

Departmental Examination Urban Local Bodies, September 2022
Group A Paper II Paper: Elementary Commercial Bookkeeping

Time Allowed 1.30 hrs.

Max. Marks. 50

Note: - Question Number 1 and 2 is Compulsory and attempt any two of the remaining question.

Solution 1

**Trading and Profit and Loss Account
for the year ended March 31, 2022**

| Expenses/Losses | Amount Rs | Revenues/Gains | Amount Rs |
|-----------------------------|-----------|-------------------|-----------|
| Purchases less return | 1,60,000 | Sales less return | 5,20,000 |
| Commission on purchases | 2,000 | | |
| Carriage on goods purchases | 8,000 | | |
| Manufacturing expenses | 42,000 | | |
| Factory lighting | 4,400 | | |
| Dock and Clearing charges | 5,200 | | |
| Gross profit c/d | 2,98,400 | | |
| | 5,20,000 | | 5,20,000 |

| Expenses/Losses | Amount Rs | Revenues/Gains | Amount Rs |
|-----------------------------|-----------|------------------------|-----------|
| Carriage on sales | 3,500 | Gross profit b/d | 2,98,400 |
| Advertisement | 7,000 | Interest on investment | 4,500 |
| Excise duty | 6,000 | Discount on purchases | 3,400 |
| Postage and telegram | 800 | | |
| Fire Insurance premium | 3,600 | | |
| Office expenses | 7,200 | | |
| Audit fees | 2,700 | | |
| Repairs to plant | 2,200 | | |
| Incidental trading expenses | 3,200 | | |
| Sales tax paid | 12,000 | | |
| Discount allowed | 2,700 | | |
| Net profit | 2,55,400 | | |
| | 3,06,300 | | 3,06,300 |

Balance Sheet as at March 31, 2022

| <i>Liabilities</i> | Amount Rs | <i>Assets</i> | Amount Rs |
|--------------------------|-----------|---------------|-----------|
| Bank overdraft | 30,000 | Cash in hand | 2,500 |
| Creditors | 61,000 | Debtors | 80,000 |
| Capital 1,00,000 | | Closing stock | 76,000 |
| Add Net profit 2,55,400 | | | |
| 3,55,400 | | | |
| Less Drawings (8,000) | | | |
| 3,47,400 | | | |
| Less Income tax (24,000) | 3,23,400 | | |
| | | Investment | 30,000 |
| | | Motor car | 60,000 |
| | | Plant | 1,53,900 |
| | | Patents | 12,000 |
| | 4,14,400 | | 4,14,400 |

Solution 2

Journal

Date

Particulars

L.F.

Debit
Amount

Credit
Amount

| | | |
|---|------------|------------|
| | <i>Rs.</i> | <i>Rs.</i> |
| (i) Cash A/c Dr. | 6,00,000 | |
| To Capital A/c | | 6,00,000 |
| (Business started with cash) | | |
| (ii) Bank A/c Dr. | 4,50,000 | |
| To Cash A/c | | 4,50,000 |
| (Cash deposited into the bank) | | |
| (iii) Plant and Machinery A/c Dr. | 2,30,000 | |
| To Cash A/c | | 30,000 |
| To Creditors A/c | | 2,00,000 |
| (Purchase of plant and machinery by paying Rs. 30,000 cash and balance on a later date) | | |
| (iv) Purchases A/c Dr. | 85,000 | |
| To Cash A/c | | 40,000 |
| To Creditors A/c | | 45,000 |
| (Bought goods for cash as well as on credit) | | |
| (v) Creditor's A/c Dr. | 2,00,000 | |
| To Bank A/c | | 2,00,000 |
| (Payment made to the supplier of plant and machinery) | | |
| (vi) Cash A/c Dr. | 70,000 | |
| To Sales A/c | | 70,000 |
| (Sold goods on profit) | | |
| (vii) Drawings A/c Dr. | 35,000 | |
| To Cash A/c | | 35,000 |
| (Withdrew cash for personal use) | | |
| (viii) Insurance A/c Dr. | 2,500 | |
| To Bank A/c | | 2,500 |
| (Paid insurance by cheque) | | |
| (ix) Salary A/c Dr. | | 5,500 |
| To Outstanding salary, A/c | | 5,500 |
| (Salary outstanding) | | |
| (x) Furniture A/c Dr. | 30,000 | |
| To Cash A/c | | 30,000 |
| (Furniture purchased for cash) | | |
| Total | 17,08,000 | 17,08,000 |

Solution Q.3) (a) What is Single Column Cash book? Give Example

Single Column Cash Book

The single column cash book records all cash transactions of the business in a chronological order, i.e., it is a complete record of cash receipts and cash payments. When all receipts and payments are made in cash by a business organisation only, the cash book contains only one amount column on each (Debit and credit) side.

| Cash Book | | | | | | | |
|-------------|-----------------|-------------|---------------|-------------|-----------------|-------------|---------------|
| Dr. | | | | | | Cr. | |
| <i>Date</i> | <i>Receipts</i> | <i>L.F.</i> | <i>Amount</i> | <i>Date</i> | <i>Payments</i> | <i>L.F.</i> | <i>Amount</i> |
| | | | <i>Rs.</i> | | | | <i>Rs.</i> |

Fig.

Solution Q.3) (b)

Bank Reconciliation Statement of Anil & Co. as on August 31, 2022

| <i>Particulars</i> | <i>(+)</i> <i>Amount</i> <i>Rs.</i> | <i>(-)</i> <i>Amount</i> <i>Rs.</i> |
|---|---|---|
| 1. Balance as per cash book | 54,000 - | |
| 2. Cheques issued but not presented for payment | 20,000 - | |
| 3. Cheques deposited but not credited by the bank - | | 5,400 |

4. Bank incidental charges debited by the bank -
 5. Balance as per passbook -
 68,500

100

74,000

74,000

Solution Q.4) (a)

Errors of Omission

The errors of omission may be committed at the time of recording the transaction in the books of original entry or while posting to the ledger. These can be of two types:

- (i) error of complete omission
- (ii) error of partial omission

When a transaction is completely omitted from recording in the books of original record, it is an error of complete omission. For example, credit sales to Mohan Rs. 10,000, not entered in the sales book. When the recording of transaction is partly omitted from the books; it is an error of partial omission.

If in the above example, credit sales had been duly recorded in the sales book but the posting from sales book to Mohan's account has not been made, it would be an error of partial omission.

Solution Q.4) (b)

Straight Line Method

This is the earliest and one of the widely used methods of providing depreciation.

This method is based on the assumption of equal usage of the asset over its entire useful life

It is also called fixed instalments method because the amount of depreciation remains constant from year to year over the useful life of the asset. According to this method, a fixed and an equal amount is charged as depreciation in every accounting period during the lifetime of an asset. The amount annually charged as depreciation is such that it reduces the original cost of the asset to its scrap value, at the end of its useful life. This method is also known as fixed percentage on original cost method because same percentage of the original cost (infact depreciable cost) is written off as depreciation from year to year.

The depreciation amount to be provided under this method is computed by using the following formula:

Depreciation =

Cost of asset - Estimated net residential value

Estimated useful life of the asset

Rate of depreciation under straight line method is the percentage of the total cost of the asset to be charged as depreciation during the useful lifetime of the asset. Rate of depreciation is calculated as follows:

Rate of Depreciation =

Annual depreciation amount/Acquisition cost $\times 100$

Consider the following example, the original cost of the asset is Rs. 2,50,000.

The useful life of the asset is 10 years and net residual value is estimated to be Rs. 50,000. Now, the amount of depreciation to be charged every year will be computed as given below:

Annual Depreciation Amount –

=

Acquisition cost of asset - Estimated net residential value/Estimated life of asset

Rs. 2,50,000 -Rs. 50,000 /10 =
 i.e. Rs. 20,000

Solution Q5

1 (ii), 2 (iii), 3 (iv), 4 (iv), 5 (iv),

Haryana state SAs-1 (OB) LATI Examination 2022

Treasuries & Accounts Department, Haryana

Haryana Civil Services Rules

ANSWER SHEET

Q No 1(a) A Govt employee drawing Pay of Rs 49000 in ACPL-10 (GP-4600) from 01-07-2016. He was promoted in FPL-8 (GP-4800) on 01-04-2017. Find the pay of the employee

| <u>Answer</u> <u>Date</u> | <u>Pay in ACPL-10</u> <u>GP-4600</u> | <u>Pay in FPL-8</u> <u>GP-4800</u> | <u>Remarks</u> |
|------------------------------|---|---------------------------------------|---|
| 01-07-2016 | Rs 49000 | - | Rule 13 of HCS (Pay) |
| 01-04-2017 | (Rs 49000) | Rs 50500 | Rules read with F.D letter dated 17-03-2017 |
| 01-07-2017 | (Rs 50500) | Rs 52000 | Rule 21 of HCS (Pay) Rules 2016 |
| 01-07-2018 | (Rs 52000) | Rs 53600 | Rule 32 of HCS (Pay) Rules 2016 |
| 01-07-2019 | (Rs 53600) | Rs 55200 | Rule 32 of HCS (Pay) Rules 2016 |
| 01-07-2020 | (Rs 55200) | Rs 56900 | Rule 32 of HCS (Pay) Rules 2016 |
| 01-07-2021 | (Rs 56900) | Rs 58600 | Rule 32 of HCS (Pay) Rules 2016 |

Next Date of Increment will be 01-07-2022

Q No 1 (b) An official drawing Pay at Rs 71800 in FPL-11 (GP-6600) w.e.f 01-07-2016 is promoted (premature) on 01-09-2016 to a higher post in FPL-12 (GP-7600). The deficiency in experience will complete on 01-09-2017. Fix the pay on promotion and mention the date of next increment.

