

AO-2  
DEPARTMENTAL EXAMINATION  
November 2020

DEPARTMENTAL TEST FOR ACCOUNTS OFFICERS - SECOND PAPER (With Books)

Time: Three hours

Maximum Marks: 100

Note:

1. Use only the blue/black ball point pens provided by the Invigilator for filling the OMR sheets.
2. Choose the correct choice and darken the circle completely Don't put a tick mark or a cross mark in the circles.
3. Never use pencils to mark your answers.
4. Never use whiteners over the darkened circles to rectify the errors as they may disrupt the scanning and evaluation process.
5. Multiple markings will be treated as invalid.
6. Writing on the OMR Sheet is permitted only on the specified area and \ any small mark on other area will cause error in evaluation
7. Do not fold the OMR Sheet.
8. If candidate has not filled his Roll Number, Paper Code, Question Booklet Series, Answer sheet will not be evaluated.
9. Put your Signature in the appropriate rectangular boxes.
10. Ensure that the invigilator has signed your OMR Answer Sheet.
11. All the 100 questions are compulsory to be answered. No choice
12. Use only black ball point pens provided by the invigilator for filling the OMR sheets. No other pen should be used.
13. Confirm the correctness of your answer carefully before shading the answer in OMR sheet. Answer choice shaded is final, don't try to change the answer by using eraser, white marker etc. ,
14. Handle the OMR sheet carefully.
15. Unnecessary markings/ shadings/ writings/ Scribbling should not be made in the OMR sheet.

- 1.If the Board has passed original orders imposing any penalties, the employee may submit a petition to the Board for review of its orders on the ground that  
(a) a reasonable opportunity of defending himself was given (b) the order was passed by the competent authority (c) the punishment is excessive or unjust (d) the punishment is exactly correct
- 2.The fee to be paid for first appeal is  
(a) Rs.10/- (b) No fee (c) Rs.5/- (d) None of the above
- 3.In which office the annual stock verification of Tools and Plants are conducted  
(a) Circle office (b) CFC office (c) BOAB (d) AG audit
- 4.Thermal Incentives are to be estimated under which group ?  
(a) Power Purchase (b) Fuel Cost (c) Employees cost (d) Interest & Finance charges
- 5.An employee who is granted study leave can be permitted to receive stipend?  
(a) Permitted to receive half of the amount (b) No (c) Yes (d) Permitted to receive 1/3 of the amount
- 6.what is the maximum deduction allowable limit in section 80C to an employee ?  
(a) Rs.350000 (b) Rs.150000 (c) Rs.450000 (d) Rs.250000
- 7.In all cases of reduction to a lower stage in the time scale with cumulative effect, the period of reduction reckoned should be inclusive of intervals spent on . . . .  
(a) Transfer (b) On duty (c) Foreign service (d) Leave
- 8.Under IT Act, late fees applicable per day when fails to file Form 24Q ?  
(a) Rs.50 (b) Rs.250 (c) Rs.200 (d) Rs.100
- 9.Which TNEB forms are used for the vehicle Trip Sheets for trips made  
(a) 148 (b) 149 (c) 146 (d) 145
- 10.Travelling Allowance is not admissible any person for the journey  
(a) Transfer (b) Request transfer (c) Promotion (d) Joint first post in the Board's service
- 11.What kind of leave may be granted to an employee who absence from duty occasioned by their interview, medical examination in connection with their joining the Air Force Reserves?  
(a) Casual leave (b) Special casual leave (c) Medical leave (d) Earned leave
- 12.TTA on re-appointment is permissible under  
(a) Section - 32 (b) Regulation - 55 (c) Section - 20 (d) Section-10
- 13.The period of absence on leave for employment abroad shall be counted as service for the  
(a) Purpose of pension (b) Purpose of terminal benefits (c)

Purpose of leave account (d) Purpose of counting it as service

14. Which one of the boards proceeding deal with F.P and DCRG, Step mother as one of the eligible

- (a) BP.224, dt.18.6.94 (b) BP.254, dt.18.6.94 (c) BP.234, dt.18.6.94 (d) BP.214, dt.18.6.94

