(a) This term Deposit Work is applied to works of construction or repair the cost of which is met, not out of Corporation's funds, but out of funds from other sources, which may either be deposited in cash or otherwise place at the disposal of the Divisional Officer.

Accounting procedure for deposit works:-

(i) Amount of preliminary survey charges when recovered should be credited to 'Other Income' Account Code- 62.930
(ii) The deposit paid by the party towards Deposit Works should be credited to account code- 47.305 'Receipts for deposit works'.
(iii) (a) As and when the materials are issued it should be debited to account code- 47.305 Labour charges or salaries etc. of employees specifically appointed or posted to do such deposit work exclusively or other expenses shall be allocated from Group Head 75.76 etc. to account code - 47.305. Departmental charges shall be levied monthly by debit to the Account code 47.305 per contra credit to Account code-62.9.
(b) Any excess over deposit amount shall be deposited to account 28.865. Per contra credit to Account Code 47.305.
(iv) Any excess over deposit amount shall be debited to account 28.865 per contra credited to account code 47.305.
(v) The details of expenditure shall be recorded and watched through the Register of works.
(vi) On completion of work, where the same is to become an asset of the Board, the final cost shall be adjusted as under:-
(a) The amount standing on the debit side of the account code 47.305 shall be transferred to Group Head- 10 (Fixed Asset). Through J.V.
(b) The amount to credit side of 47.305 shall be transferred to account code 55.3 grants towards cost of Capital Assets through J.V.
(vii) In case the work after completion is not to become asset of the Corporation, no adjustment from account code 47.305 is to be made.
(viii) Where the deposit has been received for shifting of line etc. and no additional material is required, the deposits received for shifting the line shall be credited to account code- 47.305. The expenditure shall be booked to the natural head of account of expenses. After completion of the work comparison of expenditure including departmental charges to be recovered, shall be made with the deposit received and if there is any excess over deposit amount the same shall be recovered from the party concerned. In such cases, the amount of the deposit outstanding under account code 47.305 shall be cleared by crediting to code 62.930 – other incomes.
(ix) Unspent balance of deposit may be refunded to the depositor after proper scrutiny. It should be seen that saving is not due to the fact that (i) work has been done by regular Estt. Or (ii) dismantled materials have been issued on lesser rates or without value.

(b) When assets like vehicles, furniture & fixtures or office equipment are declared unserviceable by the competent authority, their value will be adjusted as under:-
  i) Original value (estimated if not known) shall be credited to Account code 10.7/10.8/10.9 as the case may be
  ii) Written down value of the asset shall be debited to account code 16.1/16.2 credit of sale value of unserviceable asset when received shall be credited to account code 16.1/16.2. Balance (debit) under these heads shall be charged to Revenue (account code 77.7) under proper sanction. Gain if any, shall be credited to account code 62.4.
Ques:2

(a)

(1) All expenses in respect of construction of units shall be fully chargeable as cost of capital assets.

(2) At an O&M cum capital location (Where both capital and O&M work is being carried out) only following expenses shall be capitalized:

(i) Insurance on assets under construction.

(ii) Legal charges and stamp fees in connection with agreements with capital suppliers/contractors.

(iii) Fees payable to foreign technician for capital projects.

(iv) Expenses incurred for foreign technician for capital projects.

(v) Technical documentation and design charges.

(vi) Other consultancy charges – Projects (Which includes architectural fees)

(vii) Power consumed for construction

No part of any other administration and general expenses shall be charged to capital works.

(b) Land cost shall comprise of the following:

(1) Purchase price of land

(2) Compensation for acquisition of land

(3) Compensation for trees and crops on the acquired land

(4) Legal charges stamp duty etc. incurred in order to secure effective title.

(5) Land revenue and other taxes paid during the stage of land development

(6) Site preparation costs such as cost of leveling hills or filing low spots, cost of clearing trees etc.

(7) Cost of demolishing an unwanted structure if the land is acquired with structure.

(8) Cost of land improvements

(c)

(i) 10.730

(ii) 10.801

(iii) 10.904

(iv) 10.102

(v) 10.631

(d) Coal wagons in transit would mean "wagons allotted to an Corporation and dispatched by the collieries but which are

- Not received by the corporation by the year end
- Not claimed from the Railways as "missing wagons"

Coal wagons in transit at the year end shall, whether or not any payment is made to the collieries for those wagons, be disclosed as coal-in-transit at the amount billed by the collieries.

Liability in respect of the coals wagons in transit which are not paid for by the Corporation by the year end would be provided for at the year end at an amount billed by the collieries.
Ques: 3

(a) When a Lorry runs empty, the charges will be debited to the work or person in whose interest the journey is performed.

(b) The amount receivable from the Board employees and outside parties for use of vehicles for non-official purpose will be creditable to the revenue receipt heads 62.630 and 62.910 respectively.

(c) Power to call Open Tender, Limited Tender and Single Tender as delegated to the following as per Purchase Regulations are as under:-

<table>
<thead>
<tr>
<th>Competent Authority</th>
<th>Open Tenders</th>
<th>Limited Tenders</th>
<th>Single Tenders</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Purchase Committee/ Project</td>
<td>Rs. 4 Crore</td>
<td>Rs. 2 Crore</td>
<td>Rs. 1 Crore</td>
</tr>
<tr>
<td>Purchase Committee/ Purchase Committee/</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase committee (General)</td>
<td>Rs. 1 Crore</td>
<td>Rs. 40 lacs</td>
<td>Rs. 20 Lacs</td>
</tr>
</tbody>
</table>

(d) Tender may be re-invited by the Contracting/Purchasing Agency after approval by the Competent Authority in the event of:

(i) Any subsequent change necessitated in technical specification and/or Commercial terms.

(ii) Inadequacy of number of tenders.

(iii) Unsuitability of offers.

(iv) Pronounced changes in market trends, when it is felt that the rates of tenders received are too high.

(v) Any other compelling reasons to be recorded in writing.
Ques. 4

(a) Administrative approval= This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the Corporation or to undertake a work.

