

UDC(G) P-I
S-6/21 P-I

Model Solutions of UDC(G)

Q1 (A)

Answer:- Coding scheme of Chart of Account:- The account heads bear a five digit code, comprising of Account Group, Main Account Code and sub Account Code. The coding scheme is explained below:-

- (1) The first and second digits indicate the Account Group.
- (2) The first and second digits along with the third digit indicate the Main Account Code.
- (3) The fourth and fifth digits are used for coding Sub Accounts within each Main Account Code.

- (4) Main Account Code along with the Sub Account Code forms the specific Account Code for an Account Head.

The Chart of accounts provides a comprehensive list of account heads. However, if it is observed that some transactions cannot be booked under any of the account heads or that they need to be booked with greater analysis, new accounts as may be necessary may be introduced by Chief Accounts Officer purpose and usage of each new account must be clearly defined.

Any main account code or sub account code so introduced must conform to the framework of classification and coding of the Chart of Accounts.

Any main account code or sub account code so introduced may at the Corporation's decision, be reclassified within the same account group or deleted at any time thereafter.

Introduction of a new account group shall require prior approval of the Govt. of India, Ministry of Irrigation and Power (Department of Power) Any approval of the Govt. of India in this regard shall be in consultation with the C&AG and the State Govt.

Deletion of Account Codes:- The Corporation shall not be permitted to delete any account from the prescribed chart of accounts. This prohibition shall apply even in case where the Corporation does not have the type of transactions covered by an account.

Q 1 (B)

Answer:- Direct Charges:-

- i) Employee cost of regular and work charged estt and daily labour(A/C Group-75)

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- ii) Repairs and Replacement of parts (annual overhaul, painting, tyres etc Account Group-74)
- iii) Maintenance and repairs or rent of vehicle shed, if any (Account Group 74 or 76).
- iv) Petrol, moblioil, grease, registration charges etc. (Account Group-76)

Indirect Charges:-

- i) Depreciation calculated in accordance with the straight line method of depreciation at the rate prescribed by the GOI.
- ii) Interest @ 13.5% (as applicable on State Govt. loans)
- iii) Supervision charges @ 10% on article issued from stock if any on item iv) of direct charges.
- iv) Departmental charges @ 27.5% for establishment and T&P on items i), ii), iii) of direct charges.

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Q 2 (A)

Answer:- An imprest is 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 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 the Corporation.

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 Corporation's money.
- ii) Imprest 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 precaution have been taken.

The Storekeepers and Assistant Storekeepers employed in the Divisional and Sub Divisional Store Depots of the Corporation may be granted imprest for making cash payments of railway freight charges only on stores materials etc. subject to the conditions aforesaid.

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.

The Superintending Engineer when on inspection would satisfy himself that all the above rules are strictly carried out.

For office of Chief Engineers and other Heads of Departments at Patiala, in place of the present system to recoup the imprest only after finalization/acceptance by EAD section, of the earlier imprest issued to the authorized person, a second imprest may be issued to the person on rendering of the first imprest account without waiting for finalization of the first imprest account by EAD Section. The first imprest account rendered by the authorized person will be checked by EAD Section within seven days of its submission so that the same is finalized by the time, the second imprest account is rendered.

Q2 (B) Supplementary Estimate and Revised Estimate:-

Supplementary Estimate:-

A Supplementary Estimate will be necessary if execution of a work becomes necessary when the project is still in progress but was not included in the original estimate of the project.

Revised Estimate shall be prepared when the sanctioned estimate is likely to be exceeded by more than 5% due to increase in the rates or any other cause except when supplementary estimate will be required.

A revised estimate will also become necessary if at any time, either before or during the construction of a work, it is found that the original estimate is excessive for reasons other than abandonment of a section of a sanctioned project or change from the original proposals.

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Q 3 (A) Answer:-

As per clause 24 (A) i.e. Security Deposit, the Earnest Money deposited at the time of tender shall be converted into Security Deposit. The Security Deposit will be deducted from the running bills at the rate of 5% of the gross value of the work done from time to time after taking into account the EMD converted as security. No interest shall be payable to the contractors on the amount of security deposit. (B) Refund of Security Deposit:- on the faithful execution of contract in all respect the security deposit of the contractor shall be refunded after the expiry of warranty/defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as defect liability period in the contract.

Engineer-in-charge (SDO) upto Rs. 10 lacs of the contract value and Sr. Xen for works costing more than 10 lacs shall issue the certificate for site clearance.

Provisional completion certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to Technical Audit Organization. On receipt of the report from Technical Audit after making recovery/rectification of the defects pointed out, construction Organization will issue final completion certificate.

On receipt of provisional completion certificate the post construction technical check/audit shall be carried out within defect liability period.

(C) Forfeiture of Security Deposit:-

In the event of default on the part of Contractor in the faithful execution, the security deposit shall be forfeited by an order of the Contracting Agency under intimation to other SEs CE and Secretary Board. In the case of field Sr. Xens, an order of forfeiture of Security deposit shall be issued by them provided they are Contracting Agency, under intimation to their SEs, CE and Secretary Board. The forfeiture of the security deposit shall be without prejudice to any other rights

arising or accruing to the Board under relevant provisions of the contract like penalty/damages for delay in delivery or risk execution of work including suspension of business dealings with Board for a specific period.

