

## Model Solution to Question-1<sup>st</sup>:-

1(a):- Differentiate between Supplementary Estimate and Revised Estimate.

**Supplementary Estimate**:- is prepared and submitted to competent Authority when project is still in progress and execution of a work becomes necessary but which was not included in the original estimate of the project.

**Revised Estimate**:- Revised estimate is prepared when the sanctioned estimate is likely to exceed by more than 5% due to increase in rates or any other cause except when supplementary estimate is required.

Revised estimate is also prepared when either before or during the construction of a work, it is found that the original estimate is excessive for reason other than abandonment of a section of a sanctioned project or change from the original proposals.

1(b):- **Imprest**:- An imprest is an standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the divisional officer and should invariably be discontinued when the necessity of them has passed away.

The amount of an imprest should not exceed Rs.2000/- in any case without the special sanction of the competent Authority.

1(c):- **Recording of entries in Measurement Books can be dispensed with in following Cases:-**

1. In cases in which payments on account of work actually executed are made on the certificate of responsible officer not below the rank of SDO that quantity of work paid for is not less than the work has actually been done and officer granting such certificate will be held responsible for any overpayment which may occur on work in consequences. Final payment may however in no case be made without detailed measurements.
2. Detailed measurements may be dispensed with in connection with the works done on lump sum contracts, if a responsible officer, not below the rank of SDO certifies in Bill that by superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that value of work done is not less than the specified amount in conformity with the contract agreement.

1(d):- **Issue Rate**:- This term denoted the cost per unit fixed in respect of an article borne on stock of PSPCL at a valuation for purpose of the calculation of the amount creditable to the account code concerned of the stock account by charge to the account or service concerned, when any quantity of that article is issued from stock. This does not take into storage charges.

**Market Rate**:- is cost per unit at which the article or an article of similar description can be procured at a given time at the store godown from the public market suitable to the Division for obtaining the supply thereof.

## Model Solution to Question-2nd:-

2(a):- Pre-requisite conditions for commencement of Work:-

It is fundamental rule that No work shall be commenced Unless:-

1. A properly detailed design and estimate have been sanctioned
2. Allotment of funds have been made
3. Order for commencement of work has been issued by competent Authority.

### Start of work in absence of sanctioned estimate:-

In any case, on grounds of urgency or otherwise, Divisional officer is required to carryout a work for which no estimates have been sanctioned or for which no financial provision exists the orders of the officer authorizing the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate the Accounts officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should at same time state approximately the amount of the liability which he will likely to incur by compliance of the written order which he has received. The AO will then be responsible for bringing the facts instantly to the notice of higher financial authority with a view to necessary steps being taken either to stop the progress of work or to regularize its execution.

Verbal orders for commencement of work are to be deprecated but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

### 2(b):-Kind of aids which can be permitted to Contractors:-

Advances/Aid to contractors as a rule are prohibited and every endeavor should be made to maintain a system under which no payments are made except for works actually done. Exceptions are however permitted in following cases:-

1. **Secured Advance**:- Cases in which a contractor whose contract is for finished work, requires an advance on the security of material brought at site, divisional officer may sanction an advance upto an amount not exceeding 75% of the value(as assessed by himself) of such material provided that they are imperishable in nature. Payment of such advance should be made only on the certificate of an officer(not below the rank of AE/AEE) that material has actually been brought at site and contractor has previously not been issued advance against such material and that material is actually required on that work.
2. **Payment Advance**:-An advance payment can be allowed on a running account to contractor for work actually executed but not measured. Such advance payment can only be made on the certificate of a responsible officer not below the rank of SDO(AE/AEE) to the effect that not less than the quantity of work paid for has actually been done and Board employee granting such a certificate will be held responsible for any overpayment which may occur on the work in consequences.
3. **Petty Advance**:- In certain cases, in the interest of works, it is absolutely necessary to make a petty advance, advance upto Rs. 50/- can be allowed by SDO(AE/AEE).

2(c):- Accounting entries in regard to work dismantled are as under:-

- I) Original value of Assets(estimated if not known) is credited to GH-10
- II) Accumulated depreciation is debited to Gh-12
- III) Written down value of the asset is debited to Gh-16.

## Model Solution to Question-3rd:-

3(a):- **Journal Voucher**:- Any item of receipt or payment/expenditure which does not involve payment by cash/cheque or receipt/issue of material through stock can be brought to account through a prescribed document which is called Journal voucher.

Following are the main objects of preparing Journal Voucher:-

1. For correction of an error of classification in Accounts.
2. Transfer of outstanding amounts in suspense Account heads to proper Account Head.
3. To account for such transactions which do not pass through cash account or stock account like supervision charges, departmental charges etc. etc.
4. Transfer of expenditure/income from one accounting unit to another accounting unit.

3(b):- **Depreciation**:- Means a gradual decrease in value of assets from any cause like wear and tear of asset.

Guidelines for charging depreciation :-

1. The value base for the purpose of depreciation shall be the historical cost of the asset that is actual expenses limited to approved capital cost where such capital cost has been approved by the commission.
2. Provided that land (under full title) is not depreciable asset and its cost shall be excluded from the capital cost while computing depreciation.
3. The historical cost of the asset shall include additional capitalization.
4. The historical cost shall include foreign currency funding converted to equivalent rupees at the exchange rate prevalent on the date when foreign currency was actually availed but not later than the date of commercial operation.
5. Depreciation shall be calculated annually as per straight line method over the useful life of the asset at specified rate of depreciation provided that total depreciation during the life of the asset shall not exceed 90% of original cost.
6. Depreciation shall be chargeable from first year of operation. In case of operation of asset for part of the year, depreciation shall be charged on pro-rata basis.

