

**PUNJAB STATE SAS EXAMINATION, JULY 2015**  
**PART – I (ORDINARY BRANCH / LAD)**  
**PAPER : PRECIS AND DRAFT (ENGLISH)**

Time : 90 minutes

Max. Marks : 75

**Note :** *Attempt all questions*

Q. 1 Write a paragraph (in about 300 words) on any one of the following :

- a) If winter comes, can spring be far behind?
- b) The importance of using Indian languages for official communications in India.
- c) Should Indian languages be the medium of instruction at the level of higher-education in India?

**OR**

Write a letter to the Editor of a newspaper about the condition of sanitation in your city / village. (10 marks)

Q. 2 Make a précis of the following passages ( in about one third of the total number of words) given a suitable title :

Anti-caste movements can be observed at various stages of Indian history. The schools of thought that have emphasized the path of knowledge (jnana) have, on the whole, tended to be supporters of castes, for it is a path that, by its very nature, was restricted to the upper-classes. The followers of the path of bhakti (devotion), however, have tended to be, on the whole, quite liberal on this question. The Alvar poets of South India (about sixth to eighth century), whose works Ramanuja in the twelfth century described as the Veda of the Vaishnavas, came from very low castes. Most leaders of the Bhakti school throughout the country have been opposed to caste-divisions. Even the age-old *Bhavishya Purana* aptly says that since members belonging to all the four castes are children of God, they all belong to the same caste. The idea of a hereditary and hierarchical caste-system is against all the values and norms of democratic values and human rights. (About 160 words)

(10 marks)

Q.3 Correct any five of the following :

- (a) The dog was hit by a stick.
- (b) Rama or Hari must lend their hand.
- (c) It is me who first protested.
- (d) The sun shines in the day.
- (e) I will see him at the dinner.
- (f) We go to the Church.
- (g) The honesty is the best policy.

(5 marks)

Q.4 Use any five of the following words as different parts of speech in your own sentences.

- (a) Much ( as adjective and pronoun)
- (b) Up (as adjective and preposition)
- (c) Right (as adjective and noun)
- (d) Work ( as noun and verb) ✓
- (e) Well ( as adverb and adjective)
- (f) Round (as noun and adjective)

(g) Some (as pronoun and adjective)

(10 marks)

Q. 5 Make sentences with the following words to bring out the difference in meaning:

- (a) Might → Mite
- (b) Die → Dye
- (c) Advice → Advise
- (d) Cite → Site
- (e) Trust → Tryst

(10 marks)

Q. 6 Transform any five of the following simple sentences into complex sentences:

- (a) Can you tell me the time of his arrival?
- (b) England expects every citizen to do her / his duty.
- (c) The guests having departed, he went to bed.
- (d) Not feeling well, he decided to lie down.
- (e) A good tree cannot bring forth evil fruit.
- (f) Accustomed to rule, he schooled himself to obey.

(5 marks)

Q.7 Punctuate the following :

Sancho ran as fast as his ass could go to help his master whom he found lying and not able to stir such a blow he and Rozinante had received mercy on me cried Sancho did I not give your worship fair warning did I not tell you they were windmills and that nobody could think otherwise unless he had also windmills in his heads.

(10 marks)

Q. 9 Give Hindi/Punjabi equivalent of the following words :

- (a) Democracy (b) Inflation (c) Excellence (d) Environment
- (e) Nationalism

(5 marks)

Q.10 Translate the following passage into Hindi / Punjabi:

'Tradition' in this sense must be distinguished clearly from 'custom' which dominates so called 'traditional' societies. The object and characteristic of 'traditions' including invented ones, is invariance. The past, real or invented, to which they refer imposes fixed practices, such as repetition. Custom does not preclude innovation and change up to a point. What it does is to give any desired change the sanction of precedent, social continuity and natural law as expressed in history.

(10 marks)

ਪੰਜਾਬ ਸਟੇਟ ਐਸ ਏ ਐਸ ਪ੍ਰੀਖਿਆ , ਭਾਗ -1 (OB)

ਜੁਲਾਈ 2015

ਪੇਪਰ -ਪੰਜਾਬੀ

Attempt all questions and quote rules/authority in support of your answer.

ਪ੍ਰਸ਼ਨ ਨੰ:1 ਪ੍ਰਬੰਧਕੀ ਵਿਭਾਗ ਵੱਲੋਂ ਵਿਭਾਗਾਂ ਦੇ ਮੁੱਖੀਆਂ ਨੂੰ ਹਦਾਇਤਾਂ ਕਰੋ ਕਿ ਦਫਤਰਾਂ ਵਿਚ ਸੋ ਫੀਸਦੀ ਪੰਜਾਬੀ ਲਾਗੂ ਕਰਨ ਲਈ ਸਰਕਾਰੀ ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਦੀਆਂ ਸਲਾਨਾ ਗੁਪਤ ਰਿਪੋਰਟਾਂ ਦੇ ਪ੍ਰੋਫਰਮੇ ਵਿਚ ਕਾਲਮ ਸਾਮਲ ਕਰਨ ਬਾਰੇ ।

ਜਾਂ

ਸਰਕਾਰੀ ਕਰਮਚਾਰੀਆਂ ਦਾ ਰੁਝਾਨ ਅੱਜ ਕੱਲ੍ਹ ਪਾਰਟ ਟਾਈਮ, ਸਾਈਡ ਬਿਜਨੈਸ ਵੱਲ ਵਧੇਰੇ ਹੈ, ਜਿਸ ਕਾਰਨ ਉਹਨਾਂ ਦੀ ਸਰਕਾਰੀ ਕੰਮ ਕਾਰ ਵੱਲ ਰੁੱਚੀ ਘੱਟ ਰਹੀ ਹੈ। ਉਨ੍ਹਾਂ ਅੰਦਰ ਆਪਣੇ ਸਰਕਾਰੀ ਕੰਮ ਕਾਜ ਕਰਨ ਦੀ ਪ੍ਰੇਰਨਾ ਜਗਾਉਣ ਦੇ ਸੁਝਾਅ ਦਿੰਦੇ ਹੋਏ ਆਪਣੀ ਨੌਕਰੀ ਦੀ ਥਾਂ ਹੋਰ ਕੰਮ ਕਾਜ ਕਰਨ ਦੀ ਦਿਲਚਸਪੀ ਰੱਖਣ ਬਾਰੇ ਸਖਤ ਹਦਾਇਤਾਂ/ਕਾਨੂੰਨੀ ਕਾਰਵਾਈ ਕਰਨ ਦਾ ਬਾਰੇ ਪੱਤਰ ਲਿਖੋ ।

