

PUNJAB STATE TRANSMISSION CORPORATION LTD.

Departmental Accounts Examination-2024 (1st Session)

Category- SAS-II

**(Paper-V)
Drafting & Computer Knowledge**

Roll No _____

Time Allowed:3 hours

Maximum Marks:100

Note: All questions are compulsory.

- Q-1 (a) Please explain the provisions regarding Amendment of Purchase Orders/Contracts involving additional financial liability under the Purchase Regulations, 2021.
- (b) Suppose, you have been posted in the Loan department of PSTCL and entrusted with the task of pursuing the issue for reduction in rate of interest on the existing loans with bank/Financial Institution. Please cover the important points/issues while taking up the matter with the lender.

(10+10=20)

- Q-2 (a) **Write the précis to the following passage to the length of 1/3rd of it and also give a suitable title of the passage.**

Coffee is traditionally grown in Karnataka, Kerala, and Tamil Nadu in India. It is predominantly an export-oriented commodity and 65% to 70% of the coffee produced in the country is exported, while the rest is consumed within the country. In the international market, Indian Robusta is highly preferred for its good blending quality. Arabica coffee from India is also well received in the international market. Coffee is an export product with low import intensity and high employment content. This is evident from the fact that more than six lakh persons are directly employed and an equal number of individuals get indirect employment from this sector. Arabica is a mild coffee, but the beans are more aromatic; it has a higher market value compared to Robusta beans. On the other hand, Robusta has more strength and is therefore used in making various blends. Arabica is grown in higher altitudes than Robusta. The cool and equable temperature, ranging between 15°C and 25°C, is suitable for Arabica, while for Robusta, a hot and humid climate with temperatures ranging from 20°C to 30°C is suitable. Arabica requires more care and nurture and is more suitable for large holdings, whereas Robusta is suitable irrespective of the size of the farm. Arabica is susceptible to pests and diseases such as White Stem Borer, and leaf rust, and requires more shade than Robusta. The harvest of Arabica takes place between November and January, while for Robusta, it is from December to February.

(10)

- (b) **Please express the following sentences in passive or Active voice**

- (i) Who is knocking at the door?
(ii) I know him.
(iii) Never give up hope.
(iv) It is time to ring the bell.
(v) What was being done by her?

(5)

(c) Please write the meaning of following Idioms/phrases

- (i) A Jaundiced eye
 - (ii) Pin-Money
 - (iii) Take the cake
 - (iv) In a Jiffy
 - (v) To give up the ghost
- (5)

Q 3 (a) Please rewrite the sentence after correcting the same.

- (i) He was honorably acquitted from the charge.
 - (ii) Ajay was suffering from cholera and ultimately he died by it.
 - (iii) Laugh is the best medicines.
 - (iv) The teacher called me on 12 o'clock.
 - (v) The flock of sheeps blocked the road.
- (5)

(b) Please write the meanings of following idioms/phrases.

- (i) Let the cat out of the bag
 - (ii) Call it a day
 - (iii) To hit the nail on the head
 - (iv) To cut corners
 - (v) To kill two birds with one stone
- (5)

(c) Write the précis to the following passage to the length of 1/3rd of it and also give a suitable title of the passage.

The chief object of the repetitive form of advertisement is to help people to remember the product. The general principle is similar to that followed by Bajaj Automotives Ltd: "You just can't beat a bajaj". The repetition of a phrase, the inclusion of a trade name or a trade mark in every advertisement is intended to impress upon the mind of the reader or listener that name or phrase or picture. The response sought by the advertiser is achieved when a customer enters a shop for, say, toothpaste. To the shop-keeper's question, "any particular brand, please?", the customer gives the reply that is in his mind, not necessarily because he has arrived at a decision by any process of reasoning, nor because some strong feeling has been aroused for some particular brand, but simply because he has repeatedly seen the name, and it is associated in his mind with the idea of a good toothpaste. Some trade names become so common that they displace the true name of the commodity itself, such as 'vaseline', the well-known trade name for 'petroleum jelly'. Advertisements which have relied on repetition have, in the past, proved very powerful, but with the increased variety of proprietary articles and products intended for the same purpose, this kind of advertising is losing some of its value because of the confusion of names that arise in a customer's mind when he wishes to buy, say,

cigarettes, tobacco, soap, chocolates, tea and other goods which are widely used.

(10)

Q4 (a) Discuss in brief any five differences between Manual Accounting and Computerized Accounting. (10)

(b) Differentiate between DOS and Windows

(10)

Q5 (a) Explain the function of the following keys on the keyboard

(i) Num lock (ii) Scroll lock (iii) Caps lock

(iv) PrtScn (v) Insert

(2X5=10)

(b) Please explain the role of following input devices

(i) OMR

(ii) Flash Drive

(5+5=10)

Ans 1(a)

AMENDMENT OF PURCHASE ORDER/CONTRACTS All amendments, before issuance, shall invariably be got pre-audited by the purchasing agency from an officer of the Accounts organization, not below the rank of Accounts Officer and by Divisional Accountant where PO has been placed by Division.

