LOCAL AUDIT DEPARTMENT, HARYANA

DEPARTMENTAL EXAMINATION, March 2024 FOR SAS-I(L.A.D.)

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

TIME ALLOWED 3 HOURS MAXIMUM MARKS: 100

Note: - 1. All Questions are Compulsory.

2. Maximum Marks of Each Question Have Been Shown in Brackets.

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

Question-I **(2x5=10 Marks)**

Define the following terms:-

(a) Transfer Travelling Allowance
(b) Lump Sum Contract
(c) Turn-key Contract
(d) Intermediate Payment
(e) Own Vehicle

Question-II **(3x5=15 Marks)**

Distinguished:-

(a) Advance Payment and Secured Advance.
(b) Scope of Sanction and Lapse Sanction.
(c) Original work and Takavi work.
(d) Muster Roll and Measurement Book.
(e) Administrative approval and Technical Sanction.

Question-III **(1x5=5 Marks)**

Give the right answer:-

1. The term cash excludes:-
   (a) Notes and coins
   (b) Bank Drafts payable on demand
   (c) Deposits other than Deposit at Call Receipts of Bank
2. The value of stores issued for use on a work can be debited to the Sub-head 'Materials'
   (a) Material issued to work done departmentally.
   (b) Material issued to a contractor for work done on finished rates.
   (c) Material issued to a work done by Contractor on Labour Rate.
3. Drawal of False T.A Bill attracts:-

(a) One of the Minor-Punishment
(b) One of the Major-Punishment
(c) None of these

4. Materials were purchased from a supplier for use of specific work. The payment for it will be made on the basis of :-
   (a) Entry of its receipt in the Register of Material at Site A/c.
   (b) Entry in a Measurement Book
   (c) Entry in Goods Received Sheet
5. Maintenance of Works Abstract is not necessary:-
   (a) Works Executed Departmentally
   (b) Works done by Contractor on rates for finished items of work.
   (c) Petty works

Question-IV **(2x5=10 Marks)**

Comments:-

1. Mr. 'X' allotted a work of glazing Secretariat Building on through rate basis. He brings Glass panels worth Rs. 35000/- at the site of work and requests for advance of 80%.
2. A work was completed in the month of November-2023. The SDO requests to XEN that its account may not be closed till the end of Financial Year i.e. upto 31/03/2024.
3. Balance in the manufacture A/c at the close of F.Y. has been transferred to next year's manufacturer A/c.
4. Stock Materials were issued to a Contractor for bonafide use on a work allotted to him but no supervision charges were levied.
5. Labour employed on a Muster Roll was paid after every 10 days but the same Muster Roll was continued throughout the whole month.

Question-V **(5X2=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-VI **(10 Marks)**

Prepare T.A. Bill of an officer drawing pay in Pay Level-12 posted in Rohtak for the month of December-2023 from the following particulars:-

Date	Particulars
03/12/2023	Left for Chandigarh at 11.30 AM by Bus in connection with official work and reached at Chandigarh at 04.00 PM by paying Rs. 230/-. Depart from Chandigarh on 04/12/2023 at 12.00 noon and return back to Headquarter at 04.30 PM by Bus. The distance between Headquarter to Bus Stand is 5 kms and at Chandigarh from Bus Stand to office is 3 Kms. The local travel was covered by Auto Rickshaw.
06/12/2023	Left for Sonepat in connection with official work by Govt. Vehicle at 07.00 AM and returned back to Headquarter on same day at 08.30 PM. While on Tour he availed short casual Leave.
09/12/2023	Left for Jind by bus in connection with official work at 06.00 AM by paying Bus Fare Rs. 60/- each way and return back to Headquarter at 11.00 AM on same day. The distance between Jind Bus Stand to Office at Jind is 5 Kms. Left for Chandigarh on same day at 01.30 PM by Bus and returned back to Headquarter on 10/12/2023 at 04.30 PM by availing free lift. The Local Travel was covered by Auto Rickshaw.
14/12/2023	Left for Dadri in connection with official work by borrowing vehicle from his father by taking prior approval of the Head of Office at 09.00 AM and returned back to Headquarter at 02.30 PM by traveling 130 Kms. The normal Bus Fare from Rohtak to Dadri is Rs. 60/-. The distance between Dadri Bus Stand to Dadri Office is 5 kms.
15/12/2023	Left for Chandigarh by Bus in connection with official work at 11.00 AM and reached at 04.00 PM. Stay at Chandigarh in Hotel from 15/12/2023 to 17/12/2023. Paid Rs. 4000/- per day as Hotel Charges. Returned from Chandigarh to Headquarter by bus at 03.00 PM on 18/12/2023 by leaving Chandigarh at 11.00 AM. Govt. Vehicle was provided for local travel at Chandigarh.
NOTE- All relevant documents required under Rule were properly attached by the concerned officer.	

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

Post the following transactions in the Cash Book of Shri Raja Ram, Executive Engineer of B & R Division, Rohtak for the month of January-2024. Cash Book must also be closed on the last day by giving details of closing balance. Give necessary explanatory notes.

