

PUNJAB STATE SAS EXAMINATION JANUARY 2018
PART - 1 (ORDINARY BRANCH/ LAD)

PAPER: PUNJAB CIVIL SERVICES RULES (WITH BOOKS)

Time : 3 hours

Marks : 150

NOTE:

1. Attempt all questions.
2. Quote relevant rules and instructions in support of answer.

- Question 1:** i) What allowances are admissible on reinstatement?
(10 x 1 = 10 marks)
- ii) What pay and allowances are admissible during joining time?
(5 x 1 = 5 marks)

- Question 2:** Do as directed:-
- i) A retired Govt Teacher of the Vacation Department applied to the Head of Office that he may be paid leave encashment on par with other employees on the basis of length of service. He had joined Govt job on 01-01-1980 and retired on 30-10-2016. He had only taken two months (during entire service) earned leave in the year 2007. His pay at the time of retirement was Rs. 24400+ 4400 Grade Pay + 125% DA.
(Work out leave encashment)
(10 x 1 = 10 marks)

- ii) A female Govt employee applied maternity leave of 180 days for third issue. The competent authority refused the leave with the plea that maternity leave is restricted up to 2 surviving children.
(Comment with support of Rules)
(5 x 1 = 5 marks)

- Question 3:** Prepare pension case of Mr. ' A ' from the following particulars:-
- | | | |
|----|---|------------|
| 1) | Date of Birth | 13-05-1953 |
| 2) | Joining service as contingency paid staff | 16-08-1983 |
| 3) | Date of Regularization | 01-01-2001 |
| 4) | Date of Superannuation | 31-05-2011 |
| 5) | He was promoted as Senior Assistant in the pay scale of 10300-34800 + 4400 Grade Pay w.e.f 01-06-2011 and was drawing pay of Rs. 22200+4400 Grade Pay as on 01-01-2014. He got two years extension also.
Work out pension, gratuity and commutation value.
(25x 1 = 25 marks) | |

Question 4:

The following statements may be examined with reference to rules:-

i) A Senior Assistant submitted his request to the competent authority for correction of his date of birth from 19-08-1964 to 15-06-1967 on the basis of some proof. The request was made after 15 years of joining of service. At the time of filling application form of Punjab Subordinate Selection Board, the concerned Senior Assistant himself filled his date of birth as 19-08-1964. The Competent Authority corrected his date of birth on the basis of proof.

(5 x 1 = 5 marks)

ii) A Superintendent Grade-II was retired on 30-09-2010 from Govt service. He submitted his request that his pension may be revised as per instructions issued by Govt of Punjab in relation to CWP 2866 of 2014 titled as Karanvir Singh and others Vs. State after including grade pay of Rs. 5000/- with the plea that pay scale of Superintendent Grade-II was revised from 10300-34800+4200 Grade Pay to 10300-34800+5000 Grade Pay w.e.f 01-12-2011. At the time of retirement his pension was fixed as 12250/- on the basis of qualifying service of 33 years. The 'initial pay of the pay scale' 10300-34800 is Rs. 18450.

(10 x 1 = 10 marks)

Question 5:

What action is to be taken in the following cases? Comment with the support of Rules and Instructions.

i) Mr. A who was working as Administrative Officer in the pay scale of 15600-39100+5400 Grade Pay was awarded punishment of reduction of pay scale of Rs. 10300- 34800+ 5000 Grade Pay. After one year, the permanent post was filled. Original incumbent of the post was also reinstated to the original scale of Rs. 15600-39100+5400 Grade Pay by the appellant authority. There was no other vacant post equal to that scale available. What way the original incumbent will be accommodated?

ii) Mr. B had applied earned leave for two years to the competent authority and competent authority sanctioned leave of the kind due. Mr. B did not join even after the expiry of four and half years and no information regarding extension of leave was also given to the competent authority. The competent authority proceeded further considering his absence as deemed resignation.

- iii) Mr. 'C', a Science Master applied for three days commuted leave on medical ground and Principal of the school refused his leave with the plea that leave is less than 15 days.
- iv) The Technicians/ Pump Operators of the PWD (B&R) Department represented to the competent authority that they have been given charge of two or more schemes and they have to travel for that purpose, therefore they may be given conveyance allowance as revised by the Finance Department. The Chief Engineer of the Department accepted their plea and allowed them conveyance allowance @480PM.

(7.5 x 4 = 30 marks)

Question 6:

Mr. 'D' was promoted as Superintending Engineer in the pay scale of 37400-67000 +8700 Grade Pay w.e.f 15-05-2017. He exercised option for the fixation of pay on promotion under Rule 11 of Punjab Civil Services (Revised Pay) Rules 2009 with the plea that he may be given two increments on his next date of increment. As Executive Engineer he was drawing pay in pay band 30500+7600 Grade Pay in the pay scale of 15600-39100 +7600 Grade Pay and his date of increment was 1st November 2017. Fix his pay from the above particulars.

(15 x 1 = 15 marks)

Question 7:

Comment with the support of rules.

i) Mr. 'K' whose grade pay was Rs. 10000/- travelled from Chandigarh to Bombay in a train where facility of air conditioned three tier was available only. He submitted his TA attaching tickets of air conditioned three tier sleeper amounting to Rs. 1240/- and claimed fare of Executive class, which was Rs. 5400/- per person.

ii) Mr. 'F', a Treasurer was deputed to collect Revenue Stamps from Nasik. He left Chandigarh on 10-07-2017 and reached Nagpur on 12-07-2017. He had to stay Nagpur from 12-07-2017 to 20-07-2017 due to incessant rain and heavy flooding. He proceeded to Nasik on 21-07-2017 and reached on 22-07-2017. The post of Treasurer carries the pay scale of 10300-34800 + 4400 Grade Pay. What was daily allowance for the period from 12-07-2017 to 20-07-2017 is to be regulated?

iii) A General Secretary of the recognized Association of the employees submitted that he had attended Executive meetings

of the Association; therefore he may be given 5 days special casual leave.