30.1 Amendments involving additional Financial Liability

30.1.1 The authority deciding the original tender enquiry may allow purchase of additional quantity upto 10% of the Purchase Order Quantity in emergent cases at tendered rates provided that the overall powers, after acceptance of enhanced quantity, does not exceed as per clause 12 of these regulations.

30.1.2 For other amendments involving additional financial commitment on account of price variation, increased taxes/statutory levies etc. due to extension in due date of delivery, provided the delay is genuine, the approval of authority, which originally decided the tender enquiry, shall be obtained.

30.1.3 Such cases shall invariably be got pre-audited from the concerned Accounts Officer. The proposal as well as orders for extension in delivery period shall be quantified and well-reasoned.

30.1.4 In case the order was placed with the approval of Board/WTDs, then the cases shall be approved by the Director/Technical & Director/F&C.

30.1.5 For amendments involving additional financial liability where overall power of the authority which decided the tender enquiry is exceeded, approval of next higher authority will be obtained.

30.1.6 In case there is a change in quantity then upto (+ or -) 2% of the quantity can be accepted by the purchasing agency without making any amendment in the P.O.

Ans 1(b)

Designation
Name of Bank/Financial Institution,
City.

Sub: Request for reduction in Interest rate structure.

Respected Sir,

It is brought to your kind notice that PSTCL was sanctioned loan facilities of Rs _____ by vide your bank's/FI's letter no _____ dated _____. PSTCL has availed entire loan of Rs _____ at the rate of interest sanctioned by your bank/FI.

Consequent to downward revision in Repo Rate by Reserve Bank of India, there is declining trend of interest pricing in the market. Resultantly, other lenders of PSTCL has started reducing the interest pricing and passed on the benefit of reduced rate of interest to PSTCL.

In this regime of declining rates of interest, the interest rate being charged by your bank/FI is on the higher side. Keeping in view the above, it is requested to convey approval for reduction in rate of interest to bring the same at par with other banks/FIs.

Your early action in this regard will be highly appreciable.

Designation
PSTCL, Patiala.

Q.2

a) Title: COFFEE IN INDIA

India grows coffee as an export commodity in Karnataka, Kerala and Tamil Nadu. Coffee production employs six lakh persons directly in India. Arabica and Robusta are two varieties grown in the Indian Market and the former has more market value as it is aromatic than Robusta. Arabica requires more nurturing as it is prone to pests and diseases. It is harvested between November and January, while Robusta is harvested between December and February.

b)

- i. By whom is the door being knocked at?
- ii. He is known to me.
- iii. Hope must never be given up.
- iv. It is time for the bell to be rung.
- v. What was she doing?

c)

- i. to look upon something with prejudice, usually in a cynical or negative way.
- ii. Allowances/money given to lady/wife for expenses
- iii. To perform exceptionally well or surpass all.
- iv. quickly or very soon or in a hurry
- v. To die.

Ans . 3

(a)

- i. He was honorably acquitted **of** the charge.
- ii. Ajay was suffering from cholera and ultimately he died **of** it.
- iii. **Laughter** is the best **medicine**.
- iv. The teacher called me **at** 12 o'clock.
- v. The flock of **sheep** blocked the road.

(b)

- i. to allow a secret to be known, usually without intending to.
- ii. to stop what you are doing because you do not want to do any more or think you have done enough.
- iii. To guess something in right way or to do or say something that is exactly right.
- iv. someone tries to do something as cheaply or as quickly as possible or take the shortest route by going across and not around the corner.
- v. to succeed in achieving two things in a single action.

c) Title: ADVERTISING BY REPETITION

The use of repetition is the simplest form of advertising. In advertisements, repeated use of a particular phrase or trade-mark aims to make such an impression on the customer that he will tend to buy that product. Indeed, some trade-names, 'vaseline' for example, have become so well known that they are used instead of the real name of the products. Owing to the large number of consumer articles and products now in the market, advertising by repetition is less effective than it was in the past.

Q.4

- a) **Difference Between Manual Accounting and Computerized Accounting:** **Manual accounting** is the traditional method of recording financial transactions by hand, using ledgers and journals. **Computerized accounting**, on the other hand, uses specialized software to record and process financial information. The main difference between the two is the use of technology in computerized accounting, which makes it faster and more efficient than manual accounting.

Manual Accounting	Computerized Accounting
Requires manual entry of financial transactions by hand, making it more prone to errors and inaccuracies.	Allows for automated data entry, reducing the risk of errors and inaccuracies due to built-in error checking and validation.
Data must be recorded and stored in ledgers and journals by hand, which can be time-consuming, physically demanding and can be more challenging to audit.	Data is recorded and stored in digital format, making it faster and more efficient to retrieve, report and provides clear audit trails.
The ability to analyze and interpret data is limited, making it harder to gain insights and make informed decisions. Moreover, it requires a larger manpower to manage.	Advanced data analysis and interpretation capabilities, making it easier to gain insights and make informed decisions. Moreover, it can be done by fewer people.
Difficult to integrate with other systems and software, making it harder to streamline processes and workflows.	Easily integrates with other systems and software, making it easier to streamline processes and workflows.
Manual accounting may not provide real-time financial information, no security and data backup.	Computerized accounting can provide up-to-date financial data, high level of security and data backup.