(D) Any amount due against the Contractor shall be recoverable from pending amount of the concerned Work order or any other Purchase order/Work order/Contract of the firm with PSPCL. If no payment of the firm is pending with PSPCL against any other Purchase order/Work order/Contract then the same shall be deducted from any Security/EMD or PEMD lying with PSPCL. In case, the total amount of EMD, PEMD, Security of all Purchase order/Work order/Contract order is less than the recoverable amount, action shall be taken by PSPCL as admissible under the law e.g filing of recovery suit & lodging of FIR etc. Moreover the performance of the firm regarding the same shall be given due importance while placing future order on such firm.

Q3(B) Answer:-

i) Items taken into account as cash

(Currency notes 3500 including torn note of

Rs 2000/- but excluding 1 fake note of Rs 500/)=3000/-

Cheque received on a/c of Corporation Qtr rent = 1500/-

(Assumed that the cheque of Qtr rent was

Not out dated Cheque)

Postal Orders

= 500/-

Deposit at call receipts

= 200/-

Total Opening Balance as on 1.5.2021

= 5200/-

ii) Items not taken as cash:-

Self cheque no 230116 dt. 12.1.2020 was

Not treated as cash due to out dated cheque,

Imprest with JE "M", Revenue stamps defaced,

Cheque in favour of Contractor "N".

Q4 (A) Procurement System of PSPCL:-

Answer:- Kinds of Tenders:- (Reg 6 of Purchase Reg)

- i) **Open Tender:** For all items valued at Rs. 5.0 Lac or above and not borne on PSPCL rate contract, tenders shall be invited through publicity, in newspapers/journals allowing normally a period of four weeks from the date of first publication for submission/uploading of tenders on the website of the company. In urgent cases this period may be reduced to two weeks.
- ii) **Rate Contract:-** Items borne on PSPCL rate contract shall be purchased from the suppliers against valid rate contract.
Items borne on rate contract of Director General of the Supplies and Disposal/Punjab Government may be purchased under from the suppliers on valid rate contract terms provided that such items may also be purchased under other procedures prescribed herein, in respect of items included in Schedule "A" only.
- iii) **Limited Tenders:-** For all items valuing less than Rs. 5 Lacs (each) tenders may be invited from registered/known/existing firms/contractor through letters sent by registered post acknowledgement due/speed post/ courier/e-mail giving a minimum period of 15 days from the date of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the purchasing authority.

For items for which manufacturers/ Suppliers have been standardized/approved tender shall be invited from such manufacturers/suppliers only, irrespective of the tender value.

Insurance through Insurance Regulatory & Development Authority (IRDA) Approved Insurance Companies.

For items where only a identified number

Of manufacturers or suppliers are there, the tenders shall be invited from such manufacturers or suppliers only, irrespective of the amount.

For open and limited tenders valued at equal or more than 5 lacs, the tenders shall be invited through e-tendering and manual tenders will not be acceptable, For tenders valuing less than 5 lacs, the tenders can be invited either through e-tendering or manually.

- iv) Single Tenders:- For the following items single Tenders shall be invited directly from the concerned manufacturers/Suppliers:

Items/services of Proprietary nature.

Note:- Renewal of hardware/software licenses shall be covered under proprietary items/services. Annual maintenance contract to be carried out from original equipment manufacturers shall also be covered under proprietary services.

Parents and special items to which Tender System cannot be applied with advantage to PSPL by recoding reasons thereof.

- v) Spot Tenders:- For items of critical nature, Tenders may be obtained on the spot in the market by a committee of not less than three officers (including one from Accounts side) appointed by Whole-time-Directors/Central Purchase Committee/Project Purchase Committee/Purchase Committee (General) /HOD/Engineer-in-Chief/ Chief Engineer with specific delegation of powers upto 50% of the above referred competent authorities own powers and generally following the limited Tenders procedure suitably abridged to enable award of purchase order/contract on the spot.

- vi) Cash Purchases:- In urgent cases items valuing up to Rs 20000/- (each) may be authorized to be purchased by Addle SE/Sr Xen/Deputy Secretary/Dy CAO against each cash payment after assessing reasonability of rates from the

market on the basis of a least three quotations in writing subject to annual limits as specified in relevant clause of DOP.

Items valuing Rs 10000/- (each) may be purchased against each cash purchase after conducting oral inquiry in the market.

Q4 (B) Purpose of maintaining IWR:-

IWR is maintained to maintain the accounts of all Capital and Civil works. When it was initially introduced in 1972, it was introduced only for major Electrical Capital Works but in the year 1985, its usage was also started for major capital civil works. At present in account of all electrical and civil Capital major works executed in various sub-divisions of PSPCL/PSTCL are maintained by JEs in IWR.

Various Parts of IWR:

IWR is maintained in six parts which are explained as under:-

Part 1) In Part 1 the account of all principle items of material is maintained. Month wise Quantity/Value accounts of major material drawn by JE from the store is maintained in this part. At the end of part-1 there is an abstract bringing out component wise expenditure incurred during the month, total expenditure incurred during the month and progressive expenditure up to the end of the month. The material drawn from store is shown in this part and transferred to Part-4.

Part-2:- This part is the account of petty items drawn from store and items purchased from the market. As in part-1, month wise quantity/Value of petty material is indicated in this part. The material so indicated is transferred to part-4. The expenditure shown in this part is also transferred to part-1.

Part-3:- This part is maintained to account for the expenditure incurred on labour deployed on work. The bills of labour are posted in this part. While passing the bills of labour, the progress made by labour is strictly kept in view. The expenditure shown in this part is also transferred to part-1.

Part-4:- In this part, the material used in the execution of work is shown. The measurement of material used is recorded by the JE

& check measured by the SDO. The quantity of all major items used in the work is checked by the SDO physically at site.

Part-5:- This part indicate the material dismantled from the work during execution. The material dismantled or used on the same work is transferred to part-4.