Ans

| <u>DATE</u> | <u>Pay in FPL-11 (GP-6600)</u> | <u>Pay in FPL-12 (GP-7600)</u> | <u>Remarks</u> |
|-------------|---|--------------------------------|---|
| 01-07-2016 | Rs 71800 | - | Existing Pay on Lower Post |
| 01-09-2016 | (Rs 71800) | Rs 78800 | Pay at minimum Cell of the Promotional Post |
| 01-07-2017 | (Rs 74000) | Rs 78800 | |
| 01-09-2017 | (Rs 76200) | Rs 78800 | Pay on Completion of deficiency Vide Rule 13 and Rule 18 of Revised Pay Rules 2016. |
| 01-07-2018 | (Rs 78800 ⁷⁸⁵⁰⁰) | Rs 81200 | Annual Increment on Completion of Six months vide Rule 32 (2) of Revised Pay Rules 2016 |

Q. No 2

-3-

| Period | Duty Period No of Days | Opening Balance | Earned leave earned | Total Earned Leave | E. L. Available (in days) | Ed Balance E. L | |
|--------------------------------|---------------------------|-------------------|---------------------|--------------------|---------------------------|-------------------|--|
| 01-04-2016 to 31-03-2017 | 365 | - | $15\frac{5}{24}$ | $15\frac{5}{24}$ | - | $15\frac{5}{24}$ | |
| 01-04-2017 to 31-03-2018 | 365 | $15\frac{5}{24}$ | $15\frac{5}{24}$ | $30\frac{10}{24}$ | - | $30\frac{10}{24}$ | |
| 01-04-2018 to 30-04-2018 | | | | | 30 | $\frac{10}{24}$ | Availed 30 Days Earned Leave |
| 01-05-2018 to 31-03-2019 | 335 | $\frac{10}{24}$ | $13\frac{23}{24}$ | $14\frac{9}{24}$ | - | $14\frac{9}{24}$ | |
| 01-04-2019 to 31-03-2020 | 366 | $14\frac{9}{24}$ | $15\frac{6}{24}$ | $29\frac{15}{24}$ | - | $29\frac{15}{24}$ | |
| 01-04-2020 to 31-03-2021 | 365 | $29\frac{15}{24}$ | $15\frac{5}{24}$ | $44\frac{20}{24}$ | - | $44\frac{20}{24}$ | |
| 01-04-2021 to 31-03-2022 | 153 | $44\frac{20}{24}$ | $6\frac{9}{24}$ | $51\frac{5}{24}$ | - | $51\frac{5}{24}$ | |
| 01-09-2021 to 30-09-2021 | | $51\frac{5}{24}$ | - | $51\frac{5}{24}$ | 30 | $21\frac{5}{24}$ | Availed 30 Days E.L. |
| 01-10-2021 to 31-12-2021 | 92 | $21\frac{5}{24}$ | $3\frac{20}{24}$ | $25\frac{1}{24}$ | - | $25\frac{1}{24}$ | |
| 01-02-2022 to 31-03-2022 | 59 | $25\frac{1}{24}$ | $2\frac{11}{24}$ | $27\frac{12}{24}$ | - | $27\frac{12}{24}$ | The availed 31 days HPL from 01-01-22 to 31-01-22 |

-5- HALF PAY LEAVE ACCOUNT

| Period | No of years | Opening Balance | Half Pay Leave Earned | Total Half Pay Leave | Half Pay Leave Available | Closing Balance |
|--------------------------|-------------|-----------------|-----------------------|----------------------|--------------------------|-----------------|
| 01-04-2016 to 31-03-2021 | 5 years | - | 100 | 100 | - | 100 days |
| 01-01-22 to 31-01-22 | - | 100 days | - | 100 | 31 | 69 days |
| 01-04-2021 to 31-03-2022 | 1 years | 69 | 20 | 89 | - | 89 days |

Q. No 3. Pay of Assistant = Rs 52000
in Level 6

50 % Subsistence Allowance } 26000
admissible as on 01-07-21

+ DA @ 31 % = 8060

+ HRA @ 8 % = 4160

+ Fixed Medical Allowance = 1000

Total: Rs 39 220

Note: HRA is admissible for the period upto 180 days

If the suspension period is prolonged on administrative grounds, the subsistence allowance will be increased to 50 % of what it was drawing as per details given below:

Subsistence Allowance admissible
after 5 months i.e. wef 01-01-22

| | |
|--------------------------------------|--------------|
| 26000 + 13000 = | 39000 |
| + DA @ 34 % = | 13260 |
| + HRA @ 8 % + HRA @ 8 % = | 4160 |
| + Fixed Medical Allowance = | 1000 |
| | <u>57420</u> |

Vide Rule 84 & 85 of HCS (General) Rules 2015 Total

-7-

Q No 4 (a) ~~What will be~~ The next date of increment in respect of an employee appointed on will be as under:-

| Next Date of Increment |
|------------------------|
| 01-07-2021 |
| 01-01-2022 |

(i) 01-08-2020 (F.N)

(ii) 01-01-2021 (A.N)

Q No 4 (a)

~~(a)~~ (a) Next Date of increment of the Professor, whose existing date of increment is 01-07-21, will be as under:

(i) Extraordinary leave from 01-09-21 to 31-12-21 for prosecuting higher technical studies will be treated as service qualifying for increment

(ii) Extraordinary leave ^{on Medical grounds} from 01-01-22 to 31-01-22 will be treated as service qualifying for increment.

Hence next date of increment of the Professor will be 01-07-22

Vide Rule 29 of JCS (Pay) Rules 2016

50444
9240610600

Q no 4 (c)

The following periods of Service shall qualify for increment :-

- (i) Period of Service treated as Duty
- (ii) Period of Suspension, Dismissal, Removal etc. treated as Duty for Pay by the Competent Authority.
- (iii) Any other period of Service treated as Duty for increment
- (iv) EOL taken for prosecuting higher technical or professional studies connected with his duties may be counted for increment
- (v) The period of Suspension shall not be treated as qualifying Service till final decision is taken by the Competent authority
- (vi) The period of Dies-Non shall not be treated as Qualifying Service

(Vice Rule 30 of Haryana
Govt Services (Pay) Rules 2016)

Q. No 5 Date of Birth = 10.03.1964

Joined as a regular }
Govt employee on } 01.04.1989 -
Date of Retirement = 31.03.2022

(i) He was on foreign Service from ~~01-08-2010~~ 01-08-2010 for 3 years. Leave Salary^{ent} & Pension Contributions have been deposited By Foreign Employer. Hence the period of Foreign Service for 3 years will be treated as Qualifying Service for Pension.