(ii) Technical sanction= It is the order of competent authority sanctioning a properly detailed estimate of the cost of work of construction or repair proposed to be carried out in the Board.

(b) Special Repairs CEs Rs. 5,00,000

SEs Rs. 2,00,000

Xens/REs Rs. 50,000

Renewals and
Replacement of CEs Rs. 10,00,000

SEs Rs. 7,00,000

Existing works Xens/REs Rs. 2,50,000

Committee comprising of CMD and Director/Finance and Director/Commercial.

(c) The Heads of the Department may re-delegate the financial powers delegated to them in the DOP to any officer sub-ordinate to them at their headquarters offices, on their own responsibility and subject to such restrictions as they may like to impose. Provided that the financial powers re-delegated shall, however, be exercised subject to the supervision and control of the delegation officer. Provided further that such re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further delegated.

(d) Rejection of Tenders as per Works Regulations

The following type of tenders shall be rejected:-

(i) Tenders from contractors, who are black-listed or with whom business dealings are suspended by the Corporation.

(ii) Tenders submitted by contractors, who did not purchase a set of tendering documents/specifications as required.

(iii) Tenders submitted by a person in service under the Govt./Corporation or local authority.

(iv) Tenders not accompanied by the required amount of earnest money.

(v) Tenders received telegraphically/through fax/through telex.
Ques:5

(a) Imprest is a standing advance allowed to a subordinate to meet with day to day expenditure on petty items. The Imprest holders occasionally, monthly or earlier when he needs the money, renders the A/c of expenditure incurred in form C&B-9, gets the expenditure approved & secures recoupment if the money spent. On the other hand a temporary advance is allowed to subordinate to make payment against vouchers already passed & for making payment to labour at the site of work. After making payment the A/c of advance is rendered like Imprest but the expenditure is not recouped. It is adjusted & A/c closed.

Whenever an Imprest or temporary advance is required to be issued a cash or Bank payment voucher (CPV/BPV) is prepared, got checked from Divisional Accounts section & approved by the Xen where after the Div. Supdt. makes the payment by cash or cheque. After the Imprest holder renders the account it is again checked by divisional accountant and approved by the Sr. Xen. The entry of recoupment is recorded in cash book while making payment. If the account is to be adjusted /closed a J.V. is required to adjust the account. Entry in cash book should not be made.

In case of temporary advance –the A/c of expenditure after its approval is adjusted by journal voucher without recording any entry in the cash book. Entry in cash book is required only if the advance holder has to return some unspent balance in which case entry is for the balance returned & not for the expenditure incurred which is adjusted by J.V. only. A receipt in BA-16 should be issued while accepting unspent balance by the cashier.

Account if the Imprest should be closed as early as possible when the amount is not required but the A/c must be closed on transfer of the Imprest holder and in all cases before the close the financial year i.e. by 31st March.

Precautions:
1) Imprest should be given when absolutely necessary & the amount should be kept as minimum as possible.
2) It should be given under the express sanction of Xen.
3) The Imprest holder is responsible for safe custody of the amount & he must at all times be ready to produce the total amount of the Imprest in vouchers or in cash.
4) The SE when on inspection should satisfy that all the precautions are duly observed.

(b) In case the unpaid cheque has already been transferred to stale cheque A/c by J.V. a fresh cheque shall be issued in the same manner in which a fresh cheque is issued. In case however the cheque has not been cancelled in our record as above – the renewal can be done by correcting the date of issue & keeping note of renewal/revalidation on the counterfoil of cheque & against entry if issue of cheque.
Model Solution of Paper – II of UDC (General)
Session 6/2016

Answer to Qus. 1

Ans. 1 (a) 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 months 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.

Ans. (1)(b) 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.1 Part-1.

Ans. (1)(c) As per MSR Part-I, Vol-1 rule 9.17 & 9.18, A Board employee who does not join his post within his joining time is entitled to no pay or leave salary after the end of the joining time. Wilful absence from duty after the expiry of joining time may be treated as misbehaviour.

(i) A competent authority may, in any case extend the joining time admissible under these regulations.

(ii) Within the prescribed maximum of thirty days, the appointing authority may, in case of Board employees under their control, extend necessary in the following circumstances:

a) When the Board employee has been unable to use the ordinary mode of travelling or notwithstanding due diligence on his part, has spent more time on the journey than is allowed by the regulations; or

b) When such extension is considered necessary for the public convenience or for the saving of such public expenditure as is caused by unnecessary or purely formal transfers.

c) When the regulations have, in any particular case operated harshly, as for example when a Board employee has through no fault on his part missed a steamer or fallen sick on the journey.

Ans. (1)(d) As per Appendix-8(II) of MSR Part-2 Vol.-1, 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 or household of a Board employee. Such leave may be granted by the Head of the office on the certificate of a Medical or Public Health Officer for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum.


Model Solution of Paper – II of UDC (General)
Session 6/2016

Answer to Ques. 1

Ans. (2)(a) As per Finance circular No. 18/2011 dt. 05.01.2011 and as amended vide Finance Circular No. 16/2013 dt. 09.04.2013, categorisation of PSPCL employees for the purpose of TA claim is as under (based on Grade Pay of employees):

<table>
<thead>
<tr>
<th>Category</th>
<th>Grade Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Rs. 10000 &amp; above</td>
</tr>
<tr>
<td>II</td>
<td>Rs. 7600 to 9999</td>
</tr>
<tr>
<td>III</td>
<td>Rs. 5400 to 7599</td>
</tr>
<tr>
<td>IV</td>
<td>Rs. 3800 to 5399</td>
</tr>
<tr>
<td>V</td>
<td>Below Rs. 3800</td>
</tr>
</tbody>
</table>

As per Finance Circular No. 43/2010 dt. 22.12.2010 categorisation of PSPCL employees for the purpose of LTC claims is as under:

<table>
<thead>
<tr>
<th>Category</th>
<th>Grade Pay</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Rs. 10000 &amp; above</td>
</tr>
<tr>
<td>II</td>
<td>Rs. 7600 to 9999</td>
</tr>
<tr>
<td>III</td>
<td>Rs. 5000 to 7599</td>
</tr>
<tr>
<td>IV</td>
<td>Rs. 3800 to 4999</td>
</tr>
<tr>
<td>V</td>
<td>Below Rs. 3800</td>
</tr>
</tbody>
</table>

Ans. (2)(b)(i) Subsistence allowance means a monthly payment made to an employee of corporation who is placed under suspension and is not in receipt of any other pay or leave salary.