Part-6:- The inspection note of various officers who are required to inspect the execution of work are recorded in this part and discrepancies noticed during inspection are shown, there after the action taken by the JE/SDO on such inspection notes is indicated by the respective officer/official so that the compliance of observation of inspecting officer is ensured during the next inspection.

Q 5

Answer:-

(A) **Mobilization Advance** (Reg. 8 of Works Reg 1997) In case works exceeding Rs. One crore, mobilization advance can be considered if so requested by the contractor in his bid on the following terms & Conditions:-

- i) Advance will be upto 7.5% of the net value of the work (value after deducting the cost of the material issued by the PSPCL) and interest bearing. Interest will be charged at principle lending rates of RBI at reducing amount of the advance.
- ii) The advance shall be given against irrevocable bank guarantee valid for the period of contract. In case of extension of the contract agreement period, validation of the bank guarantee of the balance amount, one month prior to its expiry will be the sole responsibility of the contractor otherwise without referring to the contractor, the PSPCL will be within its rights to encash the bank guarantee.

(B) **Administrative Approval:** This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the PSPCL or to undertake a work.

Technical Sanction: This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried in the PSPCL.

(C) **Force Majeure:-** As per Sr no 12 of General Terms & Conditions of Schedule "E" of Purchase Regulation-2017 During the pendency of the Contract/Purchase order, if the performance in whole/part by either party or any obligation there under, is prevented/delayed by causes arising out of any natural calamity, war, hostilities, civil commotion, acts of the public enemy, sabotage, fire, floods, explosion, epidemics, or non-availability of Government controlled raw material under

orders/ instruction of central/state Govt. regulations strikes, lock-outs, embargo, acts of Civil/Military authorities or any other causes beyond their reasonable control, neither of two parties shall be made liable for loss or damages due to delay or failure to perform the contract during the currency of Force Majeure conditions, provided that happening is notified in writing (with documentary proof) within 30 days from the date of occurrence.

The supply shall be resumed under the contract as soon as practicable after the happening (event) ceases to exit.

- (D) **Deposit Work and Contributory Work:-** As per Accounts Circular no 3/2020 dt 13.3.2020, there may be occasions when Corporation is approached by consumers/Government Department, other Boards and Local Bodies etc. to undertake construction works on their behalf such as erection of Sub-station, and switchgear, laying of lines, Street lighting system and cables etc. The outlay or such works is provided by the agency or person on whose behalf the works are executed.

These works are of two kinds:

Deposit Work: Which will become the property of the agency or person for whom the work is undertaken.

Contributory Work: Which will become the property of the Corporation and will be maintained as such by the Corporation. The examples of contributory works are:

- Laying of independent feeder for giving supply to new consumer.
- Works where consumers are required to pay their cost as per schedule of General and service connection charges.
- The works where the consumer opt for connection from urban feeders instead of nearest Rural Feeder.
- Link line where the cost is to be borne by the consumer.

Model Solution to Question No. 1

WDC(G) P-2

1. Date of Birth 01-12-1957
2. Date of Joining 08-02-1985
3. Date of Retirement 30-11-2017
4. Gross Service Y- M- D
30-09-21
5. Less Non Qualifying Service
EOL without Medical Y- M- D
01.04.89 to 31.10.89 0- 7- 0
14.07.07 to 31.07.07 0- 0- 18
-Dies Non Period
21.10.05 to 10.11.05 0- 0- 21
-Suspension Period
06.02.03 to 31.10.03 0- 8- 23
01-05-02
6. Net Qualifying Service 29.04.19
7. Half yearlies 59 for DCRG
50 for Pension
8. Last Pay Drawn
Pay = 31,830
Grade Pay = 5,000
B.P = 36,830
Add: increment due on 01-11-17 @3% = 1110
37,940
9. PENSION (w.e.f 01.12.2017) = $\frac{37,940 \times 50}{50} = 18,970$ P.M
10. DCRG=
(Note DA as admissible 30.11.17) B.P 37,940+IR@5% +DA@132%
=37940+1897+52585=92422
 $92422 \times 59/4 = 13,63,225/-$
But Maximum 10,00,000/-
11. FAMILY PENSION-(After Death of Retire) $37,940 \times 30/100 = 11,382/-$ P.M
12. COMMUTED VALUE OF PENSION= $18,970 \times 30/100 = 5691 \times 12 \times 8.194$
=5,59,585/-
13. LEAVE ENCASHMENT=
Earned Leave at credit as on 30.11.2017=310 days But Restricted to 300 days
B.P 37,940+IR @ 5%+ DA@132% =92422
= 92422 x 300/30 =924220/-

(20)

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Model Solution to Question No. 2

- (a) Under rule 4.9 (a) of MSR Vol-I, Part-I, the date of next increment of Government employee will be 1.7.1994, as calculated below:-

Date of last increment	=01.04.2017
Normal date increment	=01.04.2018
Add periods of next increment:-	Y-M-D
(i) EOL without MC 1.6.2017 to 10.7.2017	0-1-10
(ii) Suspension period 5.11.17 to 31.12.17	0-1-26
(iii) Dies non period 1.3.18 to 3.3.18	<u>0-0-3</u>
	Total 0-3-09
Date of next increment	10-7-2018

- (b) Rule 9.1 of MSR Vol-1, Part-1 lays down that joining time may be granted to a employee to join a new post either at the same or new station. However the period of joining time can be reduced by the authority sanctioning the transfer in public interest vide exception to rule 9.5(e) ibid.

