

Haryana State SAS- Part I Examination – April 2009
Paper : Local Rules and Public Works Account Code

Time Allowed : 3 hours

Max Marks – 100

Note : Attempt any six questions but Question no. 1 and 2 are compulsory

Question 1 From the following details of cash book Mr. X, Executive Engineer of building Division of PWD, for the month of October, 2004, post the cash book showing the classification of each item and closing Balance with detailed break-up as on 31-10-2004. Make notes and entries in red Ink (or with * asterisk mark) wherever relevant.

1-10	Opening Balance	Rs.
	I. Service Postage stamps	100
	II. Revenue Stamps	10
	III. MICR Cheque No. 726 dated 29-09-2004 drawn in favour of contractor Nakad Singh for his dues	7000
	IV. Self cheque No. 728 dated 29-09-2004	1000
	V. Cash in safe including fully soiled notes worth Rs. 10	1010
	VI. Imprest with store Keeper 'Y'	500
	VII. Temporary Advance with AE Gaya Ram	1200
	VIII. Cheque No. 420 from Chowkidar 'Z' in refund of Excess of Fan Advance	300
	IX. Earnest Money Deposit in the form of National Saving Certificate duly pleaded from a supplier whose tender was opened on 29-09-2004	4000
1-10	Cheque No 420 deposited into bank and Cheque No. 728 dated 29-09-2004 encashed	
3-10	Cheque no 007 dated 30-06-2004 in favour of contractor 'n' for Rs. 699 cancelled and a fresh cheque No. 729 issued.	
4-10	Received Cash on account of rental of inspection Bungalow for September, 2004	150
5-10	Paid to contractor 'p' on account of construction of Police quarters by cheque no. 730, the gross value of which was Rs. 2130. Security Deposits 10 % deducted on above.	
7-10	Paid Net Amount by cheque No. 731 to contractor Q for construction of police quarters:-	
	Value of work done since previous Bill	5000
	Recoveries- Security Deposits	500
	Value of Cement issued	800
	Fine for delay in completion of work of library building	600
8-10	Cheque No 429 of Bank of Baroda received for credit to 0216 Housing; further classification was not clear	500
10-10	Purchased Service Postage Stamps by Cheque no 732	43

11-10	Temporary advance issued vide cheque no 733 to AE DUKHI RAM	3000
14-10	AE Gaya Ram rendered account of his Temporary Advance (i) Coolie and frieght of Cement	1000
	(ii) Cash Balance refunded	200
17-10	Cheque No. 429 for Rs. 500 deposited in bank	
18-10	Account submitted by Sh 'Y' storekeeper cartage and coolie charges for stock Rs. 150 freight on Plant and tool ; Rs. 350. His imprest was increased to Rs. 700 and recouped by cheque no.734	
20-10	AE Dukhi Ram submits account for Temporary advance: Maintance & repair of School building	2000
	Pay of Chowkidar for houses under Construction	500
	Refund of Cash	500
21-10	Before going on tour executive Engineer 'x' takes out cash for payment to labour at Site	1000
22-10	Received from another CPWD division in advance for stores to be supplied	5000
24-10	Executive. Engineer 'X' submits muster roll for Rs. 980/- paid to labour at site "constructing High School" and refunds Rs 20	
31-10	Remitted cash receipts in Bank . Cash found short	10

Marks 20

Question 2 Prepare 2nd Running Account bill for the work of 'Construction of type II – 30 quarters in R.K.Puram" under construction division 'X' from the following details:-

Item of Work	Quantity executed up to date	Quantity executed as per Ist RA bill	unit	Rate Rs.
1. Earth Work	5,000	2,000	Cub meter	7
2. Brick work	600	300	-do-	320
3. R.C.C	400	----	-do-	950
4. Steal Work	32 Metric Tonne	16 Metric tonne	kilogram	7

- i. Advance payment of Rs. 20,000 for wood work made in this bill.
- ii. Advance Payment of Rs.1,00,000 was made for work done and not measured in the first running bill for RCC Work
- iii. Secured Advance for Rs. 1,50,000 bricks was given in Ist R.A bill, the assessed rate is Rs 600 per 1000 bricks. Consumption of bricks to be assumed as 500 per cubic metre of brick work
- iv. Security deposit to be deducted @ 10% and Income tax @ 1%
- v. Cost of 250 Metric Tonne (MT) cement (for this work) be deducted @ Rs. 1000per MT.
- vi. In the Ist RA bill Rs. 500 was with held for non-submission of labour reports.It is now decided to release Rs. 300 to contractor and balance credited to Govt.

Also fill up Account of Secured Advances form

Marks-20

Question 3 Post the following transactions in the Works Abstract of a major work for the month of June 2004.

- i. 2-6-2004: Issued to contractor 'X' 10 metric tonne of cement from stock in standard bags of cement of 50 Kgs each at stipulated rate of Rs. 80 per bag plus 4 % storage charges.
- ii. 5-6-2004: Received through DGS & D 15 metric tonnes of mild steel bars chargeable to work but debit advice for Rs. 1,47,000 being 98 % advance payment to the firm is awaited by the Divisional Officer from the Pay & Accounts officer.
- iii. 8-06-2004: Paid Rs. 30,000 to contractor 'K' for part of cement concrete work in roof executed on labour rates. 1.5 metric tonne of steel bars issued to contractor were used on this part of work.
- iv. 13-06-2004. On a muster Roll passed for Rs 4,200 for removal of defects in work of contractor 'X' a sum of Rs. 3600 was paid by the SDO. Rs 600 remained unpaid. The amount is recoverable from the contractor.
- v. 18-06-2004; 2 metric tonne of cement having become surplus was transferred to another work in progress.
- vi. 22-06-2004; Paid 2nd, on account of contractor 'X' as under:

Workdone since last bill	Rs.
Earth Work	36,000
Brick Work in time	62,000
Cement concrete work in roof	78,000
Wood Work	44,000

Secured advance of Rs.30,000 allowed in the last on account bill was recovered. Further secured Advance of Rs. 60,000 was allowed in this bill. Advance paid for work done but not measured is Rs. 35,000/-. Amount with held for removal of defects is Rs. 3000.
Following recoveries were also made from this bill:-
 - (a) Cost of 2 metric tonnes of cement used on the work
 - (b) Cost of Muster Roll Labour engaged departmentally for removal of defects in this work as mentioned at item iv above
- vii. 25-06-2004: Rs 3000 erroneously recovered on account of cost of excavated stone in April, 2004 refunded in cash.
- viii. 26-6-2004: Advance of Rs. 2 lakh paid to Land Acquisition Officer for acquisition of additional land for this work

Marks 15

Question 4 Comment on the following cases

- (a) An Executive Engineer credited to Revenue supervision charges on sales of stock on credit that is, before the money was actually realised.
- (b) The construction of municipal dispensary was to be done by CPWD and govt. of India agreed to bear half the cost of construction. The actual cost of construction of dispensary was Rs. 16,000 and the entire cost was debited to 2010 -Medical and Public Health. A sum of Rs 8000 was realised from municipality and credited to 0059 Public Works -Central

- (c) A contract for construction of a building was awarded to a contractor in March 2004 at 15% below estimated rates, which were based on the schedule of rates in force during 2003-04. This schedule of rates was revised upwards from 1st April 2004. The site was handed over to contractor claims on 15th May 2004. The contractor claims that he should be paid at the revised schedule of rates, as the site was handed over only in May, 2004
- (d) A Contractor deposited Government Bonds having face value of Rs 25000 against a security of Rs. 26,000 demanded on him on the plea that their market value is Rs. 26,000.
- (e) In a Division, all vouchers up to Rs. 1000 are not submitted with monthly account to A.G. office.