	Opening Balance	Rs.
01/01/2024	1. Notes and Coins (including counterfeit Coins of Rs. 20).	1270
	2. Revenue Stamps of Rs 30/- and Service	80

	Postage Stamps of Rs. 50/- 3. Cheque No. 50 dated 31/12/2023 in favour of self.	4200
	4. Undisbursed Pay and TA of Work Mistri borne on regular establishment.	600
	5. Hand Receipt towards advance of pay and TA given to Junior Engineer of Raja Ram Sub-Division on 31/12/2023 on transfer in view of emergency.	1200
	6. Cheque No. 51 dated 28/12/2023 drawn in favour of Contractor A in lieu of Cancelled Cheque.	9000
	7. Cheque No. 5 dated 28/05/2023 received from Contractor B on 31/12/2023 for issue of new cheque in lieu of time barred cheque.	3000
02/01/2024	1. Encashed self cheque dated 31/12/2023 and delivered cheque No. 51 dated 28/12/2023 to Contractor-A.	
	2. Refunded Security Deposits to Contractor B by Cheque No. 52	1800
03/01/2024	1. Received Cheque No 12 dated 28/12/2023 for Rs. 2060 from a firm M/s Shree Ram Brothers towards rent of land leased out to him.	
	2. Receipt by sale of tender forms.	2000
06/01/2024	1. Sent the Cheque received from M/s Shree Ram Brothers on 03/01/2024 to Bank. 2. Issued fresh Cheque No. 53 in lieu of time barred Cheque No. 5.	
08/01/2024	Asstt. Engineer of Raja Ram Sub-Division holding Permanent Imprest of Rs. 400/- rendered account with following details:- 1. Cost of wood for repair to Sun Shades of residential Building.	300
	2. Transportation of Cement from Railway Station to store Godown. The imprest was settled fully and increased to Rs. 500 in cash.	125
10/01/2024	1. Paid Cheque No. 54 to Supplier M/s Bharat Trading Company towards cost of Furniture for Divisional office after deducting 2.5% as Security Deposits.	29250

	2. Sale proceeds of auction of old Tools and Plant.	1800
14/01/2024	Earnest money @ 6000 each was received from Contractor D and E in Cash. All tenders were rejected on same day and Earnest Money was refunded.	
18/01/2024	1. Issued Revenue stamps to staff 2. Received By Asstt. Engineer H Sub-Division Rent of residential Building in Cash on 09/01/2024 and remitted to bank on 12/01/2024. Received challan in Divisional Office and incorporated in Cash Book.	10 4000
22/01/2024	1. Executive Engineer drew Cheque No. 55 while in camp on 22/01/2024 in favour of Supplier P for purchase of GI sheets for store sheds. 2. Executive Engineer accounted for Rs. 1700 out of Rs. 2500 taken on tour from chest on 20/01/2024 as below:- a) Cartage Charges for GI Sheets Rs. 800 b) Wages of work charged chowkidar for December-2023. Rs. 900 Balance returned to Chest.	12000
24/01/2024	Paid to Contractor C 2nd Running Account Bill for construction of Staff Quarters by Cheque No. 56:- Total Value of Work done Amount paid in 1st Running Account Bill Deductions:- 1. Cost of Steel Supplied for this work 2. Recovery advised by another Division 3. Hire charges of vibrator 4. Cost of (same) work executed on behalf of contractor Departmentally. 5. Security Deposits 2.5%	 440000 300000 12000 2000 800 9000
26/01/2024	1. Overpayment of Salary refunded by Staff in cash and deposited in Bank. 2. Issued fresh Cheque No. 57 in favour of Contractor for supply of cement for stock in Lieu of Cheque No. 23 dated 23/12/2023 issued erroneously for Rs. 69000/-.	1400 96000
31/01/2024	1. Received through Subsidiary Cash Book Advance Pay and T.A. given to Junior Engineer on 31/12/2023.	6000

	2. Remitted into Bank Misc. Receipts received in cash during this month.	

Question: VIII **(20 Marks)**

Prepare the second Running Account Bill of Contractor Sadhu Ram from the following data in respect of work 'A' (Value of agreement Rs. 2,50,000).

	Item of work with rate	Quantity as per 1st R/A-Bill	Up to date quantity as per 2nd R/A Bill
(i)	Earth work in Hard Soil at Rs.200 per 100 M^3	4000 Cu.M	7500 Cu.M
(ii)	Lime concrete work in foundation at Rs. 800 per 10 M^3	1000 Cu.M.	1500 Cu. M.
(iii)	1st class brick work in lime in foundation and plinth at Rs. 1200 per 10 M^3	--	600 Cu. M.
(iv)	First class brick work in white lime at Rs. 1250 per 10 M^3	--	200 Cu. M.
(v)	First class brick work in cement & sand at Rs. 1500 per 10 M^3	9 Cu. M.	9 Cu. M.
(vi)	RCC Sun – Shades over doors and windows at Rs. 250 each	10 Nos.	10 Nos.
(vii)	Wood work in doors and windows at Rs. 1500 per sq. M.	--	--

In the 1st Running Account Bill, Advance Payment of Rs. 45000 and Rs. 12500 on items (iii) and (iv) respectively had been made. Maximum Secured Advance was also allowed on:

(a) 60000 bricks, Market Rate being Rs. 560 per 1000 bricks.

(b) 1000 Cu. M. Stone Ballast used for lime Concrete work mentioned in item No. (ii), Market Rate being Rs. 160 per 10 Cu. M.

(c) 80 Wooden planks, market rate being Rs. 240 per plank.

In the 2nd R/A Bill, an advance payment of Rs. 15000 was made on item no. (vii). The Secured Advance on bricks & stone ballast is recovered in full from this bill.

Security at usual rate of 2.5% is to be deducted from this bill. The following further deductions are also to be made from the 2nd R/A Bill:-

(i) Value of 100 bags of Cement supplied to the contractor for this work at Rs. 75 per bag.
(ii) Excess payment of Rs. 3250 for another work.
(iii) Fine imposed on the contractor for bad work Rs. 5000/-
(iv) Hire Charges of tools and plant Rs. 1500/-
(v) GST and Income Tax at the usual Rate.