(ii) Honorarium means a recurring or non-recurring payment granted to a corporation employee from the funds of the corporation as remuneration for special work of an occasional nature or intermittent character.

(iii) 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 at different %age rates related to the pay last drawn by the deceased. In the case of employees who die in harness, differity will be paid @ 60% or 50% linked with their pay last drawn for payment upto 7 years from the date of death or the date on which the deceased would have attained the age of 58 years whichever is earlier. After this period and also in 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.

(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/corporation to be the Head of an office.
Model Solution of Paper – II of UDC (General)
Session 6/2016

Answer to Ques. 3

Ans. (3)(a) The following employees are exempted from producing medical certificate of health fitness on the entry into service of Corporation.

(1) A person who is already in permanent or quasi/permanent employee of the Board/Government and has already undergone a Medical examination by a standard and by a Medical authority which are recognised by the Appointing authority as equivalent to those prescribed or the new appointment for which he is recruited/selected; and

(2) A person who is already in permanent or quasi/permanent employee in the same line and being eligible for promotion to the new appointment against a promotion quota of vacancies, is actually promoted.

(3) A candidate recruited to a Gazetted post from a Non Gazetted ministerial post should not be required to undergo medical examination if he was medically examined and declared fit from appointment to Government/Corporation service.

Ans. 3(b) Leave encashment payable is as under:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay</td>
<td>40,215.00</td>
</tr>
<tr>
<td>ADA (119%)</td>
<td>47,856.00</td>
</tr>
<tr>
<td>Total</td>
<td>88,071.00</td>
</tr>
</tbody>
</table>

Amount of Leave encashment (88071X295/30)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempted</td>
<td>3,00,000.00</td>
</tr>
<tr>
<td>Balance</td>
<td>5,66,032.00</td>
</tr>
</tbody>
</table>

Tax is required to be deducted on Rs. 5,66,032.00 as per rate applicable to the concerned employee.

Ans. 3(c) As per rule 8.25 of MSR Vol. I combination of holidays with leave is as under:

An authority competent to grant leave may permit Sundays, other recognised holidays or vacation to be prefixed to leave or affixed to leave or to be both prefixed and affixed to leave.

Provided that prefixing and suffixing Sundays or other holidays to leave, other than leave on medical certificate, shall be allowed automatically except in case where for administrative reasons permission for prefixing and suffixing Sundays or other holidays to leave is specifically withheld. In case of leave on medical certificate if the day on which an employee is certified medically fit for re-joining duties happens to be Sunday or other holiday, he shall automatically be allowed to suffix such a holiday, to his medical leave and such day shall not be counted as leave.
Model Solution of Paper – II of UDC (General)

Session 6/2016

Answer to Qus. 4

Ans. (4)(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 amount 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.

Ans. (4)(b)

Pay as on 31.12.2015:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay as on 01.12.2014</td>
<td>20,800.00</td>
</tr>
<tr>
<td>Increment on 1.8.2015</td>
<td>630.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>21,430.00</strong></td>
</tr>
</tbody>
</table>

**Qualified Service:**

<table>
<thead>
<tr>
<th>Period</th>
<th>Year</th>
<th>Month</th>
<th>Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1.1994 to 31.12.2015</td>
<td>22</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(-) Extra Ordinary Leave
(1.5.2005 to 30.11.2005)

<table>
<thead>
<tr>
<th>Period</th>
<th>Year</th>
<th>Month</th>
<th>Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.5.2005 to 30.11.2005</td>
<td>-</td>
<td>7</td>
<td>-</td>
</tr>
</tbody>
</table>

Qualified Service
(43 half yearly)

**Basic Pension Payable:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(21430x1/2x43/50)</td>
<td>9,215.00</td>
</tr>
<tr>
<td>Dearness Allowance (119%)</td>
<td>10,966.00</td>
</tr>
<tr>
<td>Total Pension</td>
<td>20,181.00</td>
</tr>
</tbody>
</table>

**Gratuity:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay</td>
<td>21,430.00</td>
</tr>
<tr>
<td>DA (119%)</td>
<td>25,502.00</td>
</tr>
<tr>
<td>Total</td>
<td>46,932.00</td>
</tr>
</tbody>
</table>

**Amount of Gratuity**

(46932X43/4)

5,04,519.00
Model Solution of Paper – II of UDC (General)
Session 6/2016

Answer to Qus. 5

Ans. (5)(a) As per MSR Part-I Vol.1 Rule 8.54 commuted leave may be granted to corporation employee on medical certificate only. This is to be granted for the self-treatment of an employee. Commuted leave cannot be granted for the treatment of relative of an employee. Hence the action of Addl. SE is not correct.

Ans. (5)(b) As per Regulation 7 (i)(iii) of MSR Part-2, 14 days special casual leave for female employee for undergoing tubectomy operation (in case of non-puerperal sterilization) are admissible. Hence rejection of leave by Addl. SE is not correct.

Ans. (5)(c) The employee who has been issued show cause notice cannot be awarded major punishment. He can be given any one of the following minor penalty as per Regulation-5(i) to (iv) of PSEB Employees Punishment and Appeal Regulations 1971:

(i) Censure
(ii) Withholding of his promotions
(iii) Recovery from his pay of the whole or part of any pecuniary loss caused by him to the Board by negligence or breach of orders.
(iv) Withholding of increments of pay without cumulative effect.

