

ਸਮਾਂ: 01 ਘੰਟਾ 30 ਮਿੰਟ

ਕੁੱਲ ਅੰਕ - 75

ਪ੍ਰਸ਼ਨ 1. ਹੇਠ ਲਿਖੇ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਇਕ ਤੇ ਪੱਤਰ ਲਿਖੋ?

ਮਾਲ ਮਹਿਕਮੇ ਦੇ ਸਾਰੇ ਪ੍ਰਬੰਧਕੀ ਅਮਲੇ ਅਤੇ ਸਾਰੇ ਸਰਕਾਰੀ ਹਸਪਤਾਲਾਂ ਦੇ ਡਾਕਟਰਾਂ ਤੇ ਅਮਲੇ ਲਈ ਇਕ ਹਦਾਇਤ ਪੱਤਰ ਲਿਖੋ ਕਿ ਹੜ੍ਹ ਦੇ ਦਿਨਾਂ ਦੌਰਾਨ ਆਪਣੀ ਹਾਜ਼ਰੀ ਯਕੀਨੀ ਬਣਾਉਣ।

ਜਾਂ
ਸਾਰੇ ਸਰਕਾਰੀ ਹਸਪਤਾਲਾਂ ਦੇ ਚੀਫ ਮੈਡੀਕਲ ਅਫ਼ਸਰਾਂ ਲਈ ਇਕ ਹਦਾਇਤ ਪੱਤਰ ਲਿਖੋ ਕਿ ਉਹ ਬਾਰਸ਼ਾਂ ਦੇ ਦਿਨਾਂ ਵਿਚ ਖਾਣ-ਪੀਣ ਵਾਲੀਆਂ ਦੁਕਾਨਾਂ ਦਾ ਲਗਾਤਾਰ ਨਿਰੀਖਣ ਕਰਨ ਤਾਂ ਜੋ ਇਸ ਸਮੇਂ ਹੋਣ ਵਾਲੀਆਂ ਬਿਮਾਰੀਆਂ ਤੋਂ ਸੂਬੇ ਦੇ ਲੋਕਾਂ ਨੂੰ ਬਚਾਇਆ ਜਾ ਸਕੇ।

ਅੰਕ - 20

ਪ੍ਰਸ਼ਨ 2. ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਦੀ ਸੰਖੇਪ ਰਚਨਾ ਕਰੋ ਅਤੇ ਢੁਕਵਾਂ ਸਿਰਲੇਖ ਲਿਖੋ?

ਇਸ 'ਨਮੂਨੇ' ਦੇ ਪਿੰਡ ਦੇ ਵੱਠੇ ਹੋਏ ਦਰਵਾਜ਼ੇ ਤੇ ਉੱਚੀਆਂ ਚੌਕੜੀਆਂ ਵਾਲੀ ਧਰਮਸ਼ਾਲਾ ਦੇ ਸਾਹਮਣੇ ਛੋਟਾ ਜਿਹਾ ਚੁਗਾਨ ਤੇ ਇਸ ਦੇ ਨਾਲ ਇਕ ਵਾਰਗਲਾ (ਬਾਰ-ਅੱਗਲਾ) ਖੂਹ ਹੈ। ਇਹੋ ਮੇਰੇ ਪਿੰਡ ਦੀ ਸੱਥ ਹੈ ਜਿਥੇ ਪਾਰਲੀਮੈਂਟ ਤੇ ਅਸੈਂਬਲੀ ਨਾਲੋਂ ਵੱਧ ਚੁੰਝਾਂ ਦੇ ਭੇੜ ਹੋ ਕੇ ਹਰ ਇਕ ਬੋਲਦਾ ਚਾਲਦਾ ਬੰਦਾ ਆਪਣੀ ਰਾਏ ਪਰਗਟ ਕਰਕੇ ਸਰਬ ਸਧਾਰਨ ਨੂੰ ਲਾਭ ਪਹੁੰਚਾਉਂਦਾ ਹੈ। ਇਨ੍ਹਾਂ ਚੌਕੜੀਆਂ, ਖਾਰੇ, ਬੋੜੇ, ਉਭਲ ਖੂਹਾਂ ਦੀਆਂ ਮੌਣਾ ਤੇ ਕੰਧਾਂ ਨਾਲ ਪਏ ਕਿੱਕਰਾਂ ਅਤੇ ਪਿੱਪਲਾਂ ਦੇ ਪੁਰਾਣੇ ਖੁੰਡਾਂ ਉਤੇ ਸਵੇਰੇ, ਹਾੜਾਂ ਵਿਚ ਸ਼ਾਮਾਂ ਨੂੰ, ਪਿੰਡ ਦੇ ਕੁਝ ਨੇਤਰਹੀਨ ਬਜ਼ੁਰਗ, ਅੰਗ-ਭੰਗ ਤੇ ਕੰਮ ਕਾਜ ਨਾ ਕਰ ਸਕਣ ਵਾਲੇ ਲੂਲੇ, ਲੰਗੜੇ, ਕਾਣੇ, ਬੁੱਢੇ ਖੌਢੇ, ਦਮੇ ਦੇ ਖਾਧੇ ਸੱਤ ਅੱਠ ਮਹਾਨੁਭਾਵ ਪੂਰੇ ਨਖਰੇ ਨਾਲ ਆ ਜੁੜਦੇ ਹਨ। ਇਥੇ ਚਲ ਰਹੀ 'ਜਮਾਨੇ ਦੀ ਹਵਾ' ਦੇ ਰੁਖ ਪੜਤਾਲਦੇ ਤੇ ਉਨ੍ਹਾਂ ਉਤੇ ਆਪਣੀਆਂ ਘੋਖਵੀਆਂ ਕੀਮਤੀ ਰਾਵਾਂ ਦੇਂਦੇ ਹਨ। ਕਦੇ ਕਦੇ ਕਿਸੇ ਵਿਹਲੇ ਦਿਨ ਲਾਗੇ ਦੇ ਖੁੰਢਾਂ ਉਤੇ ਪਿੰਡਾਂ ਦੇ ਕਈ ਨਿੱਕੇ ਵੱਡੇ ਮੁੰਡੇ ਖੁੰਡੇ ਤੇ ਧੱਕੇ ਨਾਲ ਬਣੇ ਖੜਪੈਂਚ ਵੀ ਆ ਧਮਕਦੇ ਹਨ, 'ਸੁਣਾ ਚੰਨਣ ਸਿੰਗਾਂ, ਕੋਈ ਰੱਬ ਦੇ ਘਰ ਦੀ ਨਵੀਂ ਤਾਜ਼ੀ!' ਇਉਂ ਆਖ ਕੇ ਖੱਦਰ ਦਾ ਪਰਨਾ ਹੇਠਾਂ ਸੁੱਟ ਕੇ ਲੋਕਾਂ ਦੀ ਇਸ ਵਿਚਾਰ ਸਭਾ ਵਿਚ ਆ ਸ਼ਰੀਕ ਹੁੰਦੇ ਹਨ। ਆਪਣੀਆਂ ਦਿਮਾਗੀ ਚਤਰਾਈਆਂ ਨਾਲ ਜ਼ਿਮੀ ਅਸਮਾਨ ਦੇ ਉਹ ਕੁੰਡੇ ਮੇਲਦੇ ਹਨ ਕਿ ਕਲਪਣਾ ਹਫ ਕੇ ਡਿੱਗ ਪੈਂਦੀ ਹੈ।

