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Model Solution S-9/2014

UDC GENERAL PAPER-1 (WORKS ACCOUNTS)

Ans 1 (a)

It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit, that a claim which has been accepted is valid that a voucher is a complete proof of the payments which it supports and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying and enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self contained as to be producible as satisfactory and convincing evidence of facts, if required in a court of law. All transactions involving the giving or taking of cash, stores, other properties, rights privileges and concession which have money values should always be made at once under the final or the debt or remittance head to which it pertains, if that be known but if the exact head cannot be ascertained at once, then the transaction should be classified temporarily under deposits account code 46.926, it a receipt, or under Miscellaneous advances account code 28.868, if a charge.

The divisional officer as the primary disbursing officer of the division is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force.

He is further required to submit his accounts and other accounts returns to Chief Accounts Officer prescribed by the Board from time to time. The CAO can however call for additional accounts books papers and writings having relation thereto should be consider them necessary for the elucidation thereof.

The divisional officer should review from time to time the several registers books and accounts as are maintained in the divisional and sub divisional officers even though under the prescribed instructions he may have scrutinized and initialed the individual entries or sets of entries therein. To this end he may require these records to be laid before him through the DA monthly or at such other intervals as may be fixed by him. The fact of such review should be placed on record in all cases.

The divisional officer is responsible that the accounts of his division are not allowed to fall into arrears but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the CAO he should at one seek such assistance.

To assist the divisional officer in the discharge of his responsible referred to above the CAO will post a Divisional accountant to this office.

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UDC GENERAL
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Ans 1 (b)

In is fundamental rule that no work should be taken in hand unless :-

- (i) a properly detailed design and estimate have been sanctioned
- (ii) allotment of funds made and
- (iii) order for its commencement issued by the competent authority.

Administrative approval is also necy. before a properly detailed estimate is prepared & got sanctioned from the competent authority. The application for administrative approval duly accompanied by (i) a preliminary report (ii) an approximate estimate (iii) preliminary plans & other information to elucidate the proposal & reasons thereof should be submitted to the competent authority.

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**UDC GENERAL
PAPER-1 (WORKS ACCOUNTS)****Ans 2 (a)**

1. An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional officer or sub divisional officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however exceed two thousand rupees, in any case, without the special sanction of the competent authority. Before granting an imprest it would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.
2. Subject to the following rules which must be carefully attended to imprest may be given to permanent subordinates only but in cases of emergency and at the direction of divisional officers, there is no objection of issuing imprests to temporary subordinates.
 - (i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss of the Board's money.
 - (ii) Imprests may only be given with the express sanction of the Executive Engineer and then only to employees of whose character the sub divisional officer has had opportunity of forming a favourable opinion.
 - (iii) In the case of loss or defalcation the Executive Engineer will be held responsible that all requisite precautions have been taken.
3. The Storekeepers and Assistant Storekeepers employed in the divisional and sub divisional store depots of the Board may be granted imprests for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.
4. The imprest holder is responsible for the safe custody of the imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.
5. The superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.

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Ans 2 (b) Mention chargeable account head of the following.

	Account Head
(i) Sale of Tender Form	62.903
(ii) Income Tax deducted at source	44.401
(iii) Deposit for contribution work	47.309
(iv) Rental for staff quarter	62.901
(v) Revenue from sale of Power Domestic supply	61.201

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UDC GENERAL PAPER-1 (WORKS ACCOUNTS)

Qus 3 (a) What is completion report. Describe the procedure for its preparation and disposal.

Ans A detailed completion report in form CE-32 of a completion statement prepared on completion of works as detailed below:-

- (i) For all works chargeable to capital regardless of the actual expdr. whether equal, less or more than the sanctioned estimate.
- (ii) For all works chargeable to Revenue Expdr. head if :-
 - (a) the estimate has been exceeded by more than 5%
 - (b) there has been an excess over a revised estimate

A detailed completion report in form CE-32 would be necessary on completion of a work the outlay on which has been recorded by sub-heads or where I.W.R. is maintained in DS/RE organization. It should give comparison & explanation of differences between the quantities, rates & cost of various items of work as executed & those as per estimate.

Procedure for Preparation of completion Report: The consolidated completion statement relating to estimates sanctioned by Xen, the actual expdr. on which is in excess of the sanctioned estimate by an amount beyond the Xens powers of passing should be sent to AO/WAD who will after verification of the expdr.. pass it on to the SE who shall sanction the excess & communicate it to Xen/AO/WAD. Where the excess is beyond the powers of the SE it shall be passed on to the CE & if necy. to PSPCL/Finance section.

Similar procedure will be followed in respect of estimates sanctioned by SE/CE. The C.Rs shall be sent to AO/WAD who will verify expdr.. pass it on to SE who if competent would pass the excess otherwise send the CR/CS to CE or through the CE to Secy./Finance for approval by competent authority.

The sanctions to regularize the excess shall be communicated by the SE/CE to the Xen with copies to CAO/WAD section for keeping a note of regularization against the entry in the works register.

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Ans 3 (b)

- 3.28 The sanction to an estimate for a work (as distinct from annual repairs) will ordinarily cease to operate after a period of five years from the date upon which it was accorded but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving the sanction to the estimate for the year in which the provision is made.
- 3.29 The sanction to an annual repair estimate lapses on the last day of the working year. If however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.
- 3.30 Estimates for special repairs remain current till completion of the repairs in the same manner as estimates for capital works.