Ans. (5)(d) Pay band means running pay scale in the revised pay structure introduced w.e.f. 1.1.2006. There are five pay bands in the revised pay structure. These are not any post specific.

Grade pay indicates the fixed amount in the revised pay structure. It indicates the pay scale applicable to a particular post/posts. It is determined with reference to unrevised pay scales of various posts/groups.
Ans 1.(a) As per regulation 7B of Factory Act 1948:-

**General duties of manufactures, etc., as regards articles and substances for use in factories.** (1) Every person who designs, manufactures, imports or supplies any article for use in any factory shall--

(a) ensure, so far as is reasonably practicable, that the article is so designed and constructed as to be safe and without risks to the health of the workers when properly used;

(b) carry out or arrange for the carrying out of such tests and examination as may be considered necessary for the effective implementation of the provisions of clause (a);

(c) take such steps as may be necessary to ensure that adequate information will be available-

(i) in connection with the use of the article in any factory;

(ii) about the use for which it is designed and tested; and

(iii) about any conditions necessary to ensure that the article, when put to such use, will be safe, and without risks to the health of the workers:

Provided that where an article is designed or manufactured outside India, is shall be obligatory on the part of the importer to see-

(a) that the article conforms to the same standards if such article is manufactured in India, or

(b) if the standards adopted in the country outside for the manufacture of such article is above the standards adopted in India, that the article conforms to such standards.

(2) Every person, who undertakes to design or manufacture any article for use in any factory, may carry out or arrange for the carrying out of necessary research with a view of the discovery and, so far as is reasonably practicable, the elimination or minimization of any risks to the health or safety of the workers to which the design or article may give rise.

(3) Nothing contained in sub-section (1) and (2) shall be construed to require a person to repeat the testing, examination or research which has been carried out otherwise than by him or at his instance in so far as it is reasonable for him to rely on the results thereof for the purposes of the said sub-sections.

(4) Any duty imposed on any person by sub-section (1) and (2) shall extend only to things done in the course of business carried on by him and to matters within his control.

(5) Where a person designs, manufactures, imports or supplies an article on the basis of a written undertaking by the user of such article to take the steps specified in such undertaking to ensure, so far as is reasonably practicable, that the article will be safe
and without risks to the health of the workers when properly used, the undertaking shall have the effect of relieving the person designing, manufacturing, importing or supplying the article from the duty imposed by clause (a) of sub-section (1) to such extent as is reasonable having regard to the term of the undertaking.

(6) For the purposes of this section, and article is not to be regarded as properly used if it is used without regard to any information or advice relating to its use which has been made available by the person who has designed, manufactured, imported or supplied the article.

Explanation.--For the purposes of this section, "article" shall include plant and machinery.

Ans 1.(b) AS per Regulation 10 of PSEB Standing Order:--

Leave

1. A workman may be granted twenty days leave with wages for calendar year but not exceed 20 day at a time. The leave will be calculated on the basis of the calendar year but where an appointment is made during the course of a year. The amount of leave admissible will be calculated proportionately for the part of the year i.e. one day for every 20 days of work performed. The period of leave without wages, special leave on half wages as referred to in sub clause (2) absence without permission and suspension, will be excluded for determining the extent of leave admissible to a workman in a calendar year, a workman can carry over his unspent leave in a calendar year to the next calendar year and can accumulate it to a total period of 30 days.

2. (a) A skilled workman having more than one year's continuous service may be given special leave on half wages not exceeding 45 days (in one spell or in aggregate in a calendar year) only when he is laid off during the shutdown of a particular work subject to the conditions that he should first be given all the leave with full wages due to him.

(b) The salary for this special leave shall be paid to the workman in four consecutive monthly installments at the rate of 1/4th of special leave salary on his rejoining duty. The first installment will be paid at the time when he draws his full wages after rejoining.

(c) A workman who does not resume duty after the expiry of the special leave will not be entitled to this special leave wages. Over-stayal on media grounds or any other grounds may be condoned by the Sub Divisional Officer Incharge where he is satisfied that such condonation is justified and such over-stayal is treated as leave without wages.

(d) In the case of a workman, who leaves service of his own accord within four months of his resumption of duty the balance amount of special leave wages including the amount of special leave wages due for the month in which he leaves service shall be forfeited to the employer. If the services of a workman are terminated without cause, balance amount shall be paid to him. But in case, the services of a workman is
terminated due to the fault of the workman then the Balance amount shall be forfeited to
the PSEB.

A skilled workman having not more than one year's continuous service or a
semi-skilled or unskilled workman irrespective of the length of service may be given
special leave without wages not exceeding 45 days (in one spell or in aggregate in a
calendar year) when he is laid off during the shutdown of a particular work. This special
leave will be in addition to the leave without wages admissible to him under sub clause
(3). In case such a workman requests for the grant of leave with full wages if any, due
to him, this will be granted.

3.(a) A workman may granted leave of absence without wages not exceeding 30 days in
one spell or in aggregate in a calendar year.

(b) In the case of serious illness of the workman such accident happening to him
which is not covered under Workman Compensation Act or due to some other
emergency to the satisfaction of the Executive Engineer, such as serious illness, or
death of a close relative .a additional 60 days, leave without wages in a calendar year
may be granted however, if a workman meets with an accident which is covered under
the Workmen Compensation Act, will be entitled to disability leave as provided in the
Workman Compensation Act.

**Explanation**: The close relative of workman shall include his mother,father, wife,
brother, sister, mother-in-law, father-in-law, Sister-in-law, son, daughter, son-in-law,
daughter-in-law.

(c) Leave exceeding 90 days (in aggregate in a calendar year or in one spell) can be
sanctioned by the Superintending Engineer, concerned, subject to the following
conditions:-

1. The leave is required for treatment for pulmonary tuberculosis in a recognized
Sanatorium or a treatment for tuberculosis of any other part of body by a qualified
tuberculosis Specialist or a Civil Surgeon or for leprosy in a recognized leprosy
Institution and for mental treatment in a recognised Mental Hospital and application is
supported by a certificate of the Medical Officer of the project or the Civil Surgeon of the
Distt. in which workman is residing, or a Medial Officer Sanatorium or other specialized
medical institute provided the appropriate Medical authority certifies that the workman
has reasonable chances of recovery and resuming duty.

