Haryana State SAS-I(LAD) Examination
Paper: Audit and Accounts (With Book), 2022

Time Allowed: 3 Hours **Max. Marks. 150**

Note: 1. **Question No. 1, 2, 3 are compulsory. Attempt any five of the remaining.**
2. **Please quote reference to rules/articles wherever necessary.**
3. **All parts of the questions attempted together.**

Q.No.1. Prepare a pay bill of Mr. Z appointed before 1-1-2006 a joint Director, Agriculture, Haryana for the month of February 2022 from the particulars given below. Please write the pay order and classify the bill.

Calculate the income tax and taxable income for the F.Y. 2021-22.

- i) Pay in Pay Matrix Level 11.
- ii) Pay as on 30.06.2021 Rs. 69700.
- iii) Increment 3% of the basic pay.
- iv) DA 2% w.e.f. 1.7.2021
- v) Transportation Allowance Rs. 1600 plus DA thereon.
- vi) HRA 20% of the basic pay
- vii) Fixed Medical Allowance @ Rs. 500 p.m.
- viii) Rent paid by employee for house hired by him Rs. Rs. 12000.
- ix) Amount spent on treatment of a dependent being person with disability (but not severe disability) Rs. 8,000.
- x) Amount of LIC with regard to annuity for the maintenance of a dependent being person with disability (but not severe disability) Rs. 50,000.
- xi) Tuition fee for three children @ 5,000 per child Rs. 15,000
- xii) Investment in Unit linked Insurance plan Rs. 20,000
- xiii) Repayment of HBA (principal) Rs. 60000.
- xiv) GIS Rs. 120 p.m.
- xv) An arrear of pay and allowances of Rs. 2,50,000 was received in April 2021 (Relating to previous year)
- xvi) GPF Rs. 5,000 p.m.
- xvii) Income tax paid upto Jan. 2022 @ Rs. 12,120 p.m.

(Marks 40)

QNo.2. **a) Calculate interest on personal computer advance granted to an employee with the following particulars**:

- i. Amount of advance Rs. 45,000
- ii. Date of drawal 01st September 2019.
- iii. Number of Installments 30 of Rs. 1500 p.m.
- iv. Recovery started from pay of September 2019 paid on 31.10.2019.
- v. Entire outstanding balance paid on 10 January 2022.
- vi. Rate of Interest 8%. (Marks 6)

b) Calculate interest on GPF for the year 2019-20 with the following particulars:

- i. Opening balance as on 01/04/2019: Rs. 2,25,890
- ii. Monthly Subscription: Rs. 3,000 p.m.
- iii. Arrear of dearness allowance deposited on 06/06/2019 is 2,214.
- iv. Advance for daughter's betrothal ceremony paid on 28.11.2019 (to be recovered @ Rs. 1000 p.m. in 25 instalments) Rs. 25,000.
- v. Recovery of advance from the salary of December, 2019 is Rs. 1,000 p.m.

vi. Arrear of dearness allowance deposited on 01/02/2020 is Rs. 3,035.
vii. Withdrawal on 04-03-2020 for higher education of son Rs. 30,000.
viii. Rate of interest during the financial year 2019-2020 is 8.70%.

(Marks 9)

QNo.3 Classify any ten of the following:-

a) Sales of Goods for Rs 10,000 by public auction.
b) Receipt Rs. 1000 under RTI Act 2005.
c) Rs. 5000 Fee paid for Govt Audit.
d) Receipts Rs 1500 of water charges paid by Govt. employee to Public Health Department.
e) Rs. 500 Discount paid to stamp vendor.

(Marks 4x5 =20)

Q. No. 4 What is the procedure to implement orders of attachment of pay and allowances orders. (Marks 15)

Q. No. 5 What are the main principles of audit of expenditure/sanction/against regularity and propriety/audit of inventory. (Marks 15)

Q. No. 6. What are the duties and functions of central audit. (Marks 15)

Q. No. 7. What is the procedure for payment of arrears of pay/allowances to legal heirs of deceased employee? (Marks 15)

Q. No. 8 Explain the conditions of recovery, penalty on defaults, adjustment of advance of pay and T.A. in accounts of foreign/ Govt. employer.

(Marks 15)

Q. No. 9 Explain the criteria for determining expenditure to be classified as Capital or Revenue expenditure.

(Marks 15)

Q. No. 10 Comment on any five of the following:

a) An order containing sanction of non-recurring grant, did not specify the time limit within which the grant is to be spent.
b) Recovery of overpayment of pay was made by the DDO from the GPF balance at credit of the deceased Govt. employee.
c) Due to cooperative society were demanded by the society through attachment of pension of a retired govt. servant.
d) Non service pension was paid on monthly basis.
e) Treasury officer was asked to enquire immediately into the cause of the nonappearance of any pensioner to draw his pension.
f) A request of motor car advance by a government employee who proceeds on deputation out of India was turned down on the plea that motor car advance for use during his deputation is not admissible.

(Marks 3x5=15)