ਅੰਕ - 20

ਪ੍ਰਸ਼ਨ 3. ਪੰਜਾਬੀ ਵਿਆਕਰਨ

(ੳ) ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਨੂੰ ਸੁੱਧ ਕਰ ਕੇ ਲਿਖੋ?

- | | | |
|---------|----------|----------|
| 1. ਕੋਲੀ | 2. ਸੱਘ | 3. ਨਿਆਨਾ |
| 4. ਤਾਬਾ | 5. ਹੁੱਕਾ | 6. ਗਜਲ |

ਅੰਕ- 03

(ਅ) ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਲਿੰਗ ਬਦਲੋ?

- | | | |
|----------|--------|---------|
| 1. ਮੋਰ | 2. ਭੇਡ | 3. ਨਟ |
| 4. ਬਿੱਲਾ | 5. ਸੰਤ | 6. ਮਾਲੀ |

6
2
2
4
92

(ੲ) ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਵਿਰੋਧੀ ਸ਼ਬਦ ਲਿਖੋ?

ਅੰਕ - 03

- | | | |
|----------|----------|---------|
| 1. ਗੌਰਾ | 2. ਲੰਮਾਂ | 3. ਤਗੜਾ |
| 4. ਸਿਆਣਾ | 5. ਚੰਗਾ | 6. ਮੋਟਾ |

ਅੰਕ - 03

(ਸ) ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਦੇ ਤਿੰਨ-ਤਿੰਨ ਸਮਾਨਆਰਥਕ ਸ਼ਬਦ ਲਿਖੋ?

- | | | |
|---------------|--------|--------|
| 1. ਵਾਰ | 2. ਵੱਟ | 3. ਨਾੜ |
| 4. <u>ਪੱਤ</u> | 5. ਕਾਲ | 6. ਬਾਲ |

ਅੰਕ - 06

(ਹ) ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਦੇ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕ ਬਣਾਓ?

- | | |
|----------|----------------|
| 1. ਦਲ | 2. ਦਲ |
| 3. ਕਾਣਾ | 4. <u>ਕਾਨਾ</u> |
| 5. ਕੁੱਲੀ | 6. <u>ਕੁਲੀ</u> |

ਅੰਕ - 03

(ਕ) ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਵਿਚ ਵਿਸ਼ਰਾਮ ਚਿੰਨ੍ਹ ਵਰਤੋ?

ਪੰਜਾਬ ਗੀਤਾਂ ਦਾ ਦੇਸ਼ ਹੈ ਜਨਮ ਤੋਂ ਲੈ ਕੇ ਮੌਤ ਤਕ ਗੀਤ ਗਾਏ ਜਾਂਦੇ ਹਨ ਹਰ ਮੌਕੇ ਗੀਤ ਲੋਰੀਆਂ ਥਾਲ ਕਿਕਲੀ ਘੋੜੀਆਂ ਸੁਹਾਗ ਛੰਦ ਟੱਪੇ ਮਾਹੀਆਂ ਸਿੱਠਣੀਆਂ ਗਿੱਧਾ ਭੰਗੜਾ ਆਦਿ

ਅੰਕ - 02

ਪ੍ਰਸ਼ਨ 4. ਹੇਠ ਲਿਖੇ ਅੰਗਰੇਜ਼ੀ ਸ਼ਬਦਾਂ ਦੇ ਪੰਜਾਬੀ ਵਿਚ ਅਰਥ ਦੱਸ ਕੇ ਵਾਕ ਬਣਾਓ?

Appeal Court, Balance Sheet, Will, Habilitate, Hard Currency, Law-Court, Ministerial, Obtrusion, Parliamentary Affairs, Periodical.