15. Who draws bills for himself without the consent of the Head of the Department?

- (a) Assistant Accounts Officer (b) Audit Officer (c) Self Drawing Officer (d) Pension officer

16. An order of suspension has the effect of debarring a Board employee from

- (a) exercising the powers and discharging the duties of his office (b) receiving pay and allowances (c) entering into Board's premises (d) None of the above

17. Salary payable to an employee on leave is called?

- (a) Over Time pay (b) Leave salary (c) Double wages (d) Duty Time

18. Board employee who is a touring officer may without the previous permission of the Board engage for driving his car by . . . . . assigned to him but such engagement will be a private engagement between them.

- (a) Order (b) Work (c) Sanction (d) Office helper

19. As per the definition under TNEB Employees' D&A Regulations, the term "penalty" means, the penalty imposed by the Competent Authority on a delinquent employee for

- (a) the proved misconduct (b) breach of any rule or regulation (c) All the above. (d) violation of any rule or regulation

20. Complaints to the RTI commission can be made under Section 18 for the following reasons

- (a) Non-response (b) Furnishing false information (c) Abnormal document charges (d) All three

21. How much is the price fixed for the High value spares under price analysis

- (a) Rs.20000 and above (b) Rs.30000 and above (c) Rs.20000 (d) Rs.50000 and above

22. Employees drawing pay in the pay level-5 in the pay matrix in respect of officers

- (a) Grade - I (a) (b) Grade - I (b) (c) Grade - III (d) Grade - I (c)

23. Which one of the following is not considered as safety appliance

- (a) Rubber gauntlets (b) Beaurettes (c) Manila rope (d) Rubber gloves

24. The capitalisation of depreciation shall be done at -----%

- (a) 0.50% (b) 5.50% (c) 2.50% (d) 1.50%

25. .... can also be sanctioned increments before completion of probation.  
 (a) Direct recruitees (b) Probationer (c) Transferees.  
 (d) Deputationist
26. The reduction to a lower stage in a time scale is not permissible under regulations either for an unspecified period or as a . . . . . measure.  
 (a) Immediate (b) Absolute (c) Temporary (d) Permanent
27. If the request does not relate to a particular PIO, he can  
 (a) Reject the petition (b) Transfer the petition (c) Refuse the petition (d) Re-direct the petitioner
28. In which regulation of TNEB Employees' D&A Regulations, the Competent Authorities for imposing various penalties and the Appellate Authorities to whom the appeal lies, have been listed out?  
 (a) regulation 6 (b) regulation 5 (c) regulation 8 (d) regulation 7
29. The monthly pension of the pensioner was withheld at the audit branch for the reason that the pensioner has neither produced Life certificate nor appeared for mustering in a year whether this is correct  
 (a) Incorrect (b) None of these (c) -- (d) Correct
30. For claiming of IT Relief which Form has to be used by Individual?  
 (a) 10E (b) 10R (c) 3CD (d) 12BB
31. Allowance given for packing and loading of personal effects  
 (a) Conveyance Allowance (b) Travelling Allowance (c) Mileage Allowance (d) Lumpsum Allowance
32. If an employee acts as an arbitrator at the private request of disputants, he can accept .. . . .  
 (a) Gift (b) No fees (c) Fees (d) Sitting charges
33. From which Age an assessee can be "Very senior citizen" under Income Tax Act?  
 (a) Fifty eight years or more (b) Seventy years or more (c) eighty years or more (d) sixty years or more
34. As per the definition under TNEB Employees' D&A Regulations, the term "deposition" means the statement containing the evidence adduced by the \_\_\_\_\_ during the course of inquiry  
 (a) Delinquent employee (b) Witnesses (c) None of the above (d) Inquiry Officer
35. The employee placed under suspension shall be entitled to . . . . .  
 (a) Suspension special pay (b) Subsistence allowance (c) Suspension allowance (d) Subsistence special pay
36. If PIO fails to furnish information within 30 days, it is treated as  
 (a) Deemed accepted (b) Accepted (c) Deemed refusal (d) Delay