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UDC GENERAL PAPER-1 (WORKS ACCOUNTS)

Ans 4 (a)			
	<u>DOP</u>		
(i)	114	Head of Departments S.Es/JE R.Es/Xen (Research) Dy.Secy/Dy.CA/Zones Sr.AOs/A.Os I/C of Audit & A/Cs officer of the project AEs/AEEs I/C of S/Division Revenue Accountants	Full Powers Rs.400 in each case Rs.200 in each case Rs.100 in each case Rs.50 in each case
(ii)	91	AEs/AEEs (I/c of S/Divn.) AOs/REs incharge DS/Sub Divisions, DY/CA/Zones Sr.A.Os Incharge of Audit and Account officer of the Project.	Rs.1000 at a time
(iii)	103	Head of Departments SEs Xens/REs S.S.P (V&S) SE (research) Dy.Secretary Liaison officer AE/AEEs I/c of S/D Dy.CA/Zones Sr.AOs/AOs I/C of the Audit & Accounts officer of the project	Full Powers (for their own offices and offices subordinate to them Rs.5000 at one time Rs.2500 at one time Rs.2500 at one time Rs.2500 at one time Rs.5000 at one time Rs.2000 at one time Rs.1000 at one time
(iv)	129	CEs Upto the amount admissible under the Act	Provided that cases in which there is a doubt as to the applicability of the Act legal advice is obtained

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Ans 4 (b)

- (i) **REJECTION OF TENDERS:-** As per provisions of works regulation 1997, the tenders of following type shall be rejected :-
- 1) Tenders from firms/contractors who are black listed or with whom business dealings are suspended.
 - 2) Tenders submitted by firms who did not purchase a set of tendering documents/specifications as required.
 - 3) Tender submitted by a person directly or indirectly connected with service under the Government, Board or Local Authority.
 - 4) Tenders not accompanied by the required amount of earnest money as per Regulation 12 (iv)
- (ii) **RE-INVITATION OF TENDERS:-** As per provisions of works regulation tenders may be re-invited in the following cases/events by the contracting/purchasing agency after approval by the competent authority.
- (a) Any subsequent change necessitated in technical specification.
 - (b) Inadequacy of number of tenders.
 - (c) Unsuitability of offers.
 - (d) Pronounced changes in market trends, when it is felt that the rates of tenders received are too high.
 - (e) Any other compelling reasons to be recorded in writing.

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MODEL SOLUTION TO PAPER-1 (WORKS ACCOUNTS)

- Ans 5 (i)** When an asset is created and put to use after technical clearance, it is called commissioning of an asset. When upon completion an asset is first put to use and the expenditure incurred is transferred from work in progress to fixed asset accounts, this process is called capitalization of an asset.
- Ans 5 (ii)** Rate of cost means the rate per unit arrived at by dividing total cost of material/item by total quantity of the material/item.
- When cost of a work/material is divided into many sub heads, then inclusive rate of cost is arrived at by dividing total cost under all subheads divided by total quantity of the work/material.
- Ans 5 (iii)** Total expenditure incurred upon construction or repair or a work is called works expenditure. The expenditure which is capitalized out of total expenditure so incurred is called works outlay.
- Ans 5 (iv)** Operation means total of all such expenses which are incurred to manufacture an item in workshop. Out-turn used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products.

(4x5=20)

MODEL SOLUTION TO UDC GEN.EXAM.SESSION 9/2014
(PAPER-II (SERVICE RULES AND REGULATIONS))

Ans:1 (a) As per MSR Vol.I Part-I Reg.2.33" Honorarium" means a recurring or non-recurring payment granted to a Board employee from the Board Funds as remuneration for special work of an occasional nature or intermittent character.

Note 1. No honorarium should be paid in respect of any work can fairly be regarded as part of the legitimate duties of the Board employee concerned.

Note 2. No honoraria should ordinarily be given for working extra hours, but continues working out of office hours may justify a claim to honoraria.

Note:3 : Orders by competent authority will be issued regarding grant of and acceptance of honorarium to an employee.

Detailed conditions regarding Honorarium have been given in Reg.5.38 of MSR Vol.I Part I.

As per MSR Vol.I Part-I Reg.2.21" Fee" means a recurring or non-recurring payment to a Board employee from a source other than the Board Funds, whether made directly to the Board employee or indirectly through the intermediary of Board but does not include income from property, dividends and interest on securities, income from literary, cultural, artistic, scientific or technological efforts and income from participation in sports activities as amateur.

Detailed conditions regarding Fee have been given in Reg.5.40 of MSR Vol.I Part I.

As per Reg.5.41, 1/3 of any fees in excess of Rs.500 or, if a recurring fee, of Rs.250 a year paid to a Board employee, shall be credited to general revenues subject to the condition that the amount of fees retained by the employee shall not be less Rs.500 if non-recurring, and Rs.250/- if it is of recurring nature. However fees received for any kind of work done during working hours will be deposited with the Board. (10)

Ans. (b)(i) As per MSR.Vol.I Part-I REG.2.14 'Chief Public Office' means :-

At the headquarters of a District : The Court of the Deputy Commissioner.

At a cantonment : The Station Church or such other place as may be fixed by the competent authority.

At an Out-Post or Tehsil The court of the officer, in charge of the Out-post or Tehsil.

At all other places. The Police Station, or, if there be no police Station the Post-Office, or if there be no Post Office, the point designated by Competent authority.

(ii) As per MSR.Vol.I Part-I REG.2.15 " Chief Executive Officer" means the Secretary to the Board and any other officer who is/or may be delegated as such by the Board from time to time.

(iii) As per MSR.Vol.I Part-I REG.2.13' Cadre' means the strength of a service or a part of a service sanctioned as a separate unit.

(iv) As per MSR Vol.I Part-I Reg.2.29'Heads of Offices' means the authorities designated as Disbursing Officers or any other authority declared by the Board to be the Head of an office.

(v) As per MSR Vol.I Part-I Reg.2.17'Competent Authority' in relation to the exercise of any power means the Administrative Authority concerned of the Board. (5x2=10)

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Ans:2(a) As per MSR VOL.I PART I Reg.8.67 during the period of probation, a probationer is entitled to leave as follows :-

If appointed under contract, to such leave as is prescribed in his contract: or

if appointed otherwise, to such leave as would be admissible to him under the leave regulations which would be applicable to him if he held his post substantively otherwise than on probation. If for any reason it is proposed to terminate the services of a probationer, any leave which may be granted to him should not extend beyond the date on which the probationary period as already sanctioned or extended expires, or any earlier date on which his services are terminated by the order of an authority competent to appoint him.