(2) Such leave shall be subject to a maximum of 8 months at any one time.

4. A workman who donates blood in Hydel/P.S.E.B. hospital free of cost, may be
granted 3 days leave with wage in addition to any other kind of leave due to him.

(5) A workman shall be granted special leave with wages not exceeding 5 days when
he undergoes sterilization operation. This leave shall also be in addition to any other
kind of leave admissible to him.
Ans 2. (a) As per regulation 3 of workmen compensation act 1923:-

Employer's liability for compensation (1) If personal injury is caused to a workman by accident arising out of and in the course of his employment his employer shall be liable to pay compensation in accordance with the provisions of this Chapter:

Provided that the employer shall not be so liable – (a) in respect of any injury which does not result in the total or partial disablement of the workman for a period exceeding three days; (b) in respect of any injury not resulting in death or permanent total disablement caused by an accident which is directly attributable to - the workman having been at the time thereof under the influence of drink or drugs or the wilful disobedience of the workman to an order expressly given or to a rule expressly framed for the purpose of securing the safety of workmen or the wilful removal or disregard by the workman of any safety guard or other device he knew to have been provided for the purpose of securing the safety of workman.

(2) If a workman employed in any employment specified in Part A of Schedule III contracts any disease specified therein as an occupational disease peculiar to that employment or if a workman whilst in the service of an employer in whose service he has been employed for a continuous period of not less than six months (which period shall not include a period of service under any other employer in the same kind of employment) in any employment specified in Part B of Schedule III contracts any disease specified therein as an occupational disease peculiar to that employment or if a workman whilst in the service of 4 one or more employers in any employment specified in Part C of Schedule III for such continuous period as the Central Government may specify in respect of each such employment contracts any disease specified therein as an occupational disease peculiar to that employment the contracting of the disease shall be deemed to be as injury by accident within the meaning of this section and unless the contrary is proved the accident shall be deemed to have arisen out of and in the course of the employment: Provided that if it proved - that: a workman whilst in the service of one or more employers in any employment specified in Part C of Schedule III has contracted a disease specified therein as an occupational disease peculiar to that employment during a continuous period which is less than the period specified under this sub-section for that employment; and that the disease has arisen out of and in the course of the employment the contracting of such disease shall be deemed to be an injury by accident within the meaning of this section: Provided further that if it is proved that a workman who having served under any employer in any employment specified in Part B of Schedule III or who having served under one or more employers in any employment specified in Part C of that Schedule for a continuous period specified under this sub-section for that employment and he has after the cessation of such service contracted any disease specified in the said Part B or the said Part C as the case may be as an occupational disease peculiar to the employment and that such disease arose out of the employment the contracting of the disease shall be deemed to be injury by accident within the meaning of this section. (2A) If a workman employed in any employment specified in Part C of Schedule III contracts any occupational disease peculiar to that employment the contracting thereof is deemed to be an injury by accident within the meaning of this section and such employment was under more than
one employer all such employers shall be liable for the payment of the compensation in such proportion as the Commissioner may in the circumstances deem just.

(3) The Central Government or the State Government after giving by notification in the Official Gazette not less than three months' notice of its intention so to do may by a like notification add any description of employment to the employments specified in Schedule III and shall specify in the case of employments so added the diseases which shall be deemed for the purposes of this section to be occupational diseases peculiar to those employments respectively and thereupon the provisions of sub-section (2) shall apply in the case of a notification by the Central Government within the territories to which this Act extends or in case of and notification by the State Government within the State as if such diseases had been declared by this Act to be occupational diseases peculiar to those employments.

(4) Save as provided by sub-sections (2), (2A) and (3) no compensation shall be payable to a workman in respect of any disease unless the disease is directly attributable to a specific injury by accident arising out of and in the course of his employment.

(5) Nothing herein contained shall be deemed to confer any right to compensation on a workman in respect of any injury if he has instituted in a civil court a suit for damages in respect of the injury against the employer or any other person; and no suit for damages shall be maintainable by a workman in any court of law in respect of any injury — (a) if he has instituted a claim to compensation in respect of the injury before a Commissioner; or (b) if an agreement has been come to between the workman and his employer providing for the payment of compensation in respect of the injury in accordance with the provisions of this Act.

Ans 2. (b) As per regulation 6 of workmen's compensation act :-

Half monthly payments may be review under following condition:-

(1) Review Any half-monthly payment payable under this Act either under an agreement between the parties or under the order of a Commissioner may be reviewed by the Commissioner on the application either of the employer or of the workman accompanied by the certificate of a qualified medical practitioner that there has been a change in the condition of the workman or subject to rules made under this Act on application made without such certificate.

(2) Any half-monthly payment may on review under this section subject to the provisions of this Act be continued increased decreased or ended or if the 7 accident is found to have resulted in permanent disablement be converted to the lump sum to which the workman is entitled less any amount which he has already received by way of half-monthly payments.
Ans 2. (c) As per regulation 19 of Air (prevention and control of pollution) act:

*Power to declare air pollution control areas.*

(1) The State Government may, after consultation with the State Board, by notification in the Official Gazette, declare in such manner as may be prescribed, any area or areas within the State as air pollution control area or areas for the purposes of this Act.

(2) The State Government may, after consultation with the State Board, by notification in the Official Gazette, -

(a) after any air pollution control area whether by way of extension or reduction;

(b) declare a new air pollution control area in which may be merged one or more existing air pollution control areas of any part or parts thereof.

(3) If the State Government, after consultation with the State Board, is of opinion that the use of any fuel, other than an approved fuel, in any air pollution control area or part thereof, may cause or is likely to cause air pollution, it may, by notification in the Official Gazette, prohibit the use of such fuel in such area or part thereof with effect from such date (being not less months from the date of publication of the notification) as may be specified in the notification.