(ii) He was placed under Suspension -
wef 01-08-2014 to 31-12-2014 and the ~~Suspension~~ period of Suspension was treated as on duty. Hence the Suspension Period will be treated as Qualifying Service

(iii) Extraordinary leave from 01-07-2015 to 31-12-2015 for ~~prosecution~~ prosecuting Higher technical studies will be treated as Qualifying Service for Pension

(iv) Extraordinary Leave on Medical Grounds from 01-01-2018 to 30-06-2018 will be treated as Qualifying Service for Pension

Gross Qualifying Service

from 01-04-1989
to
31-03-2022

Y M D
33 - 0 - 0

$\frac{2022}{1989}$
33 years

Less Non-Qualifying
Service for Pension

0 - 0 - 0

33 - 0 - 0

Last drawn Basic Pay = 80200

DA @ 34%

= 66 Half yearly
Qualifying Service

Pension = (Last drawn Basic Pay) \times No of Half yearly
Qualifying Service
subject to max of 40

2×40

$$= \frac{(80200 + 27268) \times 66}{4} =$$

$$= \frac{107468 \times 66}{4} = 1773222$$

$$\text{Pension} = \frac{80200 \times 46}{2 \times 40} = 40100$$

Basic Pension = Rs 40100

Under Rule 30 to 32 of HCS (Pension) Rules 2018

6

Family Pension =
$$\frac{\text{Last drawn Basic Pay} \times 30}{100}$$

FAMILY PENSION

FAMILY PENSION }
$$\frac{80200 \times 30}{100} = \frac{24060}{1} = \text{R. 24060} \checkmark$$

Orde Rule 47 & 48 of HCS (Pension) Rules 2016

Commuted Value of Pension =
$$40\% \text{ of basic Pension} \times \text{Commutation Factor} \times 12$$

$$40100 \times \frac{40}{100} \times 8.371 \times 12 =$$

$$= 16040 \times 8.371 \times 12 = 1611250$$

vide rule 95 & 96 of HCS (Pension) Rules 2016
No of Half yearly

I.C.R.G =
$$\left\{ \begin{array}{l} \text{Last drawn} \\ \text{Basic Pay} + \text{IIA} \end{array} \right\} \times \text{Qualifying Service}$$

Subjct to max of 66

$$\frac{(80200 + 27268) \times 66}{4}$$

$$+ \frac{107468 \times 66}{4} = 1773222 \checkmark$$

vide Rule 40 of HCS (Pension) Rules 2016

(iii) Enhanced Family Pension

Enhanced Family Pension means the Family Pension admissible to the eligible family ~~then~~ member(s)

- > upto 10 years equal to 50% of last emoluments for Pension to the family of a deceased or disappeared Govt employee, who dies or disappears while in Service after completing Seven years or more Service including Non-qualifying Service, if any or
- > upto Seven ~~up~~ years or the date of attaining the age of 65 years of the deceased pensioner, had ~~to~~ he been alive, whichever is earlier, equal to the pension admissible at the time of death after retirement or
- > upto 7 years or the date of attaining the age of Sixty five years of the disappeared pensioner had he been present, whichever is earlier equal to the pension admissible at the time of disappearance.

Vide Rule 49 of Haryana Civil Services (Pension) Rules 2010

Q No 6(iv) Leave Encashment

Leave Encashment means cash payment of un-utilised Earned Leave upto 300 days, which is admissible to a Govt employee after retirement or to the family of a Govt Employee, who dies while in Service. It is not admissible on Dismissal or Removal from Service.

The formula for Calculation of LEAVE ENCASHMENT is as under:

$$\left\{ \begin{array}{l} \text{Last drawn Basic Pay} + \text{NPA} + \\ \text{Special Pay} + \text{Personal Pay} + \text{DA} \end{array} \right\} \times \begin{array}{l} \text{No of Un-utilised} \\ \text{Earned leave subject} \\ \text{to max of 300 Days} \end{array}$$

30

Vide Rule 8 (13) of HC S (Leave) Rules 2016

Q No 7 (a) Minimum age for entry into

Govt. Service is 18 years in case of class I, II, III & IV Govt employees as per revised State Govt instructions.

Maximum age for entry into

Govt Service is 42 years

The upper age limit of 42 years shall be extended by five years in the case of person belonging to:

- > Scheduled Caste / Scheduled Tribes
- > Other Backward Classes;
- > Wives of Military Personnel, who are disabled while in military service;
- > Widowed or legally divorced Women;
- > Judicially separated Women residing separately for more than two years from the date as prescribed for the purpose of age for Candidates of other Candidates.

The Upper age limit prescribed for appointment to any service or post shall be relaxed in favour of Ex Servicemen to the extent of his military service added by three years provided:

> He has rendered continuous military service for a period of not less than six months before his release; and

He was released otherwise than by way of dismissal or discharge on account of ~~dismissal or discharge~~ misconduct or inefficiency;
 > Widowed or legally divorced Women.

Article Rule 22 of HCS (General)
 Rules 2018

7(e) Mention the period of probation

(i) on Direct Recruitment

Persons appointed on regular basis to any post shall remain on probation for a period of two years extendable upto three years, if appointed by Direct recruitment

(ii) Period of Probation on Promotion shall be one year

Note: On successful completion of Probation period, necessary order shall be issued by the appointing authority under Rule 27 of Haryana Civil Services (General) Rules 2016

Lien on Confirmation: Rule 28 of Haryana Civil Services (General) Rules 2016 provides as under:

A Government employee on appointed on regular basis shall, on successful completion of probation period, be confirmed by the appointing authority only once in his service career.

He shall acquire lien on that regular post of his first appointment and ceases to hold any lien previously acquired on any other post

(2) Two Govt employees cannot be confirmed (appointed substantively) against the same regular post at the same time

> A Govt employee can not be confirmed (appointed substantively) against two regular posts at the same time or against a regular post on which another Govt employee holds a lien.

note 1. Confirmation is delinked from the availability of permanent vacancy in the cadre.

note :

Q NO 8 (a) Fixation of Pay on promotion on or after 1st day of January, 2016

The fixation of Pay in Case of promotion from one post to another in the higher or ~~identical~~ ~~or~~ identical level of Revised Pay Structure shall be made in the following manner :

- (i) One increment shall be given in the level from which the employee is promoted and shall be placed at ~~a the next~~ higher a Cell in ~~that level~~. equal to the figure so arrived at in the ~~the next~~ Level of the post to which promoted and if no such Cell is available in the level to which promoted, he shall be placed at the next higher Cell in that Level
- (ii) on enhancement in presumptive Pay of feeder post due to increment or otherwise, while working on promotional post, the pay of ~~the~~ promotional post shall be prefixed as if the incumbent has been promoted on the date of such enhancement, if it is advantageous to him, a proviso in Rule 4.14(2) of Pb. C.S.R Vol. I, Part I

Vide Rule 13 of Revised Pay Rules

Q No 8(f) Eligibility for grant of ACP level under General ACP scheme.

(1) Every Govt. employee covered under the general ACP scheme shall for the purposes of drawl of Pay, be eligible for the first ACP level (given in Column 3 of Part II of Schedule 1 in respect of the functional Pay structure as on 1st day of January, 2016 of his post) if he has completed 8 (Eight) years with reference to the functional Pay structure of the post to which he was recruited as a direct recruit.

2) Every Govt. employee covered under the general ACP shall, for the purposes of drawl of Pay, be eligible for Second ACP Level (given in Column 4 of Part II of Schedule 1 in respect of the functional Pay structure as on 1st day of January, 2016 of his post) if he has completed 16 years of regular satisfactory service provided he has availed only one functional upgradation with reference to the functional Pay structure of the post to which he was recruited as a direct recruit.

(3) Every Govt Employee Covered under the general ACP scheme shall, for the purposes of Pay, be eligible for the third ACP Level (given in Column 5 of Part II of Schedule I in respect of the functional Pay structure as on 1st day of January, 2016 of his post) if he has completed 24 years of regular satisfactory service and has not got more than two financial upgradations so far with reference to the functional pay structure of the post to which he was recruited as a direct recruit.

(4) In case of a Govt employee, who gets promoted, he shall be considered for the next ACP Level after he completes 8 years of regular satisfactory service in the promotional post and shall be entitled to the next ACP Level with reference to the level of the promotional post he holds.

Provided that a Govt employee shall not be entitled to avail ACP upgradation if, he has already availed of three functional upgradation of any kind in his career.

vide Rule 7 of Revised Pay Rules 2016

Q No 8 (b)

Fixation of Pay in Revised ACP Structure :

The pay of a Govt. employee, who elects or is ~~deed~~ deemed to have elected under Rule 17 to be governed by the Revised ACP Pay Structure on and from the 1st day of January 2018 shall be fixed in the following manner :

a) In the case of all employees covered under ACP Schemes :

- (i) The Pay in the applicable ACP Level in the Pay Matrix shall be the pay obtained by multiplying the existing Basic Pay by a factor of 2.57 rounded off to the nearest rupee and the figure so arrived at will be located in that ACP Level and if such an identical figure corresponds to any Cell in the applicable ACP Level, the same shall be the Pay, and
- (ii) If no such cell is available in the applicable ACP Level, the Pay shall be fixed at the immediate next higher Cell in that applicable ACP Level. + If the minimum of the Revised ACP Level is more than the amount arrived at as per (i) above, the Pay shall be fixed at the minimum of the Revised ACP Level.

Where a Govt employee has been granted ACP between the period from 1st January, 2016 and the date of notification, to a post, the Grade Pay of which has been merged with higher grade pay or upgraded, opt for revised pay structure from a date later than 1st January, 2016 but in their case the pay structure as on 31st Dec 2015 of the post held by them on the date of option shall be taken into account.