3(c) **Proprietary Items**:- means items/services of proprietary nature manufactured being provided by single manufacturer /service provider and supplied by it or its authorized dealer or any other tailor made item or component to match with the manufacturer's equipment.

## Model Solution to Question-4th:-

**4(a):- Stale Cheques:-** A cheque remains valid for period of 3 months from the date of its issue. If cheque remains un-encashed within 3 months it becomes a stale cheque which can no more encashed from bank.

For such stale cheques a JV is prepared transferring the amount of stale cheque to GH 46.910. When payee subsequently presented stale cheque to DDO for renewal. A fresh cheque is issued by Dr to GH 46.910.

**Revalidation of stale cheques:** In certain cases when the cheque even after lapse of valid period of three months is not transferred to stale cheque account due to any reason, in such cases the date of issue of given cheque can be cancelled by drawing a single line and writing new current date for its renewal above that date and cutting attested. The cheque in such cases gets revalidated for another 3 months.

4(b):-

- 1. Correctios of errors in Cash Book:-** An entry once made in cash book should in no circumstances be erased. If a mistake has been made and it is discovered before the cash book has been submitted to the Divisional office, the mistake should be corrected by drawing the pen through the incorrect one in red ink between the lines. The DDO should invariably date his initials.

When the mistake is discovered too late for correction in this way an intimation of necessary corrections should be sent at once to the Divisional office accompanied by a proposed journal entry, if necessary.

If the accounts of the month have been closed, no correction of error in amount, classification or name of work should be made. In such cases a journal voucher is prepared for necessary correction.

- 2. Issue of fresh cheque against old/lost cheque:-**

If a cheque already issued has not been paid and payee comes forward with the plea that it has got mutilated/torn, the original cheque should be taken back and a fresh cheque should be issued .

If a cheque has been reported as lost, a declaration from the payee should be obtained. Intimation should be made to concerned Bank and Non-payment certificate should be obtained. Stop payment instructions should be got noted and fresh cheque should be issued.

4(c) **Account code 15.6(Construction facilities):-**

The objective of providing this account is to ensure that cost of construction machinery and construction equipment which are exclusively used on capital jobs should not be included in the fixed asset base for the purpose of section 59 requiring a minimum surplus of 3% on fixed asset base. Since the cost is to be excluded from fixed asset base the provision for depreciation on construction facilities should also be kept separate from the provision for depreciation considered for section 59. The construction machinery and equipment which are used only for O&M jobs shall, however, be recorded under accounts 10.551 to 10.555 and 10.565.

## Model Solution to Question-5th:-

5(a) Cost and Revenue during Trial stage:-

Costs incurred and revenue earned (from sale of power generated by the unit under Trial) during the period of trial stage shall be treated as follows:-

1. Full period of trial stage or the period of 3 months from the commencement of trial stage( whichever is shorter) shall be called capitalisable period.
2. Trial stage cost incurred during the capitalisable period shall be treated as capital costs of assets involved.
3. Revenue earned from sale of power generated (by the unit under trial) during the capitalisable period shall be treated as reduction in capital costs.
4. The excess of costs as per (2) above over the revenue as per (3) above shall be added to the costs of assets involved at the trial stage. If the amount of revenue is greater than the amount of costs, the excess shall be deducted from the cost of assets involved at trial stage.
5. All trial stage costs incurred or revenue earned after the end of capitalisable period shall be taken to Revenue account without capitalisation of any part of it.

5(b) As per chapter 18 of expense accounting manual No debits will be raised for use of a staff car for official purpose by the other accounting units.

In view of these instructions action of xen Patiaia for raising debit (IUT Bill) to xen jallandhar for issuance of u-cheque for Rs.2500/- on account of running charges of vehicle is not correct

5(c) As per instructions two set of IWRs are to be maintained. First copy is remained with the incharge of work JE/SO the second copy is maintained by SDC. In case the IWR is lost immediate report should be made to the CE through xen/SE.

Duplicate IWR can be prepared again from the other set of IWR available with JE or SDC. In case both copies are lost or Entries which are not found in the available copy of IWR can be entered in duplicate IWR from the following Record:-

1. Store requisition
2. Petty purchase register
3. Journal Vouchers(TEOs)
4. IUT Bills
5. Store challan/Store indent
6. Store Return Warrant.
7. Bills of work-charge establishment/ Muster roll
8. Bills of contractors., sanctioned estimate Etc. etc.

Answer

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### Solution of Paper

UDC (General) Session 6/2017 ( To be held in 11/2017)

PAPER-2 (Service Rules & Regulations)

**Ans.1(a)** The following punishments shall not amount to a penalty within the meaning of punishment and appeal Regulation:-

- 1) Holding of increments of pay of an employee for his failure to pass departmental papers in accordance with the Rules & Regulation governing his service to which he belong or as per terms of his appointment.
- 2) Stopping of an employee at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar.
- 3) Non promotion of an employee whether in substantive or officiating capacity after consideration of his case.
- 4) Reversion of an employee officiating in a higher service , grade or post to a lower service grade or post on the ground that he is considered to be unsuitable for such higher service, grade or post. ] ?
- 5) Reversion of an employee appointed on probation to any other service, grade or post to his permanent service grade or post during or at the end of probation.
- 6) Repatriation of services of an employee to his parents department.
- 7) Compulsory retirement of an employee in accordance with the provision relating to his superannuation.
- 8) Termination of the service of an employee, appointed on probation or of a temporary service or at a completion of an agreement as per terms of such agreement.

