



केन्द्रीय विद्यालय संगठन, नई दिल्ली KENDRIYA VIDYALAYA SANGATHAN, NEW DELHI

प्रतिवेदन सह मार्गदर्शिका /REPORT CUM MANUAL

**स्नातकोत्तर शिक्षक वाणिज्य हेतु
'सेवाकालीन प्रशिक्षण' द्वितीय चरण**

दिनांक 24/12/2017 से 02/01/2018



In-service Course (Spell-2) for P.G.T. Commerce

From 24/12/2017 to 02/01/2018

कार्यस्थल :आंचलिक शिक्षा एवं प्रशिक्षण संस्थान,मुंबई

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श्री उदय नारायण खवाड़े

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सुश्री ऊषा अश्वत्थ अय्यर

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DEPUTY COMMISSIONER & DIRECTOR ZIET Mumbai

सह- पाठ्यक्रम निदेशक

Associate Course Director

श्री सुहाष वी लावंडे

प्राचार्य , केंद्रीय विद्यालय लोनावाला

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डॉ . नीरज सारस्वत , स्नातकोत्तर शिक्षक

वाणिज्य

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SUPPORTED BY Faculty & Staff of KVS ZIET Mumbai

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MR. KISHEN NAWLE, SUB STAFF

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निदेशक की कलम से

The first spell of the in-service course for PGT Commerce was an enriching experience due a varied number of factors. It was the first time I was the Director for Commerce teachers. Secondly the set of teachers were a wonderful lot- disciplined, enthusiastic, very intelligent, very talented and very participatory.



Commerce as a subject directly impacts real life-unlike physics or chemistry where the theoretical knowledge acquired does not directly apply to practical needs. Commerce students learn the art and science of running a business, beginning a start-up, investing in funds and stocks and shares. They can guide others on how to be financially literate, savvy and prudent as well as morally upright in money matters.

Commerce teachers need to link up the theory being taught with practical projects which will widen the perspective of their students. Students also need guidance and opportunity in developing their speaking and presentation skills- a vital personal requirement in the corporate world.

Along with this, I would request the post graduate teachers of commerce, not to lose sight of the intrinsic worth of ethics when doing business so that along with the growth in the bank balance, our desire to contribute to society also increases.

USHA ASWATH IYER

DIRECTOR

KVS ZIET MUMBAI

From the desk of Associate Course Director

The world we live in keep changing and fashioning education to the changing needs of the world is a must. In the world of education, the place of teachers is most prominent and the role as change agents is unassailable.



Commerce is the subject of Global rich. It is one subject that sets the tone for the world to move on with gusto and enterprise. The Global giant in industry and commerce look up to this subject as harbingers of their sustenance so that they can march ahead and become the true rulers of world economy. The leaders of industry and commerce can contribute their might for wellbeing on the entire mankind. Commerce is not a mere activity of doing business and making wealth but taking care of the humanities' needs and aspirations.

Preparing the teachers of commerce to produce students to play the role of tomorrow's world leader is a real task on hand. This In-service education aimed at providing capacity to our teacher to play a meaningful and responsible role of producing entrepreneurs of high moral who are to create wealth not only for themselves but also for the benefit of their fellow being.

I express my sincere and heartfelt gratitude to the KVS authorities and the Director Mrs. Usha A Iyer of ZIET Mumbai for having reposed confidence in me and assigning the task of conducting In-service course for PGT Commerce, 2017 in the capacity of Associate Course Director

S.V.Lawande
Principal
Kendriya Vidyalaya INS Shivaji Lonavla &
Associate course Director

के.वि.सं. आंचलिक शिक्षा एवं प्रशिक्षण संस्थान , मुम्बई
स्नातकोत्तर शिक्षक वाणिज्य हेतु सेवाकालीन प्रशिक्षण कार्यक्रम (द्वितीय चरण) दिनांक 24/12/2017 से 02/01/2018
समय सारिणी(Time Table)

			प्रथम सत्र / Session-1		द्वितीय सत्र / Session-2		तृतीय सत्र Session-3		चतुर्थ सत्र / Session-4		
दिवस Day	दिनांक एवं दिन	प्रातः 9.00- 9.30	प्रातः 9.30-11.00Hrs	11:00 से 11:15	11.15 से -1:00	1:00 से 2:00 बजे	2:00 से 3:45	3:45 से 4:00	4:00 से 5:30 p.m.		
1	24/12/2017 रविवार	उदघाटन, पंजीकरण एवं समूह पुनरनिर्धारण Inaguration, Registration and Group re-scheduling		चाय काल / Tea Break	गूगल फॉर्म एवं क्विज Google forms & Quiz	भोजनावकाश / Lunch Break	अभिप्रेरण Motivation	चायकाल / Tea Break	समूह कार्य निर्धारण		
2	25/12/2017 सोमवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	किशोरावस्था शिक्षा (पॉक्सो) AEP (POCSO) निदेशक जीट मुम्बई Director ZIET		शशीकांत सिंघल SKS		डॉ. नीरज सारस्वत NS (RP)		डॉ. नीरज सारस्वत NS (RP)	टैली पर प्रायोगिक कार्य Hands on Tally	टैली पर प्रायोगिक कार्य Hands on Tally
3	26/12/2017 मंगलवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	सायबर सुरक्षा Cyber Safety Ahaan Foundation		डॉ. नीरज सारस्वत NS (RP)		अंतिम खातों में समायोजन Adjustments During financial statements		शशीकांत सिंघल SKS	पाठवार बहुविकल्पीय प्रश्न (कक्षा-11) Chapterwise MCQ	पाठवार बहुविकल्पीय प्रश्न
4	27/12/2017 बुधवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	अवकाश नियम Leave Rules पुष्पा वर्मा Pushpa Verma		डॉ. नीरज सारस्वत		राजभाषा अधिनियम एवं हिंदी पत्राचार		समूह कार्य	प्रादर्श पाठ Demo lesson	समूह कार्य
5	28/12/2017 ब्रहस्पतिवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	मध्य -परीक्षा Mid Test		शशीकांत सिंघल		संप्रेषण कौशल Communication Skills		प्रादर्श पाठ Demo lesson	प्रादर्श पाठ Demo lesson	प्रादर्श पाठ Demo lesson
					यूजीन डी. लीन Eugeen D. Leen		(1-4)		(5-8) (9-12)		
							(13-16) (17-20)		(21-24) (25-28)		

6	29/12/2017 शुक्रवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	जी.एस.टी. GST	चाय काल / Tea Break	Effects of Companies Act 2013 on Private Companies	भोजनावकाश / Lunch Break	प्रादर्श पाठ Demo lesson	चाय काल / Tea Break	प्रादर्श पाठ Demo lesson
		समीर संघ्वी Sameer Sanghvi (CA)			समीर संघ्वी Sameer Sanghvi		(29-32)		(33-37)
7	30/12/2017 शनिवार	शैक्षणिक भ्रमण Educational Tour			शैक्षणिक भ्रमण Educational Tour		शैक्षणिक भ्रमण Educational Tour		शैक्षणिक भ्रमण Educational Tour
8	31/12/2017 रविवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	सेवा संबंधी मामले Service Matters		ऋणपत्रों के भुगतान की विधियाँ Methods of Redemption of Debentures		पाठवार बहुविकल्पीय प्रश्न (कक्षा-11) Chapterwise MCQ for Quiz (BST Class XI)		पाठवार बहुविकल्पीय प्रश्न (कक्षा-11) Chapterwise MCQ for Quiz (Accts Class XII)
			आशीष सारस्वत FO RO Mumbai		डॉ. नीरज सारस्वत NS (RP)		समूह कार्य Group Work		समूह कार्य Group Work
9	01/01/2018 सोमवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	उत्तरार्ध परीक्षा Post Test		किशोरावस्था शिक्षा AEP HIV /AIDS		सुरक्षित विद्यालय Safe schools		ऑनलाईन प्रश्नोत्तरी निर्माण Class XI & XII
			निदेशक / राधा सुब्रमनियन Director/R.S.		गुंजन गौर Gunjan Gaur		समूह कार्य Group Work		
10	02/01/2018 मंगलवार	प्रार्थना एवं प्रतिवेदन Prayer / Report	लैंगिक संवेदीकरण Gender Sensitization		संप्रेषण कौशल Communication Skills		मुक्त मंच Open House		समापन समारोह Valedictory
			निदेशक Director		यूजीन डी. लीन Eugeen D. Leen				

केंद्रीय विद्यालय संगठन आंचलिक शिक्षा एवं प्रशिक्षण संस्थान ,मुम्बई
स्नातकोत्तर शिक्षक(वाणिज्य) हेतु सेवाकालीन प्रशिक्षण द्वितीय चरण
24.12.2017 से 02.01.2018

प्रतिभागियों की सूची

क्र. सं.	नाम	केंद्रीय विद्यालय	संभाग
1	श्रीमती सुनीता डी.मार्कर	क्र.1 इच्छानाथ सूरत	अहमदाबाद
2	श्री जयकिशनन एम	डोनीमलाई	बैंगलोर
3	श्रीमती ग्लोरी ग्नानसेल्वी	एम.जी.रेल्वे	बैंगलोर
4	श्री के. थॉमस	क्र.2एस.वी.एन.वायजेग	भुवनेश्वर
5	श्री जी.नागराजन	क्र.1त्रिची	चेन्नई
6	श्री अब्दुल सलाम	वायुसेना स्थल सुलूर	चेन्नई
7	श्रीमती जमुना वी.एस.	पट्टेम (द्वितीय पाली)	एरणाकुलम
8	श्रीमती निशा एन.पी.	वायुसेना स्थल त्रिवेंद्रम	एरणाकुलम
9	श्री आर.जॉन	पट्टेम (प्रथम पाली)	एरणाकुलम
10	श्रीमती के.पी.संगीता नायर	मलपुरम	एरणाकुलम
11	श्रीमती के.आर. सुधा	शिसूर	एरणाकुलम
12	श्री मुहम्मद निजार	क्र.2 नेवल बेस कोच्चि	एरणाकुलम
13	श्रीमती सोजा सी.पी.	परयानूर	एरणाकुलम
14	श्री गंगाराम हेम्ब्रम	सीवोक रोड़	गुवाहाटी
15	श्रीमती आर.लता	बेगमपेट	हैदराबाद
16	श्री जुबिन धर्माजन	एन.टी.पी.सी. रामागुंडम	हैदराबाद
17	श्रीमती प्रीता श्रीकुमार	एन.पी.ए. शिवरामापल्ली	हैदराबाद
18	श्रीमती सीमा मेनारिया	बॉसवाड़ा	जयपुर

19	श्री अंजनी कुमार	क्र.1 बीकानेर	जयपुर
20	श्रीमती सुमन मीना	क्र.3 जयपुर	जयपुर
21	श्री दुलीचंद मीना	क्र.5 जयपुर	जयपुर
22	श्री शिवलाल चौधरी	क्र.2 वायुसेना स्थल जोधपुर	जयपुर
23	श्री दिलीप सोनाले	वायुसेना स्थल थाणे	मुम्बई
24	सुश्री निशा	आय.आय.टी. पवई	मुम्बई
25	श्री पवन कुमार पाठक	क्र.2 वायुसेना स्थल पुणे	मुम्बई
26	श्रीमती रुषा किरण	कंकड़बाग पटना	पटना
27	श्री पंकज वर्मा	कटिहार	पटना
28	श्री वरुण कुमार पांडेय	बचेली	रायपुर
29	श्री अमित चौरसिया	करीमगंज	सिल्वर
30	श्री अनिरुद्ध कुमार	पंचग्राम	सिल्वर
31	श्री पी.वेंकट रमना	गचिबावली	हैदराबाद
32	श्री एन.पारनज्योति	ए.ई.सी.एस. कैंगा	ए.ई.सी.एस.
33	श्रीमती अर्चना आर.जी.	ए.ई.सी.एस.आर.बी.टी.	ए.ई.सी.एस.
34	श्री किशोर कुमार	ए.ई.सी.एस नरोरा	ए.ई.सी.एस.
35	श्री अप्पा द.अवघडे	ए.ई.सी.एस जादूगुड़ा	ए.ई.सी.एस.
36	श्रीमती ए.माधवी	अन्ना नगर	चेन्नई
37	श्रीमती लालिनि आर	क्र.2 ए.एफ.एस. तामबरम	चेन्नई

प्रादर्श पाठ सारिणी /Schedule for Demo lesson

S.N	Name of Participant	Name of K.V.	Region	Topic	Group	Date
1.	MRS. SUNITA D. MARKER	NO. 1 ICHHANATH SURAT	AHMEDABAD	Bills of Exchange (accomodation Bills)	A	27/12/2018
2.	MR.JAYAKRISHANAN.M	DONIMALAI	BANGALORE	Disclosure of share Capital in Balance sheet of a company	A	27/12/2018
3.	MRS.GLORY GNANASELVI	MG RAILWAY	BANGALORE	Directing (Motivation)	A	27/12/2018
4.	K. THOMAS	NO.2, SVN VIZAG	BHUBANESWAR	Redemption of Debentures (Conversion of Debentures into Shares)	A	27/12/2018
5.	MR. G NAGARAJAN	NO.1, TRICHY	CHENNAI	Directing (Leadership)	A	27/12/2018
6.	MR.ABDUL SALAM	AFS SULUR	CHENNAI	Marketing Management (Price-mix)	A	27/12/2018
7.	JAMUNA V S	PATTOM SHIFT II	ERNAKULAM	MSMED Act	A	28/12/2017
8.	SMT. NISHA NP	KV AFS TRIVANDRUM	ERNAKULAM	Bills of Exchange (Renewal of Bill)	A	28/12/2017
9.	MR.R.JOHN	PATTOM S-I	ERNAKULAM	Issue of Debentures	A	28/12/2017
10.	SMT. K P SANGEETHA NAIR	MALAPPURAM	ERNAKULAM	Redemption of Debentures (Open market operations)	A	28/12/2017
11.	MRS. KR SUDHA	THRISSUR	ERNAKULAM	NPO (Income & Expenditure a/c)	A	28/12/2017
12.	MR.MUHAMMED NIZAR	KV NO.2, NAVAL BASE, KOCHI	ERNAKULAM	Marketing Management (Product Mix)	A	28/12/2017
13.	MRS. SOJA CP	PAYYANUR	ERNAKULAM	Bank reconciliation statement	A	28/12/2017
14.	MR. GANGARAM HEMBRAM	SEVOKE ROAD	GUWAHATI	Business Ethics	A	28/12/2017
15.	R LATHA	BEGUMPET	HYDERABAD	Marketing Management (Marketing Mix)	A	29/12/2017
16.	JUBIN DHARMAJAN	NTPC RAMAGUNDAM	HYDERABAD	Partnership accounts (Retirement and Death of partner)	A	29/12/2017
17.	PREETA SREE KUMAR	NPA SHIVRAMPALLY	HYDERABAD	Controlling	A	29/12/2017

18.	MRS. SEEMA MENARIA	BANSWARA	JAIPUR	Ratio Analysis (Solvency ratios)	A	29/12/2017
19.	MR ANJANI KUMAR	NO.1 BIKANER	JAIPUR	Ratio Analysis (Turnover ratios)	B	27/12/2017
20.	SUMAN MEENA	NO. 3 JAIPUR	JAIPUR	Cash flow statement (Operating activities)	B	27/12/2017
21.	SH.DULI CHAND MEENA	KV NO.5 JAIPUR	JAIPUR	Common Size and Comparative statements	B	27/12/2017
22.	SH SHIV LAL CHOUDHARY	KV NO.2 AFS JODHPUR	JAIPUR	Debenture Redemption reserve & Writing off on loss /discount on issue of debentures	B	27/12/2017
23.	DEELIP SONALE	AFS SHIFT - I	MUMBAI	Forfeiture & re-issue of shares	B	27/12/2017
24.	MS. NISHA	IIT POWAI	MUMBAI	Formation of a company	B	27/12/2017
25.	PAWAN K PATHAK	NO.2 AFS PUNE-32	MUMBAI	Staffing (Selection)	B	28/12/2017
26.	SMT. USHA KIRAN	KANKARBAGH PATNA (FS)	PATNA	NPO (Theory base and Receipt & Payment account)	B	28/12/2017
27.	SH PAKAJ VERMA	KATI HAR	PATNA	Financial statements (With 5 major adjustments)	B	28/12/2017
28.	MR. B. KUMAR PANDEY	BACHELI	RAIPUR	Taylor's Principles of management	B	28/12/2017
29.	AMIT CHAURASIYA	KARIMGANJ	SILCHAR	Cash flow statement (Investing & financing activities)	B	28/12/2017
30.	MR. ANURUDDHA KUMAR	PANCHGRAM	SILCHAR	Issue of debetures for a consideration other than cash and as collateral security	B	28/12/2017
31.	MR. P. VENKATA RAMANA	GACHIBOWLI	HYDERABAD	Partnership accounts (Admission of partner including capital adjustments)	B	28/12/2017
32.	MRS. A. MADHAVI	ANNANAGAR	CHENNAI	Partnership accounts (Dissolution of firm)	B	28/12/2017
33.	MRS. LALINI R	NO.2 AFS TAMBARAM	CHENNAI	Issue of shares (Calls in arrear and calls in advance with interest thereon)	B	29/12/2017
34.	MR. N. PARANJYOTI	AECS KAIGA	AECS	Depreciation (Theory and SLM)	B	29/12/2017
35.	MRS. ARCHANA R.G.	AECS RBT	AECS	NPO (Working notes for subscription, material consumed and fund based accounting)	B	29/12/2017
36.	MR. KISHOR KUMAR	AECS NARORA	AECS	Accounts from incomplete records	B	29/12/2017
37.	MR. APPA D. AVAGHADE	AECS JADUGUDA	AECS	Fayol's Principles of management .	B	29/12/2017

दैनिक प्रतिवेदन (Daily Reports)

स्नतकोतर शिक्षक वाणिज्य हेतु सेवाकालीन प्रशिक्षण (द्वितीय चरण)

दिनांक 24/12/2017 से 02/01/2018

दिनांक 24/12/2017

The participants reached the venue and assembled in the hall exchanging pleasantries with each other. The day started with the Course Director arriving at the hall and the resource person Mr. S. K Singal welcomed the participants and the programme started with invocation and lightening of the Lamp in traditional way. Then the participants introduced themselves. Then the course Director spoke on the aspects and the planning for second spell. Then the participants were divided into six groups and leaders were selected. Then we had the Tea- break.

After the tea-break, Dr.Neeraj Sarswat took an interesting session on **Motivation**. Along with the session he also discussed about the problems and concerns in XII Business Studies paper and invited participants to contribute to make it simple for slow-learners. It was followed by lunch.

Post- lunch session saw Mr. Singal elaborating on **Google Form and Quiz**. Everyone participated enthusiastically as we can use it for calss XII. This was followed by Tea- Break.

The first day ended with the groups being assigned them group tasks for the second – spell.

F.W.Taylor Group.

दिनांक 25/12/2017

“A day begun well is half done”, morning assembly conducted in a befitting manner by FW Taylor Group, was matching with the International Festival Christmas Day’s celebrations. The assembly items were melodious Tamil Prayer song, Thought for the day, news headlines, quiz questions on the previous day, special programme and message in connection with Christmas. The group presented the skit in the special programme whose theme was based on, one of the principles of Mentor of the group FW Taylor. The group in an appropriate manner introduced in the skit the character Santa Claus, relevant to Christmas celebrations, in the climax to wish and distribute the cakes to the participants. With one arrow the group struck two fruits. Director of the course, Training Associates, resource persons and all the participants present were thrilled and thoroughly enjoyed the talents showcased by the group members. Thanks a lot and congratulations to all the member of FW Taylor Group. While the hall brimmed with festive fervour, the first session of the day was started with

Director of the course Ms. Usha Aswath Iyer on the sensitive topic “POCSO-PROTECTION OF CHILDREN FROM SEXUAL HARASSMENT”. She discussed at length and in detail about POCSO Act 2012, purposes of the act, punishment under the act and a few case studies from the hand out circulated among the participants. The session was informative and very useful in the present scenario. Post tea session was another enjoyable and inters active session presented by the resource person Dr. Niraj Sarswat, on the topic “Ratio Analysis”. Every participant participated actively and widen their knowledge on the topic.

Post Lunch session was on “Hand on Tally ERP 9” by one worthy resource person Mr. SK Singhal. The session was very interesting and useful. In the post tea session during the practical session at the computer lab all the participants enjoyed in doing the group work individually based on the knowledge acquired from previous session taught by Mr. SK Singhal. The day ended with a promise to become more energetic, effective and efficient in our profession.

Peter F Drucker Group.

दिनांक 26/12/2017

Yesterday's Assembly Program was conducted by Peter F Drucker group in a befitting manner. The session started with prayer followed by a wonderful thought by Mr paramjyothi. News was read by Mr Pankaj and Mr. Pathak. Mr Thomas read out the previous day's report followed by Ms. Nisha's informative quiz session. The special item was presented by Mr Nagarajan on the topic self motivation. He started his program with an ice breaking session. He was of the opinion that people are dissatisfied with the job and getting bored due to their negative attitude. Job satisfaction can be realised by everyone by following the theory of "Motivation for Me". This was followed by a video show exhibiting how an auto driver implemented innovative ideas to satisfy his customers and succeeded in his life.

Mr. singal, the trainee associate appreciated the Assembly program and gave some suggestions on news reading, report and quiz programme.

After the assembly programme, Mr. Singhal welcomed the Associate Course Director Mr Lavante, the principal KV Lonavala.

The first session was taken by Mr. singal, the training associate on the topic rajbhasha. He explained the difference between rashtrabhasha and rajbhasha, various rules relating to Rajbhasha and highlighted the importance of using Rajbhasha In the official correspondence. He underlined the

responsibilities and accountabilities, if rajbhasha program is not implemented in letter and spirit. The session ended with a practice on various administrative terms.

The post tea break session was conducted by Mr Singal, the trainee associate on Hindi typing through Google it was very interesting, useful and an enjoyable session.

It was followed by a session on constructivism by the Associate Course Director. Sir clearly explained how the principles of constructivism can be used in accountancy and business studies subjects. The session was highly useful to solve the case studies questions in these two subjects.

It was followed by a discussion on the topic "Adjustments in Financial Statements" by Doctor Neeraj, the resource person. He dealt with all the HOTS questions in respect of adjustments in a very simple and understandable manner. His examples and innovative ideas were exemplary and highly appreciable.

After the lunch break all the participants assembled in the computer lab for Group work and the session ended at 5.30 pm.

Abraham Maslow Group.

दिनांक 27/12/2017

The day began with the assembly programme presented by Abraham Maslow Group. The prayer, Ganesh Vandana was sung by Shri Bipin Kumar Pandey. A valuable thought was given by Mr. Anjani Kumar, keeping our low achievers in mind. The news was presented differently by displaying relevant pictures on the screen. The special item was presented by Mr. Kishore. He demonstrated how actual trading of securities take place. It was so very effective and useful too. It was also appreciated by our resource person Shri. Singhal. After the 2 minutes break, we had a session on 'Responsible NETISM' taken by Mr. Umesh Joshi, an entrepreneur. He discussed the cybercrimes like hacking, on - line gambling, cyber bullying and trolling, stalking, morphing etc. He also quoted a few incidents in connection with cybercrimes. He concluded the session with an appeal to the participants to identify the behavioural problems of the students and take measures to solve it. Really it was an eye-opener to all of us.

In the post- tea session there was a lecture on Leave rules taken by Mrs. Pushpa Verma, PGT (Eco) Training Associate, it was informative and the participants could clarify their doubts on leave rules. Some of the doubts were also cleared by our Associate Course Director Sri. Lawande, Principal, KV, Lonawala. In the post lunch session, demo classes were taken by 2 participants of each group in the Audio Visual room. It was followed by a tea break. After the tea- break the demo

classes were continued in 2 different venues of A V room and the Lecture hall. Valuable suggestions for improvement were given by our revered Director Madam. Usha Aswath Iyer, and Associate Course Director, Mr. Lawende. With that the activities of 4th day came to an end.

Henry Fayol Group

दिनांक 28/12/2017

The day began with the chanting of GAYATHRI MANTHRA and the Morning Prayer. Morning assembly was carried out by Henry Fayol group in a befitting manner and the day was quite different from other days as the mid-test was scheduled on day-5. As a result all the participants were quite tensed and were restless. To release the tension Mrs. Suman Meena one of the member of Henry Fayol group took initiative in organizing yoga. Few minutes were spent on meditation and few steps of yoga were demonstrated. Soon after the assembly participants showed the gestures of getting ready for the mid-test. Keeping away their books and bags. Test started at 9.45 am with duration of one hour. Exam came to an end by 10.45 am and all the participants departed for the tea break.

Post tea break session was most interesting one it was taken up by one of the training associates Mr. Eugene D Lean who took effort in imparting the phonetics of English. Sir taught us stress and intonation, giving focus on stress and unstressed syllables. The session was made lively by a song which every participant enjoyed and sang. Lot of activities were undertaken to learn that 'how we say is more important' than what we say. It was concluded that intonation of a message is given priority than the content of the message.

The session came to an end with high energy and enthusiasm with the humming of 'hundred miles a hundred miles. During the post lunch session again the participant were found quite restless and nervous. Entire group was divided into two batches A and B. Batch A was retained in the AV hall and batch B was sent to AV hall 2 for demo classes. Participants presented the demo lessons in the best possible manner they could. The schedule was monitored by the associate course director and resource persons. The day went on well. All the participants left the venue with sign of relief as the mid test was over and two-third of the demo presentation was done.

Mary Parker Follet group

दिनांक 29/12/2017

The day started with a well-organized assembly by Mary Parker Follet group. Assembly started by invoking the God. It is wee said that 'well begun is half done'. The enlightening words of Dr.APJ Abdul Kalam was the thought for the day. It was followed by an exhaustive report of the previous day. Quiz was conducted based on the activities of the previous day, which helped in brushing up the

memory of the participants. Special programme conducted by the group strengthened the feeling of National integration by singing the song 'Mile sur mera tumhara'. All the participants sang in chorus with a spirit of 'Unity in diversity'.

Assembly was followed by a session 'GST' by Mr.Sameer Sanghvi,a noted CA. He dealt in length the nuances of GST and its judicious application in various circumstances. The participants were given enough opportunities for clearing their doubts. At the tea break group photo was taken. The second session in the forenoon Mr.Sameer Sanghvi explained the application of GST on services and the Provisions of Companies Act, 2013.

At 2 pm the participants dispersed for lunch. At 3 pm participants assembled in the audio-visual room as per the instructions. They were briefed about the itineraries of the educational tour. Thereafter, the participants departed the respective venues scheduled for the presentation of Demo classes. With this the demo lessons of all the participants were completed. Thereafter the day was called.

दिनांक 30/12/2017

Day seven was quite different from rest of the days. All the participants assembled in the mess hall at 7.30 am for the breakfast. By 8.15 am participants boarded the bus along with their packed lunch provided by ZIET. Participants were accompanied by Resource persons Mr.S.K.Singhal, Dr.Neeraj Saraswat and Mrs.Gunjan Gaur.

The first destination was the 'Gate way of India'. A slight change was made in the schedule based on the opinion of the participants. The next point of visit was the 'Elephanta caves'. It was the most thrilling experience for everyone. The journey in the boat was a memorable one which can be treasured forever.

After the lunch the group proceeded to Nareman point and halted at 'Chowpatty beach'. The next point was 'Mahalaxmi temple' followed by that 'Haji Ali mosque'.The last point of the tour was 'Siddhivinayak temple'. The participants returned with bundle of joyful experiences.

दिनांक 31/12/2017

Day 8 started on a brisk note by group 6 though all of us were slightly tired after the educational tour on 30th December. Group 6 started the assembly with a prayer sung beautifully by Mrs. Nisha. It was followed by a thought on honesty which was provoking thought with a story by Mrs.Madhavi. News was presented by Mr. Mohd Nizar. Then report of the day was presented in a lucid manner by Mrs.Lalini. Quiz was presented on-line in google form by Mr. Amit ,which was done on-line by participants. As a part of special programme, Mr. John presented the economic contributions of Prof. JK Mehta. Glimpses of 2017 were presented briefly by Mrs.Madhavi and Nisha.

The morning session was taken by Mr.Asheesh Saraswat, Finance officer, KVS regional office, Mumbai. He was flooded with a valley of question by all the participants. He elaborated on TA/DA rules, LTC rules, personal claims and children education allowance. All the participants took lot of interest as they were practical issues. Post lunch session was allotted for group work. So all the participants were found engrossed in the computer room , typing and discussing with their group members. This continued even after tea break. The day came to an end at around 5.30pm.

दिनांक 01/01/2018

The day started with morning assembly hosted by F.W.Taylor group. Assembly program was as per schedule which included prayer, thought for the day, news, quiz and special item ie Rajas thani folk song was presented by Mr. Shiv lal chouthary was very good and melodious we all of as enjoyed a lot.

There after Post Test Was conducted followed by Mrs. Radha Subramanian PGT (Bio) gave lecture on **Gender sensitization** Madam has explained in detail about socialization, gender stereotypes , female infanticide, constitutional provision for gender equality with no of videos , mean while Honorable Course Director Usha Iyer briefed about gender sensitization topic . After lunch Mrs. Gungan gaur gave lecture on **safe school** and she explained with so many no of videos towards safety of the school ,play ground, prevention during earth quake ,after earth quake ,cyclone safety ,flood safety, landslide, escaping from fire , terror attack in school and emergency evacuation plan in ground floor .

There after tea break then Group work presentation monitored by associate course director Mr. S.V. Lavande then session ended at 5.30 Pm.