Vide Rule 18 of ACP Rules 2016

Q no 9(a) A GP Fund subscriber can be sanctioned Refundable advance from GP Fund for the following purposes as per the provisions contained in Rule 32 of ~~GP Fund~~ Haryana Civil Services (G.P Fund) Rules, 2016:

- (1) Illness, Confinement or disability.
2. To meet the cost of higher education
3. For meeting obligatory expenses in connection with Betrothal, funerals, Birthday and Marriage Anniversary or other ceremonies and religious ceremonies performed occasionally such as Jagran, Akhand Paath, Ramayan Path etc.

- (4) Marriage including Self, children and dependents.
- (5) To meet the Cost of Subscriber's defence, where he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.
- (6) To purchase household items such as Refrigerator, LCD, LED TV, Air Conditioner, Washing Machines, Cooking Range, Geysers, Solar Energy, Generator Set, Inverters, LAPTOP, Cell Phone, Furniture.

| <u>Amount Admissible</u> | |
|--------------------------|--|
| <u>Sr No 1 to 5</u> : | Six Months Basic Pay or 50% of Credit in GP Fund whichever is less |
| Sr No 6. → | Actual Cost of items or eligible Amount, whichever is less |

Head of the office is Competent to sanction Refundable advance from G.P. Fund.

Recovery shall be made in 12 to 36 instalments.

Vide Rules 32 to 33 of J+C S (GPF) Rules 2016

Head of Department is Competent to sanction withdrawal (Non-Refundable & Advance) from G.P. Fund for the following purposes: under Rule 38 of Haryana Civil Services (G.P. Fund) Rules, 2016.

1. House Building

For Building of House / Flat, Build up House / Flat or repayment of HBL up to 90% of credit in account. In Second withdrawal, if no Govt. Loan taken for House,

75% of credit is allowed.

50% withdrawal each for additions, & alterations and upkeep of Ancestral House. (Utilization Certificate to be submitted within six months)

Conditions:

- (i) Plot already owned should be individually or jointly with spouse.
- (ii) Plot owned or House / Plot to be purchased should be in approved area for residential House (Urban approved area or Rural in LAL DORA)
- (iii) The House / Flat will not be gifted, mortgaged, sold, exchanged etc. without the previous permission.

2. Withdrawal for settlement of Unemployed / dependent children upto 50% of Credit (U.C within Six Months)
3. Withdrawal for Higher Education of children upto 75% and upto 50% in subsequent years with 25% each twice in Semester basis.
4. Withdrawal for Celebration of marriage
upto 75% for Self Marriage or Marriage of children and not before two months and One Month after the date of marriage.
If more than one marriages are celebrated ~~separately~~ simultaneously, it will be determined in respect of each marriage separately.
Betrothal Ceremony Advance will be separate from the marriage Ceremony.
(U.C within two months)
5. Withdrawal for purchase of Motor Vehicle
50% of Credit once for CAR and two times for two wheelers in service can also be taken for difference in cost of Vehicle and Govt Loan and also for repayment of Govt / Scheduled Bank or financing Agency from which Vehicle Loan is taken (U.C within One Month)

In Case of non submission of UC in time, misutilization is doubted and the employee will be asked to explain the same in writing within 30 days. If sanctioning Authority is not satisfied with the explanation, then lump sum recovery (not exceeding one third of salary per month) will be done. The employee will be debarred for two and five years for taking any advance and withdrawal respectively.

Vide Rules 38 to 48 of JCS (GPF) Rules 2016

| Q No 11 Difference between | LEAVE NOT DUE |
|--|---|
| Maternity leave | |
| <p>(i) It is kind of leave granted only to Female Govt employee at the time of delivery of a child</p> <p>(ii) It can be granted upto six months at a time</p> <p>(iii) Leave salary equal to six months pay Full Pay is admissible</p> | <p>(i) It is a kind of half pay leave, which is granted in advance before earning</p> <p>(ii) It may be granted on medical grounds upto 360 days.</p> <p>(iii) It is granted when no leave is due to a Govt Employee.</p> |

- iv) It is an additional kind of leave granted in special circumstance
- v) It is not debited to Leave Account
- vi) This Leave is availed by female employees

Vide Rule 8(44) of Jharkhand Civil Services (Leave) Rules

- (iv) It may be granted only to permanent Govt employees
- v) It is an Advance Leave
- vi) The leave sanctioning authority is required to satisfy that the employee will return to duty after the expiry of Leave and earn the Leave thereafter

Vide Rule 8(39) of HCS (Leave Rules)

(ii) Extraordinary Leave

Extraordinary Leave is granted to a Govt employee, when no salary is due to him or Govt employee applies for the grant of EOL; even when other leave is due to him.

sr) It may be granted by the Head of office

vor) It may be granted to permanent employees normally 6 months to 2 years

- (i) It is an additional kind of leave, which has no relevancy with other leave

(ii) It is sanctioned by Administrative Department with the Concurrence of F.D

It may be granted upto one year at a time & two year during the entire service

Study Leave

(iv) No Leave Salary is admissible

(v) It may be granted on medical grounds or on private affairs.

vi) It is not counted for increment & pension if granted without medical Certificate

vii) It is not an additional leave

Under Rule 9(a) JCS (Leave) Rules 2016

(iv)

Leave Salary equal to Half Pay is admissible

(v)

It may be granted upto to a Govt employee to enable him to study Scientific Technical or problems

vi) It counts for increment & Pension

vii) It is an additional leave granted in special circumstances
Under Rule 9(20) JCS (Leave) Rules 2016

(iii) Dismissal

a) Dismissal means termination of service of a Govt employee due to any serious crime

b) Dismissal is treated as major punishment under Punishment & Appeal Rules

c) Dismissed Govt employee can not be appointed in any Govt

REMOVAL

Removal means termination of service of a Govt employee due to any Grave mis Conduct or Crime.

Removal is also as a major punishment but less than the punishment of ~~Dismissal~~ Dismissal

There is no such bar in the appointment of a ~~termi~~ removed employee

(d) This punishment is awarded in a Very serious ~~Crime~~ Crime on the part of the employee concerned

(Vide Rule 3 (f) & HCS (PGA) Rules 2016

This punishment is awarded in case of serious Crime but not so much serious as in the case of a dismissed employee
Vide Rule 3 (i) of J+CS (PGA) Rules 2016

Voluntary Retirement

- (a) The retirement sought by a Govt employee after completing 20 years of qualifying service or after attaining the age of 50/55 years is treated as Voluntary retirement.
- (b) Minimum 3 months notice is required.
- (c) The notice of ~~3 months~~ Voluntary retirement shall ~~require~~ require acceptance by appointing authority.
- (d) This retirement is at the will of the Govt employee.
- (e) All pensionary benefits are admissible on the basis of length of service & pay at the time of retirement.
Vide Rule 8 (93) of HCS (General) Rules 2016

(a) Compulsory Retirement

Premature Retirement means ~~retirement~~ retiring retirement from service of a Govt employee as a measure of punishment.

- (b) Three months notice is not ~~required~~ compulsory in each such retirement.
- (c) No such acceptance is required in.
- (d) Such retirement is at the will of Govt in public interest.
- (e) All pensionary benefits are admissible on the basis of length of service and pay at the time of retirement.
Vide Rule 3 (m) of HCS (PGA) Rules 2016

(V) PAY

a) Pay is a monthly payment to a Govt employee as Pay including Special Pay, Personal Pay or any other emoluments classed as Pay by the Competent authority

b) Pay is a wide term which includes PP & SP

c) ~~Pay a part of Time Scale~~
Pay is normally treated as Basic Pay

d) Pay is a Part of Time Scale

e) Normally allowances are admissible on Pay

f) Pay on Promotion fixed normally after taking into account, the Pay drawn in the time scale

g) Pension & Gratuity are admissible normally on the basis of Pay

N.C.S Rule 8 (12) of 14 CS (Pay) Rules 2016

PERSONAL PAY

(a) Personal Pay means the Pay granted to a Govt employee to save him from the loss of Substantive Pay due to revision of Pay or Pay granted on other personal consideration.

b) Personal Pay is a narrow term in comparison to Pay

c) Personal Pay is not treated as Basic Pay

(d) Personal Pay is not part of Time Scale

e) Normally all allowances are not admissible on PP

f) Personal Pay is not counted as emoluments for calculating Pension & Gratuity

g) Personal Pay is not counted as emolument for calculating Pension & Gratuity.

vide Rule 8 (13) of 14 CS (Pay) Rules 2016

Q No 10 Write the correct answer out of the options given against each:-

(i) An employee can be given official duty:

- (a) Within office hours (b) Any time on working day
(c) Any time and on any day

(ii) The Property Return is required to be submitted by ~~end~~ every employee

- (a) Every year as on 31st March (b) ~~Any time once in~~
(b) Twice in a year

(iii) Can Casual leave be combined with Earned leave?