**Ans.1 (b) (i)** As per Employees Conduct Regulation 22,

- 1) No Board employee who has a wife living shall contract another marriage without first obtaining the permission of the Board, notwithstanding that such subsequent marriage is permissible under the personal law for the time being applicable to him.
- 2) No female Board employee shall marry any person who has a wife living without first obtaining the permission of the Board.
- 3) A Board employee who has married or marries a person other than of Indian Nationality, shall forthwith intimate the fact to the Board.

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**Ans.1(b)(ii)** As per Employees Conduct Regulation 23 . A Board employee shall:-

Strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being;

- a) Take due care that performance of his duties is not affected in any way by the influence of any intoxicating drinks or drugs;
- b) Not appear in a public place in a state of intoxication.
- c) Not habitually use any intoxicating drink or drug to excess.

**Ans.2(a)** As per rule 3.17 of Punjab CSR Vol II following services do not count for pension:-

- i) Service rendered in works charged establishment
- ii) Service paid from contingencies.
- iii) Casual or daily rated service.
- iv) Suspension adjudged as a specific penalty.
- v) Resignation of public service except where such resignation is with proper permission and to take up another appointment, service in which counts in full or in part for pension.
- vi) Joining time for which no pay & allowances are admissible.
- vii) Un-authorized leave of absence occurs in continuation of authorized leave of absence and if the post of the absentee has been substantively filled up, past service of the absentee is forfeited.
- viii) Transfer to a non-qualifying service in an establishment not under government control or if such transfer is not made by the competent authority and transfer to service in a grant in aid school.
- ix) Removal from public service for misconduct, insolvency, inefficiency not due to age, or failure to pass an examination will entail forfeiture of past service.

**Ans 2(b)** A Government servant who has completed five years of qualifying service, may on his retirement, on after 1.1.2006, be granted retirement gratuity equal to  $\frac{1}{4}$  of his emoluments for each completed six monthly period of qualifying service, subject to maximum of  $16\frac{1}{2}$  times the emoluments and a ceiling of Rs. 10 lacs.

Death Gratuity in case of death of an employee in harness on or after 1.1.2006 the gratuity shall be at following rates:-

Sr.No.	Length of qualifying service	Rate of Gratuity
i	Less than one year of qualifying service	Two times of emoluments
ii	One year or more but less than five years	Six times of emoluments
iii	Five year and more but up to 12 years	Twelve times of emoluments
iv	Above 12 years	$\frac{1}{2}$ of emoluments for every completed six monthly period of qualifying service

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		subject to a maximum of 33 times emoluments and a ceiling of 10 lacs.
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For the purpose of calculating the DCRG, BP+GP and DA admissible to the Government employee on the date of his retirement/death shall also be treated as emoluments.

**Ans 2(c)**

The guidelines for proper implementation of new defined contributory scheme are as under:-

1. Each DDO will ensure that all subscriber of CPF(NPS) have been allotted PRAN numbers. If PRAN has not been allotted to any employee, DDO will forward the S-I Form to the office of AO-NPS Head Office Patiala. A certificate in this regard shall be submitted by each DDO to NPS Section that all subscribers under their office have been allotted PRAN or S-I form of all employees have been filed & submitted.
2. While submitting the application form(S-I) for allotment of PRAN, it should be ensured that all columns of the form are properly filled in black ink only. Un-attested photograph should be properly pasted on the form and one cancelled cheque should also be attached. Form S-1 should be submitted in duplicate and ONLY ONE COPY of S-1 Form should be properly signed & stamped by the DDO. Employee ID No. and DDO address should be mentioned on the back side of this signed copy. Instructions given on the last page of the Form S-1 should be properly followed.
3. While submitting the form S-2 for change correction in subscriber master detail and or reissue of I-Pin/T-Pin PRAN card. instruction given on page 3 of the form should be properly followed.
4. It is clarified that employees who have been appointed by TRANSCO (PSTCL) after 16.04.2010 will get their PRANs allotted through AO/NPS PSTCL (TRANSCO) only. But those employees who are currently working under TRANSCO and their process of recruitment was started during the erstwhile PSEB and they joined during the year 2010, will get their PRANs allotted through AONPS PSPCL.
5. Where an employee has joined PSPCL after resignation from any other Govt. Department and PRAN has been issued to him/her from his/her previous employee, there is no need to apply for a new PRAN. Subscription may be deposited in his old PRAN and a proper note to this effect including detail of previous department issued be given in the NPS schedule.
6. The amount of each financial year standing at the credit of 57.165 (employer share) & 57.160 (employee share) must be tallied since 1.1.2004. if there is any difference, same shall be rectified.

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7. In case the recovery of amount of subscription from the salary of employee recruited on or after 1.1.2014 (whose PRAN No. shall be allotted NSDL) towards New Pension Scheme could not be started yet same shall be deducted with the current month Subscription i.e. one subscription for Current Month subscription and one additional of equivalent amount towards arrears.
8. Every DDO shall create an E-mail id, if the same has already been created in respect of their office, in order to furnish the schedule register (in prescribed format in MS Excel) under NPS of those employees appointed on or after 1.1.2004 at [ao-nps@pspl.in/aopspcl@gmail.com](mailto:ao-nps@pspl.in/aopspcl@gmail.com) by 25<sup>th</sup> of every month to enable NPS section to deposited the CPF to NSDL.
9. DDO should ensure that correct PRAN (12 digits) of each subscriber has been shown in the schedule. DDO is fully responsible for the subscription shown in the schedule by his office against incorrect PRAN/PRANs. It is advised to keep a photocopy of the PRAN card of each subscriber in the office.
10. The subscription under NPS is deposited with NSDL, Mumbai on the basis of the NPS schedule submitted by DDOs. In case any less/excess subscription has been intimated by the DDO, the adjustment is to be made by the DDO at his own level in the NPS schedule of the next month. No revised schedule of NPS subscription for any month will be accepted.
11. The NPS Schedule should be submitted only as per prescribed Performa in MS Excel and in soft as well as hard copy, NPS Schedule submitted in any other format/form will be rejected.