Marks 15

Question 5 Distinguish between

- (a) Work Slips and Work Abstracts
- (b) Sub head and Sub-Work
- (c) Administrative Approval and Technical Sanction
- (d) Receipts and Hand receipts
- (e) Storage charges and Supervision Charges

Marks 15

Question 6 What exactly is meant by expression 'Aid to contractor', what should be the reaction of audit in regard to the following classes of transactions with contractor?

- (a) Issue of material held in stock by Government, but the issue of which has not been provided for in the agreement with the contractor although the materials are quite necessary for the execution of the work.
- (b) Payment at part rates where the agreement provides for payment at "Through Rates" although it is easy to derive part rates from "Through rates",
- (c) Payment of Secured Advance on Lumpsum contract, not provided for in the contract.
- (d) Giving on hire heavy plant and machinery not obtained by contractor himself as provided in this agreement, and
- (e) Closure of contract before it is $\frac{1}{4}$ th complete as rates have increased by more than 50 % after commencement of work.

Marks 15

Question 7 Classify the following in full (any five)-

- (a) Tank restoration work undertaken by Public Works Department to give relief to famine stricken people in floods.
- (b) Recovery of charges for damages to road roller lent to a local body
- (c) The original cost of a bulldozer obtained for a canal construction and depreciation of bulldozer.
- (d) Payment to famine labour employed on an irrigation work met from capital, not treated as relief work.
- (e) Maintenance of lawns and gardens attached to samadhi of Mahatma Gandhi at Raj Ghat Delhi
- (f) Charges on restoration of damages caused by floods to a bridge under construction over the head works of an irrigation canal commercial

Marks 15

Haryana State SAS Part I Examination MAY 2010

LOCAL RULES and PUBLIC WORKS ACCOUNT CODE

Time Allowed : 3 hours

Max. Marks 100

Note Attempt all questions. Choice is given in all questions.

Q.No. 1 Write the cash book of Executive Engineer, Ambala Division Ambala, for the month of October, 2009 from the following details. Calculate/ write the closing balance with complete details and certificates.

15 Marks

1.10.09	Opening Balance:	
	1. Notes	1170.00
	2. Coins	11.00
	3. Service postage stamps	60.00
	4. Revenue Stamps	55.00
	5. Soiled notes	225.00
	6. Imprest with Vinod JE	2000.00
	7. Temp. Advance with Raghuvir JE	1800.00
	8. Self cheque no. 00735 dt. 28.09.09	3500.00
	9. Crossed cheque no. 00733 dt. 27.09.09 In favour of M/s Sadhu Ram and Co.	35400.00
	10. Imprest with Khushi Ram JE	2500.00
	11. Crossed cheque no. 00734 dt. 28.09.09 In favour of Mehar Chand contractor	18500.00
3.10.09	Purchase of sevice stamps vide cheque no. 0736	350.00
	Changed soiled notes from State Bank of India.	200.00
	Paid to Sh. Gurdial Singh Contractor payment of 4 th Running bill vide cheque no. 00737 as under:	
	I. Total value of work done since last bill	22400.00
	II. Less Security deposit	1350.00
	III. Income Tax and education cess	450.00
	IV. Charges for departmental machinery Used by contractor	1500.00
	Encashed the self cheque no. 00735 dt. 28.9.09	3000.00
	Old cheque no. 00732 dated 25.8.2009 for Rs. 17375.00 Issued for work done by Khairati Lal contractor returned Back and a new cheque no. 00739 dt.4.10.09 issued in Lieu of cancelled cheque.	17375.00
	Recd. from Sh. Puran Chand chowkidar rent of Rest House for September 2009	850.00
5.10.09	Imprest account rendered by Sh. Vinod Kumar JE as under:	

	a. Carriage of office articles	450.00	
	b. Purchase of stationery items	235.00	
	c. Paid to contractor	700.00	
	d. Paid for repair of chairs/tables	325.00	
	e. Jeep repair bills	240.00	
	f. Cash returned back	50.00	
6.10.09	Earnest money received from Sh. Gian Singh contractor through bank draft		3000.00
6.10.10	Earnest money received from Sh. Parkash contractor through bank draft		3000.00
8.10.09	Sh. Khushi Ram JE submits Imprest Account as under:		
	a. Purchase of books for office	650.00	
	b. Paid for Toll tax	150.00	
	c. Purchase of stationery items	430.00	
	d. Paid for diesel while on tour with Xen	720.00	
	e. Paid for repair of office almirah.	200.00	
	f. Returned back cash	350.00	
9.10.09	Recd. from Sh. Gandhi contractor, earnest money by Bank draft.		3000.00
10.10.09	Drawn a self cheque no. 00740 for chest		4000.00
	Deposited the 3 drafts received from contractors as Earnest money into bank (3000*3)		9000.00
	Paid to M/s S Kumar & Co. for supply of Printer vide Cheque no. 00741 dated 10.10.09		4850.00
12.10.09	Crossed cheque delivered to Sh. Mehar Chand Contractor		18500.00
	Temporary Advance Account submitted by Sh. Raghuvir JE		
	I. Paid to work charged staff	1380.00	
	II. Purchase of towels for office	200.00	
	III. Purchase of toilet articles for office	130.00	
	IV. Returned back cash	90.00	
13.10.09	Imprest issued to Sh. Vinod JE		2000.00
15.10.09	Crossed cheque no. 00734 dated 2809.09 delivered to Sh. Sadhu Ram And Co.		35400.00
16.10.09	Paid to SDO Electric Sub Division, payment of electricity bill vide cheque no. 00742 dated 16.10.09		2250.00