37. Generally, charges against an employee are framed in certain broader categories such as  
 (a) Execution of work below specification (b) Execution of works in a perfect manner (c) None of the above (d) Execution of work as per specification
38. Additional charge post is dealt with in by Regulation . . . of Service Regulation.  
 (a) 49 (b) 48 (c) 47 (d) 50
39. Information under RTI means  
 (a) Data held by the public authority furnished by the public authority (b) Data that can be (c) All data (d) Any data
40. TN Pension Rule (30) deal with  
 (a) Average Emoluments (b) Pay (c) House Rent Allowance (d) Special Pay
41. Revenue from sale of power will be estimated based on -----  
 (a) Number of Sections (b) number of consumers (c) value of stock (d) Million Units of power
42. The authority imposing any penalty under the TNEB Employees' D&A Regulations shall maintain a record showing:  
 (a) All the above (b) the allegations upon which action was taken against the person punished (c) the charges framed, if any (d) the person's representation, if any, and the evidence taken, if any
43. Who is the Appellate Authority in the case of imposition of the punishment of "Withholding of promotion" to an Assistant Engineer?  
 (a) Chairman (b) Executive Engineer (c) Chief Engineer (d) Superintending Engineer
44. If a person who is refused permission to apply for or accept outside employment, wished to resign his appointment, such resignation shall ordinarily be .....  
 (a) Not valid (b) Refused (c) Not accepted (d) Accepted
45. How the valuation is fixed for empty cement bags and container  
 (a) Second hand value (b) Purchase full value (c) Nominal value (d) Half value
46. In all cases of stoppages of increment with cumulative effect, the period of stoppage reckoned should be inclusive of intervals spent on . . . .  
 (a) Transfer (b) Promotion (c) Appointment (d) Leave
47. Employees of every class ..... hold office in co-operative house building societies or serve on any committee appointed for the management of its affairs.  
 (a) May not (b) Compulsorily (c) may (d) Must

48. TNEB Employees' Discipline and Appeal Regulations came into force on  
 (a) 15.08.1947 (b) 01.07.1957 (c) 10.06.1967 (d) 26.01.1950
49. The Time allowed to an employee of the Board in which to join a new post or to travel to a station to which he is posted  
 (a) Over Time (b) Leave Time (c) Duty Time (d) Joining Time
50. Those Board employees drawing increments between 2nd January and 31st March shall be advanced to . . . .  
 (a) 1st July (b) 1st March (c) 1st April (d) 1st January
51. An employee who has been granted study leave required to execute a bond in  
 (a) Form A or A1 (b) Form D or D1 (c) Form C or C1 (d) Form B or B1
52. An employee may take part in the management of a mutual benefit society, if he has first . . . . . the sanction of the authority.  
 (a) Obtained (b) Not obtained (c) Used (d) Denied
53. The Suo-moto information is to be furnished under RTI  
 (a) To stop use of RTI (b) Publicize all informations (c) To maximize use of RTI (d) To minimize use of RTI
54. What is the time limit to submit the abstract of the working of the lorries to the Superintending Engineer by Central office in a month  
 (a) 15th (b) 20th (c) 18th (d) 23rd
55. Power Purchase is estimated based on -----  
 (a) Specific consumption (b) Number of Generators (c) Quantity of Units (d) number of consumers
56. Which item of income is not covered under revenue receipts ?  
 (a) Sale of fly ash (b) rent income (c) Loans received (d) Rebate on power purchase
57. What kind of leave may be granted to an employee who absence from duty occasioned by their interview, medical examination in connection with their joining the Indian Fleet Reserve?  
 (a) Earned leave (b) Medical leave (c) Casual leave (d) Special casual leave
58. While computing the income under the head "Salaries", -----tax is deductible?  
 (a) professional tax (b) business tax (c) Entertainment tax (d) property tax
59. The PIO shall  
 (a) None of the above (b) Seek assistance of other officers (c) Not seek assistance of other officers (d) Furnish information all by himself

60. While reduction of pay if it shall not operate to postpone future increments, the employee should be allowed the pay which he would have drawn in the normal course . . . . for the reduction.