ਅੰਕ - 05

ਪ੍ਰਸ਼ਨ 5. ਹੇਠ ਲਿਖੇ ਪੈਰੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਕਰੋ?

The story of deforestation is the highly serious environmental issues in India. It is predicted that almost 5.3 Million hectares of forest have been destroyed since the independence. Most of it being chopped down for housing, industrialisation and river projects. It is estimated that the number of Mangrove Forests have more than halved in the last 20 years. The government soon recognized the importance that these forests hold for the conservation of soil and put forward a range of policies trying to curb the destruction; of course, nothing has really changed and thousands of acres are destroyed every year with nothing in the way of 'replacement'. Poor management and abuse of power are again the increasingly sad cause behind the mass deforestation of India, some call it greed. Protected areas are largely declassified so that commercial activities can take place but new areas are not reclassified. Poaching is another factor, people actually coming in and stealing trees and one of the final blows to the forest of India who already seem to have lost the battle is the invasion of foreign tree species such as Eucalyptus etc.

ਅੰਕ - 10

**PUNJAB STATE SAS EXAMINATION, SEPTEMBER 2016
PART - I (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: Whether action taken by the competent authority in the following examples is in order? Comment with the support of Rules and Instructions:-

- i) A Science Master of the Education Deptt applied commuted leave from 04-07-2016 to 06-07-2016 due to illness but Principal of the school refused to sanction commuted leave and asked to apply any other kind of leave as commuted leave is not admissible. Concerned employee pleaded that he being employee of vacation deptt and can avail commuted leave even if it is less than 15 days.
- ii) Accountant General Punjab raised an objection on the pension case of Mr. 'A' that qualifying service be taken in to account up to the date of superannuation and recalculate amount of DGRG and pension. Date of superannuation of Mr. 'A' was 31-07-2014. He got two years extension and demitted office on 31-07-2016.
- iii) What is the maximum limit of 'emoluments' for reckoning pensionary benefits for a civilian employee and a doctor who was in receipt of Non Practising Allowance.
- iv) When a govt employee left behind two widows and on death of govt employee what way family pension will be applicable. If after two years from death of govt employee one widow died. What are the repercussions?
- v) Mr. 'A' was offered appointment as Senior Assistant in the pay scale of 10300-34800 +4400 grade pay on 06-04-2015 with the condition that he will get 10300 as monthly salary for the first two years. He represented to the competent authority that he may be paid full salary as he applied against the advertisement dated 20-11-2014.
- vi) Mr. 'B' proceeded on LTC from 11-04-2016 to 20-04-2016 after taking earned leave and also taken leave encashment of 10 days. Drawing and Disbursing Officer debited 10 days earned leave to the leave account of employee.
- vii) A group 'A' service employee in the pay scale of 15600-39100+7800 grade pay travelled in his own car from Pathankot to Abohar and

claimed Rs. 13/- per km mileage charge for 500km with the plea that he is in group 'A' service and travelled in his own car.

- viii) Mr. 'C' applied earned leave from 28-12-2015 to 07-01-2016. He also intimated that he will avail restricted holidays meant for 24, 25-12-2015 and prefix 26, 27-12-2015 holidays being Saturday and Sunday. Competent authority asked Mr. 'C' that he should apply earned leave from 24-12-2015 to 07-01-2016.
- ix) Mr. 'D' who was dismissed from service on 31-01-2005 applied for non refundable advance for his daughter's marriage. Competent authority refused that his appeal against the dismissal is still pending.
- x) An SDO of Irrigation Deptt applied car advance of Rs. 3 lac for purchase of new car. Competent authority refused that Finance Deptt restricted GP fund advances and car advance has not been mentioned in the circular letter.

(10 x 3 = 30 marks)

Question 2:

Mr. A who was working as Executive Engineer in the pay scale of 15600-39100 + 6600 grade pay (carrying personal scale of 37400-67000 + 8600 grade pay under dynamic ACP scheme applied for the post of PCS (Executive) in the pay scale of 15600-39100 + 5400 grade pay at his own will. He cleared the screening test and selected for the post of PCS (Executive). At the time of relieving he was drawing 42100 band pay + 8600 grade pay with the next date of increment 01-11-2016. Fix his pay on joining of PCS (Executive) i.e. on 01-09-2016 with clear indication of next date of increment.

(15 marks)

Question 3:

Mr. 'E' was appointed as Junior Engineer in the pay scale of 750-1300 on 07-04-1984. His date of birth is 10-02-1964. He remained on leave without pay from 07-06-1996 to 07-01-1997. He was given higher scale under ACP meant for JEs on the completion of 10, 20 and 25 years regular service and his designation was changed as Assistant Engineer as per ACP guidelines. Pay scale of JEs was revised 1800-3200 w.e.f 01-01-1986, 5800-9200 w.e.f 01-01-1996 and 10300-34800 + 4400 grade pay w.e.f 01-01-2006. He sought voluntary retirement after giving three months notice on 01-04-2015. Work out pension, family pension, DCRG and commuted value payable to the retiree at the time of retirement.

(25 Marks)

Question 4:

A Superintendent of Punjab Civil Secretariat placed under suspension due to his involvement in the criminal case registered in the police station Chandigarh. At the time of suspension he was drawing Rs. 26520+ 5400 grade pay in the pay scale of 15600-39100 + 5400 grade pay. He remained under suspension from 01-07-2015 to 30-04-2016. He was later on acquitted on technical grounds by the competent court of law. Work out subsistence

allowance and explain how period of suspension will be regularized. He had three months earned leave and three months half pay leave at his credit.