(15 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ:2 ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਦੀ ਇੱਕ ਸੰਖੇਪ ਰਚਨਾ ਕਰੋ ਅਤੇ ਇਸ ਦਾ ਇੱਕ ਢੁੱਕਵਾਂ ਸਿਰਲੇਖ ਵੀ ਲਿਖੋ।

ਤਾੜ ਪੱਤਰ ਨੂੰ ਉਬਾਲ ਕੇ ਸੋਖ ਜਾਂ ਕਿਸੇ ਹੋਰ ਚਿਕਨੀ ਚੀਜ਼ ਨਾਲ ਰਗੜ ਕੇ ਉਹਨਾਂ ਨੂੰ ਚਮਕਾ ਲਿਆ ਜਾਂਦਾ ਸੀ । ਚਮਕਾਉਣ ਤੋਂ ਬਾਅਦ ਲੋਹੇ ਦੀ ਕਲਮ ਨਾਲ ਉਹਨਾਂ ਤੇ ਅੱਖਰ ਉਕਰ ਦਿੱਤੇ ਜਾਂਦੇ ਸਨ, ਫੇਰ ਕਾਲੀ ਸਿਆਹੀ ਲਿੱਪ ਦਿੱਤੀ ਜਾਂਦੀ ਸੀ, ਜਿਹੜੀ ਉਕਰੀ ਹੋਈ ਥਾਂ ਵਿਚ ਭਰ ਦਿੱਤੀ ਜਾਂਦੀ ਸੀ ਅਤੇ ਬਾਕੀ ਦੀ ਚਿਕਨੀ ਥਾਂ ਤੇ ਪੂੰਝ ਦਿੱਤੀ ਜਾਂਦੀ ਸੀ । ਲੋਹੇ ਦੀ ਕਲਮ ਨਾਲ ਉਕਰਣ ਦਾ ਇਹ ਰਿਵਾਜ ਦੱਖਣ ਵਿਚ ਹੀ ਸੀ । ਉੱਤਰੀਭਾਰਤ ਅਤੇ ਪੂਰਵੀ ਭਾਰਤ ਵਿਚ ਉਹਨਾਂ ਉੱਤੇ ਉਸ ਤਰ੍ਹਾਂ ਲਿਖਿਆ ਜਾਂਦਾ ਸੀ ਜਿਸ ਤਰ੍ਹਾਂ ਕਾਗਜ਼ਾਂ ਤੇ ਲਿਖਿਆ ਜਾਂਦਾ ਸੀ । ਇਹਨਾਂ ਪੱਤਰਾਂ ਦੀ ਲੰਬਾਈ ਕਦੇ ਕਦੇ ਦੋ ਫੁੱਟ ਤੱਕ ਹੁੰਦੀ ਸੀ । ਸਾਂਤੀ ਨਿਕੇਤਣ ਦੇ ਮਿਊਜ਼ਿਮ ਵਿਚ ਦੋਵੇਂ ਤਰ੍ਹਾਂ ਦੀਆਂ ਪੱਤਰੀਆਂ ਰੱਖੀਆਂ ਹੋਈਆਂ ਹਨ । ਕੁਝ ਵਿਚ ਅੱਖਰ ਉਕਰ ਕੇ ਛੱਡ ਦਿੱਤੇ ਗਏ ਹਨ, ਕੁਝ ਵਿਚ ਸਿਆਹੀ ਭਰੀ ਹੋਈ ਸੀ । ਸੰਸਕ੍ਰਿਤ ਵਿਚ ਲਿੱਪ ਦਾ ਅਰਥ ਉਕਰਨਾ ਹੀ ਹੈ । ਲਿੱਪੀ ਸਬਦ ਲਿਖਾਰੀ ਲਈ ਵਰਤਿਆ ਜਾਣ ਲੱਗਾ , ਇਸਦਾ ਕਾਰਨ ਵੀ ਸਿਆਹੀ ਲਿੱਪਣਾ ਹੀ ਹੈ । ਇਹਨਾਂ ਪੱਤਰਿਆਂ ਵਿਚ ਲਿਖਣ ਦੀ ਥਾਂ ਦੇ ਵਿਚਕਾਰ ਇੱਕ ਛੇਕ ਹੁੰਦਾ ਹੈ, ਜੋ ਪੱਤਰ ਬਹੁਤ ਲੰਬੇ ਹੋਣ ਤਾਂ ਦੋ ਛੇਕ ਵੀ ਕਰ ਦਿੱਤੇ ਜਾਂਦੇ ਸਨ । ਇਹਨਾਂ ਛੇਕਾਂ ਵਿਚ ਧਾਗਾ ਪਰੋ ਦਿੱਤਾ ਜਾਂਦਾ ਸੀ । ਬਾਅਦ ਵਿਚ ਕਾਗਜ਼ ਤੇ ਲਿਖੀਆਂ ਪੋਥੀਆਂ ਵਿਚ ਵੀ ਛੇਕ ਲਈ ਥਾਂ ਛੱਡ ਦਿੱਤੀ ਜਾਂਦੀ ਸੀ ਪਰ ਉਹਨਾਂ ਵਿਚ ਛੇਕ ਨਹੀਂ ਸੀ ਕੀਤਾ ਜਾਂਦਾ । ਧਾਗੇ ਵਿਚ ਬੰਨ੍ਹੇ ਹੋਏ ਹੋਣ ਕਰਕੇ ਹੀ ਪੋਥੀਆਂ ਲਈ ਗੁਥ ਸਬਦ ਵਰਤਿਆ ਜਾਣ ਲੱਗਿਆ ।

(15 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ:3 ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਕਰੋ ।

How can the employment problem be tackled. First, the Government should encourage industries in the country. Secondly, the people should be prevailed upon to use their home made articles. Thirdly, heavy taxes should be levied upon the imports of foreign goods. Fourthly, technical education should be given side by side literary education. Fifthly, State should support families which are out of work. Sixthly, the able-bodied sadhus and fakirs should not be allowed to live on charity of poor, hard-working people but should be sent to work houses, Seventhly, the dignity of labour should be taught to the young. Lastly, private charities and funds should be raised to provide the poor employed people with food and housing, the medical attention in the time of sickness. In these ways, we can alleviate the horrible effects of unemployment.

