Haryana State SAS-I (LAD) Examination, 2024

Haryana Local Rules and Public Works Accounts Code (With Books)

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

Note: (i) All questions (Question No. 1, 2, & 3) of part- 1 are compulsory.

(ii) Attempt any five out of seven questions of Part II.

(iii) Maximum marks of each question have been shown in brackets.

(iv) All the parts of the questions should be attempted together one after the other, otherwise answer will not be examined.

Part-I

Q. No. 1 Write the cash book of Executive Engineer, PWD (B &R) Division, Rohtak for the month of January-2023 and work out the closing balance. (20 Marks)

01.01.2023	Opening Balance	
	(i) Notes & coins including soiled notes Rs. 150	1750
	(ii) Revenue Stamps Rs. 50 & Service Stamp Rs.25	75
	(iii) IPO on account of sale of tender forms.	125
	(iv) Self cheque No. 1702 dated 28.12.2022	800
	(v) Undisbursed LTC of work charge staff	1200
	(iv) Cheque on account of hire charges from Mr. A	250
	(vii) Hand receipt of Imprest from SDO by cheque No. 1703 dated 28.12.2022	300
02.01.2023	(i) Encashed self cheque No. 1702 dated 28.12.2022 (ii) Delivered cheque No. 1703 to SDO	
04.01.2023	Soiled notes send to bank but rejected to the extent.	50
05.01.2023	Converted 9th installment of cash deposit into interest bearing security of subordinate.	
06.01.2023	Sale of old material	1100
07.01.2023	Remittance into treasury miscellaneous receipt up to date	
09.01.2023	Cheque from Mr. X Rs. 250 which was remitted into bank received back dishonored.	
11.01.2023	Hire chares road roller received in cash	1750
12.01.2023	Purchased revenue stamps	10
13.01.2023	Cash counted and found short Rs. 25 but made good by the person responsible from shortage.	
15.01.2023	Mr. Yashpal, JE rendered account of temporary advance, labour paid for building construction Rs. 1900 out of which Rs. 70 are objected returned cash Rs. 100	
17.01.2023	Received cheque from X division dated 15.12.2022 towards cost of steel supplied in Dec. 2022 cheque sent to bank for collection	5000
18.01.2023	Received time barred cheque No. 55555 amounting Rs. 4250. New cheque No. 1704 issued.	
19.01.2023	Decretal amount paid in respect of deposit work of construction of bus shelter	21644
21.01.2023	Recouped SDO imprest fro purchase of stationery Rs. 125 by reducing imprest from Rs. 300 to Rs 250 in cash.	

22.01.2023	Paid 2nd R/bill to Sh. Ram Singh, Contractor Value of work done up to date Rs. 26000 Advance payment in previous bill Rs. 4000 Advance payment since previous bill Rs. 2600 Advance payment up to date Rs. 6000 Value of work as per previous bill Rs. 9091 Recovery of material Rs. 3000 Income tax 2% & S.D. 10%, Hire charges 1300	
25.01.2023	Sale of tender form	2900
27.01.2023	Imprest Rs. 2400 issued to Sh. Mohal Lal SDO	
29.01.2023	Miscellaneous receipt during the month deposited in treasury.	
31.01.2023	Division was closed on 31.01.2023 and all balances lying with division are deposited in the treasury.	

Q. No. 02 Prepare the 2nd running account bill of the contractor Mr. ABC for contraction of Govt. College, Sirsa from the following particulars. (20 Marks)

The following item of work done by the contractor are noted against as under:-

Sr. No.	Items of work	Up to date quantity	Rate	Unit
1	Earth Work	10000 CFT	200/-	0/00 CFT
2	Concrete broken	8000 cft	800/-	0/0 cft
3	Brick in lime mortar	10000 cft	1280	0/0 cft
4	Arch work	500 cft	1600	0/0 cft
5	Wood work	600 cft	280	Per cft
6	Plastering	4000 cft	400	Per 0/0 cft

There is a stipulation in the agreement that cement would be supplied by the department and value recovered @ Rs. 140/- per bag.

In the 1st running account bill payment for the following item of work was made after adjusting 10% of value of work done and measured as Security deposit.

Item No. 1 & 2 Paid in Full.

Item No. 3 & 4 advance payment of Rs. 40000/- & 4000/- respectively.