दिनांक 02/01/2018

सेवाकालीन प्रशिक्षण के अंतिम दिवस का आरम्भ प्रार्थना सभा से किया गया जिसके अंतर्गत सभी कार्यक्रम अत्यंत ही सम्मोहक रूप में प्रस्तुत किए गए संस्थान की निदेशक महोदया द्वारा प्राथना सभा के सभी प्रतिभागियों का उत्साहवर्धन किया गया

दिन का प्रथम सत्र निदेशक महोदया द्वारा लैंगिक संवेदीकरण पर लिया गया सत्र के दौरान निदेशक महोदया लैंगिक संवेदीकरण पर व्यावहारिक उदाहरण दिए गए एवं केस स्टडी भी बताई गई प्रतिभागियों ने विद्यालयीन कार्यों के दौरान आने वाली समस्याओं को निदेशक महोदया से साझा किया एवं निदेशक महोदया द्वारा उनके हल सुझाए गए

चायकाल के पश्चात द्वितीय सत्र श्री यूजीन डी. लीन , प्र.स. अंग्रेजी द्वारा सम्प्रेषण कौशल पर लिया गया जिसके अंतर्गत सभी प्रतिभागियों को भाषा सम्प्रेषण के सम्बंध में विस्तृत जानकारी प्रदान की गई श्री यूजीन की सत्र लेने की अनुठी शैली से सभी प्रतिभागी अत्यंत प्रभावित हुए

भोजनावकाश के पश्चात सभी प्रतिभागियों को मुक्त मंच प्रदन किया गया जिसमें अणु शक्ति केंद्रीय विद्यालय कैगा के श्री एन पारनज्योति द्वारा हिंदी न जानते हुए भी हिंदी भाषा में सम्मोहक गीत प्रस्तुत किया गया मुक्त मंच के दौरान प्रतिभागियों ने शिक्षण की विधियों एवं उत्कृष्ट परीक्षा परिणाम हेतु अपनाए जाने वाले बिंदुओं पर चर्चा की सह-पाठ्यक्रम निदेशक श्री एस.वी. लावंडे ने भी प्रतिभागियों को शिक्षण विधियों पर जानकारी प्रदान की

अंतिम सत्र में समापन समारोह का आयोजन किया गया जिसमें सर्वप्रथम प्रतिभागियों श्रीमती के.पी. संगीता नायर एवं श्री किशोर कुमार द्वारा सेवाकालीन प्रशिक्षण पर अपने विचार एवं अनुभव व्यक्त किए तत्पश्चात सह-पाठ्यक्रम निदेशक एवं संसाधक श्री एस.के.सिंघल द्वारा अपने विचार व्यक्त किए गए एवं सेवाकालीन प्रशिक्षण के सफल आयोजन पर सभी प्रतिभागियों का आभार व्यक्त किया गया

निदेशक महोदया ने अपने सम्बोधन द्वारा सभी प्रतिभागियों में अनुठी ऊर्जा का संचार किया एवं प्रतिभागियों को निर्देशित किया कि सेवाकालीन प्रशिक्षण के दौरान प्राप्त ज्ञान को वे विद्यालयीन शिक्षण में प्रयोग कर विद्यार्थियों के भविष्य को उज्ज्वल बनाएं

निदेशक महोदया द्वारा सभी प्रतिभागियों को सेवाकालीन प्रशिक्षणोपरांत प्रमाण-पत्र वितारित किए गए एवं श्रीमती सीमा मेनारिया ने धन्यवाद ज्ञापन के साथ सेवाकालीन प्रशिक्षण कार्यक्रम संपन्न हुआ

राजभाषा अधिनियम

- * राजभाषा अधिनियम सन 1963 में पारित हुआ था
- * राजभाषा अधिनियम में कुल 09 धाराएं एवं 12 नियम हैं, संस्था प्रमुख पर 12वां नियम लागू होता है (राजभाषा में कार्य न होने पर संबंधित अधिकारी जवाबदेह होता है)

सन 1976 में राजभाषा अधिनियम 1963 के तहत राजभाषा नियम बनाये गये जो कि निम्नांकित हैं :

1. ये नियम सभी केंद्रीय सरकार के कार्यालयों पर लागू होंगे
2. हिंदी में पत्राचार के आधार पर राज्यों को तीन क्षेत्रों 'क', 'ख' एवं 'ग' में विभाजित किया गया है
3. 'क' क्षेत्र में आने वाले राज्य हैं उत्तर प्रदेश, उत्तराखण्ड, हिमाचल प्रदेश, मध्य प्रदेश, छत्तीसगढ़, बिहार, झारखण्ड, राजस्थान, हरियाणा और अंडमान तथा निकोबार द्वीप समूह एवं दिल्ली;
4. 'ख' क्षेत्र में आने वाले राज्य हैं पंजाब, गुजरात, महाराष्ट्र और चंडीगढ़ संघ राज्य क्षेत्र
5. 'ग' क्षेत्र में वे सभी राज्य आते हैं जो कि 'क' अथवा 'ख' क्षेत्र में नहीं आते

हिंदी ज्ञान के अनुसार कर्मचारियों का वर्गीकरण

हिन्दी का कार्यसाधक ज्ञान-

यदि किसी कर्मचारी ने-

- (i) मैट्रिक परीक्षा या उसकी समतुल्य या उससे उच्चतर परीक्षा हिन्दी विषय के साथ उत्तीर्ण कर ली है; या
- (ii) केन्द्रीय सरकार की हिन्दी परीक्षा योजना के अन्तर्गत आयोजित प्राज्ञ परीक्षा या यदि उस सरकार द्वारा किसी विशिष्ट प्रवर्ग के पदों के सम्बन्ध में उस योजना के अन्तर्गत कोई निम्नतर परीक्षा विनिर्दिष्ट है, वह परीक्षा उत्तीर्ण कर ली है; या
- (iii) केन्द्रीय सरकार द्वारा उस निमित्त विनिर्दिष्ट कोई अन्य परीक्षा उत्तीर्ण कर ली है; या
- (iv) यदि वह इन नियमों से उपाबद्ध प्ररूप में यह घोषणा करता है कि उसने ऐसा ज्ञान प्राप्त कर लिया है; तो उसके बारे में यह समझा जाएगा कि उसने हिन्दी का कार्यसाधक ज्ञान प्राप्त कर लिया है।

हिन्दी में प्रवीणता-

यदि किसी कर्मचारी ने-

- (क) मैट्रिक परीक्षा या उसकी समतुल्य या उससे उच्चतर कोई परीक्षा हिन्दी के माध्यम से उत्तीर्ण कर ली है; या
- (ख) स्नातक परीक्षा में अथवा स्नातक परीक्षा की समतुल्य या उससे उच्चतर किसी अन्य परीक्षा में हिन्दी को एक वैकल्पिक विषय के रूप में लिया हो; या
- (ग) यदि वह इन नियमों से उपाबद्ध प्ररूप में यह घोषणा करता है कि उसे हिन्दी में प्रवीणता प्राप्त है; तो उसके बारे में यह समझा जाएगा कि उसने हिन्दी में प्रवीणता प्राप्त कर ली है।

राजभाषा संसदीय समीति द्वारा किये जाने वाले निरीक्षण

1. कार्यालय निरीक्षण (स्वतंत्र)
2. नगराकास के कार्यालयों के साथ विचार विमर्श
3. मौखिक साक्ष्य (दिल्ली में होता है)

राजभाषा नियम 10(4)

यदि किसी भी शासकीय कार्यालय में हिंदी में कार्यसाधक ज्ञान प्राप्त एवं प्रवीणता प्राप्त कर्मचारियों का प्रतिशत 80% या अधिक है तो उक्त कार्यालय को संबंधित मंत्रालय से अधिसूचित कराया जाना होता है

राजभाषा नियम 8(4)

केंद्र सरकार के किसी भी कार्यालय में हिंदी में प्रवीणता प्राप्त कर्मचारियों एवं कुछ विभागों को अपना संपूर्ण कार्य हिंदी में करना चाहिये जिसमें विभागाध्यक्ष द्वारा की गयी टिप्पणियां भी सम्मिलित हैं

1. केंद्र सरकार के प्रत्येक कर्मचारी को हिंदी का कार्यसाधक ज्ञान होना अनिवार्य तथा अप्रशिक्षित कर्मचारियों को हिं.शि.यो. के तहत प्रशिक्षण अनिवार्य है

2. राजभाषा अधिनियम 1963 की धारा 3 (3) का शत-प्रतिशत अनुपालन

3. यह जानना कि धारा 3 (3) के तहत जारी होने वाले कागजात कौन - कौन से हैं

4. राजभाषा नियम 1976 के नियम 5 के तहत हिंदी में प्राप्त सभी पत्रों के उत्तर हिंदी में दिया जाना

5. हिंदी में प्रवीणता प्राप्त सभी अधिकारी/कर्मचारी अपना टिप्पण/आलेखन मूल रूप से हिंदी में करें

धारा 3 (3) के तहत जारी होने वाले प्रमुख कागजात

- संकल्प
- सामान्य आदेश
- अधिसूचनाएं
- नियम
- प्रेस विज्ञप्तियां
- संविदा
- परमिट
- संसद में प्रस्तुत किए जाने वाले प्रशासनिक अथवा अन्य प्रतिवेदन तथा शासकीय कागज पत्र
- टेंडर नोटिस
- टेंडर फॉर्म

कौन से नियम हैं अति महत्वपूर्ण

- राजभाषा नियम 1976 के नियम 11 के तहत रजिस्ट्रियों के शीर्षक द्विभाषी हो तथा इनमें प्रविष्टियां भी हिंदी में
- इसी नियम के तहत खड़ की सभी मोहरें, साइनबोर्ड, सील, पत्रशीर्ष, नामपट्ट, वाहनों पर कार्यालय का वितरण, विजिटिंग कार्ड, बैज, लोगो, मोनोग्राम तथा चार्ट तथा नक्शे आदि द्विभाषी होने चाहिए
- “क” और “ख” क्षेत्र के कार्यालयों को भेजे जाने वाले पत्रों के लिफाफों पर पते हिंदी में
- सभी कंप्यूटरों पर द्विभाषी सॉफ्टवेयर की सुविधा उपलब्ध होनी चाहिए
- प्रत्येक तिमाही में एक हिंदी कार्यशाला का आयोजन अनिवार्यतः किया जाना चाहिए
- कार्यालय के सभी टंकक हिंदी टंकण में तथा सभी आशुलिपिक हिंदी आशुलिपि में प्रशिक्षित होने चाहिए तथा हिंदी टंकण/आशुलिपि हेतु उनकी सेवाओं का समुचित उपयोग होना चाहिए
- पुस्तकालयों में पुस्तकों की खरीद पर किए गए व्यय का न्यूनतम 50% हिंदी पुस्तकों की खरीद पर व्यय
- कार्यालय द्वारा प्रयोग में लाए जा रहे सभी फॉर्म द्विभाषी होने चाहिए
- सभी सेवा-पुस्तिकाओं में प्रविष्टियां अनिवार्यतः हिंदी में की जानी चाहिए। यह कार्य खड़ की मोहरों से आसानी से किया जा सकता है।
- राजभाषा कार्यान्वयन समिति की बैठक नियमित रूप से (प्रत्येक तिमाही में न्यूनतम एक) आयोजित की जानी चाहिए। समिति द्वारा हिंदी की प्रगति की दिशा में ठोस निर्णय लेकर उसपर कार्रवाई की जानी चाहिए।
- विभागीय बैठकों, सम्मेलनों तथा संगोष्ठियों की कार्यसूची तथा कार्यवृत्त हिंदी में भी तैयार किए जाने चाहिए तथा निमंत्रण पत्र द्विभाषी रूप में जारी किए जाने चाहिए।
- समाचार पत्रों/पत्रिकाओं/प्रिंट मीडिया/इलेक्ट्रॉनिक माध्यमों तथा बैनर, होर्डिंग आदि किसी भी माध्यम से किए गए विज्ञापन द्विभाषी रूप में जारी होने चाहिए।
- कार्यालय में हिंदी दिवस को केंद्र में रखते हुए हिंदी सप्ताह/हिंदी पखवाड़े का आयोजन किया जाना चाहिए। इस दौरान अधिकारियों/कर्मचारियों को हिंदी में टिप्पण/आलेखन लिखने हेतु प्रोत्साहित करने के लिए हिंदी प्रतियोगिताओं का आयोजन किया जाना चाहिए।
- जिन कार्यालयों के प्रशिक्षण संस्थान हैं वहां प्रशिक्षण कार्यक्रम द्विभाषी रूप से चलाए जाने अपेक्षित हैं तथा सभी प्रकार की प्रशिक्षण सामग्री अंग्रेज़ी के साथ-साथ हिंदी में तैयार की जानी अनिवार्य है।

केंद्रीय सरकार के मंत्रालयों/विभागों/संबद्ध व अधीनस्थ कार्यालयों/सार्वजनिक क्षेत्र के उपक्रमों/स्वायत्त निकायों आदि में राजभाषा हिंदी के प्रगामी प्रयोग से संबंधित तिमाही प्रगति रिपोर्ट

----- .को समाप्त तिमाही

भाग - I (प्रत्येक तिमाही में भरा जाए)

कार्यालय का नाम और पूरा पता : -----

संबंधित राजभाषा अधिकारी का फोन नं.: -----

ई-मेल

1. राजभाषा अधिनियम 1963 की धारा 3(3) के अंतर्गत जारी कागजात* |

(क) जारी कागजात की कुल संख्या -----

(ख) इनमें से केवल अंग्रेजी में जारी किये गये कागजात -----

* इनमें सामान्य आदेश, ज्ञापन, संकल्प, अधिसूचनाएं, नियम, करार, संविदा, टेंडर नोटिस. संसदीय प्रश्न, आदि शामिल हैं।

2. हिंदी में प्राप्त पत्र (राजभाषा नियम - 5) |

(क) हिंदी में प्राप्त कुल पत्रों की संख्या

(ख) इनमें से कितनों के उत्तर हिंदी में दिए गए

(ग) इनमें से कितनों के उत्तर अंग्रेजी में दिए गए

(घ) इनमें से कितनों के उत्तर दिए जाने अपेक्षित नहीं थे

3. अंग्रेजी में प्राप्त पत्रों के उत्तर हिंदी में दिए जाने (केवल 'क' क्षेत्र में स्थित कार्यालयों के लिए)

	अंग्रेजी में प्राप्त पत्रों की संख्या	इनमें से कितनों के उत्तर हिंदी में दिए गए
	1	2
'क' क्षेत्र से		
'ख' क्षेत्र से		

4. भेजे गये कुल पत्रों का ब्योरा |

	हिंदी/द्विभाषी में	केवल अंग्रेजी में	भेजे गए पत्रों की कुल संख्या	हिंदी/द्विभाषी में भेजे गए पत्रों का प्रतिशत
	1	2	3	4
'क' क्षेत्र को				
'ख' क्षेत्र को				
'ग' क्षेत्र को				

5. (तिमाही के दौरान) फाइलों / दस्तावेजों पर हिंदी में लिखी गई टिप्पणियों का अनुमानित प्रतिशत

30% से कम

31% से 50% तक

51% से 75% तक

76% से अधिक

6. हिंदी कार्यशालाएं |

तिमाही के दौरान कार्यशाला आयोजन की तिथि एवं संख्या	प्रशिक्षण की अवधि (घंटों में)	प्रशिक्षित अधिकारियों की संख्या	प्रशिक्षित कर्मचारियों की संख्या	कुल संख्या
1	2	3	4	

7. विभागीय/संगठनीय राजभाषा कार्यान्वयन समिति की बैठक के आयोजन की तिथि -----

8. हिंदी सलाहकार समिति की बैठक के आयोजन की तिथि

पहली बैठक	दूसरी बैठक

9. शीर्षस्थ (मंत्रालय/विभाग में संयुक्त सचिव स्तर तथा अन्य कार्यालयों आदि में प्रशासनिक प्रमुख/कार्यालय प्रमुख स्तर की अध्यक्षता में आयोजित बैठकें) प्रशासनिक बैठकें |

(क) तिमाही के दौरान हुई शीर्षस्थ प्रशासनिक बैठकों की संख्या

(ख) ऐसी कितनी बैठकों में वार्तालाप/कार्रवाइयां पूरी तरह हिंदी में की गईं

10. तिमाही में किए गए उल्लेखनीय कार्य/उपलब्धियों का संक्षिप्त विवरण

उल्लिखित सूचना उपलब्ध अभिलेखों के आधार पर बनाई गई है तथा मेरी जानकारी के अनुसार सही है |

मंत्रालय/विभाग/संगठन की राजभाषा कार्यान्वयन समिति के अध्यक्ष के हस्ताक्षर -----

अध्यक्ष का नाम -----

पदनाम -----

फोन नम्बर -----

फैक्स नम्बर -----

ई-मेल का पता -----

नोट : 1.यह रिपोर्ट विभागीय राजभाषा कार्यान्वयन समिति के अध्यक्ष से हस्ताक्षरित न होने पर लौटा दी जायेगी। 2.कोई भी कॉलम खाली न छोड़ा जाए और सूचना स्पष्ट रूप से दी जाए।

हिंदी टंकण में कम्प्यूटर का प्रयोग : शशीकांत सिंघल , जीट मुम्बई

कम्प्यूटर पर हिंदी में कार्य की आवश्यकता

- वर्तमान समय की आवश्यकता पेपर रहित कार्यप्रणाली की है जो कि कम्प्यूटर के प्रयोग से पूर्णतः संभव है
- कम्प्यूटर पर जिस प्रकार अंग्रेजी में कार्य किया जा सकता है उसी प्रकार हिंदी में भी
- राजभाषा अधिनियम 1963 इस बात पर जोर डालता है कि सभी केंद्रीय संस्थानों में कम्प्यूटर पर अधिक से अधिक कार्य हिंदी में ही किया जाए

राजभाषा अधिनियम 1963 के कम्प्यूटर के प्रयोग से सम्बंधित प्रावधान

- प्रत्येक संस्थान के सभी कम्प्यूटरों यूनीकोड समर्थित होने चाहिए
- सभी संस्थानों में हिंदी का कार्य यूनीकोड में होना चाहिए ताकि फाईल भेजते अथवा डाउनलोड करते समय फॉट की समस्या न आए
- हिंदी में प्रवीणता प्राप्त सभी कर्मचारी अपना सम्पूर्ण कार्यालयीन कार्य हिंदी में ही करें

राजभाषा अधिनियम 1963 के कम्प्यूटर के प्रयोग से सम्बंधित प्रावधान

- 'क' तथा 'ख' क्षेत्र में स्थित सभी केंद्रीय कार्यालयों में हिंदी में पत्राचार का न्यूनतम प्रतिशत क्रमशः 100 एवं 90 है जिसमें ई-मेल भी शामिल हैं अर्थात् इन क्षेत्रों में स्थित कार्यालयों को ई-मेल भी हिंदी में करने होंगे
- ऐसे सभी कर्मचारी (प्रवीणता प्राप्त के अतिरिक्त) जिन्हें हिंदी भाषा का ज्ञान है को अपना कार्यालयीन कार्य हिंदी में करने का प्रयास किया जाना चाहिए

हिन्दी कम्प्यूटिंग की विकास यात्रा

- हिंदी कम्प्यूटिंग की आरम्भिक यात्रा पर नजर डाली जाए तो स्पष्ट रूप से देखा जा सकता है कि हिंदी कम्प्यूटिंग का इतिहास भी लगभग उतना ही पुराना है जितना कि कम्प्यूटर का। यह बात अलग है कि कम्प्यूटर में केवल अंग्रेजी का ही वर्चस्व बना रहा और हिंदी कम्प्यूटिंग कहीं पीछे हाशिए पर चली गई। किंतु धीरे-धीरे ही सही अब इस क्षेत्र में भी प्रगति हो रही है और डिजिटल दुनिया में हिंदी भी अपनी सशक्त उपस्थिति दर्जा करा रही है।

हिंदी टंकण की समस्याएं

- हिंदी की-बोर्ड पर कार्य में कठिनाता
- अंग्रेजी में टंकण की अपेक्षा अधिक समय लगना
- हिंदी की मात्राओं को लगाना एवं हिंदी शब्दों की जटिलता
- कुछ ही कर्मचारियों को हिंदी टंकण कृति देव एवं अन्य फॉन्ट की जानकारी होना
- कार्यालय अथवा विद्यालय में हिंदी के फाईलों का नहीं खुल पाना यदि वे मंगल फॉन्ट में न हों

हिंदी टंकण की समस्याओं का समाधान

1. जब कोई भी प्राप्त फाईल मंगल फॉन्ट में ना हो अर्थात् किसी और फॉन्ट में हो

इसका समाधान राजभाषा विभाग द्वारा किया गया है राजभाषा विभाग की वेबसाईट पर आय.टी. टूल्स में TBIL Converter इस समस्या का समाधान करता है यह सॉफ्टवेयर किसी भी अन्य फॉन्ट को मंगल फॉन्ट में परिवर्तित कर देता है

हिंदी टंकण की समस्याओं का समाधान

2. राजभाषा विभाग भारत सरकार ने हिंदी टंकण का समाधान उन सभी कर्मचारियों हेतु निकाला है जिन्हें हिंदी टंकण तो नहीं आता है पर वे हिंदी बोल सकते हैं, जिस तरह अंग्रेजी में गूगल वॉयस टाईपिंग उपलब्ध है उसी तरह अब यह हिंदी टंकण हेतु भी उपलब्ध है :

- श्रुतलेखन (हिंदी स्पीच से हिंदी टैक्स्ट)

श्रुतलेखन (हिंदी स्पीच से हिंदी टैक्स्ट)

विशेषताएं:-

- हिंदी में बोलने पर हिंदी में टंकण
- जितना शुद्ध उच्चारण उतना ही शुद्ध टंकण
- बोलने की गति पर आधारित टंकण
- हिंदी बोल सकने किंतु हिंदी टंकण न कर सकने वाले कर्मचारियों हेतु अत्यंत ही महत्वपूर्ण साधन
- संपादित कर सकने हेतु फाईल बनती है

● सीमाएं:-

- केवल गूगल क्रोम पर ही कार्य करता है
- सही टंकण हेतु शुद्ध उच्चारण की आवश्यकता
- पूर्ण-विराम,अल्प-विराम,प्रश्न-चिन्ह इत्यादि बाद में लगाए जाते हैं

● आवश्यकताएं:-

- विंडोज 8 या 10 वाला कम्प्यूटर जिसमें गूगल क्रोम कार्य करता हो
- कर्मचारी की स्वयं की वैध ई-मेल आय डी
- कम्प्यूटर में उच्च गुणवत्ता वाला माक्रोफोन.
- आस-पास शांति का वातावरण ताकि उच्चारण में अशुद्धि ना हो

अवकाश नियम

श्रीमती पुष्पा वर्मा

प्रशिक्षण सहायक , अर्थशास्त्र

केंद्रीय सरकार/ केंद्रीय सरकार के अधीन कार्यालयों के कर्मचारियों हेतु अवकाश नियम केंद्रीय नागरिक सेवा (अवकाश) नियम 1972 के तहत आते हैं

LEAVE RULES of Central Government Servants including KVS employees are governed by Central Civil Service (Leave) Rules, 1972. These Rules are called CCS (Leave) Rules, 1972.

अवकाश / Kinds of leave

- अर्जित अवकाश / Earned Leave (EL)
- आकस्मिक अवकाश/ Casual Leave (CL)
- अर्ध-वैतनिक अवकाश/ Half pay leave (HPL)
- मातृत्व अवकाश/ Maternity Leave
- पितृत्व अवकाश/ Paternity Leave
- शिशु देखभाल अवकाश / Child care leave
- असामान्य अवकाश / Extraordinary leave
- क्षतिपूरक आकस्मिक अवकाश/Compensatory Casual leave (CCL)

सामान्य सिद्धांत

1. अवकाश की मांग अधिकार के तौर पर नहीं की जा सकती

Leave cannot be claimed as a matter of right.

2. अवकाश स्वीकृत करने हेतु प्राधिकृत अधिकारी किसी भी प्रकार के अवकाश के अनुमोदन को मना कर सकता है अथवा रोक सकता है ,यदि कर्मचारी की सेवाएं अवकाश के दौरान आवश्यक हों

When the exigencies of public service so require, leave of any kind may be refused or revoked by the authority competent to grant it.

3. किसी भी प्रकार के अवकाश को एक-साथ अधिकतम 05 वर्षों से अधिक के लिए स्वीकृत नहीं किया जा सकता है,माननीय राष्ट्रपति द्वारा स्वीकृति को छोड़कर

No leave of any kind can be granted for a continuous period exceeding 05(five) years except with the sanction of the President.

4. आकस्मिक अवकाश को छोड़कर अन्य अवकाश संयोजित किए जा सकते हैं

Different kind of leave (except casual leave) can be availed in combination.

5. पूर्व अनुमति के बगैर किसी भी अवकाश की स्वीकृत अवधि से अधिक की अवधि असामान्य अवकाश मानी जाती है

Overstayal of Leave without prior sanction will be treated as EOL.

6. यदि कोई कर्मचारी चिकित्सा आधार पर अवकाश लेता है तो उसे कार्यभार ग्रहण करने की अनुमति तभी प्रदान की जा सकती है जब तक कि वह ए.एम.ए./सी.जी.एच.एस. डॉक्टर /पंजीकृत चिकित्सक से फिटनेस प्रमाण पत्र प्रस्तुत कर देता है

A Govt. servant who is on leave on Medical ground will be permitted to return duty on production of a fitness certificate from AMA/CGHS Doctor/Registered Medical practioner, as the case may be.

7. ब्रेक के संयोजन में लिए जाने वाले अवकाश हेतु क्षेत्रीय कार्यालय की स्वीकृति अनिवार्य है

Leave in conjunction with breaks only has to be sanctioned by Regional Office.

8. एक तरह के अवकाश को दूसरे अवकाश में कर्मचारी की इच्छा पर 30 दिनों के अंदर परिवर्तित किया जा सकता है

Conversion of one kind of leave to another can be done within 30 days only.

अवकाश पात्रता एवं योग्यता Leave Entitlement & Eligibility

अर्जित अवकाश /Earned Leave

- के.वि.सं. में अर्जित अवकाश केवल गैर शैक्षणिक कर्मचारियों हेतु प्रतिवर्ष 1 जनवरी एवं 1 जुलाई को 15 दिन की दर से अग्रिम रूप में जमा किया जाता है, यदि किसी कर्मचारी की नियुक्ति वर्ष के बीच में हुई है तो उसे 2.5 दिन प्रति माह की दर से प्रथम छ:माही तक अर्जित अवकाश प्रदान किया जाता है
- Ordinarily for ministerial staff of KVS (Non Vacation Staff) Leave credit will be afforded in advance at a uniform rate of 15 days on the 1st January and 1st of July every year. If an employee joins in between the year then EL will be credited @ 2.5 per month .
- जमा अर्जित अवकाश में से पिछले छ: माह में लिए गए असामान्य अवकाश /डाईज नॉन की अवधि के 1/10 भाग के बराबर की कटौती की जाती है जो कि 15 दिन से अधिक नहीं होती
- The E.L. credit to be afforded will be reduced by 1/10th of Extraordinary Leave availed/or period of *dies non* during the previous half year, subject to maximum 15 days.
- **In case any vacation staff performed duty during any vacation and/or break he/she is entitled to get E. L. @ 3/5 of such duty period as an additional form. However, he/she is entitled such additional form of EL after completing 10 continuous days of working during vacations . But credit of E. L. of such employee should not exceed 30 days in that year. Proper permission is required from the concerned Regional Office for work during vacations.**
- एक साथ अधिकतम 180 दिनों का अर्जित अवकाश लिया जा सकता है

Earned leave can be availed up to 180 days at a time

- एकत्रीकरण : अधिकतम 300 दिनों के अर्जित अवकाश का एकत्रीकरण किया जा सकता है (अवकाश यात्रा के दौरान नगदीकरण को छोड़कर)

Accumulation: E.L. can be accumulated up to 300 days in addition to the number of days for which encashment has been allowed along with L.T.C.

अर्ध-वैतनिक अवकाश / HPL

- के.वि.सं. में सभी कर्मचारियों हेतु अर्ध-वैतनिक अवकाश प्रतिवर्ष 1 जनवरी एवं 1 जुलाई को 10 दिन की दर से अग्रिम रूप में जमा किया जाता है, यदि किसी कर्मचारी की नियुक्ति वर्ष के बीच में हुई है तो उसे 5/3 दिन प्रति माह की दर से प्रथम छ:माही तक अर्जित अवकाश प्रदान किया जाता है
- HPL is credited to KVS staff in advance @ 10 days on 1st January and 1st July every year. If an employee joined in between the year HPL will be credited at the rate of 5/3 days for each completed calendar month in the half year in which he is appointed .
- अर्ध-वैतनिक अवकाश चिकित्सा आधार पर अथवा बिना चिकित्सा आधार पर लिया जा सकता है
HPL can be availed with or without Medical Certificate.
- चिकित्सा प्रमाण-पत्र के बगैर लिए गए अर्ध-वैतनिक अवकाश की अवधि हेतु कर्मचारी को केवल आधा ही वेतन प्रदान किया जाता है एवं अवकाश खाते से लिए गए अवकाश कम कर दिए जाते हैं
HPL without Medical Certificate earns only Half Pay for the employee during the period of leave availed.

संश्लिष्ट अवकाश/Commuted Leave

चिकित्सा प्रमाण-पत्र के आधार पर कुल जमा अर्ध-वैतनिक अवकाश के अधिकतम आधे भाग के बराबर अवकाश लिया जा सकता है

Commuted Leave not exceeding half the amount of half pay leave due can be taken on Medical Certificate.

यदि संश्लिष्ट अवकाश लिया जाता है तो अर्ध-वैतनिक अवकाश खाते से दोगुना अवकाश घटाए जाते हैं

If commuted leave is taken, twice a number of days availed should be debited in the half pay leave account

श्लिष्ट अवकाश बिना चिकित्सा प्रमाण-पत्र के निम्न परिस्थितियों में लिया जा सकता है :

अ) अनुमोदित पाठ्यक्रम जो कि जन-कल्याण हेतु प्रमाणित हो, करने हेतु सम्पूर्ण सेवाकाल में अधिकतम 90 दिनों तक

ब) महिला कर्मचारी हेतु अधिकतम 60 दिन यदि यह मातृत्व अवकाश के क्रम में हो .

Commuted leave can be taken without medical certificate

a. Upto a maximum of 90 days in the entire service if utilized for the approved course of study certified to be in public interest

b. Upto a maximum of 60 days by a female Govt. servant if it is in Continuation of maternity leave

असामान्य अवकाश /EOL

- एक कर्मचारी को असामान्य अवकाश निम्न परिस्थितियों में स्वीकृत किया जाता है:

अ) जब अन्य कोई भी अवकाश शेष न हो

ब) जब अन्य अवकाश शेष हों परंतु कर्मचारी स्वयं ही लिखित में असामान्य अवकाश हेतु आवेदन करता है

- EOL is granted to a Govt. Servant

When no other leave is admissible

When other leave is admissible, but the Govt. Servant applies in writing for EOL

- असामान्य अवकाश एक कर्मचारी की अनुपस्थित अवधि को नियमित करने हेतु भी स्वीकृत किया जाता है
- EOL also be granted to regularize periods of absence without leave retrospectively
- कर्मचारी की सेवा पुस्तिका में लाल रंग की स्याही से दर्ज की जाती है

- EOL is entered with red ink in the service records of an employee .

मातृत्व अवकाश / Maternity leave

- मातृत्व अवकाश उन महिला कर्मचारियों को प्रदान किया जाता है जिनकी दो से कम जीवित संतान हैं, अवकाश की अवधि 180 दिवस है .

Maternity leave is granted to a female Govt. servant with less than two surviving children for a period of 180 days from the date of its commencement.

- मातृत्व अवकाश अन्य अवकाश के साथ संयोजित किया जा सकता है

Maternity leave may be combined with leave of any other kind.

- मातृत्व अवकाश पूर्ण वेतन पर प्रदान किया जाता है

It is granted on full pay.

- Maternity leave for a total period not exceeding 45 days in the entire service may also be granted to a female Govt. servant (irrespective of number of surviving children) in case of miscarriage including abortion and induced abortion, provided the application for the leave is supported by a medical certificate.

पितृत्व अवकाश/Paternity Leave

- पितृत्व अवकाश पुरुष कर्मचारियों को प्रदान किया जाता है जिनकी दो से कम जीवित संतान हों

- Paternity leave is granted to a male Govt. servant having less than two surviving children.

कर्मचारी की पत्नी की गर्भावस्था के दौरान अथवा प्रसव के छः माह बाद तक, 15 दिनों हेतु पितृत्व अवकाश स्वीकृत किया जाता है

- Fifteen days during confinement of wife i.e. 15 days before or up to six months from the date of delivery.
- **Leave salary will be equal to the pay drawn immediately before proceeding on leave.**
- **Paternity leave can be combined with any other leave (except casual leave).**
- **Not to be refused normally.**
- **It is not debited to the leave account.**

शिशु देखभाल अवकाश/Child Care Leave

- सभी महिला कर्मचारी अधिकतम दो बच्चों तक सम्पूर्ण सेवाकाल में बच्चों की देखभाल , लालन-पालन अथवा उनकी आवश्यकताएं जैसे परीक्षा अथवा बीमारी में देखभाल आदि हेतु 730 दिनों के मातृत्व अवकाश हेतु पात्र हैं

- Women Govt. servant having minor children may be granted *Child Care Leave* by an authority competent to grant leave for maximum period of 730 days during their entire service for taking care of up to two children, whether for rearing or to look after any of their needs like examination, sickness etc.

- शिशु देखभाल अवकाश 18 वर्ष से अधिक उम्र के बच्चों हेतु प्रदान नहीं किया जाता है तथापि दिव्यांग बच्चों हेतु यह 22 वर्ष की उम्र तक प्रदान किया जा सकता है

- CCL shall not be admissible if the child is eighteen years of age or older; however admissible for challenged child upto 22 years.

- शिशु देखभाल अवकाश की वजह से सरकारी कामकाज में व्यवधान उत्पन्न नहीं होना चाहिए एवं आवश्यकता पड़ने पर कर्मचारी को अवकाश से वापस भी बुलाया जा सकता है

- It should not disrupt the functioning of Central Govt. Offices.

- शिशुदेखभाल अवकाश अब एक दिन के लिए भी लिया जा सकता है

CCL can now be availed for 01 day .

- सामान्यतः परीवीक्षा अवधि में यह अवकाश प्रदान नहीं किया जाता है
CCL should not be normally sanctioned during Probation period.
- एक वर्ष में अधिकतम 03 बार यह अवकाश लिया जा सकता है
CCL may not be granted for more than 3 spells in a calendar year.
- इस अवकाश के दौरान अवकाश यात्रा रियायत प्रदान नहीं की जा सकती
LTC can not be availed during child care leave.

आकस्मिक अवकाश /Casual Leave

- Casual leave is not a recognized form of leave. A Govt. servant on casual leave is entitled to get duty pay i.e. normal duty salary.
- Casual leave can be combined with special casual leave but not in conjunction with any break/vacation. Even not combined with any other kind of leave.
- It cannot be combined with joining time.
- Sundays and holidays falling during a period of casual leave are not counted as part of casual leave.
- ½ days casual leave can be debited to the CL account for each late attendance. However, 2 late attendances in a month upto an hour can be condoned by the authority, if convinced.
- KVS employees are entitled for 8 days Casual Leave in a calendar year.
- Normally at a time 5 days C.L. can be taken.