(15 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ:4 ਹੇਠ ਲਿਖੇ ਅੰਗਰੇਜ਼ੀ ਸ਼ਬਦਾਂ ਦੇ ਪੰਜਾਬੀ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕ ਬਣਾਉ ।

1. Examiner
2. Mutatis mutandis
3. Concurrence
4. Drawing and Disbursing Officer
5. Competent Authority
6. Verification of character and antecedents
7. Personnel Department
8. Defined contribution Pension scheme
9. Rationalization
10. Compensatory allowance

(10 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ:5 ਲਿੰਗ ਬਦਲੋ ।

- |    |     |    |     |    |      |
|----|-----|----|-----|----|------|
| 1. | ਸੂਤ | 2. | ਟੈਰ | 3. | ਮਲਕਾ |
| 4. | ਪਰੀ | 5. | ਰੰਨ | 6. | ਮੇਮ  |

(3 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ: 6 ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਵੱਖ ਵੱਖ ਵਾਕ ਬਣਾ ਕੇ ਅਰਥ ਸਪਸ਼ਟ ਕਰੋ :-

- |    |       |    |       |
|----|-------|----|-------|
| 1. | ਨਿਕਲ  | 2. | ਨਿੱਕਲ |
| 3. | ਨਿੱਗਰ | 4. | ਨਿੱਘਰ |
| 5. | ਕਾਨੀ  | 6. | ਕਾਣੀ  |

(3 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ: 7 ਹੇਠ ਲਿਖੇ ਸਬਦਾਂ ਦੇ ਵਿਰੋਧੀ ਸਬਦ ਲਿਖੋ।

- |          |           |           |
|----------|-----------|-----------|
| 1. ਇਕਰਾਰ | 2. ਘਰੋਗੀ  | 3. ਖਤਮ    |
| 4. ਅਗਲਾ  | 5. ਪੱਖਪਾਤ | 6. ਬੁੱਕਣਾ |

( 3 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ: 8 ਹੇਠ ਲਿਖੇ ਸਬਦਾਂ ਦੇ ਤਿੰਨ ਤਿੰਨ ਸਮਾਨਾਰਥਕ ਸਬਦ ਲਿਖੋ ।

- |        |         |          |
|--------|---------|----------|
| 1. ਅਰਥ | 2. ਉਸਤਤ | 3. ਹਵਾ   |
| 4. ਨਦੀ | 5. ਜਿਸਮ | 6. ਮਿੱਟੀ |

(3 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ:9 ਹੇਠ ਲਿਖੇ ਸਬਦਾਂ ਨੂੰ ਸੁੱਧ ਕਰਕੇ ਲਿਖੋ ।

- |          |           |          |
|----------|-----------|----------|
| 1. ਚਾਲਾਕ | 2. ਚਾਰਣਾ  | 3. ਹਾਸਿਲ |
| 4. ਵੱਹਟੀ | 5. ਪੜ੍ਹਣਾ | 6. ਗਯਾ   |

(3 ਅੰਕ)

ਪ੍ਰਸ਼ਨ ਨੰ: 10 ਹੇਠ ਲਿਖੇ ਸਬਦਾਂ ਦੇ ਵਚਨ ਬਦਲੋ ।

- |           |           |
|-----------|-----------|
| 1. ਤੋਤਾ   | 2. ਨਖਰੇਲੋ |
| 3. ਅਧਿਆਪਕ | 4. ਸਭਾ    |

( 2 ਅੰਕ)

ਪ੍ਰਸਨ ਨੰ: 11

ਲੋੜੀਂਦੇ ਵਿਸਰਾਮ ਚਿੰਨ੍ਹ ਲਗਾਊ ।

- 1) ਰੋਟੀ ਟੁੱਕ ਤਿਆਰ ਕਰਨ ਵਿਚ ਹੋਰ ਕਿੰਨਾ ਸਮਾਂ ਲੱਗੇਗਾ
- 2) ਨਹੀਂ ਤੁਸੀਂ ਇਸ ਤਰ੍ਹਾਂ ਬਿਨ੍ਹਾਂ ਖਾਦੇ ਪੀਤੇ ਨਹੀਂ ਜਾ ਸਕਦੇ
- 3) ਵਾਹ ਅੰਬ ਕਿਹਾ ਸੁਆਦਲਾ ਹੈ
- 4) ਤੂੰ ਸਕੂਲ ਦਾ ਕੰਮ ਕਿਉਂ ਨਹੀਂ ਕੀਤਾ ਅਧਿਆਪਕ ਨੇ ਪੁੱਛਿਆ ਜੀ ਮੈਂ ਬੀਮਾਰ ਸਾਂ
5. ਤੂੰ ਅਜੇ ਤੱਕ ਗਿਆ ਨਹੀਂ ਵਿਹੜੇ ਵਿਚੋਂ ਬਾਪੂ ਕੜਕ ਕੇ ਬੋਲਿਆ
6. ਤੂੰ ਚਾਰ ਸਾਲਾਂ ਵਿਚ ਐਮ ਏ ਕੀਤੀ ਪਰ ਮੈਨੂੰ ਕੀ

( 3 ਅੰਕ )

**PUNJAB STATE SAS EXAMINATION, JULY 2015**  
**PART-I (ORDINARY BRANCH / LAD)**  
**PAPER: COMMERCIAL BOOK-KEEPING**

Time: 3 hours

Max. Marks: 150

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

**SECTION – A**

Q.1. The following is the trial balance of Mr. Mahesh as on 31.12.2014. Prepare a Trading & P/L A/c for the year ending 2014 and a Balance Sheet as on that date:-

**TRIAL BALANCE AS ON 31.12.2014**

|                                       | Dr. ₹         | Cr. ₹         |
|---------------------------------------|---------------|---------------|
| Purchases . . .                       | 180000        |               |
| Opening inventory ✓                   | 10000         |               |
| Salaries Less P.F.                    | 5400          |               |
| P.F. remittance including proprietors |               |               |
| Contribution 50%                      | 1200          |               |
| Rent @ ₹ 250 p.m. .                   | 2750          |               |
| ✓ Machinery . . .                     | 29000         |               |
| T. Wages .                            | 3000          |               |
| ✓ Furniture & Fittings .              | 5000          |               |
| T. Electricity .                      | 550           |               |
| Trade Expenses                        | 1500          |               |
| ✓ Debtors . . .                       | 10500         |               |
| Interest on bank overdraft .          | 900           |               |
| Commission                            | 200           |               |
| ✓ Buildings .                         | 30000         |               |
| Sales                                 |               | 205000        |
| Bank overdraft                        |               | 10000         |
| Creditors                             |               | 15000         |
| Capital                               |               | 55000         |
| Drawing                               | 5000          |               |
|                                       | <b>285000</b> | <b>285000</b> |