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**Ans 3(a)** As per MSR 1972 VOL III Travelling Allowance Regulations 32, except as otherwise provided in the offer of appointment, no Travelling Allowance is admissible to any person for the journey to join his first appointment in Board Service. So TA applied by PSPCL employee is not admissible to join his appointment.

**Ans 3(b)** As per MSR 1972 VOL III Travelling Allowance Regulations 40(ii), In Civil and Criminal cases in which the Board/Government is a party but Board employees are summoned as witnesses not the instance of the Board, and they attend the court after obtaining casual leave of the kind due and are not to be paid any T.A. or D.A. by the Board.

In all such cases, no T.A. or D.A. would be paid by the Board. The period too cannot be treated as duty. An employee who is required to attend a court under such circumstances will have to take leave. In addition, if he is paid subsistence allowance or compensation apart from travelling expenses, he will not be required to deposit diet money received by him from the Court, with the Board.

**Ans 3(c)** As per MSR 1972 VOL III Travelling Allowance Regulations 49(i) The right of a Board employee to Travelling Allowance including Daily Allowance is forfeited or deemed to have been relinquished if the claim for it is not preferred within one year the date on which it becomes due. Here PSPCL employee perform journey on 30 Nov. 2015 and he had right to submit the bill upto 30 Nov. 2016 but he had submitted bill of TA on 1st Dec 2016. So his right to claim the TA is forfeited.

**Ans 3(d)** As per MSR 1972 VOL III Travelling Allowance Regulations 51, False claim of Travelling Allowance is strictly deprecated. In the following cases relating to the false drawal of Travelling Allowance, The normal punishment shall be dismissal.

- i) Charging Travelling Allowance for a journey not actually performed.
- ii) Charging by a higher class to which one is entitled according to status for a journey performed in a lower class.
- iii) Charging Travelling Allowance on transfer by submitted false certificates and bogus receipts in respect of transportation luggage.

So if PSPCL employee claim Travelling Allowance on transfer by submitting false certificate and bogus receipts in respect of transportation luggage, his normal punishment shall be dismissal.

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**Ans 4 (a)** The date of next increment does not change at the time of pay fixation on promotion, if the employee opts to get his pay fixed from the date of his next increment as per para 11 (iv) of Finance Circular No. 15/2009 dated 15.10.2009. In such cases, on the date of promotion pay in the pay band shall not be changed, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment. On that date, he will be granted two increments; one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account. For example, if the basic pay prior to the date of promotion was Rs. 100, first increment would be computed on Rs. 100 and the second increment on Rs. 103.

**Ans.4(b)** Special Casual Leave of 21 days is a part of Quarantine leave admissible under Appendix-8 of MSR Vol-I, Part-II. A board employee who has contracted a small pox is not entitled for this special casual leave. However, it is admissible to him to look after, if some member of his family has contracted a small pox.

**Ans 4(c) Earned Leave:-** It means leave earned in respect of periods spent on duty. As per MSR vol 1, Part 1, Reg 8.52, The earned leave at the rate of  $1/16^{\text{th}}$  of the period spent on duty will be admissible to employees of the PSPCL ( class I,II,III,IV ). The period spent on duty shall include all kinds of leave except extra ordinary leave for the purpose of calculation of earned leave.

Accumulation of earned leave shall be restricted to 450 and there will be no restriction on availing of earned leave at a time.

**Leave not due:-** As per Regulation 8.54(d) of MSR vol 1 part of PSPCL Leave not due may be granted to a Board employee in permanent employ for a period not exceeding 360 days during his entire service, out of which not more than 90 days at a time and 180 days in all, may be otherwise than on medical certificate. It is granted only if the employee is suffering from T.B, Leprosy, Cancer or mental illness and the following conditions are fulfilled:-

- (i) That the Board employee has put in a minimum of one year's service;
- (ii) That the post from which the Board employee proceeds on leave is likely to last till his return to duty; and
- (iii) The request for the grant of such leave is supported by a medical certificate of the Authorised Medical Attendant.

**Ans.4(d)** As per provision of regulation 10.2 (aa) of M.S.R. Vol-I, Part-I a board employee may, in the public interest, be deputed without his consent to a post under the administration of Union Territory, Chandigarh.

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Ans.5(a) Pay of Mr A ( RA ) is as under

Date	10900-34800+4700	10900-34800+5400 ( as per F/C 23/2014)	Remarks
1.1.06	18600+4700=23300		
1.12.06	19300+4700=24000		
1.12.07	20020+4700=24720		
1.12.08	20770+4700=25470		
1.12.09	21540+4700=26240		
1.12.10	22330+4700=27030		
1.12.11		22330+5400=27730(28570)	One increment stopped without future effect o/o 900 dt 1.7.11
1.12.12		23170+5400=28570	Two increment stopped with future effect o/o 402 dt 2.7.11
1.12.13		23170+5400=28570	
1.12.14		23170+5400=28570(29430)	One increment stopped without future effect o/o 300 dt 26.5.14
1.12.15		24920+5400=30320	
1.12.16		25830+5400=31230	

Ans.5(b)(1) As per MSR 1972 V-I,P-I Reg. 3.3 Except where the Board by general or special order direct otherwise, the following classes of Board employees are exempted from producing a Medical Certificate of health:-

- (1) A Board employee appointed in a temporary vacancy for a period not exceeding six months.
- (2) A temporary employee of the Board/Government who has already been medically examined in one office if transferred to another office without a break in his service. The person concerned should, however, obtain a certificate from the Head of Office from which he is transferred to the effect that he had already produced the requisite Medical Certificate of health.
- (3) A retired Board employee re-employed immediately after retirement.