कार्यालयीन पत्राचार: श्री एस.के.सिंघल, स्नातकोत्तर शिक्षक . वाणिज्य जीट मुम्बई

कार्यालयीन पत्राचार

- ⊙ सभी कार्यालयीन पत्राचार औपचारिक होते हैं
- ⊙ राजभाषा अधिनियम 1963 कार्यालयीन पत्राचार हिंदी में करने पर बल देता है एवं इस हेतु समय-समय पर दिशा निर्देश जारी करता है
- ⊙ राजभाषा अधिनियम का नियम -5 हिंदी में पत्राचार से संबंधित है
- ⊙ हिंदी में पत्राचार की दृष्टि से संपूर्ण भारत को 'क', 'ख' एवं 'ग' क्षेत्रों में विभाजित किया गया है

कार्यालयीन पत्रों के प्रमुख प्रकार:

1. नियुक्ति-पत्र	Appointment letter
2. कार्यालय आदेश	Office order
3. अनुस्मारक	Reminder
4. अर्ध-सरकारी पत्र	Demi Official letter
5. परिपत्र	Circular
6. ज्ञापन	Memorandum
7. अधिसूचना	Notification
8. टिप्पण-पत्रक	Note- Sheet
9. सूचना	Notice
10. आवेदन	Application
11. अनुबंध	Contract
12. कार्यदेश	Work order
13. स्वीकृति पत्र	Sanction letter

पत्राचार के दौरान प्रयोग की जाने वाली प्रमुख टिप्पणियां

- ⊙ Accordingly तदनुसार
- ⊙ Acknowledge has already been sent पावती पहले ही भेजी जा चुकी है
- ⊙ Acknowledge receipt of the letter पत्र की पावती भेजें
- ⊙ Action may be taken accordingly तदनुसार कार्यवाही की जाये
- ⊙ Submitted for approval अनुमोदन हेतु प्रस्तुत
- ⊙ Approval may be granted अनुमोदन प्रदान कर दिया जाए
- ⊙ As above उपर्युक्त के अनुसार/ उपरोक्तानुसार
- ⊙ As amended यथा संशोधित
- ⊙ As directed निदेशानुसार
- ⊙ Bring into Notice ध्यान में लाना
- ⊙ Consequent upon के परिणाम स्वरूप
- ⊙ Copy of the letter referred to above is sent herewith उपर्युक्त पत्र की प्रतिलिपि इसके साथ भेजी जा रही है
- ⊙ Copy forwarded for information/necessary action सूचना/ आवश्यक कार्यवाही हेतु प्रतिलिपि प्रेषित
- ⊙ Copy enclosed for ready reference तत्काल संदर्भ हेतु प्रतिलिपि संलग्न
- ⊙ Draft for approval अनुमोदन हेतु मसौदा/प्रारूप
- ⊙ Draft is concurred in मसौदे से सहमति है
- ⊙ Draw a charge sheet आरोप-पत्र तैयार करना
- ⊙ Duly complied with विधिवत पालन किया गया
- ⊙ Duly filled in विधिवत भरा हुआ
- ⊙ Early action in the matter is requested. अनुरोध है कि इस मामले में शीघ्र कार्यवाही करें
- ⊙ Expedite action कार्यवाही में शीघ्रता करें
- ⊙ Ex-post facto sanction कार्योत्तर मंजूरी
- ⊙ Following Employees are confirmed in their existing posts with effect from निम्नलिखित कर्मचारी अपने वर्तमान पद पर ----- तारीख से स्थायी किये जाते हैं
- ⊙ In the course of action कार्यवाही के दौरान

- ⊙ In this connection it may be pointed out that इस संबंध में यह उल्लेखनीय है कि
- ⊙ In toto पूरी तरह से/ संपूर्ण
- ⊙ Is adjourned since die अनिश्चित काल के लिए स्थगित किया जाता है
- ⊙ Liable to disciplinary action अनुशासनिक कार्यवाही की जा सकती है
- ⊙ Notwithstanding anything to the contrary किसी प्रतिकूल बात के होते हुए भी
- ⊙ For information and Guidance सूचना एवं मार्गदर्शन हेतु
- ⊙ For onward transmission आगे भेजने हेतु
- ⊙ Forwarded and recommended अग्रप्रेषित एवं संस्तुत
- ⊙ Hold in abeyance प्रास्थगित रखना
- ⊙ In compliance with के अनुपालन में
- ⊙ In continuation of this office letter No. इस कार्यालय के पत्र संख्या--- के क्रम में
- ⊙ In spite of repeated reminders the information has not been received so far बार-बार अनुस्मारक भेजने के बावजूद अभी तक सूचना नहीं मिली है
- ⊙ Observance of rules नियमों का पालन
- ⊙ On compassionate grounds अनुकंपा के आधार पर
- ⊙ On deputation प्रतिनियुक्ति पर
- ⊙ On the availability of information सूचना के आधार पर
- ⊙ Paper for disposal निपटान हेतु दस्तावेज
- ⊙ Please put up with previous papers कृपया इसे पिछले कागज-पत्रों के साथ प्रस्तुत करें
- ⊙ Put up draft of D.O. to all heads of departments सभी विभागाध्यक्षों को अर्ध-शासकीय पत्र का मसौदा प्रस्तुत करें
- ⊙ Put up for perusal please अवलोकनार्थ प्रस्तुत
- ⊙ Kindly quote the reference कृपया संदर्भ बताएं
- ⊙ Recovery should be affected रकम वसूल की जाए
- ⊙ Re-instated in service सेवा/नौकरी बहाल की गई
- ⊙ Reminder may be sent अनुस्मारक भेजा जाए
- ⊙ Required information is furnished herewith अपेक्षित सूचना इसके साथ भेजी जा रही है
- ⊙ Sanctioned as proposed यथा प्रस्तावित स्वीकृत
- ⊙ Should be given top priority सर्वोच्च प्राथमिकता दी जाय
- ⊙ Show cause as to why strict action should not be taken कारण बताएं कि सख्त कार्यवाही क्यों न की जाए
- ⊙ Status quo यथापूर्व स्थिति
- ⊙ Submitted for information सूचनार्थ प्रस्तुत
- ⊙ Take over charge कार्यभार ग्रहण करना
- ⊙ Hand over charge कार्यभार सौंपना
- ⊙ Through proper channel उचित माध्यम से
- ⊙ To prolong leave छुट्टी बढ़ाना
- ⊙ Under intimation to this office इस कार्यालय को सूचित करते हुए
- ⊙ Without assigning any reason बिना कोई कारण बताए
- ⊙ With reference to his application dated ---shri --is offered a post --- श्री--के तारीख - के आवेदन पत्र के संदर्भ में उन्हें --- पद की नियुक्ति का प्रस्ताव भेजा जाता है
- ⊙ You may take necessary action आप तदनुसार आवश्यक कार्रवाई करें

अवकाश हेतु आवेदन पत्र का नमूना

प्रति,
प्राचार्य

दिनांक ---

विषय: आकस्मिक / प्रतिपूरक/ अर्जित/ अर्ध-वेतन/ मातृत्व / पितृत्व /शिशु-देखभाल
अवकाश हेतु आवेदन :-

महोदय/ महोदया ,

निवेदन है कि मुझे दिनांक ---- से ----- तक का आकस्मिक / प्रतिपूरक/ अर्जित / अर्ध-वेतन/ मातृत्व / पितृत्व /शिशु-देखभाल
अवकाश अनुमोदित करने की कृपा करे
धन्यवाद सहित

भवदीय/भवदीया

नाम

पद नाम

स्थान :

संलग्नक :

प्रतिवेदन हेतु प्रावरण पत्र (covering letter) का प्रारूप

फा.क्र. -----/----//

दिनांक

प्रति,

विषय: सतर्कता जागरूकता सप्ताह पर प्रतिवेदन :

संदर्भ: पत्र क्रमांक 1059/III-1/2015-के.वी.एस (वि.जि.)दिनांक 16/10/2015

महोदय/महोदया,

उपरोक्त विषय एवं संदर्भित पत्रानुसार इस कार्यालय में दिनांक 26/10/2015 से 31/10/2015 तक मनाये गये सतर्कता जागरूकता
सप्ताह हेतु प्रतिवेदन सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित किया जा रहा है।

भवदीय/भवदीया

(हस्ताक्षर)

नाम

पद नाम

संलग्नक: यथोपरि

कार्यालय आदेश का प्रारूप

फा.क्र.

दिनांक

कार्यालय आदेश

संस्थान के निम्नलिखित सदस्यों की एक समीति बाजार से सर्वेक्षण कर विद्यालय/संस्थान हेतु ----- क्रय करने हेतु गठित की
जाती है :

1.श्री/श्रीमती

2.श्री/श्रीमती

3.श्री/श्रीमती

समिति को निर्देशित किया जाता है कि वह बाजार सर्वेक्षण की रिपोर्ट अधोहस्ताक्षरी के समक्ष दिनांक ----- तक प्रस्तुत करे
।

(प्राचार्य)

प्रति,

1,2,3

वस्तु एवं सेवा कर के प्रमुख प्रावधान

Main provisions of GST

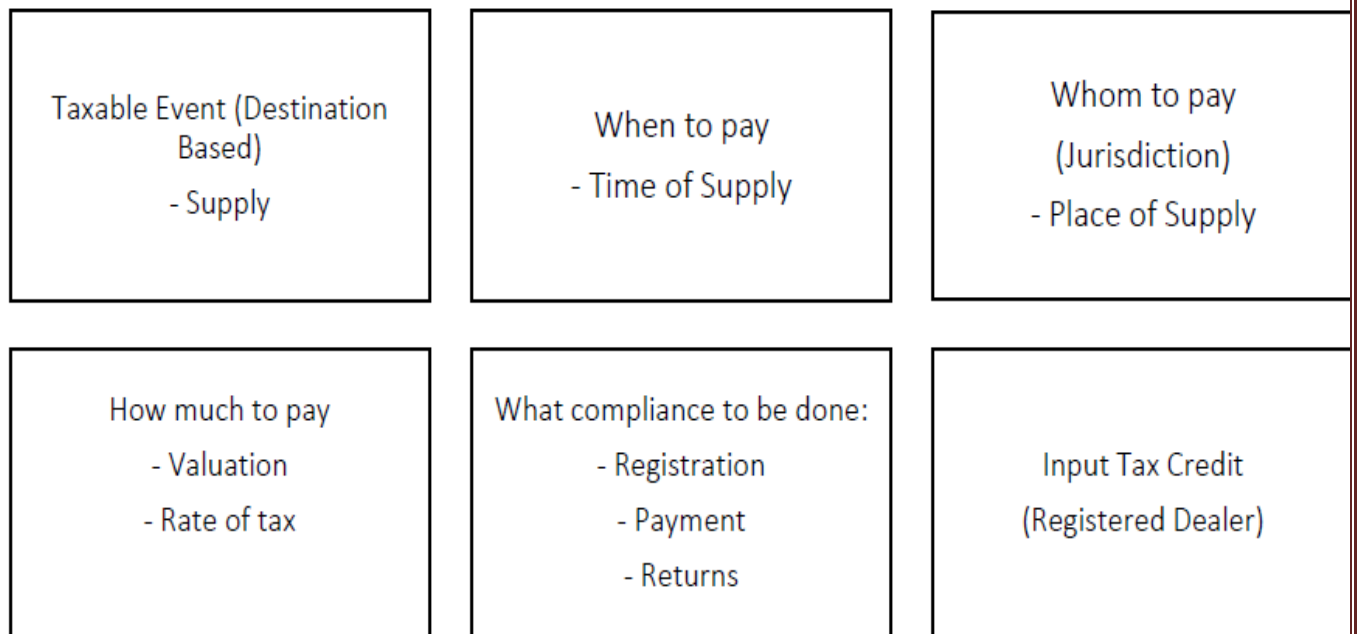
समीर सांघवी (CA)

1. Taxable Event of Taxes Subsumed in GST Regime vs. Existing Regime

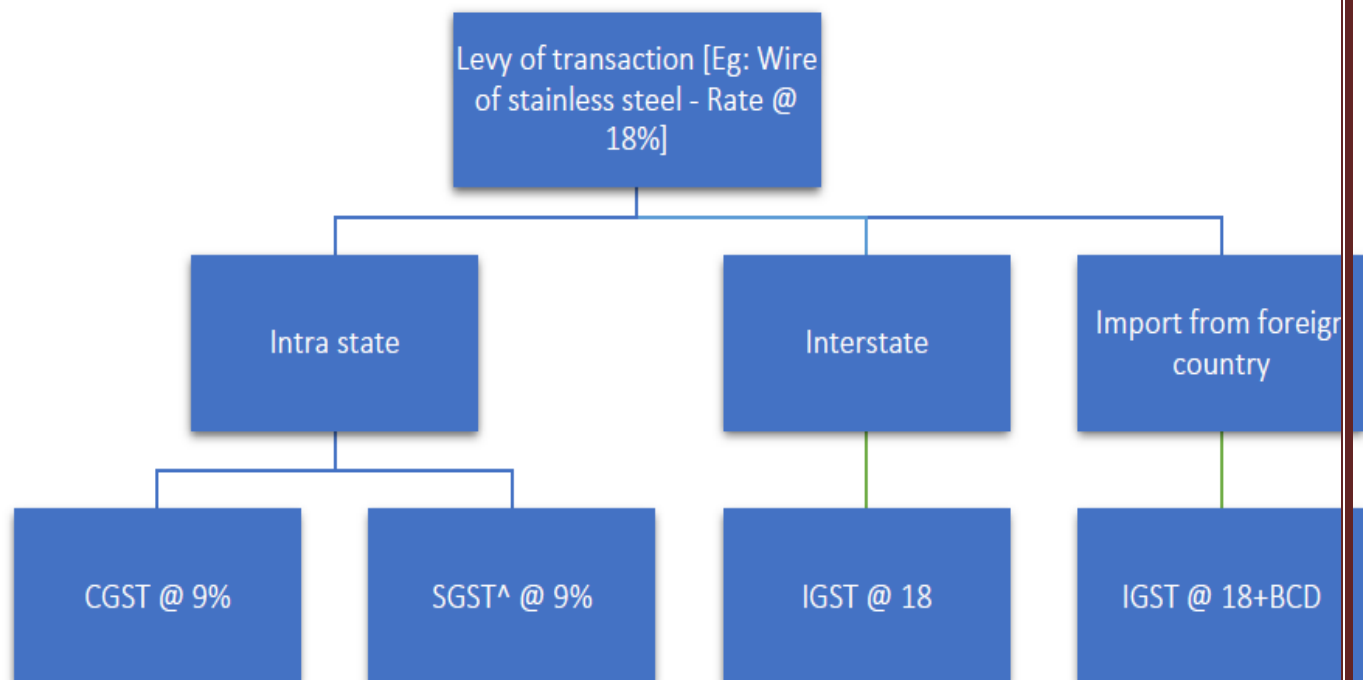
Tax	Taxable Event in Existing Laws	Taxable Event in GST Regime
Service Tax	Provision of Service	Supply of Goods or Services or both
Excise Duty	Manufacture of Excisable Goods	
VAT/Sales Tax	Transfer of title in goods within state	
CST	Transfer of title in goods outside state	
Purchase Tax	Purchase of specified goods	
CVD	On import in lieu of excise duty	
SAD	On import in lieu of VAT	
Entry tax/ LBT	Entry of specified goods in the State for sale, use or consumption.	
Entertainment Tax	Provision of entertainment	

❖ **Taxes not subsumed:** Basic Custom Duty, Stamp Duty, Tolls, Property Tax, Professional Tax, Entertainment tax by local bodies.

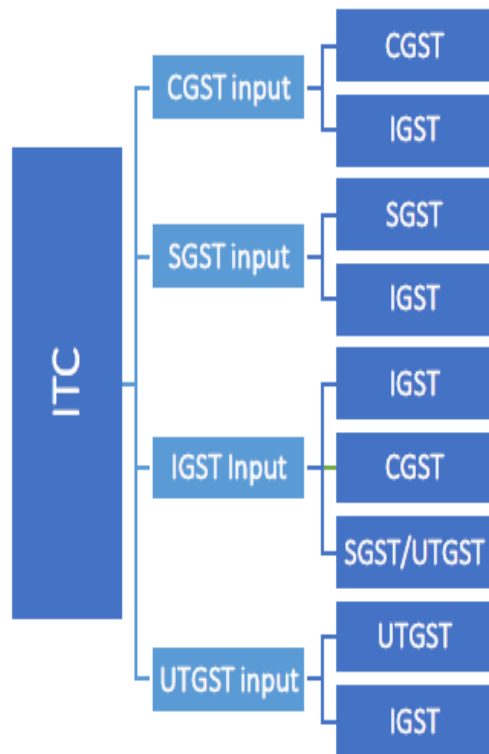
2. Basic Broad Framework of GST



3. Levy of Tax



[^] In Union territory – UTGST would apply instead of SGST.



Note:

- *CGST credit cannot be used to pay SGST and vice-versa.*
- *SGST credit of one state can't be utilised to pay SGST liability of other state.*
- *In GST form, no option to permit Input CGST of one state to set off against output CGST of other state. Hence it can be concluded that CGST credit of any state can't be utilised to pay CGST liability of other state.*

Intra state

Supply within same state

- Excise + Service Tax = CGST
- Local VAT + LBT + Entry Tax + Octroi = SGST

Inter state

Supply between two states

- CST = IGST

Import from foreign company

Supply from foreign country

- Basic Custom Duty shall be continued
- CVD + SAD = IGST
- IGST to be paid by the Importer at the time of clearance of goods from customs.

4. Time of Supply

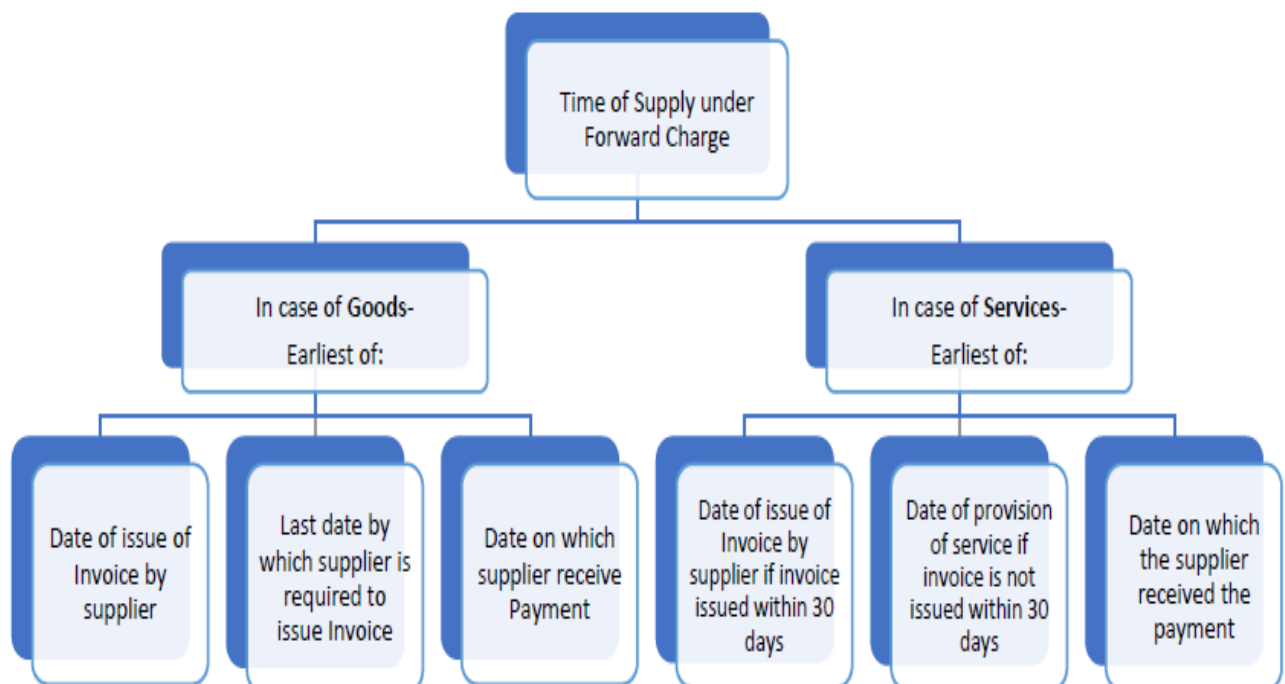
Time of supply would mean the point at which:

- Supply is deemed to have been made,
- Taxable event occurs and
- Supplier is entitled to charge GST to customer.

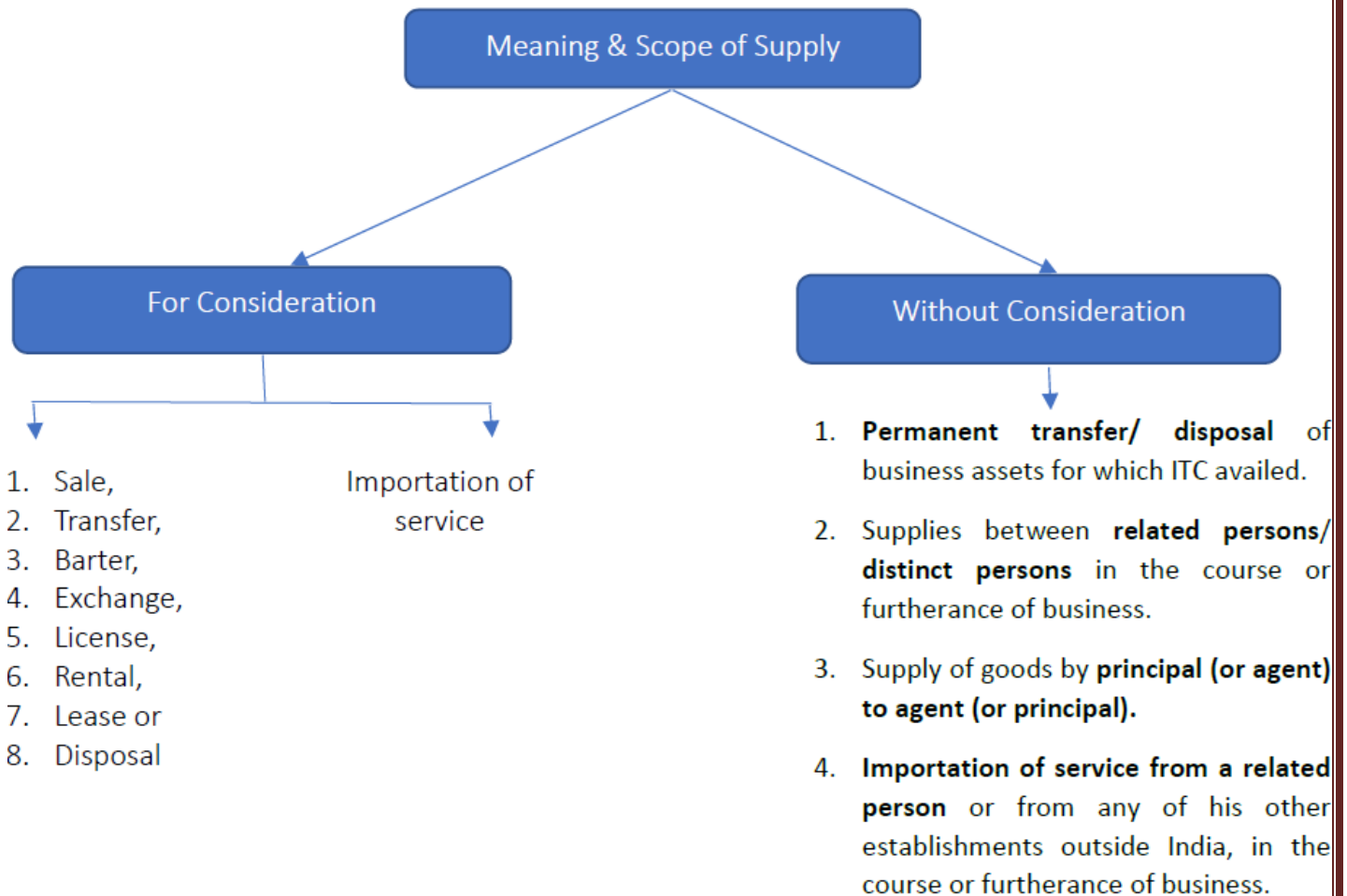
Time of supply is relevant to determine:

- Applicable tax rate,
- Applicability of relevant provisions, rules and notifications,
- Due dates for tax payment.

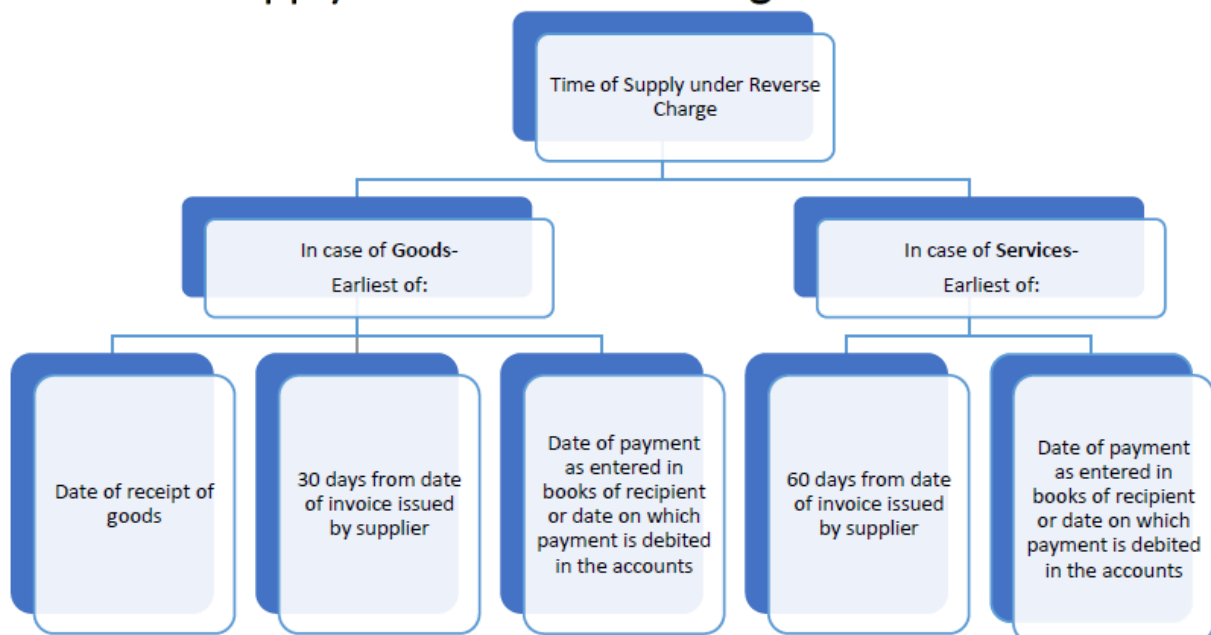
4.1 Time of Supply under Forward Charge



4. Meaning and Scope of Supply



4.2 Time of Supply under Reverse Charge Mechanism



5. Place of Supply of Goods & Service

1. Supply of goods and services in the course of intra-State trade or commerce means any supply where the -

- location of the supplier and the place of supply,
- are within the State.

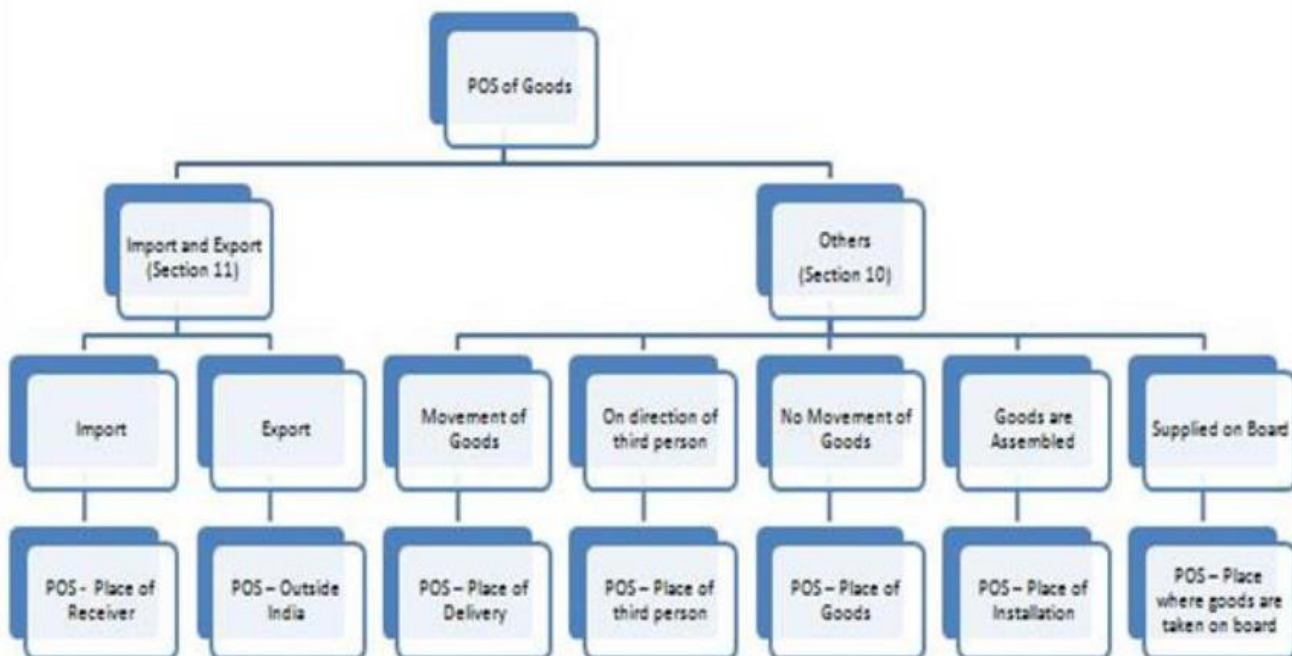
Thus, CGST & SGST shall be levied.

2. Supply of goods and services in the course of inter-State trade or commerce means any supply where the -

- location of the supplier and the place of supply,
- are in different States.

Thus, IGST shall be levied.

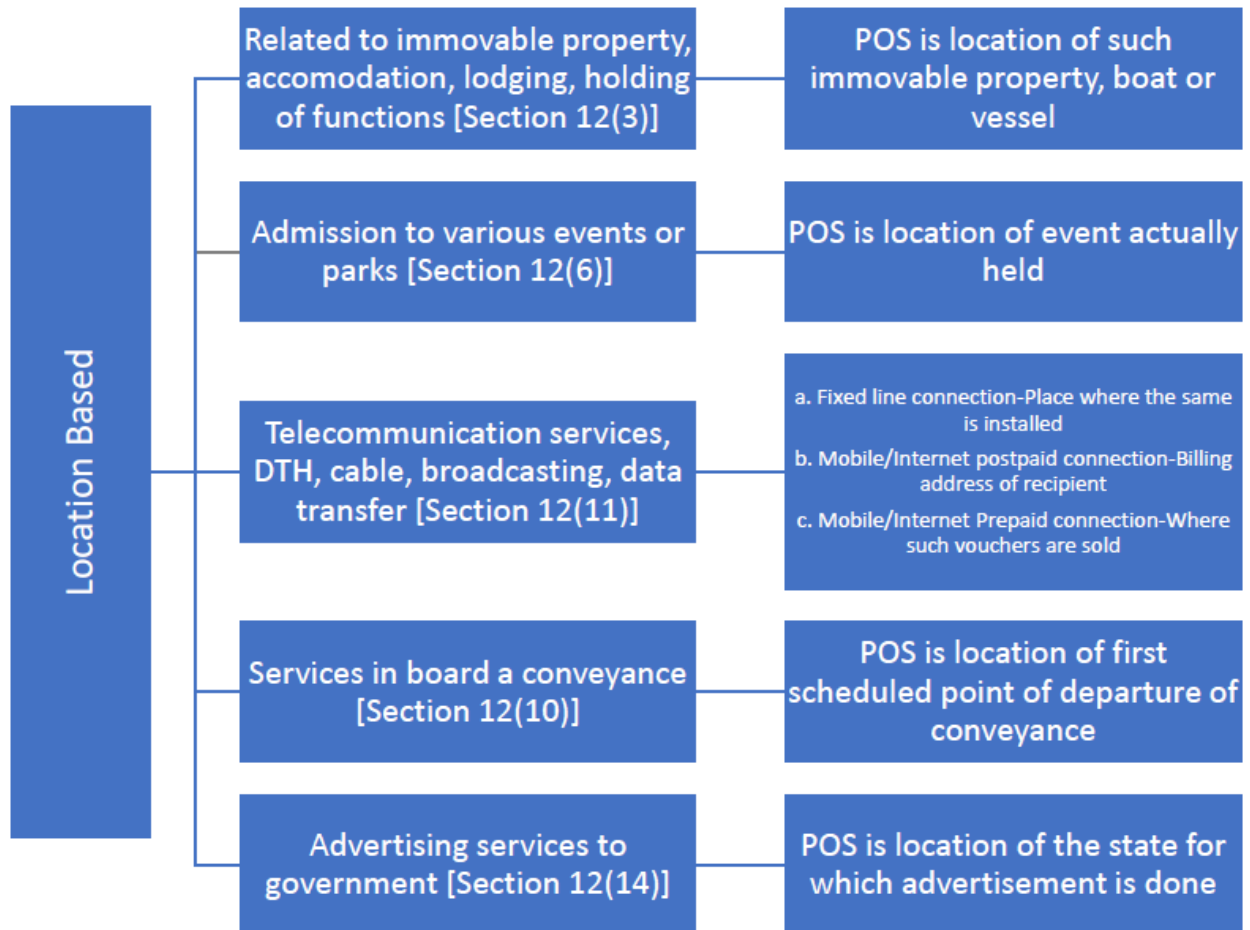
5.1 Determination of place of supply of Goods – Under Different Scenario



5.2 Determination of place of supply of service where location of supplier & recipient is in India– Under Different Scenario

