

Sl.No. :

नामांक			Roll No.			

No. of Questions – 03

SS-35-2-T.W. (English)

No. of Printed Pages – 07

SENIOR SECONDARY EXAMINATION, 2019

TYPEWRITING IN ENGLISH

Time : 1 Hour

Maximum Marks : 40

GENERAL INSTRUCTIONS TO THE EXAMINEES :

- 1) Candidate must write first his / her Roll No. on the question paper compulsorily.
- 2) All the questions are compulsory.
- 3) Type only on one side of the paper using double space.
- 4) 6 marks have been reserved for the proper form and display.

Tear Here

TEAR HERE TO OPEN THE QUESTION PAPER

Tear Here

- 1) Type the following passage in proper form and display:

Marks : 18

Display : 02

Total : 20

SECRETARIAL STANDARDS

Secretarial standards are the policy documents relating to various aspects of secretarial practices in the corporate sector. These standards lay down a set of principles which companies are expected to adopt and adhere to, in discharging their responsibilities.

The term 'Secretarial Standard' is defined as an explanation to section 205 of the companies Act, 2013 to mean secretarial standards issued by the Institute of Company Secretaries of India-Constituted under section 3 of the Company Secretaries Act, 1980 and approved by the Central Government. Thus, for the first time, secretarial standards have been accorded statutory recognition Under the Companies Act, 2013.

Establishment of Secretarial Standard Board (SSB) and its objectives

The Institute of Company Secretaries of India, (ICSI), recognising the need for integration, harmonisation and standardisation of diverse secretarial practices, has constituted the Secretarial Standards Board(SSB) with the objective of formulating Secretarial Standards. The establishment of Secretarial Standards Board by ICSI in the year 2000 is a visionary step.

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The Secretarial Standards Board(SSB) formulates secretarial standards taking into consideration the applicable laws, business environment and the best secretarial practices prevalent. Secretarial standards are developed

- * in a transparent manner
- * after extensive deliberations, analysis, research and
- * after taking views of corporates, regulators and the public at large.

The SSB comprises of eminent members of the profession holding responsible positions in well-known companies and as senior members in practice, as well as representative of regulatory authorities such as the Ministry of Corporate Affairs, the Securities and Exchange Board of India and the sister professional bodies viz. the Institute of Chartered Accountants of India and the Institute of Cost Accountants of India.

Scope and Functions of Secretarial Standard Board

The Scope of SSB is to identify the areas in which Secretarial Standards need to be issued by the Council of ICSI and to best secretarial practices. SSB will also clarify issues arising out of such standards and issue guidance notes for the benefit of members of ICSI, corporates and other users.

The main functions of SSB are

1. Formulating Secretarial Standards.
2. Clarifying issues arising out of the secretarial standards.
3. Issuing Guidance Notes and
4. Reviewing and updating the Secretarial Standard/Guidance Notes at periodic intervals.

Scope of Secretarial Standards :

The Secretarial Standards do not seek to substitute or supplant any existing laws or the rules and regulations framed thereunder but, in fact, seek to supplement such laws, rules and regulations.

Secretarial Standards that are issued will be in conformity with the provisions of the applicable laws. However, if, due to subsequent changes in the law, a particular standard or any part thereof becomes inconsistent with such law, the provisions of the said law shall prevail.

Procedure for issuing Secretarial Standards

The following procedure shall be adopted for formulating and issuing Secretarial Standards :

1. SSB, in consultation with the council shall determine the areas in which Secretarial Standards need to be formulated and the priority in regard to the selection thereof.
2. In the preparation of secretarial standards, SSB may constitute working groups to formulate preliminary drafts of the proposed standards.
3. The preliminary draft of the secretarial standard prepared by the working group shall be circulated amongst the members of SSB for discussion and shall be modified appropriately, if so required.
4. The preliminary draft will then be circulated to the member of central council as well as to Chairmen of Regional Councils/Chapters of ICSI, various professional bodies, Chambers of Commerce, regulatory authorities such as the Ministry of Corporate Affairs, the Department of Economic Affairs, the Securities and Exchange Board of India, Reserve Bank of India, Department of Public Enterprise and to such other bodies/ organisations as may be decided by SSB, for ascertaining their views, specifying a time-frame within such views, comments and suggestions are to be received.

A meeting of SSB with the representative of such bodies/organisations may then be held, if considered necessary, to examine and deliberate on their suggestions.

5. On the basis of the preliminary draft and the discussion with the bodies/ organisations referred to in 4 above, an Exposure Draft will be prepared and published in the "Chartered Secretary", the Journal of ICSI, and also put on the website of ICSI to elicit comments from members and the public at large.

2) Type the following letter in proper form and display:

Marks : 08

Display : 02

Total : 10

Government of Punjab

Finance Department

Rules Division

No. F. 12(8) FD/Rules/2008 Pt.1

Chandigarh

Date : 6 Dec, 2018

To

The All H.O.D.

Sub. : Extensions of benefits of "Retirement Gratuity/Death Gratuity" to the State Government employees covered by New Contributory Pension Scheme(NPS).

The pension of the Government Servants appointed on or after 1-1-2004 is regulated by the Punjab Civil Services (Contributory Pension) Rules, 2005, issued vide Finance Department Notification No. F. 13(1) FD/Rules/2003 dated 2-8-2005 as amended from time to time. On promulgation of aforesaid rules, the Punjab Civil Services (Pension) Rules, 1996, were also amended w.e.f. 1-1-2004. Orders were issued for payment of Retirement Gratuity/Death Gratuity on provisional basis in respect of employees covered under New Contributory Pension Scheme on their retirement from Government Service on invalidation or death in service vide this Department memorandum No. 12(8) FD/Rules/2008 dated 9-5-2013 and 25-5-2015.

The issue of grant of Retirement Gratuity/Death Gratuity in respect of Government employees covered by Punjab Civil Services(Contributory Pension) Rules 2005 has been under consideration of the Government. It has been decided that the Government employees covered by Punjab Civil Services(Contributory Pension) Rules 2005, shall be eligible for benefit of 'Retirement Gratuity/Death Gratuity' on the same terms and conditions, as are applicable to employees covered under Rules 55 to 59 of Punjab Civil Services(Pension) Rules, 1996.

These orders will be applicable to those statement employees.

By order of the Governor,

Manjeet Singh

Secretary, Finance(Budget)

3) Type the following table in proper order and display:

Marks	:	08
Display	:	02
Total	:	<u>10</u>

Comparative Balance Sheet of ACD Co. Ltd.

(As at 31st March 16 & 2017)

(₹ in lakhs)

Particulars	Note No.	2016	2017	Absolute change	% change incr/Dec.
<u>EQUITY AND LIABILITIES:</u>					
1. Equity shares capital		50.00	50.00	-	-
2. Preference shares capital		20.00	15.00	(5.00)	(25.00)
3. Reserves and Surplus		15.00	18.00	3.00	20.00
<u>NON CURRENT LIABILITIES:</u>					
Long term Borrowing & Provisions		42.20	52.00	9.80	15.01
<u>CURRENT LIABILITIES:</u>					
Trade Bill		13.00	14.30	1.30	10.00
Total		140.20	149.30	9.10	06.49
<u>ASSETS:</u>					
Non Current Assets :					
Fixed Assets		105.00	105.00	-	-
Current Assets		31.00	40.00	9.00	29.03
Cash & Cash Equivalents		4.20	4.30	0.10	2.38
Total		140.20	149.30	9.10	6.49