✓ On January 1, 2014, ✓ machinery worth ₹ 5000 was sold for ₹ 4000 and credited to machinery A/c. Wages include ₹ 1000 paid for machinery erection charges. Purchases include ₹ 5000 cost of scooter purchased for business use. Proprietor has taken goods costing ₹ 1000 for which no entry has been made. Sundry debtors include ₹ 500 which have become bad. ✓ Provide 10% reserve for bad debts. Electricity outstanding is ₹ 50. Goods costing ₹ 5000 were destroyed by fire and insurance claim was admitted for ₹ 4000. Provide depreciation at 10% on machinery, furniture and scooter. Provide depreciation @ 5% on building. ✓ Accrued interest on bank overdraft is ₹ 100. Bank overdraft is secured against hypothecation of stock. On 31.12.2014, the ratio of bank overdraft and total drawing power is 25:27. The bank determines, drawing power (or overdraft limit) by deducting 10% margin from the value of stock. (Marks – 30)

Q.2.(a) A, who closes his books on 30<sup>th</sup> June every year, operates his factory with two machines purchased from B, under an arrangement, by which at the end of three year, B allows him 20% of the cost price as an exchange for the new model. A provides depreciation @ 30% on original cost for each of the first two years and 20% p.a. for the third year. The following payments to B have been recorded since:-

|    |           |  |        |
|----|-----------|--|--------|
| On | 1.7.2008  | Purchase of machine A                              | ₹ 2000 |
|    | 1.7.2009  | Purchase of machine B                              | ₹ 3000 |
|    | 30.6.2011 | Purchase of machine C<br>in exchange for machine A | ₹ 3600 |

On 31.12.2011, A purchased from B a new model (machine D) which would do the work of two machines. The cost was ₹ 5000 and B allowed ₹ 3000 for machine B and C in part exchange. You are required to prepare machine a/c for four years upto 31.12.2011 in the books of A, open a separate a/c for depreciation provision showing the balances of these accounts carried down as

on 30<sup>th</sup> June every year and on 31<sup>st</sup> December, 2011. Also prepare machine disposal A/c, clearly differentiating between depreciation and loss on sale. (Marks – 20)

(b). Write a detailed note on change of method of depreciation as per para 21 of AS-6 (Revised). (Marks – 10)

**Q.3.(a)** A book-keeper, while preparing his trial balance finds that the debit exceeds by ₹ 7250. Being required to prepare the final accounts, he places the difference to a suspense account. In the next year the following mistakes were discovered:

- ✓(i) A sale of ₹ 4000 has been passed through the purchase day book. The entry in the customer's A/c has been correctly recorded.
- ✓(ii) Goods worth ₹ 2500 taken away by the proprietor for his use has been debited to repair a/c.
- ✓(iii) A B/R for ₹ 1300 received from Krishna has been dishonoured on maturity but no entry passed.
- ✓(iv) Salary of ₹ 650 paid to a clerk has been debited to his personal account.
- (v) A purchase of ₹ 750 from Ragubir has been debited to his account. Purchase A/c has been correctly debited.
- (vi) A sum of ₹ 2250 written off as depreciation on furniture has been debited to depreciation A/c.

Draft the journal entries for rectifying the above mistakes and prepare the suspense A/c and P/L adjustment A/c. (Marks – 15)

(b) A cashbook shows an overdrawn position of ₹ 1815 on 31<sup>st</sup> March 2015 although the bank statement shows ₹ 1619 overdrawn. Detailed examination of the two records revealed the following:-

- ✓(i) A cheque for ₹ 750 in favour of Naryan has been omitted by bank from its statement, the cheque having been debited to another customer's A/c.
- ✓(ii) The debit side of own book has been undercast by ₹ 150.
- ✓(iii) A cheque for ₹ 91 drawn is payment of stationery A/c had been entered in the cashbook as ₹ 64 and was shown correctly in bank statement.
- ✓(iv) A cheque for ₹ 105 from Dinesh, having been paid into bank was dishonoured and shown as such in bank statement, although no entry relating to dishonor had been made in the cashbook.
- ✓(v) The bank had debited a cheque for ₹ 63 in error. It should have been debited to Suresh's A/c.
- ✓(vi) A dividend of ₹ 45 on equity shares had been directly deposited in bank, but no entry has been made in cashbook.
- (vii) A deposit of ₹ 540 on 31.3.2015 had not been credited by bank.
- ✓(viii) Interest of ₹ 114 had been debited by bank, and no entry has been made in cash book.

You are required to prepare a B/R/S, after necessary adjustments in cashbook, as on 31<sup>st</sup> March 2015. (Marks – 15)

**Q.4.(a)** 'A' draws on 'B' three bills on 1.11.2007 of ₹ 1000000, ₹ 300000 and ₹ 500000 on account of the sales made of the even amount. The bills respectively are of 5 months, 4 months and 3 months duration. 'A' discounts the first bill from SBI on 4.12.2007 @ 18% p.a. He endorses the second bill to his creditor 'C' in full settlement of his claim of ₹ 310000 and retain the third bill till maturity. Before the maturity of the third bill, 'B' expresses his inability to honour the bill and asks 'A' to renew the bill for next four months with interest @ 17% p.a. 'A' agreed to the proposal. Before the due date of the second bill, 'B' again approaches 'A' for accommodation to clear the bill and to give him a loan of ₹ 100000. However, 'A' was also cash strapped at the time. They both agreed to 'A' accepting a bill drawn by 'B' for ₹ 400000 for 4 months, which he got discounted @ 18% p.a. The first bill was dishonoured on the due date, bank paying ₹ 10000 as noting charges. Before the due date of fourth bill, 'B' again approached 'A', this time alongwith a part payment of ₹ 200000 and request to make new bill for 3 months alongwith interest @ 17% p.a. 10 days before the maturity of the fifth bill, it became public that 'B' had become insolvent, his estate paying a dividend of 30 paise in a rupee.

Give necessary journal entries in the books of 'A', assuming that he closes his books on 31<sup>st</sup> December every year. (Marks – 20)



(b) Explain the following: -

- (i) Features of a bill of exchange and a promissory note.
- (ii) Noting charges
- (iii) Retiring the bill under rebate.

(Marks – 10)

Q.5.(a) Mr. Green and Mr. Red had the following mutual dealings and desire to settle their accounts on 31.3.2015 with the help of average due date method:-

| Purchases by Green from Red |      | Sales by Green to Red |       |
|-----------------------------|------|-----------------------|-------|
| Due 6.1.2015                | 6000 | Due 6.1.2015          | 6,600 |
| Due 2.2.2015                | 2800 | Due 9.3.2015          | 2400  |
| Due 31.3.2015               | 2000 | Due 20.3.2015         | 500   |

You are required to ascertain the average due date and calculate interest @ 18% p.a.

(Marks – 15)

(b) Is the agreement of Trial Balance a conclusive proof of the arithmetical accuracy of the books of accounts? Discuss.

(Marks – 10)

(c) Explain the following:

- (i) Debit note.
- (ii) Credit note.