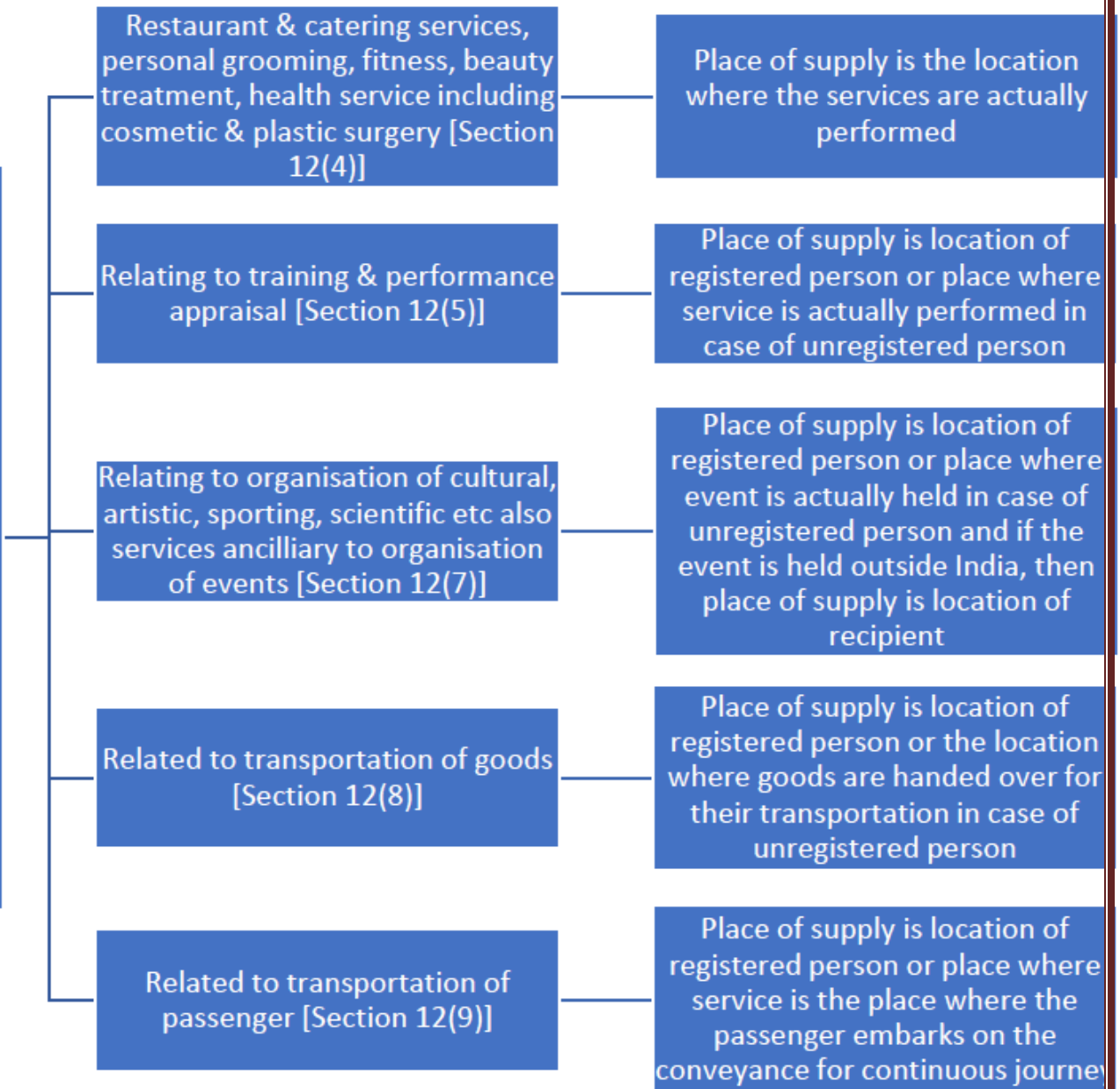
The criteria for determining the place of supply of service can be categorized under following parameters:

a. Location Based

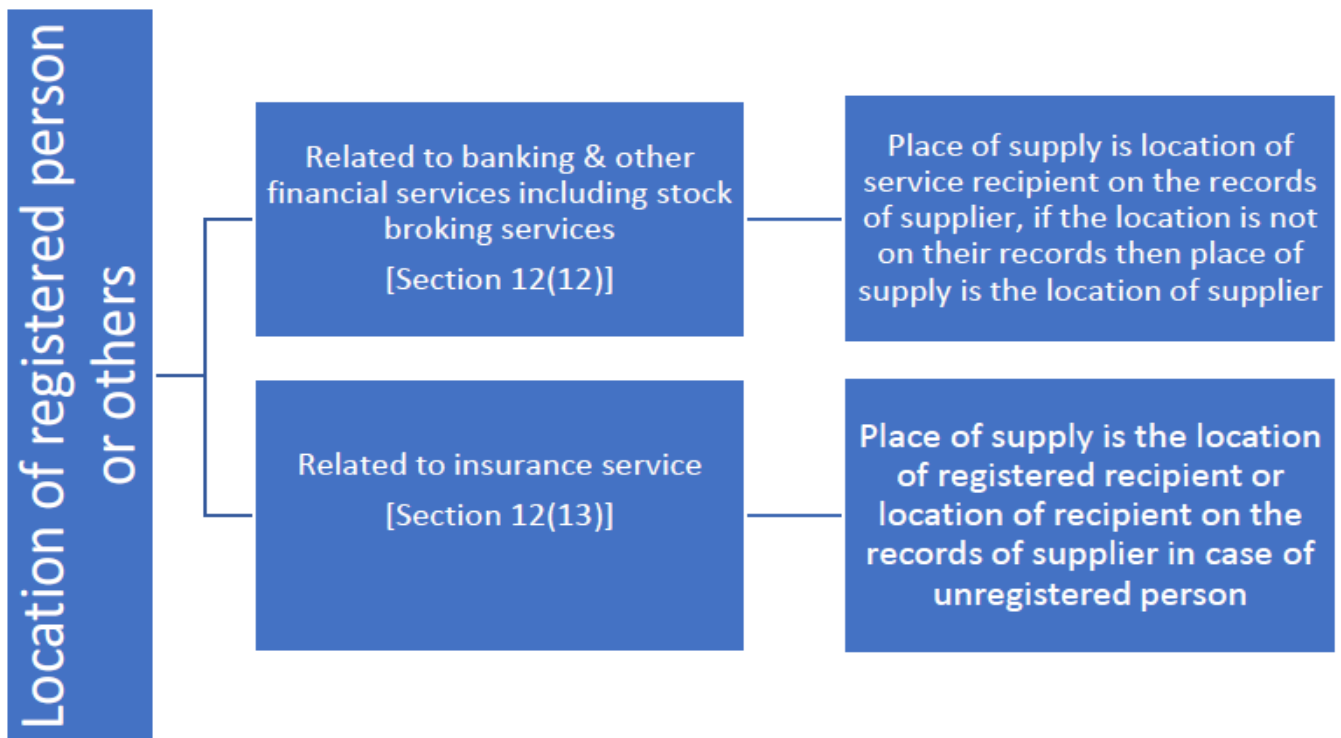


b. Performance Based

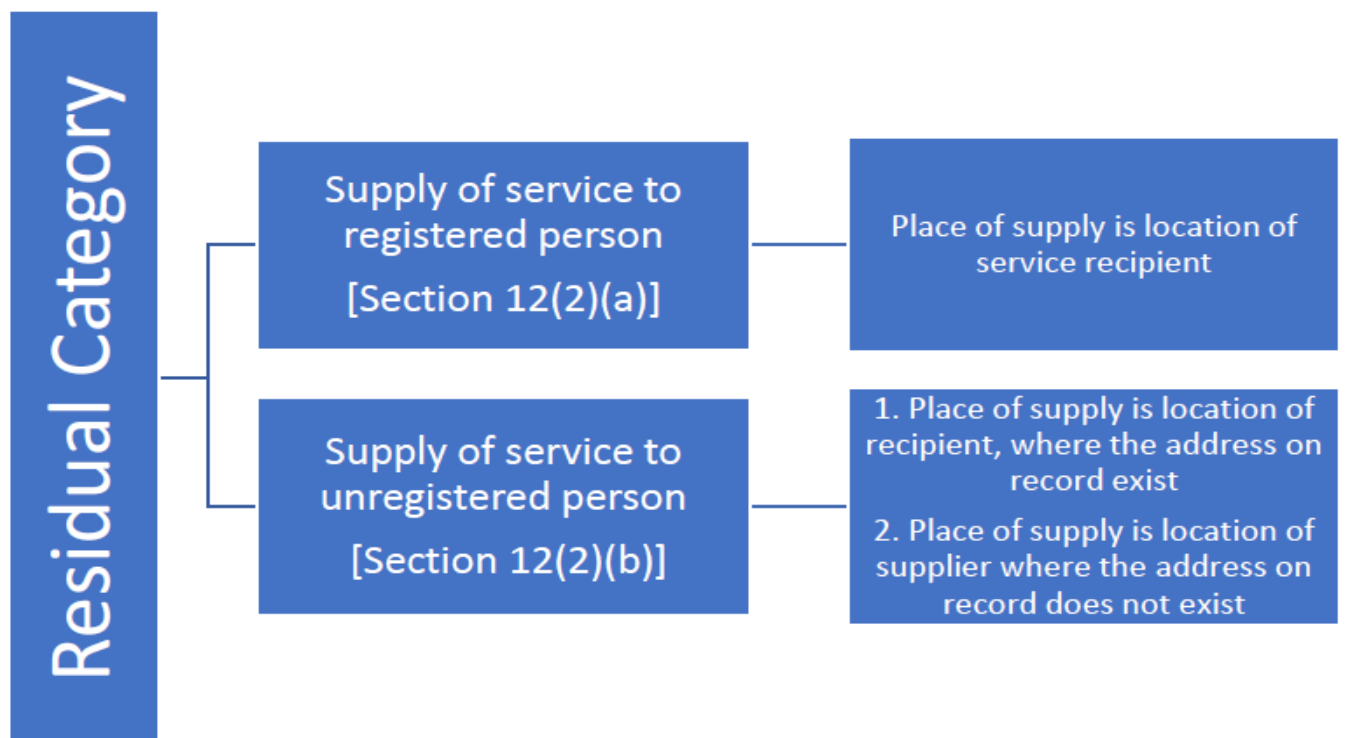
Performance Based



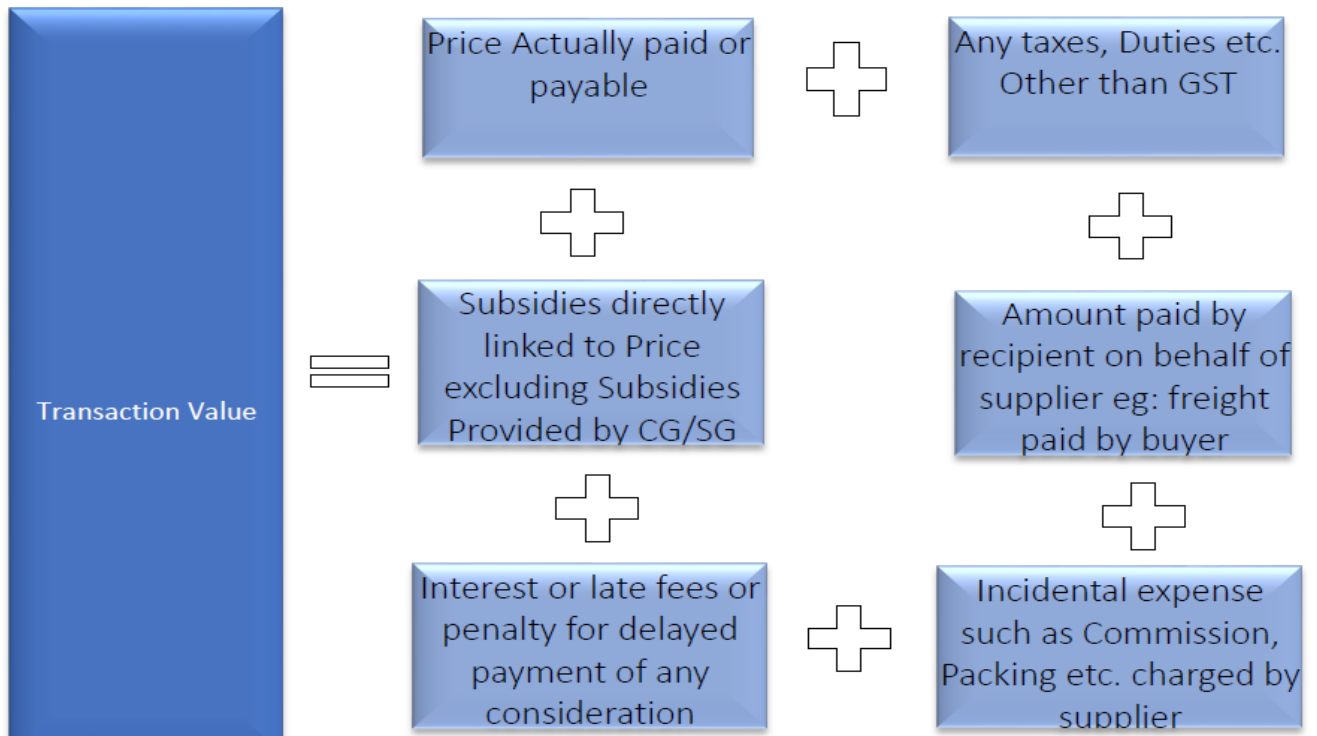
c. Location of registered person or others



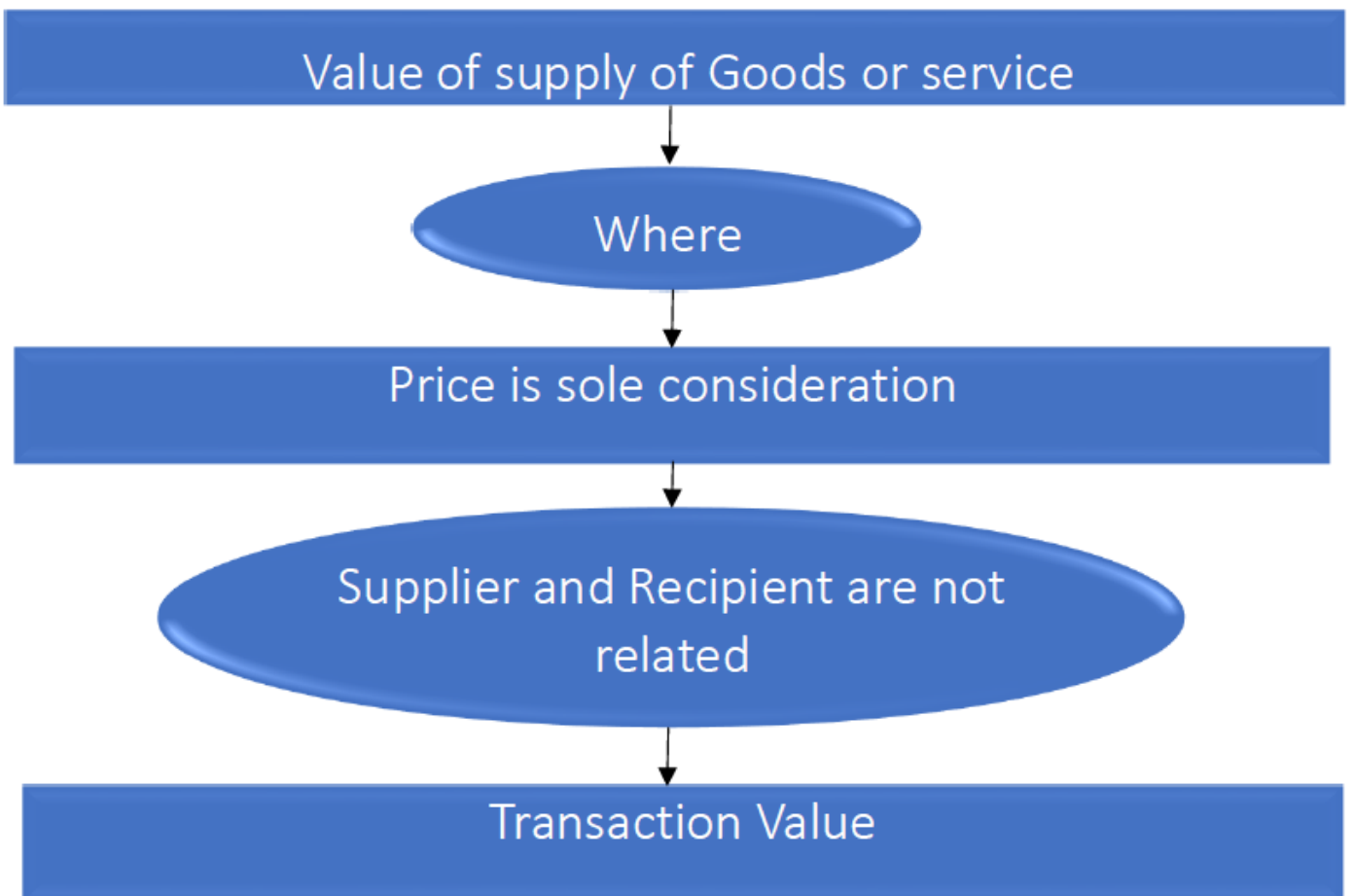
d. Residual Category



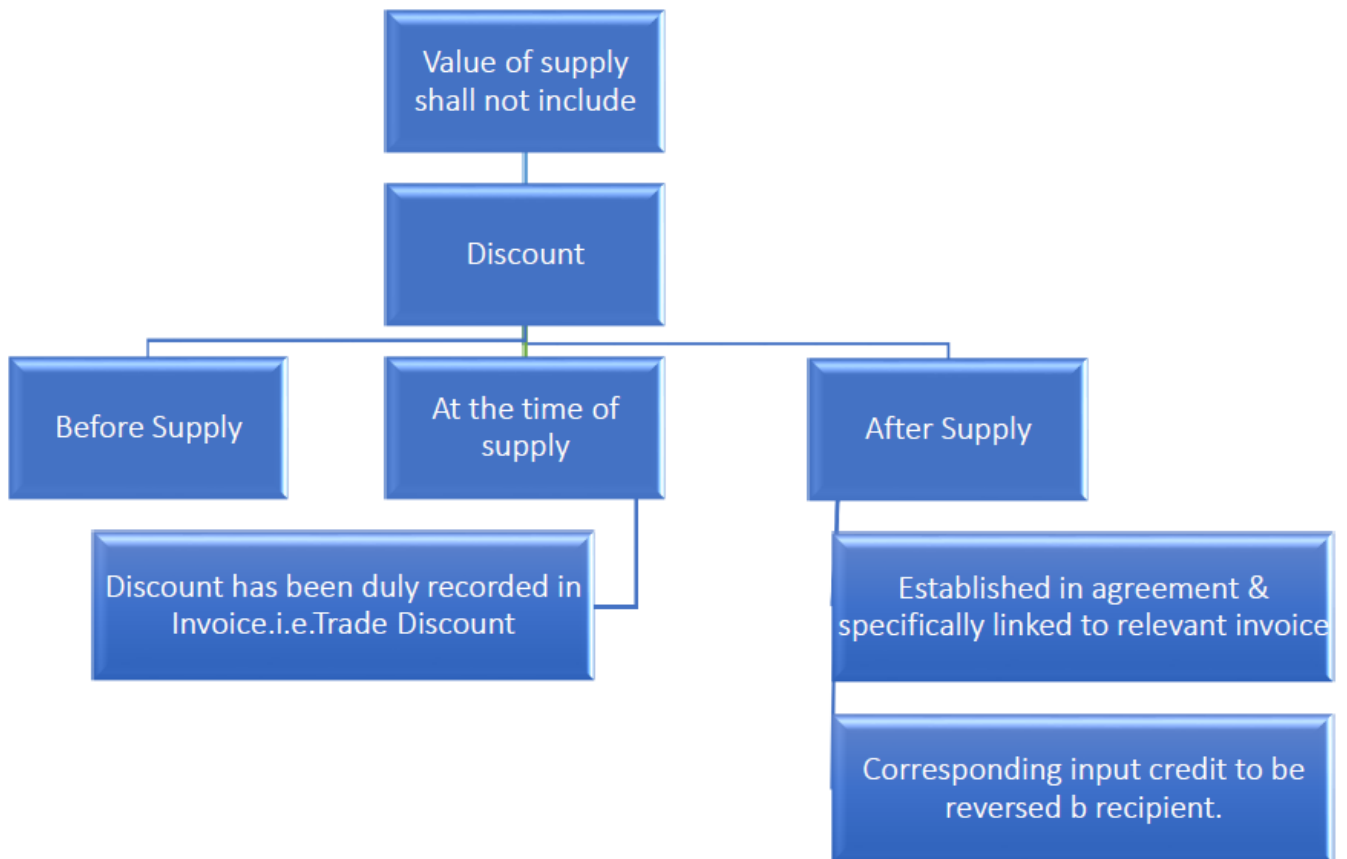
6.1 Transaction value shall comprise of:



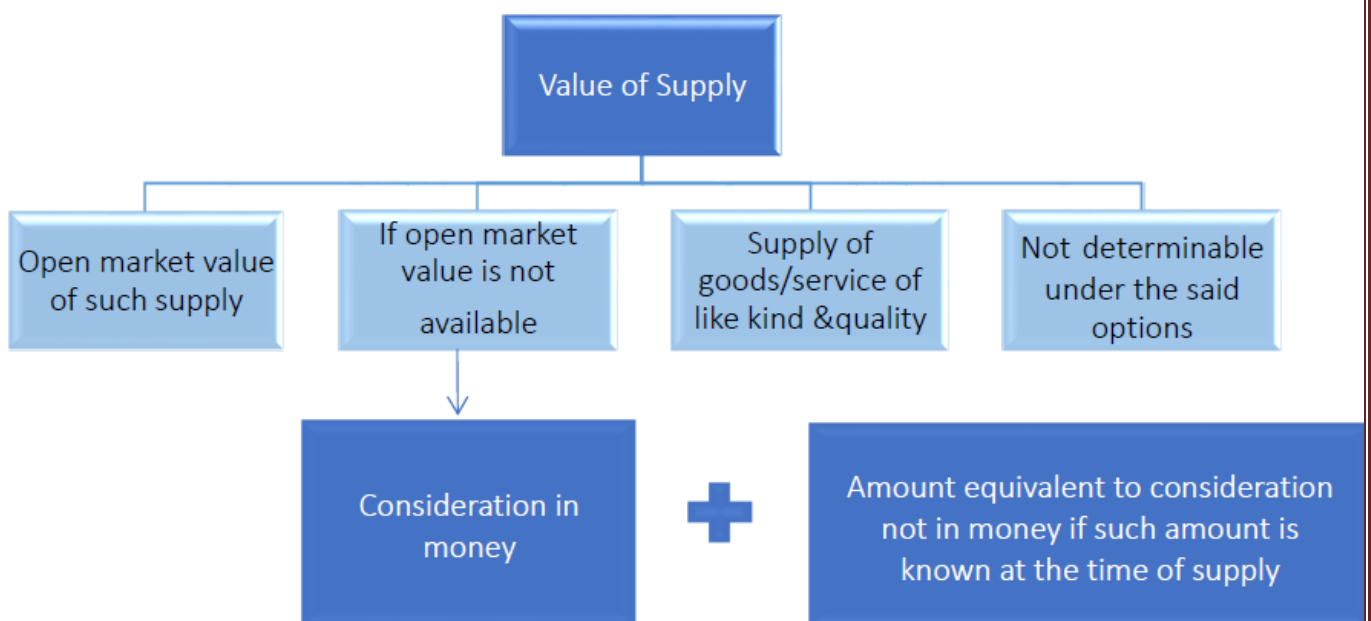
6. Valuation



6.2 Transaction value shall not include



6.3 When consideration is not wholly in money



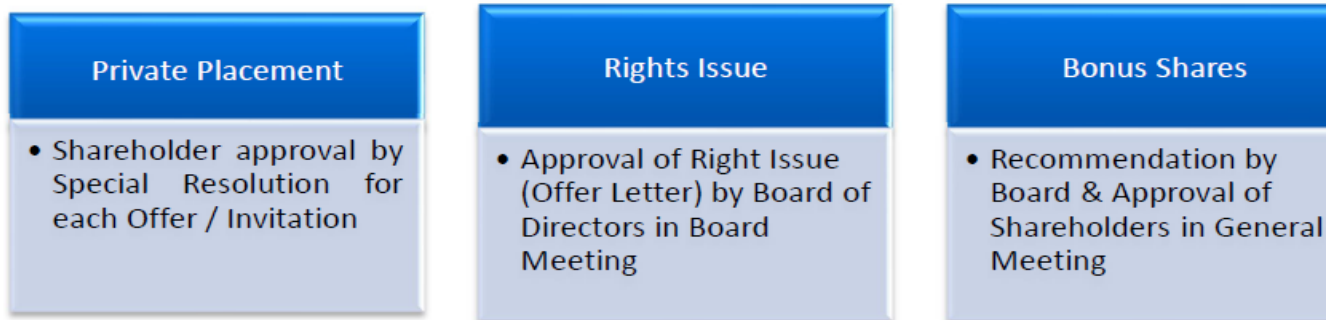
निजी कम्पनियों पर कम्पनी अधिनियम 2013 के प्रमुख प्रावधान समीर सांघवी (CA)

PRIVATE PLACEMENT OF SECURITIES / RIGHTS ISSUE / BONUS SHARES

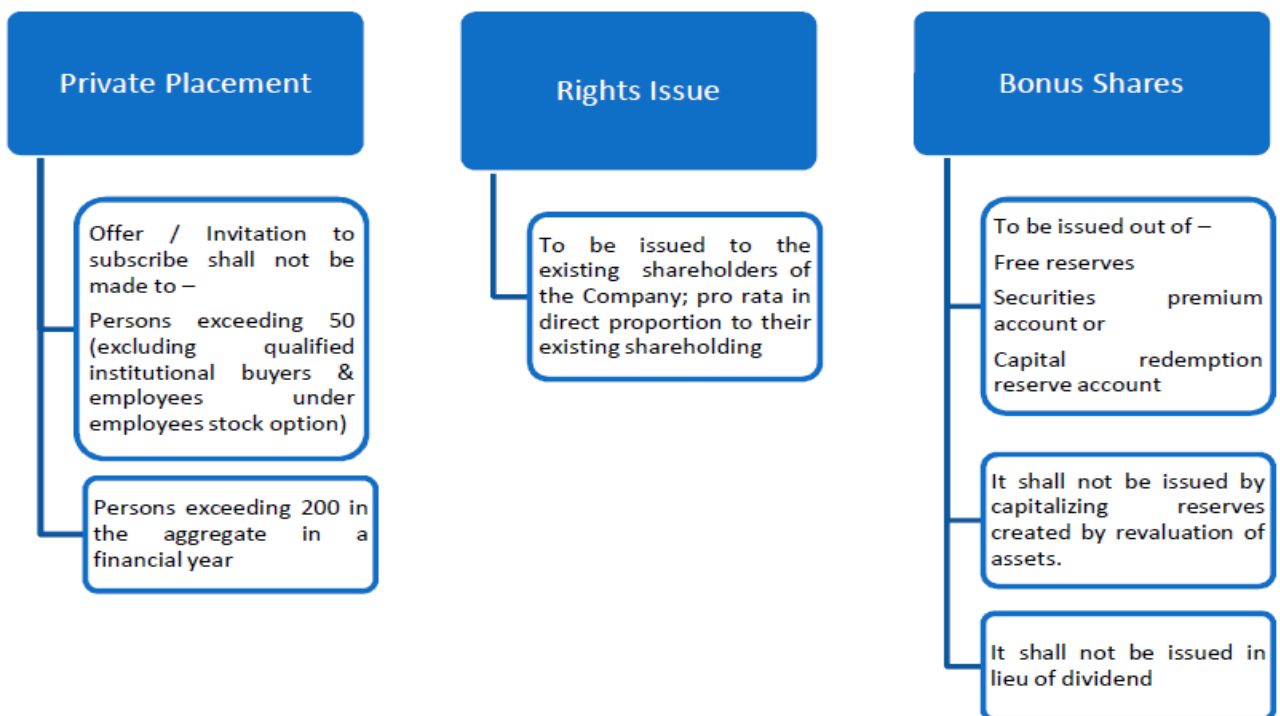
1. Definitions:

- * **Share:** - (u/s 2(84) of Companies Act, 2013) – means a share in the share capital of a company & includes stock
- * **Securities:** - (u/s 2(81) of Companies Act, 2013) – means the securities as defined in Securities Contracts (Regulation) Act, 1956 & includes shares, scrips, stocks, bonds, debentures, debenture stock etc.

2. Approving Authority:



3. Limits / Restriction:



4. *Conditions to be fulfilled / important points:*

➤ Private Placement:

- 1) No fresh offer / invitation shall be made unless allotment in respect of earlier offer has been made / withdrawn / abandoned.
- 2) Obtain valuation report from registered valuer / CA for issue of securities for consideration other than cash.
- 3) All monies payable towards subscription of securities shall be paid by **cheque / demand draft / other banking channels & not by cash**. Further it should be through bank account of the person subscribing to the securities and the company should keep a record of the bank account from where such payments have been received.
- 4) All monies received shall be kept in a **separate bank account in a scheduled bank**.
- 5) Allotment on offer / invitation shall be made **within 60 days** from the date of receipt of application money.
- 6) No release / use of any Public Advertisement or any other media to inform the public at large about such offer.
- 7) The value of such offer or invitation per person shall be with an investment size of **not less than Rs 20000/-** of face value of the securities.

➤ Rights Issue:

- 1) Offer letter shall specify the no. of shares offered & the time limit within which the offer need to accepted or decline.
- 2) Articles of Association need to provide for the right of renunciation of shares and the Offer letter shall contain a statement of this right.
- 3) Offer letter shall be dispatched through registered post or speed post or through electronic mode to all existing shareholders at least 3 days before the opening of the issue.

➤ Bonus Shares:

1. To be authorized by its articles.
2. No defaults in payment of interest / principal in respect of fixed deposit / debt securities / statutory dues of the employees.
3. It's partly paid shares are made fully paid.
4. Once decision to issue bonus shares is announced; subsequent withdrawal is not allowed.

किशोरावस्था शिक्षा / Adolescence Education
लैंगिक बाल संरक्षण अधिनियम 2012 / POCSO Act 2012

उषा अश्वत्थ अय्यर, निदेशक जीट, मुम्बई

POCSO ACT_2012

THE PROTECTION OF CHILDREN FROM SEXUAL OFFENCES ACT, 2012

[No. 32 OF 2012]

[19th June,2012]

An Act to protect children from offences of sexual assault, sexual harassment and pornography and provide for establishment of Special Courts for trial of such offences and for matters connected therewith or incidental thereto. WHEREAS clause (3) of article 15 of the Constitution, inter alia, empowers the State to make special provisions for children;

AND WHEREAS, the Government of India has acceded on the 11th December, 1992 to the Convention on the Rights of the Child, adopted by the General Assembly of the United Nations, which has prescribed a set of standards to be followed by all State parties in securing the best interests of the child;

AND WHEREAS it is necessary for the proper development of the child that his or her right to privacy and confidentiality be

protected and respected by every person by all means and through all stages of a judicial process involving the child;

AND WHEREAS it is imperative that the law operates in a manner that the best interest and well being of the child are

regarded as being of paramount importance at every stage, to ensure the healthy physical, emotional, intellectual and social

Development of the child;

AND WHEREAS the State parties to the Convention on the Rights of the Child are required to undertake all appropriate

national, bilateral and multilateral measures to prevent—

- (a) the inducement or coercion of a child to engage in any unlawful sexual activity;
- (b) the exploitative use of children in prostitution or other unlawful sexual practices;
- (c) the exploitative use of children in pornographic performances and materials;

AND WHEREAS sexual exploitation and sexual abuse of children are heinous crimes and need to be effectively addressed. BE

it enacted by Parliament in the Sixty-third Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement: (1) This Act may be called the Protection of Children from Sexual Offences Act,

2012.

(2) It extends to the whole of India, except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions : (1) In this Act, unless the context otherwise requires, —

(a) "aggravated penetrative sexual assault" has the same meaning as assigned to it in section 5;

(b) "aggravated sexual assault" has the same meaning as assigned to it in section 9;

(c) "armed forces or security forces" means armed forces of the Union or security forces or police forces, as specified

in the Schedule;

(d) "child" means any person below the age of eighteen years;

(e) "domestic relationship" shall have the same meaning as assigned to it in clause (f) of section 2 of the Protection of

Women from Domestic Violence Act, 2005. **43 of 2005**

(f) "penetrative sexual assault" has the same meaning as assigned to it in section 3;

(g) "prescribed" means prescribed by rules made under this Act;

(h) "religious institution" shall have the same meaning as assigned to it in the Religious Institutions (Prevention of Misuse) Act, 1988. **41 of 1988**

(i) "sexual assault" has the same meaning as assigned to it in section 7;

(j) "sexual harassment" has the same meaning as assigned to it in section 11;

(k) "shared household" means a household where the person charged with the offence lives or has lived at any time in

a domestic relationship with the child;

(l) "Special Court" means a court designated as such under section 28;

(m) "Special Public Prosecutor" means a Public Prosecutor appointed under section 32.

(2) The words and expressions used herein and not defined but defined in the Indian Penal Code, the Code or the Acts. **45 of 1860**

CHAPTER II

SEXUAL OFFENCES AGAINST CHILDREN

A. PENETRATIVE SEXUAL ASSAULT AND PUNISHMENT THEREFOR.

3. Penetrative sexual assault : A person is said to commit "penetrative sexual assault" if—

(a) he penetrates his penis, to any extent, into the vagina, mouth, urethra or anus of a child or makes the child to do so

with him or any other person; or

(b) he inserts, to any extent, any object or a part of the body, not being the penis, into the vagina, the urethra or anus of

the child or makes the child to do so with him or any other person; or

(c) he manipulates any part of the body of the child so as to cause penetration into the vagina, urethra, anus or any part

of body of the child or makes the child to do so with him or any other person or

(d) he applies his mouth to the penis, vagina, anus, urethra of the child or makes the child to do so to such person or any other person.

B.—AGGRAVATED PENETRATIVE SEXUAL ASSAULT AND PUNISHMENT THEREFOR.

5. AGGRAVATED PENETRATIVE SEXUAL ASSAULT : (a) Whoever, being a police officer, commits penetrative sexual

assault on a child —

(i) within the limits of the police station or premises at which he is appointed; or

(ii) in the premises of any station house, whether or not situated in the police station, to which he is appointed; or

(iii) in the course of his duties or otherwise; or

(iv) where he is known as, or identified as, a police officer; or

(b) whoever being a member of the armed forces or security forces commits penetrative sexual assault on a .

(i) within the limits of the area to which the person is deployed; or

(ii) in any areas under the command of the forces or armed forces; or

(iii) in the course of his duties or otherwise; or

(iv) where the said person is known or identified as a member of the security or armed forces; or

(c) whoever being a public servant commits penetrative sexual assault on a child; or

(d) whoever being on the management or on the staff of a jail, remand home, protection home, observation home, or other place

of custody or care and protection established by or under any law for the time being in force, commits penetrative sexual assault

on a child, being inmate of such jail, remand home, protection home, observation home, or other place of custody or care and

protection; or

(e) whoever being on the management or staff of a hospital, whether Government or private, commits penetrative sexual assault

on a child in that hospital; or

(f) whoever being on the management or staff of an educational institution or religious institution, commits penetrative sexual

assault on a child in that institution; or

Explanation.—When a child is subjected to sexual assault by one or more persons of a group in furtherance of their common

intention, each of such persons shall be deemed to have committed gang penetrative sexual assault within the meaning of this

clause and each of such person shall be liable for that act in the same manner as if it were done by him alone; or

(g) whoever commits gang penetrative sexual assault on a child.

(h) whoever commits penetrative sexual assault on a child using deadly weapons, fire, heated substance or corrosive

substance; or

(i) whoever commits penetrative sexual assault causing grievous hurt or causing bodily harm and injury or injury to the

sexual organs of the child; or

(j) whoever commits penetrative sexual assault on a child, which—

(i) physically incapacitates the child or causes the child to become mentally ill as defined under clause (b) of section 2 of the Mental Health Act, 1987 or causes impairment of any kind so as to render the child unable to perform regular tasks, temporarily or permanently; or **14 of 1987**

(ii) in the case of female child, makes the child pregnant as a consequence of sexual assault;

(iii) inflicts the child with Human Immunodeficiency Virus or any other life threatening disease or Infection which may either temporarily or permanently impair the child by rendering him physically incapacitated, or mentally ill to perform regular tasks; or

(k) whoever, taking advantage of a child's mental or physical disability, commits penetrative sexual assault on the child; or

(l) whoever commits penetrative sexual assault on the child more than once or repeatedly; or

(m) whoever commits penetrative sexual assault on a child below twelve years; or

(n) whoever being a relative of the child through blood or adoption or marriage or guardianship or in foster care or having a

domestic relationship with a parent of the child or who is living in the same or shared household with the child, commits

penetrative sexual assault on such child; or

(o) whoever being, in the ownership, or management, or staff, of any institution providing services to the child, commits

penetrative sexual assault on the child; or

(p) whoever being in a position of trust or authority of a child commits penetrative sexual assault on the child in an institution

or home of the child or anywhere else; or

(q) whoever commits penetrative sexual assault on a child knowing the child is pregnant; or

(r) whoever commits penetrative sexual assault on a child and attempts to murder the child; or

(s) whoever commits penetrative sexual assault on a child in the course of communal or sectarian violence; or

(t) whoever commits penetrative sexual assault on a child and who has been previously convicted of having committed

any offence under this Act or any sexual offence punishable under any other law for the time being in force; or

(u) whoever commits penetrative sexual assault on a child and makes the child to strip or parade naked in public, is said to

commit aggravated penetrative sexual assault.