19.10.09	Paid to Sh. Ghanshyam Dass Contractor payment of Running bill vide cheque no. 00743 dated 19.10.09	
	a. Total value of work done since last bill	50400.00
	b. Less Charges for Govt. Machinery used	12000.00
	c. Security Deposit	3024.00
	d. Income tax and cess	1008.00
22.10.09	Received in cash from Sh. Girdhari Lal clerk advance	3000.00
	Payment of computer Loan	
24.10.09	Temporary advance issued to Sh. Raghuvir JE for petty Payments	1500.00
26.10.09	Purchased service stamps from Treasury vide cheque no. 00744 dated 26.10.09	200.00
31.10.09	Paid temporary advance to Sh. Khushi Ram JE for petty Payments.	1500.00

Q.No. 2. Prepare the 3rd Running Bill of Sh. Murari Lal & Co. the work of constructing bridge on Suller drain from the following particulars:

15 Marks

Sr.No.	Item	Unit	Upto-date Qty.	Qty. as per last bill	Rate
1.	Earthwork in foundation and plinth	100 Cft.	45800	30000	140/- per 100 cft.
2.	PCC concrete 1:3:6 in foundations	100 Cft.	15000	7000	7000/- per 100 cft.
3.	M-20 RCC concrete including all shuttering and formwork.	100 Cft.	2000	-	8500/- per 100 ct.
4.	Providing and Fixing of Steel in Foundation and Superstructures	Qtl.	55	10	4800/- per Qtl.
5.	Brickwork in 1:4 Cement Mortar in foundations and Superstructures	100 Cft.	1400	200	6000/- per 100 cft.
6.	Providing M-25 RCC slab including all formwork etc.	100 Cft.	1400	-	15500/- per 100 cft.

The following payments were made to the contractor:

Advance payment of Rs. 10000/- was made in last bill for RCC work not measured. Similarly advance payment of Rs. 3500/- was made for brickwork not measured in previous bill.

Hire charges of Transit mixture of department used by contractor for 10 days at the rate of Rs. 250/- per day to be adjusted.

Deduction of Security Deposit @ 6%, Income Tax @ 2% and 3% education cess on Income Tax will be made from the Bill.

Q.No. 3. Prepare the Travelling Allowance Bill of Sh. S K Sharma Executive Engineer for the month of November, 2009 from the following details. Sh. Sharma was Drawing basic pay of Rs. 16875/- plus DP and DA. Follow latest Government instructions. Record usual certificates. Maximum 10 dailies are allowed. The head quarter of Sh. Sharma is at Panchkula and he is residing in Chandigarh.

10 Marks

1. Left Chandigarh on 2.11.09 at 4.30 AM for Delhi by Deluxe bus (Fare Rs. 280.00). Reached ISBT Delhi at 10.00 AM, Left for CWC (R K Puram) for attending meeting by auto-rickshaw (rent paid Rs. 130.00). Halt at Delhi at private Guest House in Lajpat Nagar (Guest House Charges Rs. 350.00 Per day).
2. Attended meeting on 3.11.09 at 10.00 AM at Nehru Place, New Delhi (Travelled by Taxi and paid fare of Rs. 100.00). Left for Chandigarh at 3.30 Pm by AC Volvo Bus from ISBT Delhi, reached Chandigarh at 8.30 PM. (Bus Fare paid Rs. 475.00).
3. Left Chandigarh on 8.11.09 at 7.00 AM for Hisar by Govt. Jeep, reached Hisar at 11.30 AM. Inspection of various sites and Halt at Govt. Rest House Hisar.

4. Attended meeting taken by Commissioner Hisar Division regarding progress of works, at 11.00 AM on 9.11.09 in Mini Sectt. Left Hisar for Chandigarh at 5.00 PM by Govt. Jeep and reached Chandigarh 9.45 PM.
5. Left Chandigarh on 11.11.09 at 6.30 AM by bus for Yamunanagar for attending a conference. Halt at Yamunanagar. Visited various work sites with local Xen in Govt. Jeep on 12.11.09. Left for Panipat at 5.30 PM by ordinary bus and reached Panipat at 8.30 PM and halt. Attended meeting at Panipat on 13.11.2009 at 10.30 AM Chaired by Hon,ble Minister. Left Panipat at 4.30 PM by Volvo Bus and reached Chandigarh at 9.00 PM (Fare Rs. 325.00).
6. Left Chandigarh on 17.11.09 at 6.00 AM with Chief Engineer in his staff car, reached Delhi at 11.00 AM. Attended meeting in Planning Commission, New Delhi and halt at Rest House. On 18.11.09 at 8.30 AM left for Chandigarh by AC Bus (Fare Rs. 475.00), and reached Chandigarh at 1.30 PM.
7. Left Chandigarh on 25.11.09 at 8.00 AM for Delhi by AC Bus (Fare Rs. 475.00) and reached Indra Gandhi Airport at 2.30 PM. Left for Mumbai by King Fisher Airlines flight at 5.30 PM (Fare Rs. 3800.00) and reached Mumbai at 8.30 PM and halt.

Attended one Day Seminar at Mumbai at 9.30 AM on 26.11.09 and Halt. Left Mumbai on 27.11.09 at 11.00 AM By Air India flight (Fare Rs. 4100.00) and reached Delhi airport at 2.00PM. Left from ISBT Delhi at 4.00 PM by Deluxe Bus for Chandigarh (Fare Rs. 280.00). Reached Chandigarh 10.00 PM.

Sh. Sharma resides in sector 41-D Chandigarh and distance of various places from his residence are as under:

- | | |
|--|--------|
| 1. Residence to Chandigarh Bus Stand | 8 KM. |
| 2. Residence to Chandigarh Airport | 20 KM |
| 3. Residence to Chandigarh Railway Station | 16 KM |
| 4. Mumbai Airport to place of halt | 22 KM. |

Assume other distances wherever required.

Q.No. 4. Distinguish briefly between any FIVE of the following:

5*1= 5 Marks

1. Security Deposit and Secured Advance.
2. Contracts and Work Orders.
3. Administrative Approval and Technical Sanction.
4. Issue Rates and Market Rates.
5. Work Slips and Work Outlay.
6. Original work and Taccavi work.

Q.No.5. Explain briefly any FIVE of the following:

5*1= 5 Marks

1. Major Estimates.
2. Unpaid Wages.
3. Measurement Book.
4. Schedule of Rates.
5. Muster Roll.
6. Transfer Entry Order.

Q.No.6. Explain briefly about any FIVE of the following:

5*1= 5 Marks

1. Latest mileage allowance for various employees.
2. Latest daily allowance for employees.
3. Different types of TA's admissible to Haryana Govt. employees.
4. Rules regarding grant of leave during tours.
5. Conveyance allowance.
6. Category of officers entitled for Air travel while on tour in India.