(5 x 3 = 15 marks)

Question 8:

Do as directed:-

i) A Joint Director was drawing pay of Rs. 38400+7800 in the pay scale of 15600-39100 +7800 Grade Pay w.e.f 01-05-2011. He was given current duty charge of the post of Additional Director w.e.f 15-08-2017. The pay scale of the Additional Director is Rs. 37400-67000 +8600 Grade Pay. He has submitted to the higher authority that he may be allowed pay of the next post under Rules. Please fix his pay. (Fix Pay)

(10 x 1 = 10 marks)

ii) Mr. 'G' resigned from the post of Lab Technician after putting 10 years regular service. After a gap of two years he again selected for the post of Senior Chemist. The concerned office asked him to produce medical certificate. He refused saying that he had already worked in the Govt and after his initial appointment he was medically examined.

(Comment with support of rules)

(5 x 1 = 5 marks)

iii) A retired Senior Assistant applied to the Head of Office that his pension may be fixed after giving him benefit of 4,9,14 ACP scheme as he was promoted as Assistant w.e.f 19-04-1990 and retired on 30-06-2005. He was drawing pay of Rs. 10300/- in unrevised pay scale of Rs. 5800-9200.

(Comment with support of rules)

(5 x 1 = 5 marks)

PUNJAB STATE SAS EXAMINATION (OB) Part - I
JANUARY 2018

PAPER: Precise and Draft (Punjabi Portion)

Timing- 1½ hours

Marks: 75

1. ਪੰਜਾਬ ਸਰਕਾਰ ਦੇ ਸਾਰੇ ਦਫ਼ਤਰਾਂ ਨੂੰ ਪੱਤਰ ਲਿਖੇ ਕਿ ਉਹ ਸਰਕਾਰੀ ਕੰਮਕਾਜ ਵਿਚ ਪੰਜਾਬੀ ਦੀ ਵਰਤੋਂ ਕਰਨ ਨੂੰ ਯਕੀਨੀ ਬਣਾਉਣ।

ਜਾਂ

ਪੰਜਾਬ ਦੀਆਂ ਮਿਊਂਸਪਲ ਕਮੇਟੀਆਂ ਅਤੇ ਕਾਰਪੋਰੇਸ਼ਨਾਂ ਨੂੰ ਪੱਤਰ ਲਿਖੇ ਕਿ ਉਹ ਯਕੀਨੀ ਬਣਾਉਣ ਕਿ ਸਰਕਾਰੀ/ਅਰਧ-ਸਰਕਾਰੀ ਦਫ਼ਤਰਾਂ ਦੇ ਸਾਈਨ ਬੋਰਡ ਗੁਰਮੁਖੀ-ਪੰਜਾਬੀ ਵਿਚ ਲਿਖੇ ਹੋਣ।

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2. ਹੇਠ ਲਿਖੇ ਪੈਰ੍ਹੇ ਨੂੰ ਸੰਖੇਪ ਕਰ ਕੇ ਲਿਖੋ ਅਤੇ ਇਸ ਦਾ ਇਕ ਢੁਕਵਾਂ ਸਿਰਲੇਖ ਵੀ ਲਿਖੋ:

ਅਸੀਂ ਅਕਸਰ ਆਪਣੀ ਮਾਤ ਭਾਸ਼ਾ ਨੂੰ ਗੰਭੀਰਤਾ ਨਾਲ ਨਹੀਂ ਲੈਂਦੇ। ਅਸੀਂ ਸੋਚਦੇ ਹਾਂ ਕਿ ਭਾਸ਼ਾ ਸਿਰਫ਼ ਰੋਜ਼ੀ ਰੋਟੀ ਕਮਾਉਣ ਖਾਤਰ ਪੜ੍ਹਨ ਲਿਖਣ ਦਾ ਮਾਧਿਅਮ ਹੈ। ਅਸਲ ਵਿਚ ਭਾਸ਼ਾ ਮਨੁੱਖ ਦੀ ਹੋਂਦ ਦਾ ਅਜਿਹਾ ਮਾਧਿਅਮ ਹੁੰਦੀ ਹੈ ਜਿਸ ਰਾਹੀਂ ਉਹ ਆਪਣੀ ਮਨੁੱਖਤਾ ਨੂੰ ਮਹਿਸੂਸ ਕਰਦਾ ਹੈ ਅਤੇ ਨਵੀਆਂ ਸਿਰਜਣਾਵਾਂ ਦੇ ਰਸਤੇ ਪੈਂਦਾ ਹੈ। ਮਨੁੱਖੀ ਹੋਂਦ ਅਤੇ ਵਿਕਾਸ ਵਿਚ ਭਾਸ਼ਾ ਦੀ ਭੂਮਿਕਾ ਪ੍ਰਤਿ ਅਵੇਸਲੇ ਹੋਣ ਕਾਰਣ ਪੰਜਾਬੀ ਬੋਲਣ ਵਾਲੇ ਲੋਕ ਅਜੋਕੇ ਦੌਰ ਵਿਚ ਆਪਣੀ ਮਾਤ ਭਾਸ਼ਾ ਤੋਂ ਦੂਰ ਹੁੰਦੇ ਜਾ ਰਹੇ ਹਨ ਅਤੇ ਨੌਕਰੀਆਂ ਹਾਸਿਲ ਕਰਨ ਲਈ ਹਿੰਦੀ ਅਤੇ ਅੰਗਰੇਜ਼ੀ ਸਿੱਖਣ ਵਲ ਵਧੇਰੇ ਰੁਚਿਤ ਹੋ ਰਹੇ ਹਨ। ਸ਼ਹਿਰੀ ਲੋਕਾਂ ਨੇ ਤਾਂ ਘਰਾਂ ਵਿਚ ਆਪਣੇ ਬੱਚਿਆਂ ਨਾਲ ਵੀ ਪੰਜਾਬੀ ਦੀ ਥਾਂ ਹਿੰਦੀ ਜਾਂ ਅੰਗਰੇਜ਼ੀ ਵਿਚ ਗੱਲ ਕਰਨੀ ਸ਼ੁਰੂ ਕਰ ਦਿੱਤੀ ਹੈ। ਅਣਭੋਲ ਮਾਪੇ ਨਹੀਂ ਜਾਣਦੇ ਕਿ ਦੂਜੀਆਂ ਭਾਸ਼ਾਵਾਂ ਵਿਚ ਮੁਹਾਰਤ ਹਾਸਿਲ ਕਰਨ ਲਈ ਪਹਿਲਾਂ ਬੰਦੇ ਨੂੰ ਆਪਣੀ ਭਾਸ਼ਾ ਵਿਚ ਮੁਹਾਰਤ ਹਾਸਿਲ ਹੋਣੀ ਚਾਹੀਦੀ ਹੈ। ਦੁਨੀਆਂ ਭਰ ਦੇ ਭਾਸ਼ਾ ਵਿਗਿਆਨੀ ਇਸ ਗੱਲੋਂ ਇਕਮਤ ਹਨ ਕਿ ਦੂਜੀ/ਵਿਦੇਸ਼ੀ ਭਾਸ਼ਾ ਸਿੱਖਣ ਲਈ ਮਾਤ ਭਾਸ਼ਾ ਚੰਗੀ ਤਰ੍ਹਾਂ ਆਉਣੀ ਜ਼ਰੂਰੀ ਹੈ। ਪਰ ਅਸੀਂ ਆਪਣੇ ਬੱਚਿਆਂ ਨੂੰ ਖੁਦ ਹੀ ਮਾਤ ਭਾਸ਼ਾ ਤੋਂ ਦੂਰ ਕਰ ਦਿੰਦੇ ਹਾਂ ਤਾਂ ਉਨ੍ਹਾਂ ਨੂੰ ਕਦੇ ਵੀ ਚੰਗੀ ਤਰ੍ਹਾਂ ਦੂਜੀ ਭਾਸ਼ਾ ਜਾਂ ਅੰਗਰੇਜ਼ੀ ਨਹੀਂ ਆ ਸਕਦੀ। ਇਸ ਕਰਕੇ ਅਜਿਹੇ ਬੱਚੇ ਭਾਵੇਂ ਵੱਡੀਆਂ ਕਿੱਤਾਮੁਖੀ ਡਿਗਰੀਆਂ ਹਾਸਿਲ ਕਰ ਲੈਂਦੇ ਹਨ ਪਰ ਉਨ੍ਹਾਂ ਨੂੰ ਚੰਗੀਆਂ ਨੌਕਰੀਆਂ ਨਹੀਂ ਮਿਲਦੀਆਂ ਕਿਉਂਕਿ ਉਨ੍ਹਾਂ ਦੀ ਸੰਚਾਰ ਯੋਗਤਾ ਦਾ ਪੱਧਰ ਬੜਾ ਨੀਵਾਂ ਰਹਿ ਜਾਂਦਾ ਹੈ। ਉਨ੍ਹਾਂ ਕੋਲ ਡਿਗਰੀਆਂ ਤਾਂ ਹੁੰਦੀਆਂ ਹਨ ਪਰ ਉਹ ਗਿਆਨ ਤੋਂ ਕੋਰੇ ਹੁੰਦੇ ਹਨ। ਉਹ ਪੜ੍ਹੇ ਪੜ੍ਹਾਏ ਨੂੰ ਯਾਦ ਰੱਖਦੇ ਹਨ ਪਰ ਸਿਰਜਣਾਤਮਕ ਸੋਚਣੀ ਅਤੇ ਕਲਪਨਾਸ਼ੀਲਤਾ ਤੋਂ ਸੱਖਣੇ ਹੁੰਦੇ ਹਨ। ਆਪਣੀ ਭਾਸ਼ਾ ਤੋਂ ਟੁੱਟਿਆ ਬੰਦਾ ਮਸ਼ੀਨ ਬਣ ਜਾਂਦਾ ਹੈ ਅਤੇ ਮਾਨਵੀ ਸੰਵੇਦਸ਼ੀਲਤਾ ਤੋਂ ਦੂਰ ਹੁੰਦਾ ਚਲਾ ਜਾਂਦਾ ਹੈ।

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3. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦ ਜੋੜਾਂ ਦੀਆਂ ਗੁਲਤੀਆਂ ਨੂੰ ਸੁਧਾਰੋ:

ਸਖਸੀਅਤ, ਪ੍ਰਸਾਸਨਿਕ, ਮੈਹਕਮਾ, ਰਜੀਸਟਰਾਰ, ਪ੍ਰੀਭਾਸ਼ਾ, ਗਜਲ

03

4. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਲਿੰਗ ਬਦਲੋ:
ਵਿਦਿਆਰਥੀ, ਸਰਪੰਚ, ਅਧਿਆਪਕ, ਥਾਣੇਦਾਰ, ਕਰਮਚਾਰੀ, ਧੋਬੀ 03
5. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਵਿਰੋਧਾਰਥਕ ਅਰਥ ਲਿਖੋ:
ਪ੍ਰਵਾਨ, ਬਰਖ਼ਾਸਤ, ਹਾਜ਼ਰ, ਪਦਉੱਨਤੀ, ਦਾਖ਼ਿਲ, ਬਜਟ ਘਾਟਾ 03
6. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਦੋ ਦੋ ਸਮਾਨਾਰਥਕ ਸ਼ਬਦ ਲਿਖੋ:
ਭਾਲ, ਕੰਮ, ਨੁਕਸਾਨ, ਸ਼ਾਨਦਾਰ, ਰਿਹਾਇਸ਼, ਯਾਤਰਾ 06
7. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦ-ਜੋੜਿਆ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਉਨ੍ਹਾਂ ਵਿਚਲੇ ਅਰਥਾਂ ਦਾ ਨਿਖੇੜਾ ਸਪਸ਼ਟ ਕਰੋ:
ਗਲ/ਗੱਲ, ਸਦਾ/ਸੱਦਾ, ਦਰਜ/ਦਰਜ਼, ਮਨ/ਮੰਨ, ਸਤ/ਸੱਤ, ਵਲ/ਵੱਲ, ਪੇਡੂ/ਪੇਂਡੂ 03
8. ਹੇਠ ਲਿਖੇ ਪੈਰ੍ਹੇ ਵਿਚ ਵਿਸਰਾਮ ਚਿੰਨ੍ਹ ਲਗਾਉ:
ਉਸ ਨੇ ਕਿਹਾ ਮੈਂ ਆਪਣੇ ਬੱਚਿਆਂ ਨੂੰ ਉਹ ਵਿਸ਼ੇ ਪੜ੍ਹਨ ਦੇਵਾਂਗਾ ਜਿਨ੍ਹਾਂ ਵਿਚ ਉਨ੍ਹਾਂ ਦੀ ਦਿਲਚਸਪੀ ਹੋਵੇਗੀ ਮੇਰਾ ਵਿਚਾਰ ਹੈ ਕਿ ਅਸੀਂ ਅਕਸਰ ਬੱਚਿਆਂ ਨੂੰ ਉਹ ਕੁਝ ਬਣਾਉਣਾ ਚਾਹੁੰਦੇ ਹਾਂ ਜੋ ਅਸੀਂ ਬਣਨਾ ਚਾਹੁੰਦੇ ਸੀ ਕਈ ਵਾਰ ਅਸੀਂ ਬੱਚੇ ਦੀ ਦਿਲਚਸਪੀ ਦੀ ਥਾਂ ਰੁਜ਼ਗਾਰ ਦੇ ਵਧੇਰੇ ਮੌਕਿਆ ਵਾਲੀ ਪੜ੍ਹਾਈ ਉਨ੍ਹਾਂ ਉੱਤੇ ਥੋਪ ਦਿੰਦੇ ਹਾਂ। 02
9. ਹੇਠ ਲਿਖੇ ਦਫ਼ਤਰੀ ਸ਼ਬਦਾਵਲੀ ਦੇ ਪੰਜਾਬੀ ਰੂਪ ਲਿਖੋ:
Demi official letter, Circular, Acknowledgement, Joining Report, Annual Increment, Casual Leave, Service Book, For immediate Compliance, Office Order, Appointment Letter. 05
10. ਹੇਠ ਲਿਖੇ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਕਰੋ:

The culture of the punjab encompasses the spoken langugage, written literature, cuisine, science, technology, military warfare, architecture, traditions, values and history of the Punjab people. The term 'Punjabi' can mean both a person who live in Punjab and also a speaker of the Punjabi language. This name originates from the Persian language 'Panj', (five), and 'ab', (water). Combined together the word becomes Panjab or Punjab-land of the five rivers. Indus River (the largest river in this five river system), and the five other rivers to the south that eventually all join it or merge into it later downstream in the Punjab valley. All the rivers start and flow out of the Himalays. These other five rivers are Jhelum River, Chenab River, Ravi River, Beas River and Sutlej River

PUNJAB STATE SAS EXAMINATION, JANUARY 2018
PART-I (LAD/OB)

PAPER: AUDIT & ACCOUNT CODES (With Books)

- Note:** 1. Attempt all questions.
2. Attempt all parts of a questions at one place.
3. Quote relevant rules in support of your answer.

Time: 3 hours

Marks 150

Q. 1 Classify the following transactions:-

- (1) Sale of contraceptives.
- (2) Receipt on A/c of auction of fishing rights.
- (3) Fee for registration of trade marks.
- (4) Expenditure incurred on the families of ex-rulers.
- (5) Receipt on Account of own your telephone Deposit.
- (6) Recovery from Salary of I.A.S office on A/c of GIS.
- (7) Payment of Salary to the staff working in the crèches for the children of working mothers.
- (8) Expenditure incurred on Registrar Birth, Death & Marriages.
- (9) Capital expenditures by Indian Railway for Gauge Conversion.
- (10) Forfeiture of earnest money of a PWP (B&R) contractor.

10x2=20

Q. 2 State the competent authorities in the following cases?

- (a) To sanction prizes for a poultry show.
- (b) To Sanction reward of Rs. 150/- to a Police Constable.
- (c) To Sanction reward of Rs. 20000/- to a informer in the department of excise & taxation.
- (d) To sanction grant-in-aid of Rs. 50,000/- to a Punjab Co-operative Union.
- (e) To sanction grant-in-aid to a school, for the purchase of equipment worth Rs.6000/-

5x3=15

Q. 3

- (a) Whether the amount of bonus received by an employee is attachable or non-attachable. *Explanation 4 of APP-7 PFR Vol II*
- (b) Define Actual Payee Receipts? *8.5 PFR*
- (c) Describe briefly the term Limited Tender System and the need/utility for the same? *Rule 18 APP-8*
- (d) What is price preference? explain briefly? *Rule 21 APP 8*
- (e) An arrear of HRA drawn by a DDO which was not admissible under the rules. The enquiry for such over payment was entrusted to the Vigilance for causing loss to Government. The concerned department also starts simultaneous inquiry. Comments?
- (f) What are the instructions for conducting Department inquiry in case of fraud and embezzlement of Government money in which Government employees are involved? *Rule 2(i) APP-I PFR II*

APP-4
PTR

Rule 38
of APP-9
Rule 26
PTR

- (g) What Journal principal are applicable to the contracts involving expenditure from the Consolidated Fund of India?
- (h) What are the different methods of purchase by Punjab Stores Department? Discuss Brief? - 15.2, Rule 7 & 18 of APP-8
- (i) Give names of any five controlling officers who has been authorized in incur secret service expenditure. Is it subject to audit? If so by whom?
- (j) Under what circumstances of urgency can authorize and require the treasury Officer to make payments without complying with the rules?