6. Punishment for aggravated penetrative sexual assault : Whoever, commits aggravated penetrative sexual assault, shall be

punished with rigorous imprisonment for a term which shall not be less than ten years but which may extend to imprisonment

for life and shall also be liable to fine.

C. SEXUAL ASSAULT AND PUNISHMENT THEREFOR.

7. Sexual assault : Whoever, with sexual intent touches the vagina, penis, anus or breast of the child or makes the child touch

the vagina, penis, anus or breast of such person or any other person, or does any other act with sexual intent which involves

physical contact without penetration is said to commit sexual assault.

8. Punishment for sexual assault : Whoever, commits sexual assault, shall be punished with imprisonment of either

description for a term which shall not be less than three years but which may extend to five years, and shall also be liable to

fine.

D.-AGGRAVATED SEXUAL ASSAULT AND PUNISHMENT THEREFOR.

9. Aggravated sexual assault : (a) Whoever, being a police officer, commits sexual assault on a child—

(i) within the limits of the police station or premises where he is appointed; or

(ii) in the premises of any station house whether or not situated in the police station to which appointed; or

(iii) in the course of his duties or otherwise; or

- (iv) where he is known as, or identified as a police officer; or
- (b) whoever, being a member of the armed forces or security forces, commits sexual assault on a child—
- (i) within the limits of the area to which the person is deployed; or
- (ii) in any areas under the command of the security or armed forces; or
- (iii) in the course of his duties or otherwise; or
- (iv) where he is known or identified as a member of the security or armed forces; or
- (c) whoever being a public servant commits sexual assault on a child; or
- (d) whoever being on the management or on the staff of a jail, or remand home or protection home or observation home, or other place of custody or care and protection established by or under any law for the time being in force commits sexual assault on a child being inmate of such jail or remand home or protection home or observation home or other place of custody or care and protection; or
- (e) whoever being on the management or staff of a hospital, whether Government or private, commits sexual assault on a child in that hospital; or
- (f) whoever being on the management or staff of an educational institution or religious institution, commits sexual assault on a child in that institution; or
- (g) whoever commits gang sexual assault on a child.

Explanation.—when a child is subjected to sexual assault by one or more persons of a group in furtherance of their common intention, each of such persons shall be deemed to have committed gang sexual assault within the meaning of this clause and each of such person shall be liable for that act in the same manner as if it were done by him alone; or

(h) whoever commits sexual assault on a child using deadly weapons, fire, heated substance or corrosive substance; or

(i) whoever commits sexual assault causing grievous hurt or causing bodily harm and injury or injury to the sexual organs of

the child; or

(j) whoever commits sexual assault on a child, which—

(i) physically incapacitates the child or causes the child to become mentally ill as defined under clause (l) of section 2

of the Mental Health Act, 1987 or causes impairment of any kind so as to render the child unable to perform regular tasks, temporarily or permanently; or **14 of 1987**

(ii) inflicts the child with Human Immunodeficiency Virus or any other life threatening disease or infection which may

either temporarily or permanently impair the child by rendering him physically incapacitated, or mentally ill to perform regular tasks; or

(k) whoever, taking advantage of a child's mental or physical disability, commits sexual assault on the child; or

(l) whoever commits sexual assault on the child more than once or repeatedly; or

(m) whoever commits sexual assault on a child below twelve years; or

(n) whoever, being a relative of the child through blood or adoption or marriage or guardianship or in foster care, or having

domestic relationship with a parent of the child, or who is living in the same or shared household with the child, commits sexual

assault on such child; or

(o) whoever, being in the ownership or management or staff, of any institution providing services to the child, commits sexual

assault on the child in such institution; or

(p) whoever, being in a position of trust or authority of a child, commits sexual assault on the child in an institution or home

of the child or anywhere else; or

(q) whoever commits sexual assault on a child knowing the child is pregnant; or

(r) whoever commits sexual assault on a child and attempts to murder the child; or

(s) whoever commits sexual assault on a child in the course of communal or sectarian violence; or

(t) whoever commits sexual assault on a child and who has been previously convicted of having committed any offence

under this Act or any sexual offence punishable under any other law for the time being in force; or

(u) whoever commits sexual assault on a child and makes the child to strip or parade naked in public, is said to commit aggravated sexual assault.

E.—SEXUAL HARASSMENT AND PUNISHMENT THEREFOR

11. Sexual harassment : A person is said to commit sexual harassment upon a child when such person with sexual intent,-

(i) utters any word or makes any sound, or makes any gesture or exhibits any object or part of body with the intention that such word or sound shall be heard, or such gesture or object or part of body shall be seen by the child; or

(ii) makes a child exhibit his body or any part of his body so as it is seen by such person or any other person; or

(iii) shows any object to a child in any form or media for pornographic purposes; or

(iv) repeatedly or constantly follows or watches or contacts a child either directly or through electronic, digital or any other means; or

(v) threatens to use, in any form of media, a real or fabricated depiction through electronic, film or digital or any other mode, of any part of the body of the child or the involvement of the child in a sexual act; or

(vi) entices a child for pornographic purposes or gives gratification therefor.

12. Punishment for sexual harassment: Whoever, commits sexual harassment upon a child shall be punished with imprisonment of either description for a term which may extend to three years and shall also be .

Explanation.—Any question which involves “sexual intent” shall be a question of fact all also be liable to fine.

CHAPTER III

USING CHILD FOR PORNOGRAPHIC PURPOSES AND PUNISHMENT THEREFOR

13. Use of child for pornographic purposes : Whoever, uses a child in any form of media (including programme or

advertisement telecast by television channels or internet or any other electronic form or printed form, whether or not such

programme or advertisement is intended for personal use or for distribution), for the purposes of sexual gratification, which

includes—

(a) representation of the sexual organs of a child;

(b) usage of a child engaged in real or simulated sexual acts (with or without penetration);

(c) the indecent or obscene representation of a child, shall be guilty of the offence of using a child for pornographic purposes.

Explanation.—For the purposes of this section, the expression “use a child” shall include involving a child through any

medium like print, electronic, computer or any other technology for preparation, production, offering, transmitting, publishing,

facilitation and distribution of the pornographic material.

14. Punishment for using child for pornographic purposes : (1) Whoever, uses a child or children for pornographic purposes

shall be punished with imprisonment of either description which may extend to five years and shall also be liable to fine and in

the event of second or subsequent conviction with imprisonment of either description for a term which may extend to seven

years and also be liable to fine.

(2) If the person using the child for pornographic purposes commits an offence referred to in section 3, by directly participating in pornographic acts, he shall be punished with imprisonment of either description for a term which shall not be

less than ten years but which may extend to imprisonment for life, and shall also be liable to fine.

(3) If the person using the child for pornographic purposes commits an offence referred to in section 5, by directly participating

in pornographic acts, he shall be punished with rigorous imprisonment for life and shall also be liable to fine.

(4) If the person using the child for pornographic purposes commits an offence referred to in section 7, by directly

participating in pornographic acts, he shall be punished with imprisonment of either description for a term which shall not be

less than six years but which may extend to eight years, and shall also be liable to fine.

(5) If the person using the child for pornographic purposes commits an offence referred to in section 9, by directly participating

in pornographic acts, he shall be punished with imprisonment of either description for a term which shall not be less than eight

years but which may extend to ten years, and shall also be liable to fine.

CHAPTER IV

ABETMENT OF AND ATTEMPT TO COMMIT AN OFFENCE

15. Punishment for storage of pornographic material involving child : Any person, who stores, for commercial purposes

any pornographic material in any form involving a child shall be punished with imprisonment of either description which may

extend to three years or with fine or with both.

16. Abetment of an offence: A person abets an offence, who—

First.— Instigates any person to do that offence; or

Secondly.— Engages with one or more other person or persons in any conspiracy for the doing of that offence, if an act or

illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that offence; or

Thirdly.—Intentionally aids, by any act or illegal omission, the doing of that offence.

Explanation I.— A person who, by wilful misrepresentation, or by wilful concealment of a material fact, which he is bound

to disclose, voluntarily causes or procures, or attempts to cause or procure a thing to be done, is said to instigate the doing of

that offence.

Explanation II.—Whoever, either prior to or at the time of commission of an act, does anything in order to facilitate the

commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act.

Explanation III.—Whoever employ, harbours, receives or transports a child, by means of threat or use of force or other

forms of coercion, abduction, fraud, deception, abuse of power or of a position, vulnerability or the giving or receiving of

payments or benefits to achieve the consent of a person having control over another person, for the purpose of any offence

under this Act, is said to aid the doing of that act.

17. Punishment for abetment : Whoever abets any offence under this Act, if the act abetted is committed in consequence of

the abetment, shall be punished with punishment provided for that offence.

Explanation. — An act or offence is said to be committed in consequence of abetment, when it is committed in consequence of

the instigation, or in pursuance of the conspiracy or with the aid, which constitutes the abetment.

18. Punishment for attempt to commit an offence : Whoever attempts to commit any offence punishable under this Act or to

cause such an offence to be committed, and in such attempt, does any act towards the commission of the offence, shall be

punished with imprisonment of any description provided for the offence, for a term which may extend to one half of the

imprisonment for life or, as the case may be, one-half of the longest term of imprisonment provided for that offence or with fine

or with both.

CHAPTER V

PROCEDURE FOR REPORTING OF CASES

19. Reporting of offences : (1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, any person

(including the child), who has apprehension that an offence under this Act is likely to be committed or has knowledge that such

an offence has been committed, he shall provide such information to.- **2 of 1974**

(a) the Special Juvenile Police Unit; or

(b) the local police.

(2) Every report given under sub-section (1) shall be—

(a) ascribed an entry number and recorded in writing;

(b) be read over to the informant;

(c) shall be entered in a book to be kept by the Police Unit.

(3) Where the report under sub-section (1) is given by a child, the same shall be recorded under sub-section (2) in a simple

language so that the child understands contents being recorded.

(4) In case contents are being recorded in the language not understood by the child or wherever it is deemed necessary, a

translator or an interpreter, having such qualifications, experience and on payment of such fees as may be prescribed, shall be

provided to the child if he fails to understand the same.

(5) Where the Special Juvenile Police Unit or local police is satisfied that the child against whom an offence has been

committed is in need of care and protection, then, it shall, after recording the reasons in writing, make immediate arrangement

to give him such care and protection including admitting the child into shelter home or to the nearest hospital within twentyfour

hours of the report, as may be prescribed.

(6) The Special Juvenile Police Unit or local police shall, without unnecessary delay but within a period of twenty-four hours,

report the matter to the Child Welfare Committee and the Special Court or where no Special Court has been designated, to the

Court of Session, including need of the child for care and protection and steps taken in this regard.

(7) No person shall incur any liability, whether civil or criminal, for giving the information in good faith for the purpose of

sub-section (1)

20. Obligation of media, studio and photographic facilities to report cases : Any personnel of the media or hotel or lodge or hospital or club or studio or photographic facilities, by whatever name called, irrespective of the number of persons

employed therein, shall, on coming across any material or object which is sexually exploitative of the child including pornographic, sexually-related or making obscene representation of a child or children) through the use of any medium, shall provide such information to the Special Juvenile Police Unit, or to the local police, as the case m

21. Punishment for failure to report or record a case : (1) Any person, who fails to report the commission of an offence under sub-section (1) of section 19 or section 20 or who fails to record such offence under sub-section (2) of section 19 shall be punished with imprisonment of either description which may extend to six months or with fine or with both.

(2) Any person, being in-charge of any company or an institution (by whatever name called) who fails to report the commission

of an offence under sub-section (1) of section 19 in respect of a subordinate under his control, shall be punished with imprisonment for a term which may extend to one year and with fine.

(3) The provisions of sub-section (1) shall not apply to a child under this Act.

22. Punishment for false complaint or false information: (1) Any person, who makes false complaint or provides false

information against any person, in respect of an offence committed under sections 3, 5, 7 and section 9, solely with the intention

to humiliate, extort or threaten or defame him, shall be punished with imprisonment for a term which may extend to six months or with fine or with both.

(2) Where a false complaint has been made or false information has been provided by a child, no punishment shall be imposed on such child.

23. Procedure for media: (1) No person shall make any report or present comments on any child from any form of media or studio or photographic facilities without having complete and authentic information, which may have the effect of lowering his reputation or infringing upon his privacy.

(2) No reports in any media shall disclose, the identity of a child including his name, address, photograph, family details, school, neighbourhood or any other particulars which may lead to disclosure of identity of the child: Provided that for reasons to be recorded in writing, the Special Court, competent to try the case under the Act, may permit such disclosure, if in its opinion such disclosure is in the interest of the child.

(3) The publisher or owner of the media or studio or photographic facilities shall be jointly and severally liable for the acts and omissions of his employee.

(4) Any person who contravenes the provisions of sub-section (1) or sub-section (2) shall be liable to be punished with imprisonment of either description for a period which shall not be less than six months but which may extend to one year or with fine or with both.

CHAPTER VI

PROCEDURES FOR RECORDING STATEMENT OF THE CHILD

24. Recording of statement of a child : (1) The statement of the child shall be recorded at the residence of the child or at a place where he usually resides or at the place of his choice and as far as practicable by a woman police officer not below the rank of sub-inspector.

(2) The police officer while recording the statement of the child shall not be in uniform.

(3) The police officer making the investigation, shall, while examining the child, ensure that at no point of time the child come in the contact in any way with the accused.

(4) No child shall be detained in the police station in the night for any reason.

(5) The police officer shall ensure that the identity of the child is protected from the public media, unless otherwise directed by the Special Court in the interest of the child.

25. Recording of statement of a child by Magistrate : (1) If the statement of the child is being recorded under section 164 of

the Code of Criminal Procedure, 1973 herein referred to as the Code), the Magistrate recording such statement shall, notwithstanding anything contained therein, record the statement as spoken by the child: Provided that the provisions contained

in the first proviso to sub-section (1) of section 164 of the Code shall, so far it permits the presence of the advocate of the accused shall not apply in this case. **2 of 1974**

(2) The Magistrate shall provide to the child and his parents or his representative, a copy of the document specified under section 207 of the Code, upon the final report being filed by the police under section 173 of that Code.

26. Additional provisions regarding statement to be recorded : (1) The Magistrate or the police officer, as the case may be, shall record the statement as spoken by the child in the presence of the parents of the child or any other person in whom the child has trust or confidence.

(2) Wherever necessary, the Magistrate or the police officer, as the case may be, may take the assistance of a translator or an interpreter, having such qualifications, experience and on payment of such fees as may be prescribed, while recording the statement of the child.

(3) The Magistrate or the police officer, as the case may be, may, in the case of a child having a mental or physical disability, seek the assistance of a special educator or any person familiar with the manner of communication of the

child or an expert in that field, having such qualifications, experience and on payment of such fees as may be prescribed, to record the statement of the child.

(4) Wherever possible, the Magistrate or the police officer, as the case may be, shall ensure that the statement of the child is also recorded by audio-video electronic means.

27. Medical examination of a child : (1) The medical examination of a child in respect of whom any offence has been committed under this Act, shall, notwithstanding that a First Information Report or complaint has not been registered for the offences under this Act, be conducted in accordance with section 164A of the Code of Criminal Procedure, 1973. **2 of 1973**

(2) In case the victim is a girl child, the medical examination shall be conducted by a woman doctor.

(3) The medical examination shall be conducted in the presence of the parent of the child or any other person in whom the child reposes trust or confidence.

(4) Where, in case the parent of the child or other person referred to in sub-section (3) cannot be present, for any woman nominated by the head of the medical institution.

CHAPTER VII

SPECIAL COURTS

28. Designation of Special Courts : (1) For the purposes of providing a speedy trial, the State Government shall in consultation with the Chief Justice of the High Court, by notification in the Official Gazette, designate for each district, a Court of Session to be a Special Court to try the offences under the Act:

Provided that if a Court of Session is notified as a children's court under the Commissions for Protection of Child Rights Act, 2005 or a Special Court designated for similar purposes under any other law for the time being in force, then, such court shall be deemed to be a Special Court under this section. **4 of 2006**

(2) While trying an offence under this Act, a Special Court shall also try an offence other than the offence referred to in subsection

(1), with which the accused may, under the Code of Criminal Procedure, 1973 be charged at the same trial. **2 of 1974**

(3) The Special Court constituted under this Act, notwithstanding anything in the Information Technology Act, 2000, shall have jurisdiction to try offences under section 67B of that Act in so far as it relates to publication or transmission of sexually explicit material depicting children in any act, or conduct or manner or facilitates abuse of children online. **21 of 2000**

29. Presumption as to certain offence : Where a person is prosecuted for committing or abetting or attempting to commit any offence under sections 3, 5, 7 and section 9 of this Act, the Special Court shall presume, that such

person has committed or abetted or attempted to commit the offence, as the case may be unless the contrary is proved.

30. Presumption of culpable mental state : (1) In any prosecution for any offence under this Act which requires a culpable mental state on the part of the accused, the Special Court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

(2) For the purposes of this section, a fact is said to be proved only when the Special Court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

Explanation.—In this section, "culpable mental state" includes intention, motive, knowledge of a fact and the belief in, or reason to believe, a fact.

31. Application of Code of Criminal Procedure, 1973 to proceedings before a Special Court: Save as otherwise provided in this Act, the provisions of the Code of Criminal Procedure, 1973 including the provisions as to bail and bonds shall apply to the proceedings before a Special Court and for the purposes of the said provisions, the Special Court shall be deemed to be a court of Sessions and the person conducting a prosecution before a Special Court, shall be deemed to be a Public Prosecutor. **2 of 1974**

32. Special Public Prosecutors : (1) The State Government shall, by notification in the Official Gazette, appoint a Special Public Prosecutor for every Special Court for conducting cases only under the provisions of this Act.

(2) A person shall be eligible to be appointed as a Special Public Prosecutor under sub-section (1) only if he had been in practice for not less than seven years as an advocate.

(3) Every person appointed as a Special Public Prosecutor under this section shall be deemed to be a Public Prosecutor within the meaning of clause (u) of section 2 of the Code of Criminal Procedure, 1973 and provision of that Code shall have effect

accordingly. **2 of 1974**

CHAPTER VIII

PROCEDURE AND POWERS OF SPECIAL COURTS AND RECORDING OF EVIDENCE

33. Procedure and powers of Special Court : (1) A Special Court may take cognizance of any offence, without the accused being committed to it for trial, upon receiving a complaint of facts which constitute such offence, or upon a police report of such facts.

(2) The Special Public Prosecutor, or as the case may be, the counsel appearing for the accused shall, while recording the examination-in-chief, cross-examination or re-examination of the child, communicate the questions to be put to the child to the Special Court which shall in turn put those questions to the child.

(3) The Special Court may, if it considers necessary, permit frequent breaks for the child during the trial.

(4) The Special Court shall create a child-friendly atmosphere by allowing a family member, a guardian, a friend or a relative, in whom the child has trust or confidence, to be present in the court.

(5) The Special Court shall ensure that the child is not called repeatedly to testify in the court.

(6) The Special Court shall not permit aggressive questioning or character assassination of the child and ensure that dignity of the child is maintained at all times during the trial.

(7) The Special Court shall ensure that the identity of the child is not disclosed at any time during the course of investigation or

trial: Provided that for reasons to be recorded in writing, the Special Court may permit such disclosure, if in its opinion such disclosure is in the interest of the child.

Explanation.—For the purposes of this sub-section, the identity of the child shall include the identity of the child's family, school, relatives, neighbourhood or any other information by which the identity of the child may be revealed.

(8) In appropriate cases, the Special Court may, in addition to the punishment, direct payment of such compensation as may be prescribed to the child for any physical or mental trauma caused to him or for immediate rehabilitation of such child.

(9) Subject to the provisions of this Act, a Special Court shall, for the purpose of the trial of any offence under this Act, have all the powers of a Court of Session and shall try such offence as if it were a Court of Session, and as far as may be, in accordance with the procedure specified in the Code of Criminal Procedure, 1973 for trial before a Court of Session. **2 of 1974**

34. Procedure in case of commission of offence by child and determination of age by Special Court : (1)

Where any

offence under this Act is committed by a child, such child shall be dealt with under the provisions of the Juvenile Justice (Care and Protection of Children) Act, 2000 . **56 of 2000**

(2) If any question arises in any proceeding before the Special Court whether a person is a child or not, such question shall be determined by the Special Court after satisfying itself about the age of such person and it shall record in writing its reasons for such determination.

(3) No order made by the Special Court shall be deemed to be invalid merely by any subsequent proof that the age of a person as determined by it under sub-section (2) was not the correct age of that person.

35. Period for recording of evidence of child and disposal of case : (1) The evidence of the child shall be recorded within a period of thirty days of the Special Court taking cognizance of the offence and reasons for delay, if any, shall be recorded by the Special Court.

(2) The Special Court shall complete the trial, as far as possible, within a period of one year from the date of taking cognizance of the offence.

36. Child not to see accused at the time of testifying : (1) The Special Court shall ensure that the child is not exposed in any way to the accused at the time of recording of the evidence, while at the same time ensuring that the accused is in a position to hear the statement of the child and communicate with his advocate.

(2) For the purposes of sub-section (1), the Special Court may record the statement of a child through video conferencing or by utilising single visibility mirrors or curtains or any other device.

37. Trials to be conducted in camera : The Special Court shall try cases in camera and in the presence of the parents of the child or any other person in whom the child has trust or confidence:

Provided that where the Special Court is of the opinion that the child needs to be examined at a place other than the court, it shall proceed to issue a commission in accordance with the provisions of section 284 of the Code of Criminal Procedure, 1973. **2 of 1974**

38. Assistance of an interpreter or expert while recording evidence of child : (1) wherever necessary, the Court may take the assistance of a translator or interpreter having such qualifications, experience and on payment of such fees as may be prescribed, while recording the evidence of the child.

(2) If a child has a mental or physical disability, the Special Court may take the assistance of a special educator or any person familiar with the manner of communication of the child or an expert in that field, having such qualifications, experience and on payment of such fees as may be prescribed to record the evidence of the child.

CHAPTER IX

MISCELLANEOUS

39. Guidelines for child to take assistance of experts, etc : Subject to such rules as may be made in this behalf, the State Government shall prepare guidelines for use of non-governmental organisations, professionals and experts or persons having

knowledge of psychology, social work, physical health, mental health and child development to be associated with the pre-trial and trial stage to assist the child.

40. Right of child to take assistance of legal practitioner : Subject to the proviso to section 301 of the Code of Criminal Procedure, 1973 the family or the guardian of the child shall be entitled to the assistance of a legal counsel of their choice for any offence under this Act: **2 of 1974**

Provided that if the family or the guardian of the child are unable to afford a legal counsel, the Legal Services Authority shall provide a lawyer to them.

41. Provisions of sections 3 to 13 not to apply in certain cases : The provisions of sections 3 to 13 (both inclusive) shall not apply in case of medical examination or medical treatment of a child when such medical examination or medical treatment is undertaken with the consent of his parents or guardian.

1 [42. Alternate punishment : Where an act or omission constitutes an offence punishable under this Act and also under section 166A, 354A, 354B, 354C, 354D, 370, 370A, 375, 376, 376A, 376C, 376D, 376E or section 509 of the Indian

Penal Code, then, notwithstanding anything contained in any law for the time being in force, the offender found guilty of such offence shall be liable to punishment under this Act or under the Indian Penal Code as provides for punishment which is greater in degree.]

2 [42A. Act not in derogation of any other law : The provisions of this Act shall be in addition to and not in derogation of the provisions of any other law for the time being in force and, in case of any inconsistency, the provisions of this Act shall have

overriding effect on the provisions of any such law to the extent of the inconsistency.]

43. Public awareness about Act : The Central Government and every State Government, shall take all measures to ensure that—

(a) the provisions of this Act are given wide publicity through media including the television, radio and the print media at regular intervals to make the general public, children as well as their parents and guardians aware of the provisions of this Act;

(b) the officers of the Central Government and the State Governments and other concerned persons (including the police officers) are imparted periodic training on the matters relating to the implementation of the provisions of the Act.

44. Monitoring of implementation Act : (1) The National Commission for Protection of Child Rights constituted under section 3, or as the case may be, the State Commission for Protection of Child Rights constituted under section 17, of the

Commissions for Protection of Child Rights Act, 2005 shall, in addition to the functions assigned to them under that Act, also monitor the implementation of the provisions of this Act in such manner as may be prescribed **4 of 2006**

(2) The National Commission or, as the case may be, the State Commission, referred to in sub-section (1), shall, while inquiring into any matter relating to any offence under this Act, have the same powers as are vested in it under the Commissions for Protection of Child Rights Act, 2005 . **4 of 2006**

(3) The National Commission or, as the case may be, the State Commission, referred to in sub-section (1), shall, also include, its activities under this section, in the annual report referred to in section 16 of the Commissions for Protection of Child Rights

Act, 2005. **4 of 2006**

45. Power to make rules.-(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:-

(a) the qualifications and experience of, and the fees payable to, a translator or an interpreter, a special educator or any person familiar with the manner of communication of the child or an expert in that field, under sub-section (4) of section 19; subsections (2) and (3) of section 26 and section 38

(b) care and protection and emergency medical treatment of the child under sub-section (5) of section 19;

(c) the payment of compensation under sub-section (8) of section 33;

(d) the manner of periodic monitoring of the provisions of the Act under sub-section (1) of section 44.

(3) Every rule made under this section 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 rule or both Houses agree that the rule should not be made, the rule 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 that rule.

46. Power to remove difficulties.- (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for removal of the difficulty:

Provided that no order shall be made under this section after the expiry of the period of two years from the commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

THE SCHEDULE

[See section 2(c)]

ARMED FORCES AND SECURITY FORCES CONSTITUTED UNDER

(a) The Air Force Act, 1950 (45 of 1950);

(b) The Army Act, 1950 (46 of 1950);

(c) The Assam Rifles Act, 2006 (47 of 2006);

(d) The Bombay Home Guard Act, 1947 (3 of 1947);

(e) The Border Security Force Act, 1968 (47 of 1968);

(f) The Central Industrial Security Force Act, 1968 (50 of 1968);

(g) The Central Reserve Police Force Act, 1949 (66 of 1949);

- (h) The Coast Guard Act, 1978 (30 of 1978);
- (i) The Delhi Special Police Establishment Act, 1946 (25 of 1946);
- (j) The Indo-Tibetan Border Police Force Act, 1992 (35 of 1992);
- (k) The Navy Act, 1957 (62 of 1957);
- (l) The National Investigation Agency Act, 2008 (34 of 2008);
- (m) The National Security Guard Act, 1986 (47 of 1986);
- (n) The Railway Protection Force Act, 1957 (23 of 1957);
- (o) The Sashastra Seema Bal Act, 2007 (53 of 2007);
- (p) The Special Protection Group Act, 1988 (34 of 1988);
- (q) The Territorial Army Act, 1948 (56 of 1948);
- (r) The State police forces (including armed constabulary) constituted under the State laws to aid the civil powers of the State and empowered to employ force during internal disturbances or otherwise including armed forces as defined in clause (a) of section 2 of the Armed Forces (Special Powers) Act, 1958 (28 of 1958).

Footnotes:

1. Subs. by Act 13 of 2013, s. 29 for section 42 (w.e.f. 3-2-2013).
2. Ins. by s. 29, *ibid* (w.e.f. 3-2-2013).

किशोरावस्था शिक्षा / Adolescence Education

लैंगिक संवेदीकरण / Gender Sensitization

यथा सुब्रमनियन, प्रशिक्षण सहायक, जीव-विज्ञान, जीट मुम्बई

INTRODUCTION:

Human beings are considered to be the most evolved, intelligent and talented of all creations by Nature, by Human beings themselves. However, it is highly depressing and disheartening to note the lack of respect, care and concern by the so called superior sex towards the fairer sex!

Newspapers, News bulletins, our surrounding all reflect the thought process and attitude which is not just age old, redundant and farce but also a gender script.

Efforts are being made by the Government, Educational Institutions, NGO's and many others to bring the desired modification in these Gender stereotypes and teach human beings that, all creations are to be respected and cared for, especially the women and the third gender.

The session on Gender Sensitization is to commence with the clarification of the terms **GENDER & SEX**.

Gender is a socially constructed term. It refers to the activities that a particular society considers appropriate or inappropriate for men and women.

Sex is biologically determined. It is what one is by birth.

DIFFERENCE BETWEEN GENDER AND SEX

Gender	Sex
Not born with. Created by society. Can change with time. Varies with race, caste or religion.	Born with. Biological/ refers to the sex organs of boys & girls. Cannot be changed (normally) Does not vary with race, caste or religion.

Although the agents of Socialization are varied, Schools and Teachers play a significant role, and hence the need to not just sensitize them but also stimulate them to participate actively in educating the students and other stake holders like parents and community members, on Gender parity.

GENDER STEREOTYPE:

To list a few drawbacks the society faces due Gender stereotypes is Female Foeticide, Female Infanticide, Child Labour, Child Trafficking, Child Marriage, Dowry & Dowry deaths, Domestic Violence, Women Exploitation, Widow Exploitation and many more.

Some Suggested Solutions to reduce Gender Discrimination may be as follows:

- i) Education
- ii) Employment
- iii) Empowerment
- iv) Economic independence
- v) Self-confidence
- vi) Change in attitude
- vii) Trust & faith

GENDER SENSITIZATION:

Gender sensitization refers to theories that claim modification of behaviour of teachers & parents towards children can have a positive effect on gender equity, now and for the future. It is about instilling empathy, changing behaviour that we hold about our own and other sex. It helps us in examining personal attitudes, beliefs, questioning the myths and misconceptions.

GENDER EQUITY:

It is a process of being fair to men and women Measures must be put in place to compensate for historical, social disadvantage that prevent men & women from operating on a level field.

UN STATISTICS SHOWS:

- ⊙ women perform 2/3rd of world work
- ⊙ women earn 1/10th of world income
- ⊙ women own less than 1/100th of the world property

GENDER EQUALITY: KEY PRINCIPLES

1. It is not women's concern it is the responsibility of the society.
2. Gender equality needs to be addressed in all development programmes.
3. Addressing gender needs.

THE SCHOOL.....AND THE TEACHERS CAN BRING THE NECESSARY CHANGE TO SENSITISE THE STUDENTSIN ALL POSITIVE MANNERS

Let us make the world a happy place to live in for all.

किशोरावस्था शिक्षा / Adolescence Education

एच.आय.वी. एड्स / H.I.V. AIDS

यथा सुबमनियन, प्रशिक्षण सहायक, जीव-विज्ञान, जीट मुम्बई

HIV /AIDS

HIV

- ▶ “HUMAN IMMUNO DEFICIENCY VIRUS”
- ▶ Retrovirus
- ▶ Invades the helper T cells to replicate itself **AIDS**
- ▶ “**A**cquired **I**mmuno **d**eficiency **S**ndrome”
- ▶ **HIV** is the **virus** that causes AIDS
- ▶ Disease limits the body’s ability to fight infection
- ▶ A person with AIDS has a very weak immune system
- ▶ No Cure

SIGNS AND SYMPTOMS

- ▶ fevers,
- ▶ sweats (particularly at night),
- ▶ swollen glands,
- ▶ chills,
- ▶ weakness,
- ▶ and weight loss.

MODES OF TRANSMISSION

THROUGH BODY FLUIDS

- ▶ Blood products
- ▶ Semen
- ▶ Vaginal fluids
- ▶ Breast Milk

THROUGH IV DRUG USE

- ▶ Sharing Needles
 - without sterilization
- ▶ Increases the chances of contracting HIV

THROUGH SEXUAL INTERCOURSE

MOTHER TO BABY

- ▶ Before Birth
- ▶ During Birth
- ▶ Postpartum
- ▶ After the birth

STAGES OF HIV_AIDS

STAGE 1- PRIMARY

- ▶ Short, flu-like illness – lasts for one to six weeks after infection (also known as Window Period)
- ▶ no symptoms at all
- ▶ Infected person can infect other people

STAGE 2- ASYMPTOMATIC

- ▶ Lasts for an average of ten years (also known as Window Period)
- ▶ This stage is also free from symptoms
- ▶ There may be swollen glands
- ▶ HIV antibodies are detectable in the blood

STAGE 3- SYMPTOMATIC

- ▶ The symptoms are mild
- ▶ The immune system deteriorates
- ▶ Emergence of opportunistic infections and cancers

STAGE 4 – HIV AIDS

- ▶ The immune system weakens
- ▶ The illnesses become more severe leading to an AIDS diagnosis
- ▶ Patient may succumb to a syndrome of ailments and may even be fatal.

TESTING OPTIONS FOR HIV

ANONYMOUS TESTING

- ▶ No name is used
- ▶ Unique identifying number
- ▶ Results issued only to test recipient

CONFIDENTIAL TESTING

- ▶ Person's name is recorded along with HIV results
- Name and positive results are reported to the State Department and the Centers for Disease Control and Prevention
- ▶ Results issued only to test recipient

BLOOD DETECTION TESTS

- ▶ Enzyme-Linked Immunosorbent Assay/Enzyme Immunoassay (ELISA/EIA)
- ▶ Radio Immunoprecipitation Assay/Indirect Fluorescent Antibody Assay (RIP/IFA)
- ▶ Polymerase Chain Reaction (PCR)
- ▶ Western Blot Confirmatory test

HIV ANTIBODY TEST

- ▶ HIV antibody tests are the most appropriate test for routine diagnosis of HIV among adults.
- ▶ Antibody tests are inexpensive and very accurate.

- ▶ The ELISA antibody test (enzyme-linked immunoabsorbent) also known as EIA (enzyme immunoassay) was the first HIV test to be widely used.

