Roll No. : ______ ______   Jan-2025

HARYANA STATE SAS PART-1 (OB) EXAMINATION,2024

Paper: Precis &Drafting
(English & Hindi)
(without the aid of books)

Time Allowed: 3 Hours **Max. Marks: 100**

1. **Please prepare a draft letter from the Secretary Health to all the District Health Officers (Civil Surgeons) to take preventive measures as for checking the spread of Cholera and related diseases during the summer season**

(20 Marks)

2. **Make sentences using the following:-**

To call a spade a spade
To keep in touch
In black & white
Burning the Candle at both sides
Move Heaven and Earth

(5 Marks)

3. **Please Convert the following sentences from direct to indirect (attempt any five)**

that him there that

(i) The prince said, "It gives me great pleasure to be here in this Evening"
(ii) "I do not wish to see any of you, go away" he said that he did not wish to see any of them and further said go away.
(iii) Alice exclaimed that she was very clever — Alice said, "She is very clever."
(iv) He shouted to them to let him go. — He said to them, "Let me go".
(v) " So help me heaven" he cried, I shall never steal again" — He requested to help him heaven to that he would never steal again.
(vi) He asked them whether they would listen to such a man **(10 Marks)**

4. **Please change the following sentences from the Active Voice to the Passive Voice & Vice Versa (Attempt any five)**

i) Some boys were helping the wounded man was being helped.
ii) The Manager will give you a ticket will be given to you by the manager
iii) The Dog was hit with a stick The Dog hit with stick.
iv) I shall be obliged to go I shall be oblige to go.
v) When will be the book returned?
vi) Kalidas wrote Shakuntala Shakuntla was written by Kalidas. **(10 Marks)**

5. **Translate any 20 of the following terms in Hindi**

i) Supreme Court
ii) Republic Day
iii) Vice Chancellor
iv) Public Service Commission
v) Development Commissioner
vi) Divisional Commissioner
vii) Successor
viii) Administrative Tribunal

ix) Draft for approval
x) Decrease in Crime
xi) Immediate
xii) Five Year Plan
xiii) International Airport
xiv) General Administration
xv) Indian Air Force
xvi) Border Security Force
xvii) Director Health Services
xviii) Affidavit
xix) Backward area Allowance
xx) Unauthorized Construction
xxi) Prescribed Authority
xxii) Independence Day
xxiii) Empowerment of Women
xxiv) Public Private Tribunal

6. **Translate the following into English (Attempt any ten)** **(20 Marks)**

i) परिचय
ii) जांच
iii) अवज्ञा करना
iv) निष्कर्ष
v) राजभाषा
vi) विचार विमर्श
vii) जिला प्रशासन
viii) आयात–निर्यात
ix) स्वचालित यन्त्र
x) लोकतन्त्र
xi) सुरक्षा व्यवस्था
xii) सामाजिक न्याय

(10 Marks)

Q. 7: The Common Wealth Games are to be held in Delhi. Suppose you are the Deputy Commissioner of a Contiguous District (say Faridabad or Gurugram) write a letter to the Chief Secretary proposing to him that some of the events can be held in your district & what additional infrastructure would be required for this

(10 Marks)

Q 8: निम्नलिखित परिच्छेद का सारांश बनाइये जो मूल का एक तिहाई भाग हो और उसे उपयुक्त शीर्षक दीजिये।

भारतीय संस्कृति में स्त्री को हमेशा से सम्मान की दृष्टि से देखा जाता है इसलिए इसे अर्द्धांगिनि कहा गया है और समान अधिकार दिए गए है। किसी भी प्रकार के शुभ संस्कारों व आयोजनों में पुरुष के साथ स्त्री का होना अनिवार्य होता है। "यत्र नार्यस्तु

prerogatives

पूज्यंते,रमन्तें तत्र देवता अर्थात जहां नारी की पूजा होती है, वहा देवता वास करते हैं। यह कथन प्राचीन भारत में नारी की स्थितियों को स्पष्ट करता है।

प्राचीनकालीन भारत की नारी विरोधी बहुत सी कुप्रथाए प्रचलित थी, जैसे सती प्रथा, बाल विवाह और विधवाओं की दुर्दषा आदि। बीसवी सदी के आरम्भ में पुर्नजागरण का दौर आया, जिसमें समाज में नारी की दशा सुधारने के लिए बहुत सारे आन्दोलन चलाए गए और उसके लिए कानून बनाए गए। इन से कई मायनों में नारी की दुर्दषा में सुधार हुआ, लेकिन इस सदी के दूसरे भाग में दहेज प्रथा व भ्रण हत्या जैसी कुप्रथाओं ने भारतीय समाज को ग्रास ड़ाला।

इन समस्याओं के समाधान के लिए दहेज विरोधी विषेष कानून तथा साथ ही भारतीय दण्ड संहिता में भी दो महत्वपूर्ण संषोधन किए। भ्रूण हत्या के विरुद्ध भी कानून बनाया गया हैं। यद्यपि इस कार्य में पूरी सफलता नही मिली है।

(15 Marks)

HARYANA STATE SAS-I (OB) / EXAMINTION 2024
TREASURIES & ACCOUNTS DEPARTMENT, HARYANA
Commercial Book Keeping (Elementary)

(Without books)

Time Allowed: 3 Hours **Max. Marks 100**

Note: - Question Number 1 and 10 are compulsory.

