

DEPARTMENTAL EXAMINATION

NOVEMBER 2018

DEPARTMENTAL TEST FOR TECHNICAL OFFICERS – SECOND PAPER

Answers Key

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- i) D - 160Km
- ii) B - 4 months
- iii) D - 47.605
- iv) A - 10%
- v) B - 61 group
- vi) B - within three months
- vii) C - sale of land
- viii) D - Land
- ix) D - Rs.140
- x) B - Input Tax Credit
- xi) C - 3
- xii) A - Form 26 AS
- xiii) D - Rs.12
- xiv) A -10.06.2003
- xv) C - 14%
- xvi) A - 12 KW
- xvii) D - 90 days
- xviii) C - above 12 hours
- xix) D - 7 years
- xx) D- Rs.145

2)

- i) C- 15 minutes
- ii) B - LT Tariff I A
- iii) D - None of the above
- iv) C - 250
- v) D - 20 years
- vi) B - Rs.5.00
- vii) D - 62.250
- viii) C - Employees cost
- ix) A - Fresh enquiry
- x) B - 60 years
- xi) D - 1
- xii) B - section 56
- xiii) D - 11KV Distribution Transformer at Central Stores
- xiv) C -Chief Election Commissioner
- xv) A - 2
- xvi) D - Interest payable on consumer deposits
- xvii) B - Board

- xviii) A – 1/4th
xix) A – 15%
xx) C- 10.06.1967

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a) The "family" in relation to a Board employee in the context of as per Rule 45 (5) of Tamil Nadu Pension Rules means

- i) Wife or wives including judicially separated wife or wives in the case of a male Board employee.
- ii) Husband, including judicially separated husband in the case of a female Board employee.
- iii) Sons including step sons , adopted sons and sons born through illegitimate wife.
- iv) Unmarried daughters including step daughters, adopted daughters and unmarried daughters born through illegitimate wife.
- v) Widowed daughters including step daughters , adopted daughters and widowed daughters born through illegitimate wife.
- vi) Father including adoptive parents in the case of individuals whose personal law permits adoption.
- vii) Mother including adoptive parents in the case of individuals whose personal law permits adoption.
- viii) Brothers below the age of eighteen years including step brothers.
- ix) Unmarried sisters and widowed sisters including step sisters.
- x) Married daughters and
- xi) Children of pre-deceased son.

-Sub rule(5) of Rule 45 of Tamil Nadu Pension Rules,1978.

b) i) If an employee dies while in service, members of his family may be granted travelling allowance for the journey to his home or to any other place, where they may wish to reside, either from his headquarters or from the place of his death ; provided that the amount shall not exceed what would be admissible for a journey from the employees' headquarters to his home.

For the purposes of this regulation the headquarters of an employee on leave shall be considered to be the place of his headquarters when he was last on duty. The

travelling allowance shall be the allowance which would be admissible for a journey on transfer had the employee with the members of his family made the journey is completed within three months after the death of the employee and if the officer drawing the bill is satisfied that the journey will be made. Bills may be drawn and countersigned by the officers authorized so to deal with the bills of the deceased employee. Travelling allowance under the above regulations will be admissible to the member of family of employee who dies immediately after retirement and before performing his journey to his home town for settlement from the last place of duty.

-Regulation 85 of TNEB Travelling Allowance Regulations

b) ii) Record of Enquiry:

The authority imposing any penalty under these regulations shall maintain a record showing:

- a) i) The allegations upon which action was taken against the person punished;
- ii) The charges framed, if any;
- iii) The person's representation, if any, and the evidence taken, if any, and
- iv) The finding and the grounds thereof, if any.

- b) All orders of punishment shall also state the grounds on which they are based and shall be communicated in writing to the person against whom they are passed.