TREATMENT OPTIONS

ANTIRETROVIRAL DRUGS

- ▶ Nucleoside Reverse Transcriptase inhibitors
 - AZT (Zidovudine)
- ▶ Non-Nucleoside Transcriptase inhibitors
 - Viramune (Nevirapine)
- ▶ Protease inhibitors
 - Norvir (Ritonavir)

OPPURTUNISTIC INFECTION TREATMENT

- ▶ Issued in an event where antiretroviral drugs are not available

PREVENTION OF HIV AND AIDS

PREVENTION

- ▶ MONOGAMOUS RELATIONSHIP
- ▶ PROTECTED SEX
- ▶ STERILE NEEDLES
- ▶ PREVENTING EXPOSURE OF BLOOD
- ▶ PREVENTING TRANSFUSION OF INFECTED BLOOD
- ▶ PROVIDING HEALTH EDUCATION
- ▶ CREATING AWARENESS

AGENCIES HELPING TO COMBAT AIDS AND HELPING PEOPLE TO LIVE THEIR LIVES WITH DIGNITY

- ▶ NACO
- ▶ UNAIDS
- ▶ NORA
- ▶ ICASO
- ▶ NATIONAL MINORITY AIDS COUNCIL

UNAIDS

- ▶ UNAIDS, the Joint United Nations Programme on HIV/AIDS, is an innovative partnership that leads and inspires the world in achieving universal access to HIV prevention, treatment, care and support.

NACO- NATIONAL AIDS CONTROL ORGANIZATION

- ▶ NACO envisions an India where every person living with HIV has access to quality care and is treated with dignity. Effective prevention, care and support for HIV/AIDS is possible in an environment where human rights are respected and where those infected or affected by HIV/AIDS live a life without stigma and discrimination.

INTERNATIONAL COUNCIL OF AIDS SERVICE ORGANIZATIONS

- ▶ Founded in 1991, the International Council of AIDS Service Organizations' (ICASO) mission is to mobilize and support diverse community organizations to build an effective global response to HIV and AIDS. This is done within a vision of a world where people living with and affected by HIV and AIDS can enjoy life free from stigma, discrimination, and persecution, and have access to prevention, treatment and care.

NATIONAL MINORITY AIDS COUNCIL

- ▶ **The National Minority AIDS Council develops leadership in communities of color to address the challenges of HIV/AIDS.**

व्यक्तिगत दावे / Personal Claims

आशीष सारस्वत, वित्त अधिकारी क्षेत्रीय कार्यालय, मुम्बई

TA/DA Rules as per 7th CPC

TRAVELLING ALLOWANCE

After implementing the VII CPC the 'Pay Level' for determining the TA/DA entitlement is as indicated in CCS (Revised Pay) Rules 2016. Following provisions will be applicable w.e.f. 01.07.17

(1) Entitlements for Journeys on Tour or Training

A.(i) Travel Entitlements within the Country

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-I by train
12 and 13	Economy class by air or AC-I by train
6 to 11	Economy class by air or AC-II by train
5 and below	First Class/AC-III/AC Chair car by train

(ii) Travel Entitlement in Premium/Tatkal

Pay Level in Pay matrix	Travel Entitlements in Premium/Premium Tatkal/Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains
12 and above	Executive/AC 1 st Class (In case of Premium/Premium Tatkal/Suvidha/Shatabdi/Rajdhani Trains as per available highest class)
6 to 11	AC 2 nd Class/Chair Car (In Shatabdi Trains)
5 & below	AC 3 rd Class/Chair Car

The revised travel entitlements are subject to following:

1. In case of places not connected by Rail, travel by AC bus for all those entitled to travel by AC II tier and above by train and by deluxe/ordinary bus for others is allowed.
2. In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
3. In case of non-availability of seats in entitled class, Govt servants may travel in the class below their entitled class.

Entitlement for journey by Sea or River Steamer

(1) For places other than A&N Group of Islands and Lakshadweep Group of Island.

Pay Level in Pay Matrix	Travel entitlement
9 and above	Highest class
6 to 8	Lower class if there be two classes only on the steamer
4 and 5	If two classes only, the lower class. If three classes, the middle or second class. If there be four classes, the third class
3 and below	Lowest class

(ii) For travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Deluxe class
6 to 8	First/ 'A' Cabin class
4 and 5	Second/ 'B' Cabin class
3 and below	Bunk class

Mileage Allowance for Journey by Road

D. Mileage Allowance for Journeys by Road :

(i) At places where specific rates have been prescribed :-

Pay Level in Pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
6 to 13	Same as above with the exception that journeys by AC taxi will not be permissible.
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rates for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped, etc.

(ii) At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighboring States:

For journeys performed in own car/taxi	Rs. 24/- per Km
For journeys performed by auto rickshaw , own scooter, etc	Rs. 12/- per Km

At places where no specific rates have been prescribed, the rate per km will further rise by 25 percent whenever DA increases by 50 percent.

DAILY ALLOWANCE (DA) Daily allowances on Tour :

Pay level in pay matrix	Entitlement
14 and above	Reimbursement for hotel accommodation/guest house of up to ₹7,500/- per day, Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding ₹1200/- per day.
12 and 13	Reimbursement for hotel accommodation/guest house of up to ₹4,500/- per day, Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, Reimbursement of food bills not exceeding ₹1000/- per day.
9 to 11	Reimbursement for hotel accommodation/guest house of up to ₹2,250/- per day, Reimbursement of non-AC taxi charges of up to ₹338/- per day for travel within the city, Reimbursement of food bills not exceeding ₹900/- per day.
6 to 8	Reimbursement for hotel accommodation/guest house of up to ₹750 per day, Reimbursement of non-AC taxi charges of up to ₹225/- per day for travel within the city, Reimbursement of food bills not exceeding ₹800/- per day.
5 and below	Reimbursement for hotel accommodation/guest house of up to ₹450 per day, Reimbursement of non-AC taxi charges of up to ₹113/- per day for travel within the city, Reimbursement of food bills not exceeding ₹500/- per day.

(ii) Reimbursement of Hotel charges :- For levels 8 and below, the amount of claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of stay, name of dwelling, etc. Additionally, for stay in Class 'X' cities, the ceiling for all employees up to Level 8 would be ₹1,000 per day, but it will only be in the form of reimbursement upon production of relevant vouchers. The ceiling for reimbursement of hotel charges will further rise by 25 percent whenever DA increases by 50 percent

(iii) Reimbursement of Travelling charges :- Similar to Reimbursement of staying accommodation charges, for levels 8 and below, the claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of travel, vehicle number, etc. The ceiling for levels 14 and below will further rise by 25 percent whenever DA increases by 50 percent. For journeys on foot, an allowance of Rs.12/- per kilometer travelled on foot shall be payable additionally. This rate will further increase by 25% whenever DA increases by 50%.

(iv) Reimbursement of Food charges :- There will be no separate reimbursement of food bills. Instead, the lump sum amount payable will be as per Table E(i) above and, depending on the length of absence from headquarters, would be regulated as per Table (v) below. Since the concept of reimbursement has been done away with, no vouchers will be required. This methodology is in line with that followed by Indian Railways at present (with suitable enhancement of rates). i.e. Lump sum amount payable. The lump sum amount will increase by 25 percent whenever DA increase by 50 percent.

(v) Timing restrictions

Length of absence	Amount Payable
If absence from headquarters is <6 hours	30% of Lump sum amount
If absence from headquarters is between 6-12 hours	70% of Lump sum amount
If absence from headquarters is >12 hours	100% of Lump sum amount

Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis.

TA on Transfer

TA on transfer includes 4 components-

1. Travel entitlement for self and family
2. Composite Transfer Grant (CTG)
3. Reimbursement of Charges on transportation of personal effects
4. Reimbursement of Charges on transportation of conveyance.

(i) **Travel Entitlements :**

- (a) Travel entitlements as prescribed for tour in Para 2 above, except for International Travel, will be applicable in case of journeys on transfer. The general conditions of admissibility prescribed in S.R.114 will, however, continue to be applicable.
- (b) The provisions relating to small family norms as contained in para 4(A) of Annexure to M/o Finance O.M. F.No. 10/2/98-IC & F.No. 19030/2/97-EIV dt. 171, April 1998 , shall continue to be applicable.

(ii) **Composite Transfer and Packing Grant (CTG) :**

- (a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms from each other. However, for transfer to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG.
- (b) In cases of transfer to stations which are at a distance of less than 20 kms from the old station and of transfer within the same city, one third of the composite transfer grant will be admissible, provided a change of residence is actually involved.
- (c) In cases where the transfer of husband and wife takes place within six months, but after 60 days of the transfer of the spouse, fifty percent of the transfer grant on transfer shall be allowed to the spouse transferred later. No transfer grant shall be admissible to the spouse transferred later, in case both the transfers are ordered within 60 days. The existing provisions shall continue to be applicable in case of transfers after a period of six months or more. Other rules precluding transfer grant in case of transfer at own request or transfer other than in public interest, shall continue to apply unchanged in their case.

(iii) **Transportation of Personal Effects**

Level	By Train/Steamer	By Road
12 and above	6000 Kg by goods train/4 wheeler wagon/ 1 double container	Rs. 50/- per km
6 to 11	6000 Kg by goods train/4 wheeler wagon/ 1 single container	Rs. 50/- per km
5	3000 kg	Rs. 25/- per km
4 and below	1500 kg	Rs. 15/- per km

The rates will further rise by 25 percent whenever DA increases by 50 percent. The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India. The claim for reimbursement shall be admissible subject to the production of actual receipts/ vouchers by the Govt. servant. Production of receipts/vouchers is mandatory in r/o transfer cases of North Eastern Region, Andaman & Nicobar Islands and Lakshadweep also.

Effective Communication Skills

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Everyone uses communication skills. We use them at home with our families, in the workplace with our bosses and co-workers, on our computers when we answer email, and on the telephone for various purposes. People send us messages in every interpersonal communication encounter. Those messages can be explicit (verbal comments) or implicit (nonverbal facial expressions, other body language, and physical space).

DEFINITION OF COMMUNICATION

Communication can be defined in many ways. In simple terms communication is:

- Information transmitted
- A verbal or nonverbal message
- A process by which information is exchanged between individuals through a common system of symbols, signs, or behavior

KEY ELEMENTS IN COMMUNICATION

There are three key elements in the communication process. They are:

- You
- Your audience
- Your message

YOU bring professional experience and education and training to the communication process. In order to be an effective communicator, you need to know who your AUDIENCE is. If your audience is a student, then you can talk effectively about various subjects. If your audience is the public, you need to switch from academic jargon to "plain English." The principles of effective interpersonal communication are the same whether your "audience" is one person, ten people, or one thousand.

The MESSAGE element is equally important. What do you want to say? What is the best way to communicate the message? There is a basic rule used by journalists for writing a newspaper story that can help you focus your message. A well-written story should contain the who, what, when, where, why, and how of the story in the first paragraph or two. If it does not, it will not hold our attention.

The same principle applies to your message in the process of interpersonal communication. If you do not let your audience know quickly the who, what, when, where, why, and how of your message, you risk their losing interest, being inattentive, and tuning out. Therefore, whether spoken or unspoken, messages should contain most of these elements.

COMMUNICATION TOOLS

There are four basic communication tools:

- Listening
- Speaking
- Reading
- Writing

All four of these basic tools can be learned and improved. First, you must want to improve your communication skills. Next, you must understand them, and recognize their importance in the communication process. Then, you need to learn some new skills. Finally, you must practice good skills to become a better, more effective communicator.

At an early age we begin to learn to speak, early enough that it is difficult to remember the process. However, most of us can recall learning to read and write. These are skills we learn from parents and teachers. We spend most of our communication time listening. Yet, listening is a skill we are not taught, unlike writing, reading, and speaking. Probably, listening is the most important communication skill we can develop.

HOW WE GET AND USE INFORMATION

How much information we retain in the communication process depends on many factors. It is important for each of us to recognize how we learn best. Do we remember most of what we read? Most of what we hear? Do we learn more if someone shows us?

Typically, we retain information at these rates:

10 percent of what we read

20 percent of what we hear

30 percent of what we see

50 percent of what we see and hear

70 percent of what we see and discuss

90 percent of what we do

Another way to think about how we retain information is this adage:

Tell me and I will probably forget,

Show me and I might remember,

Involve me and I will learn.

NONVERBAL COMMUNICATION

Nonverbal communication is behavior, other than spoken or written communication, that creates or represents meaning. In other words, it includes facial expressions, body movements, and gestures. Nonverbal communication is talking without speaking a word. It is very effective, may be even more so than speech. Some sources say that it may be 60 to 78% of communication between people. In

other words, nonverbal communication may be the most important part of communicating with other people. Remember the saying, “Actions speak louder than words.”

You may be surprised to know that not only humans respond to this kind of communication. If you have a pet, especially a dog, it may follow directions and respond to hand and body movements more than your words. Dogs will even get confused if you say “sit” but give the hand motion that you usually use for “stay”.

There are *two main types* of nonverbal communication. *Body language* is the first. Body language is body movements that depend on a person’s attitude or feelings. Body language includes the way people walk, how they stand, and their facial features. In other words, any kind of meaning that is shown by a person's body attitude or movements. For example, when a boy is sad he may droop his head and walk slowly. Or, if a girl is happy, she might run and jump or stand up straight and put her hands in the air. People don't have to say anything to show how they feel about things. Body language can be voluntary (on purpose) or involuntary (a person can’t help it). An interesting fact is that blind children will smile when happy even though they have never seen a smile.

The next main type of nonverbal communication is *gestures*. Gestures are communications like facial expressions, hand signals, eye gazing, and body postures. Examples include smiles, handshakes, waving, and raising certain fingers to say something.

SPACE

In order to communicate effectively with people, whether in our own culture or in others less familiar, we need to understand accepted boundaries. The use of space between people who are communicating has been studied extensively. Here is a brief description of how we use space in the communication process:

Public space ranges from 12 to 25 feet and is the distance maintained between the audience and a speaker, such as the President and reporters at a press conference, or a professor and students in a classroom.

Social space ranges from 4 to 12 feet and is used for communication among business associates, as well as to separate strangers using public areas such as beaches and bus stops.

Personal space ranges from 2 to 4 feet and is used among friends and family members, and to separate people waiting in lines at teller machines or fast food vendors for example.

Intimate space ranges out to one foot and involves a high probability of touching, as in whispering and embracing. We reserve intimate space for parents, our children, spouses, and close friends.

Use of public, social, personal, and intimate space is interesting to observe in all cultures.

रचनात्मकता एवं वाणिज्य शिक्षक की भूमिका

Constructivism and Role of the Teacher of Commerce

श्री एस.वी.लावडे

प्राचार्य एवं सह-पाठ्यक्रम निदेशक

के.वि. लोनावला

Let us understand the 4 principles on which constructivism is based upon. The philosophy of constructivism essentially assumes that a learner is an active participant in the learning process and this is achieved through actively constructing knowledge based on the experiences one has. The 4 essential principles of constructivism are:-

- Knowledge is not passively accumulated, but rather, is the result of active cognizing by the individual;
- Cognition is an adaptive process that functions to make an individual's behavior more viable given a particular environment;
- Cognition organizes and makes sense of one's experience, and is not a process to render an accurate representation of reality; and
- Knowing has roots both in biological/neurological construction, and in social, cultural, and language-based interactions.
- Thus, constructivism acknowledges the learner's active role in the personal creation of knowledge, the importance of experience (both individual and social) in this knowledge creation process, and the realization that the knowledge created will vary in its degree of validity as an accurate representation of reality.
- These four fundamental tenets provide the foundation for basic principles of the teaching, learning, and knowing process as described by constructivism.
- In a constructivist classroom, individuals construct knowledge by working to solve realistic problems, usually in collaboration with others.
- The focus is primarily on a student's motivation to learn and apply what they learn to the real world.
- Constructivists concentrate on showing students relevance in what they are learning. Learning is thought of as a change in meaning constructed from experience.
- The students are asked to construct knowledge themselves, not just receive it from the teacher.
- In the constructivist classroom teachers would pose well realistically complex and personally meaningful problems for students to solve.

- Students would work in cooperative groups to explore their possible answers, develop a product, and present their findings to a specific audience. Thus case method can be used in class to give experiences which will help students to actively construct knowledge.

In the teaching of business studies and accountancy constructivism can be used with the help of:-

- Case studies
- Case Problems
- Role Plays
- Class Discussions
- Brain Storming
- Projects
- Debates
- Quizzes
- Interaction with ex-students and people in the industry
- Industry visits
- Study Tours
- Short term courses and workshops
- Use of open education resources and internet.
- Films and power points.

Case Study Approach

- The term “Case Study” and “Case Method” are sometimes used interchangeably.
- However “Case Study” is also used in research to mean the in-depth study of a problem or situation, whether or not it has direct implications for practice.
- ‘Case Method’ on the other hand, almost, always refers to a method of instruction based on real life examples.
- case studies can be used to teach anyone. It takes much time to prepare so should be used in required contexts.
- Case studies sharpen analytical skills and make them “think like” people.

उत्कृष्ट परीक्षा परिणाम हेतु व्यूह रचना एवं सुझाव

STRATEGIES AND TIPS FOR BETTER RESULTS

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Strategies to be followed for zero failure

1. Irregular attendance of the students should be checked.
2. Students should be encouraged and motivated for their small achievements.
3. Slip tests should be conducted regularly after the completion of every topic.
4. Before administering every test a meaningful target should be fixed by the students themselves to assess themselves continuously.
5. Always be sure that what you teach reaches the slow learner.
6. Consistent repetition of the topics will be very helpful.
7. Every child should know the syllabus.
8. Encourage the children to practice the graphs with the correct labeling.
9. Identify the weak areas of the child like retention or the numerical ability or the graphs. And suitable steps can be taken.
10. Encourage children to set individual targets
11. Suggest the students to attempt all the question in the board paper.

ACTION PLAN FOR SLOW BLOOMERS

- Motivate the students so that they develop confidence and achieve success.
- Units carrying more marks should be given more stress.
- Regular practice of graphs and numericals.
- Important formulae should be provided and frequent tests to be given to improve their application.
- Parents of slow learners to be informed of their child's progress at regular intervals and their co-operation to be solicited to achieve better result.
- Inspiring the children constantly and revealing their hidden talent to encourage to get better result.
- Limited questions and answers to be given for motivating them to study.
- Personal counseling to be done frequently.

- Incentives in the form of grades or stars to be displayed on the bulletin board to increase the competitive spirit.
- Individual attention to be given to the students through remedial teaching.
- Group leaders to be elected and given the responsibility to teach the slow learners who will learn better through the peer influence.
- Create friendly environment so that the students feel free to ask their doubts.
- Question bank with answers specially made for slow learners to be given as study material.
- Minimum learning capsule based on the requirement of individual student to be given.
- Continuous drilling of important questions that repeat frequently to be drilled and model answers for the questions to be given.
- Fix the targets to the students and display it prominently in the class and remind them to achieve it.
- Group activities should be done regularly so that they can achieve good marks in the examination.
- There should be an emotional relationship between students and teachers so that students feel free to discuss any problem with their teacher.
- Always inspire the children and instill positive thinking.
- Tips to attempt HOTS to be given to achieve better success in their examination.

ACTION PLAN FOR HIGH ACHIEVERS/BRIGHT LEARNERS

Higher achieving level skills (HALS) should be developed by assigning them application level questions.

- By forming peers group teaching with the same level.
- Assigning them the questions to be prepared by themselves from the topics under periodical evaluation.
- Take and give more number of questions by arranging range of reference books and periodicals related to Economics.
- Encourage them to ask doubts.
- Give them to practice schedule of their own for various theories, and diagrams to be drawn with the help of schedules.
- By suggesting parents to make a conducive environment for studies.
- Encourage them to practice questions from various reference books and sample papers.
- Motivate the child always by positive ideas.
- Train them in time management so that they can complete within the stipulated time period.
- Motivate them for online preparation and assessment through face books, blogs, examaids.com, cbseguess.com, etc.
- Give them essential tips time to time and keep them under a proper observation.
- By giving them HOTS questions.
- By arranging special classes for them.
- Making them available the TOPPERS copy from the school side.
- Supply/ discussion of study materials supplied by KVS/ CBSE.
- Solving the previous years Board papers.
- During revision classroom presentation by Bright students can be encouraged.

- Discussion of toppers copy.
- Informing them the CBSE method of evaluation.
- Motivating the students to achieve good position.
- Setting the targets.
- Giving them writing technique.
- By giving them quick learning technique.
- Practice the Yoga to improve concentration & maintaining good health.

PLAN FOR THE STRUCTURED REVISION

NOTE: Try to complete the syllabus by 1 week of November, so that sufficient time will be available for revision. Take measures to avoid absenteeism amongst students.

Make the students realize that time is a scarce resource and start the planned and effective revision for a good result.

1. Ensure that every child pastes a copy of the syllabus in his revision note book.
2. A separate file should be maintained with the previous board papers for 5 years.
3. Unit wise/ topic wise revision should be done and the questions related to that topic from the previous board papers should be answered in a separate note book.
4. The above work should be monitored by the bright students who are the group leaders because peer group learning proved to be effective. However the slow learner's note books should be checked by the teacher himself.
5. After the I Pre- Board, again the previous board papers for 5 years should be thoroughly drilled and solved by the students again. But this time the solution will be paper wise; but not unit wise.

TIPS FOR GOOD RESULTS

- Make a package of course or question bank for different levels of students i.e. slow achievers, average students and Bright students and monitor it closely.
- Lay emphasize on Learning not on teaching
- Assign work in small quantum
- Analyze the answers of any test and go for remedial coaching as per the need
- Individualized teaching particularly to slow learners
- Frequent assessment and follow-up
- Teacher should be a life long learner and never cease to be a learner
- Be affectionate and love children be a good friend to all the students and win their hearts
- Evolve such assessment where slow learners are constantly encouraged
- Introspect your way of teaching techniques and improve them use the New technology for better reaching
- Keep your class rooms lively
- Give due care to your 'self', take care of health, have patience, be stress free positive, have self control and confidence, think positive and be positive always.

TECHNIQUES TO SCORE BETTER

- We should know the syllabus and weightage given to the topics.
- Students should revise the lessons taught in class each day after coming home back as these will still be fresh in his mind , even the slightest of the doubt should be classified next day.

- Solve the exercise questions at the end of each point. Let at least CBSE questions and take small test of it.
- Prepare a list of lessons with minimum material for slow achievers with few words and easy language.
- Tell the students for time management and choose the time that is most convenient for study that may be in the morning or at night.
- Solve as many questions papers as possible. Follow the previous year question papers also to know the trends and types of questions are asked frequently.
- Find out the strength and weakness of students ,don't ignore the weakness rather than concentrate to improve them.
- Peer groups should be made , peer the slow achievers with bright students. Benefits will be both students.
- Make weekly plan for revision. In revision if students are not able to cope up the concepts so more sitting can be given for the same.
- Write down all the important formulas on a piece of paper and paste it on the display board in class and home also by the students so they can see it on the daily basis .Once they revise the formula speed of solving questions will increase.
- There may be same easy areas which is to be taught once or twice . But there may be some areas which is to be taught many times . so arranged accordingly.
- Go through the books but more focus on the small notes and revise them regular.
- Give more weightage to economics while framing the timetable for study. Weightage of time should be given according to the difficulty level of the subjects.
- Use highlighters, colours etc. to underline important points.
- Prepare few charts for comparison of study questions so that clear picture of comparison should remain in the minds of students.
- Tell to students
 - (a)keep yourself ,easy, take proper test, sleep 7 hrs. to fresh your mind and body.
 - (b) don't get stressed before the exams.
 - (c)be mentally alert and lead the question paper carefully as any silly mistakes of questions can be quite damaging.
 - (d) start the questions that you are more confident with instead of wasting time on difficult ones if you get stuck with a question more forward with the others instead of lingering on it for to long once you complete the earlier, attempt the other, and then then revise and recheck whether any question has been remain untouched
 - (e) revise whatever you have studied and don't take up new think just before the exams , as you may get confused.

Ratio

- 'A mathematical yardstick that measures the relationship between two figures or groups of figures which are related to each other and are mutually inter-dependent'.
- It can be expressed as a pure ratio, percentage, or as a rate

Ratio analysis

- Is a method or process by which the relationship of items or groups of items in the financial statements are computed, and presented.
- Is an important tool of financial analysis.
- Is used to interpret the financial statements so that the strengths and weaknesses of a firm, its historical performance and current financial condition can be determined.

Utility of Accounting Ratios

- Accounting ratios are very useful in assessing the financial position and profitability of an enterprise.
- However its utility lies in comparison of the ratios.

Classification of Ratios

Ratios can be broadly classified into four groups namely:

- Liquidity ratios
- Solvency ratios
- Profitability ratios
- Activity ratios

Expression of ratios

- Pure form like 2:1 , all Liquidity ratio are expressed in pure form.
- Percentage e.g. 15 % ,all profitability ratios are expressed in percentage form.
- Times like 4 times , all turnover ratios are presented in number of times.
- Fraction like $\frac{3}{4}$ or .75 , all solvency ratios are presented in fraction except Interest Coverage Ratio Which is presented in number of times.

Liquidity ratios

These ratios analyse the short-term financial position of a firm and indicate the ability of the firm to meet its short-term commitments (current liabilities) out of its short-term resources (current assets).

These ratios includes:

1. **Current ratio**
2. **Liquidity ratio or Quick ratio or acid test ratio**

Current ratio

It is calculated by dividing current assets by current liabilities.

$$\text{Current ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

CURRENT ASSETS

include –

Inventories of raw material, WIP, finished goods, stores and spares, dry debtors/receivables, short term loans deposits and advances, cash in hand and bank, prepaid expenses, incomes receivables and marketable investments and short term securities.

CURRENT LIABILITIES

include –

sundry creditors/bills payable, outstanding expenses, unclaimed dividend, advances received, incomes received in advance, provision for taxation, proposed dividend, instalments of loans payable within 12 months, bank overdraft and cash credit

Quick Ratio or Acid Test Ratio

This is a ratio between quick current assets and current liabilities .

It is calculated by dividing quick current assets by current liabilities.

$$\text{Quick ratio} = \frac{\text{Quick Assets}}{\text{Current Liabilities}}$$

Quick Assets:- Current Assets-Inventory –Prepaid expenses.

SOLVENCY RATIOS

Solvency ratio measure the long-term financial solvency which means the enterprise's ability to pay the interest regularly and to repay the principal on maturity or in pre-determined installments at due dates.

(a) Debt-equity ratio	<p style="text-align: center;"><i>Long Term Debt</i> <i>Shareholders Funds</i> = :</p> <p>Note: Shareholder's Funds can be calculated as follows:</p> <ol style="list-style-type: none"> 1. Equity Share Capital+ Preference Share Capital+ Reserves and Surplus-Fictitious Assets 2. Equity Share holder's Funds+ Preference Share Capital 3. Capital Employed- Long Term Debt 4. Net Fixed Assets+ Investment+ Working Capital- Long Term Debt 5. Net Fixed Assets+ Investment+ Current Assets- Current Liabilities- Long Term Debt 6. Total Assets- Total Debt <p>Debt-equity ratio establishes a relationship between Long term debt and Share holders' fund.</p>
(b) Total Assets Debt Ratio	<p style="text-align: center;"><i>Total Assets</i> <i>Long Term Debt</i> = :</p> <p>Total assets to debt ratio establish a relationship between Total assets and total long term debt.</p>
(c) Proprietary Ratio	<p style="text-align: center;"><i>Proprietor'S Funds</i> <i>Total Assets</i> x 100 = ...%</p> <p>Note: Proprietor's Funds = Shareholder's Funds</p>
(d) Interest Coverage Ratio	<p style="text-align: center;"><i>Net Profit Before Interest And Taxes</i> <i>Interest on Long Term Debt</i> = ... Times</p> <p>Interest coverage ratio establishes a relationship between PBIT and interest on long term debt.</p>

3. Activity Ratios	Activity ratios measure the effectiveness with which a firm uses its available resources. These ratio help in commenting on the efficiency of the enterprise in managing its assets.
(a) Stock Turnover Ratio	$\frac{\text{Cost of Goods Sold}}{\text{Average Stock}} = \dots \text{ Times}$ <p>Notes:</p> <ol style="list-style-type: none"> 1. Average Stock = $\frac{\text{Opening Stock} + \text{Closing Stock}}{2}$ 2. Cost Of Goods Sold = Net sales- Gross Profit <u>OR</u> COGS= Opening Stock+ Purchases+ Direct Expenses- Closing Stock <p>Stock turnover ratio establish a relationship between cost of goods sold and average stock.</p>
(b) Debtors Turnover Ratio	$\frac{\text{Net Credit Sales}}{\text{Average Debtors}} = \dots \text{ Times}$ <p>Notes:</p> <ol style="list-style-type: none"> 1. Average Debtors = $\frac{\text{Op.Drs.} + \text{Op.B/R} + \text{Cl.Drs.} + \text{Cl.B/R}}{2}$ 2. Net Credit Sales = Gross Credit Sales- Sales Return Or, = Net Sales- Cash Sales
(c) Average Debt Collection Period	$= \frac{\text{12 months or 52 weeks or 365 days}}{\text{Debtors turnover ratio}} = \dots \text{ Period}$ $= \frac{\text{Average Debtors}}{\text{Average Monthly / Weekly / Daily Sales}}$ <p>Note:</p> $\text{Average Sales} = \frac{\text{Net Credit Sales}}{\text{12 months/52 weeks/365 days}}$
(d) Creditor's Turnover Ratio	$\frac{\text{Net Credit Purchase}}{\text{Average Creditors}} = \dots \text{ Times}$ <p>Notes:</p> <ol style="list-style-type: none"> 1. Average Creditors = $\frac{\text{Op.Crs.} + \text{Op.B/P} + \text{Cl.Crs.} + \text{Cl.B/P}}{2}$ 2. Net Credit Purchases = Gross Credit Purchases- Purchase Returns, = Net Purchases- Cash Purchases
(e) Average Debt Payment Period	$\frac{\text{12 months/52 weeks/365 days}}{\text{Creditors turnover ratio}} = \dots \text{ Period}$

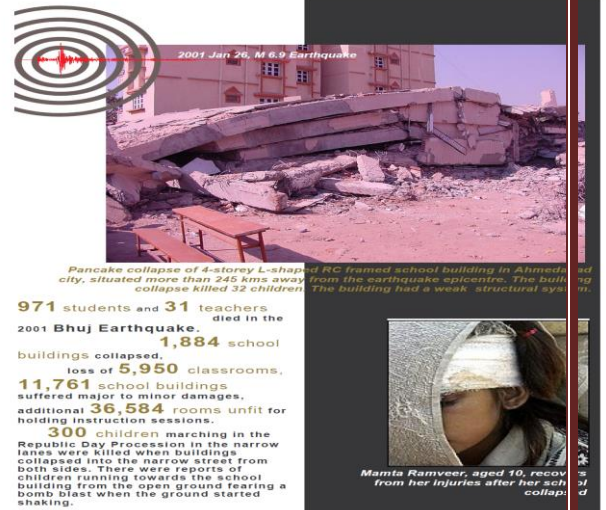
4. Profitability Ratios	Profitability Ratios measures managements overall effectiveness as shown by the returns generated on sales and investments.
(I) In Relation to Sales	
(a) Gross Profit Ratio	$\frac{\text{Gross Profit}}{\text{Net Sales}} \times 100 = \dots\%$ <p>Note: Gross Profit= Net Sales- Cost of Goods Sold</p>
(b) Operating Ratio	$\frac{\text{Operating Cost}}{\text{Net Sales}} \times 100 = \dots\%$ <p>Note: Operating Cost= Cost of Goods Sold+ Operating Expenses</p>
(c) Operating Profit Ratio	$\frac{\text{Operating Profit}}{\text{Net Sales}} \times 100 = \dots\%$ <p>Note: Operating Profit= Net Sales- Operating Costs</p>
(d) Net Profit Ratio	$\frac{\text{Net Profit}}{\text{Net Sales}} \times 100 = \dots\%$ <p>Notes:</p> <ol style="list-style-type: none"> 1. Net Profit= Net Sales- Cost Of Goods Sold- Operating Expenses- Non Operating Expenses+ Non Operating Incomes 2. Net Profit= Gross Profit- Operating Expenses- Non Operating Expenses+ Non Operating Incomes 3. Net Profit= Operating Profit- Non Operating Expenses+ Non Operating Incomes
II. In Relation To Investment	
Return On Investment (ROI) OR Return On Capital Employed	$\frac{\text{Net Profit Before Interest and Tax}}{\text{Capital Employed}} \times 100 = \dots\%$ <p>Notes:</p> <ol style="list-style-type: none"> 1. Capital Employed= Shareholder's Funds+ Long term debts OR = Net Fixed Assets+ Long Term Investment+ Net Working Capital 2. Non-Operating Assets do not form the part of Capital Employed 3. Income from Non Operating Assets should excluded be from the Net Profit Before Interest and Tax

सुरक्षित विद्यालय / Safe schools

गुंजन गौड़,
प्रशिक्षण सहायक, जीट मुम्बई

SAFE SCHOOL

- ▶ 23 December 1995, nearly 425 people many of them School children perished as they tried to escape the flames during a school prize giving ceremony in the town of Dabwali, Haryana.
- ▶ Kumbakonam fire tragedy..... A deadly fire raged through Lord Krishna School killed 93 children, all below the age of 11 years.
- ▶ Let us learn lessons from earlier tragedies & make our schools a safer place for children.
- ▶ No Task is as important as creating safe learning environment for our school children
- ▶ ONE TEACHERSO MANY TASKS.....



Stakeholders for Safety & Security in School

The stakeholders to Safety & Security in School are:

- ▶ The School Administrator (Head Teacher/Principal)
- ▶ The School Staff
- ▶ The Students
- ▶ The Parents/Guardians
- ▶ The Police / Fire Service/Emergence Response Agencies



Safe Schools

- ▶ Building and grounds are well maintained.
- ▶ Students feel safe reporting crime and safety problems to staff.
- ▶ Disciplinary and safety problems are quickly and appropriately addressed.
- ▶ Access is controlled and visitors are monitored.
- ▶ All staff actively supervise students both inside and outside the classroom.

- ▶ All areas are safe by design or by staff supervision.