As Mr X is reappointed . So action of controlling officer to produce medical certificate before accepting joining is not in order.

**U.D.C.(General)Paper-III (ACTS AND LABOUR LAWS)**

Ans.1 a) A "complaint" means any allegation in writing made by a complainant that

(i) an unfair trade practice or a restrictive trade practice has been adopted by any trader;

(ii) the goods bought by him or agreed to be bought by him suffer from one or more defects;

(iii) the services hired or availed of or agreed to be hired or availed of by him suffer from deficiency in any respect;

(iv) a trader has charged for the goods mentioned in the complaint price in excess of the price fixed by or under any law for the time being in force or displayed on the goods for any package containing such goods,

(v) goods which will be hazardous to life and safety when used, are being offered for sale to the public in contravention of the provisions of any law for the time being in force requiring traders to display information in regard to the contents, manner and effect of use of such goods.

with a view to obtaining any relief provided by or under this Act;

b) Classification of enterprises. -

1. Notwithstanding anything contained in section 11B of the Industries (Development and Regulation) Act, 1951, the Central Government may, for the purposes of this Act, by notification and having regard to the provisions of sub-sections (4) and (5), classify any class or classes of enterprises, whether proprietorship, Hindu undivided family, association of persons, co-operative society, partnership firm, company or undertaking, by whatever name called,
  - a. in the case of the enterprises engaged in the manufacture or production of goods pertaining to any industry specified in the First Schedule to the Industries (Development and Regulation) Act, 1951, as
    - i. a micro enterprise, where the investment in plant and machinery does not exceed twenty-five lakh rupees;
    - ii. a small enterprise, where the investment in plant and machinery is more than twenty-five lakh rupees but does not exceed five crore rupees; or
    - iii. a medium enterprise, where the investment in plant and machinery is more than five crore rupees but does not exceed ten crore rupees;
  - b. in the case of the enterprises engaged in providing or rendering of services, as
    - i. a micro enterprise, where the investment in equipment does not exceed ten lakh rupees;
    - ii. a small enterprise, where the investment in equipment is more than ten lakh rupees but does not exceed two crore rupees; or
    - iii. a medium enterprise, where the investment in equipment is more than two crore rupees but does not exceed five crore rupees. Explanation 1. For the removal of doubts, it is hereby clarified that in calculating the investment in plant and machinery, the cost of pollution control, research and development, industrial safety devices and such other items as may be specified, by notification, shall be excluded. Explanation 2. It is clarified that the provisions of section 29B of the Industries (Development and Regulation) Act, 1951, shall be applicable to the enterprises specified in sub-clauses (i) and (ii) of clause (a) of sub-section (1) of this section.
2. The Central Government shall, by notification, constitute an Advisory Committee consisting of the following members, namely:
  - a. the Secretary to the Government of India in the Ministry or Department of the Central Government having administrative control of the small and medium enterprises who shall be the Chairperson, ex officio;
  - b. not more than five officers of the Central Government possessing necessary expertise in matters relating to micro, small and medium enterprises, members, ex officio;

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- c. not more than three representatives of the State Governments, members ex officio; and
  - d. one representative each of the associations of micro, small and medium enterprises, members, ex officio.
3. The Member-Secretary of the Board shall also be the ex officio Member-Secretary of the Advisory Committee.
  4. The Central Government shall, prior to classifying any class or classes of enterprises under sub-section (1), obtain the recommendations of the Advisory Committee.
  5. The Advisory Committee shall examine the matters referred to it by the Board in connection with any subject referred to in section 5 and furnish its recommendations to the Board.
  6. The Central Government may also seek the advice of the Advisory Committee on any of the matters specified in section 9, 10, 11, 12 or 14 of Chapter IV.
  7. The State Government may seek advice of the Advisory Committee on any of the matters specified in the rules made under section 30.
  8. The Advisory Committee shall, after considering the following matters, communicate its recommendations or advice to the Central Government or, as the case may be, State Government or the Board, namely:
    - a. the level of employment in a class or classes of enterprises;
    - b. the level of investments in plant and machinery or equipment in a class or classes of enterprises;
    - c. the need of higher investment in plant and machinery or equipment for technological upgradation, employment generation and enhanced competitiveness of the class or classes of enterprises;
    - d. the possibility of promoting and diffusing entrepreneurship in a micro, small or medium enterprises; and
    - e. the international standards for classification of small and medium enterprises.
  9. Notwithstanding anything contained in section 11B of the Industries (Development and Regulation) Act, 1951 and clause (h) of section 2 of the Khadi and Village Industries Commission Act, 1956, the Central Government may, while classifying any class or classes of enterprises under sub-section (1), vary, from time to time, the criterion of investment and also consider criteria or standards in respect of employment or turnover of the enterprises and include in such classification the micro or tiny enterprises or the village enterprises, as part of small enterprises.

Ans.2 A person, who desires to obtain any information under this Act

1. A person, who desires to obtain any information under this Act, shall make a request in writing or through electronic means in English or Hindi or in the official language of the area in which the application is being made, accompanying such fee as may be prescribed, to—
  - a. the Central Public Information Officer or State Public Information Officer, as the case may be, of the concerned public authority;
  - b. the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be, specifying the particulars of the information sought by him or her:

Provided that where such request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.

2. An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.
3. Where an application is made to a public authority requesting for an information,—
  - i. which is held by another public authority; or
  - ii. the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer:

Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application.