- Regulation 11 of TNEB Discipline and Appeal Regulations

4)

a) Notwithstanding anything contained in the Right to Information Act, 2005, there shall be no obligation to give any citizen –

i) 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.

ii) Information which has been expressly forbidden to be published by any court of law or tribunal or the Legislature.

iii) Information, the disclosure of which cause a breach of privilege of Parliament or the State Legislature.

- iv) 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.
- v) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information.
- vi) Information received in confidence from foreign Government.
- vii) 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.
- viii) Information which impede the process of investigation or apprehension or prosecution of offenders.
- ix) cabinet papers including records of deliberations of the Council of Ministers , Secretaries and other officers. Provided that the decisions of Council of Ministers, the reason thereof , and the material on the basis of which the decisions were taken and the matter is complete or over. Further that those matters which come under the exemptions specified in this section shall not be disclosed.
- x) Information which relates to personal information that disclosure of which has no relationship to any public activity or interest or which 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.

- Section 8 of Right to Information Act,2005

4.b)

Events occurring after the balance sheet date

All events or transactions occurring after the date of balance sheet and before the date of the auditor's report shall be treated in the following manner:

- Two types of subsequent events and transactions require consideration by the Board.
- The first type consists of those events that provide additional evidence with

Respect to the conditions that existed at the date of the balance sheet and affect the estimates necessary for accrual etc. in the process of preparing annual accounts. All information that becomes available prior to the finalization of the annual accounts should be used in evaluating the conditions on which the estimates were based. The annual accounts shall be adjusted for any changes in estimates resulting from use of such evidence. Identifying the events that require adjustment in accounts calls for the exercise of judgement and knowledge of the facts. For example, a loss on an uncollectable receivable as a result of a consumer's deteriorating financial condition leading to bankruptcy subsequent to the balance sheet date would be indicative of his poor financial condition existing at the balance sheet date, thereby calling for adjustment of the accounts. On the other hand, a similar loss resulting from a consumer's major casualty such as fire or flood subsequent to the balance sheet date would not be indicative of conditions existing in respect of the consumer at the balance sheet date and adjustment would not be called for.

The second type consists of events that provide evidence with respect to conditions that did not exist at the balance sheet date but arose subsequent to that date. These events should not result in adjustment of the accounts. Some of these events, however, may be of such a nature that the omission of their disclosure may result in misleading statements. Examples of this type of event (which should not result in adjustment to accounts but which do require disclosure) are takeover of a licensee, loss from fire, flood etc.

5 a)

Purchase of resignation:

Employees of the Board are hereby prohibited from entering into any pecuniary arrangement for the resignation by one of them of any office under the Board for the benefit of the others. Any nomination or appointment consequent upon such as resignation shall be cancelled and such parties to the arrangements as are still in the service shall be suspended, pending the orders of the Board.

Regulation 8 of TNEB Employees Conduct Regulations

b) Depreciation of Leasehold assets :

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In respect of leasehold assets, the depreciation to be charged every year shall be such an amount as is required to write off 100 percent (unlike 90 percent for other assets) of the cost of leasehold asset on a straight line method.

- over the estimated useful life of the assets or
- over the period of lease

whichever is shorter.

In considering the period of the lease, the renewal clause, if any, in the lease agreement shall be ignored.

Expenditure on development, improvement on leasehold assets shall be depreciated in such a way that full amount of such expenditure can be written off on straight line method over.

- over the estimated useful life of the assets or
- the balance of the lease period

whichever is shorter.

In considering the period of the lease, the renewal clause, if any, in the lease agreement shall be ignored.

Rules 2.61 & 2.62 of Electricity supply (Annual Accounts) Rules, 1985.

c) Contribution Pension Scheme:

In the G.O. Ms No. 259/06.08.2003, the Government of Tamil Nadu had introduced a new contributory pension scheme to the Government employees who are newly recruited on or after 01.04.2003.

Accordingly, it is mandatory for all the new employees of TNEB who are newly recruited on or after 01.04.2003 to become members of the scheme vide B.P. (Ch). No. 264/Dt 03.12.2003.