Q. No. 1) From the following particulars for the year ending 31st March, 2023 of M/s. ABC Company, prepare Trading and Profit and Loss Account and Balance Sheet on that Date:

Debit balance	Amount Rs	Credit balance	Amount Rs
Opening stock	16,000	Capital	1,00,000
Purchases	40,000	Sales	1,60,000
Return inwards	3,000	Return outwards	800
Carriage inwards	2,400	Apprenticeship premium	3,000
Cash at bank	13900	Bills payable	5,000
Wages	6,600	Creditors	5,31,600
Salaries	11,000		
Rent	2,200		
Freight and Dock	4,800		
Fire Insurance premium	1,800		
Bad debts	4,200		
Discount	1,000		
Business premises	1,10,000		
Furniture	5,000		
Bills receivable	7,000		
Machine	9,000		
Loan	5,10,000		
Investment	6,000		
Cash in hand	40,500		
Proprietor's withdrawal	6,000		
	8,00,400		**8,00,400**

Consider the following Adjustments for preparation of Trading Account, Profit and Loss Account and Balance Sheet.

1. Closing stock Rs. 14,000.
2. Wages outstanding Rs. 600, Salaries Outstanding Rs. 1,000, Rent outstanding Rs. 200.
3. Fire Insurance premium includes Rs. 1,200 paid in Oct 01, 2022 to run for one year from Oct 01, 2022 to September 30, 2023.
4. Apprenticeship Premium is for three years paid in advance on April 01, 2022.
5. Depreciation on Premises @ 5%, furniture @ 10%, Machinery @ 10%.

GP 108600 | NP - 67909 | 01 - 709100

6. Interest on investment @ 5% has accrued. Investment was made on March 31, 2023
7. The manager is entitled to a commission of 10% at the net profit calculated after charging such commission **(10+10+10 = 30 Marks)**

From question number 2 to 4 (Answer <u>any two questions</u> out of three questions)

Q. No. 2) (a) From the following particulars, prepare a bank reconciliation statement as on March 31, 2023.

i. One outgoing cheque of Rs. 5300 was recorded twice in the cash book.
ii. A cheque for Rs. 1,000 deposited but not recorded in the cash book.
iii. A cash deposit of Rs. 10200 was recorded in the cash book as if there is not bank, column therein.
iv. A cheque issued for Rs. 5250 was recorded as Rs. 205 in the cash column.
v. The debit balance of Rs. 1,500 as on the previous day was brought forward as a credit balance.
vi. The payment side of the cash book was under cast by Rs. 100.
vii. A cash discount allowed of Rs. 112 was recorded as Rs. 10121 in the bank column.
viii. A cheque of Rs. 500 received from a debtor was recorded in the cash book but not deposited in the bank for collection.
ix. Debit balance as per cash book is Rs. 10,000.

(b) Trial balance of Anurag did not agree. Anurag put the difference to suspense account. He located the following errors. Pass necessary journal entry

(i) Goods returned to Ram Rs. 1,000 were recorded through sales book.
(ii) Credit purchases from M & Co. Rs. 8,000 were recorded through sales book.
(iii) Credit purchases from S & Co. Rs. 5,000 were recorded through sales book. However, S & Co. were correctly credited.
(iv) Salary paid Rs. 2,000 was debited to employee's personal account.

(6+4) = 10 Marks)

Q. No. 3) The following figures have been taken from the books of M Ltd. as on 31.12.2022

Stock of Raw Materials on 1.1.2022	Rs. 35,000
Stock of Raw Materials on 31.12.2022	Rs. 5,000
Purchase of Materials	Rs. 50,000
Factory Wages	Rs. 45,000
Factory Expenses	Rs. 17,500
Establishment Expenses	Rs. 10,000
Finished Stock on 1.1.2022	Rs. 15,000
Finished stock on 31.12.2022	Rs. 7,500
Sales	Rs. 2,00,000

The Company manufactured 4000 units during the year 2022. The company is required to quote for the price for supply of 1000 units during the year 2023. The cost of material will increase by 15% and factory labour will cost more by 10% in the year 2023.

Prepare a statement showing the price to be quoted for 1000 units during the year 2023 to give the same percentage of net profit on sales as was realized during 2022, giving the following information:
1.Prime Cost. 2.Works Cost. 3.Cost of Production. 4.Total Profit.