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 on 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 sub-section;
  - 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 (1) 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 sub-section (1). 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 11.
7. 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.
8. 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.

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- 3 a) i) Rs. 15000/- per month.  
ii) Rs. 1000/- per month.  
i) Rs. 6,00,000/-.  
ii) 8.33% of basic salary.

b) **Disqualifications.**

(1) No person shall be a member of a State Board constituted under this Act, who -

(a) is, or at any time has been, adjudged insolvent; or

(b) is of unsound mind and has been so declared by a competent court; or

(c) is, or has been, convicted of an offence which, in the opinion of the State Government, involves moral turpitude; or

(d) is, or at any time has been, convicted of an offence under this Act; or

(e) has directly or indirectly by himself or by any partner, any share or interest in any firm or company carrying on the business of manufacture, sale or hire of machinery, industrial plant, control equipment or any other apparatus for the improvement of the quality of air or for the prevention, control or abatement of air pollution; or

(f) is a director or a secretary, manager or other salaried officer or employee of any company or firm having any contract with the Board, or with the Government constituting the Board or with a local authority in the State, or with a company or corporation owned, controlled or managed by the Government, for the carrying out of programmes for the improvement of the quality of air or for the prevention, control or abatement of air pollution; or

(g) has so abused, in the opinion of the State Government, his position as a member, as to render his continuance on the State Board detrimental to the interests of the general public.

(2) The State Government shall, by order in writing, remove any member who is, or has become, subject to any disqualification mentioned in sub-section (1) :

**Provided** that no order of removal shall be made by the State Government under this section unless the member concerned has been given a reasonable opportunity of showing cause against the same.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (6) of Section 7, a member who has been removed under this section shall not be eligible to continue to hold office until his successor enters upon his office, or, as the case may be, for re-nomination as a member.

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c) Every person to whom consent has been granted by the State Board under sub-section (4), shall comply with the following conditions, namely :-

(i) the control equipment of such specifications as the State Board may approved in this behalf shall be installed and operated in the premises where the industry is carried on or proposed to be carried on :

(ii) the existing control equipment, if any, shall be altered or replaced in accordance with the directions of the State Board;

(iii) the control equipment referred to in clause (i) or clause (ii) shall be kept at all times in good running condition;

(iv) chimney, wherever necessary, of such specifications as the State Board may approve in this behalf shall be erected or re-erected in such premises;

(v) such other conditions as the State Board may specify in this behalf; and

(vi) the conditions referred to in clauses (i), (ii) and (iv) shall be complied with within such period as the State Board may specify in this behalf :

Ans.4 Theft of electricity.-

1. Whoever, dishonestly,-

- a. taps, makes or causes to be made any connection with overhead, underground or under water lines or cables, or service wires, or service facilities of a licensee or supplier, as the case may be; or
- b. tampers a meter, installs or uses a tampered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted; or
- c. damages or destroys an electric meter, apparatus, equipment, or wire or causes or allows any of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity; or
- d. uses electricity through a tampered meter; or
- e. uses electricity for the purpose other than for which the usage of electricity was authorised, so as to abstract or consume or use electricity shall be punishable with imprisonment for a term which may extend to three years or with fine or with both:

Provided that in a case where the load abstracted, consumed, or used or attempted abstraction or attempted consumption or attempted use-

- i. does not exceed 10 kilowatt, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction the fine imposed shall not be less than six times the financial gain on account of such theft of electricity;
- ii. exceeds 10 kilowatt, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction, the sentence shall be imprisonment for a term not less than six months, but which may extend to five years and with fine not less than six times the financial gain on account of such theft of electricity:

Provided further that in the event of second and subsequent conviction of a person where the load abstracted, consumed, or used or attempted abstraction or attempted consumption or attempted use exceeds 10 kilowatt, such person shall also be debarred from getting any supply of electricity for a period which shall not be less than three months but may extend to two years and shall also be debarred from getting supply of electricity for that period from any other source or generating station:

Provided also that if it is proved that any artificial means or means not authorised by the Board or licensee or supplier, as the case may be, exist for the abstraction, consumption or use of electricity by the consumer, it shall be presumed, until the contrary is proved, that

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any abstraction, consumption or use of electricity has been dishonestly caused by such consumer.

- 1A. Without prejudice to the provisions of this Act, the licensee or supplier, as the case may be, may, upon detection of such theft of electricity, immediately disconnect the supply of electricity:

Provided that only such officer of the licensee or supplier, as authorised for the purpose by the Appropriate Commission or any other officer of the licensee or supplier, as the case may be, of the rank higher than the rank so authorised shall disconnect the supply line of electricity:

Provided further that such officer of the licensee or supplier, as the case may be, shall lodge a complaint in writing relating to the commission of such offence in police station having jurisdiction within twenty-four hours from the time of such disconnection:

Provided also that the licensee or supplier, as the case may be, on deposit or payment of the assessed amount or electricity charges in accordance with the provisions of this Act, shall, without prejudice to the obligation to lodge the complaint as referred to in the second proviso to this clause, restore the supply line of electricity within forty-eight hours of such deposit or payment.

2. Any officer of the licensee or supplier as the case may be, Authorized in this behalf by the State Government may--

- a. enter, inspect, break open and search any place or premises in which he has reason to believe that electricity has been or is being, used unauthorisedly;
- b. search, seize and remove all such devices, instruments, wires and any other facilitator or article which has been or is being, used for unauthorised use of electricity;
- c. examine or seize any books of account or documents which in his opinion shall be useful for or relevant to, any proceedings in respect of the offence under sub-section (1) and allow the person from whose custody such books of account or documents are seized to make copies thereof or take extracts there from in his presence.