Each employee will pay a monthly contribution of 10% of basic pay and dearness allowance from his salary to the scheme. A matching contribution will be made by TANGECO Ltd(TNEB) for each employee. Existing GPF scheme will not be applicable to the newly recruited employees who are covered under CPS. Chief Internal Audit Officer has to allot the index numbers for such employees within a month from the date of this order. This index number allotted should be entered in the first page of the service register with necessary attestation.

Only on assigning the index numbers by the Chief Internal Audit Officer for the above scheme, recovery from pay bills shall be made by the pay drawing /disbursing officer.

Nomination has to be filed at the time of admission by each employee and revised upon marriage of the subscriber and thereafter once in five years.

The reason for non recovery from a particular employee in any month should be furnished by the drawing /disbursing officers concerned in the recovery schedule without fail.

The total amount of Board's and employee 's contribution for each month has to be promoted to transferred to Pension Fund Regulatory and Development Authority or any agency authorized by Pension Fund Regulatory and Development Authority for this purpose on monthly basis.

d) Death gratuity:

If a Government servant dies while in service , death gratuity shall be paid as specified in table below in accordance with the sub rule (1) of the rule 46

	Length of service	Rate of Gratuity
i)	Less than one year	Two times of monthly emoluments
ii)	More than one year and above but less than five years	Six times of monthly emoluments
iii)	More than five year and above but less than twenty years	Twelve times of monthly emoluments
iv)	More than twenty years and above	Half of monthly emoluments for every completed six monthly services subject to a maximum of thirty three times of monthly emoluments, the amount of which shall, in no case , exceed Rupees Twenty lakhs at present.

-Rule 45(1) b of Tamil Nadu Pension Rules,1978.

6.

a) The following conditions to be satisfied by the appointing authority before accepting voluntary retirement -

i) that no Disciplinary Proceedings are contemplated or pending in a Court of Law against the concerned employee.

ii) that no prosecution is contemplated or pending in a Court of Law against the concerned employee.

iii) 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 wings.

iv) that no dues which cannot be recovered from the Death cum Retirement Gratuity are pending to be recovered from the concerned employee.

v) that there is no contractual obligation to serve the Board during the period in which the employee concerned seeks to retire voluntarily.

The appointing authority shall issue orders before the date of expiry of notice either accepting the voluntary retirement or not. Otherwise, the employee shall be deemed to have been retired voluntarily from the service at the end of the period of notice. The employee may withdraw the notice of voluntary retirement after acceptance, as the case may be subsequently with the approval of the appointing authority, before the expiry of the period of the notice.

- Regulation 17 of TNEB Service Regulations

b)

i) The Central Information Commission or State Information Commission as the case may be, shall while inquiring into any matter under this section, have the same powers vested in a civil court while trying a suit under the Code of Civil Procedures, 1908 (5 of 1908) in respect of the following manners, namely:-

- Summoning and enforcing the attendance of persons and compel them to give oral or written evidence on oath and to produce the documents or things.

- Requiring the discovery and inspection of documents.

- Receiving evidence on affidavit.

- Requisitioning any public record or copies thereof from any court or office.

- Issuing summons for examination of witnesses or documents and

- Any other matter which may be prescribed.

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-Section 18(3) of Right to Information Act,2005.

b) ii)

Obtaining of No Objection Certificate before applying for passport or undertaking any foreign trips

No Board employee shall, except after obtaining 'No Objection Certificate' from the Board, apply for grant or renewal of passport or undertake trip to foreign country. While applying for such No Objection Certificate, information regarding the purpose of the visit, the duration of stay, and the names of countries proposed to be visited shall be furnished.

Provided that no such information shall be required for the grant of No Objection Certificate to obtain passport to seek employment abroad. He shall not, however, leave India without the prior permission of the Board.

