Answer Key

i.	a	xi.	a
ii.	ь	xii.	a
iii.	d	xiii.	c
iv.	b	xiv.	b
v.	С	xv.	d
vi.	b	xvi.	b
vii.	a	xvii.	С
viii.	a	xviii.	a
ix.	a	xix.	a
x.	ь	XX.	a

	(Question	- 2
i.	a	xi.	d
ii.	С	xii.	b
iii.	b	xiii.	a
iv.	b	xiv.	b
v.	С	XV.	b
vi.	a	xvi.	С
vii.	С	xvii.	b
viii.	a	xviii.	Petty Cash Book
ix.	b	xix.	Transfer Debit Advice
X.	ь	XX.	С

Question - 3

a. "Death cum Retirement Gratuity as per the Tamil Nadu Pension rules, 1978

A Government servant, who, under Fundamental Rules 56(d), retires voluntarily or is required by the appointing authority to retire in the public interest shall be entitled to a retiring pension.

A Government servant including a government servant in the Tamil Nadu Basic service retiring voluntarily after 20 years' service or 50 years of age under sub-rule (3) of rule 56 are eligible to draw the DCRG.

A government servant, who have completed five years of qualifying service and has become eligible for service gratuity or pension under rule 43, shall, on his retirement be granted death –cum-retirement gratuity as prescribed in the Tamil Nadu pension rules, 1978, for each completed six monthly period of qualifying service, subject to a maximum of times, the emoluments.

- b. A Superannuation pension is granted to a Government servant entitled or compelled, by rule, to retire at a particular age.
 - 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.
- c. Service weightage allowed for calculation in voluntary retirement is the balance service available ie. The service upto the date of retirement subject to maximum of 5 years is allowed 30 years of service may be calculated.
- d. Commutation of pension is allowed to the employees retired or superannuation or Voluntary retirement 1/3rd of the pension could be commuted. Table value for age at next birthday will be taken for calculation of total value to be commuted. After commutation of pension, the commuted value will be added after 12 years of pension drawn.

Question - 4

 a) The Board has power to create or abolish any post in connection with the affairs of the Board,

No authority subordinate to the Board may sanction the creation of any additional establishment, permanent or temporary, expect to the extent and subject to the conditions mentioned in clause. The delegations specified therein are subject to the general conditions. A sanctioning authority should invariably specify the period for which it sanctions a temporary establishment. It should also specify the date from which the sanction for a temporary establishment will take effect or, if it is not possible to specify the date, should state that the sanction will take effect from the date of actual employment of the staff or of the head of the staff.

Question - 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 resignation shall be cancelled and such parties to the arrangement as are still in the service shall be suspended, pending the orders of the Board.
- b. DOWRY: No Board Employee shall
 - (i) give or take or assist the giving or taking of dowry: or
 - (ii) demand, directly or indirectly from the parents or guardian of a bride or bride-groom, as the case may be, any dowry.

Explanations: For the purpose of this regulation, dowry has the same meaning as in the Dowry Prohibition Act, 1961 (Central Act 28 of 1961).

Question - 6

- a) Where a central public information officer or a state public information officer at the case maybe to disclose any information or record or part thereof on a request made under this Act. Lets to third party and it as been treat as confidential by that third party, the central are state public information officer shall within 45 days from the request / a return notice to such third party and the fact intends to disclosed the information are part thereof.
- b) Disposal Request under RTI Act 2005
 Subject to the Provision to Sub-section 2 of Section 5, on Subsection 3 of section 6
 the central public information officer on receipt of request within 30days of the receipt
 of the request either provide the information on payment or fee as may be prescribed
 reject the request for any reason specified in section 8 and 9.

Ouestion - 7

a. Contingent Liabilities world mean an obligation relating to current year or past year which is dependent upon happening or non-happening of an event.

Examples.

- Claim by supplier for cost escalation claims.
- Claim for refund of an increase in tariff made by consumers.

b. Difference:

Capital

Cash spent on investment in the business: e.g.

- Plant & Machinery
- Factory buildings
- IT systems
- Distribution equipment fixtures and fittings.

Revenue

Cash spent on day-to-day operations: e.g.

- Raw materials
- Energy costs
- Wages and salaries Marketing

Question – 8 Suspension

- A member of a class of service may be placed under suspension from service where
 - > An inquiry into grave changes against him is contemplated or is pending, or
 - > A Complaint against him of any criminal offence is under investigation or trial and if such suspension is necessary in the public interest.
- An employee who is detained in custody whether on criminal charge on otherwise for a period longer than 48 hours shall be deemed to have been suspended under this regulation.
- Where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee under suspension is set aside on appeal or on review under these regulations and the cax is remitted for further inquiry or action on with any other directions, the order of his suspension shall be deemed to have continued in force on and from the date of the original order of dismissal, removal or compulsory retirement shall remain in force until further orders.
- Where a penalty of dismissal is set aside or declared or rendered void in consequence of or by a decision of a count of Law shall continue remain until further orders.
- An order of suspension made or deemed to have been made in under this regulation may at
 any time be revoked by the authority which made or is deemed to have made the order or
 by any authority to which that authority is sub ordinate.

Acb)

தற்சமயத்திற்கு செயலில் இருந்து வரும் 1948-200 தொழிற்சாலைகளுக்கான சட்ட விதிகள் (அல்லது) अभक्केप (है) உருவாள்கப் பட்ட இதே சட்டத்திற்குரிய **திருத்** பின்ன எல் தங்களுக்கு ஏற்ப முறைப்பணி (ஷிப்டுவேலை) முறைப்படுத்**தப்** படும். மேலாட்சியாது எண்ணத்திற்கு ஏற்ப ஒரு (அல்லது) இயந்தொத் தொகுதியில் (அல்லது) பிரிவில் ஒன்றுக்கு மேற்பட்ட "மூறைப்பணி" (ஷிப்டு)கள் வேலை செய்யலாம். ஓவ்வெ எரு spen bull thing இயத்தரத் தொகு இயி லும் (அல்லது) பிரிவிலும் பலரியாற்றும் முறைப்பணி (ஷிப்டு)கள் விவரங்களை அந்த த்துறை இயந்திரத் (அல்லது) பிரிவிலுள்ள அறிவிப்புப் பலகைகளில் ஒட்டி வைக்க வேண்டும்.

(ii) 1948-ஆம் ஆண்டு தொழிற்சாலைகளுக்கான விதிகள் (அல்லது, இச்சட்டந்தின் திருத்தங்களுக்கு ஏற்ப எவ்வகையில் வேண்டுமானாதும் இந்த முறைப்பணி (ஷிப்டு) பை அல்லது முறைப்பணி (ஷிப்டு வேலை நேரத்தைத் திருத்தலாம் (அல்லது) மாற்றியமைக்கலாம். இத்தகைய மாற்றங்களைப் பற்றிய அறிவிப்பைத் தொழிலாளர்கள் அறிந்து கொள்வதற்காக அறிவிப்புப் பலவையில் ஓட்டி வைக்க வேண்டும்.