(5+5 = 10 Marks)

Q. No. 4) M/s M. and Sons acquired a machine for Rs. 1,80,000 on October 01, 2020, and spent Rs 20,000 for its installation. The firm writes-off depreciation at the rate of 10% on original cost every year. Half of the machinery was sold on 31st March 2023 for Rs. 40,000.

Record necessary journal entries and draw up Machine Account for first three years given that:

(i) The book of accounts closes on March 31 every year; and

(ii) The firm charges depreciation to asset account.

(5+5 = 10 Marks)

Question Number 5 to 9 (Answer <u>any three</u> out of five)

Q. No. 5) While distinguishing between a reserve and a provision, explain the different types of Reserves.

(10+5= 15 Marks)

Q. No. 6)

(a) Describe the objectives/purposes of accountancy

(b) Write short note on the limitations of Financial Statements.

(c) "Trial Balance is not a conclusive proof of accuracy." Give 5 examples of mistakes which result in mismatch in the totals of Trial balance and 5 examples of mistakes which do not result in mismatch in the totals of Trial balance.

(5+5+5=15) Marks

Q. No. 7)

(a) Define and write the distinction between bills of exchange and promissory note.

(b) Explain any four essential features of bill of exchange.

(c) State the parties involved in a bill of exchange.

(5+5+5=15) Marks

Q. No. 8) Decide whether the following receipts are capital or revenue and show how they will be dealt in the accounts and also state their amount:

i. Owner's contribution towards capital of Rs. 1,00,000;

ii. Entrance fees of Rs. 2,000 received by Ram and Shyam a social club;

iii. Sale price of machinery of Rs. 40,000 (book value on the date of sale Rs. 35,000);

iv. Sale revenue of Rs. 50,00,000 received by Maruti Udyog Ltd. on account of sale of cars;

v. Subsidy of Rs. 40,000 received from the Government by a manufacturing concern.

(5*3=15) Marks

Q. No. 9) (a) What do you mean by self-balancing ledgers? Discuss the main advantages and disadvantages of self-balancing ledgers

(b) Distinguish between single entry system and double entry system.

(8+7 = 15) Marks

Q. No. 10) Define any two out of three commercial terms-

(i) Average Due date

(ii) Capital expenditure

(iii) Depreciation

(2.5*2 = 5) Marks

HARYANA STATE SAS-I (OB)/ EXAMINTION 2024
TREASURIES & ACCOUNTS DEPARTMENT, HARYANA
Haryana Civil Services Rules (CSR)
(With the aid of Books)

Time: 3 hours **Max. Marks: 150**

(i) **Question No 1 carrying 30 marks is compulsory.**
(ii) Attempt **any three questions** out of **Question No 2 to 5**
(iii) Attempt any **five questions** out of **Question No 6 to 11**
(iv) Quote relevant Rules / instructions in support of your answer.
(v) **Attempt all parts of the Question together.**

Q.No.1(a) An official drawing Pay at Rs23800 in Level 2 (GP1900) w.e.f 01.07.2016 was promoted on 01.04.2017 to higher cadre post in Level 6 (GP4200). Due to administrative reasons, he was reverted to the lower post in Level 2 on 01.08.2019

He was again promoted to the same post in Level 6 (GP 4200) on 15.10.2020.

Fix the pay of the official and mention the date of next increment.

(b) An official drawing pay at Rs.25200 w.e.f. 01.07.2016 in Level 2 (GP 1900) was appointed in Ex –cadre Higher post on 01.05.2017 in Level 6 (GP 4200). He was reverted to lower post in Level 2 (GP 1900) on 01.09.2019.

Fix the pay of the official and mention the date of next increment.

(15x2=30 Marks)

Q.No.2. Maintain the Earned Leave Account & Half Pay Leave Account of a Non-Teaching employee from the following particulars:

a) Joined as a regular Government employee on: 01.04.2015
b) Availed 30 days Earned Leave from 01.04.19 to 30.04.19 and 20 days Earned Leave from 01.04.21 to 20.04.21
c) Availed 31 days Half Pay Leave from 01.01.22 to 31.01.22

01-02-22 31-01-23 365
01-02-23 31-01-24 365

Complete the Earned Leave Account and Half Pay Leave Account for the period from 01.04.2015 to 31.03.24.

(15 Marks)

Q. No.3. An official working in DC office, Sonepat drawing pay at Rs. 60400 in FPL 7 was placed under suspension w.e.f. 01.09.2022. Calculate the Subsistence Allowance and other allowances admissible to him during suspension period i.e. from 01.09.22 to 30.06.23.

In addition, calculate the amount of Subsistence Allowance and other allowances admissible after six months, If the suspension period was prolonged on administrative grounds i.e. due to the reasons not directly attributable to Government employee. He was reinstated on 01.07.23.