(Marks – 5)

#### SECTION – B

Q.6.(a) The account sales received from an agent disclosed that total sales effected by him during 2014-15 amounted to ₹ 450000. This includes ₹ 312500 for sales made at invoice price which is cost +25% and the balance at 10% above the invoice price. He incurred expenses to the tune of ₹ 5000 out of which a sum of ₹ 1800 is recurring in nature. Forwarding expenses of the consigner totaled ₹ 2400. The agent had remitted the balance due from him through bank draft after deducting the expenses, 5% commission on gross sales, bad debts ₹ 850 and a B/P accepted by him for ₹ 10000.

The value of unsold stock at original cost lying with the agent as on 31<sup>st</sup> March 2015 amounted to ₹ 50000.

You are required to prepare consignment A/c and the Agent's A/c in the books of consignor.

(Marks – 20)

(b) Explain the following: -

- (i) Overriding commission & del-credere commission.
- (ii) Account sales and sales A/c.
- (iii) Proforma Invoice and Invoice

(Marks – 10)

Q.7. The Syndicate Bank has the following ledgers maintained on self-balancing system besides general ledger with their transactions for the year ended 31.12.2014: -

|                                | Fixed deposit- ledger | Saving ledger-1 | Saving ledger-2 | Saving ledger-3 |
|--------------------------------|-----------------------|-----------------|-----------------|-----------------|
| Opening balance                | 1010870               | 1218900         | 1070800         | 870500          |
| Transactions during the year:  |                       |                 |                 |                 |
| Fresh deposits                 | 867875                | 970440          | 840580          | --              |
| Withdrawals                    | 718570                | 950760          | 750860          | --              |
| Interest allowed               | 105480                | 120410          | 110570          | --              |
| Locker Rents charged           | --                    | 30600           | 25400           | --              |
| Fresh disbursements            | --                    | --              | --              | 580000          |
| Loans serviced during the year | --                    | --              | --              | 520800          |
| Interest charged               | --                    | --              | --              | 140700          |

Make the necessary adjustment accounts and show journal entries in the main ledger by adjusting the following omissions (suspense A/c has been created):-

- (i) A sum of ₹ 100000 granted as loan to a borrower and debited to his A/c in the loan ledger was not passed through general ledger.
- (ii) ₹ 30000 received from a saving A/c holder in saving ledger-1 was credited to customers A/c in fixed deposit ledger.

(Marks – 30)

- Q.8. The managing committee of a club are concerned about the club's financial position following the sudden disappearance of the treasurer on 31<sup>st</sup> December 2008, the annual accounting date. 31<sup>st</sup> December 2007, the club's balance sheet had shown the following position:

| Liabilities              | ₹             | Assets                              | ₹             |
|--------------------------|---------------|-------------------------------------|---------------|
| Capital Fund             | 120490        | Furniture & Equipment at cost 60000 |               |
| Creditors for provisions | 20600         | Less depreciation 30000             | 30000         |
| Subscriptions in advance | 1000          | Subscriptions due                   | 2090          |
|                          |               | Stock of provisions                 | 25000         |
|                          |               | Balance with bank                   | 83000         |
|                          |               | Cash in hand                        | 2000          |
|                          | <b>142090</b> |                                     | <b>142090</b> |

You also obtain the following information:

- Members pay an annual subscription of ₹ 100. An examination of duplicate receipt book showed that during the year ended 31<sup>st</sup> December 2008, 480 members had paid the current years' subscriptions, 5 members had paid off arrears of previous year and 10 members had paid in advance for 2009. Five members had resigned without paying the previous years' subscription and at the end of the year there were 500 members on the register.
- Cashbook has not been written up but an analysis of petty cash vouchers for the year showed the following expenditure. Purchase of provisions ₹ 59400; salaries ₹ 36000; stationery and postage ₹ 2000; repairs ₹ 3600; miscellaneous expenses ₹ 3400.
- The refreshment room incharge had handed over the takings daily to the treasurer with till rolls which cannot be found. However, he states that average gross profit on sales would be 40%. The stock of provisions on 31<sup>st</sup> December, 2008 was ₹ 28400 and cash in hand ₹ 4360.
- A summary of bank statement for the year showed the following: -

| Particular      | ₹             | Particulars            | ₹             |
|-----------------|---------------|------------------------|---------------|
| Opening balance | 83000         | Payment for provisions | 260000        |
| Deposits        | 415780        | Salaries               | 106500        |
|                 |               | Rent & Rates           | 60000         |
|                 |               | Light & Power          | 20000         |
|                 |               | Telephone              | 2900          |
|                 |               | Repairs                | 18600         |
|                 |               | Balance on 31.12.2008  | 30780         |
|                 | <b>498780</b> |                        | <b>498780</b> |

- A bundle of unpaid bills have been found in the treasurer's desk which has been summarized as follows:  
Purchase of provisions ₹ 64600; Electric bill ₹ 1600; Printing and stationery ₹ 2100 and telephone ₹ 600.
- Depreciation is to be provided on furniture and equipment @ 20% on cost.  
You are required to prepare:-
  - Cash A/c for the year ended 31<sup>st</sup> December 2008;
  - An Income & Expenditure A/c for the year ended 31<sup>st</sup> December 2008;
  - A Balance sheet as on that date.

(Marks – 30)

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**Punjab State S.A.S. Examination, Part-I (OB/LAD)**  
**Paper: Audit and Accounts Codes (With Books)**  
**July, 2015**

**Time: 3 hrs.**

**Max.Marks:150**

**Note:**

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

**Question 1:-**

**(a) Record Pay Order of District Treasury Officer, Punjab Treasury, Chandigarh on the Pay Bill of Under Secretary to Government of Punjab, Department of Finance, Chandigarh for the month of June, 2015 and post it in the Register of Adjustments by per contra credit and also post in R.B.D. Register:-**

|  | <u>Rs.</u> |
|--|------------|
| 1. Pay in the Pay Band                           | 300500     |
| 2. Grade Pay                                     | 130500     |
| 3. Dearness Allowance (As admissible at present) |            |
| 4. Special Allowance                             | 5000       |
| 5. House Rent Allowance                          | 60500      |
| 6. CCA   | 1200       |
| 7. Fixed Medical Allowance                       | 3500       |
| 8. Conveyance Allowance to Class-IV employees    | 750        |
| 9. Washing Allowance to Class-IV employees       | 300        |
| <br><b><u>Deductions:-</u></b>                   |            |
| ✓1. Income Tax                                   | 20587      |
| ✓2. Standard Rent                                | 700        |
| ✓3. GPF Subscriptions                            | 54000      |
| ✓4. PLI  | 700        |
| ✓5. GIS  | 3320       |
| ✓6. Recoveries of House Building Advance         | 20500      |
| ✓7. Recoveries of Scooter/Car Advance            | 5750       |
| ✓8. Recoveries of GPF Advance                    | 10500      |
| ✓9. Interest on HBA                              | 9500       |
| ✓10. Interest on Scooter/Car Advance             | 2015       |
| ✓11. Rent of Punjab Government Quarters          | 12200      |
| ✓12. Un-disbursed pay                            | 7500       |
| ✓13. Court Attachment                            | 2500       |
| ✓14. Wheat Advance of Class-IV employees         | 5000       |
| ✓15. Recovery of over payment                    | 1500       |