10x3=30

Q. 4

Rule 155(E)
Rule 159(G) PTR
263 PTR
8.17 PTR

- (a) What main items should be checked by the inspecting Officer on the surprise visit to the treasuries? Rule 67(3) PTR
- (b) What safeguards, required to be taken by a Treasury Officer in authorizing payment to a person not in Government employment?
- (c) A bill which includes charges pertaining to two different major heads of account, is presented at the treasury by the Drawing officer?
- (d) Give a list of exemption of receipt from stamp duty, as contained in the treasury Rules? Rule 162(2)
- (e) District Treasury Officer Jalandhar issue in the month of October, 2017 three cheque books to District Food & Supplies controller, Jalandhar on his request for the procurement of paddy. Comments? Rule 167
- (f) As a general rule cheques shall not be issued for a sum less than 100/- Are there exceptions to this rules? Rule 178; 2.15 PTR
- (g) A Pensioner lost his portion of Pension Payment order. State the procedure how new one is to be issued to him. Also state whether the new one will bear the old number or a fresh number to be allotted to him? Rule 285(1) (2)
- (h) A pensioner goes on "BhartDarshan" for 21 months. He claim the pension on return. Comments?
- (i) Due to non-availability of the payee the DDO deposited the amount into the deposit account. Please comment?
- (j) Specify the circumstances in which the pensioner is exempted from personal appearances while drawing his pension. Rule 294 PTR

10x2=20

Q. 5 Please prepare the Plus and Minus Memorandum of Court Fee Stamps for the month of April, 2017 of Jalandhar treasury from the following particulars.

1. Closing balance of previous month = 10,65,000/-
2. Received from Security Press, Nasik Face Value = 13,00,000/-
3. Received from Ludhiana treasury = 1,75,000/-
4. Received from Sub Treasury of the District= 1,50,000/-
5. Issued against amount deposited in March, 2017 = 40,000/-
6. Amount deposited under head 0030 Stamps for the issue of stamps during the month = 11,00,000/-
7. Out of above amount deposited by vendor on 30/4 but stamps could not be issued on that day = 33,000/-
8. Credit Certificates issued during the month = 12,000/-
9. Stamps destroyed under the orders of the competent authority = 6,000/-

10. Stamps sent to a Sub Treasury of the District = 20,000/-

10x1=10

Q. 6 Calculate the interest on House Building Advance as per detail given below: -

Amount of advance = 5, 00, 000/-
Rate of interest = 10% PA

Advance drawn in two installment of Rs. 2,50,000 each. First installment drawn on 04/01/2010 and second on 06/07/2010
Recovery made in 100 installments of Rs. 5000/- per month. Commencing from the first issue of pay from the drawl of first installment.

10x1=10

Q. 7

- 2.10 ? (a) What are the essential conditions laid down in the rules for incurring the expenditure from the consolidated fund of the state?
- 2.32 (b) The record of payment should be clear and self speaking so as to give convincing evidence of the facts in a court of law. Explain?
- (c) The Departmental officer recovered Rs. 5000/- from the Provident Fund of the Govt. employee which was due to retire as a result of over payment of T.A. bill to him. Comment? *Rule 2.46 PFR*
- (d) Under what circumstances pay & allowances for part of a month can be paid before the end of the month? *Note 2 BR 5.1*
- (e) A Govt. employee died on the morning at 1:00 A.M. on 25th September 2017. His claim for pay and allowances was prepared by the D.D.O for 24 days. Comments? *Rule 5.3(a) & Note*
- (f) What action will be taken by the DDO, if he receives another attachment against the same Govt. employee before the previous order of attachment has fully been complied with? *5.9(5) & App-7*
- (g) The Head of Office made fifteen excess appointments in the cadre of clerks against 12 vacancies left unfilled in the cadre of Assistants on the plea the expenditure of 12 assistants, is more than the cost of 15 clerks? *Rule 6.2*
- (h) What are the three main classes of contingencies & discuss each of them? *8.2*
- (i) What principles should be observed in preparation of detailed contingent bills? *Note 5 B.R. 2.8*
- (j) Refund of revenue treated as expenditure and debited to budget grants. Comments? *Note 1 B.P. 9.1(a)*
- (k) Name the Authority which issues NDC for the recovery of Principal amount and also for NDC both for principal and interest thereon on HBA? *Note 6 10.15*
- (l) When responsibility of a Surety extinguish in case of loan to an employee? *Note 1 10.16*
- (m) Whether two advances on two important festivals can be allowed/sanctioned to Govt. Employee in a Calendar year? *Note 3 B.P. 10.24 A*
- (n) What are the basic condition required to be observed before public money can be spent on any object or work? *17.2*
- (o) The Drawing & Disbursing Officer incurred an expenditure on new service without specific vote of legislative by diverting funds from other schemes. Comments? *17.14*

15x3=45

**PUNJAB STATE SAS EXAMINATION, JANUARY 2018
PART-I (ORDINARY BRANCH)**

PAPER: PRECIS AND DRAFT (ENGLISH)

Time: 1:30 hours

Max Marks: 75

Note: Attempt All Questions

Q. 1 Write a paragraph (in about 500 words) on any one of the following.

- (a) Merits and Demerits of Demonetization
- (b) The Problem of Pollution
- (c) Disturbances in Law & Order

OR

Write a letter to the Editor regarding the unsound financial position of the State.

