LOCAL AUDIT DEPARTMENT, HARYANA

Departmental Examination May/June, 2022 for S.A.S. -I(L.A.D.)

PAPER: LOCAL RULES AND PUBLIC WORKS ACCOUNT CODE (With Books)

Time Allowed: 3 Hours ***Maximum Marks: 100***

Note:
1. *All Questions of Part-1 are compulsory and attempt in the given performa.*
2. *Attempt any Five out of Seven Questions of Part-II.*
3. *Maximum Marks of each question have been shown in brackets.*
4. *Quote the relevant article/rule/para of D.F.R, Haryana P.W.D. Code, Account Code Volume-III and Haryana Civil Services (T.A.) Rules, 2016 while writing the answers.*

PART-I

Q.1 Write the Cash Book of Sh. Navdeep Chahal, Executive Engineer, Construction Division No.6, Hisar (Irrigation & Water Resources Department, Haryana) for the month of March, 2022 and work out the closing balance. (20 Marks)

01.03.2022	**Opening Balance**	**Rs.**
	(i) Notes and coins	4,324
	(ii) Revenue Stamp	60
	(iii) Undisbursed T.A. of Regular Estt.	600
	(iv) Private self-cheque of XEN amount was paid to him from the chest as it could not be sent to bank for collection	200
	(v) NSC tendered as security by cashier.	10,000
	(vi) G.P.F. Advance	15,000
	(vii) Cheque No. A006151 dated 28.02.2022 drawn in favour of contractor Kashmira Singh in lieu of cancelled cheque for construction of School Building.	10,000
	(viii) Cheque No. 006149 dated 27.02.2022 for payment to supplier for purchase of office furniture	18,000
02.03.2022	(i) Self cheque No. 066152 dated 28.02.2022 encashed	4,800
	(ii) Delivered cheque No. 006151 dated 03.02.2022 to contractor as well as cheque of Rs. 18,000 to supplier.	
	(iii) Refunded security deposit to contractor Inder Singh by cheque No. 006153	16,200
	(iv) Encashed private self-cheque dated 27.02.2022	
	(v) Purchased Revenue Stamp	10
	(vi) Supplier returned Cheque No. 001649 dated 27.02.2022 as it was defective. Cheque cancelled and another cheque No. 006154 issued .	18,000
04.03.2022	(i) Received out station cheque No. 366225 dated 24.02.2022 from a party towards rent of leased land.	12,040
	(ii) Cash found excess	70
05.03.2022	(i) Sent the cheque received from party on 04.03.2022 to bank	12,040
	(ii) Sh. Krishan Gopal J.E. rendered A/c of Temporary Advance Rs. 1,000/- as under:-	
	(a) Repair to office Furniture	650
	(b) Carriage of stock	50
	(c) Cash lost	100
	(d) Cash returned	200
06.03.2022	(i) Sh. Lal Chand J.E. holding imprest of Rs. 3,600/- rendered A/c as under:-	
	(a) Repair to I.B. residential building	1200
	(b) Wages of Godown chowkidar	2200
	The imperst was increased to Rs. 4,000/-	

	(ii) Sale proceeds of auction of old T & P	4000
07.03.2022	(i) Issued postage stamps	300
	(ii) Sold Revenue Stamps	10
	(iii) The receipts scroll received from bank indicated that outstation cheque of the party sent to bank on 05.03.2022 has been credited by bank after charging Rs. 20/-as bank commission.	
08.03.2022	(i) Rent of I.B. Residential Building received by Sh. Jai Ram J.E. on 06.03.2022 and remitted into bank on the same day, challan received in Divisional Office on 08.03.2022.	17,000
	(ii) Earnest money received from contractor Sh. Zile Singh in cash and from Sita Ram by bank challan under head P.W. deposit *Rs. 10,000/-* from each. All tender were rejected the same day. Earnest Money was refunded to Zile Singh by cheque No. 006155.	
15.03.2022	(i) XEN accounted for Rs. 3,800/- out of 4,000/- taken from chest on 08.03.2022	
	(a) Cartage charges of G.I. Sheets	1,200
	(b) Wages of Chowkidar	2,600
	(c) Sale of tender form	4,000
29.03.2022	Draw salary of staff by cheque No. 004154	
	Gross:	63,000
	Deduction:-	
	(i) (a) Income Tax	3,000
	(b) G.P.F	4,600
	(c) H.B.A.	5,000
	(d) G.I.S.	2,400
	(e) Advance Payment	1,400
	(f) House Rent Rs. 6,000/- remained undisbursed	400
	(ii) Remitted into bank Misc. receipts in cash Balance Misc. receipts remitted into bank by endorsing self-cheque.	14,000