Provided further that the Board employees proceeding on Hajj Pilgrimage to Saudi Arabia through Tamil Nadu Hajj Committee on Temporary Hajj Passports with a validity of eight months for Saudi Arabia are exempted from obtaining "No Objection Certificate".

7) a)

Commercial and private employment after retirement:

If a pensioner 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 the Government outside India, at any time, he should obtain the previous sanction of the Government to such acceptance.

The Government may by an order in writing on application made by a pensioner grant subject to provisions of Sub rule (3) , 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 as specified in the application.

If any pensioner takes up any commercial /private employment before the expiry of two years from the date of retirement without prior permission of the Government or commits a breach of any condition , subject to which such permission 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 is not entitled to the whole or such part of pension and for such period as may be specified in the order.

Further, the rule applies to all pensioners who immediately before retirement were gazetted /self drawing officers under the rule making control of the Government or were on leave preparatory to retirement and would have held self drawing posts before proceeding on such leave.

For the purpose of this rule, employment under a Government outside India shall include employment under Local Authority or Corporation or any other Institution or organization which functions under the supervision or control of a Government outside of India.

Note:

No officer on leave preparatory to retirement should be permitted except for very special reasons to accept any employment until such leave expires and he enters on pension.

In the case of pensioner who is reemployed under the Government, the period of two years shall be reckoned from the date of termination of his reemployment.

b)

GUIDELINES TO ENQUIRY OFFICER :

- (1) Enquiry Officer's function is like a judge in Civil Court and he shall remain unbiased and neutral.
- (2) The Enquiry Officer should have a clear and open mind and determination to conduct and complete the enquiry.
- (3) The Enquiry Officer should not be an eye witness to the incident or should not be a person who detected the case.
- (4) The Enquiry Officer should be one having no personal ill will towards the accused.
- (5) The Enquiry Officer should not be one subordinate in rank to that of the accused.
- (6) The Enquiry Officer should be very calm and give patient hearing and at the same time firm enough to overrule wherever necessary any objection not related to the charge and enquiry is raised.
- (7) The Enquiry Officer should not be perturbed if any objection is raised by the delinquent.
- (8) The function of the Enquiry Officer is to enquire the charges only (i.e.) to elicit fact on the charges and he is not to propose what should be appropriate penalty assuming the guilt is proved.
- (9) The Enquiry Officer should limit his questioning to matters well connected with the charges only.
- (10) All reasonable opportunity to cross examine the prosecution witnesses by the delinquent and also to produce the defence witnesses should be given.

(11) Enquiry Officer may not put leading questions.

(12) Delinquent should not be examined first. He should be examined only last.

(13) Though law does not require that the enquiry should be in the local language, it would be better, if the proceedings are conducted in the local language particularly when the delinquent insists on that.

(14) The Enquiry Officer should deal with the matter before him objectively, fairly and impartially.

8) Procedure for imposing penalties:

(a) In every case where it is proposed to impose on an employee any of the penalties in items (i), (ii), (iv) and (viii) in regulation 5, 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 of this sub-regulation 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 court-martial or where the employee concerned has absconded or where it is for other reasons impracticable to communicate with him.

Provided further that, in every case where it is proposed, after considering the representation, if any, made by the employee to withhold increment(s) of pay and such withholding of increment(s) is likely to affect adversely the amount of pension payable to the employee or to withhold increment(s) of pay without cumulative effect for a period exceeding three years or to withhold increment(s) of pay with cumulative effect for any period, the procedure laid down in sub-regulation (b) shall be followed before making any order imposing on the employee any such penalty.

(b) (i) In every case where it is proposed to impose on an employee any of the penalties in items (iii), (v), (vi) and (vii) in regulation 5, 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 be required to answer the charge or charges in a written statement within a reasonable time not exceeding one month and also to state whether he desires an oral enquiry or to be heard in person or both. An oral enquiry shall be held if the employee desires such inquiry, or if so directed by the authority concerned. Even if a person charged has waived an oral inquiry, such inquiry shall be held by the authority concerned in respect of charges which are not admitted by the person charged and which can be proved only through the evidence of witnesses. 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 defence 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

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officer shall ask, in 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 complaints 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 not 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 defence, 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 competent 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.