As per MSR VOL.I PART I Reg.8.68 during the period of Apprenticeship, an Apprentice is entitled to leave as follows :-

If appointed under contract, to such leave as is prescribed in his contract; or if appointed otherwise to leave on medical certificate on leave salary equivalent to half of the pay on the last day of duty prior to commencement of leave for a period not exceeding one month in any year of Apprenticeship. If the period of Apprenticeship is less than one year, proportionate leave will be admissible, viz for nine/six/three months period of Apprenticeship, leave admissible will be twenty one/fifteen/seven days, respectively; and to extraordinary leave under Regulation 8.55. (10)

Ans:2 (b) As per Secretary/PSEB (now PSPCL), Regulation Section, Patiala circular No.12/2005 circulated vide Memo.No.149361/149571 dated 28.10.2005, leave is admissible to female employees upon their adopting a newly born child for 3 moths from the date of adoption or the date on which the child becomes 3 months old, whichever is earlier. However the leave will start only when the child has been legally adopted. (5)

Ans:2 (c) As per Secretary/PSEB (now PSPCL), Regulation Section, Patiala circular No.4/2006, paternity leave is admissible to male employees for 15 days from the date of delivery of his wife. This leave will be commuted against 30 days half pay leave due to the official under Reg.8.54/8.69 of PSEB MSR VOL.I PART-I.

enquiry, if any, held under clause (b) shall be taken into consideration. (5)
(d) A finding on each allegation shall be recorded.

3(a) Pension is granted as per provision of Pb.CSR Vol.II and instructions issued from time to time by the Punjab Govt. and adopted by PSEB (now PSPCL). It is a monthly payment made to a retired employee of the Corp. There are different kinds of pensions payable to retired/expired employees:

Superannuation Pension (Rule 5.12 of Pb. CSR Vol.II) : Presently it is payable @ 50% of last pay drawn if the service rendered is 25 years or more. It will be proportionately reduced if the retiree has less than 25 years of service. It is payable for life. However those retiring on superannuation with 10 years service are payable superannuation pension.

Family Pension (Rule 6.17 of Pb. CSR Vol.II): It is payable to the family of an employee who dies while in service or after retirement. It is payable @ different %age rates related to the pay last drawn by the deceased. In the case of employees who die in harness, differit will be paid @ 60% or 50% linked with their pay last drawn for payment upto 10 years from the date of death or the date on which the deceased would have attained the age of 65 years whichever is earlier. After this period and also in the case of death of retired persons it will be payable at reduced percentage rate of 40% or 30% linked with their pay last drawn.

It will be payable to the family members who come under the definition of 'family' as per Pb.CSR Vol.II.

Compensation Pension(Rule 5.2 of Pb. CSR Vol.II): When a post is abolished and the employee holding that post is not posted against an alternative post, or is transferred from pensionable post to non-pensionable post, compensation pension is granted with certain conditions.

Invalid Pension (Rule 5.11 of Pb. SR Vol.II): It is granted to an employee who by bodily or mental infirmity is permanently incapacitated for public service and is retired.

Retiring Pension (Rule 5.32 of Pb. CSRVol.II): It is granted to an employee who retires or is required to retire under Premature Retirement Rules/Regulations.

(8)

Ans:3(b): As per regulation 13 (1) & (2) of PSEB Employees Punishment and Appeal Regulations, 1971, following is required to be specified in an order directing that disciplinary action against all the employees/officers concerned may be taken in a common proceeding :-

- the authority which may function as the punishing authority for the purpose of such common proceeding;
- the penalties specified in Regulation 5 which such punishing authority shall be competent to impose.
- whether the procedure laid down in Regulation 8 and Regulation 9 or Regulation 10 shall be followed in the proceedings.

(6)

(ii)As per regulation 10 (1) of PSEB Employees Punishment and Appeal Regulations, 1971, following procedure shall be followed before imposing minor penalties :-

(a)The employee shall be informed in writing of the proposal to take action against him and of the allegations on which it is proposed to be taken. Reasonable opportunity of making such representation as he may wish to make against the proposal shall be given.

(b)An enquiry in the manner laid down in sub-regulations (3) to (24) of regulation shall be held in every case in which the punishing authority is of the opinion that such enquiry is necessary.

(c)The representation, if any, submitted by the employee under clause (a) and the record of enquiry, if any, held under clause (b) shall be taken into consideration.

(d)A finding on each allegation shall be recorded.

(6)

Ans. 4 (a) As per PSEB MSR Vol. III TAREgulation 50 before signing TA bills it is the duty of controlling officer:

1. To scrutinize the necessity frequency and duration of journey and halt for which TA is claimed and he is to satisfy that journey was necessary and not unnecessarily extended.
 2. Duration of time spent is justified.
 3. He should scrutinize the distance shown in TA bill and mode used to perform journey is proper and justified.
 4. TA bill check register should be checked and signed so as to avoid duplicacy of claim.
 5. To satisfy that mileage allowance for local journey and journey by railway has been claimed at the rate applicable to the class of accommodation actually used.
 6. He is to take care that there is no evasion or breach of the fundamental principles of TA that the travelling allowance is not the source of profit.
 7. He should see that tour programme was approved duly by competent authority & prior journey was approved and in the case of variation in tour ex-post-facto sanction has been taken.
- (10)

Ans. 4(b) When an employee is suspended from his duties he is paid subsistence allowance while under suspension. This allowance is called subsistence allowance. It is granted @ 50% of the last pay drawn immediately before suspension.

Various kinds of recoveries which can be made from subsistence allowance are as under:-

(a) **Compulsory recoveries:** such as income Tax, House Rent recovery and any other kind of Taxes etc. These are obligatory recoveries to be made for subsistence allowance.

(b) **Optional Recoveries :** Optional recoveries can be made only with the consent of officials. These are GPF subscription, GPF advance LIC premium Insurance.

(c) **Misc. Recoveries :** These recoveries pertains to loans and advances. These recoveries can be postponed with the approval of competent authorities. These are House building advance, conveyance advance etc.

(d) **Other Recoveries :** Such as excess drawl of pay and allowaqnnces. These recoveries can be made but the total recoveries should not exceed 1/3th of total amount of subsistence.