Prepare 2nd running account bill after making the following recoveries:-

i. Cost of 90 bags cement value at Rs. 14400/- issued to the contractor.
ii. Cost of 100 cft would borne on stock account at the valuation of Rs. 16000/- & issued to contractor, market rate prevailing the time of supply 200/- per cft.
iii. Security deposit 10%.
iv. Income Tax 2%
v. GST 2%
vi. Labour Cess 1% **Post 2nd bill in contractor ledger.**

Q. No. 03

Prepare the TA bill of Mr. Ram Singh, Deputy Director of Agriculture Department, Panchkula for the month of June-2022. He is drawing his pay in ACPL-13. Follow latest Govt. instructions. (10 Marks)

03.06.2022- He left for Ambala by bus at 7.00AM and returned at HQ at 12 PM on the same day. The distance from Panchkula to Ambala is 60 KM and he spends Rs. 140 as bus fare for both side.

08.06.2022- He proceeded for Karnal by Govt. vehicle with an officer for official work at 8.30 AM and reached Karnal at 11 AM, they proceeded for back journey to HQ on the same day at 2.30 PM and reached Panchkula at 5.30 PM.

20.06.2022- He left for Kurukshtra from Panchkula at 5.00 AM by bus for official work and returned back to Panchkula on 20.06.2022 at 03.30 PM and further for official work, he proceed for Yamuna Nagar at 4.30 PM and reached at 08:00 PM by bus on the same day. He returned to Panchkula on 21.06.2022 at 10 PM. Bus fare for Kurukshtra and Yamuna Nagar is Rs. 250 and 200 respectively.

28.06.2022- He left for Hisar by bus at 2:00 PM for official work and came back to Panchkula at 4:00 PM on 30.06.2022 and he availed one day casual leave for 29.06.2022. Bus tickets for Hisar Rs. 230 each side.

Part-II

Q. No. 04 Distinguish any <u>Five</u> of the following. **(5x2=10 Marks)**

(i) Detailed estimate and Rough cost estimate
(ii) Contract and Contract price
(iii) Performance security and Bank guarantee.
(iv) Mobilization Advance and Secured advance
(v) Scheduled item and Non-Scheduled items.
(vi) Technical approval and administrative approval.

Q. No. 05 Define any <u>Five</u> of the following: **(5x2=10 Marks)**

(i) Letter of Credit.
(ii) Standard Measurement book .
(iii) Breach of Contract.
(iv) Sub Contracting.
(v) Surplus store.
(vi) Re-tendering.

Q. No. 06 Explain any <u>Five</u> of the following: **(5x2=10 Marks)**

(i) Financial bid and technical bid
(ii) Work Expenditure and Works outlay.
(iii) T & P Account and Stock Accounts.
(iv) Work Abstract and Register of Work.
(v) E-tendering and departmental works.
(vi) Original work and Repair work.

Q. No. 07 Explain main duties of any <u>Five</u> of the following: **(5x2=10 Marks)**

(i) Divisional Officer.
(ii) Audit part of Principal Accountant General office.
(iii) Steno Typist.
(iv) Divisional Accountant.
(v) Sectional Officer.
(vi) Controlling Officer.

Or

(a) What pre-caution should be made for the safe custody of cheque book and receipt book. **(5Marks)**
(b) How the cheque book and receipt book obtained by the DDO. **(5 Marks)**

Q. No. 08 Write five major irregularities generally found in cash book. **(2x5=10 Marks)**

Q. No. 09 Write a short note on any <u>Five</u> of the following: **(5x2=10 Marks)**

(i) Work contingency
(ii) Negotiation.
(iii) Work expenditure.
(iv) Unpaid wages.
(v) Work Completion Report.
(vi) Lapses of administrative approval.

Q. No. 10 Mention rules for any <u>Five</u> of the following as per Haryana Civil Services (Travelling Allowance) Rules-2016. **(5x2=10 Marks)**

(i) No TA is admissible to a Govt. employee who performed journey for the opportunity of personal hearing on his request.
(ii) To attend a court case to give evidence.
(iii) A Govt. employee avail casual leave while on tour is not entitled for daily allowance.
(iv) Journey performed to obtain medical advice.
(v) Journey performed to attend a course of training.
(vi) The family of a disappeared Govt. employee is entitled for composite transfer grant.

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