Provided that the Board employee may take the assistance of any retired Board employee to present the case on his behalf but may not engage a legal practitioner for the purpose unless the inquiring authority is a legal practitioner or the inquiring authority, having regard to the circumstances of the case, so permit.

Explanation.- The Board employee shall not take the assistance of any retired Board employee who has two pending disciplinary cases on hand, in which he has to give assistance;

(ii) If the Board employee to whom a copy of the charges together with a statement of the allegation on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case, is communicated, does not submit the written statement of his defence on or before the date specified for the purpose or does not appear in person before the inquiring authority or otherwise fails or refuses to comply with the provisions of this regulation, the inquiring authority may hold the inquiry exparte.

(iii) After the enquiry or personal hearing referred to in this clause has been completed, and if the authority competent to impose the penalty is of the opinion, on the basis of the evidence adduced during the inquiry, that any of the penalties specified in Regulation 5 should be imposed on the person charged, it shall before making an order imposing such penalty furnish to him a copy of the report of the inquiry or personal hearing or both as the case may be, and call upon him to submit his further representation, if any, within a reasonable time, not exceeding fifteen days. Any representation received in this behalf within the period shall be taken into consideration before making any order imposing the penalty provided that such representation shall be based on the evidence adduced during the inquiry only. It shall not be necessary to give the person charged any opportunity of making representation on the penalty proposed to be imposed.

(c) (i) The requirements of clause (b) shall not apply

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

(ii) The provisions 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-

- when the person is a temporary employee or daily wage earner or casual worker.
- when the person charged admits the charge or charges.
- 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, in exceptional cases, for special and sufficient reasons to be recorded in writing, be waived 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 practicable 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 case 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.

(f) (i) Where the competent authority considers that the allegations against an employee, if proved, will necessitate any of the penalties specified in items (i), (ii), (iv) or (viii) of Regulation 5, he may authorise any officer in Class I or Class II Service superior in rank to the employee to initiate disciplinary proceedings and remit the case to the competent authority for passing orders.

(ii) Where the competent authority considers that the allegations against an employee, if proved, will necessitate any of the penalties specified in items (iii), (v), (vi) or (vii) of Regulation 5, he shall himself initiate disciplinary proceedings by framing charges and obtaining the explanation. Thereafter, he may authorise any officer in Class I or Class II service superior in rank to the employee to hold the enquiry against the employee. On the findings of that Officer, the competent authority may award punishment or otherwise give a decision.

Provided that where the competent authority to impose the penalty is the Board; the Chairman shall initiate disciplinary proceedings by framing charges and obtaining the explanation. The enquiry may be conducted either by the Chairman or by any officer authorised by him who is superior in rank to the employee concerned. In the light of the findings in the disciplinary proceedings, if the Chairman is of the opinion that any penalty has to be imposed, the papers shall be placed before the Board for such orders as it may deem necessary.

(g) Any Officer superior in rank to an employee may call for explanation of the employee for any lapse committed by him notwithstanding the fact that the officer is not competent under these Regulations to impose any penalty on the employee. On receipt of the explanation, if the officer considers that imposition of any penalty is called for, he shall remit the case to the authority competent to impose penalties for awarding punishment or otherwise giving a decision thereon. If the competent authority considers that imposition of any of the penalties specified in items (iii), (v), (vi) and (vii) of Regulation 5 is called for, he shall take action as provided for in Sub-Regulation (f) (ii). If that authority is not competent to impose any of these penalties, he shall remit the case for further action to the authority who is competent to impose the penalty.

Note: In this clause, the expression 'any officer superior in rank' means the officer under whom the employee was working when the lapse was committed and includes his successor in office.

-Regulation 8 of TNEB Discipline and Appeal Regulations