As such the joining time can be claimed by a employee as matter of right if transfer is in Public interest. However the period of joining time can be reduced in special circumstances by the Transferring Authority.

- (c) The subscription towards Provident Fund is compulsory with effect from 1-10-1968. The amount of subscription shall be fixed by the subscriber himself subject to the following conditions.

- It shall be expressed in whole rupees.
- It shall be any sums so expressed, not less than 8% (Eight percent) of his emoluments and not more than his total emoluments
- If the subscriber fails to fix amount of subscription. Head of the Office/DDO concerned shall fix the same in accordance with the provision of clauses (a) and (b) above.

(10+5+5=20)

Model Solution to Question No. 3

(a) "FAMILY" means:-

(i) In the case of a male subscriber, the wife or wives and children of subscriber and the widow or widows and children of a deceased son of the subscriber:

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased, under the customary law of the community to which she belongs, to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently indicates by express notification in writing to the Accounts Officer, that she shall continue to be so regarded;

(ii) In the case of a woman subscriber, the husband and children of a subscriber and the widow or widows and children of a deceased son of the subscriber:

Provided that if a subscriber by notification in writing (through DDO/Head of office) to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth, be deemed to be no longer a member of the subscriber's family in matters to which these regulations relate, unless the subscriber subsequently cancels formally in writing, her nomination in question so excluding him.

Note 1 "Children" means "Legitimate Children" of the subscriber.

Note 2 An adopted child shall be considered to be a child when the Accounts Officer, or if any doubt arises in the mind of the Accounts Officer, the Legal Advisor of the Corporation, is satisfied that under the personal law of the subscriber adoption is legally recognized as conferring the status of a natural child.

When a person has given his child in adoption to another person and if, under the personal law of the adopter adoption is legally recognized as conferring the status of natural child, such a child should for the purposes of these regulations, be considered as excluded from the family of the natural father.

(b) Board employees will be allowed a concession of special casual leave upto 10 days at a time for participation in any of following cultural events or programmes, subject to the condition that an overall limit of such special casual leave in a year will not exceed 30 days:-

(i) Republic Day Celebrations at Delhi.

(ii) Visit of Cultural troupes to border areas.

(iii) Visit of Cultural troupes to other states during national Celebrations.

(iv) All India Drama Festivals Organized by the Ministry of Information and Broadcasting.

(v) Meets/Cultural shows arranged by the State Electricity Boards.

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- (c) Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family of household of a Board employee.

Quarantine leave is not admissible in the case of a Board employee who himself contacts an infection disease.

In this case, Employee has got infected with an infectious disease. As such, he was not entitled for such leave. So that action of employee is not right.

- (d) **'Active Service'** for the purpose of pension, includes besides time spent on duty :-
- (i) Earned leave not exceeding 120 days in ordinary cases and 180 days in the case of sick leave or leave preparatory to retirement in any spell of leave taken under Regulation 8.52.
 - (ii) Time spent on the voyage to India by a Board employee who is recalled to duty before the expiry of any recognized leave out of India; provided his return to duty is compulsory.
 - (iii) The period of absence from India of a Board employee deputed or detained out of India on duty.

(5+5+5+5=20)

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Model Solution to Question No. 4

- (a) **"Presumptive Pay of a Post"** when used with reference to any particular Board employee, means the pay to which he would be entitled if he held the post substantively and were performing the duties but it does not include special pay unless the Board employee performs or discharges the work of responsibility on consideration of which the special pay was sanctioned.

NOTE: The first part of the definition is intended to facilitate the use of the term in relation to a Board employee who has been absent from a post for sometime but still retains a lien on it.

- (b) The competent authority under Regulation 8.23 of these regulations may grant hospital leave to a Class IV Board employee and such Class III Board employee whose duties involve handling of dangerous machinery, explosive materials, poisonous drugs, etc. or the performance of hazardous tasks while under medical treatment for illness or injury if such illness or injury is directly due to risks incurred in the course of their official duties.
- (c) When an officer submitted his resignation he can withdraw the same within 90 days from the date of resignation but he must submit his request 30 days before the completion of 90 days period. In this case he has submitted his request after 75 days, he is not allowed to withdraw his resignation but competent authority can consider his request for withdrawal of resignation on the basis of merit of case.
- (d) As per sr.no 7 of explanatory notes of D.O.P. Head of the departments can re-delegate the powers delegated to them to any officer subordinate to them at their headquarters at their own responsibility. But these re-delegated powers cannot be further delegated to any officer in any circumstances. Hence the action of Dy.CAO/HQ is wrong.

(5+5+5+5=20)

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Model Solution to Question No. 5

- (a) No, in order to be entitled to reimbursement of fares applicable on Rajdhani or Shatabdi Express, the journeys in question have to be actually performed by these trains. In cases where LTC journeys are undertaken in trains other than Rajdhani or Shatabdi Express by a class of accommodation higher than the one to which the employee is entitled or by an alternative mode of travel (e.g. by air) to which he/she is not entitled reimbursement on a notional basis with reference to the fares applicable by the entitled class on the Rajdhani or Shatabdi Express.
- (b) As per Regulation 7 (i) (iii) of MSR part-2, 14 days special casual leave to female employee for undergoing tubectomy Operation (in case of non-puerperal sterilization) is admissible. Hence rejection of leave by Addl. SE is not correct.
- (c) No Board employee shall accept or permit any member of his family or any person acting on his behalf to accept any gift.

Explanation:-

The expression 'gift' shall include free transport, boarding, lodging or other service or any other pecuniary advantages when provided by the person other than a near relative or personal friend having no official dealings with the Board employee.