Ans: 5(a): As per Reg.37 of PSEB Provident Fund Regulations 1960, on the death of a subscriber before the amount standing to his credit has become payable (see Annex.C to these rules), or where the amount has become payable before payment has been made the amounting standing to his credit will be payable as under:

(i) where subscriber leaves a family:

to the nominees as per nomination if so made under Reg.10, or if no nomination or nominations purporting to be in favour of any person or persons other than a member or members of his family, shall become payable to the members of his family in equal share, except (1) sons who have attained majority, (2) sons of a deceased son who have attained majority (3) married daughters whose husbands are alive (4) married daughters of a deceased son whose husbands are alive.

(ii) when the subscriber leaves no family:

as per Nominations made under Reg.10 in the proportion specified in the nomination. However if such nominee dies before the subscriber, the nomination shall become null and void but posthumous child of the deceased or the posthumous child of the deceased son shall be treated as a member of the family if so brought to the notice of the disbursing officer. (10)

Ans:5(b) Deposit linked Insurance Scheme has been defined in amended GPF Regulation No.16(A). Under this scheme, consequent upon death of a subscriber, the entitled persons will also receive an additional amount equal to average amount standing to the credit of deceased subscriber during a period of thirty six months immediately preceding the date of his death subject to a max. of Rs.10,000/-. This payment is further subject to the condition that average outstanding credit should not have fallen below these levels during last 36 months:

In case of class A employees: Rs.4000/-

In case of class B employees: Rs.2500/-

In case of class C employees: Rs.1500/-

In case of class D employees: Rs.1000/-

Model Solution VDC (Gen) session - 9/2014/P-3

Ans. 1(a)

Arising out of & in the course of employment:- The employer is liable to pay compensation only if personal injury is caused to a workman by an accident arising out of & in the course of his employment. It is not enough that the injury arises in the course of employment. It must also arise out of employment. An accident arising out of an employment necessarily occurs in the course of the employment but an accident in the course of employment may not necessarily arise out of employment, though ordinarily it will.

Out of Employment:- An accident arising out of employment implies a casual connection between the injury & the accident & the work done in the course of employment. Employment should be distinctive & the proximate cause of the personal injury whether physical or mental.

In order to prove that injury arose "out of employment" two conditions must be fulfilled:-

1. Injury must have resulted from the some risk incidental to the duties of the service or inherent in the nature or condition of employment, and
2. At the time of injury work must have been engaged in the business of the employer & must not be doing something for his personal advantage or benefit.

In the course of employment:- It refers to the time during which employment continues. It covers the whole of the time a workman is carrying out the duties required of him as incidental to his contact of service. It includes not only the period when he is doing the work actually allotted to him but also the time when he is at place where he would not be but for his employment.

Normally, if the factory hours are from 9.00 A.M. to 6 P.M., The employment commences at 9 AM & ceases at 6.00 PM. But to this general rule there are certain exceptions which are as follows:-

1. When a means of transport is provided by the employer for the purpose of going to & from the place of work & workmen use that transport, the time during which that transport is used by the workmen is also included in the course of employment.
2. When a workman is in the premises of the employer, even though he may not be actually working at that time, that time is included in the course of employment.

3. When a period of rest is granted to a workman, the course of employment includes the period of rest provided the workman remains in the employers premises during this rest.
4. When a workman reaches the place of employment well in time to equip himself for the work, he is in the course of employment.

Ans 1(b)

Health and Safety Provisions as per Factories Act

The Factories Act, 1948, has been promulgated primarily to provide safety measures and to promote the health and welfare of the workers employed in factories. The object thus brings this Act, within the competence of the Central Legislature to enact. State Governments/Union Territory Administrations have been empowered under certain provisions of this Act, to make rules, to give effect to the objects and the scheme of the Act.

Applicability: This Act applies to factories, which qualify the definition of "Factory" under the section 2(m) of the Act or to those industrial establishments, to whom section 85 have been made applicable by the State Government, by notification in the Official Gazette. This applies to any premises wherein 10 or more persons with the aid of power or wherein 20 or more workers without aid of power are/were working on any day in the preceding 12 months, wherein manufacturing process is being carried on.

Provisions relating to safety for employees working in factories by the Factories Act, 1948

The Factories Act, 1948 also provides provisions relating to safety measures for the workers employed herein. This is to ensure safety of workers working on or around the machines. The detailed information on each provision relating to safety measures is as under:-

Section 21: Fencing of Machinery This section specifies that fencing of machinery is necessary. That any moving part of the machinery or machinery that is dangerous in kind should be properly fenced.

{Section 22} Work on near Machinery in motion Only the trained adult male worker, wearing tight fitting clothing which should be supplied by the Occupier, should be allowed to work near the machinery in motion.

Section 23: Employment of young person on dangerous machines:- This section prescribes that employment of young person on dangerous machinery is not allowed. In the case where he is been fully instructed in the usage of the machinery and working under the supervision he might be allowed to work on it.

Section 24: Striking gear & devices for cutting off power: - This section provides provision of striking gear and devices for cutting off power in case of emergency. Every factory should have special devices for cutting off of power in emergencies from running machinery. Suitable striking gear appliances should be provided and maintained for moving belts.

Section 25 Self Acting Machines: - Sufficient precautions should be taken with regard to self-acting machines to avoid accidents.

Section 26 Casing of new machinery: - To prevent danger, all machinery driven by power should be encased and effectively guarded.

Section 27 Prohibition of employment of women & children near cotton-openers: - Woman worker and children should not be employed in any part of the factory for pressing cotton in which a cotton-opener is at work.

Section 28: Hoists & lifts: - Hoists and Lifts in a factory should be periodically inspected by the Competent Person.

Section 29 Lifting machines, chains, ropes & lifting tackles Lifting Machines, Chains, Ropes and Lifting Tackles in a factory should be periodically inspected by the Competent Person.

Section 30 Revolving Machinery Where process of grinding is carried on, a notice indicating the maximum safe working peripheral speed of every grindstone or abrasive wheel etc., should be fixed to the revolving machinery.

Section 31 Pressure plant Where any plant or machinery or any part thereof is operated at a pressure above atmospheric pressure, effective measures should be taken to ensure that the safe working pressure of such plant of machinery or part is not exceeded.

Section 32: Floors, stairs & means of access: - In this section it has been

specified that all floors, stairs, passages and gangways should be properly constructed and maintained, so that there are no chances of slips or fall.