- (a) yes (b) No

(iv) Who is competent to sanction Earned Leave upto 120 days in case of Group 'C' & 'D' employees

- (a) Head of office (b) Head of Department
(c) Administrative Secretary

(v) A female Govt employee can get miscarriage leave upto:

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

(vi) A Group 'C' employee may accept gifts from his near relatives or friends having no relation with him but shall make a report to the Govt, if the value exceeds:

- (a) Rs 4000/- (b) Rs 2000 (c) Rs 1000

(vii) Can a Govt Employee participate in Election without taking permission of Competent authority :
 (a) Yes (b) No

(viii) A female Govt employee can be sanctioned Maternity Leave up to :
 (a) Six Months (b) Three Months (c) 120 days

(ix) How much Ex-Gratia Grant shall be admissible to the family of a Govt employee in case of death while in service
 (a) one Lac (b) ₹ 25000

(x) Following emoluments are admissible to the eligible family member in case of death, while in service

(a) Basic Pay + DA + Fixed Medical Allowance

(b) Basic Pay + DA + Fixed Medical Allowance + HRA for two years

(xi) Is DGRG admissible to an employee, who joined Govt service after 01-01-2006 ?

Ans : (a) Yes (b) No

(xii) The information about transactions in Shares, Securities, Debentures or Mutual Funds Scheme shall be sent to Head of Office, if it exceeds :
 (a) ₹ 25000 (b) ₹ 50000 (c) ₹ 100000

(xiii) Provision for prohibition of Sexual Harassment
(Xiii) of Working Women ^{is} Contained in :

- (a) ✓ Haryana Civil Services (Conduct) Rules 2016
- (b) Haryana Civil Services (General) Rules 2016
- (c) Haryana Civil Services (Punishment & Appeal) Rules 2016

(~~ix~~) A non teaching employee earns Earned
(xiv) Leave during the first 10 years of Service @

- (a) ✓ $\frac{1}{24}$ of Duty Period
- (b) $\frac{1}{18}$ of Duty Period
- (c) $\frac{1}{12}$ of Duty Period

(v) How much Casual Leave are admissible
to a Male Govt employee, who joins service
on 15th September, 2011 ✓

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

(1 × 15 = 15 Marks)



✓ Q No

31 2

$$\begin{array}{r} 24) 182 \text{ (r)} \\ \underline{168} \\ 14 \end{array}$$

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Modi Photo Star
RU-322 Jindal Photo Star



Solution
Haryana State SAS-I Examination
Paper: Audit and Accounts (With Book)

Q.No. 1. Calculation of salary Income & Income Tax of Mr. X for the financial year 2021-22.

| | | |
|---|--------|----------|
| i) Pay 01.03.2021 to 30.06.2021 @ 69700 = | 278800 | |
| 01.07.2021 to 28.02.2022 @ 71800 = | 574400 | 8,53,200 |
| ii) DA 07/2021 to 02/2022 @ 1436 | | 11,488 |
| iii) Transportation Allowance | | |
| 03/2021 to 06/2021 @ 1600x4 | 6400 | |
| 07/2021 to 02/2022 @ 1632x8 | 13056 | 19,456 |
| iv) Fixed Medical Allowance 500x12 | | 6,000 |
| v) Arrear of pay and Allowances | | 2,50,000 |
| vi) H.R.A. | | |

| | | | |
|------------------------------|--------------------|------------------------|--------|
| Admissibility of HRA | 03/2021 to 06/2021 | 07/2021 to 02/2022 | |
| Rent paid | 12000 | 12000 | |
| HRA entitlement 20% of 69700 | 13940 | 14360 | |
| 20% of 71800 | | | |
| Admissible whichever is less | 12000 | 12000 | |
| Taxable HRA | | | |
| a) HRA Received | 12000 | 12000 | |
| b) Rent paid-10% of salary | | | |
| 12000-6970 | 5030 | 4820 | |
| 12000-7180 | | | |
| c) Exempted which is less | 5030 | 4820 | |
| 6970x4 and 7180x8 | 27880 | 57440 | 85,320 |
| d) Taxable HRA (a-c) | | | |
| | | Total Salary 12,25,464 | |

Less long term saving under Income Tax Act 80C

| | | |
|---------------------------|------------|----------|
| i) GPF 5,000 x 12 | 60,000 | |
| ii) GIS 120 x 12 | 1,440 | |
| iii) Tuition fee 5000 x 2 | 10,000 | |
| iv) Repayment of HBA | 60,000 | |
| v) Investment in ULIP | 20,000 | |
| Total Saving | 151,440 | |
| | Limited to | 1,50,000 |

Less amount spent of treatment of dependent being

| | |
|----------------------------------|--------|
| Person with disability u/s 80 DD | 75,000 |
|----------------------------------|--------|

Net Taxable salary 10,00,464

Or Say 10,00,460

Income Tax

| | |
|-----------------------|----------------------------|
| Up to 2,50,000 | nil |
| 2,50,001 to 5,00,000 | 5% (2,50,000@5%=12500) |
| 5,00,001 to 10,00,000 | 20% (5,00,000 @20%=100000) |
| 10,00,001 above | 30% (460@30%=138) |

Total = 1,12,638

Education cess @ 4% 4,506

Total= 1,17,144

Less Tax already paid 12,120 x 11 = 1,33,320

Tax to be got refunded from Income Tax Deptt. 16,176 or say 16,180

Pay bill of Mr. X for the Month of Feb 2022

| | | |
|------|-----------------------------------|-------|
| i) | Pay | 71800 |
| ii) | DA | 1436 |
| iii) | Transportation Allowance(1600+32) | 1632 |
| iv) | Fixed Medical Allowance | 500 |
| v) | House Rent Allowance | 12000 |
| | Total Salary | 87368 |

Less Deduction to adjusted by AG

| | | |
|-----|-----------------------|-------|
| i) | GPF | 5000 |
| ii) | Repayment of HBA 5000 | 10000 |
| | | 77368 |

Less deduction to be adjusted by T.O.

| | | |
|----|-----|-----|
| i) | GIS | 120 |
|----|-----|-----|

Net salary payable 77248

(Rs. Seventy seven thousand, two hundred and forty eight only)

Sd/-

D.D.O.

SBI

Pay Rs. 77248/- (Rs. Seventy seven thousand, two hundred and forty eight only)

Through payee A/c.

Rs. 120/- by Book Transfer T.O.

Rs. 77368/- Figure for Treasury Accounts.



Q.No. 2 a) the formula for finding out interest for this purpose is given below:

$$\text{Formula} = n/2 (a+1) \times r/100 \times 1/12$$

N= Number of instalments of repayment including last instalment or lump sum payment.

a= Amount of principal

I= last balance for which interest is due

r= Rate of interest

Amount recovered up to December 2021 (28x1500) = 42000

Last balance on 10 January 2022 = 3000

No of instalment of repayment including last instalment (28+1) = 29

Principal + Last Balance = 45000+3000

$$\text{Formula} = 29/2 (48000) \times 8/100 \times 1/12 = 4640/-$$

Q.No. 2 b) Calculate interest on GPF for the year 2019-20

| Month | Opening Balance at the beginning of each month | Monthly subscription plus any other subscription if made upto 10th of the month | Withdrawal / Advance, if any, during the month | Closing balance |
|--------|--|---|--|-----------------|
| Apr-19 | 2,25,980 | 3,000 | 0 | 2,28,980 |
| May-19 | 2,28,980 | 3,000 | 0 | 2,31,980 |
| Jun-19 | 2,31,980 | 3,000+2,214 | 0 | 2,37,194 |
| Jul-19 | 2,37,194 | 3,000 | 0 | 2,40,194 |
| Aug-19 | 2,40,194 | 3,000 | 0 | 2,43,194 |
| Sep-19 | 2,43,194 | 3,000 | 0 | 2,46,194 |
| Oct-19 | 2,46,194 | 3,000 | 0 | 2,49,194 |
| Nov-19 | 2,49,194 | 3,000 | -25,000 | 2,27,194 |
| Dec-19 | 2,27,194 | 3,000 | 0 | 2,30,194 |
| Jan-20 | 2,30,194 | 3,000+1,000 | 0 | 2,34,194 |
| Feb-20 | 2,34,194 | 3,000+1,000+3,035 | 0 | 2,41,229 |
| Mar-20 | 2,41,229 | 3,000+1,000 | -30,000 | 2,15,229 |
| | | | | 28,24,970 |