School Crime and Safety

Students say:

- ▶ 7% were bullied
- ▶ 9% were threatened or injured with a weapon
- ▶ 13% reported being in a fight on school property
- ▶ 21% reported gangs in their schools
- ▶ 29% were offered or given drugs
- ▶ 36% saw hate graffiti; 12% were the victims of hate speech

Safe School Building

- ▶ Light all corridors during the day.
- ▶ Close off unused stairwells or do not leave areas of the school unused.
- ▶ Minimize blind spots.
- ▶ Keep building clean & maintained.
- ▶ Limit access of roof.
- ▶ Cover drainpipes so they can not be climbed.
- ▶ Avoid decorative hedges: Plant trees at least ten feet from building.
- ▶ Trim trees & shrubs to limit outside hiding places for someone or weapons.
- ▶ Keep school grounds free of gravel or loose rock surfaces.
- ▶ Mix faculty and students parking.
- ▶ Keep list of staff members who have keys to the building.
- ▶ Do not allow graffiti to linger on walls.
- ▶ Follow the three 'R's after discovery Read ,Record and Remove.
- ▶ Inflammatory bathroom graffiti needs to be removed daily.
- ▶ Conduct a thorough background check on anyone applying to work in the school
- ▶ School must ensure That no one is hired who has been convicted of sexual assault,child molestation,or has a history of violent criminal behaviour .
- ▶ Stop bullying when you see it. Don't let anyone make fun of someone else even if they say they are only "joking."

- ▶ Teach children to be assertive. Emphasize peaceful ways to solve problems and encourage kids to stand up for themselves verbally, not violently.
- ▶ Encourage kids to be kind and to help others, particularly if they see someone being bullied. Praise them when they do so.
- ▶ Hold kids accountable. If children stand by and watch someone being bullied, make it clear that their behavior hurts the victim too.
- ▶ Have students sign an anti bullying and cyber bullying pledge where students pledge not to bully others and to speak up if they know someone is being bullied

Are you ready when disaster strikes?

- ▶ How to develop a successful preparedness plan
- ▶ 1. IDENTIFY THE TYPES OF EMERGENCIES

A) Weather emergencies:- floods, storms, tornados, Tsunami , Land slide etc.

B) Non weather emergencies : Earthquakes

C) Fires

D) Medical Emergencies

E) Terror attack

- ▶ How to develop a successful preparedness plan

2.Determine how to respond to the Emergency

For each emergency , the following action must be considered:

- a) How will you become aware of the emergency .
- b) How will you provide warning.
- c) How will you evacuate.
- d) What steps are necessary to implement emergency response procedures.

- ▶ भूकम्प के दौरान बचाव/

prevention during an earthquake

- ▶ 1. भूकम्प के दौरान भगदड़ को रोकने का हरसंभव प्रयास करें एवं अपने आप को शांत रखें
- ▶ 2. जितना जल्दी हो सके किसी खुले स्थान पर जाने का प्रयास करें
- ▶ 3. यदि खुले स्थान पर नहीं जा सकते हैं तो कमरे के कोनों के नीचे खड़े हो जाएं ,भूलकर भी कमरे की छत के बीच में ना जाएं

- ▶ 4. भूकंप की तीव्रता बहुत तेज होती पर पर समय अल्प होता है अतः आप जहां हैं वहीं रहने का प्रयास करें
- ▶ After the Earthquake
- ▶ Check for injuries, attend to injuries if needed ensure the safety of people around you.
- ▶ Check for damage.If your building is badly damaged , you should leave it untill it has been inspected by safety professional.
- ▶ If you smell or hear a gas leak , get everyone outside and open windows and door . Report the leak to the gas company /fire deptt.
- ▶ If the power is out , unplug major appliances to prevent possible damage when the power is turned back on.

ESCAPING FIRE /अग्नि से सुरक्षा

- 1.यदि आप बाहर आ चुके हैं तो बाहर ही रहें
2. यदि पहला सुरक्षा निकास द्वार काम नहीं कर रहा है तो दूसरे द्वार का प्रयोग करें एवं अपने साथियों को भी बताएं
3. यदि आपको धुएं से होकर बाहर जाना है तो धुएं के नीचे लेटकर /रेंगकर बाहर जाएं
4. यदि धुएं अथवा आग की वजह से अग्नि सुरक्षा निकास बंद हो गए हैं तो आप उस कमरे में जाएं जहां आग अथवा धुंआ नहीं है और कमरे का द्वार बंद कर लें ताकि धुंआ और आग अंदर ना आ सके ,हड्बड़ी न मचाएं और सहायता आने तक इंतजार करें
5. किसी चमकीले कपड़े को कमरे के खिड़की से बार –बार लहराएं ताकि सहायता प्राप्त की जा सके, यदि दूरभाष की सुविधा उपलब्ध है तो अग्नि विभाग को सूचित करें एवं उन्हें अपनी स्थिति भी बताएं ताकि वे आपको बाहर निकाल सकें

Terror attack in school

- ▶ 1. सबसे पहले सभी बच्चों को शांत करें एवं उन सभी को किसी कमरे अथवा सुरक्षित जगह पर एकत्रित करें ,यदि कमरे के अंदर हैं तो दरवाजा बंद कर लें एवं बिलकुल भी शोर न करें
- ▶ 2. यदि बाहर निकल पाना सम्भव है तो बिना आवाज किए बेहद सावधानी से एक-एक कर बाहर निकलें
- ▶ 3. यदि बाहर निकल पाना सम्भव नहीं है तो अपने आप को किसी जगह छुपाने की कोशिश करें और तब तक छुपे रहें जब तक कि कोई सहायता प्राप्त नहीं हो जाती

- ▶ 4. यदि कोई संदेश देना है तो हाव-भाव (gestures) का प्रयोग करें
- ▶ 5. दिव्यांग बच्चों का विशेष ख्याल रखें
- ▶ 6. जल्दबाजी में अपने आप कोई भी निर्णय न लें
- ▶ Terror attack in school RUN HIDE FIGHT

SYNOPSIS

BUSINESS ENVIRONMENT

MEANING:

It is the sum total of all the external forces which affects the organization and its operations.

IMPORTANCE OF BUSINESS ENVIRONMENT

1. It enables the firm to **identify opportunities and getting the first mover advantage.**
2. It helps the manager to **identify various threats on time and serve as an early warning signal.**
3. It helps in **tapping various resources** like finance , raw materials etc to run the business.
4. It helps in **copying with rapid changes** in the environment to adopt new strategies in solving the problems.
5. It helps in **assisting in the planning and formulation of policies** and there by it can **improve its performance.**

FEATURES OF BUSINESS ENVIRONMENT:

1. **Totality of external forces** such as specific and general forces eg: customers, economic environment etc
2. Elements of business environment are closely **interrelated**. Life expectancy and health care products.
3. It is **dynamic** in nature as it keeps on changing due to the various factors.
4. It is highly **uncertain** , hence difficult to predict future happenings.
5. It is highly **complex** due to numerous interrelated and dynamic factors.
6. It is a **relative concept** as it differs from country to country, region to region based on the prevailing conditions.

DIMENSIONS OF BUSINESS ENVIRONMENT:

1. **Economic Environment:** monetary policy, fiscal policy, rate of interest , inflation rate .
2. **Social Environment :** taste, preference, standard of living , tradition, custom.
3. **Political Environment:** political conditions, stability of government, attitude towards the business

4. **Legal Environment:** legislations passed by the govt, court judgments and decisions etc.
5. **Technological Environment:** scientific improvements, innovations in technology or methods of production.

IMPACT OF GOVERNMENT POLICY ON CHANGES ON BUSINESS AND INDUSTRY

1. **Increasing competition:** There is tough competition between multinational companies ,Indian companies and foreign companies.
2. **More demanding customers:** customers are well informed and hence became more demanding. Also gives a wider choice in purchasing better quality goods and services.
3. **Rapidly changing technological environment:** increased competition helps the firm to develop new technologies, improved machines echo survive and grow and to face the tough challenges.
4. **Necessity for change:**relatively stable policies and practices forces the enterprise to change and modify their operations.
5. **Need for developing human resources:** The new market conditions require people with high competence and greater commitments. Hence need for developing human resources.
6. **Market Orientation:** Business firms researches the market , needs and wants of the customers and then produce accordingly.
7. **Loss of budgetary support to public sectors:** the central governments budgetary support is declining, PSU have realized to be more efficient and to generate their own resources for survive and grow.

Nature and Significance of Management

1)**Meaning** : It is a process which consists of series of functions that are performed by all managers to effectively achieve the goals of an organization.

2)**Concept of management:**

a)Traditional Concept: It is an art of getting things done through others.

b)Modern Concept: It is the process of getting things done with the aim of achieving goals

effectively and efficiently.

Effectively.....Completing the task on time.

Efficiently.....Completing the task with minimum cost.

3)Features of Management:

Goal oriented process, Pervasive, Multi-dimensional, Continuous process, Group Activity, Dynamic function. ,Intangible Force.

4)Objectives of Management:

- a.Organizational Objective – survival, profit earning and growth of an organization.
- b.Social objectives - creation of benefit for society.
- c.Personal Objectives - fulfilling the financial, social and higher level needs of employees.

5)Importance of management:

- Achieving group goals
- Increasing efficiency
- Creates dynamic organization
- Achieving personal objectives
- Development of society

6)Nature of Management

- a) Management a science: Like a science , management has a systemized body of knowledge that explains general truths and factual situations. But it is not considered as perfect science as it is concerned with human behavior which is unpredictable.
- b)Management as an art: Like an art, management is a personalized process in which managers apply their personal experience in real life situations.
- c)Management as profession: Like a profession, management has well defined body of knowledge

but it is not considered as full fledged profession as it lacks certain distinct features of profession such as a code of conduct and professional association.

7. Levels of Management:

→ Top level	Consists of members who are concerned with framing policies
→ Middle level	Consists of members who are concerned with the work of implementation.
→ Lower level	Consists of members who are concerned with execution of the work.

8. Functions of Management:

- a) Planning It is the process of deciding in advance what is to be done, when, how and by whom it is to be done.
- b) Organizing – It is the process of assigning duties, grouping tasks, establishing authority and allocating resources required to carry out a specific plan.
- c) Staffing: It is the process of filling all positions in an organization with adequate and qualified persons. i.e, finding the right person for the right job.
- d) Directing: It is related with leading, influencing, guiding, supervising and motivating people towards the attainment of planned targets.
- e) Controlling; It is the process of ensuring that the organizations are able to attain the organizational goals. It ensures that activities conform to the standards set for performance.

9. Meaning of Co-ordination: It is the force that binds all the functions of management. It is considered as the essence of management.

10. Features of Co-ordination:

- a. It integrates group efforts
- b. It ensures unity of action
- c. It is a continuous process
- d. It is a pervasive function.

e. It is the responsibility of all managers.

f. It is a deliberate function.

11.Importance of Co-Ordination

1) Growth in size-It is necessary to manage large organizations.

2) Functional differentiation -Due to functional differentiation in departments and divisions, it is required to bring in a degree of homogeneity.

3)Specialization -To create unity of action among specialists, it is required in organisations.

CONSUMER PROTECTION ACT – 1986

Consumer Protection: refers to protection of consumers.

Importance of consumer protection: Consumer Protection is important due to a. Consumer Ignorance, b. Un organized consumer, c. Government intervention , d. Consumer is the purpose of business.

CONSUMER PROTECTION ACT – 1986: provides a. various rights and responsibilities to consumers b. Safe guards customers against defective goods, deficient, services, unfair trade practice ,c. It also provides 3 tire redressal agencies.

Consumer Rights: a. Right to safety , b. Right to Information, c. Right to choice, d. Right to be heard/Right to representation, e. Right to seek redressal. Right to Education.

Consumer Responsibilities: a. Consumer must exercise his right, b. Be a cautious consumer, c. Filing complaints for redressal for genuine grievances, d. Consumer must be quality conscious, e. Do not be carried away by advertisement, f. Insist on cash memo etc.

Redressal Agencies under the Consumer Protection Act.

District Forum: Consists of a President and two members , appointed by State Government and deals with cases worth Rs. 20 lakhs or less.

State Commission: Consists of a President and two members , appointed by State Government and deals with cases more than Rs. 20 lakhs less than one crore and cases aggrieved party of District Forum .

National Commission: Consists of a President and four members , appointed by Central Government and deals with cases more than Rupees one crore and cases aggrieved party of State Commission.

Role of Consumer Organisations:. Important consumer organisations working for the protection of consumers are: Consumer Guidance Society of India (Mumbai),Citizen Action Group, Mumbai,Consumer Education amd Research Centre(CERC)Ahmedabad, Common Cause, New Delhi, Consumer Unity and Trust Society(CUTS)ETC. They perform the following functions.

Spreading Consumer awareness, collection of data and testing products, filing suits on behalf of consumers, educating consumers etc

PLANNING

MEANING OF PLANNING: Planning is deciding in advance what is to do, when and where to do, how is to do and by whom it should be done.

FEATURES OF PLANNING

1. It focuses on achieving objectives
2. It primary function of management
3. It planning is pervasive
4. It planning is continuous
5. It planning is futuristic
6. It planning involves decision making
7. It is a mental exercise.

IMPORTANCE OF PLANNING

1. Planning provides direction
2. It reduces the risk of uncertainty
3. It reduces overlapping and wasteful activities
4. It facilitates decision making
5. It promotes innovation
6. It establishes standards for controlling

STEPS INVOLVED IN PLANNING PROCESS

1. Setting objectives
2. Developing the planning premises
3. Identifying alternative courses of action
4. Evaluating alternative courses
5. Selecting an alternative
6. Implement the plan
7. Follow up action.

LIMITATIONS OF PLANNING

1. Planning leads to rigidity
2. Planning may not work in dynamic environment
3. Planning reduces creativity
4. Planning involves huge cost

TYPES OF PLANS

- 1. Objectives:** Objectives are the end results towards which the activities are directed. They are the end results of every activity.
- 2. Strategy:** It is a comprehensive plan to achieve the organizational objectives.
- 3. Policy:** Policies are general statements that guide thinking or channelize energies towards a **particular direction.**
- 4. Procedure:** procedures are required steps established in advance to handle future conditions.
- 5. Rules:** Rules are norms regarding actions and non -actions of employees.
- 6. Programme:** Programmes are the combination of goals, policies, procedures and rules. All these plans together form a programme.
- 7. Methods:** Methods are formalized way of doing routine and repetitive jobs.
- 8. Budget:** It is the statement of expected results expressed in numerical terms.

SINGLE USE PLAN: Single use plan will be used for single purpose.

STANDING PLAN: Standing plans furnishes broad guidelines for taking action consistent with reaching organizational objectives

FINANCIAL MANAGEMENT

BUSINESS FINANCE – The money required for carrying out business activities is called business finance.

FINANCIAL MANAGEMENT is concerned with optimum procurement as well as usage of finance.

OBJECTIVES OF FINANCIAL MANAGEMENT

1. Wealth maximisation – Maximising shareholders' wealth.

The market price of company's shares is linked to three financial decisions.

a. **Investment decision**- Decision regarding investment in Fixed assets.

b. **Financing decision** – Decision regarding determination of sources of funds

c. **Dividend decision** – Decision regarding how much of the divisible profit to be distributed as dividend to the shareholders.

FINANCIAL PLANNING – It is the preparation of a financial blueprint of an organisation's future operations. It ensures that enough funds are available at the right time in various departments so that they can function smoothly.

CAPITAL STRUCTURE – Capital structure refers to the mix between owners' funds and borrowed funds.

Factors affecting Capital Structure

1. *Cash flow position*

2. *Cost of Debt*

3. *Risk consideration*

4. *Flexibility*

5. *Control*

6. Return on Investment (ROI)

FIXED CAPITAL- Fixed capital refers to investment in long-term assets.

Factors affecting the requirement of Fixed Capital

1. Nature of Business- Trading concerns-less fixed capital

Manufacturing concerns-More fixed capital

2. Scale of operation- Large scale-More Fixed Capital

Small scale – Less Fixed Capital

3. Choice of Technique- Capital Intensive-more fixed capital

Labour intensive – less fixed capital

4. Technology upgradation – Needed frequently- more investment in fixed capital

Not needed frequently – Less investment in Fixed capital

5. Growth prospects- More chance for growth- More investment in-

-Fixed capital

Less chance for growth – Less investment in Fixed capital

6. Diversification – Chance for diversification more- More investment-

-in Fixed capital

Chance for diversification is less – less investment in Fixed capital

FACTORS AFFECTING WORKING CAPITAL REQUIREMENT

1. Nature of Business – Trading concerns – More working capital

Manufacturing concerns- Less working capital

2. Scale of operations – Large scale – More working capital

Small scale – Less working capital

3. Business cycle – Boom period – More working capital

Depression period- Less working capital

4. Production cycle- Long operating cycle – More working capital

Short operating cycle – Less working capital

5. Seasonal factors – Peak season – More working capital

off season – Less working capital.

6. Credit allowed – Credit allowed period is long- More working capital

Credit allowed period is short- Less working capital

FINANCIAL MARKET

Concept of Financial Market

Financial Market is a market for creation and exchange of financial assets such as shares, debentures, treasury bills.

Functions of Financial Market

1. Mobilisation of Savings and Channeling them into the most Productive Uses:
2. Facilitating price Discovery
3. Providing Liquidity to Financial Assets
4. Reducing the Cost of Transactions

Classification of Financial Markets

MONEY MARKET: The money market is a market for short term funds which deals in monetary assets whose period of maturity is up to one year.

The major participants in the market are the Reserve Bank of India (RBI), Commercial Banks, Non Banking Finance Companies, State Governments, Large Corporate Houses and Mutual Funds.

MONEY MARKET INSTRUMENTS

- **1. Treasury Bill**
- **2. Commercial Paper**
- **3. Call Money**
- **4. Certificate of Deposit**

- **5. Commercial Bill**

CAPITAL MARKET -The term capital market refers to facilities and institutional arrangements through which long-term funds both debt and equity are raised and invested.

Capital market is further sub- classified into Primary Market and Secondary Market.

PRIMARY MARKET: The primary market is also known as the new issues market. It deals with new securities being issued for the first time.

Methods of Floatation

There are various methods of floating new issues in the primary market :

1. Offer through Prospectus-This involves inviting subscription from the public through issue of prospectus.
2. Offer for sale-securities are not issued directly to the public but are offered for sale through intermediaries
3. Private Placement-Private placement is the allotment of securities by a company to institutional investors and some selected individuals.
4. Rights Issue-This is a privilege given to existing shareholders to subscribe to a new issue of shares according to the terms and conditions of the company
5. E-IPOs-A company proposing to issue capital to the public through the on-line system of the stock exchange.

SECONDARY MARKET

The secondary market is also known as the stock market or stock exchange. It is a market for the purchase and sale of existing securities.

- It helps existing investors to disinvest and fresh investors to enter the market
- It also provides liquidity and marketability to existing securities
- It also contributes to economic growth by channelising funds towards the most productive investments through the process of disinvestment and reinvestment.

STOCK EXCHANGE

A stock exchange is an institution which provides a platform for buying and selling of existing securities.

According to Securities Contracts (Regulation) Act 1956, stock exchange means any body of individuals, whether incorporated or not, constituted for the purpose of assisting, regulating or controlling the business of buying and selling or dealing in securities.

Functions of a Stock Exchange

1. Providing Liquidity and Marketability to Existing Securities:
2. Pricing of Securities
3. Safety of Transaction:
4. Contributes to Economic Growth:
5. Spreading of Equity Cult
6. Providing Scope for Speculation:

TRADING PROCEDURE ON A STOCK EXCHANGE

Trading procedure on a stock exchange has the following steps :

1. Selection of a broker
2. Opening of a Demat Account with depository
3. Placing the order
4. Executing the order
5. Settlement.

***Depository Services* is an organization which holds securities of investors in electronic form at the request of the investors through a registered depository participant.**

***Dematerialisation* is the process by which physical share certificates are converted to an equivalent number of securities in electronic form. Securities converted into dematerialised form are held in a Demat Account.**

***Demutualisation* is the separation of the ownership and management of stock exchanges from the trading rights of members.**

SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI)

The Securities and Exchange Board of India was established by the Government of India on 12 April 1988 as an interim administrative body to promote orderly and healthy growth of securities market and for investor protection.

Objectives of SEBI

1. To regulate stock exchanges and the securities industry to promote their orderly functioning.

2. To protect the rights and interests of investors, particularly individual investors and to guide and educate them.
3. To prevent trading malpractices and achieve a balance between self regulation and statutory regulation of securities.
4. To regulate and develop a code of conduct and fair practices by intermediaries like brokers, merchant bankers etc., with a view to making them competitive and professional.

Functions of SEBI: The functions performed by SEBI can be broadly classified into three segments.

Regulatory Functions

1. Registration of brokers and sub brokers and other players in the market.
2. Registration of collective investment schemes and Mutual Funds.
3. Regulation of takeover bids by companies.
4. SEBI conducts enquiries and audit of stock exchanges

Protective Functions

1. Prohibition of fraudulent and unfair trade practices.
2. Controlling insider trading and takeover bids and imposing penalties for such practices.
3. Undertaking steps for investor protection.
4. To regulate and develop a code of conduct and fair practices by intermediaries.

Development Functions

1. Investor education
2. Training of intermediaries
3. Conducting research and publishing information useful to all market participants.

DIFFERENCE BETWEEN MONEY MARKET AND CAPITAL MARKET

BASIS OF DIFFERENCE	MONEY MARKET	CAPITAL MARKET
Instruments	<ul style="list-style-type: none"> • Treasury Bill • 2. Commercial Paper • 3. Call Money • 4. Certificate of Deposit • 5. Commercial Bill 	Debentures Shares
Period	Short Term	Long Term

Participants	Reserve Bank of India (RBI), Commercial Banks, Non-Banking Finance Companies, State Governments, Large Corporate Houses and Mutual Funds.	Shares, Debentures, Bonds, Retained Earnings etc.
Risk Factor	Low	High
Liquidity	High	Low

DIFFERENCE BETWEEN PRIMARY MARKET AND SECONDARY MARKET

BASIS OF DIFFERENCE	Primary market	Secondary Market
Meaning	The market place for new shares is called primary market.	It does not provide funding to companies.
Type of Purchasing	Direct	Indirect
Buying and Selling between	Company and Investors	Investors
Intermediary	Underwriters	Brokers
How many times a security can be sold?	Only once	Multiple times

MARKETING MANAGEMENT

Marketing management: It deals with planning, organizing and controlling the activities related to the marketing of goods and services to satisfy the consumer's wants. Its aim to achieve the organizational goals at minimum cost by: -

1. Analyzing and planning marketing activities
2. Implementing the marketing plans.
- 3-Setting control mechanism.

Marketing management philosophy/Concept

- (i) Product concept
- (ii) Production concept
- (iii) Selling concept
- (iv) Marketing concept
- (v) Social concept

Functions of marketing

1. Marketing research

2. Marketing planning
3. Product planning development
4. Packaging and labeling, Branding.
5. Customer support service
6. Storage and warehousing
7. Transportation
8. Promotion
9. Standardization and grading
10. Pricing Fixing

Marketing mix

Marketing mix includes all those activities, rules, procedures etc. which requires attaining success in the market.

Elements of marketing mix:

- 1. Product Mix**-Product mix includes all those decisions, Activities, procedures which are related to the product such as features, quality, packaging etc.
- 2. Price Mix**–It includes all those factors which are considered while determining of the price of the product.
- 3. Place Mix**– It includes those activities which are related to movement of goods from the manufactures to the consumers and thus creates place utility.
- 4. Promotion Mix**- - Promotional techniques are used to create product awareness amongst the potential target customers and persuade them to purchase the product. Like- advertising, personal selling, publicity and sales promotion etc. Channels of distribution, Physical distribution, Cost and service trade off in Logistics.

Packaging -Refers to the act of designing and producing the container, box or a wrapper of a product.

Levels of Packaging –

- 1. Primary Packaging**- It refers to the product's immediate container. Like- toothpaste tube.
- 2. Secondary Packaging**- It refers to the additional package, which provides additional layer protection to the product. Like- Cardboard box for toothpaste.
- 3. Transportation Packaging**-it refers to further packing, which is necessary to protect the product in the process of transportation and storage.

Functions of packaging.-

1. Product identification
2. Product protection
3. Facilitating use of the product
4. Product promotion

Branding

Branding is the process of giving a name of or a sign or a symbol to a product. Such as Polo, LG etc.

Qualities of a good brand name-

1. **Short-** Brand name should be short so that anyone can remember, spell it.
2. **Relevant to the functions-** Name of the product should be relevant to the product's functions and suggest the producer's benefits and qualities.
3. **Adaptable to packing of labeling-** Brand name should be adaptable to packing of labeling requirement .

Advantages of branding:

- a) Brand name helps in advertising in easier way
- b) Brand name establishes the permanent identify of the product.
- c) Brand name promotes repurchasing.
- d) Competition becomes easier with the help of brand loyalty.

Price: It is the worth of a product or service in monetary terms. This money represents the sum of values that consumers exchange for the benefits of having or using the product of service.

Factors considered before fixing price are

- a) **Cost of product**– It includes the total cost of producing, distributing and selling the product like- Fixed Cost, variable costs, Semi-variable cost.
- b) **Competition in the market**-Competitors prices and their anticipated reaction must be considered before fixing the price of a product.
- c) **Utility and Demand of the product**- The maximum price a buyer is willing to pay is the value of the utility of the product and minimum price a seller is willing to offer is the cost of the product.

d) Pricing Objectives-

1- Price Maximization, 2-Obtaining market shares, 3-Survivibg in a competitive market etc.

Place mix: It refers to a set of decisions that need to be taken in order to make the product available to the consumers for purchase and consumption.

Channels of distribution.—

a) **Direct Channel (Zero level)** – In this channel manufacturer sells his product directly to tne consumers without using any intermediary. Like-Bata, Amway etc.

b) **Indirect Channel** – When manufacturer involves one or more intermediary to sell or distribute their product to the customers. Indirect distribution network are-

1. **One Level Channel** –This channel of distribution involves one intermediary to transfer of goods from manufactures to the consumers.

Manufacturer ————— **Retailer** ————— **Customer**

2. **Two Level Channel** –This channel of distribution involves two intermediaries to transfer of goods from manufactures to the consumers.

Manufacturer — Wholesaler ————— **Retailer** ————— **Customer**

2. **Three Level Channel** –This channel of distribution involves three intermediaries to transfer of goods from manufactures to the consumers.

Manufacturer — Agent — wholesaler ————— **Retailer** ————— **Customer**

Promotion mix: It is concerned with activities that are undertaken to communicate with both customers and participate in the channel of distribution such that sales goals are realized.

Elements of Promotion Mix-

Advertising - 2-Personal Selling 3- Sales Promotion 3.Publicity

Advertising: It is defined as any paid form of non-personal presentation or promotion of ideas, goods or services by an identified sponsor.

Merits: 1) Mass reach 2) Enhancing customer satisfaction 3) Expressiveness 4) Economical

Limitations: 1) Less forceful 2) Lack of feed back 3) Inflexibility 4) Low effectiveness

Objections to advertisement

- a) Adds to Costs: Advertising costs are passed on to the consumers in the form of high prices.
- b) Some Advertisements are in bad taste.
- c) Undermines social values.
- d) Confuses the buyers.
- e) Encourages the sale of inferior goods.

Personal selling: It involves face-to-face interaction between the seller and the prospective buyer.

Features: 1) Personal interaction 2) Two way communication 3) Better response 4) Relationship

Qualities of a good sales man:

- i) Physical Qualities – personality , stamina, health, tolerance
- ii) Mental Qualities – mental alertness, sharp memory, initiative, imagination and self confidence.
- iii) Social Qualities – Sociality, tact, sound character, sweet nature.
- iv) Vocational qualities – Knowledge of product, knowledge of competitive products, training and aptitude.

Sales promotion: It refers to short term use of incentives or other promotion activities that seek to stimulate interest.

- a) Rebates b) Refunds c) Discounts d) Quantity deals
- e) Contents f) Packaged premium g) Container premium h) Premium Gifts
- h) Sampling i) Free in mail premiums

Public relations-Public relations are the deliberate, planned and sustained effort to establish and maintain understanding between an organization and its public.

Role of public relations:

- i) More credible. ii) Economical Medium
- iii) Image building iv) Boosts the sales of the organization.

Various public relation tools to shape the public image if the organisation

- a) News b) Speeches
- c) Events d) Written Materials
- e) Public service activities

Principles of management

A managerial principle is a broad and general guideline for decision-making and behaviour.

The following points summarise the nature of principles of management.

- (i) **Universal applicability:** The principles of management are intended to **apply to all types of organisations, business as well as non-business, small as well large, public sector as well as private sector, manufacturing as well as the services sectors.**
- (ii) **General guidelines:** The principles **are guidelines to action but do not provide readymade, straitjacket solutions to all managerial problems.** This is so because real business situations are very complex and dynamic and are a result of many factors.
- (iii) **Formed by practice and experimentation:** The principles of management are **formed by experience and collective wisdom of managers as well as experimentation.**
- (iv) **Flexible:** The principles of management are not rigid prescriptions, which have to be followed absolutely. They are flexible and can be modified by the manager when the situation so demands.
- (v) **Mainly behavioural:** Principles of management are **mainly behavioural in nature** and enable a better understanding of the relationship between human and material resources in accomplishing organisational purposes.
- (vi) **Cause and effect relationships:** The principles of management are intended to **establish relationship between cause and effect** so that they can be used in similar situations in a large number of cases. As such, they tell us if a particular principle was applied in a particular situation, what would be its likely effect.
- (vii) **Contingent:** The application of principles of management is **contingent or dependent upon the prevailing situation at a particular point of time.** The application of principles has to be changed as per requirements. For example, employees deserve fair and just remuneration. But what is just and fair is determined by multiple factors.

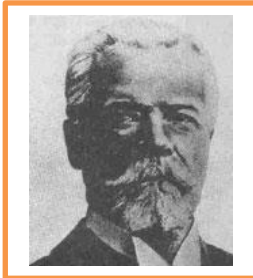
The significance of principles of management can be discussed in terms of the following points:

- (i) **Providing managers with useful insights into reality:** The principles of management provide the managers with useful insights into real world situations. Adherence to these principles will add to their knowledge, ability and understanding of managerial situations and circumstances.
- (ii) **Optimum utilisation of resources and effective administration:** Resources both human and material available with the company are limited. They have to be put to optimum use. Principles equip the managers to foresee the cause and effect relationships of their decisions and actions. As such the wastages associated with a trial-and-error approach can be overcome.
- (iii) **Scientific decisions:** Management principles help in thoughtful decision-making. They emphasise logic rather than blind faith. Management decisions taken on the basis of principles are free from bias and prejudice.
- (iv) **Meeting changing environment requirements:** Although the principles are in the nature of general guidelines but they are modified and as such help managers to meet changing requirements of the environment.
- (v) **Fulfilling social responsibility:** Management theory and management principles have also evolved in response to these demands. Moreover, the interpretation of the principles also assumes newer and contemporary meanings with the change in time. So, if one were to talk of 'equity' today, it does not apply to wages alone. Value to the customer, care for the environment, dealings with business associates would all come under the purview of this principle.
- (vi) **Management training, education and research:** Principles of management are at the core of

management theory. As such these are used as a basis for management training, education and research.

Conclusion:

In conclusion it can be said that understanding the meaning, nature and significance of principles of management will help us to appreciate their applicability in real life situations.



Henri Fayol

- Writings: Administration industrielle et générale. It was published in English as General and Industrial Management in 1949 and is widely considered a *foundational work in classical management theory*.
- he is also known as the ‘Father of General Management’

The 14 principles of management given by him are:

(i) **Division of Work:**

- Work is divided into small tasks/jobs.
- A trained specialist who is competent is required to perform each job.
- Thus, division of work leads to specialisation.
- According to Fayol, “The intent of division of work is to produce more and better work for the same effort. Specialisation is the most efficient way to use human effort.”
- This results in efficient and effective output.
- Thus, in a company we have separate departments for finance, marketing, production and human resource development etc.

(ii) **Authority and Responsibility:**

- According to Fayol, “Authority is the right to give orders and obtain obedience, and responsibility is the corollary of authority. The two types of authority are official authority, which is the authority to command, and personal authority which is the authority of the individual manager.”
- Managers require authority commensurate with their responsibility.
- There should be a balance between authority and responsibility.

(iii) **Discipline:**

- Discipline is the obedience to organisational rules and employment agreement.
- According to Fayol, discipline requires good superiors at all levels, clear and fair agreements and judicious application of penalties.

(iv) **Unity of Command:**

- According to Fayol there should be one and only one boss for every individual employee.
- If an employee gets orders from two superiors at the same time the principle of unity of command is violated.
- The principle of unity of command states that each participant in a formal organisation should receive orders from and be responsible to only one superior.
- Fayol gave a lot of importance to this principle. He felt that if this principle is violated “authority is undermined, discipline is in jeopardy, order disturbed and stability threatened”.

(v) **Unity of Direction:**

- All the units of an organisation should be moving towards the same objectives through coordinated and focussed efforts.
- Each group of activities having the same objective must have one head and one plan.
- This ensures unity of action and coordination.

Difference between Unity of Command and Unity of Direction

Basis	Unity of Command	Unity of Direction
1. Meaning	One subordinate should receive orders from and should be responsible to only one superior.	Each group of activities having same objective must have one head and one plan.
2. Aim	It prevents dual subordination.	It prevents overlapping of activities.
3. Implications	It affects an individual employee.	It affects the entire organisation.

(vi) **Subordination of Individual Interest to General Interest:**

- Every worker has some individual interest for working in a company. The company has got its own objectives.
- The interests of an organisation should take priority over the interests of any one individual employee according to Fayol.

(vii) **Remuneration of Employees:**

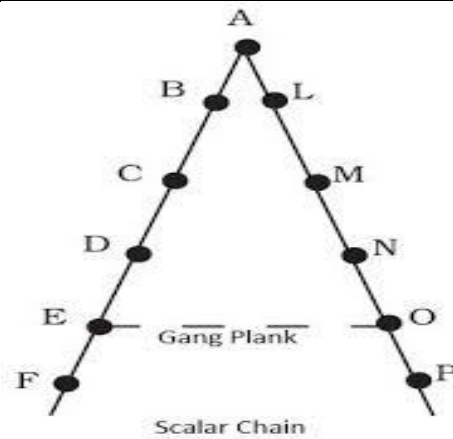
- The overall pay and compensation should be fair to both employees and the organisation.
- The employees should be paid fair wages, which should give them at least a reasonable standard of living.
- At the same time it should be within the paying capacity of the company.
- In other words, remuneration should be just and equitable.
- This will ensure congenial atmosphere and good relations between workers and management.