(4) The State Government may, after consultation with the State Board, by notification in the Official Gazette, direct that with effect from such date as may be specified therein, no appliance, other than an approved appliance, shall be used in the premises situated in an air pollution control area provided that different dates may be specified for different parts of an air pollution control area or for the use of different appliances.

(5) If the State Government after consultation with the State Board, is of opinion that the burning of any material (not being fuel) in any air pollution control area or part thereof may cause or is likely to cause air pollution, it may, by notification in the Official Gazette, prohibit the burning of such material in such area or part thereof.
Ans 3. (a) As per regulation 6A of EPF Act:

**Employees’ Pension Scheme.** – (1) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees' Pension Scheme for the purpose of providing for –

(a) superannuation pension, retiring pension or permanent total disablement pension to the employees of any establishment or class of establishments to which this Act applies; and

(b) Widow or widower's pension, children pension or orphan pension payable to the beneficiaries of such employees.

(2) Notwithstanding anything contained in section 6, there shall be established, as soon as may be after framing of the Pension Scheme, a Pension Fund into which there shall be paid, from time to time, in respect of every employee who is a member of the Pension Scheme,

(a) such sums from the employer's contribution under section 6, not exceeding eight and one-third per cent of the basic wages, dearness allowance and retainer allowance, if any, of the concerned employees, as may be specified in the Pension Scheme;

(b) such sums as are payable by the employers of exempted establishments under sub-section (6) of section 17;

(c) the net assets of the Employees' Family Pension as on the date of establishment of the Pension Fund;

(d) such sums as the Central Government may, after due appropriation by Parliament by law in this behalf, specify.

(3) On the establishment of the Pension Fund, the Family Pension Scheme hereinafter referred to as the ceased scheme shall cease to operate and all assets of the ceased scheme shall vest in and shall stand transferred to, and all liabilities under the ceased scheme shall be enforceable against, the Pension Fund and the beneficiaries under the ceased scheme shall be entitled to draw the benefits, not less than the benefits, they were entitled to under the ceased scheme, from the Pension Fund.

(4) Pension Fund shall vest in and be administered by the Central Board in such manner as may be specified in the Pension Scheme.

(5) Subject to the provisions of this Act, the Pension Scheme may provide for all or any of the matters specified in Schedule III.

(6) The Pension Scheme may provide that all or any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in that behalf in that scheme.

(7) A Pension Scheme, framed under sub-section 1 shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive
sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the scheme or both Houses agree that the scheme should not be made, the scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under the scheme.

Ans 3. (b) As per regulation 24 of Consumer protection act:-

Finality of orders.-Every order of a District Forum, the State Commission or the National Commission shall, if no appeal has been preferred against such order under the provisions of this Act, be final.

Ans 3.(c)

Board:- means the national Board for Micro, Small and Medium enterprises established under section 3.

Buyer:- means whoever buys any goods or receives my services from a supplier for consideration.
I. "consumer" means any person who is supplied with electricity for his own use by a licensee or the Government or by any other person engaged in the business of supplying electricity to the public under this Act or any other law for the time being in force and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case may be;

II. "generating station" or "station" means any station for generating electricity, including any building and plant with step-up transformer, switch yard, switch-gear, cables or other appurtenant equipment, if any used for that purpose and the site thereof, a site intended to be used for a generating station, and any building used for housing the operating staff of a generating station, and where electricity is generated by water-power, includes penstock, head and tail works, main and regulating reservoirs, dams and other hydraulic works, but does not in any case include any sub-station;

III. "local authority" means any Nagar Panchayat, Municipal Council, municipal corporation, panchayat constituted at the village, intermediate and district levels, body or port commissioners or other authority legally entitled to, or entrusted by the Union or any State Government with, the control or management of any area or local fund;

IV. "open access" means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Appropriate Commission;

V. "sub-station" means a station for transforming or converting electricity for the transmission or distribution thereof and includes transformers, converters, switchgears, capacitors, synchronous condensers, structures, cable and other appurtenant equipment and any buildings used for that purpose and the site thereof;
Ans 5. As per regulation 7 of RTI Act:

Disposal of request.—(1) Subject to the proviso to sub-section (2) of section 5 or the proviso to sub-section (3) of section 6, the Central Public Information Officer or State Public Information Officer, as the case may be, on receipt of a request under section 6 shall, as expeditiously as possible, and in any case within thirty days of the receipt of the request, either provide the information or payment of such fee as may be prescribed or reject the request for any of the reasons specified in sections 8 and 9:

Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

(2) If the Central Public Information Officer or State Public Information Officer, as the case may be, fails to give decision on the request for information within the period specified under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall be deemed to have refused the request.

(3) Where a decision is taken to provide the information on payment of any further fee representing the cost of providing the information, the Central Public Information Officer or State Public Information Officer, as the case may be, shall send an intimation to the person making the request, giving—

(a) the details of further fees representing the cost of providing the information as determined by him, together with the calculations made to arrive at the amount in accordance with fee prescribed under sub-section (1), requesting him to deposit that fees, and the period intervening between the despatch of the said intimation and payment of fees shall be excluded for the purpose of calculating the period of thirty days referred to in that subsection;

(b) information concerning his or her right with respect to review the decision as to the amount of fees charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.

(4) Where access to the record or a part thereof is required to be provided under this Act and the person to whom access is to be provided is sensorily disabled, the Central Public Information Officer or State Public Information Officer, as the case may be, shall provide assistance to enable access to the information, including providing such assistance as may be appropriate for the inspection.

(5) Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (6), pay such fee as may be prescribed:

Provided that the fee prescribed under sub-section (4) of section 6 and sub-sections (1) and (5) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.
(6) Notwithstanding anything contained in sub-section (5), the person making request for the information shall be provided the information free of charge where a public authority fails to comply with the time limits specified in subsection (1).

(7) Before taking any decision under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall take into consideration the representation made by a third party under section 1.

