

DEPARTMENTAL TEST FOR TECHNICAL OFFICERS TO2-19B

ANSWER KEY

1.

i)	b 01.04.2003
ii)	a Theft of Electricity
iii)	c LTCC Charges
iv)	d Department Vehicle
v)	b 90% a. 75%
vi)	d 5%
vii)	b Full Rate
viii)	c Unauthorised use of Electricity
ix)	b 28.02.2022
x)	a Full Pay
xi)	d Rs. 5,00,000
xii)	b Revenue Budget
xiii)	d IV
xiv)	c Governor
xv)	a Rs.300
xvi)	d 1%
xvii)	d 39 days
xviii)	d Inter Unit Transaction
xix)	c Four Part
xx)	b 3

2.

i)	a IA
ii)	d None of the Above
iii)	d 22
iv)	b Easy Going Concept
v)	c 48 Hours
vi)	c Military
vii)	b 5
viii)	d 160KMS
ix)	a 10%
x)	c Sale of Land
xi)	b Input Tax Credit
xii)	a Form 26AS
xiii)	d 90
xiv)	c 250

xv)	a Fresh Enquiry
xvi)	a 15%
xvii)	b 01.11.2010
xviii)	b 01.07.2017
xix)	c 180
xx	d 4%

3)(i) Exempted items to disclose as information under the RTI Act

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 which 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 of 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 fiduciary relationship, unless 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 of physical safety of any person or identify the source of information for 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 information which cannot be denied to the Parliament or State Legislature shall not be denied to any person.

- section 8 of The Right to Information Act, 2005

3)(ii) Third Party Information under the RTI Act

According to section 2 (n) of the RTI Act, 2005, 'third party' means a person other than the citizen making a request for information and includes a 'public authority'. This implies that the term 'third party' includes anyone other than the appellant or the respondent. In matters where an appellant is seeking information not regarding his or her own activities, or is asking for details of shared records that list details of several persons other than him or her, information cannot be provided until the 'third party' consents to disclosure and subsequently until the Central Public Information Office (CPIO), after considering the implications of such disclosure allows it. Section 11 (1) the Act provides the procedure to access third party information wherein the appellant needs to request for the third party's consent after which the CPIO will produce a written request to the 'third party' and within a stipulated time period obtain their response. However, it is not the information bearer (third party) who holds the key to disclosure. The power, by the RTI Act, 2005, is vested in the public information officer who will then, either see a 'larger public interest', or otherwise allow disclosure based on the merits of the case.

4.(i) 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 not 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 emission of their disclosure will 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.

4 (ii) Gain or Loss on Sale of Assets:

2.77. Gain or loss arising on sale of capital assets shall be treated as a revenue item. The gain shall, subject to paragraph 2.78, be credited to Revenue Account for the year in which the assets are sold and the loss on sale of a capital asset shall be debited to the Revenue Account for the year in which the asset is sold.

2.78. The gain on sale of assets shall be treated as a revenue item only to the extent of total depreciation charged on the sold asset. Gain, if any in excess of the accumulated depreciation charged by the board on the sold asset shall be treated as capital gain and credited to capital Reserve.

2.79. For the purpose of computing gain or loss on sale of an asset; also the contributions, grants and subsidies towards cost of any Capital Asset sold shall not be reduced from the cost of the Asset sold.

(Page 143; Regulation no. 2.77, 2.78, 2.79 of the Electricity (Supply) Annual Accounts Rules 1985)

4 (iii) Interest During Construction Stage:

The financial accounting term interest costs during construction refers to the financing charges incurred during the creation or acquisition of assets such as property, plant, and equipment. Companies can capitalize interest costs if they are material, otherwise they should be expensed.

Four conditions need to be met before interest can be capitalized:

- Expenditures must have started on the project.
- The asset being constructed is for the company's use; it's not being constructed for resale.
- Activities must occur to ready the asset for its intended use. That is to say, there should be continuous construction of the project. Interest costs during delays in construction should be excluded.
- Actual financing costs must exist.

Capitalization of interest would stop once the asset is substantially complete, or placed into service.

4 (iv) Extraordinary Expenditure:

Extra Ordinary items are defined as "Those items which arise from events or transactions outside the ordinary activities of the Board and which are both material and expected not to recur frequently or regularly. They do not include items which, though exceptional in terms of amount and occurrence (and which may therefore require separate disclosure) arise from the events or transactions within the ordinary activities of the Board. Similarly prior period items are not extraordinary items merely because they relate to a prior period.

EXAMPLE: Loss on account of Flood, Fire, Cyclone etc.