Q.2 Prepare 2nd Running account bill of Sh. Bala Ji Builders for the work of Construction of Government College Building at Hisar from the following data. The rates of work are subjected to tendered premium of 10% payment made in first bill. (20 Marks)

Sr. No.	Description of items	Rate	Quantity
1	Earth Work in excavation	$350/10m^3$	$300m^3$
2	R.R. Masonry in cement	$560/m^3$	$60m^3$
3	Cement Concrete (1:4:8)	$1550/m^3$	$16m^3$
4	R.C.C.(1:2:4)	$6850/m^3$	$50m^3$
5	Wood Work	$23300/m^3$	$2m^3$

Advance payment for plastering in cement 1:4 — 50,000

Secured advance on 1 lac bricks market rate — Rs. 4,000 per 0/00

Recoveries:

Cement 16.5 MT @ 7800/- per MT

Steel 45 MT @ 9000-per MT

Security Deposit 5%

Income tax 1%

Work done since previous bill:

(a) RR masonry in Cement $15\ m^3$

(b) Cement concrete 1:4:8 — $24\ m^3$

(c) Brick work in cement 1:6 @ 1490/ m^3 — $60\ m^3$

(d) R.C.C. 1:2:4 — $60\ m^3$

(e) Plastering in cement 1:4@ 520 10/ m^2 — 150 sq meter (m^2)

(f) Flooring with ceramic tiles @520 m^2 — $20\ m^2$

Advance of Rs. 60,000 was paid for painting work.

Secured advance for 1 lac Bricks further brought to site. 60,000 bricks were used since previous bill.

Following recoveries are to be made from the 2nd Bill:-

(i)	Fine for delay	10,000
(ii)	Hire charges	20,000
(iii)	Cost of cement 2 MT, steel 5 MT	
(iv)	Recovery of another work	2,000
(v)	Security Deposit	5%
(vi)	Income Tax	1%
(vii)	I.G.S.T.	2%

Q.3 Prepare the Travelling Allowance bill of Sh. Dharampal, Sub Divisional Officer, Construction Sub Division No. 11, Hisar (Irrigation & Water Resources Department, Haryana) drawing Grade Pay Rs. 5400/- P.M. for the month of March, 2022 from the following details: (10 Marks)

(i) 03.03.2022: Left H.Q. at 9:00 PM for Jind for official work and returned back to H.Q. On 04.03.2022 at 6:00 AM by bus paying fare Rs. 70/- each side local travel 2 Km Hisar and 3 Km at Jind by Auto Riksha.

(ii) 05.03.2022 Left H.Q. at 8:00 PM for Hansi by staff Car for official work and returned to H.Q.at 1:30 AM on 06.03.2022.

(iii) 07.03.2022: Left H.Q. at 5:00 AM for Chandigarh by Bus for official work in Haryana Civil Secretariat and returned to H.Q. by staff car on 08.03.2022 at 5:00 AM. Bus fare paid from Hisar to Chandigarh Rs. 220/-. Local Km Hisar 2, Chandigarh 6 performed by the Taxi.

(iv) 13.03.2022: Left H.Q. at 4:00 AM for official work at station B 10 Km away and returned back to H.Q. at 4:00 PM. Again left H.Q. at 5:00 PM for station C 15 Km away and back to H.Q. at 11:00 PM on the same day. Journey was performed at station B & C by staff car.