(8) Where a request has been rejected under sub-section (1), the Central Public Information Officer or State Public Information Officer, as the case may be, shall communicate to the person making the request,—

(i) the reasons for such rejection;

(ii) the period within which an appeal against such rejection may be preferred; and

(iii) the particulars of the appellate authority.

(9) An information shall ordinarily be provided in the form in which it is sought unless it would disproportionately divert the resources of the public authority or would be detrimental to the safety or preservation of the record in question.
Model Solution

1. A) Precis:

Notwithstanding its various defects English education has done great good to India. The ideas of democracy and self-government are its gifts. Nursed on English education the Indian leaders were inspired by the Western thought, culture and freedom struggles. They fought for and won their motherland's freedom. Being spoken throughout the world, English is necessary for international contact, trade, commerce and science. English is rich in literature; its master mind cannot be neglected.

Title: Significance of English

1. B)
   i) Extremely large or great
   ii) used to say that something bad is very obvious
   iii) Disastrous or devastating or ruinous
   iv) hold, support, shelter, protect
   v) essential, crucial, needed

1. C)

The ERP/computerisation model being implemented in PSPCL’s DS offices in the recent times is SAP. This is being used primarily in MBC. It aims to increase the efficiency of the offices significantly and ensures the various jobs on real time basis, like change of name, load, sundry charges, allowances, bill correction, category/sub-category change etc, whereas in earlier system, these changes were carried out with the help of advices, which used to take some down time. The first billing of new connections is started immediately on close of job order, which is a very significant benefit of SAP. Payment posting of consumers is done real time and we can have real time defaulting lists too. This system is online and everybody in the channel can monitor all the requisite data at the click of the buttons.
2. A)  

PUNJAB STATE POWER CORPORATION LIMITED  
(Regd. Office PSEB Head Office, The Mall, Patiala-147001)  
Phone No. 0162-2589654, Email Id. Asedhuri@pspcl.in  
CIN: U40109PB2010SGC033813, Website: www.pspcl.in  
(Office of Addl. SE/DS, PSPCL, Dhuri)  

To  

The Chief Manager,  
State Bank of Patiala,  
Main Branch, Anaj Mandi, Dhuri.  
Memo No. 2154 / BRS-I  
Date: 07.06.2016  

Sub: Concerns Relating to PSPCL’s Collection Bank Account (55006287278)  

Dear Sir,  

I want to draw your immediate attention towards some vital issues pertaining to PSPCL’s collection bank account, being maintained in your Branch. Despite persistent requests to the Bank and earlier discussions on the subject, these concerns have still not been resolved:  

1. Late Credit of Instruments:  

It is observed that Cheques deposited for collection are not being timely credited/cleared in our accounts and are usually being delayed by couple of days & even weeks by adopting unethical business practices. This all, results in loss of interest, as well as various other repercussions for us. Due to this lapse, huge funds of PSPCL remains blocked in the pipeline. Though, as per RBI guidelines, credit of instruments needs to be given by maximum of next day of deposit, but it seems that the branch is not adhering to the guidelines, for the reasons best known to the branch. It is, therefore, requested to look into the matter for stopping this sort of practice immediately.  

2. Delayed Transfer of Clear Funds:  

It is generally noticed that our clear funds are not being transferred daily to PSPCL’s main account, maintained in your bank at Patiala. This again results in unnecessary blockage of our funds in the channel. It is requested to transfer our all clear funds daily to our account maintained in Patiala through some auto sweep method / Standing Instructions in our account immediately.  

The above concerns are being viewed very seriously by our Head Office too and these need to be resolved promptly.  

In hope of an early action on the above requests, please.  

Yours faithfully,  

Addl. SE/DS,  
Dhuri.  

CC: - SE/DS, PSPCL.
2.B)

PUNJAB STATE POWER CORPORATION LIMITED
(Regd. Office PSEB Head Office, The Mall, Patiala-147001)
Phone No. 0162-2589654, Email Id. Ase_dhuri@pspcl.in
CIN: U40109PB2010SGC033813, Website: www.pspcl.in
(Office of Sr. Xen/DS, PSPCL, SU Barnala)

To

All SDOs under DS Division, Sub-urban Barnala.

Memo No. 244-248 / DA-15 Date: 07.06.2016

Sub: Recovery of Defaulting Amount

Please refer to the earlier meetings and discussions on the above subject.

You must be aware that collection efficiency of each division is being monitored precisely by the Head Office every month and it will be very awkward situation for us, if this division lacks in this parameter and is categorised in the red state. Moreover, it is the responsibility of every office to keep the PSPCL's funds position right, by taking adequate recovery steps at appropriate levels.

But, it is observed that offices are not taking required interest in this regard, despite persistent requests & support of the division office. Due to this lapse, huge funds of PSPCL remains blocked in the pipeline.

Accordingly, it is again desired to make the recovery of bills yours priority and the entire outstanding recoverable defaulting amount be got collected in a span of two months from now.

Sr. Xen/DS,
Barnala.

CC: - SE/DS, PSPCL, Barnala.
Model Solution

3. A)
   i. Jack and Jill went up the hill to fetch a pail of water.
   ii. The dog licked its baby.
   iii. Let's go by train.
   iv. They baked the cake in the oven.
   v. The man told his wife to look after their children.

3. B)
   i. Cut the ground from under feet: - When you cut the ground from under someone's feet, you do something which weakens their position.
   When team India hit more than 350 runs in the ODI, they cut the ground from under the opponent's feet.
   ii. Chase your tail: - Spending a lot of time and energy doing a lot of things but actually achieving too little.
   He's been chasing his tail all week collecting data but the report is still not ready.
   iii. Deliver the goods: - Do what is expected or promised.
   I have given my car to a new mechanic for repair, hope he delivers the goods.
   iv. Fine-tooth comb: - Examining something carefully to not miss out any details.
   The boss examined my report with a fine tooth comb before submitting it to the senior management.
   v. Get ducks in a row: - Getting your things well organized.
   To ensure a successful product launch, we must get our ducks in a row.