Q.No.7 Write brief notes on any FIVE of the following:

5*1= 5 Marks

1. Contingencies
2. Inspection Report.
3. STR's
4. LOC, and where it is applicable.
5. DDO.
6. RTRs.

Q.No.8. Explain briefly about any FIVE of the following:

5*1= 5 Marks

1. Completion Report.
2. Suspense Account.
3. Storage Charges.
4. Special T & P.
5. Bank Guarantee.
6. Misc. Public Work Advance.

Q.No.9. Write Short notes on any FIVE of the following:

5*1= 5 Marks

1. Imprest Account.
2. Out-turn Account
3. MAS Account.
4. Contractor's Ledger.
5. Transfer Entry Book.
6. Grant in Aid.

Q.No.10 Write briefly the main duties of any FIVE of the following:

5*1= 5 Marks

1. Divisional Officer.
2. Section Officer.
3. Treasury Officer.
4. Divisional Accountant.
5. Audit Party of AG Office.
6. Controlling Officer.

Q.No.11. Write Short notes on any FIVE of the following:

5*1= 5 Marks

1. Lump Sum Contract.
2. PPP Mode.
3. Labour Rate Contract.
4. Turnkey Contract.
5. Maintenance Contract.
6. Percentage Contract.

Q.No.12. What are the latest Govt. Instructions on the following. Write briefly on any FIVE of the following:

5*1= 5 Marks.

1. Inviting Tenders.
2. Pre Bid Conference.
3. Negotiations with Contractors.
4. Approving Single Tenders.
5. Re-tendering.
6. Award of work to Other than Lowest Bidder.

Q.No.13 Write brief notes on any FIVE of the following:

5*1= 5 Marks

1. Purposes for which Govt. can acquire land.
2. Acquiring Land held by religious institutions.
3. Acquiring land Free of cost.
4. Land acquired through negotiations.
5. Acquiring land on Lease.
6. Land Annuity.

Q.No.14 Write brief notes on any FIVE of the following:

5*1= 5 Marks

1. Validity of Administrative Approval.
2. Supplementary Estimate.
3. Deposit Works.
4. Copies of various sanctions required to be sent to AG Office.
5. Sanction of which type of Estimates, required to be sent to AG Office.
6. Completion Report.

Q.No.15. Write/Explain briefly about any FIVE of the following:

5*1= 5 Marks

1. Irregularities of common occurrence in Cash Book.
2. Irregularities of common occurrence in Muster Roll.
3. Irregularities of common occurrence in Measurement Books.
4. Irregularities of common occurrence in TA Bills.
5. Irregularities of common occurrence in Pay Bills.
6. How loss of Cash is adjusted/ accounted for.

Haryana State SAS Part I Examination, 2011

LOCAL RULES and PUBLIC WORKS ACCOUNT CODE(with books)

Time Allowed : 3 hours

Max. Marks 100

- Note: i) All questions (question 1, 2 & 3) of Part-I are compulsory.
ii) Attempt any five out of seven questions of Part-II.
iii) Maximum marks of each question have been shown in brackets.

PART-I

Q.No.1 Post the following transaction in the cash book of the Executive Engineer, Jagadhari Division, PWD B&R branch for the month of July, 2010 and work out the closing balance.

(20)

1.7.10	Opening Balance:	
	i) Currency notes and coins	238.00
	ii) Service Postage Stamps	100.00
	iii) Revenue Stamps 20 P. denomination	25.00
	iv) Bank Draft from a Sub-Divisional Officer towards refund of TA ever drawn	131.00
	v) Self cheque on Ambala treasury	200.00
	vi) Cheque issued in favour of M/s Mahesh & Co. lying undelivered	2100.00
	vii) Permanent imprest with Shri Ram Das, Supervisor	50.00
	viii) Temporary imprest with Shri Murari Lal, SDO	1500.00
	ix) Deposit at call receipt on State Bank of India, Jagadhari received from M/s Arya & Co. as earnest money.	300.00
2.7.10	Paid to Shri Ram Chand in cash for the transport of a Damaged part of a road roller.	9.00
3.7.10	Paid by cheque to M/s Mast Ram & Co., for the work of "Additions and alterations" to the godown of the central Workshop, Jagadhari as below:	6980.00
	i) Value of work done Recoveries-	
	ii) Security Deposit at 10% of work done	
	iii) Fine for bad work	200.00
	iv) Amount creditable to Executive Engineer, Jullunder	122.00
	v) Compensation payable to a labourer under workman's compensation Act on account of another work	210.00
	vi) Cost of store issued from stock and debited direct to work.	358.00
4.7.10	Paid by self cheque temporary advance to Shri Des Raj Supervisor for repairs to the road roller	250.00
5.7.10	Account of temporary advance rendered by Shri Murari Lal, SDO :-	
	i) Paid Muster roll for labour for the maintenance of its	

workshop building	1430.00
ii) Amount lost in transit	60.00
iii) Balance returned in cash	
6.7.10 While preceding on tour the Executive Engineer draws and carries with him a self cheque for urgent repairs to a power house	500.00
8.7.10 Renewed cheque dated 14 th January, 2010 issued in Favour of M/s Prem Singh & sons	11561.00
9.7.10 Cash found surplus in the chest	12.00
10.7.10 Deposit at call receipt for Rs.300/- sent to the treasury of the division.	
12.7.10 Higher charges of road roller received in cash From M/s Daccan Engineer Company	530.00
16.7.10 Received rent of Guest House from Sh. Mohan Singh, Supervisor Incharge of the Power House	46.00
22.7.10 Purchased revenue stamps of 20 paise denomination	3.00
30.7.10 Recouped permanent imprest of Sh. Ram Dass, Supervisor	
1. Running of the Power House	20.00
2. Railway Freight for spare parts for the Power House	10.00
3. Payment of bonus to a mechanic	11.00
31.7.10 Remitted miscellaneous cash receipts on account of Revenue during the month into the treasury	
31.7.10 Purchased service postage stamps by cheque	200.00

Q.No. 2 Prepare the Second Running Account Bill of contractor 'A' for constructing staff quarter at Kaithal from the following particulars:-

(20)

Sr. No.	Description of Item	Rate	Upto date quantity	Quantity in the previous bill
1.	Earth work in foundation	Rs.150/- per % cft	20,000 cft	12,000 cft
2.	Brick work in mud	Rs.450/- per % cft	5,000 cft	3,200 cft
3.	Cement Concrete 1:2:4	Rs.720/- per % cft	1,900 cft	Rs. 700 Advance
4.	Cement Masonary	Rs.520/- per % cft	2,600 cft	1,150 cft
5.	Wood work	-	-	Rs.1100/- Advance

Secured Advance

The Contractor was paid in 1st Running Bill for 1 lac bricks at the rate of Rs.2000/- per 1000 bricks being full rate. Out of which, 38,000 bricks have been utilized and he has further

brought 12000 bricks at site and allowed the secured advance on the same rate. He has also brought M.S. Rod 2 M.T. for which the secured advance paid to Contractor at Rs.15000/- per MT being reduced rate.