Note: DA @ 38% w.e.f.01.07.22 and 42% w.e.f. 01.01.23

(15 Marks)

Q. No.4 Calculate the amount of Leave Salary Contributions and Pension Contributions In respect of an officer drawing Pay of Rs.80900/- in Pay Matrix FPL 11 on 01.07.22 with date of next increment on 01.07.23, who was sent on foreign service to Haryana Urban Development Authority, Panchkula for the period from 01.07.22 to 30.06.23 from the following particulars;

i. Joined as a regular Government employee: 01.09.2015 10%

ii. He availed Earned Leave from 01.12.22 to 31.12.22.

iii. Relieved from HUDA Panchkula on 30.06.23(AN).

Note: DA @ 38% w.e.f. 01.07.22 and @ 42% w.e.f. 01.01.23

(15 Marks)

Q. No5 Calculate the (i) Qualifying Service (ii) Pension (iii) Family Pension (iv)Commuted Value of Pension (v) DCRG and (v) Leave Encashment admissible to a Haryana Government Employee, who retired on attaining the age of Superannuation from the following particulars:

(i)	Date of Birth		: 10.06.1965
(ii)	Joined Service as regular Govt. employee under Haryana Govt.	:	01.07.1990
(iii)	Date of retirement	:	30.06.2023

He was on Foreign Service for 2 years from 01.08.2012 to 31.07.2014. The leave salary and Pension Contributions have been deposited by the foreign employer.

He was placed under suspension for 6 months from 01.01.2015 to 30.06.2015. His suspension period was revoked without imposition of any penalty. The period of suspension was treated as on duty for increment and pension

(i) He availed following spell of leave:

(ii) Extra ordinary leave from 01.07.2018 to 31.12.2018 for prosecuting higher technical studies.

(iii) Extraordinary leave on medical grounds from 01.04.2020 to 30.06.2020

(iv) Extraordinary leave on personal affairs from 01.09.20 to 31.10.20

At the time of retirement, he was drawing basic pay of Rs.99500 in Level 11.

Note: - DA @ 42 % Commutation Factor: 8.371

Earned Leave at credit on retirement = 400 days

(15 Marks)

Q.No.6 Distinguish between the following:

a) Family Pension and Enhanced Family Pension
b) Personal Pay and Presumptive Pay
c) Service Gratuity and Death –cum- Retirement Gratuity

(5x3=15 Marks)

Q.No 7(a) Briefly explain about Minor Penalties and Major Penalties to a Government employee as per the provisions contained in Punishment & Appeal Rules. . In addition, explain that the stoppage of increment with Cumulative effect is a Minor Punishment or Major Punishment?

(b) What are the provisions about acquiring and disposal of Moveable and immoveable Property applicable to a Government employee?

(7.5x2=15 Marks)

Q. No8 (a) Briefly explains the provisions about eligibility conditions for grant of ACP to a Government employee. In addition, explain the procedure for Fixation of Pay on grant of ACP to a Government employee.

(b) What will be the financial implication, if an employee, who forgoes his promotion in the line of hierarchy or seeks reversion on his own accord to feeder post? In addition, explain the provisions about fixation of Pay, if such employee becomes ready to accept the promotion.

(7.5x2 = 15 Marks)

Q.No.9. Define and briefly explain the following:

a) Withdrawal (Non –Refundable Advance) from GP Fund

b) Leave Encashment

c) Child Adoption Leave

(5x3x=15 Marks)

Q. No 10. (a) What is Licence Fee? At what rate, the Licence Fee is charged as per the State Govt. Policy?

(b) For how much period a Government employee can retain a Government accommodation on:

i) Retirement ii) Transfer

In addition, explain the provisions about charging of penal rent on retaining the Government accommodation after the expiry of permissible period?

(7.5x2= 15 Marks)

Q. No11. Write the correct answer out of the options given against each:

i) How much qualifying service is required for getting full pension?

(a) 28 Years (b) 20 Years © 33 years

ii) The Minimum age for entry in to Government Service for Class I, II, III & IV employees as per revised instructions is:

(a) 18 years (b) 17 years (c) 21 years

iii) Can Casual Leave be combined with Earned Leave?

a) Yes b) No

iv) Who is competent to sanction Earned Leave up-to 120 days to a Group C employee?

a) Head of Office b) Head of Department c) Administrative Secretary

v) A female Government employee can get miscarriage leave up-to:

a) 45 days b) Every time 15 days c) No Limit

vi) Maximum age for entry into Government Service for General Categories is: :

a) 40 years b) 42 years c) 45 years

vii) Can a Government employee participate in Election without taking permission of the prescribed authority?