3. C)
   i) I wondered why I hadn't been invited.
   ii) I don't want to be disturbed.
   iii) My work having been finished, I went home.
   iv) Is Thriller going to be sung at the party?
   v) I saw it being eaten by the cat.

3. D) Yes, pen drive is re-writable. Hardware components being used in an office are printer, keyboard, mouse, UPS, speakers, monitor, CPU, mic, web-camera, DVD writer etc.
4.

MS Word is a popular word-processing program used primarily for creating documents such as letters, brochures, learning activities, tests, quizzes and students' homework assignments. There are many simple but useful features available in Microsoft Word to make it easier for study and work. Microsoft Excel is a spreadsheet program used to store and retrieve numerical data in a grid format of columns and rows. Excel is ideal for entering, calculating and analyzing company data such as sales figures, sales taxes or commissions etc. Earlier, offices armed with manual typewriters created business documents that took time to type. Today, we can use modern computer programs, such as Microsoft Word, to help you create documents and manage your business. Many of Word's most powerful formatting and processing tools may remain hidden until you discover where they are and learn how to use them.

**Useful features in Microsoft Word**

- Check document for spelling and grammar errors
- Add Header, Footer and Page Number
- Protect Word document with password
- Online access

**Useful features of Microsoft Excel:**

- Build great charts
- Use conditional formatting
- Help identify trends
- Bring data together
- Online access

Microsoft Word & Excel are used to save documents. The documents can be copied to flash drive which serves as an external memory for your computer. This allows you to use the saved documents conveniently taking with you anywhere. Another important benefit which is gained from using Microsoft Word is it allows the users to make different formats in accordance with the need and importance. In addition to allowing you to create simple documents for business correspondence, it helps you greatly to create and design business cards, brochures, new letters and many more items that are needed. Besides, the use of fonts, shapes, clip art or smart art, charts has its own importance and value. There are times when users need to integrate Microsoft Word with other programs as well, such as, using Excel tables, rows and columns or calculations. For example, if you have created a spreadsheet in Microsoft Excel and you want to display on your required document for a particular reason. You can do this easily by pasting the saved work sheet on the document. Similarly, PowerPoint can also be integrated with Microsoft Word for specific purposes. When working in slide sorter view of PowerPoint, miniature versions of the slides called thumbnails are
shown. A thumbnail is the term used to describe a miniature version of a slide or picture. In this way, converting a PowerPoint presentation to a word document will be easy. This allows you to provide handouts of the presentations to the audience.

Uses of Excel & MS Word in offices and ease of jobs in offices
Spreadsheets, files and memos are necessary documents in most businesses. Until computers became part of the typical business office, these types of records were created on paper and stored in metal filing cabinets. Today, these records are created using computer software programs such as Microsoft Word or Excel and filed electronically. MS Word and Excel can be used for many purposes in a company.

Administrative Functions

MS Word administrative documents are created and stored as files where information can be entered, edited and formatted and saved electronically. MS Word can be used to type letters, memos, notices, fax cover sheets and envelopes for mailing or distribution. Newsletters, brochures and books can also be created using MS Word. Additional graphs, photographs, charts, drawings and tables can be inserted into a Word document to further illustrate and enhance administrative documents.

Storing Data

Microsoft Excel is a spreadsheet program used to store and retrieve numerical data in a grid format of columns and rows. Excel is ideal for entering, calculating and analyzing company data such as sales figures, sales taxes or commissions. Although Word has some graphical and calculation capability, Excel offers far more tools for calculating trends, deciphering profits, creating numerical formats and visual data.

Reports

You can use Excel and Word individually or in combination to create company reports. Word is ideal for presenting reports in written form by summarizing and formatting data using a table of contents, headings, font changes and pagination. Excel can be used to create the supporting data for a written report which might include selecting a particular range of data by date, department or personnel.

Research

Companies often investigate and research possible business or production models in “what-if” scenarios. Excel can store and calculate the data as directed using existing or new data. The data and calculations can be stored in separate workbooks -- a workbook is a collection of spreadsheets accessed through a single file with each page of the file being a separate spreadsheet added as a new tab in the workbook.

Excel spreadsheets are commonly used across business to display financial information and other data relevant to the running of the business. This could be information relevant to the customer relationship management department, sales, marketing or HR. With so many business functions now reliant on IT and the internet, Excel continues to be seen as a vital tool for administration and the effective running of a business.
5. A)

Funds Management Information System (FMIS)
U-Cheque Management System
Employees Data (HR)
Employees Salary Management
Employees Pension Management
Compilation of Accounts
Integrated Budget Management Solution (IBMS)
e-Payment And B2B
Court Case Management Information System (CCMIS)
Employees I-Card
SAP in MBC

A) The computer sits between the input and output devices. A computer program processes and digitises the input information. The result is then sent to an output device such as a screen. An input device is something you connect to a computer that sends information into the computer. An output device is something you connect to a computer that has got the information sent to it. E.g. A keyboard is an input device that sends information about the keys you press. This is received by the computer and it displays the correct letter or number. A monitor is an output device. It displays all the information that has been sent to it by input devices.

Input Devices:  Trackballs, Barcode reader, Joystick, Keyboard, Microphone, Mouse (pointing device), Scanner, Webcam, Touchpads, Pen Input, Microphone, Electronic Whiteboard, OMR, OCR

Output Devices:  Monitor (LED, LCD, CRT etc), Printers (all types), Projector, Speaker, Head Phone

B) In the instant case, an excel table will be the suitable and better option than the word table to prepare the result sheet of 1000 students along with their merit position, having 4 paper each. The main reason is that we can carry out various calculations like addition of marks of all the 1000 students in all the 4 papers by using sum tool in excel and dragging the same for all the 1000 students. Then, we can easily sort the students, based on maximum marks to minimum marks, using sorting tool and can easily sort the students in alphabetical or roll number wise order. Due to these benefits, which result in saving of a precious time, excel table should be used.