(20)

6

(b) Please prepare Plus and Minus Memorandum of Non Judicial Stamps for the month of June, 2015 of Ludhiana Treasury from the following particulars:-

|  | <u>Rs.</u> |
|--|------------|
| (i) Closing balance of previous month  | 1020510    |
| (ii) Received from Sub-treasury  | 30000      |
| (iii) Received from Security Press Nasik: Face Value                                       | 920000     |
| Book Value   | 30000      |
| (iv) Received from Amritsar treasury: Stamps of small denominations                        | 10000      |
| (v) Issued against amount deposited in 5/2015  | 25000      |
| (vi) Issued to the Sub-treasury of the District  | 100000     |
| (vii) Issued to the Patiala treasury   | 220000     |
| (viii) Amount deposited for the issue of stamps during the month                           | 525090     |
| (ix) Out of the above amount deposited on 30.6.2015 but stamps could be issued on 3.7.2015 | 30000      |
| (x) Credit Certificates were issued during the month                                       | 12000      |
| (xi) Stamps destroyed during the month   | 2050       |
|  | (10)       |

(c) What is the maximum amount attachable from the pay of Mr. 'A' working in the District Treasury Office, Ludhiana for the purpose of maintenance decree who is in receipt of monthly emoluments for the month of May, 2015 as per detail given below:-

|  |             |
|--|-------------|
| Pay in the Pay Band  | Rs. 10300/- |
| Grade Pay  | Rs. 3200/-  |
| Dearness Allowance, House Rent Allowance, City Compensatory Allowance and Medical Allowance is admissible at the present prescribed rates. |             |
|  | (5)         |

**Question 2:-**

(a) Which is the Competent Authority to sanction the following:

- ✓ (i) To sanction the remission of disallowances made by Audit Officer Rs.400.
- ✓ (ii) To grant exemption from the payment of entertainment tax to a Punjab Film.
- ✓ (iii) To write off irrecoverable loss of stamps revenue Rs.150.
- ✓ (iv) To sanction the payment of interest to the State Bank of India on the loans raised from that Bank for procurement of food grains.
- ✓ (v) To sanction the grant of scholarships and stipends in Medical College, Patiala.

(10)

(b) Specify the rules for granting Permanent Advances to Govt. Employees? (5)

Q-8 PFR

(c) What are the safeguards given in the rules for presenting of fraudulent bills to the treasury? (5)

LSP  
PFR

(d) A bill for Rs. 110000/- was sent by a Drawing & Disbursing Officer to the treasury. The total of various items included in the bill worked out to Rs.100000/-. The bill was passed by the treasury for Rs.110000/-. The Cashier pocketed Rs.10000/- while disbursing the amounts to the various persons. Who is responsible for the overcharge/misappropriation? (5)

NGA 1  
Q-1192,  
194  
R4220

(e) What is the procedure for drawl of advance from the Contingency Fund of State? (5)

LSP  
PFR

Chpt 17  
Annex

**Question 3:-**

- (a) What is Price Preference? Explain briefly. *Rule 21* *App-8* (5)
- (b) A cheque for Rs. 120000/- was issued by an Executive Engineer of Public Health in favour of a Contractor on 1.6.2015. State the date up to which it was valid for payment? In case it could not be en-cashed by the payee by that date how its payment can be had thereafter? *Rule 2.16 PFR* (4)
- (c) How interest on deposits made by GAMADA, Mohali with the Government treasuries for keeping their surplus funds as interest bearing deposits, shall be calculated and at what rate? To which head the same is to be charged? *24/2/15* (4)
- (d) A demand draft in payment of Government dues was submitted by a person to Departmental Officer on 10.3.2015. It was sent by the Department to the Bank for credit to the Government account on 15.3.2015 and actually credited on 16.3.2015. Please state the date when the payment of Government dues may be considered to have been made? *2.19 PFR* (4)
- (e) The Accountant General, Punjab issued authority letter for commutation of Pension on 12.3.2015. The bill for payment of the amount was passed by the Treasury Officer on 22.3.2015. State the date from which the reduced amount of pension is payable to the retiree? *Rule 281(2)* *Holla* *24/2/15* *34.2 Intro* (3)

**Question 4:-**

- (a) What are the Settlement Accounts? Discuss briefly Outward Settlement Accounts and Inward Settlement Accounts. *5/11* (10)
- (b) What is the duty of Audit regarding Assessment and Collection of Government Revenue? State the list of accounts of receipts, the audit of which has been entrusted to the Comptroller & Auditor General of India. *19.10 to 19.16* (8)
- (c) What is the Committee on Public Undertakings? Explain its duties and limitations? *34.2 Intro* (7)
- (d) What is meant by the term "S.O.E."? Please intimate the SOE's to which the following expenditure is charged:-  
(i) Leave Travel Concession  
(ii) Purchase and maintenance of Ambulances, Transport Vehicles.  
(iii) Payment of rewards and prices. (5)
- (e) Determine the allocation of below noted expenditure between Capital and Revenue in the following cases in the light of definition of Capital and Revenue expenditure:-  
(i) Cost of expenditure on establishment employed on food rationing. *- Rev. Exp. 31(a)(e)*  
(ii) Cost of preliminary works and part of construction expenditure on a Big Housing Scheme undertaken by the Government. *Capital Exp 31(a)(e)*  
(iii) Grant of loan to local bodies to meet their deficits. *Capital Exp (Rule 23)* *7*

- (iv) Rs. One Crore spent on the removal and replacement of existing works costing Rs. Fifty lacs. *50 lac Rev. Exp 50 lac Capital Exp 3(1)(c)*
- (v) Rs. Sixty lacs paid as compensation to Zamidars for the loss of land. *Rev. Exp. (5) MARR 30 (1)*

**Question 5:- Whether the action taken by the Competent Authority is in order or not? Please give your answer in one or two lines:-**