On occasions, such as weddings anniversaries, funerals or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice, a Board employee may accept gift from his near relatives but he shall make a report to the Board if the value of any such gift exceeds

- (i) Rs. 500/- in the case of a Board employee holding any Class I or Class II post.
- (ii) Rs. 250/- in the case of a Board employee holding any Class III post; and
- (iii) Rs. 100/- in the case of a Board employee holding any Class IV post

In view of above, Executive Engineer was required to report the corporation about acceptance of gift of Rs. 10,000/- from a near relative.

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- (d) A Board employee's claim to Travelling Allowance should be regulated by the regulations in force at the time of performance of journey Travelling Allowance of a Board employee, who is promoted or reverted or is granted an increased rate of pay with retrospective effect, should not be revised in respect of the period intervening between the date of promotion or reversion of grant of increased rate of pay and that on which it is notified, except where the notification implies a change of duties.

As such, arrear of TA can't be claimed due to revision of pay.

(5+5+5+5=20)

- Q.1(a) (1) Every occupier ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory.
- (2) Without prejudice to the generality of the provisions of sub-section (i), the matters to which such duty extends shall include-
- (a) the provision and maintenance of plant and system of work in the factory that are safe and without risks to health;
 - (b) the arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances;
 - (c) the provisions of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work;
 - (d) the maintenance of all places of work in the factory in a condition that is safe and without risks to health and the provision and maintenance of such means of access to, and egress from, such places as are safe and without such risks;
 - (e) the provisions, maintenance or monitoring of such working environment in the factory for the workers that is safe, without risks to health and adequate as regards facilities and arrangements for their welfare at work.
- (3) Except in such cases as may be prescribed, every occupier shall prepare, and as often as may be appropriate, revise, a written statement of his general policy with respect to the health and safety of the workers at work and the organisation and arrangements for the being in force for carrying out that policy, and to bring the statement and any revision thereof to the notice of all the workers in such manner as may be prescribed.
- Q.1 (b) (i) (1) No young person [shall be required or allowed to work] at any machine to which this section applies, unless he has been fully instructed as to the dangers arising in connection with the machine and the precautions to be observed and-
- (a) has received sufficient training in work at the machine, or
 - (b) is under adequate supervision by a person who has a thorough knowledge and experience of the machine.
- (2) Sub-section (ii) shall apply to such machine as may be prescribed by the State Government, being machines which in its opinion are of such a dangerous character that young person ought not to work at them unless the foregoing requirements are complied with.
- Q.1(b) (ii) (i) making, altering, repairing, ornamenting, finishing, packing, oiling, washing, cleaning, breaking up, demolishing, or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal; or
- (ii) pumping oil, water, sewage or any other substance; or
 - (iii) generating, transforming or transmitting power; or
 - (iv) composing types for printing, printing by letter press, lithography, photogravure or other similar process or book binding;
 - (v) constructing, reconstructing, repairing, refitting, finishing or breaking up ships or vessels; or
 - (vi) preserving or storing any article in cold storage;

Q.2 (a) (i) (1) The Central Government may remove a member of the Board from it, if he-

- (a) is, or at any time has been, adjudged as insolvent; or
- (b) is, or becomes, of unsound mind and stand so declared by a competent court; or
- (c) refuses to act or becomes incapable of acting as a member of the Board; or
- (d) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or
- (e) has so abused, in the opinion of the Central Government, his position as a member of the Board as to render his continuance in the Board detrimental to the interests of the general public.

(2) Notwithstanding anything contained in sub-section (1), no member shall be removed from his office on the grounds specified in clause (c) to (e) of that sub-section unless he has been given a reasonable opportunity of being heard in the matter.

Q.2 (a) (ii) Liability of buyer to make payment- Where any supplier any goods or renders any services to any buyer, the buyer shall make payment therefor on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, before the appointed day:

Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed forty-five days from the day of acceptance or the day of deemed acceptance.

Q.2 (b) (i) "Restrictive trade practice" means a trade practice which tends to bring about manipulation of price or its conditions of delivery or to affect flow of supplies in the market relating to goods or services in such a manner as to impose on the consumers unjustified costs or restrictions shall include-

- (i) delay beyond the period agreed to by a trader in supply of such goods or in providing the services which has led or is likely to lead to rise in the price;
- (ii) any trade practice which requires a consumer to buy, hire or avail of any goods or, as the case may be, services as condition precedent for buying, hiring or availing of other goods or services;

Q.2 (b) (ii) (I) A complaint, in relation to any goods sold or delivered or agreed to be sold or delivered or any service provided or agreed to be provided, may be filed with a District Commission by-

(a) the consumer:-

(i) to whom such goods are sold or delivered or agreed to be sold or delivered or such service is provided or agreed to be provided; or

(ii) who alleges unfair trade practice in respect of such goods or service;

(b) any recognised consumer association, whether the consumer to whom such goods are sold or delivered or agreed to be sold or delivered or such service is provided or agreed to be provided, or who alleges unfair trade practice in respect of such goods or service, is member of such association or not;

(c) one or more consumers, where there are numerous consumers having the same interest, with the permission of the District Commission, on behalf of, or for the benefit of all consumers so interested; or

(d) the Central Government, the Central Authority or the State Government, as the case may be;

Provided that the complaint under this sub-section may be filed electronically in such manner as may be prescribed.

Q.3 (a) (i) Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information.

Providing that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.

(2) Where a notice is served by the Central Public Information Officer or State Public Information Officer, as the case may be, under sub-section (i) to a third party in respect of any information or record or part thereof, the third party shall, within ten days from the date of receipt of such notice, be given the opportunity to make representation against the proposed disclosure.