a) Yes b) No

viii) A female Government employee can be sanctioned maternity leave up to:

a) Six Months b) Three months c) 120 days

ix) An employee can be given official Duty:

a) Within Office hours b) Any time on working day

c) Any time on any day

x) Subsistence Allowance during Suspension period is equal to

a) 50% of Basic Pay + DA

b) 50% of Basic Pay + DA + Fixed Medical Allowance + HRA

xi) Is DCRG admissible on superannuation to an employee, who joined Government Service after 01.01.2006?

a) Yes b) No

xii) The information about transactions in shares securities, Debentures or Mutual Funds scheme shall be sent by a Group C employee to Head of office, if it exceeds:

a) Rs25000 b) Rs.50000 c) Rs.100000

xiii) Provision for prohibition of Sexual Harassment of working Women is contained in:

a) Haryana Civil Services (Government Employees Conduct) Rules,2016
b) Haryana Civil Services (General) Rules, 2016
c) Haryana Civil Services (Punishment & Appeal Rules) 2016

xiv) A non-teaching employee earns Earned Leave during the first 10 years of Service @:

a. 1/24 of Duty period
b. 1/18 of Duty period
c. 1/12 of Duty period

xv) How many Casual Leave are admissible to a Male Government in the first Calendar year at the time of first joining, who joined Government Service on 15th June, 24.

a) 2 days b) 5 days c) 10 days

(1x15=15 Marks)

Haryana State SAS-I (OB) Examination 2024
Paper: Audit and Accounts (With Books)

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

Note: **1.** Question number **1,2,3 and 10** are compulsory. Attempt **any four** of the remaining.
2. Please quote reference to rules/articles, wherever necessary.
3. ***All parts of the question should be attempted together.***

***

Q. No. 1

Mr. Jacob is holding the post Executive Engineer in B&R Division of Public Works Department, Chandigarh in the Pay Matrix Level 11 and drawing pay of Rs 76200 as on 30.06.2023. Date of his next increment is 1st July. Go through the following details of his pay and allowances, deductions, other declared income etc., relating to the financial year 2023-24:

i. Progressive stages in Cell 4, 5, 6 and 7 of the Pay Matrix Level 11 are Rs. 74000, Rs. 76200, Rs. 78500 and Rs. 80900 respectively.
ii. DA @ 42% from 01.01.2023 and @ 46% from 01.07.2023.
iii. Transport Allowance Rs. 1,600 p.m. plus DA thereon.
iv. House Rent Allowance @ 20% of Basic Pay
v. Fixed Medical Allowance @ Rs. 1,000 p.m.
vi. Rent paid/payable by Mr Jacob for residential accommodation @ Rs 18,000 p.m. from 01.01.2023 and increased by Rs. 2,000 p.m. from 01.10.2023 126000 100000 226000
80D vii. Health Insurance premium paid for his father who is a senior citizen: Rs. 55,000.
80G viii. Donation to the Prime Minister National Relief Fund: Rs 5,000 (Digital Payment).
Income 80TTA ix. Income from other sources (including interest on saving Account: Rs. 7,600), as declared by Mr. Jacob: Rs.1,80,000
80C x. Repayment of House Building Advance: Rs. 84000, recovered/recoverable from salary bills in 2023-24.
80C xi. GIS: Rs 120 per month
xii. His pay for the month of Feb 2023 was not drawn for want of regularisation of leave, but taken as accrued income for calculating income tax for the financial year 2022-23. The same was actually drawn in April 2023.
80C xiii. GPF subscription @ Rs. 8000 p.m. and recovery of GPF Advance @ Rs. 4000 p.m.
xiv. TDS recovered upto salary of August, 2023 @ Rs. 15,000 p.m. plus Education Cess thereon.

Required:

(a) Calculate his annual salary income for the purpose of T.D.S. for the Assessment Year 2024-25. 2023-24 (10 marks)

(b) Calculate the amount of income tax payable for the Assessment Year 2024-25 after allowing exemption/deductions under various sections of Income Tax Act, as per default option of new tax regime under Section 115BAC of Income Tax Act. What will be impact on the tax liability of Mr. Jacob, if he opts for calculation of tax under the old regime? (10 marks)

(c) Prepare his Pay Bill for the month of September 2023. (10 marks)

(d) Write the classification of charges and deductions shown in the Pay Bill. Also record the Pay Order. (10 marks)

Q. No. 2

(a) Mrs. Savitri, a Group 'B' employee of Govt. of Haryana, was drawing Basic Pay of Rs. 70,000 p.m. w.e.f. July, 2022. She applied for Motor Car Advance along with the dealer's proforma invoice. The price of the motor car was Rs. 7,05,882 including Registration and Insurance charges of Rs. 25,882. Calculate the amount of motor car advance admissible as per eligibility of the employee.

(5 marks)

(b) Mrs. Savitri was granted the motor car advance on 01.01.2023 as per eligibility under (a) above with the rate of interest 8 % per annum. The advance was recoverable in 100 equal instalments. No recovery of the advance was made from her salary of March, 2023 due to her being on Extra Ordinary Leave. She repaid the lump sum amount, including interest, after recovery of 10 instalments. Calculate the amount of interest and total amount paid by her in one lump sum.