3. The occupant of the place of search or any person on his behalf shall remain present during the search and a list of all things seized in the course of such search shall be prepared and delivered to such occupant or person who shall sign the list:

Provided that no inspection, search and seizure of any domestic places or domestic premises shall be carried out between sunset and sunrise except in the presence of an adult male member occupying such premises.

4. The provisions of the Code of Criminal Procedure, 1973 (2 of 1974) relating to search and seizure shall apply, as far as may be, to searches and seizure under this Act.

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Ans.5 a) Dependent means any of the following relatives of a deceased workman namely:

(a) a widow a minor legitimate or adopted son an unmarried legitimate or adopted daughter or a widowed mother; and

(b) 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;

(c) if wholly or in part dependant on the earnings of the workman at the time of his death-

(i) a widower

(ii) a parent other than a widowed mother

(iii) a minor illegitimate son an unmarried illegitimate daughter or a daughter legitimate or illegitimate or adopted if married and a minor or if widowed and minor

(iv) a minor brother or an unmarried sister or a widowed sister if a minor

(v) a widowed daughter-in-law

(vi) a minor child of a pre-deceased son

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

(viii) a paternal grandparent if no parent of the workman is alive;

**Explanation :** For the purpose of sub-clause (ii) and items (f) and (g) of sub-clause (iii) references to a son daughter or child include an adopted son daughter or child respectively.

b) **General duties of the occupier**

(1) Every occupier shall 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 (1), the matters to which such duty extends, shall include-

(a) the provision and maintenance of plant and systems 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 provision 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 provision, 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 organization and arrangements for the time 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.

c) **Creches**

(1) In every factory wherein more than <sup>69</sup>[thirty women workers] are ordinarily employed there shall be provided and maintained a suitable room or rooms for the use of children under the age of six years of such women.

(2) Such rooms shall provide adequate accommodation, shall be adequately lighted and ventilated, shall be maintained in a clean and sanitary condition and shall be under the charge of women trained in the care of children and infants.

(3) The State Government may make rules



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(a) prescribing the location and the standards in respect of construction, accommodation, furniture and other equipment of rooms to be provided under this section;

(b) requiring the provision in factories to which this section applies of additional facilities for the care of children belonging to women workers, including suitable provision of facilities for washing and changing their clothing;

(c) requiring the provision in any factory of free milk or refreshment or both for such children;

(d) requiring that facilities shall be given in any factory for the mothers of such children to feed them at the necessary intervals.



Ans. 1

A)

Suitable Title: The fear of death

Précis:

If we lead an active life facing dangers, we will less fear death. People, who lead a lazy and peaceful life, are the most afraid of death. The most sensible way of getting rid of the fear of death is to value life properly. If we do not give unnecessary importance to our life, we will not feel the pang of death.

B)

I) People who spend much time sitting and studying are the most afraid of death, because they lead a peaceful life and want no change.

II) The most sensible way of getting rid of the fear of death is to value life properly. We should know that our hold upon life is very risky and that we may die any moment.

III) From this passage we learn that Dr. Johnson was afraid of death. He led a peaceful life and wanted no change. He was fond of tea.

C)

**Precarious Tenure** — Uncertain period, life

**Inordinate fear** — Unreasonable fear, fear of death

D)

Below are the steps to reduce the file size:

- Find the last cell that contains data in the sheet. Delete all rows and columns after this cell
- To delete the rows, press the key Shift+Space then press Ctrl+Shift+Down on your keyboard
- Rows will get selected till the last row. Press Ctrl+- on the keyboard to delete the blank rows
- To delete the column, Press the key Ctrl+Space then press Ctrl+Shift+Right Arrow key on your keyboard
- Columns will get selected till the last row
- Press Ctrl+- on the keyboard to delete the blank columns

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2 A)

**PUNJAB STATE POWER CORPORATION LIMITED**  
(Regd. Office PSEB Head Office, The Mall, Patiala-147001)  
Phone No. 0161-2589654, Email Id. aee-fp-ldh@pspcl.in  
CIN: U40109PB2010SGC033813, Website: [www.pspcl.in](http://www.pspcl.in)  
(Office of AEE/DS, PSPCL, Focal Point, Ludhiana)

To

**The Commissioner,  
Municipal Corporation, Ludhiana.**

**Memo No. 2445 / DA-15**

**Date: 14.11.2017**

**Sub: Recovery of Outstanding amount of electricity bills**

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

It brought to your notice that a huge amount towards bill payment of various electricity connections of your corporation is still pending and this amount is increasing every month. As on day, an amount of Rs. 1.66 crores is outstanding against different electricity connections under yours department, which is the major component of the defaulting amount to be realised by this office. We have many a times contacted your offices for recovery of the pending electricity bills, but on the pretext of non allocation of budget/funds, electricity bills of PSPCL are lying pending even as on date.

You are requested to intervene in the matter and do the needful for settling the overdue amount by arranging necessary budget/ funds immediately.

**AEE/DS,  
PSPCL,  
Focal Point, Ludhiana.**

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2 B)

**PUNJAB STATE POWER CORPORATION LIMITED**  
(Regd. Office PSEB Head Office, The Mall, Patiala-147001)  
Phone No. 01664-256598, Email Id. ase-ds-sunam@pspcl.in  
CIN: U40109PB2010SGC033813, Website: [www.pspcl.in](http://www.pspcl.in)  
(Office of ASE/DS, PSPCL, Sunam)

To

All AEEs under DS Division Sunam.

Memo No. 3456-3460 / CE-21

Date: 14.11.2017

**Sub: Proper Accounting of Realisation**

Please refer to our earlier discussions on the above subject.