(3) Notwithstanding anything contained in section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within forty days after receipt of the request under section 6, if the third party has been given an opportunity to make representation under sub-section (2), make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party.

(4) A notice given under sub-section (3) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.

Q.3 (b) (i) "Public authority" means any authority or body or institution of self-government established or constituted-

(a) by or under the Constitution;

(b) by any other law made by Parliament;

(c) by any other law made by State Legislature;

(d) by Notification issued or order made by the appropriate Government, and includes any-

(i) body owned, controlled or substantially financed;

(ii) non-Government organisation substantially financed,

directly or indirectly by funds provided by the appropriate government.

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Q.3 (b) (ii) "Right to information" means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to-

- (i) inspection of work, documents, record;
- (ii) taking notes, extracts or certified copies of documents or records;
- (iii) taking certified samples of material;
- (iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or any other device;

Q.4 (a) (i) "empolyer" includes any body of person whether incorporated or not and any managing agent of an employer and the legal representative of a deceased employer, and when the service of workman are temporarily lent or let on hire to another person by the person with whom the workman has entered into a contract of service or apprenticeship means such other person while the workman is working for him;

Q.4 (a) (ii) "dependant" means any of the following relatives of a deceased workman, namely:-

(i) a widow, a minor legitimate son, and unmarried legitimate daughter, or a widowed mother; and

(ii) if wholly dependent on the earnings of the workman at the time of his death, a son or a daughter who has attained the age of 18 years and who is infirm;

(iii) if wholly or in part dependent on the earning of the workman at the time of his death.

(a) a widower,

(b) a parent other than a widowed mother,

(c) a minor illegitimate son, an unmarried illegitimate daughter or a daughter legitimate or illegitimate if married and a minor or if widowed a minor.

(d) a minor brother or a unmarried sister or a widowed sister if a minor,

(e) a widowed daughter in law,

(f) a minor child of a pre-deceased son,

(g) a minor child of a pre-deceased daughter where no parent of the child is alive, or

(h) a paternal grandparent if no parent of the workman is alive.

Q.4 (b) (i) 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 dispatch of electricity within a State, in accordance with the contracts entered into with the licensees or the generating companies operating in the 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.

Q.5 (a) (i) 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.

(2) Notwithstanding anything contained in sub-section (i) where an offence under this Act has been committed by a 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 the offence and shall be liable to be proceeded against and punished accordingly.

Q.5 (b) (i) (a) "air pollutant" means any solid, liquid or gaseous substance ²[(including noise)] present in the atmosphere in such concentration as may be or tend to be injurious to human beings or other living creatures or plants or property or environment.

Q.5 (b) (ii) "approved appliance" means any equipment or gadget used for the bringing of any combustible material or for generating or consuming any fume, gas or particulate matter and approved by the State Board for the purpose of this Act;

Q.5 (c) (i) "basic wages" means all emoluments which are earned by an employee while on duty [on leave or on holidays with wages in either case] in accordance with the terms of the contract of employment and which are paid or payable in cash to him, but does not include-

(i) the cash value of any food concession;

(ii) any dearness allowance (that is to say, all cash payments by whatever name called paid to an employee on account of a rise in the cost of living). house-rent allowance, overtime allowance, bonus commission or any other similar allowance payable to the employee in respect of his employment or of work done in such employment.

(iii) any presents made by the employer;

Q.5 (c) (ii) "employee" means any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of [an establishment], and who gets his wages directly or indirectly from the employer. [and includes any person-

(i) employed by or through a contractor in a connection with the work of the establishment;

Roll No.:

Max Marks – 100

Time allowed: 3 Hours

Model Sol.

Departmental Accounts Examination

For M.E.

UDC (General)

Session: 06/2021

Paper – 4th

(Drafting and Computer Knowledge)

Note:

- Attempt all the questions and part of a question must be attempted continuously at one place.
- Rough works should be done on the space provided for in the answer sheet at page-2.
- Missing data, if any, may be assumed but must be indicated specifically in the answer.

Q.1 Read the following passage and answer the questions that follow:

Teaching is the noblest of professions. A teacher has a sacred duty to perform. It is he on whom rests the responsibility of moulding the character of young children. Apart from developing their intellect, he can inculcate in them qualities of good citizenship, remaining neat and clean, talking decently and sitting properly. These virtues are not easy to be imbibed. Only he who himself leads a life of simplicity, purity and rigid discipline can successfully cultivate these habits in his pupils. Besides a teacher always remain young. He may grow old in age, but not in spite. Perpetual contact with budding youths keeps him happy and cheerful. There are moments when domestic worries weigh heavily on his mind, but the delightful company of innocent children makes him overcome his transient moods of despair. (221 words)

a) Make a précis of the passage in about one-third of its length.

Teaching is the noblest profession. A teacher himself leading a simple pure and disciplined life can mould the character of the young children and make them neat and good mannered citizens. Besides he remains very young forgetting his own domestic worries in the constant company of the young.

b) Suggest an appropriate title for the passage.

An Ideal Teacher

c) Write the meaning of the following words used in the passage above:

- | | | |
|----------------|---|--|
| i) Inculcate | - | teach (someone) an attitude, idea, or habit by persistent instruction. |
| ii) Cultivate | - | Educate, Train, Domesticate, Teach |
| iii) Perpetual | - | Constant, eternal, ageless |
| iv) Despair | - | hopelessness, unhappiness, anguish |

(Marks 1 x 10 + 1 x 1 + 1 x 4 = 15)

Q.2 Answer the following:

- a) Prepare a public notice on behalf of CE/Commercial, PSPCL, Patiala to be published in leading newspapers informing general public regarding Golden Opportunity to earn lucrative returns by Advance Payment.