(10 marks)

Q. No. 3 Classify <u>any ten</u> of the following upto minor head level:

i. Sale proceeds of government surplus land developed at the cost of state revenue for construction of a residential colony.

ii. Licence Fee for driving licence collected under Motor Vehicle Act. 0041, 102

iii. Discount to agents for sale of lottery tickets. 2030, 01, 102, FN2

iv. Grant received from University Grant Commission for Government College. 0202, 01, 103, FN4

v. Expenditure relating to Municipal Administration or other Urban Development Authority concerned. 2217, 05, 800, 001, FN-2

vi. Government of Haryana invested in Haryana financial Corporation.

vii. Tools and Plant acquired by P.W.D. exclusively for construction of non-residential Building

viii. Loans for Rural Water Supply Programmes. 6215, 01, 102

ix. Loans to contractors for purchase of machinery not debited to work. 7615

x. Deduction under Defined Contributory Pension Scheme of government employees. 8658 - 2071

xi. Expenditure on relief to persons affected by riots. 2235, 60, 200, FN5

xii. Initial booking of subscriptions towards market loan floated by the Government of Haryana.

(20 marks: 10X2)

Q. No. 4 (a) What is Super Imposed Audit? 30.10

(b) What are the circumstances under which Super Imposed Audit is conducted? 30.11

(c) Describe audit as an aid to Government. 15.12

(15 marks: 3X5)

Q. No. 5 Audit against propriety is an essential and inherent function of Audit. Explain along with principles recognised as standards of financial propriety.

16.17

16.18

Intro

(15 marks)

Q. No. 6 Write short notes on the following with reference to realisation and reporting of fines:

i. Duties of Courts or authority having powers to impose fines.
ii. Reporting of demand, collection and balance of fines to the Districts Judge or District magistrate.
iii. Treatment of Compensation fines, fines realised by the Revenue Officer and fine realised in one district on account of another

(15 marks: 3X5)

12.16 12.17 **Q. No. 7** What are Personal Deposit accounts? What is the procedure for opening of Personal Deposit Accounts?

(15 marks)

28 **Q. No. 8** Describe the criteria for writing off the balances from Debt, Deposit, Suspense and Remittances Heads closed to balance and classification thereof in accounts.

(15 marks)

Q. No. 9 (a) How is the cost of Survey of India and other scientific parties accompanying a military expedition is adjusted?

(8 marks)

(b) What are the rules regulating the incidence of the cost of protecting railway bridges?

(7 marks)

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

i. Credit must follow, and not precede, actual realisation.
2.25 ii. A petty claim of Rs.475 was returned by DD0 with the remarks that it was two years old and hence, time barred and could be presented with the authority of the Head of Department.
2.43 iii. Accounts Office returned a voucher to a departmental officer on his telephonic request.
10.12(e) A iv. A loan was granted by the Government of Haryana to a third party on 10.05.2022. The audit office demanded the Utilisation Certificate by 09.05.2023 i.e., within 12 months of the date of grant of loan.
v. The sale proceeds of unserviceable furniture of the official residence of the Governor of Haryana were credited to the grant for the maintenance and repairs of furniture in government houses.
10.21 (7) Note 3) vi. A government servant draws an advance on 01.10.2022 for purchase of motor conveyance. Despite the written assurance from the dealer, the conveyance was not supplied by the dealer in time and the condition of purchase within one month could not be fulfilled. He applies for extension of time on 05.11.2022. The extension was granted by the competent authority.

(15 marks: 5X3)

DEPARTMENTAL EXAMINATION, 2024 FOR SAS-I(OB)

PAPER: - LOCAL RULES AND PUBLIC WORKS ACCOUNTS CODE
(with Books)

TIME ALLOWED 3 HOURS — MAXIMUM MARKS: 100

Note: - 1. ATTEMPT **FIVE QUESTIONS FROM I TO VII** AND QUESTION NO. **VIII, IX AND X ARE COMPULSORY.**

2. Maximum Marks of Each Question Have Been Shown in Brackets. **All parts of question attempted together.**

3. Quote **Relevant Rules/Instructions** in Support to Your Answers.

Question-I **(5x2 Marks=10 Marks)**

Define the following terms: - Each part of question carries 2 marks

(a) Takavi Works 3a AC
(b) Water Course
(c) Special Officer
(d) Intermediate Payment
(e) Contractor Ledger

Question-II **(5x2 Marks=10 Marks)**

Distinguish between: - Each part of question carries 2 marks

(a) Scope of Sanction and Lapse Sanction.
(b) Issue of Material to work and Issue of Material to Contractor.
(c) Muster Roll and Measurement Book. A/c code vol.-II -121, 123
(d) Lump Sum Contract and Turnkey Contract.
(e) Works Expenditure and Works Outlay.