Section 33 Pits, sumps, opening in floors etc: - Pits, sumps opening in floor etc., should be either securely covered or fenced.

Section 34: Excessive weights This section specifies that no person in any factory shall be employed to lift, carry or move any load so heavy that might cause injury. State Government may specify maximum amount of weight to be carried by workers.

Section 35: Protection of Eyes: - This section provides specification regarding safety and protection of eyes of workers. It mentions that factory should provide specific goggles or screens to the workers who are involved in manufacturing work that may cause them injury to eyes.

Section 36: Precaution against dangerous fumes As per this section it is provided that no worker shall be forced to enter any chamber, tank, vat, pit, pipe, flue or other confined space in any factory in which any gas, fume, vapour or dust is likely to be present to such an extent as to involve risk to persons being overcome thereby.

Section 36 A Precautions regarding the use of portable electric light:- No portable electric light or any other electric appliance of voltage exceeding 24 volts shall be permitted for use inside any chamber, tank, vat, pit, or other confined space in factory, unless adequate safety devices are provided.

Section 38: Precautions in case of fire As per this section there should be proper precautionary measures built for fire. There should be safe mean to escape in case of fire, and also necessary equipments and facilities to extinguish fire.

Section 39. Power to require specifications of defective parts or tests of stability. If it appears to the Inspector that any building or part of a building or any part of the ways, machinery or plant in a factory is in such a condition that it may be dangerous to human life or safety, he may serve on 1*[the occupier or manager or both] of the factory an order in writing requiring him before a specified date—

(a) to furnish such drawings, specifications and other particulars as may be necessary to determine whether such building, ways, machinery or plant can be used with safety, or

(b) to carry out such tests in such manner as may be specified in the order, and to inform the Inspector of the results thereof.

Section 40 Safety of buildings and machinery.

(1) If it appears to the Inspector that any building or part of a building or any part of the ways, machinery or plant in a factory is in such a condition that it is dangerous to human life or safety, he may serve on 1*[the occupier or manager or both] of the factory an order in writing specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

(2) If it appears to the Inspector that the use of any building or part of a building or any part of the ways, machinery or plant in a factory involves imminent danger to human life or safety, he may serve on 1*[the occupier or manager or both] of the factory an order in writing prohibiting its use until it has been properly repaired or altered.

Section 40A. Maintenance of buildings

If it appears to the Inspector that any building or part of a building in a factory is in such a state of disrepair as is likely to lead to conditions detrimental to the health and welfare of the workers, he may serve on the occupier or manager or both of the factory an order in writing specifying the measures which in his opinion should be taken and requiring the same to be carried out before such date as is specified in the order.

Section 40B. Safety Officers

1] In every factory,--

(i) Wherein one thousand or more workers are ordinarily employed, or
(ii) wherein, in the opinion of the State Government, any manufacturing process or operation is carried on, which process or operation involves any risk of bodily injury, poisoning or disease, or any other hazard to health, to the persons employed in the factory, the occupier shall, if so required by the State Government by notification in the Official Gazette, employ such number of Safety Officers as may be specified in that notification.

(2) The duties, qualifications and conditions of service of Safety Officers shall be such as may be prescribed by the State Government.]

Ans.2(a)

A women worker has all the provisions of the Factories Act regarding employment and work of adult male workers apply to adult female workers except the following provisions which apply to adult female workers only:

a. A women worker shall not be allowed to work on or near machinery in motion

b. A women worker shall be prohibited of employment near cotton-openers.

c. A company who has more 30 women workers need to facilitate Crèches

d. A woman shall not be allowed to work in a factory for more than 48 hours in any week or 9 hours in any day.

e. A woman shall be allowed to work in a factory only between the hours of 6 A.M. and 7 P.M

f. Dangerous Operations:- where the state govt is of the opinion that any operation carried on in a factory exposes any person employed in it to a serious risk of bodily injury, poisoning or decease, it may make rules prohibiting or restricting the employment of women in that operation.

Ans.2(b)

Exemption from disclosure of information.—

(1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

(a) 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;

(b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court; (c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;

(d) 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;

(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information"

(f) information received in confidence from foreign government.

(g) 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.

(h) information which would impede the process of investigation or apprehension or prosecution of offenders.

(i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers: " Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken.

and the matter is complete, or over. "Provided further that those matters which come under the exemptions specified in this section shall not be disclosed".

(j) information which relates to personal information the disclosure of which has not relationship to any public activity or interest, or which would 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"

(2) Notwithstanding anything in the Official Secrets Act, 1923 (19 of 1923) nor any of the exemptions permissible in accordance with sub-section (1), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests."

(3) Subject to the provisions of clauses (a), (c) and (j) of sub-section (1), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section." Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.

Ans.3(a)

Jurisdiction of the District Forum.-

(1) Subject to the other provisions of this Act, the District Forum shall have jurisdiction to entertain complaints where the value of the goods or services and the compensation, if any, claimed [does not exceed rupees twenty lakhs].

(2) A complaint shall be instituted in a District Forum within the local limits of whose jurisdiction,

(a) the opposite party or each of the opposite parties, where there are more than one, at the time of the institution of the complaint, actually and voluntarily resides or carries on business or has a branch office or personally works for gain, or

(b) any of the opposite parties, where there are more than one, at the time of the institution of the complaint, actually and voluntarily resides, or carries on business or has a branch office, or personally works for gain, provided that in such case either the permission of the District Forum is given, or the opposite parties who do not reside, or carry on business or have a branch office, or personally work for gain, as the case may be, acquiesce in such institution; or

(c) the cause of action, wholly or in part, arises.

Jurisdiction of the State Commission.-

1) Subject to the other provisions of this Act, the State Commission shall have jurisdiction-

(a) to entertain-

(i) complaints where the value of the goods or services and compensation, if any, claimed exceeds rupees [exceeds rupees twenty lakhs but does not exceed rupees one crore ;] and

(ii) appeals against the orders of any District Forum within the State; and

(b) to call for the records and pass appropriate orders in any consumer dispute which is pending before or has been decided by any District Forum within the State, where it appears to the State Commission that such District Forum has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction so vested or has acted in exercise of its jurisdiction illegally or with material irregularity.

