpitude on his part including any unlawful act which may cause embarrassment or which may bring discredit to the Board or the Government.

(3) An employee shall not, except in the discharge of his official duties, preside over or take part in the organisation of or occupy a prominent position at or address any

non-official meeting or conference at which it is likely that speeches may be made or resolutions may be proposed or passed criticising the action of the Board or a State-Government or the Central Government or requesting the Board to take certain action etc.

Explanation: Regularly convened meetings, for the transaction of their legitimate business of associations of employees of the Board recognized by the Board and of committees or branches of such associations are not non-official meetings for the purpose of this regulation.

(4) Nothing contained in this regulation shall be deemed to prohibit any employee from participating in discussions at any private meeting solely of employees of the Board or of any recognized association of such employees on matters which affect their personal interest individually or generally.

Provided that nothing contained in this subregulation shall be construed to limit or abridge the powers of the Board to require any employee to publish and explain any policy or action of the Board in such manner as may appear to it to be expedient or necessary.

(5) An employee who intends to publish any document or to make any communication to the press or to deliver any public utterance containing statements in respect of which any doubt as to the application of the restrictions imposed by this regulation may arise, shall submit to the Board a copy of draft of the document which he intends to publish or of the utterance which he intends to deliver, and shall thereafter act in accordance with such orders as maybe passed by the Board.

(6) This regulation shall apply to the Legal Adviser to the Board and to other Part-time employees also.

Question 7(a)

● AGE:

(a) Age, for the purpose of these regulations shall be computed from the date of birth, evidence of which shall be produced by the employee at the time of selection for appointment or within such period as the appointing authority may direct.

(b) If the year of birth of an employee is known but not the month and date, the 1st July should be treated as the date of birth.

(c) When both the year and month of birth are known but not the exact date, the 16th of the month should be treated as the date of birth.

(d) If the date of birth cannot be correctly ascertained, a certificate from the Medical Officer approved by the Board specifying the approximate year may be accepted for the purpose of fixing age.

Question 7(b)

● COMPETENT AUTHORITY: A competent authority in respect of any employee is in so far as any power delegated under these regulations is concerned, the authority to which such power has been delegated and where no such specific delegation has been made, the competent authority is, unless otherwise stated, the authority in whom the power to appoint such employee has been, or is vested from time to time by the Board.

A Competent authority relation to the exercise of any power other than that mentioned above is the Board or the authority to which power has been delegated by the Board for the purpose of these regulations.

Question 7(c)

● Pay for the purpose of calculating travelling allowance means the actual pay drawn by an employee in his substantive or officiating post and includes personal pay granted to protect an employee from loss of emoluments but does not include personal pay granted on other considerations, special pay, additional pay under service regulation 49.

Question 7(d)

● Transfer means the movement of an employee for one headquarters station in which he is employed to another such station, whether to take up the duties of a new post or in consequence of a change of his headquarters.

Question 7(e)

● Travelling allowance means an allowance granted to an employee to cover the expenses which he incurs in travelling in the interests of public service.

Question No.8

Budget of the TANGEDCO comprises the following major heads/Accounts.

- I. Revenue Receipts
- II. Revenue Expenditures
- III. Capital Receipts
- IV. Capital Expenditures
- V. 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,

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 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 .

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

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.

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.,

V. 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,

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).