Interest admissible at the end of financial year:-

$$28,24,970 \times 8.70\% \times 1/12 = 20,481.03 \text{ or say Rs. } 20,481/-$$



| Clarification of objection regarding Local Rules & Public Works Account Code (SAS-1/LAD) | | | |
|--|--------------|-------------------------------|---|
| Sr. No. | Question No. | Matter/Issue | Others related Rules instead of Answer Sheet |
| 1 | 4 (i) | Bin Card & Price Store Ledger | i) Bin Card= Vide Rule-6.34, 6.7 to 6.13 of D.F.R., Article-96 (Note 1) to 98 and of A/C Code Vol.-III ii) Priced Store Ledger= Rule-6.31, 6.32 (Note), 6.5 to 6.13 of D.F.R. |
| 2 | 4 (ii) | Controlling Officer | (i) Rule-8a (3), 81 of HCS(TA) Rules, 2016 , (ii) Para 6.4 .1 & 6.24.1 of Haryana P.W.D. Code, 2009 |
| 3 | 4 (ii) | Disbursing Officer | i) Vide Rule-2.9, 2.11 to 2.15, 3.2, 3.3 & 7.10 of D.F.R. ii) Article-9(13) of A/C Code Vol.-III iii) Para 6.5.2 of Haryana P.W.D. Code, 2009 |
| 4 | 4 (v) | Receipt | i) Vide Article-96 of A/C Code Vol.-III ii) Vide Rule-6.4, 6.8, 6.9, 6.44, 3.1 & 3.13 of D.F.R. |
| 5 | 7(i) | Second Clerk in C-Branch | General question as per Haryana P.W.D. Code, 2009 clause-6.24.1 7 & the manual of Public Work Deptt. |
| 6 | 7(ii) | Stenographer | General question as per Haryana P.W.D. Code, 2009 clause-6.24.1 & the manual of Public Work Deptt. |
| 7 | 7(iii) | Audit party of A.G. office | General question as per Haryana P.W.D. Code, 2009 clause-6.24.1, D.F.R. Rule- 2.34, 2.35, 2.36 & 2.37 & the manual of Public Work Deptt. |
| 8 | 7 (iv) | Divisional Head Clerk | General question as per Haryana P.W.D. Code, 2009 clause-6.24.1 & the manual of Public Work Deptt. |
| 9 | 7 (v) | Steno-Typist | General question as per Haryana P.W.D. Code, 2009 clause-6.24.1 & the manual of Public Work Deptt. |
| 10 | 7 (vi) | Treasury Officer | General question as per Haryana P.W.D. Code, 2009 clause-6.24.1 & the manual of Public Work Deptt., D.F.R. Rule- 3.30, 3.1, 3.13 |
| 11 | 8 (iii) | Purchase of Materials | i) Vide Rule-6.8, 6.9, 6.19, 6.20 of D.F.R. ii) Article-48 to 51, 136 of A/C Code Vol.-III iii) Para 25.3.1 , 25.3.2 and 25.3.3 of Haryana P.W.D. Code, 2009 |
| 12 | 10 (i) | T.A. Rules | Vide Rule-8a(1) of HCS (TA) Rules, 2016(also read Rule 8a(12), 81(d) of HCS (TA) Rules, 2016) |
| 13 | 10 (ii) | T.A. Rules | Vide Rule-4(2) of HCS (TA) Rules, 2016 |

Note: 1. As per Rule-3.1 of D.F.R., Financial Hand Books No. 1 and 2 (Treasury Rules and Subsidiary Treasury Rules thereunder and Punjab Financial Rules) should be apply mutatis mutandis to the Department of Public Works. See also Section-1 of Chapter-III of Account Code Vol.-III.

Note 2. As per Rule-3.13 of D.F.R., the provision of Chapter VIII of Punjab Financial Rules and Rules 4.44 to 4.55 of the Subsidiary Treasury Rules should be apply generally to the Department of Public Works.

Signature of Examiner

23/7/2022

Departmental Examination May, 2022 for S.A.S.-I (OB)/L.A.D.
PAPER: LOCAL RULES AND PUBLIC WORKS ACCOUNT CODE (WITH BOOKS)
Answer Sheet

Q. No. 1:

WORKING SHEET OF DAILY CASH BALANCE

| Date | Cash | Revenue Stamps | Cheque/B.D. etc. | Imperst | Temp. Advance | Total |
|-----------------|----------------------|----------------|------------------|---------|---------------|----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Opening Balance | 4324 | 60 | 4800 | 3600 | 200 1000 | 13984 |
| 02.03.2022 | 4800 200 (-)10 | 10 | (-)4800 | - | (-)200 | - |
| 04.03.2022 | 70 | - | 12040 | - | - | 12110 |
| 05.03.2022 | 200 | - | (-)12040 | - | (-)1000 | (-)12840 |
| 06.03.2022 | 4000 (-)3800 | - | - | 400 | - | 600 |
| 07.03.2022 | 10 | (-)10 | - | - | - | - |
| 08.03.2022 | 10000 (-)4000 | - | - | - | 4000 | 10000 |
| 15.03.2022 | 200 4000 | - | - | - | (-)4000 | 200 |
| 29.03.2022 | (-)14000 | - | - | - | - | (-)14000 |
| Closing Balance | 5994 | 60 | - | 4000 | - | 10054 |

CASH BOOK (FORM PWA-I)

Divisional Cash Book of Sh. Navdeep Chahal, Executive Engineer, Construction Division No.6, Hisar month March, 2022.

| RECEIPT SIDE | | | | | PAYMENT SIDE | | | | | | |
|-----------------|----------------|---|-----------|----------------------------|-----------------|------------|--|--------------------------------|--------------------|--------------------|---|
| Date of receipt | No. of Vr./Rec | From whom received | Amt. Cash | Classification | Date of payment | No. of Vr. | To whom paid | Cash | Cheque No. | Amt. | Classification |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 01.03.2022 | | To. Op. Balance | 13984 | 0701 M.I.B | -- | -- | -- | -- | -- | -- | -- |
| 02.03.2022 | -- | To temp. Adv A/c of XEN closed on encashment of Cheque dt. 29.01.2022 for RS. 200/- | -- | -- | 02.03.2022 | 1 | By refund of security Deposits to Inder Singh Cont. | -- | 006153 | 16200 | PW Deposit |
| 04.03.2022 | | To rent of leased land | 12040 | -- | -- | -- | By renewal of Cheque in lieu of Cheque No. 001649 to supplier 18000/- | Red | 006154 | -- | -- |
| 05.03.2022 | -- | To Cash found excess To Temp. Adv. A/c of Sh. K.G. JE closed as under- Vr. As per contra. 800 cash refunded 200 | 70 Red | PW Deposit -- | 05.03.2022 | 2 | By Cheque deposited in Try. By Temp. Adv. A/c rendered by Krishna Gopal JE as under: Repair Office Furniture Carriage of stock | 12040 650 50 | -- -- | -- -- | R.I.T Direction & Admn. Susp stock |
| 06.03.2022 | -- | To sale proceeds of T & P | 4000 | 0700 Major Irr. 800- OR | 06.03.2022 | 3 | Cash lost By payment through imprest of L.C. J.E.: Repair of IB Resi. Bldg. Wages of Godown Chowkidar Imprest of L.C. J.E. increased from 3600 to 4000 by paying Rs. 3800/- against exp. of Rs. 3400/- | 100 1200 2200 Red | -- -- -- | -- -- -- | Misc. Works Advances. 0700 M.I. Suspense Stock R.I.T |
| 07.03.2022 | -- | To bank commission on Cheque for Rs. 12,040/- | -- | -- | 07.03.2022 | | By rent deposited through challan by Jai Ram JE | 17000 | -- | -- | R.I.T |

| | | | | | | | | | | | |
|------------|----|--|--|---|------------|---|--|-------------------------|----------------|----------------|---------------------------------|
| 08.03.2022 | -- | To Rent of I.B. Residential Bldg. Received through Jai Ram JE | 17000 | 0700 Major Irr. 800-OR PW Deposit | 08.03.2022 | 4 | By refund of EM to sh. Zile Singh Cont. By Temp Adv. to XEN 4000. | -- Red | 006155 -- | 10000 -- | PW Deposit -- |
| 15.03.2022 | -- | To E.M. received from Zile Singh Cont. To Temp. Adv. of XEN closed as under:- Vr. As per contract 3800 cash refunded 200 To sale of tender form | 10000 Red 4000 | -- 0700 M.I. | 15.03.2022 | 5 | By payment through Temp. Adv. Of XEN Cartage charges GI Sheets Chowkidar Wages | -- 1200 2600 | -- -- -- | -- -- -- | Stock or work Work concerned |
| 29.03.2022 | -- | To deduction from salary Income Tax G.P.F. G.I.S. H.B.A. House Rent Total | 3000 4600 2400 5000 400 76494 | 8658 SA-I Tax 8009-SPF; 101 G.P.F. 8011 Pension & I.F. 7610 Loans to GS etc. 0700 M.I. | 29.03.2022 | 7 | By staff salary Misc. Receipt deposited in cash & self Cheque By C. Balance | 15400 14000 10054 | -- -- | 46200 4000 | Dirac. Admn. R.I.T |
| | | | | | | | | 76494 | | 76400 | |

DETAILS OF CLOSING BALANCE

Revenue Stamp 60
Cash in Chest 5994
Imprest with Lal Chand 4000
Total: 10054

Certified that cash in chest has been counted to day the 31st March 2022, together with the balance of Sub Cash chest and found Rs. 6054/- (Rs. Six thousand and fifty four only) which is correct.