(2) A complaint shall be instituted in a State Commission within the limits of whose jurisdiction -

(a) the opposite party or each of the opposite parties, where there are more than one, at the time of the institution of the complaint, actually and voluntarily resides or carries on business or has a branch office or personally works for gain; or

(b) any of the opposite parties, where there are more than one, at the time of the institution of the complaint, actually and voluntarily resides, or carries on business or has a branch office or personally works for gain, provided that in such case either the permission of the State Commission is given or the opposite parties who do not reside or carry on business or have a branch office or personally works for gain, as the case may be, acquiesce in such institution; or

(c) the cause of action, wholly or in part, arises.)

Jurisdiction of the National Commission. -Subject to the other provisions of this Act, the National Commission shall have jurisdiction-

(a) to entertain-

(i) complaints where the value of the goods or services and compensation, if any,

(ii) appeals against the orders of any State Commission; and

(b) to call for the records and pass appropriate orders in any consumer dispute which is pending before or has been decided by any State Commission where it appears to the National Commission that such State Commission has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction so vested, or has acted in the exercise of its jurisdiction illegally or with material irregularity.

Ans.3(b)

the Government of India has enacted the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 in terms of which the definition of micro, small and medium enterprises is as under:

(a) Enterprises engaged in the manufacture or production, processing or preservation of goods as specified below:

(i) A micro enterprise is an enterprise where investment in plant and machinery does not exceed Rs. 25 lakh;

(ii) A small enterprise is an enterprise where the investment in plant and machinery is more than Rs. 25 lakh but does not exceed Rs. 5 crore; and

(iii) A medium enterprise is an enterprise where the investment in plant and machinery is more than Rs.5 crore but does not exceed Rs.10 crore.

In case of the above enterprises, investment in plant and machinery is the original cost excluding land and building and the items specified by the Ministry of Small Scale Industries vide its notification No.S.O.1722(E) dated October 5, 2006.

(b) Enterprises engaged in providing or rendering of services and whose investment in equipment (original cost excluding land and building and furniture, fittings and other items not directly related to the service rendered or as may be notified under the MSMED Act, 2006 are specified below.

(i) A micro enterprise is an enterprise where the investment in equipment does not exceed Rs. 10 lakh;

(ii) A small enterprise is an enterprise where the investment in equipment is more than Rs.10 lakh but does not exceed Rs. 2 crore; and

(iii) A medium enterprise is an enterprise where the investment in equipment is more than Rs. 2 crore but does not exceed Rs. 5 crore.

Ans.4(a)

Functions of the SLDC

(1) The State Load Despatch Centre shall be the apex body to ensure integrated operation of the power system in a State.

(2) The State Load Despatch Centre shall

(a) be responsible for optimum scheduling and despatch of electricity within a State, in accordance with the contracts entered into with the licensees or the generating companies operating in that State;

(b) monitor grid operations;

(c) keep accounts of the quantity of electricity transmitted through the State grid;

(d) exercise supervision and control over the intra-state transmission system; and

(e) be responsible for carrying out real time operations for grid control and despatch of electricity within the State through secure and economic operation of the State grid in accordance with the Grid Standards and the State Grid Code.

(3) The State Load Despatch Centre may levy and collect such fee and charges from the generating companies and licensees engaged in intra-State transmission of electricity as may be specified by the State Commission.

Ans.4(b)

The State Commission shall specify an Electricity Supply Code to provide for recovery of electricity charges, intervals for billing of electricity charges disconnection of supply of electricity for non-payment thereof; restoration of supply of electricity; tampering, distress or damage to electrical plant, electric lines or meter, entry of distribution licensee or any person acting on his behalf for disconnecting supply and removing the meter; entry for replacing, altering or maintaining electric lines or electrical plant or meter.

Ans.4(c)

Penalties for certain acts- Whoever -

(a) destroys, pulls down, removes, injures or defaces any pillar, post of stake fixed in the ground or any notice or other matter put up, inscribed or placed, by or under the authority of the Board, or

(b) obstructs any person acting under the orders or directions of the Board from exercising his powers and performing his functions under this Act, or

(c) damage any works or property belonging to the Board, or

(d) fails to furnish to the Board or any officer or other employee of the Board any information required by the Board or such officer or other employee for the purpose of this Act, or

(e) fails to intimate the occurrence of the emission of air pollutants into the atmosphere in excess of the standards laid down by the State Board or the apprehension of such occurrence, to the State Board and other prescribed authorities or agencies as required under sub-section (1) of Sec. 23, or

(f) in giving any information which he is required to give under this Act, makes a statement which is false in any material particular, or

(h) for the purpose of obtaining any consent under Sec. 21, makes a statement which is false in any material particular, shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to [ten thousand rupees] or with both.

Penalty for contravention of certain provisions of this Act -

Whoever contravenes any of the provisions of this Act or any order or directions issued

thereunder, for which no penalty has been elsewhere provided in this Act, shall be

punishable with imprisonment for a term which may extend to three months or with fine

which may extend to ten thousand rupees or with both, and in the case of continuing

contravention, with an additional fine which may extend to five thousand rupees for every day during which such contravention continues after conviction for the first such contravention.

Offences by companies -

(1) Where an offence under this Act has been committed by a company, every person

who, at the time the offence was committed, was directly in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the

company, shall be deemed to be guilty of the offence and shall be liable to be proceeded

against and punished accordingly.

Provided that nothing contained in this sub-section shall render any such person liable to

any punishment provided in this Act, if he proves that the offence was committed without

his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this

Act has been committed by a company and it is proved that the offence has been

committed with consent or connivance of, or is attributable to any neglect on the part

of any director, manager, secretary or other officer of the company, such director,

manager, secretary or other officer shall also be deemed to be guilty of that offence

and shall be liable to be proceeded against and punished accordingly.

Explanation - For the purposes of this section, -

(a) "company" means any body corporate, and includes a firm or other association of individuals; and

(b) "director" in relation to a firm, means a partner in the firm.