<p align="center">PUNJAB STATE POWER CORPORATION LIMITED</p> <p align="center">Regd. Office: PSPCL, The Mall, Patiala – 147001 Office: CE/Commercial, PSPCL, Patiala</p> <p align="center"><u>PUBLIC NOTICE</u></p> <p>Subject: Golden Opportunity to earn lucrative returns by Advance Payment.</p> <p>In recent days, the banks have reduced the interest rates on Fixed Deposits (about 6% p.a.) as well as on Savings Accounts (about 3.5%). It may be appreciated that PSPCL remains in the service of its esteemed customers 24x7 even under extreme conditions: days of summer, nights of winter, rains and ongoing curfew/lockdown. Further in order to help the customers earn a better rate of return, PSPCL offers its customers of all categories to make advance payment towards their estimated electricity bills to the extent they can through digital modes at https://billpayment.pspcl.in and earn interest @1% per month on advance payment as per Clause 31.8 of Supply Code, 2014. Thus, customers will earn interest almost @12% per annum (double the rate of interest on fixed deposit).</p> <p>Date: _____ Sd/- Chief Engineer/Commercial, CC 17/2020 PSPCL, Patiala</p>
--

- b) Write a DO letter from CE/DS (Border), PSPCL, Amritsar to all SE/DS under him advising that in view of the global pandemic of COVID-19, they should take all necessary steps to ensure safety of their personnel and ensure 24x7 supply to hospitals and other medical facilities.

DO Letter:-

Chief Engineer/DS (Border), PSPCL, Patiala

DO no. _____ Dated: _____

Dear Er. _____

As you are aware that due to COVID-19 pandemic, several restrictions have been imposed w.r.to commuting across the areas under the zonal jurisdiction. It is our foremost duty to supply uninterrupted power to consumers especially Health centers, Hospitals and industries dealing in healthcare manufacture goods. In order to keep the staff and manpower safe amidst the global pandemic and at the same time delivering the essential services, the following key points be given special importance:

1. Get the personnel under your control vaccinated and submit a report for all vaccinated staff.
2. The personnel involved in public dealing should sanitizetheir hands, wear mask all the time and maintain social distancing all the time.

3. The personnel under your control should adhere to all the statutory guidelines issued by State/Central government.
4. Make arrangements to ensure 24x7 supply to hospitals and other medical facilities. Compliance of the above instructions be done in letter and spirit.

With best regards,


Yours Sincerely,

Sd/-

(Name)

Er. _____
Dy.CE/SE/DS _____

- c) Prepare a Notice Inviting Tender for works of Supply and application of Thermal insulating material on Boiler, Turbine side piping, valves, HP/LP Piping and Mechanical Auxiliaries of 2x210 and 2x250MW, GHTP, LehraMohabat on behalf of SE/MM Circle-I/O&M, GHTP, LehraMohabat.

	PUNJAB STATE POWER CORPORATION LIMITED
	GURU HARGOBIND THERMAL PLANT, LEHRA MOHABBAT
	Regd office: PSEB Head Office, The Mall, Patiala-147001.
	Corporate Identity Number:U40109PB2010SGC033813, Website: www.pspcl.in GSTIN 03AAFCP5120Q1ZC

NOTICE INVITING TENDER

(Through e-tendering website-<https://eproc.punjab.gov.in>)

1.	Address details of issuing authority		Superintending Engineer/O&M, Mechanical Mtc. Circle-I, GHTP, Lehra Mohabat – 151111, District Bathinda (Punjab). Email ID: se-mmcl-lehra@pspcl.in Ph.0164-2756434, Fax No.0164-2756255 Mobile No. : 96461-17606
2.	Tender Enquiry No.		19/MM-I/BMC-334(XI)/O&M/GHTP/2021
3.	Scope/Short Description of Work		Supply and application of Thermal insulating material on Boiler, Turbine side piping, valves, HP/LP Piping and Mechanical Auxiliaries of 2x210 and 2x250MW, GHTP, Lehra Mohabat.
4.	Down loading of specification/Tender Documents from website. https://eproc.punjab.gov.in	Start Date	13-01-2021 at 11:00 hrs
		Last Date	16-02-2021 at 11:30 hrs
5.	Last date & time for receipt of request for registration of contractors with GHTP		09-02-2021 at 17:00 hrs
6.	Last Date & Time for Bid Submission		16-02-2021 at 12:00 hrs
7.	Techno commercial Stage Bid opening date & Time		18-02-2021 at 12:00 hrs
8.	Date & Time of opening of Price bid		Will be intimated later on.
9.	Reverse bidding process		Immediately after opening of price bid.
10.	Bid Document Fee/Bid Processing Fees		Rs. 1000/-(Rs. One Thousand) plus GST as applicable (Presently GST is @ 18%) Total – Rs 1180/-
11.	Mode of tendering		e-tendering only
12.	Tender specification can be downloaded from website https://eproc.punjab.gov.in . Further details regarding e-tendering are available on website www.pspcl.in . Firms are requested to get their digital signatures issued and to complete the process of registration well in time.		