-Sd-
Executive Engineer,
Construction Division No. 6,
Hisar.

Serial No. of Bill: 2nd Running Bill

Part-I, Account of Work Executed

Part-II, Account of Secured Advance

1,20,000

Part-III Certificates and Signature

Part-IV Memorandum of Payment

| | | | |
|---------------------------|---|-----------------|-----------------|
| Figure for Works Abstract | (1) Total value of work done to date | 'A' | 11,24,420 |
| | (2) Total up to date Advance Payment | 'B' | 60,000 |
| | (3) Total up to date secured advance | 'C' | <u>4,20,000</u> |
| | (4) Total (1+2+3) | | 16,04,420 |
| | (5) Deduct amount with held | | |
| | (a) From previous bill (b) From this bill | | |
| | (6) Balance(4-5) 'K' | | 16,04,420 |
| | (7) Total payment already made (Deduct+Deduct+D-5(a) 5,03,000+3,00,000+50,000 | | 8,53,800 |
| | (8) Payments now to be made as detailed below (6-7) | | 7,50,620 |
| | (a) By Recovery creditable to this work | | |
| 60,600 | (i) Cost of cement 7800x2= | 15,600 | |
| 60,600 | (ii) Cost of Steel 9000x5= | <u>45,000</u> | |
| | 5(b)+8(a)=G | 60,600 | |
| | (b) By Recovery creditable to other work or A/c | | |
| | (i) Security Deposit 6,20,620 x 5/100 | 31,031 | |
| | (ii) Income Tax 6,20,620 +10,000 + | | |
| | 1,20,000=7,50,620 x 1/100 | 7,506 | |
| | (iii) IGST 7,50,620@2% | 15,012 | |
| | (iv) Fine for delay | 10,000 | |
| | (v) Hire charges | 20,000 | |
| | (vi) Recovery of other work | <u>2,000</u> | |
| 85,532 | | 85,549 | |
| 6,04,268 | (c) By Cheque | 6,04,471 | |
| 6,89,800 | 8 (b)+8 (c)=H | | |

Pay Rs. 6,04,471 (Rupees Six Lac Four Thousand Four Hundred and Seventy One only)

Received Rs. 7,50,620 as per detail given above.

Verification $D^1 + E + F = G + H$

$10,000 + 1,20,000 + 6,20,620 = 60,600 + 6,90,020 = 7,50,620$

Note : Value of item (i) in part I has been calculated as : $300 \times 385/10 = 11550.00$

Item vii) $572 \times 150/10 = 8580$



-Sd-
Sub Divisional Officer

-Sd-
Contractor

TRAVELLING EXPENSES CLAIM FORM

Bill No. & Date : _____
 Establishment of : _____
 Voucher No.: _____
 Voucher Date: _____

| | | | | | | | | | |
|---------------------|-----|---|---|---|---|--|------------------------|-----|---|
| 1. Treasury Code | : 0 | 0 | H | S | R | | 8. Voted/Charged (V/C) | : V | |
| 2. D.D.O. Code | : 1 | 8 | 5 | 3 | | | 9. Demand Number | : 2 | 4 |
| 3. Major Head | : 2 | 7 | 0 | 0 | | | 10. Object Code | : 0 | 0 |
| 4. Sub Major Head | : 0 | 2 | | | | | 11. N.R. | | |
| 5. Minor Head | : 1 | 0 | 1 | | | | 12. State | | |
| 6. Sub Head/ Scheme | : 9 | 1 | 5 | 1 | | | | | |
| 7. Plan/ Non | : P | | | | | | | | |

(Space for Head A/C's Stamp)

CERTIFICATES

1. Received the contents of the Bill
2. Certified that the amount being drawn in this bill is in accordance with rules as amended from time to time.
3. Certified that no amounts drawn previously more than 3 months old is lying undischarged and the amounts drawn 12/3 months to this date are being refunded as per details given below :-

| NAME | Period | Amount | Drawn vide Vr. No. & Date |
|------|--------|--------|---------------------------|
| | | | |

APPROPRIATION

Appropriation for year 2012 to 2013
 Deduct Expenditure (including this bill)
 Balance Available
 Passed for Rs. _____ (In words)
 Rs. _____
 Rs. _____
 Rs. _____

(Signature of Controlling Officer) _____ (For Use in Treasury Office)
 (Signature of DDO) _____

Pay Rs. _____ (Rupees)

(Treasury Clerk) _____ (Ast.) _____ (Treasury Office)
 (For Use in A.G. Office)

Admitted for Rs. _____
 Objected for Rs. _____
 Reasons of objections : _____

CERTIFICATE

- 1 Certified that I was not provided with means of locomotion at the expense of Govt., local fund or a court of wards/estate for journeys by road (Rule 2.100), (ii) allowed free transit by railway under a free pass of otherwise (Rule 2.92 to 2.95) for any journey for which T.A. has been claimed.
- 2 Certified that I travelled by rail/steamer on all days in the class of accommodation to which I am entitled except on _____ when I travelled by _____ class.
- 3 Certified that between station connected by rail, viz _____ to _____ as I performed the journey by the road transport viz. bus/rail etc. and incurred a sum of Rs. _____ as bus/rail fare which is supported by the enclosed actual bus/rail ticket.
- 4 Certified that the journey by road was performed by motor car/motor cycle (i) which was a hired one and all the accommodation of which was reserved by me (ii) which was private, details of which are given below _____ (iii) being a Government vehicle No. _____
- 5 Certified that I did not perform the road journey for which mileage allowance has been claimed at the higher rate prescribed in the rule 2.24(D) of the T.A. Rules by taking single seat in any public conveyance (excluding a steamer) which plies regularly for hire between fixed points and charges fixed rates, I also certify that the journey was not performed in any other vehicle without payment of its hire charges or incurring its running expenses.
- 6 Certified that the journey was performed by taking a single seat in a taxi, motor, omnibus or lorry.
- 7 Certified that the journey beyond the jurisdiction was performed under proper authority.
- 8 Certified that number of K.Ms shown in this bill are correct.
- 9 Certified that the journey(s) on _____ was/were performed by Mail/Express train in the interest of public service.
- 10 Certified that I was actually and not merely constructively on camp on Sunday and Holidays for which daily allowance has been claimed.
- 11 Certified that I was not absent on casual leave during the period of which daily allowance has been claimed.
- 12 Certified that during my halt at _____ from _____ to _____ while on duty I continued to incur extra expenditure after the first ten days.
- 13 Certified that the family member for whom T.A. has been claimed actually travelled with me or proceeded/ followed me within the time limit prescribed for journeys on transfer.
- 14 Certified that the actual expenses incurred as cost of transportation of personal effects was not less than the sum claimed in this bill.
- 15 a) Certified that I have my own Motor Cycle/Scooter/Car No. _____ which belongs to my friend/ relative Sh. _____ who is not a govt. Servant and all the charges have been borne by me.
 b) Certified that I have used the Motor Cycle/ Scooter/Car No. _____
- 16 Certified that I have actually travelled by Motor Cycle/Scooter/Car between the stations connected by rail but claimed as per admissible under these rules.
- 17 Certified that the journeys claimed the Govt. vehicle are with log book.
- 18 Certified that Govt. vehicle was not available for the days for which journey is claimed by other means.