(viii) **Centralisation and Decentralisation:**

- The concentration of decision-making authority is called centralisation whereas its dispersal among more than one person is known as decentralisation.
- According to Fayol, "There is a need to balance subordinate involvement through decentralisation with managers' retention of final authority through centralisation."

(ix) **Scalar Chain:**

- The formal lines of authority from highest to lowest ranks are known as scalar chain.
- According to Fayol, "Organisations should have a chain of authority and communication that runs from top to bottom and should be followed by managers and the subordinates."
- Let us consider a situation where there is one head 'A' who has two lines of authority under her/him. One line consists of B-C-D-E-F. Another line of authority under 'A' is L-M-N-O-P. If 'E' has to communicate with 'O' who is at the same level of authority then she/he has to traverse the route E-D-C-B-A-L-M-N-O. This is due to the principle of scalar chain being followed in this situation. According to Fayol, this chain should not be violated in the normal course of formal communication.
- However, if there is an emergency then 'E' can directly contact 'O' through 'Gang Plank' as shown in the diagram. This is a shorter route and has been provided so that communication is not delayed.



(x) **Order:**

- According to Fayol, “People and materials must be in suitable places at appropriate time for maximum efficiency.”
- The principle of order states that ‘A place for everything (everyone) and everything (everyone) in its (her/his) place’.
- Essentially it means orderliness.
- If there is a fixed place for everything and it is present there, then there will be no hindrance in the activities of business/ factory.
- This will lead to increased productivity and efficiency.

(xi) **Equity:**

- This principle emphasises kindness and justice in the behaviour of managers towards workers.
- This will ensure loyalty and devotion.
- Lazy personnel should be dealt with sternly to send the message that everyone is equal in the eyes of the management.
- There should be no discrimination against anyone on account of sex, religion, language, caste, belief or nationality etc.
- Equal opportunities should be available for everyone to rise.

(xii) **Stability of Personnel:**

- “Employee turnover should be minimised to maintain organisational efficiency”, according to Fayol.
- Personnel should be selected and appointed after due and rigorous procedure.
- Once selected they should be kept at their post/position for a minimum fixed tenure.
- They should have stability of tenure.
- They should be given reasonable time to show results.
- Any adhocism in this regard will create instability/insecurity among employees.
- They would tend to leave the organisation.
- Recruitment, selection and training cost will be high.

(xiii) **Initiative:**

- Workers should be encouraged to develop and carry out their plans for improvements according to Fayol.
- Initiative means taking the first step with self-motivation.
- Initiative should be encouraged.
- But it does not mean going against the established practices of the company for the sake of being different.
- A good company should have an employee suggestion system whereby initiative/suggestions which result in substantial cost/time reduction should be rewarded.

(xiv) **Espirit De Corps:**

- Management should promote a team spirit of unity and harmony among employees, according to Fayol.
- In the absence of Team Spirit, there will be a loss of coordination.
- A manager should replace 'I' with 'We' in all his conversations with workers to foster team spirit.
- This will give rise to a spirit of mutual trust and belongingness among team members. It will also minimise the need for using penalties.



Fredrick Winslow Taylor
'Father of Scientific Management'.

LIFE TIME: March 20, 1856 to March 21, 1915

PROFESSION: American mechanical engineer

EDUCATION: Degree in Mechanical Engineering from Stevens Institute of Technology in 1883.

WRITINGS: 1. 'The Principles of Scientific Management' series of articles published in 'The American Magazine'

POSITIONS HELD—

1. Apprentice Machinist in 1874.
2. Executive at Midville Steel Company in 1884.
3. At Bethlehem Iron Company in 1898, which later became Bethlehem Steel Company.
4. Professor at 'Tuck School of Business' founded in 1900.
5. President of 'American Society of Mechanical Engineers' from 1906 to 1907.

In the words of Taylor, "**Scientific management means knowing exactly what you want men to do and seeing that they do it in the best and cheapest way.**"

(i) **Science not Rule of Thumb:** Taylor believed that **there was only one best method to maximise efficiency. This method can be developed through study and analysis. The method so developed should substitute 'Rule of Thumb' throughout the organisation.**

Scientific method involved investigation of traditional methods through work-study, unifying the best practices and developing a standard method, which would be followed throughout the organisation. This can result in tremendous saving of human energy as well as wastage of time and materials. The more sophisticated the processes, greater would be the savings.

In the present context, the use of internet has brought about dramatic improvements in internal efficiencies and customer satisfaction.

(ii) **Harmony, Not Discord:** Factory system of production implied that managers served as a link between the owners and the workers. Since as managers they had the mandate to 'get work done' from the workers, it should not be difficult for you to appreciate that there always existed the possibility of a kind of class-conflict, the managers versus workers. Taylor recognised that this conflict helped none, the workers, the managers or the factory owners. He emphasised that **there should be complete harmony between the management and workers. Both should realise that each one is important.** To achieve this state, Taylor called for complete '**mental revolution**' on the part of both management and workers. It means that management and workers should transform their thinking. In such a situation even trade unions will not think of going on strike etc. Management should share the gains of the company, if any, with the workers. At the same time workers should work hard and be willing to embrace change for the good of the company. Both should be part of the family.

(iii) **Cooperation, Not Individualism:** There should be **complete cooperation between the labour and the management instead of individualism. This principle is an extension of principle of 'Harmony not discord'. Competition should be replaced by cooperation. Both should realise that they need each other.**

For this, management should not close its ears to any constructive suggestions made by the employees. They should be rewarded for their suggestions which results in substantial reduction in costs. They should be part of management and, if any important decisions are taken, workers should be taken into confidence.

At the same time workers should desist from going on strike and making unreasonable demands on the management. In fact when there will be open communication system and goodwill there will be no need for even a trade union. *Paternalistic style of management, whereby the employer takes care of the needs of employees,* would prevail as in the case of Japanese companies.

According to Taylor, there should be an almost equal division of work and responsibility between workers and management. All the day long the management should work almost side by side with the workers helping, encouraging and smoothing the way for them.

(iv) **Development of Each and Every Person to His or Her Greatest Efficiency and Prosperity:**

Taylor was of the view that the concern for efficiency could be built in right from the process of employee selection. **Each person should be scientifically selected. Then work assigned should suit her/his physical, mental and intellectual capabilities. To increase efficiency, they should be given the required training. Efficient employees would produce more and earn more. This will ensure their greatest efficiency and prosperity for both company and workers.**

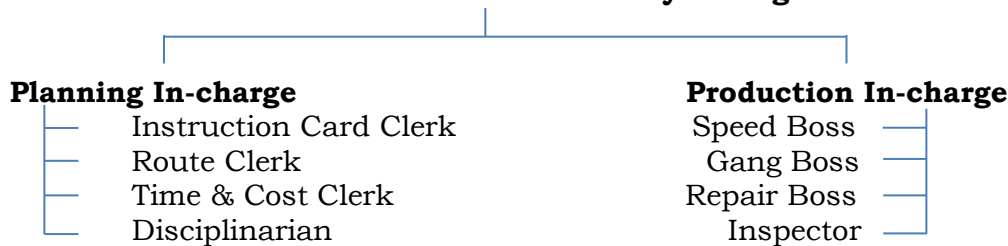
Functional Foremanship

Taylor advocated separation of planning and execution functions. This concept was extended to the lowest level of the shop floor. It was known as functional foremanship. Under the factory manager there was a planning in-charge and a production in-charge. Under planning in-charge four personnel namely instruction card clerk, route clerk, time and cost clerk and a disciplinarian worked. These four personnel would draft instructions for the workers, specify the route of production, prepare time and cost sheet and ensure discipline respectively.

Under Production in-charge, personnel who would work were speed boss, gang boss, repair boss, and inspector. These respectively were responsible for timely and accurate completion of job, keeping machines and tools etc., ready for operation by workers, ensure proper working condition of machines and tools and check the quality of work.

Functional foremanship is an extension of the principle of division of work and specialisation to the shop floor. Each worker will have to take orders from these eight foremen in the related process or function of production. *Foremen should have intelligence, education, tact, grit, judgment, special knowledge, manual dexterity, and energy, honesty and good health.*

Factory Manager



Standardisation and Simplification of work

According to Taylor scientific method should be used to analyse methods of production prevalent under the rule of thumb. The best practices can be kept and further refined to develop a standard which should be followed throughout the organisation. This can be done through work-study techniques which include time study, motion study, fatigue study and method study.

Standardisation refers to the process of setting standards for every business activity; it can be standardisation of process, raw material, time, product, machinery, methods or working conditions.

These standards are the benchmarks, which must be adhered to during production. *The objectives of standardisation are:*

- (i) *To reduce a given line or product to fixed types, sizes and characteristics.*

(ii) To establish interchange ability of manufactured parts and products.

(iii) To establish standards of excellence and quality in materials.

(iv) To establish standards of performance of men and machines.

Simplification aims at eliminating superfluous varieties, sizes and dimensions.

Method Study

The objective of method study is to find out one best way of doing the job. To determine the best way there are several parameters. Right from procurement of raw materials till the final product is delivered to the customer every activity is part of method study.

The objective of the whole exercise is to minimise the cost of production and maximise the quality and satisfaction of the customer.

Motion Study

Motion study refers to the study of movements like lifting, putting objects, sitting and changing positions etc., which are undertaken while doing a typical job. **Unnecessary movements are sought to be eliminated so that it takes less time to complete the job efficiently.**

Time Study

It determines the standard time taken to perform a well-defined job. Time measuring devices are used for each element of task. The standard time is fixed for the whole of the task by taking several readings. The method of time study will depend upon volume and frequency of the task, the cycle time of the operation and time measurement costs. **The objective of time study is to determine the number of workers to be employed; frame suitable incentive schemes and determine labour costs.**

Fatigue Study

A person is bound to feel tired physically and mentally if she/he does not rest while working. The rest intervals will help one to regain stamina and work again with the same capacity. This will result in increased productivity. **Fatigue study seeks to determine the amount and frequency of rest intervals in completing a task.**

Differential Piece Wage System

Taylor was a strong advocate of piece wage system. He wanted to differentiate between efficient and inefficient workers. The standard time and other parameters should be determined on the basis of the work-study. The workers can then be classified as efficient or inefficient on the basis of these standards. He wanted to reward efficient workers. So he introduced different rate of wage payment for those who performed above standard and for those who performed below standard. For example, it is determined that standard output per worker per day is 10 units and those who made standard or more than standard will get Rs. 50 per unit and those below will get Rs. 40 per unit. Now an efficient worker making 11 units will get $11 \times 50 =$ Rs. 550 per day whereas a worker who makes 9 units will get $9 \times 40 =$ Rs. 360 per day.

According to Taylor, the difference of Rs. 190 should be enough for the inefficient worker to be motivated to perform better.

Mental revolution involves a change in the attitude of workers and management towards one another from competition to cooperation. Both should realise that they require one another. Both should aim to increase the size of surplus. This would eliminate the need for any agitation. Management should share a part of surplus with workers. Workers should also contribute their might so that the company makes profits. This attitude will be good for both of them and also for the company. In the long run only worker's well-being will ensure prosperity of the business.

S.No.	Basis of difference	Henri Fayol	F. W. Taylor
1.	Perspective	Top level of management	Shop floor level of a factory
2.	Unity of Command	Staunch Proponent	Did not feel that it is important as under functional foremanship a worker received orders from eight specialists.
3.	Applicability	Applicable universally	Applicable to specialised situations
4.	Basis of formation	Personal experience	Observations and experimentation
5.	Focus	Improving overall administration	Increasing Productivity
6.	Personality	Practitioner	Scientist
7.	Expression	General Theory of Administration	Scientific Management

CASH FLOW STATEMENT

Cash flow statement is a statement showing inflow and outflow of cash and cash equivalents.

Cash : it comprises cash in hand and demand deposits.

Cash equivalent : these are short term, highly liquid investments that are readily convertible in cash and which present insignificant risk of changes in their values. Marketable securities, commercial papers.

Uses/ objectives of cash flow statement:

1. Useful for short term financing planning
2. Useful for preparing the cash budget
3. Comparison with the cash budget
4. Study of the trend of cash receipts and payments.
5. Helpful in making dividend decisions.

Cash flow is classified into 3 activities as follows

1. Operating activity : mainly revenue generating activities of an enterprise.
2. Investing activity: It includes the purchase and sale of long term assets such as land and buildings, plant and machinery etc not held for resale
3. Financing activity: Financing activities are the activities that result in change in capital and borrowings of the enterprise.

Classification of business activities as per AS- 3 showing “Cash Inflows” and “Cash Outflows”.

OPERATING ACTIVITIES

1. CASH INFLOWS

- i. Cash sales
- ii. Cash received from royalty ,
Fees and commission
- iii. Cash received from debtors/
Trade receivables.

2. CASH OUTFLOWS

- i) Cash purchases
- ii) Cash paid to creditors/
trade receivables
- iii) Payment of operating
Expenses like wages,
Salaries, office and selling expenses, etc.
- iv) payment of Income tax.

CASH INFLOWS IN CASE OF FINANCING COMPANIES

- iv. Interest and dividend received
In cash
- v. Proceeds from sale of securities
- vi. Loans and advances repaid
By third parties

CASH OUTFLOWS IN CASE OF FINANCIAL COMPANIES

- v) interest paid in cash
- vi) payment for purchase of
securities.
- vii) loans and advances to third
parties.

INVESTING ACTIVITIES

CASH INFLOWS

- a. Proceeds from sale of fixed assets
- b. Proceeds from sale of non- current
Investment
- c. Interest received on debentures
- d. Dividend received on shares

CASH OUTFLOWS

- a. purchase of fixed assets
- b. purchase of non current
investment

FINANCING ACTIVITIES

CASH INFLOWS

CASH OUTFLOWS

- | | | |
|------|------------------------------------|------------------------------|
| i. | Proceeds from issue of shares | a. issue of shares |
| | In cash | b. payment for redemption of |
| ii. | Proceeds from issue of debentures | preference shares |
| | In cash | c. payment for redemption of |
| iii. | Proceeds from long term borrowings | debentures |
| | | D repayment of loans |
| | | E repayment of dividend |
| | | F payment of interest |

Cash Flow Statement (AS-3 Revised)

Cash Flow Statement ofCo. Ltd. for the year ended.....

Particulars	Rs.	Rs.
(A) Cash Flows from Operating Activities:		
Net Profit of the current year [Closing P&L less Opening P&L]	XXX	
Add: Transfer to Reserves	XXX	
: Proposed dividend for Current Year	XXX	
: Interim dividend paid during the year	XXX	
: Provision for tax made during the current year	XXX	
Less: Refund of tax	(XXX)	
Net Profit before Tax and Extraordinary Item	XXX	
Adjustments for non - cash and non - operating items:		
Add: Depreciation on Fixed Assets	XXX	
: Amortisation of Intangible Assets	XXX	
: Other Non- Current assets written off	XXX	
: Interest on long-term borrowings	XXX	
: Loss on Sale of Land & Building	XXX	
Less: Interest / Dividend/ Rental Income	(XXX)	
: Profit on sale of Fixed Assets	(XXX)	
Operating Profit Before Working Capital Changes	XXX	
Add: Decrease in Current Assets:	XXX	
: Increase in Current Liabilities:	XXX	
Less: Increase in Current Assets:	(XXX)	
: Decrease in Current Liabilities:	(XXX)	
Cash Generated from Operations	XXX	
Less: Income Tax Paid	(XXX)	
Net Cash from (or used in) Operating Activities		XXX
(B) Cash Flows from Investing Activities:		
Add: Proceeds from Sale of Tangible Fixed Assets	XXX	
: Proceeds from Sale of Intangible Fixed Assets	XXX	
: Proceeds from Sale of Non-Current Investments	XXX	
: Interest / Dividend/ Rental Income Received	XXX	
Less: Purchase of Tangible Fixed Assets	(XXX)	
: Purchase of Intangible Fixed Assets	(XXX)	
: Purchase of Non-Current Investments	(XXX)	
Net Cash from (or used in) Investing Activities		XXX
(C) Cash Flow from Financing Activities:		
Add: Proceeds from issue of Equity and Preference Shares	XXX	
: Proceeds from Debentures / Long-term Borrowings	XXX	
Less: Final Dividend Paid	(XXX)	
: Interim Dividend Paid	(XXX)	
: Interest on Long-term borrowings paid	(XXX)	
: Repayment of Loan	(XXX)	
: Redemption of Debentures and Preference Shares	(XXX)	
Net Cash from (or used in) Financing Activities		XXX
Net Increase (or Decrease) in Cash & Cash Equivalents (A+B+C)		
(D) Add: Cash and Cash Equivalents in the beginning		XXX
(E) Cash and cash Equivalents at the end of the year		XXX

WORKING NOTES

When provision for depreciation /accumulated depreciation account is maintained

FIXED ASSETS

Particulars	Rs.	Particulars	Rs.
To balance b/d	By provision for depreciation
To statement of profit and loss*....		By bank (sale of assets)
To bank (purchase of assets)		By statement of P&L *
		By balance c/d
	_____		_____
	_____		_____

PROVISION FOR DEPRECIATION/ACCUMULATED DEPRECIATION A/C

Particulars	Rs.	Particulars	Rs.
To fixed assets	By balance b/d
To balance c/d	By depreciation
	_____		_____
	_____		_____

PROVISION FOR TAXATION

Particulars	Rs.	Particulars	Rs.
To bank (paid)	By balance b/d
To balance c/d	By statement of profit and loss	

बहुविकल्पीय प्रश्न / MCQs

FINANCIAL MARKET

1. Which one of the following is a market for creating and exchanging financial assets such as Shares and Debentures.

- (a) Capital Market
- (b) Money Market
- (c) Financial Market

2. Which one of the following is the classification of financial market?

- (a) Money Market and Capital Market
- (b) Primary Market and Secondary Market
- (c) None of these

3. ----- is not a money market instrument

- (a) Treasury Bills
- (b) Call money
- (c) Equity shares

4. Under which method of floatation, the new securities are offered to an intermediary at a fixed price,

They further resell the same to the general public

- (a) Offer for sale
- (b) Public issue
- (c) Private placement

5. What is the maturity period of Commercial Paper

- (a) 30 days to 365 days
- (b) 15 days to 365 days
- (c) up to 1 year

6. What are the two alternative mechanisms through which allocation of funds can be done?

- (a) Banks and financial market
- (b) Banks and financial institution
- (c) Banks and Stock exchange

7.----- is an institution which holds the shares of an investor in electronic form

- (a) Bank
- (b) Depository
- (c) Stock Exchange

8. What is the settlement period in a stock market?

- (a) T+2
- (b) T+1
- (c) T+ 3

9. Certificate of deposit is issued by -----

- (a) RBI
- (b) Banks and financial institutions
- (c) Commercial banks and Development financial institutions

10. Which of the following account is necessary for buying and selling of securities?

- (a) Trading a/c
- (b) Demat account
- (c) Saving a/c

PLANNING

1 Offering 30% job to women what type of plan is it?

- A) Policy b) strategy c) rules d) procedures

2 Name the function of management is considered a base for all other functions

- a) Planning b) organising c) procedures d) policy

3 A company allows only eight leaves for his employees during one year. identify the type of plan.

- a) Rules b) policy c) strategy d) procedure

4) Name the plan which specifies detail step by step presentation of a job.

- a) Planning b) organising c) staffing d) policy

5) Without one function of management the controlling function is not possible name the concerned function

- a) Planning b) organising c) staffing d) directing

6) No smoking in office “is an example of which type of plan?

- a) Rules b) policy c) procedure d) strategy

7) Puneet electronics decided to sell television sets though exchange of old television sets .which types of plan is it?

- a) Strategy b) policy c) planning d) rules

8) Mc Donald co, does not give its franchise to any other co. which is running food business .This is related to which type of plan?

- a) policy b) procedure c) strategy d) rules

9) What is meant by single use plan and standing plan?

10) A company needs a detailed plan for its new project -construction of shopping mall what type of plan is it?

Cash Flow Statements

1. As per Accounting Standard-3, Cash Flow is classified into

- a) Operating activities and investing activities
- b) investing activities and financing activities
- c) Operating activities and financing activities
- d) Operating activities, financing activities and investing activities

2. Cash Flow Statement is also known as

- a) Statement of Changes in Financial Position on Cash basis
- b) Statement accounting for variation in cash
- c) Both a and b
- d) None of the above.

3. The objectives of Cash Flow Statement are

- A) Analysis of cash position
 - B) Short-term cash planning
 - C) Evaluation of liquidity
 - D) Comparison of operating Performance
- a) Both A and B
 - b) Both A and C
 - c) Both B and D
 - d) A, B, C, D

4. In cash flow statement, the item of interest is shown in

- A) Operating Activities
 - B) Financing Activities
 - C) Investing Activities
- a) Both A and B
 - b) Both A and C
 - c) Both B and C
 - d) A, B, C

5. While preparing cash flow statement what type of activity is 'payment of cash to acquire debentures by an investment company'?

6. Cash Flow Statement is based upon

- a) Cash basis of accounting
- b) Accrual basis of accounting
- c) Credit basis of accounting
- d) None of the above

7. Which of the following statements are false?

- A) Cash Flow Statement is helpful in the formation of policies.
 - B) Cash Flow Statement is useful for external analysis
 - C) Cash Flow Statement is helpful in estimating future cash flow
- a) Both A and B b) Both A and C c) Both B and C d) None of the above

8. Which of the following statements are true?

- A) Cash flow reveals only the inflow of cash
- B) Cash flow reveals only the outflow of cash
- C) Cash flow is a substitute for income statement
- D) Cash flow statement is not a replacement of funds flow statement.

- a) Only A
- b) Only B
- c) Both B and C
- d) Only D

9. In a statement of cash flows, a company investing in short-term Financial investments and in fixed assets results in

- A. increased cash
- B. decreased cash
- C. increased liabilities
- D. increased equity

10. Interest paid by an investment company will added towhile calculating cash flow from operating activity?

SHARES

1. In what situation the given formula is used: Allotted shares/ issued shares* failed shares

- A. when applied shares are calculated B. When allotted shares are calculated
- c. when both allotted and issued shares D. No place to use

Are calculated together

2. When we calculate capital reserve in case the amount is applied in formula like this

$CR = (R/F * P) - L$ (1000/1000*20000) – 2000 this situation represent -----

- A. When forfeited shares lesser then re issued shares
- B. When forfeited shares r more then re issued shares
- C. When the complete forfeited shares are re issued
- D. When forfeited shares are not re issued .

3. Pro rata allotment and rejected applications are possible when the received shares are

- A. More than the issue B. less than the issue C. equal to issue D. Not issued

4. The rate of interest calculated on calls in arrears and calls in advance are-----

A. 5 & 6 %

B. 6 & 5%

C. 12 & 10%

D. 10 & 12%

5. Equity share capital is otherwise known as

A. sinking Fund

B. Ownership fund

C. Reserve Fund

D. Borrowed Fund

6. When the received shares are equal to issued shares which of the following is possible

A. Pro-rata allotment B. Rejected application C. Refund of share amount D. Nothing is possible

7. Forfeited shares amount is treated as -----

A. profit

B. Loss

C. profit & loss

D. None of them

8. In what situation surplus application money is calculated for a candidate

A. When he paid full money on shares B. When he failed pay on allotment

C. when he failed to pay on first call D. when he failed to pay on second call

II. TRUE OR FALSE

9. Is it possible to use reserve capital whenever we want ----- (YES/NO)

10. Forfeited shares cannot be reissued at profit (YES/NO)

11. Capital reserve is transferred to general reserve (YES/ NO)

12. It is possible to prepare journal entries for issue of shares at premium and at discount Simultaneously (YES/NO)

13. When shares are issued at discount without any permission it can be issued (YES/NO)

14. New company can go for issuing shares at discount even before completion of a year (YES/NO)

15. Share premium amount cannot be used for the payment of redemption of debentures amount (YES/NO)

PRINCIPLES OF MANAGEMENT

1. Principles of Management are:

(a) values of the organization

(b) techniques

(c) general guidelines *

(d) part of pure science

2. Application of Principles of Management
- (a) is dependent on particular situation (b) establishes cause and effect relation
- (c) both (a) and (b) * (d) neither (a) nor (b)
3. Principles of management are not
- (a) universal (b) flexible (b) absolute * (d) behavioural
4. Principles of management provide
- (a) creative decisions (b) scientific decisions *
- (c) production decisions (d) administrative decisions
5. How are principles of management formed:
- (a) in a laboratory (b) by experience of managers *
- (c) from customer's experience (d) by propagation of social scientists
6. The principles of management are significant because of:
- (a) increase in efficiency * (b) initiative
- (c) optimum utilization of resources (d) adaptation to changing technology
7. F. W. Taylor was a
- (a) mining engineer (b) mechanical engineer *
- (c) management theorist (d) social scientist
8. Taylor is famous as
- (a) father of scientific management * (b) father of general management
- (c) father of administrative management (d) father of production management
9. Which principle of scientific management advocates application of standardized techniques in performing business activities?
- (a) cooperation not individualism (b) scientific selection of employees
- (c) harmony not discord (d) science not rule of thumb *

10. Instruction card clerk is responsible for
- (a) getting task completed accurately and on time
 - (b) drafting instructions for workers *
 - (c) preparing time and cost sheet
 - (d) checking quality of work
11. Role of speed boss is to
- (a) ensure that machines and tools are in proper working condition
 - (b) specify the route of production
 - (c) get the task completed accurately and on time *
 - (d) keep machines and tools ready for operations for workers
12. Which of the foreman are not under planning incharge?
- (a) time and cost clerk
 - (b) disciplinarian
 - (c) gang boss *
 - (d) route clerk
13. Which of the foreman are not under production manager:
- (a) speed boss
 - (b) route clerk *
 - (c) inspectors
 - (d) gang boss
14. The study seeks to determine the frequency and duration of rest periods while completing a task:
- (a) motion study
 - (b) method study
 - (c) fatigue study *
 - (d) all the above
15. The objective of motion study is to
- (a) study the movements undertaken while completing a task.
 - (b) determine the time taken to complete a task
 - (c) to eliminate the unnecessary diversities in production
 - (d) to eliminate the unproductive motions undertaken while completing a task *

16. Work study does not include
- (a) method study (b) standardization *
- (c) motivates workers (d) all the above
17. Differential piece wage system:
- (a) ensures job satisfaction among workers (b) increase productivity
- (c) motivates workers (d) all the above *
18. Henri Fayol was a
- (a) social scientist (b) mining engineer *
- (c) accountant (d) mechanical engineer
19. Fayol is famous as
- (a) father of scientific management (b) father of general management *
- (c) father of administrative management (d) father of production management
20. Which of the following best describes the principle of 'Division of work'?
- (a) work should be divided into small tasks * (b) labour should be divided
- (c) resources should be divided among jobs (d) none of the above
21. Division of work lead to
- (a) specialization * (b) efficiency (c) productivity (d) all the above
22. This principle is against 'Dual Subordination':
- (a) unity of direction (b) unity of command *
- (c) scalar chain (d) none of the above
23. This principle advocates 'One Head and One Plan'
- (a) unity of direction * (b) unity of command
- (c) scalar chain (d) none of the above
24. The principle in which authority flows from highest to lowest rank
- (a) unity of direction (b) unity of command
- (c) scalar chain * (d) none of the above

25. This principle promotes healthy relationship between workers and management:
 (a) equity * (b) order (c) initiative (d) esprit de corps
26. Espirit De Corps means:
 (a) unity in direction (b) unity in authority
 (c) unity is strength * (d) none of the above
27. Decentralization
 (a) concentrates authority at top level
 (b) gives limited freedom to managers
 (c) delegates authority to lower level management *
 (d) applicable in small organizations
28. She / he keeps machines, materials, tools, etc., ready for operations by different workers.
 Whose work is described by this sentence under functional foremanship?
 (a) Instruction card clerk (b) Repair boss
 (c) Gang boss * (d) Route clerk
29. Which of the following is not a principle of management:
 (a) Science, not rule of thumb (b) functional foremanship *
 (c) Maximum, not restricted output (d) harmony not discord
30. Management should and “one best way” to perform. Which technique of scientific management is defined in this sentence?
 (a) time study (b) motion study (c) fatigue study (d) method study *
31. Which of the following statements best describe ‘Mental Revolution’?
 (a) It implies change of attitude *
 (b) The management and workers should not play the game of one up-manship.
 (c) both management and workers require each other.
 (d) workers should be paid more wages.

32. Which of the following statement is false about Taylor and Fayol?
- (a) Fayol was a mining engineer whereas Taylor was a mechanical engineer
 - (b) Fayol's principles are applicable in specialized situation whereas Taylor's principles have universal application. *
 - (c) Fayol's principles were formed through personal experience whereas Taylor's principles were formed through experimentations.
 - (d) Fayol's principles are applicable at top level of management whereas Taylor's principles are applicable at the shop floor.
33. Principles of management are:
- (a) dynamic *
 - (b) static
 - (c) both (a) and (b)
 - (d) none of these
34. Which principle of management insists in orderly arrangement of men and material?
- (a) Equity
 - (b) Discipline
 - (c) Initiative
 - (d) Order *
35. Which principle of Fayol cannot be applied when organization is following technique of functional foremanship?
- (a) unity of direction
 - (b) Unity of command *
 - (c) Division of work
 - (d) Centralization and Decentralization
36. In a company there are four departments for finance, marketing, production and human resource development. Identify the principle of management used in this company.
- (a) unity of direction
 - (b) Unity of command
 - (c) Division of work *
 - (d) Centralization and Decentralization
37. Name the foremen who ensures that machines and tools are kept in working conditions:
- (a) Gang Boss
 - (b) Speed Boss
 - (b) Repair Boss *
 - (d) Inspector
38. Name the foremen who is responsible for performance of job in orderly and systematic way:
- (a) Route Clerk
 - (b) Instruction card clerk
 - (c) Time and cost clerk
 - (d) Disciplinarian *

39. Name the foremen who ensures timely completion of work:
- (a) Gang Boss (b) Speed Boss * (b) Repair Boss (d) Inspector
40. Name the foremen who is responsible to fix up the sequence of steps for performing mechanical or manual job:
- (a) Route Clerk * (b) Instruction card clerk
(c) Time and cost clerk (d) Disciplinarian
41. “In your school, you observed that books are kept in office, chinks in library and administrative files in the staff room.” Which principle of Fayol is violated in the given statement.
- (a) Equity (b) Discipline (c) Initiative (d) Order *
42. Name the technique of Taylor which is the strongest motivator for workers to reach standard performance.
- (a) Functional foremanship
(b) Differential piece wage system *
(c) Work study (Method, Motion, Time, Fatigue)
(d) Standardization and simplification of work
43. Which technique of Taylor insists in using most optimum way of doing a job?
- (a) Motion study (b) Method study * (c) Time study (d) Fatigue study
44. Fayol points out the danger and cost of unnecessary labour turnover in one of his principle of management. Name that principle.
- (a) unity of direction (b) Stability of tenure *
(c) Division of work (d) Centralization and Decentralization
45. Name the device which permits direct communication between employees working at same level.
- (a) Order (b) Simplification (c) Gang plank (d) Gang boss

46. 'A manager should replace "I" with "We" in all his conversations to encourage team spirit.'
Identify the principle of management.
- (a) unity of direction (b) Unity of command
(c) Espirit De Corps * (d) Centralization and Decentralization
47. On which principle of Fayol, Taylor's technique of functional foremanship is based?
- (a) unity of direction (b) Unity of command
(c) Division of work * (d) Centralization and Decentralization
48. A sales person is asked to finalize a deal with customer. The marketing manager allows him to give a discount of up-to 10% but the finance manager allows him to give discount upto 25%. Which principle of management is violated here?
- (a) unity of direction (b) Unity of command *
(c) Division of work (d) Centralization and Decentralization
49. Fayol insists that good sense and experience are needed to ensure fairness to all employees who should be treated as fairly as possible. Identify the principle of management.
- (a) Equity * (b) Unity of command
(c) Division of work (d) Centralization and Decentralization
50. In one of the principles of scientific management, Taylor emphasizes that there should be equal division of work and responsibility between workers and management and management should work almost side by side with workers helping them:
Identify the principle.
- (a) Division of work (b) Cooperation not individualism *
(c) Harmony not discord (d) Order

सेवाकालीन प्रशिक्षण की स्मृतियों



दीप प्रज्वलन द्वारा सेवाकालीन प्रशिक्षण के द्वितीय चरण का शुभारम्भ



उत्साहित प्रतिभागियों द्वारा परिचय

सेवाकालीन प्रशिक्षण के दौरान प्रतिभागियों द्वारा आयोजित प्रार्थना सभा



प्रार्थना सभा के दौरान गतिविधियाँ



प्रतिभागियों द्वारा योगाभ्यास



प्रतिभागियों द्वारा विषयाधारित लघु नाटिका का मंचन

सेवाकालीन प्रशिक्षण के दौरान लिए गए अंतर्संवादात्मक सत्र



श्रीमती राधा सुब्रमनियम द्वारा किशोरावस्था शिक्षा के अंतर्गत HIA/AIDS पर सत्र



निदेशक महोदया द्वारा किशोरावस्था शिक्षा के अंतर्गत लैंगिक संवेदीकरण पर सत्र



अहान फाउंडेशन के ओर से अतिथि वक्ता द्वारा सायबर सेफ्टी पर सत्र



अतिथि वक्ता श्री समीर सांघवी द्वारा आयकर एवं जी.एस.टी. पर सत्र



आंतरिक वक्ता श्री आशीष साखुत द्वारा व्यक्तिगत दावों (Personal Claims) पर सत्र



समापन समारोह



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निदेशक महोदया द्वारा आशीर्वचन

प्रमाण-पत्र वितरण द्वारा प्रतिभागियों का उत्साहवर्दन



समूह छाया-चित्र



**KENDRIYA VIDYALAYA SANGATHAN, NEW DELHI
ZONAL INSTITUTE OF EDUCATION & TRAINING, MUMBAI**

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