- (a) That (b) Not (c) But (d) What

61. Where a person who is not on leave preparatory to retirement is permitted to apply for or accept outside employment he shall . . . . his appointment under the Board immediately on accepting such employment.

- (a) After approval (b) Accept (c) Resign (d) Forfeit

62. Service in a post in respect of which rules have not been made . . . count for increment

- (a) Shall (b) Usually (c) Shall not (d) Necessary

63. The special casual leave may be allowed only....

- (a) For participating in sporting events of State level (b) For participating in sporting events of Inter Departments (c) For participating in sporting events of national or international (d) For participating in sporting events of District level

64. What is the age criteria for "Senior citizen" under Income Tax Act?

- (a) sixty years or more (b) eighty years or more (c) none of the above (d) Fifty eight years or more

65. What is the rates of study allowance?

- (a) The rates of study allowance shall be at the same rates as are allowed by the BOARD (b) The rates of study allowance shall be at the same rates as are allowed by the Government of Tamil Nadu (c) The rates of study allowance shall be at the same rates as are allowed by Central government (d) The rates of study allowance shall be at the same rates as are allowed by Board Committee

66. Public authority means

- (a) All organization (b) Other organization (c) Any organization (d) Any organization formed under the constitution

67. When DDO fails to deduct the whole or part of the tax at source, what is the Interest Rate ?

- (a) 0.01% for all the month (b) 2.5% for every month or part of the month (c) 12% for every month or part of the month (d) 1% for every month or part of the month

68. How much additional pension is granted at the age of 85 years?

- (a) 45% of basic pension (b) 30% of basic pension (c) 90% of basic pension (d) 20% of basic pension

69. What is the time limit allowed for return of surplus materials available in stores to the Superintending Engineer during annual verification of stores

- (a) 10 days (b) 20 days (c) 15 days (d) 7 days

70. Employee those who have been appointed purely on temporary basis are eligible for 12 days of CL?

- (a) They may be granted 2 days CL for every 2 months service (b)  
They may be granted 1 day CL for every month (c) No CL admissible  
(d) They may be granted 2 days CL for every 3 months service

71. The additional deduction allowable to an assessee as per section 80CCD(1B)?

- (a) Rs.50000 (b) Rs.150000 (c) Rs.25000 (d)  
Rs.60000

72. In which group, the Consumables will be budgeted ?

- (a) salary (b) None of the above (c) Repairs (d) Interest

73. TTA on transfer permitted under

- (a) Regulation-56 (b) Regulation-35 (c) Regulation-27 (d)  
Regulation-20

74. Who is the Appellate Authority in the case of imposition of the punishment of "Reduction to lower rank in the seniority list" to an Assistant Press Superintendent?

- (a) Board (b) Chairman (c) Superintending Engineer (d)  
Chief Engineer

75. Who is the Competent Authority to impose the punishment of "Dismissal from service" to an Assistant Engineer?

- (a) Chairman (b) Chief Engineer (c) Executive Engineer  
(d) Superintending Engineer

76. How many day of Special casual leave may be granted to Men who undergo sterilization operation?

- (a) 10 days (b) 5 days (c) 7 days (d) 8 days

77. Which TNEB form is used for the register maintained by the subordinates showing receipt and issues

- (a) 156 (b) 152 (c) 154 (d) 155

78. The Right to Information is available to

- (a) All Indians above the age of 18 (b) All Indian citizens (c)  
All people above the age of 18 (d) All people in India

