

ANSWER KEY

1	i	c	Fixed Asset
	ii	d	Inter unit transaction
	iii	a	Normal repair and maintenance
	iv	d	4 Part
	v	b	3
	vi	c	District Collector
	vii	a	2; 3
	viii	d	Rs. 10/-
	ix	c	Chief Minister
	x	a	IA
	xi	b	IA
	xii	c	1 month's
	xiii	c	24 hours
	xiv	c	Three; Rs. 1000/-
	xv	d	none of the above
	xvi	d	22
	xvii	a	Permanent workmen
	xviii	c	240
	xix	a	10%
	xx	c.	16 th

2	i	c	Work in Progress
	ii	b	Real account
	iii	d	Prepaid expenses
	iv	c	Security deposit
	v	b	Easy going concept
	vi	c	58
	vii	b	Tamilnadu Electricity Regulatory Commission
	viii	c	48 hours
	ix	b	All Indian citizens without age limit
	x	d	IV
	xi	d	V
	xii	d	0%
	xiii	b	5
	xiv	c	Following
	xv	b	Rs. 250/-; Rs. 25,000/-
	xvi	c	Military
	xvii	c	India except the state of Jammu kashmir
	xviii	d	1 st July
	xix	c	240 days at his credit
	xx	d	14; 8

- 3) i. Personal pay (தனி ஊதியம்) means additional pay granted to an employee.
- (a) to save him from a loss of substantive pay in respect of a permanent post due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure; or
 - (b) in exceptional circumstances, on other personal considerations.
- 3) ii. Workmen shall be classified as follows, namely:
- (i) Permanent
 - (ii) Approved Probationers
 - (iii) Probationers
 - (iv) Temporary
- 3) iii. "Public authority" means any authority or body or institution of self-government established or constituted,-
- (a) by or under the constitution;
 - (b) by any other law made by Parliament ;
 - (c) by any other law made by State Legislature;
 - (d) by notification issued or order made by the appropriate Government, and includes any -
 - (i) body owned, controlled or substantially financed;
 - (ii) non-Government Organisation substantially financed, directly or indirectly by funds provided by the appropriate government
- 3) iv Kinds of Travelling Allowances: The following are the different kinds of travelling allowances 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
 - f. Lumpsum allowance
- 4) i. Special Pay means an additional, of the nature of pay, to the emoluments of a post or of an employee, granted in consideration of-
- (a) the specially arduous nature of the duties; or
 - (b) a specific addition to the work or responsibility; or

- (c) the unhealthiness of the locality in which the work is performed
- 4) ii "record" included -
 - (a) any document, manuscript and file;
 - (b) any microfilm, microfiche and facsimile copy of a document;
 - (c) any reproduction of image or images embodied in such microfilm(whether enlarged or not); and
 - (d) any other material produced by a computer or any other device;
- 4) iii Rates of daily allowance:
 - a. The employee specified in Annexure 1 are entitled to draw daily allowances as indicated in the Annexure,
 - b. The employees are entitled to draw allowances, as shown below, for absence or fraction of absence from head quarters which is less than 24 hours:-
 - i. Upto 6 hours : Daily Allowances 30% of the rates indicated in Annexure 1.
 - ii. Exceeding 6 hours : 70% of daily allowances indicated in upto 12 hours Annexure 1
 - iii. more than 12 hours: Daily Allowances at full rate indicated in Annexure 1.
- 4) iv. Trail Balance:

A Trail Balance is a list of balances, available in the ledgers and tallying of a Trail Balance may indicate that for every debit and credit has been made. It cannot be said that there are no errors in the Books, when a Trail Balance is tallied. Nevertheless tallying of Trail Balance is a must for any accounting system..
- 5) i) * A Board employee is deemed to have been placed under suspension in the following circumstances:-
 - (a) If a Board employee is detained in custody, whether on a criminal charge or otherwise, for a period longer than forty eight hours, he will be deemed to have been placed under suspension. A Board employee who is detained in custody under any law providing for preventive detention or as a result or proceedings for his arrest for debt will fall in this category.

(b) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Board Employee under suspension is set aside in appeal or on review under the Tamil Nadu Electricity Board Employees Discipline and Appeal Regulations, and the case is remitted for further enquiry or action or with any other directions, the order of his suspension will be deemed to have continued in force on and from the date of the original order of dismissal, removal or compulsory retirement and shall remain in force until further orders.

(c) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Board employee is set aside or declared or rendered void in consequence of a decision of a Court of Law and the disciplinary authority, on a consideration of the circumstances, of the case, decides to hold a further enquiry against him on the allegations on which the penalty of dismissal, removal or compulsory retirement was originally imposed the Board employee shall be deemed to have been placed under suspension by the appointing authority from the date of the original order of dismissal remain under suspension until further orders.

- If a Board employee who has been detained for a period exceeding 48 hours is later on released on bail, such release will not affect the deemed suspension which will continue to be in force until revoked by the competent authority, under Sub-regulation (e) of Regulation-9 of Tamil Nadu Electricity Board Employees Discipline and Appeal Regulations. A duty is cast on the board employee who may be arrested for any reasons to intimate promptly the fact of his arrest and circumstances connected therewith to his bail subsequently. Failure on the part of the Board employee to so inform his official superior will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the action that may be called for on the outcome of the Police Case against him.

5) ii. Canvassing of non- official or other outside influence:

(a) No employee shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Board.

Explanation-I:

An employee causing his own case to be made the subject of an interpellation in Parliament or the State Legislature shall be deemed to have contravened this regulation.