- | | | |
|----|---|-----------|
| a) | The ledger account show that the cost of 25 bags of cement @ Rs.200/- per bag plus 2% storage charges is recoverable from the contractor in respect of this work: | |
| b) | Hire charges of T&P | Rs. 350/- |
| c) | Income Tax & Security Deposit | 2% & 10% |
| d) | Fine for bad work | Rs. 250/- |
| e) | Fine for delay | Rs. 260/- |

Q.No.3 Prepare the traveling bill allowance of Mr. Y.P. Singh, CAO of Finance Department, Haryana drawing Grade Pay of Rs.PB-3+6600 (G.Pay) p.m. and posted at Chandigarh in respect of the journeys performed during the month of January, 2011.

(10)

- a) He left Raipur Rani by his own car at 9.00 am on 04.01.2011 and returned to Chandigarh at 2.00 PM on 06.01.2011. The distance by road from Raipur Rani to Chandigarh is 40 km. He had taken approval of the HOD permission for such journey.
- b) He left for Karnal on 15.01.2011 at 3.00 PM in office vehicle. He came back to HQ on the next day at 6.00pm.
- c) He left for Delhi by AC Deluxe bus on 20.01.2011 at 6.00 PM. He stayed at Delhi upto 25.01.2011 in hotel @ Rs.1000.00 per day. He produced necessary rent receipt. He took two days' casual leave for 22nd and 23.01.2011. He left for Chandigarh on 25.01.2011 at 8.00 p.m. by ordinary bus and paid Rs.200.00 as Bus fare. He reached Chandigarh on 26.01.2011 at 6.00 A.M. morning. The AC Delux Bus fare is Rs.500.00.

Other Particulars:

Residence bus stand	5.00 KM
ISBT to place of stay at Delhi	10.00

- d) He left for Ambala City by Govt. Vehicle on 27.01.2011 at 4.00 PM for urgent official work and came back at 2.00PM on 28.01.2011

PART-II

(attempt any 5 questions)

Q.No.4. State of action required to be taken in the following cases:-

(5x2 = 10)

- i) Material found short on physical verification
- ii) Material found surplus on physical verification
- iii) Material becoming unserviceable due to wear and tear
- iv) Loss of stores articles due to sudden fire in the Stores
- v) Dacoity in the Stores and resultant losses

Q.No.5 Reply the followings:

(5x2 = 10)

- a) The Executive Engineer of a division was directed to make arrangements on Independence Day, i.e., 15th of August, 2011 for State function. What procedure he will adopt and how he will arrange the administrative approval and funds?
- b) What are emergency works? How the expenditure on such works will be incurred without any administrative approval and technical sanction?
- c) In case of acquisition of land, how the payment of annuity will be made and who will maintain the record of annuity of land?
- d) What is E-tendering?
- e) What is financial close? How it differs from physical completion of work?

Q.No.6. a) Give the difference between the followings:

(10)

- i) Security Deposit and performance security
- ii) Secured advance, mobilization advance

(2x2 = 4)

b) Intimate the followings:

(4)

- i) Can a single tender be opened or accepted?
- ii) What are the latest rules regarding single tender?
- iii) If the lowest tenderer (L1) backs out, can the tender be allotted to the 2nd lowest, i.e., L2? If yes, how?

c) Differentiate between Measurement Book and Electronic Measurement Book. (2)

Q.No.7 Define the followings :

(5x2 = 10)

- a) Standard Measurement Book and Check Measurement Book
- b) Advance payments and secured advance
- c) Market Rate and Agreement rate,
- d) Issue rate and storage rate
- e) Earnest Money and Security

Q.No.8. Explain the followings:

(5x2 = 10)

- i) How does a contract differ from a Work order?
- ii) What are the basic contract documents a Divisional Officer is required to prepare before a work is given on Contract?
- iii) When does sanction to an estimate for Public Work Lapse?
- iv) Define stock & reserved limit of stock.
- v) When does an estimate required to be revised?

Q.No.9. (a) What is the eligibility of TA to an officer drawing grade pay of Rs. PB-3 + 6600 (grade pay) p.m. in respect of followings:

(7x1 = 7)

- (i) Daily allowance within State of Haryana
- (ii) Daily allowance outside Haryana
- (iii) Daily allowance in Delhi-Bombay-Calcutta & Madras
- (iv) Can he travel by AIR?

- (v) Local mileage at Delhi.
- (vi) How many trucks he will be entitled on transfer?
- (vii) Can he claim TA for his parents on transfer?

(b) Explain the followings:

(3x1 = 3)

- (i) What is the difference in entitlement for TA on tour and TA on retirement?
- (ii) An official goes from Chandigarh to Ambala and returns within five hours, to what daily allowance he will be entitled to?
- (iii) What is the definition of family for the purpose of Transfer?

Q.No.10.

- (a) What irregularities of common occurrence are found in cash book? (4)
- (b) What do you understand by LOC and what purpose it serves? (2)
- (c) Write short notes on the followings :

(4x1 = 4)

- i) Lump sum contract
- ii) BOT contract
- iii) Labour rate contract
- iv) Percentage rate Contract

Paper: Local Rules and Public Works Account Code (with books)

Time Allowed: 3 hours

Max Marks: 100

- Note: (i) All questions (question 1,2 & 3) of part-1 are compulsory.
(ii) Attempt any five out of seven questions of Part II
(iii) Max. Marks of each question have been shown in brackets.
(iv) All the parts of the question 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 X for the month of August, 2013 and work out the closing balance. (20 marks)

1.8.2013	Opening Balance	
	(i) Service postage stamps	90.00
	(ii) Revenue Stamps	50.00
	(iii) Currency notes and coins	260.00
	(iv) Soiled notes	20.00
	(v) Imprest with Naresh JE	3000.00
	(vi) Temp.Advance with Abdulla JE	2500.00
	(vii) Self Cheque No. 00820 Dated. 28.07.2013	3800.00
	(viii) Crossed Cheque No. 00824 Dated 29.07.2013 in favour of M/S Rakesh & Co.	46000.00
	(ix) Imprest with Store Keeper Mahesh	600.00
	(x) Deposit at call receipt on S.B.I "X" received from M/S Rathi & Co as earnest money	5000.00
2.8.2013	Paid by Cheque No. 00825 to M/S Ram Kumar & Co. for construction of Staff quarters as under	
	(i) Value of Work done since previous bill	60000.00
	(ii) Less security deposit	3600.00
	(iii) Income tax and education cess	1240.00
	(iv) Fine for delay in completion of work	2000.00
	(v) Charge of departmental machinery used by contractor	1500.00
	Encashed the self cheque No. 00820 dated 28.07.2013	3800.00
5.8.2013	Old cheque No.00810 dated 10.07.2013 for 15000.00 Issued to Narayan Contractor returned back and a new cheque No. 00826 issued	15000.00
	Received from Sh. Radhechowkidar, rent of rest house for July 2013	900.00
7.8.2013	Imprest amount rendered by Sh. Naresh JE as under	
	a) Purchase of Stationery items	400.00
	b) Carriage of office articles	600.00
	c) Jeep Repair Bills	700.00
	d) Repair of Chairs	300.00
	e) Cash returned back	1000.00
8.8.2013	Earnest money received from M/S Gupta & Co. through bank draft	5000.00
	Earnest money received from M/S Dalal & Co. through bank draft	6000.00
12.8.2013	Account submitted by storekeeper Mahesh	
	(a) Cartridge & coolie charge for stock	200.00