Marks 15

Q. 2 Make a Precis of the following passage (in about one third of the total words) giving a suitable heading.

The ideal of every human being is to be a real person. We possess by nature the factors out of which personality can be made, and to organize them into effective personal life is every man's primary responsibility. To be sure, the word "personality" has many meanings. When Daniel Webster walked down State Street in Boston, business was temporarily suspended while people rushed to the doors and windows to see him pass. Similarly, when Jawaharlal Nehru addressed a public meeting in New York people closed their shops and cancelled their engagements and crowded to the Municipal Park in large numbers. Such impressiveness or the ability to attract others and win their esteem is, in common parlance, called personality. Undoubtedly this is priceless gift and worth trying for, but to consider its achievements man's main business in life will be preposterous.

Marks 20

Q. 3 Correct any five of the following.

- (a) Our principle gave a fine speech.
- (b) I have forgotten to fetch my book.
- (c) Our professor will take our test today.
- (d) Distribute these mangoes among two brothers.
- (e) Yesterday I met a fat gentleman.
- (f) There is no seat in this compartment.
- (g) Good night sir have a cup of tea.

Marks 5

Q. 4 Make sentences with the following words to bring out the differences in meaning.

- (a) Birth : Berth
- (b) Difference: Deference
- (c) Assay : Essay

$17 \times 11 = \frac{17}{11} \times 11 = 187$

- (d) Yarn : Yearn
- (e) Assess : Excess
- (f) Mute : Moot

Marks 5

Q. 5 Give Punjabi/Hindi equivalent of the following words.

- (a) Lexicon
- (b) Wage and means
- (c) Philosophical Book
- (d) Notwithstanding
- (e) Notification

Marks 5

Q. 6 (a) Change the voice.

- (i) It is time to take tea.
- (ii) This jug contains milk.
- (iii) One must do one's duty.

(b) Remove 'too'.

- (i) It is too hot to go out.
- (ii) He is too weak to walk.

Marks 5

Q. 7 One-word substitution.

- (i) A song sung by many persons.
- (ii) A person who is indifferent to pleasure or pain.
- (iii) A book or paper written by hand.
- (iv) A person who eats too much.
- (v) Going from bad to worse.

Marks 5

Q. 8 Punctuate the following.

yes, father said tom in answer to the gaze you need not trouble your mind about business until you are quite well everything is settled about that for the present about the mill and the land and the debts what is settled then said his father angrily

Marks 5

Q. 10 Translate into English.

ਤਤਕਾਲ ਜਾਂ ਪਰਮ-ਅਗੋਤ ਦੀਆਂ ਪਰਚੀਆਂ ਕੇਵਲ ਅਸਾਧਾਰਣ ਲੋੜ ਵਾਲੇ ਉਨ੍ਹਾਂ ਕੇਸਾਂ ਵਿੱਚ ਵਰਤਣੀਆਂ ਚਾਹੀਦੀਆਂ ਹਨ ਜਿੰਨ੍ਹਾਂ ਵਿੱਚ ਸੰਬੰਧਤ ਵਿਅਕਤੀ ਦਾ ਫੌਰੀ ਧਿਆਨ, ਭਾਵੇਂ ਦਿਨ ਹੋਵੇ ਭਾਵੇਂ ਰਾਤ, ਲੋੜੀਂਦਾ ਹੋਵੇ। ਇਸ ਤਰ੍ਹਾਂ ਦੀਆਂ ਮਿਲੀਆਂ ਮਿਸਲਾਂ ਸੰਬੰਧਤ ਵਿਅਕਤੀ ਨੂੰ ਫੌਰਨ ਦੇ ਦੇਣੀਆਂ ਚਾਹੀਦੀਆਂ ਹਨ। ਪਰਮ-ਅਗੋਤ ਦੀਆਂ ਪਰਚੀਆਂ ਬਹੁਤ ਹੀ ਘੱਟ ਕੇਸਾਂ ਤੋਂ ਵਰਤੀਆਂ ਜਾਣੀਆਂ ਚਾਹੀਦੀਆਂ ਹਨ ਅਰਥਾਤ ਜਿਥੇ ਉਨ੍ਹਾਂ ਨੂੰ ਤਤਕਾਲ ਕੇਸਾਂ ਤੋਂ ਵੱਖਰਾਂ ਕਰਨਾ ਜ਼ਰੂਰੀ ਹੋਵੇ।

Marks 10

Allyme
Punjabi
Orere
Orere

PUNJAB STATE SAS EXAMINATION, JANUARY 2018
PART-I (LAD/OB)

PAPER: COMMERCIAL BOOK KEEPING

Time 3 hours

Max. Marks: 150

Note: Attempt FIVE questions in all selecting THREE from Section - A and TWO from Section - B. Question No. 1 is Compulsory.

SECTION A

Q.1

From the following balances and information received from the books of Pistowal on 31st

Particulars	Debit (Rs.)	Credit (Rs.)
Pistowala capital		50000
Plant and Machinery	18000	
Depreciation on plant and machinery	2000	
repair on paint	1600	
wages	28000	
salaries	4000	
income tax	500	
cash in hand	2000	
land and building	74500	
depreciation on building	2500	
purchases less return	123500	
sales		249000
overdraft		3800
accrued income	1500	
salaries outstanding		2000
bills receivable	10000	
bills payable		3000
provision for bad debts		6000
bad debts	1000	
discount on purchases		4000
debtors	35000	
sundry creditors		23300
stock on 1st January	37000	
total	341100	341100

Dec 2009 you are required to prepare final accounts.
Information:

1. Stock on 31st Dec, was Rs. 30000
2. Write off Rs 3000 bad debts and maintain a provision of 5% on debtors.

3. Goods costing Rs. 5000 were sent to a customer on sale or return basis on 30th december. These were recorded as actual sales. the rate of gross profit was 1/6th of sales.
4. Rs. 1200 paid as rent of the office were debited to landlord account and were included in the list of debtors.
5. General manager is to be given commission at 10% after charging the commission of works manager and his own.
6. Works manager is to be given commission at 5% after charging the commission of general manager and his own.