6

Question-III **(5x2 Marks = 10 Marks)**

Comments on the following: - Each part of question carries 2 marks

(a) An expenditure of Rs. 40000/- incurred on distribution of sweets to labourers on completion of Govt. Hospital Building. The expenditure was charged to office contingency.

(b) Balance of Service Postage Stamps in stock has been shown as Opening Balance in Cash Book.

(c) Labour employed on Muster Roll was paid after every 10 days and the same muster roll was continued throughout the whole month.

(d) As cement was urgently required for work in hand, the consignment of cement was carted directly to the site of work and made over to contractor and no cartage charges were recovered from the contractor on the plea that site of work was nearer from the Rail head than departmental store.

(e) Stock Materials were issued to a Contractor for bonafide use on a work allotted to him but no supervision charges were levied.

Question-IV **(2X5 Marks=10Marks)**

(A) What is Contractor Ledger and what points should be looked into in the scrutiny of it?

(B) What is Lumpsum Contract and what are its essential characteristics?

Question-V **(2X5 Marks=10 Marks)**

(A) What are the initial records upon which the accounts works are based? Described briefly.

(B) How surplus material at site of work disposed off and dealt with.

Question-VI **(10 Marks)**

Describe the basic principles regarding fixation of rates at which articles from store is to be issued to works and contractor. What rates are to be charged in the cases where issue rate is less than the market rate?

Question-VII **(10 Marks)**

What is contract? Describe various types of Contract in detail.

Question-VIII **(10 Marks)**

Prepare T.A. Bill of Mr. X, Deputy Director (Agriculture) drawing pay in Pay Level-12 posted in Gurugram for the month of July-2024 from the following particulars:-

Date	Particulars
05/07/2024	Left for Chandigarh on 05/07/2024 at 6:30 PM by using own car with the prior approval of Competent Authority and returned back to H.Q on 06/07/2024 at 04:30 PM while submitting the T.A Bill he attached the copy of R.C. which was in the name of his father. The distance between Gurugram to Chandigarh is 315 KMs and Bus Fare is Rs. 350/- each way.
08/07/2024	Left for Faridabad in connection with official work on 08/07/2024 at 07:00 AM by using Govt. vehicle. Returned back to H.Q on same day at 08:00 PM. While on tour he availed short casual leave for two hours in connection with domestic work.
12/07/2024	Left for Rohtak on 12/07/2024 at 06.00 AM by Govt. vehicle and returned back to H.Q at 11:00 AM. Left for Chandigarh on same day at 01:30 PM by using own car with prior permission of Competent Authority and returned back on 13/07/2024 at 11:30 AM while submitting the T.A. Bill he attached the copy of R.C. which was in the name of his brother.
18/07/2024	Left for Hisar by bus on 18/07/2024 at 08:00 AM in connection with official work and returned back on 18/07/2024 at 09:30 PM. The bus fare is Rs. 210/- each way and distance between Gurugram residence to Bus Stand is 7 KMs and Hisar Bus Stand to office is 8 KMs. Local Travel was made by Auto Rickshaw.
26/07/2024	Left for Noida on 26/07/2024 at 08:30 PM to attend a training programme. Returned back to H.Q on 28/07/2024 at 10:30 by departing from Noida at 07:00 AM. The Govt. vehicle was provided to the officer for said journey.
30/07/2024	Left for Chandigarh on 30/07/2024 at 04:30 AM by Volvo Bus to attend a

	court case. He returned back to H.Q on 30/07/2024 at 09:30 PM by same mode. The distance between Gurugram residence to Gurugram Bus Stand is 7 KMs and Chandigarh Bus Stand to Court is 8 KMs. The Volvo Bus fare is Rs. 950/- each way and normal Bus fare Rs. 350/- each way. Local Travel was made by Auto Rickshaw.
NOTE- He attached all relevant vouchers/documents required under Rules except Ticket of Volvo Bus.	

Question No. IX **(20 Marks)**

From the particulars mentioned below prepare the IInd Running Account Bill of Contractor M/S Krishna & sons Pvt. Ltd. of Ludhiana for constructions of Govt. Office Building at Panchkula for PwD (B&R) Division, Panchkula:-

Sr. No.	Item of Work	Unit	Estimated Rates Rs.	Quantity upto Date	Quantity as per previous Bill
1.	Earth Work in foundation	Cu.M	16	6500	6500
2.	Random Rubber Masonry	--do--	164	250	100
3.	Brick work in cement	--do--	228	330	230
4.	Brick Work in lime	--do--	192	415	200
5.	RCC work in coloumns	--do--	562	180	-