	(b) and freight on plant & tool	400.00
16.8.2013	Before going on tour Executive Engineer draws & carries with him a self cheque for urgent repair to mechanical pumps at site	1500.00
19.8.2013	Abdulla JE rendered account of his temp. advance	
	(i) Paid for diesel while on tour with Xen.	1000.00
	(ii) Paid for repair of site chairs	300.00
	(iii) Purchase of books for office	700.00
	(iv) Cash Returned back	500.00
21.8.2013	Purchase revenue stamp of 20 paise denomination	10.00
	Received from Sh. Ganga Ram contractor, earnest money by Bank Draft	3000.00
22.8.2013	Purchase Service Postage Stamps by Cheque No. 00827	250.00
	Received from another PWD division in advance for stores to be supplied	8000.00
23.08.2013	Cheque no. 384 of Bank of Maharashtra received for credit to 0216 housing, further classification not clear	1000.00
26.8.2013	Paid to contractor Himmat Singh on a/c of Construction of inspection Huts by cheque No. 00828, the gross value which was Rs. 4000. Security deposit 10 %deducted on above.	
28.8.2013	Paid to M/S Sunil &Co. for supply of printer vide cheque No. 00829 dated 28.08.2013	5200.00
	Paid to SDO Electrical sub division, payment of electricity bill vide cheque no. 00830 dated 28.8.2013	3000.00
29.8.2013	Cheque No. 384 for Rs. 1000deposited in bank	
30.8.2013	Paid Temp. Advance to Naresh JE for petty payments	1200.00

Q.No.2 Prepare the 3rd running Account bill of contractor "Y" for constructing staff quarters at Rohtak from the following particulars. **(20 marks)**

Sr.No.	Description of items	Unit	Rate	Quantities executed upto date	Quantities in the previous bill
1	Earth wok in F/N	Cum	Rs.8	4500	1500
2	Brick work	Cum	Rs. 330	700	400
3	R.C.C(1:2:4)	Cum	Rs. 1000	500	-
4	Steel work	Kilogram	Rs.8	40 Metric tones	20 metric tones

- i. Advance payment of Rs. 10,000/- for wood work made in this bill.
- ii. Advance payment of Rs. 50,000/- was made for work done and not measured in the second running bill for RCC work.
- iii. Secured advance for 2.00 lac bricks was given in 2nd running bill, the assessed rate is Rs. 1200 per 1000 bricks. Consumption of bricks to be assumed as 500 per cum of brick work.
- iv. Security deposit to be deducted @ 6% and income tax@2 % and education cess on income tax @ 3 %.
- v. Recoveries to be made
 - (a) Hire Charges on T& P = Rs.500/-
 - (b) Fine for delay = Rs. 300/-
 - (c) Fine for bad work = Rs. 300/-
 - (d) Cost of 500 bags of cement @ 300/- per bag plus 2 % storage charges.

Q.No.3 Prepare the travelling bill allowance of Mr. Ramesh Negi, Executive Engineer, Haryana Irrigation and Water Resource Department for the month of December 2013. He is drawing Grade Pay of PB-3 +7600 (G.P) per month and posted at Panchkula. Follow latest Govt. instructions. Record usual certificates. Max. 10 dailies are allowed.

(10 marks)

- (i) Left Panchkula on 3.12.2013 at 7 AM for Sonapat by Govt. Jeep and reached Sonapat at 10.30 AM. Inspected various canals & drains and left for Delhi at 6 PM and halt at canal guest house Delhi.
- (ii) Attended meeting at Central Water Commission, R.K.Puram, New Delhi at 11 AM on 4.12.2013. Left Delhi for Panchkula at 5.30 PM by Govt. Jeep and reached Panchkula at 10.40 PM.
- (iii) Left Panchkula on 9.12.2013 at 6.40 AM by Govt Jeep to attend a "Conference on Water Conversation" at HIRMI Kurukshetra. Left Kurukshetra at 4.40 PM and reached Panchkula at 7.10 PM.
- (iv) Left for Delhi by AC Volvo Bus on 12.12.2013 at 5 AM, (Fare Rs.500). Reached ISBT at 10.20 AM, Left for IIT Delhi to attend the training (12.12.13 to 16.12.13) on "Water Resources and Climate Change" He hired a taxi & paid for Rs. 300 as taxi charges. He stayed at Delhi upto 16.12.13 in hotel @1500 per day. He produced all necessary rent receipts. He left for Panchkula at 5.30 PM on 16.12.13 by AC Volvo Bus from ISBT, Delhi, reached Panchkula at 11.45 PM (fare Rs500).
Distance from Chandigarh to Panchkula = 10 km
ISBT to IIT Delhi = 20 km
- (v) Left Panchkula on 20.12.13 at 6.30 AM with Chief Engineer in his staff car, reached Delhi at 11.30 AM. Attended meeting in NCR Planning Board, New Delhi and halt at Rest house. Left for Panchkula on 21.12.13 at 9 AM by AC Volvo Bus (Fare Rs 500/-) and reached Panchkula at 3.30 PM.
- (vi) Left Panchkula by Govt. vehicle on 27.12. 13 at 4.30 PM for urgent office work to Rohtak and came back at 6.PM on 28.12.13.
- (vii) Left for Karnal on 30.12.13 at 8.30 AM by Govt. Jeep and attended a meeting chaired by Hon'ble Irrigation Minister. Left for Panchkula at 5 PM and reached Panchkula at 9.10 PM.

Assumes other distances etc. wherever required.