(Marks 30)

Q.2(a)

A company charges depreciation on plant and machinery under reducing balance system @ 15% per annum. On 1st April, 2011 the balance in ledger stood at Rs. 460000. Following particulars are given relating to plant and machinery during the four years ended 31st March, 2015:

Date	Particulars
1-9-2011	A machine purchased for Rs 20000 (installation expenses Rs. 1000) on 1-5-1996 was fully destroyed in and accident
1-7-2012	Purchased a new machine costing Rs 50000 (installation expenses Rs.2500). A sum of Rs.30000 was paid on the same date and the balance was paid in May 2013
31-8-2013	Plant purchased on 1st April 2010 for Rs 30000 (installation expenses Rs.1500) was disposed off for Rs 36000
1-11-2014	Some old machineries (book value on 1-4-2011 --- Rs 10000) were sold for Rs 4000

Show Plant and Machinery Account as appear in the books of company for the four years ended 31st March, 2015 assuming depreciation is charged proportionately even if the asset is sold or destroyed.

(Marks 20)

Q.2(b)

- (i) Is it desirable to charge depreciation on replacement cost basis ? if not why
- (ii) Distinguish between a sinking fund to replace a wasting asset and a sinking fund to repay a liability.

(Marks 10)

Q3(a)

On 31st June, 2015 , D's Cash Book showed that he had and overdraft of Rs 300 on his current account at the bank.

on checking the cash book with the bank statement you find the following:

1. Cheques drawn amounting to Rs. 500 had been entered in the cash book but had not been presented;

Handwritten calculations:
 12370
 500
 3700
 1184500
 28000
 259000
 30000

2. Cheques received amounting to Rs 400 had been entered in the cash book but had not been credited by the bank;
3. On instructions from D the bank had transferred interest, Rs 60 from his deposit account to his current account recording the transfer on 5th July, 2015. This amount had however, been credited in the cash book as on 30th June, 2015;
4. Bank charges Rs. 35 shown in the bank statement had not been entered in the cash book;
5. The payment side of cash book had been undercast by Rs 10;
6. Dividends amounting to Rs. 200 had been shown in the cash book as drawn on current account;
7. A cheque of Rs. 50 drawn on deposit account had been shown in the cash book as drawn on current account;
8. A cheque issued to N for Rs 25 was replaced when out of date. It was entered again in the cash book, no other entry made. Both cheques were included in the total of unrepresented cheques shown above.

you are required :

1. To indicate the appropriate adjustments in the cash book; and
2. To prepare a statement reconciling the amended balance with the balance shown in the bank statement. **(Marks 15)**

Q. 3(b)

Mr. Balaji tallies his trial balance placing the difference in the suspense account. But he finds the following mistakes and needs your help in correcting Trial Balance. With the data given below you are asked to prepare

(a) Profit and Loss Adjustment account for the year ended 31-3-2015.

(b) Corrected Trial Balance as on 31-3-2015

(1) Profit before the following correction Rs 22950. (2) Purchase of goods from Gayathri recorded as Rs. 5900 instead of Rs. 9500. (3) payment to padma posted to Priya's account Rs 22200. (4) Electricity bill of residence posted to electricity expenses account Rs 18000. (5) cash balance as on 31-3-2015 recorded as Rs 90000 instead of Rs 9000. (6) Cash Sale Rs 45000 not recorded at all. (7) Salary to Pappu debited to his Personal account. (8) Depreciation on car provided at 15% instead of 20%. (9) Credit card expenses of Balaji debited to interest account Rs. 15000 (10) Loan from Yamini shown as cash sale Rs 12500.

Trial Balance as on 31-3-2015		
Particulars	Debit (Amount in Rs)	Credit (Amount in Rs)
Profit and Loss account	-----	22950

Gayathri	3600	
Padma		22200
Priya	22200	
Cash	90000	
Pappu	24000	
Car	42500	
Suapense		81000
Capital		56150
Total	182300	182300

(Marks 10)

Q. 4(a)

A, B and C for mutual accommodation drew the following bills all for three months:

A drew on B for Rs 15000 and C Rs 12000. B drew on A for Rs 18000 and on C Rs. 30000. C drew on A for Rs. 24000 and on B Rs. 12000.

All the bills were discounted at 10% p.a. and the proceeds were shared euually. On due date C became bankrupt. Show entries in the books of A assumming that A and B had sent the money due and paid their obligations.

(Marks 20)

Q.4(b)

(i) what do you mean by noting and protesting?when are these needed

(ii) what is the difference between dishonour by non acceptance and dishonour by non payment

(Marks 10)

Q. 5 (a)

Kaul and Nabhi are partners in a business and they have invested Rs. 40000 and Rs 30000 respectively as capital on 1st January 2014 . Each partner has been withdrawing Rs 500 at the end of each month (from January to December) for private expenses. According to the partnership deed interest is allowed on capita @ 8% p.a. and charged on drawings @6% p.a. Calculate the amount of interest to which each partner is entitled.

(Marks 15)

Q.5 (b)

Mr. Vastava opened a bank account on 1st March, 2015 with a deposit of Rs 8000. He pays in as follows:

20th March Rs 2000; 10th April Rs 5000; 15th May Rs 4000; 10th June, Rs 10000; 27th June Rs 4000.

He draws out as below:

25th March, Rs 11000; 10th April Rs 2000; 25th April, Rs 5000

Bill for Rs 5000 Discounted with the bank on February 15, 2015 by Mr. Vastava is dishonoured on the due date on 17th May, 2015

The bank debits Mr. Vastava with Rs. 25 as Bank charges on 30th June 2015.