(5) (i) Alteration of date of birth:

If, at the time of appointment, a candidate claims that his date of birth is different from that entered in the records mentioned, he shall make an application in the prescribed form to the appointing authority stating the evidence on which he relies and explaining how this mistake occurred. The appointing authority shall cause an enquiry to be made by an Executive Engineer/O&M having jurisdiction over the place of birth of the board employee concerned. If the employee himself happens to be an Executive Engineer/O&M whose place of birth falls in his own jurisdiction, some other Executive Engineer nominated by the Chief Engineer/Personnel shall be asked to conduct an enquiry.

If the employee is a Superintending Engineer/Distribution Circle or Chief Engineer/Distribution having jurisdiction over his place of birth, some other Executive Engineer nominated by the Chief Engineer/Personnel who is not directly under the control of the applicant shall be asked to conduct an enquiry. On receipt of the report of

enquiry, the case shall be submitted to the Board for decision. The decision of the Board shall be final.

After a person has entered service under the Board, an application to alter the date of birth as entered in the records of the Board shall be entertained only if such application is made within five years of such entry into service.

5 (ii) Bigamous Marriage:

(1) (i) No employee shall enter into or contract a marriage with a person having a spouse living; and

(ii) No employee having a spouse living shall enter into or contract, a marriage with any person;

Provided that the Board may permit an employee to enter into, or contract, any such marriage as is referred to in clause (i) or clause (ii) if it is satisfied that-

(a) Such marriage is permissible under the personal law applicable to such employee and the other party to the marriage; and

(b) There are other grounds for so doing.

-Regulation 25 of TNEB Employees Conduct Regulations

5 (iii) Seniority:

(a) The seniority of a person in a class of service, category or grade shall, unless he has been reduced to a lower rank as a punishment, be determined by the rank obtained by him in the list of approved candidates drawn up by the Board or other appointing authority, as the case may be. The date of commencement of his probation shall be the date on which he joins duty irrespective of his seniority.

Provided that the seniority of Assistant Engineers (Electrical) / (Civil) / (Mechanical) recruited both by internal selection and direct recruitment in the ratio of 1:1 in a particular calendar year shall be fixed in the following cyclic order:

(1) Internal Selection

(2) Direct Recruitment

(b) The transfer of a person from a category or grade in a class of service to another category or grade in the same class of service carrying the same pay or scale of pay shall not be treated as first appointment to the latter for the purpose of

seniority and the seniority of a person so transferred shall be determined with reference to the rank in the category or grade from which he was transferred. Where any difficulty or doubt arises in applying this sub-regulation, seniority shall be determined by the appointing authority.

(c) Where a member of a class of service, category or grade is reduced to a lower class of service, category or grade, he shall be placed at the top of the latter unless the authority ordering such reduction directs that he shall take rank in such lower class of service, category or grade next below any specified member thereof.

(d) Application for the revision of seniority of a person in a service, class, category or grade shall be submitted to the appointing authority within a period of three years from the date of appointment to such service, class, category or grade or within a period of three years from the date of order fixing the seniority as the case may be. Any application received after the said period of three years shall be summarily rejected. This shall not, however, be applicable to cases of rectifying orders, resulting from mistake of facts.

5 (iv) 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.

6(i) Superannuation Pension and its Calculation:

A superannuation pension is granted to a Government Servant entitled or compelled, by rule, to retire at a particular age.

- (1) The date of compulsory retirement of a Government servant in superior service is the date on which he attains the age of 58 years. The Compulsory retirement of a Government servant in Last Grade Service is the date on which he attains the age of 60 years.
- (2) The age of retirement of trained teachers in the educational institutions under the management of Government is the date on which he attains the age of 58 years.
- (3) The date of retirement in the case of persons who had taken part in the freedom struggle and courted imprisonment and who have been appointed to

the posts of social workers up to the end of December 1965, shall be the date on which they attain the age of 60 years.

A Government servant under suspension, on a charge of misconduct, shall not be required or permitted to retire but shall be retained in service until the enquiry into the charge is concluded and final order is passed by a competent authority.

Superannuation Pension is granted to an official who retired from service on attaining a predetermined age (viz.) 58 years/60 years as the case may be (vide S.R.17). Full Pension shall be calculated at 50% of average emoluments for 30 years of qualifying services. There is no ceiling on the pension fixed.

Calculation of Pension:

Average Emoluments for the last 10 months emoluments

Average Emoluments*50/100*Net Qualifying Service/60

Pay last drawn*50/100*Net Qualifying Service/60

Whichever is advantageous.