PART-II

(Attempt any five questions)

Q.No. 4 Distinguish any five of the following: (5 X2=10 marks)

- i. Advance payment and payment on Account
- ii. Earnest Money and Security Deposit
- iii. Administrative Approval and Technical Sanction
- iv. Original Work and Taccavi Work
- v. Issue Rates and Market Rates
- vi. Contracts and Work Orders

Q.No. 5 Define any ten of the following: (10 X1=10 marks)

- i. E-tendering (ii) Revised rates (iii) Special T & P (iv) Deposit Work
- (v) Survey Report (vi) Departmental Through Rates (vi) Defect Liability Period
- (viii) MAS Account (ix) Imprest (x) Liquidity damage (xi) Deposit at Call Receipt
- (xii) Unpaid Wages

Q.No. 6 Explain any five of the following: (5 X2=10 marks)

- i. Difference between employment on muster roll and outsourcing
- ii. Standard Measurement book and check measurement book
- iii. Difference between Revised estimate and Supplementary estimate.
- iv. Difference between T & P Account and Stock Account
- v. Difference between Stock and Reserve limit of Stock
- vi. Difference between Assets and Liabilities.

Q.No. 7 Explain main duties of any five of the following: (5 X2=10 marks)

- (i) Divisional Officer (ii) Section Officer (iii) Audit party of AG Office
- (iv) Duties of SAC in Accounts Branch (v) Duties of Circle Superintendent
- (viii) ASDC

Q.No.8 Explain briefly about any 5 of the following: (5 x 2=10 marks)

- (i) Irregularities of Common occurrence in Pay Bills
- (ii) Irregularities of Common occurrence in M.B
- (iii) Irregularities of Common occurrence in Cash Book
- (iv) What are codal provisions to be observed by Xen to ensure the accounts of his division are up-to-date and no part thereof is falling in arrears.
- (v) How secured advance is accounted for & recovered?.
- (vi) What is procedure for dealing with loss of MB?

Q.No.9 Write short note on any five of the following: (5 x 2=10 marks)

- (i) Types of Contract
- (ii) Latest instructions to invite tenders
- (iii) What is percentage of check Measurement of Xen
- (iv) Storage Charges
- (v) Condition under which suspense A/c are operated in PWD.
- (vi) Modes of obtaining cash from treasury in PWD.

Q.No.10 (a) What is eligibility of TA to an officer drawing grade pay of Rs. PB-3 +7600 (G.P) in respect of following: (6 x 1=6 marks)

- (i) Daily Allowance within State of Haryana
- (ii) Daily Allowance outside Haryana
- (iii) Can be travel by Air?
- (iv) Local mileage at Delhi
- (v) Can he Claim TA for his parents on transfer?
- (vi) How many trucks he is entitled on transfer?

(b) Explain the following: (4 x 1=4 marks)

- (i) Category of officers entitled for Air Travel while on Tour in India.
- (ii) If a Govt. employee is absent from Headquarter for 6 to 12 hours for official work, what is his daily allowance?
- (iii) Entitlement for TA on retirement
- (iv) Latest mileage allowances for various Govt. Employee.

Paper: Local Rules and Public Works Account Code (with books)

Time Allowed: 3 hours

Max Marks: 100

- Note: (i) All questions (question 1, 2& 3) of part-1 are compulsory.
(ii) Attempt any five out of seven questions of Part II
(iii) Max. Marks of each question have been shown in brackets.
(iv) All the parts of the question 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 M for the month of May, 2013 and work out the closing balance. (20 Marks)

1.5.2013	Opening Balance	
	(i) Service postage stamps	100.00
	(ii) Revenue Stamps	70.00
	(iii) Currency notes and coins	250.00
	(iv) Soiled notes	30.00
	(v) Imprest with Akhil JE	4000.00
	(vi) Temp. Advance with Akram JE	3000.00
	(vii) Self Cheque No. 00450 Dated. 27.04.2013	4200.00
	(viii) Crossed Cheque No. 00452 Dated 29.04.2013 in favour of M/S Brijesh & Co.	50000.00
	(ix) Imprest with Store Keeper Rakesh	700.00
	(x) Deposit at call receipt on S.B.I "M" received from M/S Rakhi & Co as earnest money	4000.00
3.5.2013	Paid by Cheque No. 00453 to M/S Raj Kumar & Co. for construction of Staff quarters as under	
	(i) Value of Work done since previous bill	50000.00
	(ii) Less security deposit	3000.00
	(iii) Income tax and education cess	1030.00
	(iv) Fine for delay in completion of work	1500.00
	(v) Charge of departmental machinery used by contractor	1200.00
	Encashed the self cheque No. 00450 dated 27.04.2013	4200.00
4.5.2013	Old cheque No.00420 dated 15.04.2013 for 10000.00 Issued to Krishan Contractor returned back and a new cheque No. 00454 issued	10000.00
	Received from Sh. Ram Meharchowkidar, rent of rest house for April 2013	800.00
8.5.2013	Imprest amount rendered by Sh. Akhil JE as under	
	a) Purchase of Stationery items	600.00
	b) Carriage of office articles	900.00
	c) Jeep Repair Bills	1100.00
	d) Repair of Chairs	400.00
	e) Cash returned back	1000.00
10.5.2013	Earnest money received from M/S Jain & Co. through bank draft	4500.00
	Earnest money received from M/S Ran Singh & Co. through bank draft	5000.00
13.5.2013	Account submitted by storekeeper Rakesh	
	(a) Cartridge & coolie charge for stock	250.00

	(b) and freight on plant & tool	450.00
15.5.2013	Before going on tour Executive Engineer draws & carries with him a self cheque for urgent repair to mechanical pumps at site	2000.00
17.5.2013	Akram JE rendered account of his temp. advance	
	(i) Paid for diesel while on tour with Xen.	1100.00
	(ii) Paid for repair of site chairs	500.00
	(iii) Purchase of books for office	900.00
	(iv) Cash Returned back	500.00
20.5.2013	Purchase revenue stamp of 20 paise denomination	20.00
	Received from Sh. Heera Lal contractor, earnest money by Bank Draft	4000.00
21.5.2013	Purchase Service Postage Stamps by Cheque No. 00455	300.00
	Received from another PWD division in advance for stores to be supplied	7000.00
24.05.2013	Cheque no. 722 of Punjab National Bank received for credit to 0216 housing, further classification not clear	1500.00
25.5.2013	Paid to contractor Ved Pal on a/c of construction on inspection Huts by cheque No. 00456, the gross value which was Rs5000. Security deposit 10 % deducted on above.	
27.5.2013	Paid to M/S Ankit & Co. for supply of printer vide cheque No. 00457 dated 27.05.2013	5500.00
	Paid to SDO Electrical sub division, payment of electricity bill vide cheque no. 00458 dated 27.5.2013	4000.00
28.5.2013	Cheque No. 722 for Rs. 1500 deposited in bank	
31.5.2013	Paid Temp. Advance to Akhil JE for petty payments	2000.00

Q.No.2 Prepare the 2nd running Account bill of contractor "N" for constructing staff quarters at Ambala from the following particulars. **(20 marks)**