It is still noticed that the sub divisions are not doing proper booking of realisation in the relevant account heads. We have noticed major gaps in splitting of realisation amongst SOP, ED, DSSF and IDF. The bookings, as carried out by your offices neither match with the reports derived from your cash counters and e-payment portal nor with the cash realisation reports, as conveyed by M/s NIELIT. This is a very severe lapse on your part, as it adversely impacts the reporting of cash data at corporate level. This office has time and again guided your offices and has made you all aware about the significance of this vital activity, but it seems that your offices do not take it seriously.

You are directed to carry out proper classification of the realisation in relevant account heads and make corrections in the earlier submitted returns within a week.

ASE/DS,  
PSPCL, Sunam.

**Ans. 3**

**A)**

- i. The boy **looked pale**.
- ii. He went to **London**.
- iii. The children **have** finished **their** homework.
- iv. The **movie** was **uninteresting**.
- v. The man **told his wife** to look after **their** children.

**B)**

- i. Whole bag of tricks - Means trying all the clever means to achieve something. It was really difficult to find the information even after applying the whole bag of tricks.
- ii. Fast track something - Rating something higher on your priority list to achieve the desired result.  
In view of the seriousness of the crime, the civil society is pressing up on a fast track decision from the court.
- iii. Get the show on the road - Putting up a plan or idea into action.  
Now that we have completed all the legal formalities, let's get the show on the road.
- iv. Keep your fingers on the pulse - Being constantly aware of the most recent developments.  
An entrepreneur must keep his fingers on the pulse of the market to be successful.
- v. Mean business - Being serious about what you announce.  
Now that all our policies about work are put up on intranet, we mean business.

**C)**

- i. He *was being interrogated* when I called.
- ii. She wasn't sure how long she'd *been being followed*.
- iii. He *will be hanged* at dawn.
- iv. He *won't be being questioned* when you get there.
- v. Your car *will have been repaired* by 7pm.

**D).** Yes, memory card is erasable. Main specifications of a PC are Intel Core i5 processor (quad core) or better, 4GB RAM or more, solid-state hard drive with 256GB ROM (or more), operating system: Windows 10 (64 bit encryption) or Mac OS or newer, 802.11 N wireless card or better (5GHz or faster recommended), 100mbps network card or faster.

Essential hardware components of a PC are CPU, Monitor, Motherboard, Main memory (RAM), UPS/ Power supply, Hard disk drive, Keyboard, Mouse, Cabinet/Case.

**Ans. 4**

A) The operating system is a critical part of a computer system. Without an OS, the computer would be unable to fulfill its functions. However, different computers require different types of operating systems. There are several popular operating systems available for home computers. They include Microsoft Windows, Mac OS and Linux. Microsoft Windows has the largest market share of the three main operating systems and is found on most of today's PCs.

B) Because, Software developers are always updating and refining their software to adapt to new technology, respond to vulnerabilities and improve their product. That's why many updated versions of Microsoft Windows are available.

C) If you want to spell-check the word, just use the keyboard to select it and press F7. If you want to display the thesaurus, then make sure the insertion point is within the word and press Shift+F7.

D) Watermarks are text or pictures that appear behind document text. They often add interest or identify the document status, such as marking a document as a Draft. You can see watermarks in Print Layout view and Full Screen Reading view or in a printed document. Watermarks can be viewed only in Print Layout and Full Screen Reading views and on the printed page. You can insert a predesigned watermark from a gallery of watermark text, or you can insert a watermark with custom text.

E) MS Word is a popular word-processing program used primarily for creating documents/tables such as letters, brochures, learning activities, tests, quizzes etc. 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 and represents it in graphs, charts too.

In the instant case, an excel table will be the suitable and better option than the word table. The main reason is that we can carry out various calculations like addition, multiplication etc. of all the data in a variety of way by using different functional tools in excel. Then, we can easily sort the data, based on any criterion, using sorting tools. Due to these benefits, which result in saving of precious time, excel table should be used. 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. Excel Builds great charts, Uses conditional formatting, Helps identify trends, Brings data together.

**Ans. 5**

**A)** Yes, ERP is being implemented in PSPCL. 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.

Running Computer Applications, being bused in PSPCL (any 10):

- i. Funds Management Information System (FMIS)
- ii. U-Cheque Management System
- iii. Employees Data (HR)
- iv. Employees Salary Management
- v. Employees Pension Management
- vi. Compilation of Accounts
- vii. Integrated Budget Management Solution (IBMS)
- viii. e-Payment And B2B
- ix. Court Case Management Information System (CCMIS)
- x. Employees I-Card
- xi. SAP in MBC
- xii. Bank Guarantee Management
- xiii. Pension Audit Package
- xiv. GPF Package

Yes, PSPCL has got its bill payment application, which can be downloaded from google play store and apple app store.

**B).** Yes, we can connect the PC at our own and we do not need any expert to connect PC. First of all open all the boxes, Connect Monitor with CPU, Connect Monitor through power cable with UPS, Connect CPU through power cable with UPS, Connect Mouse and Keyboard separately with CPU through connector cables, Connect printer with CPU and printer power cable with power supply. Then, connect UPS power cable with power supply socket. Now the PC is ready to be switched on.

**C)** A secondary storage device can be any storage device beyond the primary storage that enables permanent data storage. These devices store virtually all programs and applications stored on a computer, including the operating system, device drivers, applications and general user data. Secondary storage is one of the most valuable assets of the computer. Secondary storage is necessary because memory, or primary storage, loses its data when a computer is turned off, whereas secondary storage does not. Therefore, it is commonly known as non-volatile storage. The data on it stays there until it is deleted or overwritten by the user. Examples of secondary storage devices are hard drive, optical drive, USB Drives, Floppy Disks, CD, DVD, Memory Card etc.