(Marks 1 x 5 + 1 x 7 + 1 x 8 = 20)

Q.3 Answer the following questions:

a) Do as directed in the brackets:

- i) Hurray our team has won (Punctuate the Sentence)
Hurray! our team has won.
- ii) Sanjay and Vijay went to ..their.... homes. (there/their) (use correct word)
- iii) The helium-filled balloon rose in the air. (Correct the sentence)
The helium-filled balloon rose into the air.
- iv) The tiger was chasing the deer. (write Active to Passive voice)
The deer was being chased by the Tiger.
- v) The information required this in format is. (Write the sentence in correct order)
The information is required in this format.
- vi) To get the balance, subtract the debits from the credits.(mark the verb and preposition)
Verb: subtract Preposition: from
- vii) Yesterday's game ..had...ended in a draw. (has/had) (use correct form of the verb)
- viii) He said, "I am on leave today". (Change from direct to indirect)
He said that he was on leave that day.
- ix) You said, "I may have the medicine". (Change from direct to indirect)
You said that you might had the medicine.
- x) They said, "They have planned to go abroad". (Change from direct to indirect)
They said that they had planned to go abroad.

b) Write the meaning of the following idioms/phrases:

- a) Make all the difference :to be very important
- b) Jump on the bandwagon: to join or follow something once it is successful or popular.
- c) So far so good: All is going well so far.
- d) Pass the buck: To shift the blame or responsibility to another person, group, or thing.
- e) When it rains, it pours: when something bad happens other bad things usually happen at the same time.

(Marks 1 x 10 + 1 x 5 = 15)

Q.4 Answer the following:

i. Write the values of the following:

- a) $(1011)_2$ Binary to Decimal - $(11)_{10}$
- b) $(CD)_{16}$ Hexa-decimal to Decimal - $(205)_{10}$
- c) $(26)_8$ Octal to Decimal - $(22)_{10}$
- d) $(1.10)_2$ Binary to Decimal - $(1.5)_{10}$

ii. Give full form of the Abbreviations:

- a) AI - Artificial Intelligence
- b) CAD - Computer Aided Design
- c) LED - Light Emitting Diode
- d) URL - Uniform Resource Locator

iii. Answer the following in detail:

a) Differentiate between Analog and Digital System.

Sr. No.	Digital System	Analog System
1	Digital System uses discrete signals as on/off representing binary format. Off is 0, On is 1.	Analog System uses continuous signals with varying magnitude.
2	Digital transmission is easy and can be made noise proof with no loss at all.	Analog systems are affected badly by noise during transmission.
3	Digital system hardware can be easily modulated as per the requirements.	Analog system's hardwares are not flexible.
4	Digital system needs low power as compare to its analog counterpart.	Analog systems consume more power than digital systems.
5	Digital system are good for computing and digital electronics.	Analog systems are good for audio/video recordings.
6	Digital system are costly.	Analog systems are cheap.

b) What is a flowchart? Give name and shapes of any 3 flowchart symbols.

A flowchart is simply a graphical representation of steps. It shows steps in sequential order and is widely used in presenting the flow of algorithms, workflow or processes. Typically, a flowchart shows the steps as boxes of various kinds, and their order by connecting them with arrows.



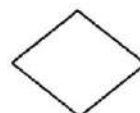
Start/End



Input/Output



Process



Decision

c) Explain any four Page Layout functions in MS Word.

1. **Page Orientation:** there are two page orientation options: **landscape** and **portrait**.
2. **Page Size:** to choose from a variety of pre-defined page sizes (Legal, A4, Letter, A3 etc.)
3. **Page Margins:** A margin is the **space** between the text and the edge of your document. For example: Narrow, Moderate, Mirrored etc.
4. **Columns:** Splits your text in two or more columns. Can be used to choose the width and spacing of your columns.

iv. What functions to the following keyboard shortcuts carry out:

- i) Ctrl + End in MS Word- **move to the end of the document.**
- ii) Esc key - **allows the user to abort, cancel, or close an operation.**

- Model Sol. of Pg 21 P-4
- 6
- iii) Ctrl + F in PDF Documents - find the text you want to search for
 - iv) Winows + E buttons on keyboard - Launches Windows Explorer
 - v) Shift + Tab keys in MS Excel. - move active cell left in a selection
- (Marks 4 x 1 + 4 x 1 + 3 x 4 + 1 x 5 = 25)

Q.5 a) Write short notes on the following:

i) Difference between Page up and Page down functions:

Page up function is used to scroll up in document while Page down function is used to scroll down in a document.

ii) Key used to change character case: **Shift + F3**

iii) Joystick: **is an input device that can be used for controlling the movement of the cursor or a pointer in a computer device.**

iv) Write four commonly used MS office applications.

a) MS Word b) MS Excel c) MS Powerpoint d) MS Outlook

v) Backup: **refers to the process of making copies of data or data files to use in the event of original data or data files been lost or destroyed.**

vi) Computer virus: **is a malicious code or program written to alter the way a computer operates.**

vii) e-commerce: **are commercial transactions conducted electronically on the internet.**

viii) Cookies: **are small blocks of data created by a web server while browsing a website.**

ix) First super computer of India and the company who built it.

PARAM 8000 - C-DAC

x) Shortcut key to save word file in computer system

F12

(Marks 10 x 2 = 20)

b) What is a computer application? Explain any four computer applications commonly used in PSPCL.

A Computer Application is a set of instructions or code written in a program for executing a task or an operation in a Computer. Computer applications are designed to enhance the productivity in various fields of work. A computer application program is a computer program designed to carry out a specific task other than one relating to the operation of the computer itself, typically to be used by end-users.

Four computer applications commonly used in PSPCL are:

- i) **Microsoft Office.**
- ii) **SAP Enterprise Software**
- iii) **Google Chrome/Internet explorer**
- iv) **HR Database Applications**

(Marks 5 x 1 = 5)