Calculate the bank interest counting 10% on the customer's debit balances and 4% p.a. on credit balances and close the account on 30th June, 2015.

(Marks 15)

SECTION B

Q. 6 (a)

B company of Amritsar consigned to C company of Phagwara 100 cases of medicines, costing Rs 1000 per case. The proforma invoice was made at a figure to show 20% profit on invoice price. The consignor paid Rs 5000 as expenses. One fourth of the goods were destroyed during transit and insurance company admitted 90% of the claim. The consignee paid Rs. 2000 as recurring expenses and Rs 3000 as non recurring expenses. The consignee sold 50 cases at proforma invoice price for a commission of 5% on sales. The consignee sent the balance due by bank draft.

Show the Consignment Account and Consignee's Account in the books of consignor. Give your working in detail.

(Marks 20)

Q.6 (b)

Why goods are sent to consignee at invoice price? what adjustment entries are recorded in the books of the consignor to find profit on consignment when goods are invoiced at proforma prices?

(Marks 10)

Q. 7

In 2015, Brick Manufacturers Ltd., built a new kiln in their brickyard. The work was carried out with the company's own labour and materials and the expenditure thereon was included in Brickyard. Following is a summary of that account for the years ended 31st December, 2014 and 2015 in the company's books.

	2014		2015			2014		2015	
	Bricks	Rs.	Bricks	Rs.		Bricks	Rs.	Bricks	Rs.
Stock in 1st Jan	200000	3500	100000	1750	Sales	2550000	51000	2050000	43050
Wages		25000		42550					
Stores, Fuel etc.		10000		38000	Bricks spoiled	50000		50000	
Head office and Sundry		4750		7300	Bricks used for			950000	

Expenses				new Kiln				
Profit		9500	-----	Stock 31st December	100000	1750	150000	2700
				Balance				43850
Total		52750			Total	52750		89600

Examination revealed the following:

- (i) That no particulars had been kept of wages spent on building the kiln; men had worked part of their time in digging clay and watering in the kilns, and part on the building of new kiln.
- (ii) That the wages cost per 1000 bricks (including bricks spoiled) was higher by 5% in 2015 than in 2014.
- (iii) That in 2015 Rs 1500 of the salaries (included in H.O. Expensed), Rs 25000 of the stores, fuel etc. and Rs 2500 of the head office expenses were attributable to the new kiln.
- (iv) That Employer's liability insurance was at a premium of 1/2% of wages included in sundry Expenses.

Construct the Brickyard Account for 2015 duly adjusted and show the amounts chargeable to capital expenditure and /or elsewhere in respect of the new kiln.

(Marks 30)

Q. 8 (a)

From the following income and expenditure account of premium sports club for the year ended 31st March 2015, you are required to prepare receipt and payment account for the year ended 31st March 2015 and Balance Sheet as on that date:

Expenditure	Amount Rs.	Income	Amount Rs.
To Salaries	118800	By Subscriptions	420000
To Rent	216000	By Entrance Fee	120000
To Printing and Stationery	28000	By Profit on sale of Sports Material	5500
To Postage and Telephone	41600	By Interest on Govt. Bonds	12000
To Membership Fee	3200	By Sale of Old Newspaper	11600
To Electricity Charges	38500		
To Garden Upkeep	19300		
To Sports Material Utilised	62800		
To Repairs and Maintenance	18700		
To Depreciation	13000		
To Misc Expenses	5700		
To Surplus carried to Capital Fund	3500		
Total	569100	Total	569100

The following additional information is provided to you:

(a)

Particulars	Balances as on on 1-4-2014	Balances as on 31-3-2015
Fixed Assets	240000	?
Bank Balance	8300	?
Stock of Spors Material	43450	35670
Outstanding Subscriptions	10200	5700
Subscriptions Received in advance	2400	4900
8% Govt. Bonds	150000	150000
Outstanding Salaries	16000	14300
Outstanding Rent	21000	15000
Advance For Stationery	1350	1550
Outstanding Repairs and Maintenance	1200	Nil
Creditors for purchase of Sports Material	3400	4200

- (b) Some of Fixed Assets wer purchased on 1-10-2014 and depreciation is to be charged @ 5% p.a.
- (c) Sports Material Worth Rs 72000 was purchased on credit during the year.
- (d) The club became member of State Table Tennis Association on 1-1-2015 when it paid fee upto 31-12-2015
- (e) 50% of Entrance Fee is to be capitalised.
- (f) Interest on 8% Govt. Bonds was received for two quarters only.
- (g) A Fixed Deposit of Rs 80000 was made on 31st March, 2015.

(Marks 25)

Q.8(b)

A firm has adopted the self balancing system with their purchase and sale Ledgers, the adjustment account for these being kept in the general ledger. Since the date on which accounts were last made up the following errors have been discovered:

- (a) an overcast of Rs 100 in the sales book;
- (b) an item of Rs 420 in the returns outwards book has been posted to the personal account as Rs 240;
- (c) a credit of Rs 2140 for goods returned has been entered in the account of a customer in the Sales Ledger, no other entry whatever being made;
- (d) discount amounting to Rs 150 received during a certain month have not been posted to discount account in the General Ledger (The posting to the other accounts concerned has been correctly made);

- (e) a trade discount of Rs 100 has been debited to a supplier's account in the bought ledger and posted direct to the credit of purchases account in the general ledger, no further entry being made;
- (f) the posting to the sales ledger adjustment account of a bill for Rs 300 received from a customer has been omitted;
- (g) Goods returned for Rs 150 by Rajesh were not entered in the books;
- (h) a cheque for Rs 500 received from Umesh was wrongly posted to the account of Suresh.

Rectify the above errors

(Marks 5)