(15 Marks)

Question 5: Prepare leave account of Mr. 'X' from the following particulars:-

Date of joining - 16-05-1986
Date of birth - 08-06-1956
Date of superannuation- 30-06-2014
He taken leave as under
06-05-1987 to 17-05-1987 earned leave ✓
04-08-1989 to 07-09-1989 earned leave ✓
07-04-1994 to 08-09-1994 earned leave ✓
12-11-1995 to 17-11-1995 earned leave ✓
07-04-2001 to 08-08-2001 earned leave
01-02-2006 to 04-02-2006 earned leave
30-05-2012 to 08-01-2013 earned leave
01-12-2015 to 28-02-2016 earned leave
10-09-1990 to 20-10-1990 half pay leave ✓
03-04-1999 to 08-01-2000 half pay leave ✓
08-08-2008 to 28-02-2009 commuted leave

He got two years extension and finally relieved from service from 30-06-2016. He also taken leave encashment in lieu of LTC during year 2014. Work out amount of leave encashment. He was drawing band pay of Rs. 25420 and grade pay Rs. 5400.

Question 6: Fix the pay of Mr. 'Y' from following biodata:- (20 Marks)

Appointed as Superintendent grade-II in the pay scale of 10300-34800+ 4200 grade pay on 07-01-2009. He was promoted Superintendent grade-I in the pay scale of 15600-39100 + 5400 grade pay w.e.f. 17-12-2011. He was further promoted as Under Secretary in the pay scale of 15600-39100 +6600 grade pay w.e.f. 19-11-2015. He exercised option for the fixation of pay on promotion under Rule 11 of Punjab Civil Services (Revised Pay) Rule 2009 with the condition that he may be given two increments on the date of next increment. His service record was adjudged as very good and nothing was adverse against him, which prevent the department to deny promotion or higher scale under ACP.

(15 marks)

Question 7 (i): A government employee in the pay scale of 10300-34800 + 5000 grade pay travelled in his own car on tour from Ludhiana to Bathinda and back and claimed mileage allowance for 300km. Work out payable amount presuming that journey is more than 8 hours.

(ii)(a): In which grade, grade pay 5200 falls for travelling purpose.

(ii)(b): Group 'A' service officer submitted his TA bill to his DDO on prescribed TA form. DDO submitted his bill to the treasury for making payment. Treasury officer passed bill. Examine with the support of rules.

- (iii): A police constable while performing duties in the jurisdiction of police station submitted TA bill to the Head Munshi, who further forwarded it to the SP (Headquarter) for drawl of amount from treasury. Accountant of district police office drawn TA bill from the treasury as distance is more than 25km and journey hours are more than six hours. Examine with the support of Rules.

(15 Marks)

- Question 8 (i): A Punjab govt employee went on deputation to Haryana govt. Haryana govt recommended disciplinary action against employee and Punjab govt charge sheeted him as per Punjab Punishment and Appeal Rules 1970. Concerned employee pleaded that he had performed duties in Haryana, therefore he could not be charge sheeted under Punjab Punishment and Appeal Rules 1970. Comment with the support of rules.

- (ii) A govt employee went on deputation to Rajasthan govt. He availed six days for preparation and one day for journey. But Punjab govt cancelled his deputation before his joining to the Rajasthan govt and orders were served to the concerned employee before reaching destination. He again availed six days for preparation and one day for journey. Examine with the support of rules.

- (iii) A govt employee went on deputation to another department. His parent department sent his service book and other personal record to the Borrowing Department. Examine with the support of rules.

(15 marks)

PUNJAB STATE SAS EXAMINATION, SEPTEMBER 2016
PART - I (ORDINARY BRANCH)
PAPER : English

Time: 1:30 hrs

Max Marks:75

Note : Attempt all Questions

Q. I. Write an Essay (in about 300 words) on any of the following:

a) Environmental Pollution: Measures required to control it.

✓ b) Reasons behind Farmer 's Suicide. 8

c) Globalisation : a Boon or a Bane.

or

Write a letter to the Editor of a newspaper expressing your views about the increasing menace of drug addiction in Punjab

Marks (15)

Q. II. Make a Precis of the following passage (in about one third of the total number of words) Assign a suitable title also.

Really good talk is one of the greatest pleasure and yet how rarely one comes across it. There are a good many people around, who on occasions, are capable of talking well. But what they seem to lack is initiative and deliberate purpose. If people would only look upon conversation in a more serious light much would be gained. I do not of course mean, heaven forbid, that people should try to converse seriously, that results in, the worst kind of dreariness in feeling. But I mean that the more seriously one takes an argument, the more amusing it becomes. What I wish is that people would apply the same sort of seriousness to talk that they apply to golf and bridge that they should desire to improve their game, brood over their mistakes, try to do better. Why is it that, so many people would think it effeminate to try to improve their talk, yet think it manly and rational to try to shoot better? Of course it must be done with a natural zest and enjoyment or it is useless. It is all very well to know beforehand the kind of line you would wish to take but spontaneity is a necessary ingredient to talk and to make up one's mind to get certain stories in is to deprive talk of its fortuitous charm.

Marks (20)

Q. III. ENGLISH GRAMMER
(Do as Directed)

A) Correct the following

- i) He has been working since two hours.
- ii) Fifty miles are not a long distance.

Marks (2) ②

B) Write one word each for the following

- i) One who deals in flowers
- ii) The study of human mind

Marks (2) ①

C) Make the meanings of following pairs of words clear by using them in sentences

i) Industrial
Industrious

ii) Canvas
Canvass

Marks (2) ①

D) Transform the following simple sentences into compound sentences:

- i) In spite of hard work, she failed.
- ii) Though young, he was wise.