1. The contract provides for allowing 60% premium over estimated rates.
2. Secured Advance was paid to the contractor in the First Running Account Bill for 1,50,000 Bricks for which full assessed rate was Rs. 800 per 1000 Bricks. 1,00,000 Bricks were used out of these. Further Secured Advance was paid for 2,00,000 bricks.
3. Advance Payment of Rs. 25,000/- each on item No. 3 & 4 was also made. These payments were recovered in full and further Advance Payment of Rs. 30,000/- was allowed on item No. 5 in the IInd Running Account Bill.
4. 5% deduction was to be made on account of Security Deposit. Deduction made in First Running A/c Bill was withheld and credited to work.
5. Other Deductions/Adjustments to be made from the Bill are as under:-

   (a) 750 Bags of Cement were issued to the Contractor from stock. The recovery rate stipulated in the agreement was Rs. 75 per bag. Out of these only 600 bags were used on the work and remaining were disposed of by the Contractor. The XEN ordered recovery of these bags @ Rs. 90 per bag including Storage & Supervision Charges.

   (b) Water Charges @ 1% of the value of work done except earth work.

   (c) Defective brick work set right by Deptt. at the cost of Rs. 500.

   (d) T.D.S. as per Rules.

(e) The recovery of Water Charges was not made while making the payment of Ist Running Account Bill.

(f) TDS GST at the rate of 2%

(g) Hire Charges for 2 Pumping equipment for 15 days at the rate of Rs. 150 per day.

Question No. X **(20 Marks)**

Post the following transactions in the Cash Book of an Executive Engineer, PwD (B&R) Division, Karnal for the month of July-2024 and close the Cash Book by giving an analysis of the cash balance:-

Date	Particulars	Amount
01/07/2024	**Opening Balance**	
	1. Notes and Coins including forged notes of Rs. 500 and Counterfeited coin of Rs. 325.	5500
	2. Revenue Stamps of Rs 1/- each.	60
	3. Cheque No. 401402 dated 30/06/2024 in favour of Contractor lying undelivered.	7800
	4. Imprest with Asstt. Engineer 'K'	3200
	5. Temporary Advance with Asstt. Engineer S.	4500
	6. Service Postage Stamp.	2250
	7. Demand Draft dated 30/06/2024 on A/c of Rest House Charges recovered.	3750
	8. Deposit at Call Receipt of PNB received from M/S Krishna & Sons Pvt. Ltd., Ludhiana on account of EMD.	11650
	9. Self Cheque No. 401403 dated 30/06/2024.	15000
02/07/2024	Demand Draft dated 30/06/2024 is encashed and credited into Bank.	3750
03/07/2024	Self Cheque No. 401403 dated 30/06/2024 encashed.	15000
04/07/2024	Paid by Cheque No. 401404 to Contractor Mr. X for the work Y:-	
	1. Value of work done	73100
	2. Recoveries on account of	
	a) Security Deposit @ 10%	7310
	b) Cost of items issued from Stock and debited direct to work	5790
	c) Decretal amount against a decree of a court	3000
	d) Income Tax	2000
	e) Education Cess	60
07/07/2024	Account of Temporary Advance rendered by Asstt. Engineer 'S':-	
	1. Paid Muster Roll Labour	4200
	2. Returned to Chest in cash	300
09/07/2024	Renewed Cheque dated 31/12/2023 issued in favour of Contractor 'Z' by issue of New Cheque	65000

	No. 401405.	
11/07/2024	Deposit at Call Receipt sent to Treasury for credit as Misc. Receipts of the Division	11650
13/07/2024	Sold Revenue Stamps	10
16/07/2024	Asstt. Engineer K rendered account of Imprest which is recouped in cash as under:- (a) Repair of Tool & Plant (b) Contingent Expenditure	 1700 1500
19/07/2024	Received a challan dated 12/07/2024 from a subordinate office on account of sale of dry trees credited directly into Bank.	750
21/07/2024	Cheque No. 401402 dated 30/06/2024 paid to Contractor.	7800
22/07/2024	Paid in Cash:- (a) Advertisement Charges (b) Railway Freight & Demurrage	 2700 1300
25/07/2024	Payment to Labourers in cash for watering to trees in a Rest House.	1750
26/07/2024	Paid to Contractor Mr. 'X' and Co. First and Final Bill for construction of a Platform in School vide Cheque No. 401406:- 1. Total value of work done 2. Less Deduction on account of:- a) Cost of Material charged to work b) Hire Charges of Mixtures	 38000 7200 800
28/07/2024	Disbursed pay of the staff by drawal of self cheque No. 401407 with following details:- 1. Gross Pay 2. Recoveries/Deductions a) GPF b) Income Tax c) HBA 3. Net Payment Drawn	 402000 19000 3000 10000 370000
31/07/2024	Asstt. Engineer 'D' rendered the Account of Advance of Rs. 5450/- as under:- 1. Muster Roll Payment 2. Repair Charges of T & P	 3000 2450