- Ph 304 (3) PTR*
- (i) Accountant General, Punjab sent a Certificate & Report of Pension and Death-cum-Retirement Gratuity payable to a retiree vide letter dated 6.3.2015. The Head of the Department issued sanction on 10.4.2015 and submitted the bill to the treasury, but the Treasury Officer refused to pass the bill with the objection that it should have been drawn before 31.3.2015.
- (ii) Secretary to Government of Punjab sanctioned grant of Rs.5 Crores to Municipal Corporation, Patiala for constructing a Dispensary and Rs.2 Crores to Municipal Corporation, Barnala for setting up a Public Library by charging the expenditure to head "2217-Urban Development." *2210, 2205*
- (iii) PWD (B&R), Punjab constructed a Bus Stand, for a Punjab Roadways Depot and raised a debit of Rs. 2 Crores on this account against the Punjab Roadways. *Rule 68 G.A.R. Copy. Rule 392 PTR*
- (iv) The Head of a newly opened educational institute requested the Treasury Officer for opening of a Personal Ledger Account for depositing caution money of students. The Treasury Officer objected that before the account is opened the authority letter of Accountant General, Punjab is required.
- (v) The Accountant General, Punjab writes off a sum of Rs. 400/- from the Head "Provident Fund Suspense" to Head "8680-Misc.Govt.Account." *Rule 38 G.A.R.*
- ✓(vi) Salary of Superintendent Grade-I was paid to him by getting it credited to his saving bank account. He requested to Drawing & Disbursing Officer to provide him details of the salary, but the DDO refused to do so. *7.12 (vi) PFR*
- (vii) The District Treasury Officer, Patiala made some payments relating to J&K Government. The Accountant General, Punjab requested the Central Accounts Section of RBI, Nagpur for the adjustment of the transaction. *Note (iii) Rule 13 G.A.R.*
- ✓(viii) A pensioner submitted his claim for pension for March supported by Life Certificate issued by a Gazetted Officer but the Treasury Officer directed the pensioner to appear in person before his pension passed for payment. *Rule 294, 295*
- (ix) Some of the sub vouchers required to be sent to the Accountant General, Punjab were neither cancelled by the DDO nor by the Controlling Officer. The Accountant General, Punjab objected that these vouchers should have been cancelled by the Departmental Officer as a check against the double payment. *Note 3 BR 8.5 PFR*
- ✓(x) A pensioner goes on 'Bharat Darshan' for 21 months and he claims the pension on return, but his request was denied by the Treasury Officer. *Rule 352*

(10x3=30)

XXXXXXXXXXXXXXXX

**PUNJAB STATE S.A.S. EXAMINATION, PART-I (OB/LAD)**

**PAPER: Punjab Civil Services Rules (With Books)**

JULY, 2015

Time: 3 hours

Max. Marks 150

**NOTE:**

1. Attempt all parts of a question at one place.
2. Quote relevant rules in support of your answers.

**QUESTION 1:** A Mr. 'X' was appointed on 12.6.1979 as Punjabi Teacher on adhoc basis in the pay scale of Rs. 570-1080 along with three additional annual increments and her services were regularised wef.1-10-1980. She was granted pay scale of Rs. 1640-2925 w.e.f.1.1.1986 and Rs. 5800-9200 w.e.f.1-1-1996 as a personal measure. She was promoted as Punjabi Mistress w.e.f.11-5-2001 in the pay scale of Rs. 5480-8925. The pay band of Punjabi Mistress was revised to Rs. 10300-34800+ 3600 Grade Pay w.e.f.1.1.2006. The Grade Pay of the post was further revised to Rs. 4600/- w.e.f.1-10-2011 and Rs. 5000/- w.e.f. 1-12-2011. Being her service record adjudged as good she was granted Prop/ACP from due dates as per Punjab Government instructions/rules issued from time to time. She retired on superannuation on 31-3-2015. Work out Pension, Family Pension, DCRG and Commuted Value payable to her on the date of retirement. **(30 Marks)**

**QUESTION 2:** (a) Mr. 'A' a Superintendent working in Public Health Department, Punjab, Patiala whose date of birth was 19-3-1937, was granted basic pension of Rs. 1927/-PM at the time of superannuation. Work out the Commuted Value payable to him at the time of retirement and when it is to be restored. Re-fix his basic pension as on 1-1-1996 and on 1-1-2006. What basic pension and other allowances are payable to the pensioner as on 1-6-2015 as per latest revised pension rules and instructions issued from time to time. **(15 Marks)**

(b) Mr. 'P', a Clerk was appointed in the Govt. Sen. Sec. School, Ropar w.e.f. 10-2-2005 and he was reappointed in the Punjab Civil Secretariat on 1-1-2007 as a Clerk. Fix his pay as on 1-1-2015 as per pay scales/other benefits admissible from time to time to the Punjab Government employees. **(10 Marks)**

(c) Specify the admissibility of the following advances out of General Provident Fund as per latest Govt. Instructions/Rules:-

- (i) Refundable Advance for the marriage of niece.
- (ii) Refundable Advance to meet the cost of legal practitioner to defend himself in an inquiry.
- (iii) Non-refundable Advance to meet the cost of MBA Course of daughter.
- (iv) Non-refundable Advance for purchase of old Motor-Car.
- (v) Non-refundable Advance to meet the expenses for betrothal of subscriber's son.

(5 Marks)

**QUESTION 3:** (a) Work out the Pension Contribution and Leave Salary Contribution payable by the foreign employer from the following particulars in respect of Group 'A' officer of the Punjab Government who was sent on foreign service to an autonomous body:-

- i) Date of Birth 7-5-1967
- ii) Date of joining in Govt. Service 1-12-1985
- iii) He was drawing pay Rs. 26690+5000 Grade Pay w.e.f. 1-12-2009 in the pay band of Rs. 10300-34800+5000 Grade Pay which was further revised to Rs. 15600-39100+5400 Grade Pay w.e.f. 1-12-2011.
- iv) The period of foreign service was for 2 years.
- v) Relieved from Govt. Service on 1-7-2012 FN and joined the autonomous body on 8-7-2012 AN after availing joining time.
- vi) Remained on earned leave from 1-6-2013 to 31-8-2013 and 1-4-2014 to 30-4-2014.
- vii) Relinquished charge in the office of autonomous body on 30-6-2014 AN and joined the parent office on the same day.

(15 Marks)

(b) Prepare T.A. Bill of Mr. 'A' officer whose Headquarter is Jalandhar and he is drawing pay of Rs. 26600+7400 Grade Pay in the Pay Band of Rs. 15600-39100+7400 Grade Pay, for the month of June, 2015 from the particulars given below:-

Jalandhar 1.6.2015(7AM) Ludhiana 1.6.2015(7PM) By Staff Car  
& Back

Jalandhar 2.6.2015(4PM) Amritsar 2.6.2015(6PM) By AC Bus. Fare 250/-  
1st class Rail Fair 225/-



Halt upto 6.6.2015. Stayed in Govt. Rest House by paying Rs. 100/- per day.