Marks (2)

E) Punctuate the following:

the farmer said, what price would you pay for it? whatever you demand said.
abraham well if you work on my farm for three days you can possess the book
do you like this bargain asked the farmer

Marks (3) ②

F) Change the voice:

- i) Do you know him?
- ii) Promises must be kept.

Marks (2) ①

G) Change the narration:

- i) You said to them, "You were making a noise."
- ii) He said to us, "Do not play in my garden."

Marks (2) ①

H) Fill in the blanks with suitable words:

i) The full moon was _____ in the west.

ii) Within one year, she has _____ this place several times.

Marks (2)

①

I) Write antonyms of the following:

i) Demean

ii) Diligent

Marks (2)

J) Write synonyms of the following:

i) Equitable

ii) Naive

Marks (2)

①

K) Use the correct preposition:

i) He was sitting _____ me.

ii) I was red _____ anger at her remarks.

Marks (2)

①

L) Use the following idioms in sentences:

i) Lion's share

ii) Black and white

Marks (2)

✕

Q. IV. Give Punjabi equivalent of the following English Administrative terms and use them to make suitable sentences:

a) Additional

b) Administration

c) Ex officio

d) Certified

e) Adjourned

④

Marks (5)

Q.v Translate the following into English

- a) ਕੁਝ ਸਮੇਂ ਦੇ ਲਈ ਅਸੀਂ ਤੇਜ਼ ਗਤੀ ਨਾਲ ਚਲਦੇ ਰਹੇ ਪਰ, ਖੱਤਰੇ ਦਾ ਸਾਨੂੰ ਆਭਾਸ ਵੀ ਨਹੀਂ ਸੀ। ਬਿਨਾਂ ਕਿਸੇ ਚੇਤਾਵਨੀ ਦੇ ਹਵਾ ਬੰਦ ਹੋ ਗਈ ਅਤੇ ਅਸੀਂ ਅੱਗੇ ਨਾ ਵੱਧ ਸਕੇ। ਉਸੇ ਸਮੇਂ ਤਾਂਬੇ ਦੇ ਰੰਗ ਦਾ ਇਕ

ਅਨੌਖਾ ਬੱਦਲ ਜੋ ਕਿ ਤੇਜ਼ ਗਤੀ ਨਾਲ ਚਲਦਾ ਆ ਰਿਹਾ ਸੀ, ਸਾਡੇ ਪਿੱਛੇ ਆ ਗਿਆ। ਇਸ ਗੱਲ ਤੇ ਹੈਰਾਨ ਹੋਣ ਦਾ ਕਿ ਸਾਨੂੰ ਕੀ ਕਰਨਾ ਚਾਹੀਦਾ ਹੈ, ਸਾਡੇ ਕੋਲ ਸਮਾਂ ਨਹੀਂ ਸੀ। ਤਿੰਨ ਮਿੰਟਾਂ ਤੋਂ ਵੀ ਘੱਟ ਸਮੇਂ ਵਿਚ ਤੂਫਾਨ ਸਾਡੇ ਉੱਤੇ ਆ ਗਿਆ।

Marks (5)

- b)
1. ਉਹ ਜਨਮ ਤੋਂ ਹੀ ਇਕ ਮੇਜ਼ਬਾਨ ਸੀ।
 2. ਕੀ ਤੁਹਾਨੂੰ ਆਪਣੇ ਆਪ ਤੇ ਸ਼ਰਮ ਨਹੀਂ ਆਉਂਦੀ ?
 3. ਇੰਤਜ਼ਾਰ ਨਾ ਕਰੋ, ਛੇਤੀ ਆਉ।
 4. ਉਸਨੇ ਆਪਣੀ ਦੁਖਦੀ ਹਥੇਲੀ ਉੱਤੇ ਆਪਣਾ ਜੁਮਾਲ ਬੰਨ੍ਹ ਲਿਆ।
 5. ਬਿਨਾਂ ਕਿਸੇ ਤਾਜ਼ਾ ਸਬੂਤ ਦੇ ਅਸੀਂ ਜਾਂਚ-ਪੜਤਾਲ ਦੁਬਾਰਾ ਕਿਵੇਂ ਕਰ ਸਕਦੇ ਹਾਂ।

②

Marks (5)

PUNJAB STATE SAS EXAMINATION, SEPTEMBER 2016
PART - I (ORDINARY BRANCH/LAD)

PAPER : AUDIT AND ACCOUNTS CODES (WITH BOOKS)

Time: 3 hours

Max.Marks: 150

Note:

1. Attempt all questions;
2. Attempt all part of the question at one place;
3. Quote relevant rules in support of your answers.

Q. 1 Calculate the interest on House Building Advance sanctioned to the Deputy Director of Agriculture Mr. 'X' from the particulars given below:

- I. Total amount of Advance - Rs. 10,00,000;
- II. Advance was sanctioned and drawn in two installments – 1st on January 2000 and 2nd in March, 2000;
- III. Rate of interest - 11% up to 31.01.2000, which was reduced to 10.75% w.e.f. 01.02.2000;
- IV. The advance is recoverable in 100 monthly installments of Rs. 10,000/- each and the same is recoverable commencing from the first issue of pay from the drawl of first installment.