Explanation-II

When M.L.As., M.L.C., MPs and non-officials make representations on behalf of individual employees to Ministers, or other high officers, it shall be presumed that the concerned employees was responsible for bringing political or outside influence to bear upon the Superior authority to further his interests unless he proves to the contrary.

6) The following shall be the prescribed punishments that may be awarded to a workman guilty of misconduct;

- (i) Censure
- (ii) Fine, Subject to the provisions of the Payment of wages Act, 1936, as amended from time to time.
- (iii) Stoppage of increment or increments with or without cumulative effects.

Explanation

In cases of stoppage of increment, when it cannot be effected, if without cumulative effect, the monetary equivalent of the increments ordered to be withheld and if the cumulative effect, the monetary equivalent of 3 times of his increments ordered to be withheld, may be ordered to be recovered.

- (iv) Recovery from pay/wages of the whole or part of any pecuniary loss caused to the Board by the negligence of or breach of orders by the workman.
- (v) Reduction in the time scale of pay for a specific period.

Explanation

Where an order or reduction in the time scale of pay cannot be given effect to, the monetary equivalent to the amount or reduction in the time scale ordered may be recovered from the pay/wages of the workman.

- (vi) Demotion to lower post or lower grade.
Note: No workman shall be demoted to any post or grade lower than to which he was initially recruited under the Board.
- (vii) Suspension, where a person has already been suspended, for a period of not exceeding 30 days.

- (viii) Compulsory retirement
- (ix) Removal from Service.
- (x) Dismissal from Service

7) i. Deductions from the wages of an employee can be made and they may be of the following kinds only, namely:-

- (a) fines;
- (b) deductions for absence from duty;
- (c) deductions for damage to, or loss of, goods expressly entrusted to the employee for custody, or for loss of money for which he is required to account, where such damage or loss is directly attributable to his neglect or default;
- (d) deductions for house accommodation supplied by the Board or other authority set up under law for the time being in force or specified in this behalf by the Board;
- (e) deductions for such amenities and services supplied by the Board as it may, by general or special order, authorize;
- (f) deductions for recovery of advances or for adjustment of over-payments of wages;
- (g) deductions of Income-tax payable by the employees;
- (h) deductions required to be made by order of a court or other authority competent to make such order.
- (i) deductions for subscriptions to, and for repayment of advances from any provident fund;
- (j) deductions for payments to Co-operative Societies approved in this behalf by the Board or to a scheme of insurance maintained by the Indian Post Office or by any Insurance Company approved in this behalf by the Board;
- (k) deductions made with the written authorization of the employee in furtherance of any savings scheme approved by the Board for the purchase of securities of the Central or State Government.

7). ii. 1st Part:- This part deals with the gross value of new Asset to be acquired and also the net value of the asset. The gross value of the asset to be acquired is to be debited to Capital-work-in-progress in the respective Account numbers

2nd Part:- This part deals with the depreciation so far written off on the Assets to be replaced. The total depreciation (Generally represents 90% of the value of Asset) should be debited to concerned provision for depreciation account in Group Code 12 and credited to A/c No. 16.100 written down values of obsolete/scrapped assets

3rd Part:- This part represents the written down value of Assets scrapped to be debited to stock A/c. No. 16.100 will reveal this value (normally this will be 10% of the original value of the asset scrapped). This value may be adopted in devolutions while devoluting the condemned /obsolete asset.

4th Part:- In this part, the gross value of Asset to be replaced is dealt with. The gross value of the asset to be replaced must be removed from the fixed Assets by crediting the concerned Fixing Asset Account under Group. Code. 10 debiting to a/c. 16.100 written down value of Obsolete/ Scrapped Assets.

8) i. It is the duty of a Controlling Officer, or of a drawing officer when a bill does not require countersignature, before countersigning or signing a travelling allowance bill:-

- a. to scrutinize the necessity, frequency and duration of journeys and halts for which travelling allowance is claimed and to disallow the whole or any part of the travelling allowance claimed if he consider:-
 - * that a journey was unnecessary or duly protracted; or
 - * that a halt was of excessive duration;
- b. to scrutinize carefully the distance as well as the rates and the calculations entered in travelling allowance bills.
- c. to satisfy himself that, where the actual cost of transporting personal effects, etc. is claimed under these regulations, the scale on which such effects etc., were transported was reasonable; and to disallow any claim which, in his opinion, does not fulfill that condition;
- e. to observe any further instructions which the Board may issue for guidance.

8) ii.

- Where an order of suspension is made or a disciplinary proceedings is conducted against a person whose services have been borrowed from any Company, Corporation, Organization, Autonomous Board or other authority, the authority (hereinafter in this regulation referred as the lending authority) shall forth-with be informed of the circumstances leading to the suspension of such employee or the commencement of the disciplinary proceedings, as the case may:
- In the light of the findings in the disciplinary proceedings conducted against such employee, if the disciplinary authority is of the opinion that any of the penalties specified in Clauses (i), (ii) and (iv) of Regulation 5 should be imposed on him, it may after consultation with the lending authority pass such orders on the case as it may deem necessary.
- Provided that in the event of a difference of opinion between the borrowing authority and the lending authority the services of such employee shall be replaced at the disposal of the lending authority.
- If the borrowing authority is of the opinion that any of the penalties specified specified in items (iii), (v) and (vii) of Regulation 5, should be imposed on such employee, it shall replace the services of such employee at the disposal of the lending authority and transmit to it all the proceedings of the enquiry for such action as it may deem necessary.