(30 years of qualifying service for full pension and the pay last drawn for pension calculation is challenged in the High Court)

In calculating length of qualifying service for the purpose of Pension, a fraction of a year equal to 3 months and above shall be treated as a completed one half years and reckoned as qualifying service with effect from 1.1.86.

(Page 36: Regulation.32 of Tamilnadu Pension Rules 1978)

6 (ii) Guidelines to be followed by an 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 whenever 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 examine 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.

7 (i) Counting of periods spent on leave – All leave during service for which leave salary is payable and extraordinary leave granted on medical certificate shall count as qualifying service:

Provided that in the case of extraordinary leave other than extraordinary leave granted on medical certificate, the appointing authority may, at the time of granting such leave, allow the period of that leave to count as qualifying service if such leave is granted to a Government servant-

- (i) Due to his inability to join or rejoin duty on account of Civil Commotion; or
- (ii) For pursuing higher scientific and [technical studies; or]
- (iii) For taking up employment abroad, if necessary pension contributions are paid by the Government servant to the Accountant General, Tamil

Nadu from time to time with appropriate interest for belated payments, if any.

(Regulation No.18 of Tamil Nadu Pension Rules, 1978)

7(ii) Counting of period spent on training – The Government may, by order, decide whether the time spent by a Government servant under training immediately before appointment to service under the Government shall count as qualifying service.

NOTES: For the purpose of this Rule-

- (1) The various kinds of training referred to in Annexure I to Fundamental Rules and Subsidiary Rules which have been ordered to be treated as on duty.
- (2) Any State Forest Service Probationers who have not been appointed permanently to Government Service before attaining the age of 23 will count as service towards pension any period of training or probationary service undergone after he attained that age.
- (3) Training of all kinds in the case of subordinate officers of Police Department shall count as service.

(Regulation No.19 of Tamil Nadu Pension Rules, 1978)

7(iii) Counting of period spent on suspension – Time passed under suspension pending enquiry into conduct counts in full, where, on conclusion of the enquiry, the Government servant has been fully exonerated or the suspension is held to have been wholly unjustified. In other cases, the period of suspension does not count unless that authority competent to pass orders under Fundamental Rule 54 expressly declares at the time that it shall count, and then it shall count only to such extent as the competent authority may declare. [However, in the case of a Government servant who dies while under suspension before the enquiry is over, the period of suspension shall be treated as duty.]

(Regulation No.20 of Tamil Nadu Pension Rules 1978)

7(iv) Counting of past service on reinstatement – (1) A Government Servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is entitled to count his past service as qualifying service.

(2) The period of interruption in service between the date of dismissal, removal or compulsory retirement, as the case may be and the date of reinstatement, and the period of suspension if any, shall not count as qualifying service unless regularized as

duty or leave by a specific order of the authority which passed the order of reinstatement.

**8. Dismissal removal and Suspension Instructions
Instructions on the Regulation 57, 57-A and 57-B**

1. The cases of suspension during pendency of criminal proceedings of criminal proceedings or proceeding for arrest for debt or during detention under a law providing for preventive detention shall be dealt with in the following manner hereafter:

(a) An employee who is detained in custody under any law providing for preventive detention or as a result of a proceeding either on a criminal charge or for his arrest for debt shall, if the period of detention exceeds 48 hours and unless he is already under suspension, be deemed to be under suspension, from the date of detention until further orders as contemplated in the Tamil Nadu Electricity Board Employees' Discipline and Appeal Regulations. An employee who is undergoing a sentence of imprisonment shall also be dealt with in the same manner pending a decision on the disciplinary action to be taken against him.

(b) An employee against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g. a person released on bail) may be placed under suspension by an order of the competent Authority under the Tamil Nadu Electricity Board Employees' Discipline and Appeal Regulations. If the charge is connected with the official position of the employee or involving any moral turpitude on his part, suspension shall be ordered under this regulation unless there are exceptional reasons for not adopting this course.

(c) An employee against whom a proceeding has been taken for his arrest for debt but who is not actually detained in custody may be placed under suspension by an order under the Tamil Nadu Electricity Board Employees' Discipline and Appeal Regulations, i.e., only if a disciplinary proceeding against him is contemplated.

(d) An employee who is Deemed to be under suspension in the circumstances mentioned in clause (a) or who is suspended in the circumstances mentioned in clause (b) is reinstated without taking disciplinary proceedings against him, his pay and allowances for the period of suspension will be regulated under Regulation 57/57-B, i.e., in the event of his being acquitted of blame or if the proceeding taken against him was for his arrest for debt or its being proved that his liability arose from circumstances beyond his control or the detention being held by any competent authority to be wholly unjustified, the case may be dealt with under Regulation 57(2)/57-B(3); otherwise it shall be dealt with under Regulation 57(4)/57-B(5).