(20 Marks)

✓ Q. 2 (a) What is the action required to be taken by the Drawing and Disbursing Officer, if he receives another order of Court Attachment, when the previous one is being executed? *59(c) PFR*

✓ (b) A Government employee died early in the morning on 15th June, 2016. The DDO prepared the salary bill for the month of June, 2016 up to 14th of the June in respect of this employee on the ground that he didn't attend office on that day. He also asked the family of the deceased to submit succession certificate. Comment. *5.3(a) & Note*

(Marks10)

Q. 3 a) What are the elements which are necessary before public money can be spent on any object or work? *17.2 PFR*

b) Please explain the rules/principles governing incidents of expenditure of execution of works, petty construction and repairs by the Civil Officers?

✓ What is the Contingency Fund of the State and who administrates this Fund? Please write a short note explaining about the Fund. *Rule 3(h) PFR*

(Marks 15)

Q.4 What are the canons of financial propriety? *2.10 PFR*

(Marks 10)

Q. 5 Write short notes on:

- a) Single Tender System; *18(6) } APP-8 PFR*
- b) Limited Tender System; *18(6) } APP-8 PFR*
- c) Local Fund; *13-1 PFR*
- d) Surplus Stores; *Am C. of Rule 15.22 PFR*
- e) Unserviceable Stores. *Am C. of Rule 15.22 PFR*

(Marks 10)

Q. 6 Distinguish between:

- I. Voted Expenditure and Charged Expenditure; *1.40 & 1.10 PFR*
- II. Consolidated Fund of the State and Public Account of the State; *1.12A-1.32 PFR*
- III. Money Bill and Appropriation Bill; *1.4 PFR*
- IV. Modified Appropriation and Re-appropriation; *1.33 PFR*
- V. Vote on Account and Cote of Credit;
- VI. Administrative approval and Technical Sanction; *1.31-38*
- VII. Recurring Expenditure and Non-Recurring Expenditure; *1.34, 1.28*
- VIII. Abstract Bill and Detailed Bill; *1.2, 1.16*
- IX. Cash and Cash order; *1.8, 1.9*
- X. Contract Contingencies, Countersigned Contingencies and Audited Contingencies. *8.2 PFR*

(Marks 20)

Q. 7 Enface a pay order on a bill with the following particulars:-

Gross Amount of the bill 500000/-

Deductions:

i)	House rent	8000
ii)	Income Tax	1500
iii)	LIC	2000
iv)	GIS	3000
v)	GPF	12000
vi)	Scooter Adv	1000
vii)	HBA	4000
	Total	31500

Classify the bill and post the bill in the Check Register of Adjustments by transfer credit and also Register of Reserve Bank Deposit and Cash Book.

(Marks 15)

(Marks 15)

✓ Q. 8 What are the objects of Commercial Audit and what are the essential qualities of Auditor? What main points are to be kept in mind by the Auditor while auditing the Commercial Accounts?

(Marks 10)

✓ Q. 9 a) Under What Circumstances pay and allowances for part of a month can be paid before the end of the month? *Note 2 C.R. 5.1*

✓ b) What are the rules to obtain Security Deposits from the employees handling cash in the Government offices? *130 PTR*

c) Is there any difference between grant-in aid salaries or other expenditure? If so, what are those?

✓ d) What are the general directions for the officers of Finance Department with regard to the inspection of treasuries? *65, 66 PTR*

(Marks 20)

Q.10 Classify the following transactions:-

- I. Income tax deducted from the salary of SDM Patiala;
- II. Examination fees for the Punjab Public Service Commission Examination;
- III. Salary of Principal of Government Polytechnic College Hoshiarpur;
- IV. Expenditure relating to the Directorate of Punjab State Lotteries;
- V. Expenditure on Film Censoring;
- VI. Sale proceeds of Toshakhana;
- VII. Salaries of Inspector of Steam Boilers;
- VIII. Proceeds of entry tickets of Zoological Park Chhat Bir;
- IX. Cost of furniture provided by the PWD;
- X. Expenditure on Training to the IAS Officers.

(Marks 20)

PUNJAB STATE SAS EXAMINATION, SEPTEMBER 2016
PART - I (ORDINARY BRANCH/LAD)
PAPER : COMMERCIAL BOOK KEEPING

Time: 3 hours

Max.Marks: 150

Note: Attempt Five question in all, Selecting THREE question from Section - A and TWO from Section -B.
Question No. 1 is compulsory.

Section - A

Question 1. The following is the Trial Balance of a trader as at 31st December, 2005

Debit Balances	Rs.	Credit Balances	Rs.
Stock	46800	Neeu's Captial Account	108090
Sales Return	8600	Sales	289600
Purchases	243100	Purchase Return	5800
Freight and Carriage	18600	Sundry Creditors	14800
Rent, Rates etc.	5700	Bank Loan at 6%	20000
Salaries and Wages	9300	Income from Investments	250
Sundry Debtors	24000	Discount	4190 ✓
Bank Interest	900 ✓		
Printing & Advertizing	14600		
Cash at Bank	8000		
Investments	5000		
Furniture & Fittings	1800		
Discounts	7540		
General Expenses	3910		
Audit Fees	700		
Insurance	600		
Travelling Expenses	2330		
Postage and Telegrams	870		
Cash in hand	380		
Deposit with Pran	30000		
Drawing Account	10000		
Total	442730	Total	442730

Adjustments:

- i. Stock at the end was Rs. 78600
- ii. Included amongst the debtors is Rs. 3000 due from Zeenat and included amongst the creditors is Rs. 1000 due to her.
- iii. The effect of advertising not yet expired, a quarter the amount Printing and Advertising is to be carried forward to the next year.
- iv. Reserve 2% for discount on debtors and create a bad debts reserve at 5%
- v. A depreciation of 10% P.A. is to be written of furniture and fitting
- vi. Wages owing on 31st Dec 2005 is Rs. 300 Salaries owing Rs. 500 and carriage owing Rs. 100
- vii. Prepaid insurance is Rs. 80
- viii. Furniture which stood at 600 in books on 1st Jan 2005 was disposed off at Rs. 290 on June 30 in part exchange for new furniture costing Rs. 520. A net invoice at Rs. 230 was passed through the purchases day book.
- ix. Purchase invoice amounting to Rs. 400 had been omitted from the books.
- x. A Neon-sign costing Rs. 100 is including in Advertising
- xi. Two dishonoured cheque for Rs. 200 and Rs. 300 respectively had not been entered in the cash book the first for Rs. 200 is known to be bad. In the case of a second cheque for Rs. 300 it is expected that 75% of it would be realised
- xii. Private purchase amounting to Rs. 600 had been included in the purchase day book
- xiii. Charge full year's interest on Deposit with Pran at 7% P.A.
- xiv. Provide for interest on Bank loan for the amount due prepare final accounts

Prepare Final Account

Marks (30)

Question 2. (A) Mersrs Assam Carriers make up their accounts on 31st December annually. At 1st January, 1971 their fleet of lorries was as follows:

Vehicle:	Roadstars	Roadking	Roadmaster
Cost	Rs. 30000	Rs. 36000	Rs. 48000
Accumulated Depreciation	Rs. 22500	Rs. 18000	Rs. 24000

Depreciation was charged @25% per annum on straight line Method, full years depreciation being charged in the year of acquisition and non in the year of disposal.

They decided to modernise the fleet and following transaction took Place:

1. On 31st March 1997 Purchased lorry 'Roadfinder' for Rs. 60000 giving lorry 'Roadstar' in part exchange value Rs. 12000
2. On 30th April 1997 purchased lorry 'Roadeagle' for Rs. 60000
3. On 30th June 1998 sold 'Roadking' for Rs. 7500 and Purchased lorry 'Roadhawk' for Rs. 36000
4. On 31st July 1998 a second hand lorry 'Roadworthy' was purchased for Rs. 16800

You are required to prepare Motor Lorry Disposal, Accumulated Depreciation and Profits and Loss Account for the year ended 31st Dec 1997 and 1998 and show the motor vehicles in the Balance Sheet at those dates

Marks (20)

Question 2 (B): Write a Note on

- i. Depletion Method of Providing depreciation
- ii. Sinking Fund Method of Providing depreciation
- iii. Revaluation Method of Providing depreciation

Marks (10)

Question 3 (a) Enter the following transaction in three columnary cash book, Balance it and carry out the posting:

2009

- Nov. 1 Balance of cash in hand Rs. 4000 and in Bank Rs. 10000
- Nov. 2 Received cash from Mohan Rs. 1000 and allowed him discount Rs. 30
- Nov. 3 Paid into Bank Rs. 2000
- Nov. 4 Paid to Dinu & Co. by cheque Rs. 320 in full settlement of their account for Rs. 350
- Nov. 5 Received from cash sale cash Rs. 275 and cheque Rs. 225
- Nov. 6 Paid for cash Purchases by cheque Rs. 645
- Nov. 7 Paid by cheque to Radha & co. Rs. 725 in full settlement of Rs. 800
- Nov. 8 Drew for office use Rs. 900 and Rs. 100 for personal use from bank.
- Nov. 11 Paid cash for advertisement Rs. 45
- Nov. 15 Drew a cheque of Rs. 500 for personal use
- Nov. 19 Paid salaries to staff by cheque Rs. 1250
- Nov. 20 Paid Life Insurance premium Rs. 300
- Nov. 23 Paid Rent rs. 400
- Nov. 26 Purchased by cheque, office furniture Worth Rs. 375
- Nov. 30 Received a cheque of Rs. 580 from Maya & co in full settlement of their account Rs. 620

Marks (15)

Question 3 (b) Prepare the Bank Reconciliation statement from the following data as on 30-11-2011

- I. Balance as per the pass book 30.11.2011 (Dr.) Rs. 9204
- II. Cheque drawn on 30.11.2011 but not cleared till december 2011: Rs. 3225, Rs. 745 and Rs. 926
- III. Bank Interest on overdraft not entered in the cash book Rs. 1610
- IV. cheque received on 29.11.2011 entered in the cash book but not deposit to bank till December 2011 Rs. 11322 and Rs. 1730
- V. Cheque received amounting to Rs. 35 entered in the cash book twice

- VI. B/R due on 29.11.2011 was sent to the Bank for collection on 28.11.2011 : it was entered in the cash book forthwith but the proceeds were not credited by bank till 3rd December 2011 Rs. 2980
- VII. A periodic payment by bank for Rs. 80 under standing instructions not entered in the cash book
- VIII. Cheque deposit on 30.11.2011 dishonoured but not entered in the cash book Rs. 1890

Marks (10)

Question 3 (c) What are the cause of disagreement in the pass book and cash book balance? How would you reconcile them?