Offences by Government department -

(1) Where an offence under this Act has been committed by any department of Government, the Head of the Department shall be deemed to be guilty of the offence

and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this section shall render such Head of the Department liable to any punishment if he proves that the offence was committed

without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(3) Notwithstanding anything contained in sub-section (1), where an offence under this

Act has been committed by the Department of Government and it is proved that the

offence has been committed with the consent or connivance of, or is attributable to

any neglect on the part of, any officer, other than the Head of the Department, such

officer shall also be deemed to be guilty of that offence shall be liable to be proceeded

against and punished accordingly.

Ans.5(a)

“exempted establishment” means an establishment in respect of which an exemption has been granted under section 17 from the operation of all or any of the provisions of any Scheme or the Insurance Scheme, as the case may be, whether such exemption has been granted to the establishment as such or to any person or class of persons employed therein;

“occupier of a factory” means the person, who has ultimate control over the affairs of the factory, and, where the said affairs are entrusted to a managing agent, such agent shall be deemed to be the occupier of the factory;

“superannuation”, in relation to an employee, who is the member of the Pension Scheme, means the attainment, by the said employee, of the age of fifty-eight years.

Ans.5(b)

Enterprise:- means an industrial undertaking or a business concern or any other establishment, by whatever name called, engaged in manufacture or production of goods, in any manner, pertaining to any industry specified in the first schedule to the Industries (Development and regulation) Act 1951 or engaged in providing or rendering of any service or services.

UDC (General) Session 9/2014
Answers to: PAPER-IV
(Drafting and Computer Knowledge)

Q.1 Précis Writing.

a.)

Mosquitoes, which cause Malaria, breed in stagnant water. They cannot breed in dry lands. If we use kerosene, the stagnant water is covered with a layer of kerosene, the larva will die. By doing so, we could prevent the spreading of malaria.

Marks: 10

b.) Malaria can be prevented.

Marks: 1x2=2

c.) unproductive (ii.)

Marks: 1x1=1

d.) standing (iii.)

Marks: 1x1=1

e.) reproduce(i.)

Marks: 1x1=1

Q2. Drafting

a.)

PUNJAB STATE POWER CORPORATION LIMITED

Public Notice

It is to inform the general public that due to huge demand, PSPCL with the approval of Punjab State Electricity Regulatory Commission (PSERC) is glad to inform the general public that Voluntary Disclosure Scheme (VDS) which was earlier valid upto 31.08.2014 has been extended upto 30.09.2014 with the same terms and conditions. The details of the same can be downloaded/checked from the PSPCL website (www.pspcl.in)

Marks: 1x 5=5

b.)

From: se-ds-mohali@pspcl.in

To: fa-patiala@pspcl.in

Sub: Special budget demand for a state level function

This is regarding our telephonic conversation today forenoon regarding a state level function to be organised by PSPCL at Mohali on 30. CM Punjab will be the Chief Guest in this function. A gathering of around thirty thousand persons all over the state are expected in this function. After the function, light snacks are also to be served. The estimated expenditure on this function is expected to be around Rs.15 lacs. The approval of competent authority has already been sought and the same is expected very soon. Since, the time period for this function is short, it is requested that a special budget grant of Rs.15 lacs to be issued to this office immediately. Copy of the estimate and the approval of the competent authority will be sent separately through a special messenger.

SE/DS, PSPCL, Mohali.

Dated: 05.09.2014

Marks: 1x5=5

c.)

DO letter:-

Chief Engineer/DS(South) , PSPCL, Patiala

Do No. _____ Dated _____

Dear Er. _____,

As you are aware that the paddy season will commence w.e.f. 9th June and the distribution network works to its full capacity during this season, it is our foremost duty to supply uninterrupted power to AP consumers during this season. Since, we have only about 45 days left at our disposal before the onset of the paddy season, we must ensure completion of important Distribution System maintenance works. The following key activities may be given special importance:

- 1.) Maintenance of all distribution transformers should be complete well before the start of the paddy season.
- 2.) Checking of earth resistance of all the 11KV feeders be complete and remedial measures where required should be taken.
- 3.) Tree cutting de done near all HT/LT lines.
- 4.) Sagging of HT/LT lines be checked.
- 5.) 11KV busbar maintenance be done on all the 66KV substations under your circle.

A division wise report of all the maintenance activities should be submitted by the first week of June. Further, we should have sufficient stock of spares in order to meet the exigencies of the paddy season. The assessment of spares needed for distribution network and the grid substations be prepared and supplied to this office within one week so that the same can be arranged in time.

Compliance of the above instructions be done in letter and spirit.

With best regards,

Yours Sincerely,

Sd/-
(Name)

Er. _____
SE/DS _____

Marks: 1x5=5

d.)

Punjab State Power Corporation Limited

Public Notice

For the approaching summer season PSPCL has made elaborate arrangements to meet the power requirement of the farming community. The domestic and commercial load of the air conditioners will also build up during this season. Since the load conditions largely depend on the timely onset of the monsoon, its delay/failure can force PSPCL to impose regulatory measures like power cuts and off days for the industry. PSPCL management appeals to all its valued customers to cooperate with it by following energy saving methods like replacing all incandescent bulbs with energy efficient CFL's , reducing use of air conditioners etc. Everyone's cooperation is essential so that PSPCL can provide better service to all the people of Punjab.

From:-

Chief Engineer/Commercial,
PSPCL,Patiala.

Marks: 1x5=5

Q3. English Grammar.

A)

- iv) Spain is a beautiful country; the beaches are warm, sandy and spotlessly clean.

Marks: $1 \times 2 = 2$

B)

- iii.) I can't see Tim's car; there must have been an accident.

Marks: $1 \times 2 = 2$

C)

- i.) He requested his father to increase his pocket money.
ii.) The little girl asked her mother if the sun rose in the east.
iii.) Bob said that he was going to see his mother the next day.
iv.) The savannah is roamed by beautiful giraffes.
v.) A safety video will be watched by the staff every year.

Marks: $1 \times 5 = 5$

D)

- a) (ii) To be in good mood.
b) (iii) To support the role and view of another person.
c) (i) To take him as a model.