2. The grant of pay and allowances or proportion of them under Regulation 57

or 57-A or 57-B does not cancel any officiating arrangements that may have been in force while their employee was under suspension or dismissal or removal or compulsory retirement.

3. In deciding whether any pay and allowances should be granted under regulation 57, 57-A or 57-B to an employee in temporary employment, the period for which the temporary post has been sanctioned should be taken into consideration.

4. The headquarters of an employee under suspension is his last place of duty. An employee under suspension may change his headquarters provided the competent authority who has placed him under suspension is satisfied that such a course will not put the Board to any extra expenditure like grant of travelling allowance.

5. A permanent post vacated by the dismissal, removal or compulsory retirement of an employee should not be filled substantively until the expiry of a period of one year from the date of such dismissal, removal or compulsory retirement, as the case may be. Where, on the expiry of the period of one year the permanent post is filled and the original incumbent of the post is reinstated thereafter, should be accommodated against any post which maybe substantively vacant in the grade to which his previous substantive post belonged. If there is no such vacant post he should be accommodated against supernumerary post which should be created in his grade with proper sanction and with the stipulation that it would be terminated on the occurrence of the first substantive vacancy in that grade.

Explanation:

It is not necessary to keep a post vacant for a period of one year to provide for the contingency of subsequent reinstatement and confirmation in respect of officers who at the time of dismissal, removal or compulsory retirement, as the case may be, were not holding substantively permanent posts but would have been considered for confirmation but for the penalty imposed.

RULINGS

1. The case of an employee reduced to a lower grade or post as a measure of punishment and subsequently restored to his form of post should be dealt with in accordance with the provisions of the Regulation 57 and 57-A.

2. Where temporary employee is due to be discharged from a service on account of the expiry of the sanction of the post held by him or otherwise becomes liable to be retrenched when he is under suspension, the question whether he should be discharged from service or whether to enable disciplinary proceedings being continued, special steps should be taken to provide a post for him should be examined on the merits of each case and his post extended for an appropriate period. The vacancy caused by the

extension should not, however, be filled.

The authority competent to dismiss or remove the employee concerned from service may, in such circumstances, extend the post without reference to the competent authority, if delay is anticipated in obtaining sanction, before the expiry of the term of the post, under the normal procedure and obtain ratification of the competent authority. Otherwise, the sanction of the competent authority should be obtained as usual.

3. The competent authority in exercising the discretion vested in him under sub-regulation (5) of Regulation 57, sub-regulation 2(ii) of Regulation 57-A and sub-regulation (7) of Regulation 57-B may divide the period of absence from duty into several parts and declare whether each such part shall count as duty for purpose of increment, leave and pension.

4. The amount of subsistence grant, already drawn, should be adjusted against the leave salary which may be granted under the proviso to sub-regulation 5 of Regulation 57, sub-regulation 2(ii) of Regulation 57-A and the proviso to sub-regulation (7) of regulation 57-B and the excess, if any, in each case, should be waived by the authority competent to regularise the period of suspension and a copy there of sent to audit for scrutiny.

5. (i) The decision of the competent Authority under Regulation 57, 57-A or 57-B is in respect of two separate and independent matters, viz.,
(a) pay and allowances for the period of absence; and
(b) whether or not the period of absence should be treated as duty.

It is not necessary that the decision on sub-clause (a) should depend upon the decision on sub-clause (b) above. The competent authority has the discretion to pay the proportionate pay and allowances and treat the period as Duty for any specified purpose(s) or only to pay the proportionate pay and allowances. There is no discretion to pay full pay and allowances when the period is treated as "non-duty".

If no order is passed directing that the period of absence be treated as duty for any specified purpose, the period of absence should be treated as 'non-duty'. In such an event the past service (i.e., service rendered before dismissal, removal, compulsory retirement or suspension) will not be forfeited.

(ii) As Regulation 57 is absolute, limitation need not be invoked at the time of paying arrears of pay and allowances for the period from the date of dismissal/ removal/ compulsory retirement/ suspension to the date of reinstatement in respect of all cases where the pay and allowances are regulated on reinstatement in accordance with the provisions contained in Regulations 57, 57-A and 57-B with the exception of those covered under sub-regulation (4) of Regulation 57 and sub-regulation (2) (i) of Regulation 57-A.