Sr.No.	Description of items	Unit	Rate	Quantities executed upto date	Quantities in the previous bill
1	Earth wok in F/N	Cum	Rs.7	4800	1800
2	Brick work	Cum	Rs. 340	750	450
3	R.C.C(1:2:4)	Cum	Rs. 990	550	-
4	Steel work	Kilogram	Rs.7	45 Metric tones	25 metric tones

- i. Advance payment of Rs. 15,000/- for wood work made in this bill.
- ii. Advance payment of Rs. 60,000/- was made for work done and not measured in the first running bill for RCC work.
- iii. Secured advance for 1.50 lac bricks was given in 1st running bill, the assessed rate is Rs. 1100 per 1000 bricks. Consumption of bricks to be assumed as 500 per cum of brick work.
- iv. Security deposit to be deducted @ 6% and income tax@2 % and education cess on income tax @ 3 %.
- v. Recoveries to be made
 - (a) Hire Charges on T& P = Rs.600/-
 - (b) Fine for delay = Rs. 250/-
 - (c) Fine for bad work= Rs. 250/-
 - (d) Cost of 400 bags of cement @ 290/- per bag plus 2 % storage charges.

Q.No.3 Prepare the travelling bill allowance of Mr. R.K.Jain, Executive Engineer, PWD(B&R) for the month of November 2013.He is drawing Grade Pay of PB-3 +7600 (G.P) per month and posted at Panchkula. Follow latest Govt. instructions. Record usual certificates .Max. 10 dailies are allowed. **(10 marks)**

- (i) Left Panchkula on 2.11.2013 at 8 AM for Panipat by Govt. Jeep and reached Panipat at 11.00 AM. Inspected various canals & drains and left for Delhi at 7PM and halt at canal guest house Delhi.
- (ii) Attended meeting at NCR Planning Board, New Delhi at 11.30 AM on 3.11.2013.Left Delhi for Panchkula at 6.00 PM by Govt. Jeep and reached Panchkula at 11.30 PM.
- (iii) Left Panchkula on 10.11.2013 at 6.30 AM by Govt Jeep to attend a Seminar on "Participatory Management" at HIRMI Kurukshetra. Left Kurukshetra at 5.00 PM and reached Panchkula at 7.30 PM.
- (iv) Left for Gurgaon by AC Volvo Bus on 15.11.2013 at 5 AM,(Fare Rs.650). Reached Gurgaon at 11.00 AM. Left for HIPA, Gurgaon to attend the training (15.11.13 to 19.11.13) on "Advanced Computers". He hired an auto& paid for Rs. 100 as auto charges. He stayed in the Hostel at HIPA, Gurgaon upto 19.11.13. He left for Panchkula at 5.00 PM on 19.11.13 by AC Volvo Bus from Gurgaon, and reached Panchkula at 11.30 PM (fare Rs.650).
Distance from Chandigarh to Panchkula = 10 km
HIPA to Gurgaon Bus stand = 5 km
- (v) Left Panchkula on 23.11.13 at 7.00 AM with Chief Engineer in his staff car reached Delhi at 12.30PM. Attended meeting in CWC, R.K.Puram, New Delhi and halt at Rest house. Left for Panchkula on 24.11.13 at 8.30 AM by AC Volvo Bus (Fare Rs 500/-) and reached Panchkula at 3.00 PM.
- (vi) Left Panchkula by Govt. vehicle on 26.11.13 at 5.00 PM for urgent office work to Hisar and came back at 6.30 PM on 27.11.13.
- (vii) Left for Jind on 30.11.13 at 8.00 AM by Govt. Jeep and attended a meeting chaired by Hon'ble Irrigation Minister. Left for Panchkula at 6 PM and reached Panchkula at 10.30 PM.

Assumes other distances etc. wherever required.

PART-II

(Attempt any five questions)

Q.No. 4 Distinguish any five of the following: **(5 X2=10 marks)**

- i. Storage Charges and Supervision Charges
- ii. Schedule of rates and analysis of rates
- iii. Transfer entries and Transfer entry order
- iv. Work slips and work outlay
- v. Advance payment and Secured Advance
- vi. Original Work and Taccavi Work

Q.No. 5 Define any ten of the following: **(10 X1=10 marks)**

- (i) Work Abstract (ii)Advance Payment(iii) Anticipatory Sanction
- (iv) Bank Guarantee (v) Muster Roll (vi) BOT
- (vi) Performance Security (viii) Mobilization Advance (ix) Letter of Credit
- (xi) DNIT (xi) Book Value (xii) Transfer entries

Q.No. 6 Explain any five of the following: (5 X2=10 marks)

- i. Difference between Revised estimate and Supplementary estimate
- ii. How contract differs from work order
- iii. Difference between on account payment and final payment.
- iv. Difference between Budget and LOC.
- v. Difference between special T & P and ordinary T & P.
- vi. Difference between refund and remission.

Q.No. 7 Explain main duties of any five of the following: (5 X2=10 marks)

- (i) Divisional Accountant (ii) Treasury Officer (iii) Controlling Officer
- (iv) Duties of SDC (v) Clerks(vi)Divisional Head Clerk

Q.No.8 Explain briefly about any 5 of the following (5 x 2=10 marks)

- (i) Irregularities of Common occurrence in Stock A/c
- (ii) Irregularities of Common occurrence in TA Bills
- (iii) Irregularities of Common occurrence in Muster Roll
- (iv) What are heads under which PW accounts fall?
- (v) What are circumstances which are necessary for grant of Secured Advance?
- (vi) What is procedure for dealing with loss of Muster Roll?

Q.No.9 Write short note on any five of the following: (5 x 2=10 marks)

- (i) Negotiation with contractors
- (ii) Rules, if the lowest tenderer(L1) backs out
- (iii) Completion Report
- (iv) Revenue Expenditure and Capital Expenditure
- (v) How imprest is accounted for?
- (vi) What is percentage of check measurement by an SDO

Q.No.10 (a) Explain any three of the following: (3 x 2=6 marks)

- (i) Latest daily allowance for Govt.employees of all categories
- (ii) What are the provisions for payment of TA & wages to labourers brought from a distance to the site of work?
- (iii) A Govt. employee is retired compulsory. He claims transfer TA from his place of posting to place of his home town- Comment on it.
- (iv) Type of TA admissible to Haryana Govt. employees.

(b) Explain the following: (4 x 1=4 marks)

- (i) Categories of officer entitled for travel on AC Volvo bus of Haryana Roadways
- (ii) Can a Govt. employee claim daily allowance if he is away from Headquarters, for official work for less than 6 hours.
- (iii) Definition of family for transfer TA
- (iv) Rules regarding grant of leave during tours