Marks: $3 \times 2 = 6$

Q4. Computer Awareness(part-1)

a.) Answer the following questions (Attempt any 5): -

i.) The procedure to copy files between windows is listed as under:

- 1.) From windows explorer open the source folder and select the files that are required to be copied from this folder to the destination folder using either mouse or keyboard shortcut key Ctrl+C.
- 2.) Open the destination folder from windows explorer and paste the copied files using mouse or keyboard shortcut key Ctrl+V.

ii.)

Two input devices: a) Mouse , b) Keyboard

Two output devices: a) Monitor, b) Printer

iii.)

The input devices, such as, keyboard, mouse and scanner etc. are used to send raw data to the computer system for processing so that this data is manipulated using computer software and the user to derive meaningful information.

The transformed data having meaning that is ready to be displayed to the user in an appropriate format is sent by the computer system to the output devices like monitor and printer etc. Hence, the output devices help in displaying meaningful information to the user.

iv.)

A computer operating system acts as an interface between the computer system and the users. It enables the users to interact with the computer system by acting as the platform for installation of various application programs. Ultimately, the users use the application programs installed via the operating system to utilize the computer's processing abilities to manipulate data and derive meaningful information.

v.)

RAM is called as the main memory or Random Access Memory as any memory location can be directly accessed by the computer system. It is here that all the data currently undergoing transformation is stored for manipulation and further processing by the computer system. It is a volatile memory i.e. its contents are lost when the electricity supply is cut off/switched off.

vi.)

Computer Hardware is the tangible part of the computer that enables it to function. It refers to the physical parts or components of a computer such as the monitor, mouse, keyboard, computer data storage, hard drive disk (HDD), system unit (graphic cards, sound cards, memory, motherboard and chips), etc. all of which are physical objects that can be touched.

Marks: $5 \times 2 = 10$

b.) The steps required to sort information by employee id in MS Excel is as follows:

- To apply a sort in Excel, highlight the data that you wish to sort.
- Under the Data menu, select Sort.
- When the Sort window appears, select the columns that you wish to sort by. In our example, we are going to sort the employee id column in ascending order. So, choose ascending from the radio button.
- Now when you return to the spreadsheet, the data should be sorted by employee id.

Marks: $1 \times 5 = 5$

Q5.Computer Awareness

a.)

- i.) a) font styles
- ii.) b) font effects
- iii.) c) Break command from Insert menu
- iv.) d) Press F7
- v.) e) Formatting

Marks: 1x5=5

b.)

MS Word is an application program that allows users to perform several useful tasks. The basic features provided by MS Word software and its uses are listed as under:-

1. It facilitates document processing, for drafting correspondence, letters, memos, brochures and web pages.
2. Users can create professional documents fast using the built-in and custom templates
3. With the help of mail merge feature the users can quickly merge documents like mass mailings or mailing labels.
4. Auto Correct and Auto Format features of MS Word enable catching typographical errors automatically and allow the users to use predefined shortcuts and typing patterns to quickly format their documents.
5. The print zoom facility scales the document on different paper sizes, and allows the users to print out multiple pages on a single sheet of paper.

Marks: 1x5=5

c.)

Right-click on the time in the System tray on the menu bar of Windows OS. The system tray is located in the bottom right-hand of your computer screen. Click the Adjust Date/Time menu item. This opens the Date/Time Properties window. In this window, you can adjust the time, date, and time zone. Once the proper date and time has been set, click on Apply and then Ok.

Marks: 1x5=5

16. Computer Awareness (part-2)

a.)

- i.) Ctrl+F - Find
- ii.) Ctrl+B - to make the selected text bold
- iii.) Ctrl+E - to Center align text
- iv.) Ctrl+Z- Undo
- v.) Ctrl+Y- Redo

Marks: 1x5=5

b.)

Excel is a spreadsheet program in the Microsoft Office system. You can use Excel to create and format workbooks (a collection of spreadsheets) in order to analyse data and make more informed business decisions. Specifically, you can use Excel to track data, build models for analysing data, write formulas to perform calculations on that data, pivot the data in numerous ways, and present data in a variety of professional looking charts.

Common scenarios for using Excel include:

- **Accounting:** You can use the powerful calculation features of Excel in many financial accounting statements—for example, a cash flow statement, income statement, or profit and loss statement.
- **Budgeting:** Whether your needs are personal or business related, you can create any type of budget in Excel—for example, a marketing budget plan, an event budget, or a retirement budget.
- **Billing and sales:** Excel is also useful for managing billing and sales data, and you can easily create the forms that you need; for example, sales invoices, packing slips, or purchase orders.
- **Reporting:** You can create various types of reports in Excel that reflect your data analysis or summarize your data—for example, reports that measure project performance, show variance between projected and actual results, or reports that you can use to forecast data.
- **Planning:** Excel is a great tool for creating professional plans or useful planners—for example, a weekly class plan, a marketing research plan, a year-end tax plan, or planners that help you organize weekly meals, parties, or vacations.
- **Tracking:** You can use Excel to keep track of data in a time sheet or list—for example, a time sheet for tracking work, or an inventory list that keeps track of equipment.
- **Using calendars:** Because of its grid-like workspace, Excel lends itself well to creating any type of calendar—for example, an academic calendar to keep track of activities during the school year, or a fiscal year calendar to track business events and milestones.

Marks: 1x5=5

c.)

- 1.) On the menu bar click on insert and insert a table
- 2.) Specify the number of columns (i.e. 5) and the number of rows (depends on the number of records).
- 3.) Fill the appropriate column/field headings
- 4.) Set appropriate formats for each column/field value i.e.
a) number for Sr.No., Employee Code, b) Date: for date of joining and c) text for Employee name and Posting location.
- 5.) Start filling the data in all the aforementioned fields.

Marks: 1x5=5

d.) Five basic mathematical functions/formulas used in MS Excel are mentioned as under:

- 1) SUM: To find sum or difference of all the values listed in a specified column/field.
- 2) AVERAGE: To find average of all the values listed in a specified column/field.
- 3) ROUND: To round a number to a specified number of digits.
- 4) MAX: To find the largest value in a set of values. It ignores logical values and text.
- 5) ABS: To return the absolute value of a number, i.e. a number without its sign.

Marks: 1x5=5