Marks (10)

Question 4 (a) A draws on B three bills on 01-11-1997 of Rs. 1000000, Rs. 300000 and Rs. 500000 on account of the sale made of the even amount. The bills respectively are of 5 months, 04 months and 03 months duration. A discount for the first bill from State bank of India on 04-12-1997 @18% p.a. and endores the second bill to his creditor C in full settlement of his claim of Rs. 310000 and retains the third bill till maturity. Before the maturity of the third bill, B expressed his inability to honour the bill and asked A to renew the bill for next 04 months with interest @ 17% p.a. A agreed to the proposal. Before the due date of the 2nd bill, B again approached A for accommodation to clear the bill and to give him a loan of Rs. 100000. However A was also cash strapped at the time. They both agreed to A accepting a bill drawn by B for Rs. 400000 for 04 months which he got discounted @18% p.a. from his bank. The 1st bill was dishonoured on the due date and bank paid noting charges of Rs. 10000. Before the due date of the 4th bill, B again approached A, this time along with a part payment of Rs. 200000 and request to make a new bill for 03 months along with interest @17% p.a. 10 days before the maturity of the 5th bill, it became public that B had become insolvent and his estate paid a dividend of 30 paise in a rupee.

Pass the necessary Journal entries in the books of A assuming that he closes his books on 31st December every year.

Marks (20)

Question 4 (b) Given Proforma of Bills Payable and Bills Receivable and state the Procedure of Posting them to ledger

Marks (10)

Question 5 (a) Radhey Shyam purchased goods from Hariram during the year 1998, the due dates for payment in cash being as follows:

March 15.....	Rs. 400 due April 18
April 21.....	Rs. 300 due May 24
April 27.....	Rs. 200 due June 30
May 15.....	Rs. 250 due July 18

Hariram agreed to draw a bill for the total amount due on the average due date. Ascertain that date

Marks (15)

Question 5 (b) Following transaction took place between X and Y during the month of April 1998:

Date	Particulars	Rs.
01-04-98	Amount Payable by X to Y	10000
07-04-98	Received acceptance of X to Y for 02 months	5000
10-04-98	Bill receivable (accepted by Y) on 07-02-98 is honoured on this due date	10000
10-04-98	X sold goods to Y (due date 10-05-98)	15000
12-04-98	X received cheque from Y (Due date 15-05-98)	7500
15-04-98	Y sold goods to X (Due date 15-05-98)	6000
20-04-98	X return goods sold by Y on 15-04-98	1000
20-04-98	Bill accepted by Y is dishonoured on this due date	5000

Draw A account Current

Marks (10)

Question 5 (c) write a short not on red ink interest

Marks (05)

Section -B

Question 6 (a) Trendy dress makes of calcutta consigned 400 bales of cotton goods to Sri Manohar of Mysore on 01-01-98. The Cost price was Rs. 600 per bale but the consignment invoice was made out at a figure to show a gross profit of 25% on cost price. Sri Manohar reported on 31-01-98 that he had sold $\frac{3}{4}$ th of the consignment at a profit of 25% on sales and he had incurred Rs. 2500 by way of freight and landing charges etc. and also Rs. 1500 by way of godwon rent etc. exclusive of his commission. Consignor spent Rs. 1200 earlier as expenses in dispatching the goods Sri Manohar is entitled to a commission of 5% on sales and 20% of sales less consignee's expenses as bonus after charging up both the commission and the bonus on 01-02-98 Sri Manohar sent a bank draft for the amount so far due from him.

Prepare the necessary accounts in the books of the consignor and Consignee

Marks (20)

Question 6 (b) Briefly explain the normal loss and abnormal loss in consignment.

Marks (10)

Question 7 (a) From the following particulars prepare the consignment Ledger Adjustment Account, Consignee Ledger Adjustment Account in the Main Ledger and General Ledger Adjustment Account in the consignment ledger and consignee ledger of Kapoor enterprises for the quarter ended on 31-03-98

Place	Consignment Stock (Opening)	Goods sent on Consignment	Expenses Consignor	Expenses Consignee	Consignment Sale	Consignment Stock (closing)	Cash Paid By Consignee
Chennai	600	3000	300	400	4000	500	2000
Mumbai	800	7000	800	700	8000	400	5000
Calcutta	1000	8000	1200	1100	9000	1100	7000
Cochin	900	10000	1300	1300	13000	1000	10000
Amritsar	400	9000	1200	1000	13000	600	9000

Total	3700	37000	4800	4500	47000	3600	33000
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Commission in each case is 6% on sales.

Marks (20)

Question 7 (b) What is meant by control account? Which are the control account which are normally maintained in the general ledger

Marks (10)

Question 8 (a) The charitable Dispensary of Agra had the following Balance sheet on 31st December 1998

Balance Sheet as at December 31, 1998

Liabilities		Amount	Assets		Amount
Salaries Payable		3000	Cash		1500
Subscriptions received in advance		500	Equipment		8000
Capital Fund: As on 1st Jan 1998	11200	15600	Stock of Medicines		1600
Add: Life Membership	2500		Furniture & Fitting		6000
Surplus	1900		Subscriptions Due and Receivable		2000
		19100			19100

outstanding.

The Accompanying Income and Expenditure Account was the following:

Income and Expenditure Account for the year ended Dec 31, 1998

Dr.			Cr.
To Salaries	35000	By Entrance Fees	300
To Cost of Medicine used	6700	By Subscriptions	36100
To Depreciation of Equipment	600	By Miscellaneous Receipts	150
To Miscellaneous Expenses	1500	By Profit on sale of old furniture (Book value Rs. 1500)	200
To Surplus	1900	By Grant from Municipal Corporation	8950
	<u>45700</u>		<u>45700</u>

You learn that on 31st December 1997 equipment stood at Rs. 6000 ^{opening} subscription due and receivable totalled Rs. 2500 where subscription already received for 1998 were Rs. 700. Stock of Medicine on December 31, 1997 was Rs. 1100 _{opening.}

Prepare the Receipt and Payment account of the Dispensary for 1998

Marks (20)

Question 8 (b) Show the treatment of item of income and expenditure when there is a specific fund for those items.

Marks (10)