Amritsar 7.6.2015(3PM) Jalandhar 7.6.2015(5PM) By other officer's Car

Jalandhar 10.6.2015(7AM) Kapurthala 10.6.2015(5PM) By Staff Car  
& back Distance 15 KM

Jalandhar 12.6.2015(8PM) Delhi 13.6.2015(4AM) By 1st Class Rail  
Fare 435/-

Halt upto 16.6.2015 in a Hotel paying Room Rent 1000/- per day. Remained on Casual leave on 15.6.2015.

Delhi 17.6.2015(7AM) Kolkata 17.6.2015(9AM) By Air. Fare 5200/-

Halt upto 22.6.2015. Remained on Station leave for Gazetted Holiday on 20.6.2015.

Kolkata 23.6.2015(9PM) Jalandhar 25.6.2015(6AM) By AC Rail. Fare 2400/-

Jalandhar 26.6.2015(7AM) Phagwara 26.6.2015(4.30PM) By Staff Car.  
& back Distance 25 KM

Jalandhar 28.6.2015(2PM) Ludhiana 28.6.2015(3.30PM) By other officer's Car.

Halt up to 29.6.2015 in a Hotel paying room rent Rs. 800/- per day

Ludhiana 30.6.2015(10AM) Jalandhar 30.6.2015(11.30AM) By friend's Car.  
Paid Propulsion charges half 200/-. Rail fare 1st Class 250/-.

**(10 Marks)**

(c) Mr. 'B' retired on 30-4-2006 after 12 years qualifying service. He was drawing Basic Pay of Rs. 14010+5000 Grade Pay in the Pay Band of Rs. 10300-34800+5000 Grade Pay at the time of retirement. He was paid DCRG of Rs.175000/- and pension of Rs. 9500/- PM. He did not get any commuted portion of his pension and died on 30-6-2006. Please work out the amount of Residuary Gratuity payable to his family. **(5 Marks)**

**QUESTION 4:(a)** What is Provisional Pension and in what circumstances is it granted? Who sanctions such Pension? What factors are contributory in delaying a Pension? Can pension be reduced by the authority sanctioning

pension? If so, to what extent and in what circumstances can this be done?

**(10 Marks)**

**(b)** What do you mean by Special Family Pension? In which circumstances it is to be granted and at what terms and conditions? Also specify the rates of Special Family Pension is payable at present.

**(10 Marks)**

**(c)** Please briefly explain the salient features of New Defined Contributory Pension Scheme? Also indicate the admissibility of Pension, Family Pension, DCRG, Commuted Value and advances out of the Fund as per provisions laid down in this pension scheme.

**(10 Marks)**

**QUESTION 5:** Whether the action taken in the following cases is in order or not? Please comment in one or two lines and quote relevant rules in support of your answer:-

- (i) A PCMS Doctor who was sponsored by the Health and Family Welfare Deptt. for Postgraduate study from 1.5.2015 was not allowed Non-practising Allowance with other allowances.
- (ii) A widow, a family pensioner was found missing from her house since 9.1.2012, but the family pension was not granted to her son by the Head of Department with the remarks that this type of benefit is allowed in case of Government employees only.
- ✓(iii) A 52 years old Senior Assistant completes 17 years and 7 months service as on 1.6.2015 and he applied for retirement as per provisions of the Punjab Civil Services (Premature Retirement) Rules, 1975, which was not granted by the Competent Authority.
- (iv) A Peon, working in the office of the Block Development and Panchayat Officer, Kharar, who now falls in Group 'C' by virtue of higher pay scale, was allowed to retire at the age of 60 years by the Competent Authority as in the case of Group 'D'.
- (v) A teacher working in the Govt. Sen. Sec. School, Ropar was deputed on election duty of Municipal Corporation, Mohali during February, 2015 and he was asked to get travelling allowance from his own school.
- ✓(vi) Mr. 'X' was on extension in service for the second year after the superannuation on 31.3.2013. After an enquiry he was found

involved in a embezzlement case on 3.3.2015 and he was immediately relieved on the same date of decision of the Review Committee.

- ✓(vii) A B.Ed. teacher working in the Govt. Sen. Sec. School, Amritsar requested for Child Care leave for 3 months w.e.f. 1.1.2015 who has two living children and the same was granted by the Head of Office.
- (viii) Principal Secretary Health, Punjab Government, issued orders on 7-5-2015 regarding absent period from 10.1.2015 to 30.4.2015 of a Medical Officer 'X' as Dies-Non.
- ✓(ix) Mr. 'K' who appointed as a Peon in the Punjab Civil Secretariat on compassionate ground on 10.3.2015, but unfortunately he died in road accident on 12.5.2015. An ex-gratia grant of Rs. 50000/-was granted to his wife by the Competent Authority.
- ✓(x) A widow, a family pensioner w.e.f. 17.2.2012 was denied Travelling Concession by the District Treasury Officer, Patiala on 1.7.2014 with the remarks that this benefit in to be allowed to the Pensioners only.
- ✓(xi) Mr. 'A' who was working in the Directorate of Agricultural, Punjab, requested on 1.6.2011 that he is senior to Mr. 'B' as he joined in service on 2.5.1987 two months earlier to Mr. 'B'. His request was considered by the Competent Authority on 27.3.2015 and his pay was fixed at the level of Mr. 'B' w.e.f. 1.1.206. The Competent Authority paid him all arrear for this step-up benefit.
- ✓(xii) A Government employee, who applied for the new assignment within the State at the time of when he was not in Government service, asked by the Competent Authority to give one month notice or surrender one month's salary in lieu thereof before joining the new Department.
- (xiii) A Government employee whose home town was at Fazilka according to his Service record retired from Chandigarh, his last place of posting and decided to settle permanently at Chandigarh. He requested the parent office that he may be allowed Travelling Allowance for his family and carriage charges for his personal effects admissible under the rules from his home town to the last station of duty i.e. Chandigarh and was allowed by the Competent Authority.

- ✓(xiv) A widow was appointed to a post at the age of 40 years. At the time of retirement on superannuation she was granted five years additional qualifying service for the purpose of pensionary benefits.
- ✓(xv) A Government employee cancels the nomination made earlier by him in favour of his wife for receiving the amount standing at his credit in his GPF account. He dies without filling a fresh nomination. His son claims the amount from G.P.F. Maintaining Authority.

(15x2=30 Marks)

%%%%%%%%%THE END%%%%%%%%%