79. How many Kilometer once tyre to be changed in the criss cross sequence for lorries

- (a) 3000 KMS (b) 2500 KMS (c) 2800 KMS (d)  
3200 KMS

80. Record under RTI means

- (a) Electronic record (b) Any file (c) Any document/  
electronic re-production (d) Achievement of organization

81. What is the maximum amount of study leave that may be granted to TNEB employee?

- (a) 12 months in all during his entire service (b) 36 months in all  
during his entire service (c) 24 months in all during his entire  
service (d) 25 months in all during his entire service



82. Which copies of daily verification report are handed over to the concerned T & P officer by the stores officer/verification

- (a) Duplicate and triplicate (b) Original and triplicate (c) Original and duplicate (d) Triplicate and quadruplicate

83. How many years of service to be rendered in government by the employee to get full family pension of their family?

- (a) Five years of service (b) Four years of service (c) Ten years of service (d) Seven years of service

84. The Board may appoint an employee to hold full additional charge of one or more independent posts at one time as a temporary measure and grant . . . .

- (a) Special pay (b) Additional pay (c) Grade pay (d) Personal pay

85. Permission to apply for or accept private employment in a trading concern in India will be granted only in very exceptional cases and may be subject to the condition of immediate . . . . .

- (a) Involvement (b) Acceptance (c) Response. (d) Retirement

86. What is the net effect of capital and capital receipts ?

- (a) Revenue Surplus / deficit (b) capital Surplus / deficit (c) None of the above (d) Profit / loss

87. The pay and allowance of an employee who is dismissed from service cease from the date of . . . .

- (a) Dismissal (b) Transfer (c) Joining duty (d) Appointment

88. An employee shall normally be eligible to the . . . of the time scale of the post to which he is appointed as his initial pay.

- (a) Qualification (b) Minimum (c) Interim (d) Maximum

89. Which company is carrying out power Generation activity ?

- (a) PGCIL (b) GAIL (c) NTECL (d) TANTRANSO

90. The Board has power to create or . . . . any post in connection with the affairs of the Board

- (a) Sanction (b) Transfer (c) Upgrade (d) Abolish

91. Which item will be budgeted in Loans & Advances group ?

- (a) Festival Advance (b) Computer Advance (c) All of the above (d) Conveyance Advance

92. Under Regulation 35, an increment shall ordinarily be drawn as a matter of course unless it is . . . .

- (a) Withheld (b) Sanctioned (c) Given (d) Granted

93. The percentage of Surcharge for total income exceeds Rs. One Crore

- (a) 10% (b) 2% (c) 3% (d) 15%

94. Which section allows adjustment of TDS on salary in subsequent deductions in

the same financial year itself

(a) 192 (3) (b) 192 (4) (c) 192 (2) (d) 192 (1)

95.No employee shall apply for .....or signify his willingness to accept it, without having previously obtained the permission from the appointing authority.

(a) Outside employment (b) Government job (c) Committee appointment (d) Foreign employment

96.What is the procedure for imposing the penalty of “Compulsory Retirement” against a State or Central Government employee who is on deputation to TANGEDCO at the end of the Disciplinary Proceeding initiated against him?

(a) Competent authority shall complete the inquiry (b) Competent authority shall revert the employee to his parent department. (c) Competent authority shall forward the records of inquiry to his parent department (d) All the above

97.In which group of budget, loan repayments will be accomodated ?

(a) capital Account (b) Revenue Account (c) None of the above (d) Debt & Deposits

98.An employee may not act as ..... in any case without the sanction of his immediate superior or unless he be directed so to act by a court having authority to appoint.

(a) Arbitrator (b) Agent (c) Counsel (d) Administrator

99.Which one of the TNPR Rule deal with the death gratuity to TANGEDCO servant who dies while in service?

(a) Rule 55 (1) (b) (b) Rule 45 (1) (b) (c) Rule 42 (1) (b) (d) Rule 41 (1) (b)

100.Who is the Competent Authority to impose the punishment of “Dismissal from service” to an officer in the rank of Chief Engineer

(a) Chairman (b) Board (c) Chief Engineer (d) None of the above