(v)16.03.2022: Performed Election Duty from 16.03.2022 to 20.03.2022 at Tohana and returned back on 21.03.2022. Journey was performed by the vehicle provided by Government Journey started 9:00 AM on 16.03.2022 & end at 9:00 AM on 21.03.2022.

(vi) 23.03.2022: Attended Court at Rohtak from 23.03.2022 to 26.03.2022 and back to H.Q on 27.03.2022. Journey was performed by the bus on 23.03.2022 and 27.03.2022 paying bus fare Rs. 90/- each side local Km. 2 & 4 at Hisar and Rohtak respectively by Riksha. Journey started at 9:00 AM and end at 9:00 AM.

(vii) 29.03.2022: Left H.Q. at 8:00 PM for official work at Delhi & reached there at 1:00 AM on 30.03.2022. Left Delhi at 6 PM on 30.03.2022 and reached Hisar at 10:00 PM by staff car.

(viii) 31.03.2022: Performed journey from Hisar to Satrod 13 KM away & returned back on the same day by bus paying fare Rs. 13/- each side.

PART-II

(Attempt any Five Questions)

Q.4 Distinguish any Five of the following: **(5x2= 10 Marks)**

(i) Bin Card & Priced Store Ledger

(ii) Controlling Officer & Disbursing Officer

(iii) Major Estimate & Minor Estimate

(iv) Performance Security & Bank Guarantee

(v) Receipt & Hand Receipt

(vi) Security Deposit & Secure Advance

Q.5 Define any Five of the following: **(5x2=10 Marks)**

(i) Administrative Approval (ii) Arbitration (iii) Emergency Works

(iv) Pre-bid Conference (v) Rough Cost Estimate (vi) Technical Sanction

Q.6 Explain any Five of the following: **(5x2=10 Marks)**

(i) Contingencies & Work Contingencies

(ii) M.A.S. Account & T and P Account

(iii) Original work & Repair Work

(iv) Standard Measurement book & Measurement Book.

(v) Supervision Charges & Departmental Charges

(vi) Works Expenditure & Works Outlay

Q.7 Explain main duties of any Five of the following: **(5x2=10 Marks)**

(i) Second Clerk in C-Branch (ii) Stenographer

(iii) Audit Party of A.G. Office (iv) Divisional Head Clerk

(v) Steno-Typist (vi) Treasury Officer

Q.8 Explain briefly about any Five of the following: **(5x2=10 Marks)**

(i) What is the responsibility of Divisional Officer in respect of his Division?

(ii) What precaution must be taken if the issue rate of an article is appreciably less than the market rate?

(iii) What are the departmental rules regarding purchase of material?

(iv) Discuss the precautions to be taken in the maintenance of Measurement Book.

(v) List out the causes that are responsible for a final bill of contractor becoming in minus.

(vi) What steps would you take to hire a private building for your office?

Q. 9 Write a short note on any Five of the following: **(5x2=10 Marks)**

(i) Acceptance of Tender other than lowest.

(ii) Additional Charge for material issued to Contractor.

(iii) Consolidated Records.

(iv) Lapses of Administrative Approval.

(v) Owner of Land from whom land is acquired.

(vi) Rules if lowest tenderer back out.

Q.10 Mention rule for any Five of the following as per Haryana Civil Services (Travelling Allowance) Rules, 2016. **(5x2=10 Marks)**

(i) Travelling Allowance (T.A.) is not a source of income but it is a re-imbursement of expenditure incurred by an employee on tour.

(ii) No arrear of T.A. claim is admissible.

(iii) Journey on transfer may be performed one month before transfer and six month after the date of transfer.

(iv) No transfer T.A. is admissible to a Government employee who is transferred at his own request.

(v) A Government employees during joining time on transfer will be entitled to T.A. in the grade to which lower of two post would entitle him.

(vi) The Government employees shall submit his T.A. claims only once in a month.

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