As the number of business transactions increases, it is difficult to manage accounts manually, as it takes a lot of time to update a single transaction in all the accounts that it affects. In computerized accounting, a number of limitations of the manual accounting have been removed. Whenever the transactions occur, the entry is made and it is updated automatically in all the accounts that it affects, in the computerized accounting.

- b) DOS stands for Disk Operating System. It provides a file system that allows you to read, write, and arrange files on the disc storage. In essence, it is an operating system for a single user. To ensure the system is functioning properly, it carries out a number of tasks. It allocates resources, controls hardware devices, handles files, permits program loading and execution, and loads and runs programs. A GUI is not available in DOS (Graphical User Interface). It offers a command line-style user interface. The commands entered by the user on the command line are interpreted to carry out the required task. Among the

commands it contains are PRINT, DEL, ERASE, and COPY. External commands are the name given to the additional DOS command kinds. They do not get much use. When required, these DOS instructions are loaded into memory.

Microsoft Cooperation created and developed the operating system known as Windows. One of the most widely used operating systems worldwide. The success of Windows can be attributed to its graphical user interface. Users can rapidly access applications thanks to it. Various iterations of Microsoft Windows are still in use today. Windows XP, Windows Vista, Windows 95, Windows 7, 8, and Windows 10 are a few of them.

Here, we have provided the key differences between DOS and Windows.

- The graphical user interface, or the graphical interface, is where DOS and Windows differ. Windows employs a graphical interface with graphics, icons, and text while DOS uses full-text command input (and that too without a mouse).
- Windows is an intuitive operating system (interface). Unlike DOS, which has a text-based user interface.
- Windows outperforms DOS in terms of storage by providing 2 Terabytes of memory, which is equivalent to 2000 gigabytes of memory, for today's generational needs.
- Windows allows multi-tasking, multi-programming, and multi-user systems, whereas DOS only supports single-tasking, a single-user environment, and single programming.
- DOS allows the use of the keyboard as the primary input, whereas Windows allows the use of both the keyboard and mouse.

Ans 5(a)

- i. **Num Lock:** They allow users to input numerical values into a computer or other device and can also be used for other functions such as navigating through menus and entering special characters when combined with the Shift or Alt keys.
- ii. **Scroll lock** allows you to navigate any document using the arrow keys without accidentally moving or scrolling through the page.
- iii. **Caps lock** is a key on your computer keyboard that, when pressed, changes the case of the letters you type. When caps lock is activated, all letters you type will be in uppercase, regardless of whether you press the shift key or not.
- iv. **PrtScn:** To capture the entire desktop screen at once, simply tap the 'PrtScn' key which copies the screenshot to your clipboard, ready for pasting into different software. With 'Windows Key + PrtScn' you have added functionality; this will save a file and create an image stored in your computer's Pictures folder.
- v. **Insert Key:** When you press the insert key, it changes the input mode from typing mode to overwrite mode and vice versa. In typing mode, all of the characters you type will appear after the cursor while any existing text will stay in its place and move down if needed to make room for your additional text. There are a few different ways that the Insert key can be used, depending on the program you're using.

Ans (b)

- i. **The OMR** reads the special mark made by pen or pencil, OMR focuses light on the page and detects the mark. OMR is also the process of reading information that people mark on surveys, tests, and other paper documents. OMR scanner is a hardware device/machine it has an optical device which is used to scan OMR sheets. The OMR scanner throws a light onto the filled form, the scanner then detects the contrasting areas of the light at certain positions on the form, some portion of the OMR detects black marks because less light is reflected from the area due to the filled area and unfilled area fully reflect the light, the contrasting colors help to detect the answer filled by the participants. In the initial days, it was mandatory to use OMR scanners as OMR technology was not highly developed but now with the emergence of OMR software, dependency on bulky scanners is not necessary.
- ii. **A flash drive** is an external storage device that allows you to store and transport digital files with ease. It looks like a small USB drive, but it's actually more sophisticated and powerful than that. Flash drives are very popular for storing documents, photos, music, videos, and other data on a computer because they are small and lightweight but can hold up to 64GB of data - more than enough for most people's needs.

One of the main benefits of using a flash drive is its portability. You can take your data with you wherever you go without needing to bring along a laptop or hard drive. They are also compatible with many different types of computers, so transferring data between them is easy. Additionally, they have high transfer speeds, so you won't have to wait long for your files to be copied over. Finally, flash drives come in various sizes and capacities, meaning there's sure to be one that meets your needs perfectly.