Signature of Claimant

Name _____

Designation _____

Q.No. 3

TRAVELLING ALLOWANCE CLAIM

Revised Instruction vide P.S. to Govt. of Haryana Finance Department Harvana Order No. 5/27/98/1-FR(FD) dated 20.06.2018

1. MONTH/YEAR
3. DESIGNATION S.D.O.2. NAME
4. BASIC PAY : 5400

Sh. Dharampal, SDO

5. HEAD QUARTER HISAR

| Departure Station | Date & Time | Arrival Station | Date & Time | Purpose of Journey | Mode & Class of Travel | Actual fair paid/No. of fairs | Local Travel | | | Transportation/Hotel Charges | Daily Allowance | | | Total of Lines 7+10+11+14 | Remarks |
|-------------------|-------------|-----------------|-------------|--------------------|------------------------|-------------------------------|--------------|------|--------|------------------------------|-----------------|------|--------|---------------------------|---------|
| | | | | | | | Km. | Rate | Amount | | No. of days | Rate | Amount | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| Hisar | 3.3.22 | 09.00 PM | 4.3.22 | 6.00 AM | for office work | Bus | 10 | 16 | 160 | 0 | 0.8 | 500 | 400 | 700 | |
| Hisar | 5.3.22 | 8.00 PM | 6.3.22 | 1.30 AM | for office work | Staff Car | 0 | 0 | 0 | 0 | 0.6 | 500 | 300 | 300 | |
| Hisar | 7.3.22 | 5.00 AM | 8.3.22 | 5.00 AM | for office work | Staff Car | 8 | 16 | 128 | 0 | 1.3 | 500 | 650 | 998 | |
| Hisar | 13.3.22 | 4.00 AM | 13.3.22 | 4.00 PM | for office work | Staff Car | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Hisar | 13.3.22 | 5.00 PM | 13.3.22 | 11.00 PM | for office work | Staff Car | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Hisar | 16.3.22 | 9.00 AM | 21.3.22 | 9.00 AM | Election Duty | Govt. Veh. | 0 | 0 | 0 | 0 | 5.5 | 500 | 2,750 | 2,750 | |
| Hisar | 23.3.22 | 9.00 AM | 27.3.22 | 9.00 AM | Court case | Bus | 12 | 16 | 192 | 0 | 4.5 | 500 | 2,250 | 2,622 | |
| Hisar | 29.3.22 | 8.00 PM | 29.3.22 | 1.00 AM | for office work | Staff Car | 0 | 0 | 0 | 0 | 0.3 | 500 | 150 | 150 | |
| Delhi | 30.3.22 | 6.00 PM | 30.3.22 | 10.00 PM | for office work | Staff Car | 0 | 0 | 0 | 0 | 1 | 500 | 500 | 500 | |
| Hisar | 31.3.22 | Time not given | 31.3.22 | Time not given | for office work | Bus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | |
| TOTAL | | | | | | 566 | | | 480 | | | | 7,000 | 8,046 | |

Rs. 8046/- (Eight Thousand Fourty Six only)

Personal effects
Conveyance Charges
Miscellaneous (specify)Rs. _____
Rs. _____
Less T.A./T.T.A. Adv. Drawn vide
Treasury voucher No. _____Rs. _____
Rs. _____
Dated _____Rs. _____
Rs. _____

Net Amount payable Rs. _____ Rupees

INSTRUCTION :

1. Tour Diary should invariably be affected with claim.
2. In case of transfer claim the detail of members of the family with age alone with detail of personal effects be given.
3. The Receipt Nos. of Hotel and Carriage charges bills be quoted against the relevant column.
4. Ticket Nos. should be quoted when journey are performed in a class other than the ordinary class.
5. On election duty, T.A. claim will be paid to the applicant by the respective department.

-Sd-
(Signature of D.D.O.)

* Grade 3 for purpose of TA rules for 5400 GP

Local Mileage
Rs per KM
inside Hry. & Chd. 16
outside Hry. & Chd. 500
600

Disclaimer - It is assumed that
claimant has receipts for reimbursement of Local Mileage.
Staff car is used for going to Delhi on 29th at point (vii)

It is worthwhile to mention that
No Daily allowance is allowed within 20 Kms.
No Hotel charges are claimed by claimant.
HCS (TA Rule 2016 para 34) D. A. w.r.t. city where night is spent.

Q. No.4: (i)

| Bin card (Based on Bin Card System) | Priced Store Ledger (Based on Bin Card System) |
|---|---|
| 1. Bin cards are kept in store godown. | 1. It is kept in divisional office. |
| 2. These cards maintained date-wise as record of all receipts, issues & balances of quantity of each article. | 2. It also record receipts/issues & balances of each article of stock in quantity and in value. |
| 3. These cards are placed near the article concerned so that entry of receipt/issue may be made easily & quickly of each article. | 3. It is kept in the office & entry in price store ledger is made from GR. Sheets and indents. |
| 4. Daily balances of quantity are worked out in Bin card. | 4. The ledger is closed monthly for quantity and value. |

(ii)

| Controlling Officers vide Rule -1.15 PFR Vol. I | Disbursing Officer vide Para -2.16 PBM |
|---|--|
| 1. Controlling officer mean head of department or other department officer who is entrusted the duty of controlling expenditure or collection of revenue. | 1. Disbursing Officer is the officer who is permitted to draw money from treasury and make disbursement. |
| 2. Normally Head of Deptt. Is the controlling officer in each department. | 2. Normally Head of office is the Disbursing Officer in each department. |
| 3. Director General Agriculture Deptt. & Registrar Coop-Societies, I.G. Police & SE's are the controlling officers. | 3. Headmaster Govt. High School & Executive Engineer PWD B & R are the Disbursing officers |

(iii)

| Major Estimate Vide Para -8.3.3 of HR. PWD Code, 2009 | Minor Estimate Vide Para -8.3.2 of Hr. PWD Code, 2009 |
|---|--|
| 1. This is an estimate of Major work like construction of Govt. College Building, Bridge & Water Works etc. | 1. This is an estimate of minor work like maintenance of Govt. College Building, Bridge & Water Works etc. |
| 2. The sanctioned amount of major estimate is 25 Lakh or more than 25 lakh. | 2. The sanctioned amount of minor estimate is more than 05 Lakh but less than 25 lakh. |

(iv)

| Performance Security Vide Para -13.12 of Hr. PWD Code, 2009 | Bank Guarantee Vide Para-13.16 of Haryana PWD Code, 2009 |
|--|--|
| 1. Tendered documents may provide that successful tender will provide performance security to be kept as surity that the contractor will complete the work satisfactorily. | 1. The guarantee given by the bank that he will beneficiary the sum specified in the guarantee in case the contractor fails to complete the work satisfactory. |
| 2. The security may be in form of Bank guarantee or cash deposit with the Department in any form. | 2. The document is issued by the bank giving guarantee of payment of the sum specified there in. |
| 3. It is valid up to end of defect liability period of the work executed by the contractor. | 3. It is valid up to the period specified in the document. |
| 4. The amount of performance security may be increased if bid is seriously unbalanced. | 4. The amount of bank guarantee cannot be increased or decreased. |

(v)

| Receipt based on Rule -2.6 STR Vol. I | Hand Receipt Based on rule -7.26 DFR |
|--|--|
| 1. Receipt is an acknowledgement of cash received by a Public Works officer/official who is authorized to receive money on behalf of the Department. | 1. It is a simple form of voucher in support of payment in P.W.D. |
| 2. The receipt is issued in for S.T.R. 3 A. | 2. It is prepared in form DFR (PW) 26. |
| 3. This form of receipt is used for any kind of receipt of money in P.W.D. | 3. This form is used to support miscellaneous type of payment for which no special form has been prescribed. |
| 4. The form of Receipt is given in S.T. R. Vol. II | 4. The form of Hand Receipt is given in DFR. |

(vi)

| Security Deposit based on Para -13.11 of Hr. P.W.D. Code, 2009 | Secured Advance vide Para -13.13 of Hr. PWD Code, 2009 |
|---|--|
| 1. Security deposit is a kind of deposit taken from cashiers, storekeepers or contractors who are required to handle Govt. money, stores, work or any property. | 1. It is kind of advance payment normally made to contractors against the security of material brought to the site of work. |
| 2. This payment is received by Government and placed in a separate deposit account. | 2. This is a payment made by Government to contractor whose contract is for completed item of work. |
| 3. The amount of security deposit safeguards Government property handed over to contractor. | 3. Government secures a lien on the material brought to the site of work for which formal agreement is drawn up with the contractor. |
| 4. It is refunded to contractor after proper completion of work. | 4. It is recovered from contractor bill as & when the material is consumed on the work. |
| 5. It is normally recovered from contractor bill equal to 10% of the value of work done and measured. | 5. It is normally paid to contractor equal to 75% of the value of material brought to the site of work. |
| 6. It is obligatory on the part of contractor or subordinates to deposit security deposit. | 6. It is at the option of Govt. to allow any secured advance or not to contractor. |

Q. No. 5: (i)

Ans: **Administrative approval Vide Rule -1.3 (b) (1) of DFR:** This term denotes the formal acceptance by the Administrative Department concerned of the proposal for incurring any expenditure in the department of Public Works. It is in effect an order to the Department of Public Works to execute certain specified works at a stated sum to meet the administrative need of the department requiring the work. For example a Government College Building is to be constructed by PWD but it is to be used by Education Department. In this case approval of Education for constructing College Building against rough cost estimate is termed as Administrative Approval.

(ii) Arbitration based Para -24.7 Hr. PWD Code, 2009: It is a method for setting dispute between contractor & PWD relating to contract of a work. The dispute is settled through an officer appointed by PWD as arbitrator without going in the civil court. Normally, Superintending Engineers performs the duty of Arbitrator in PWD.

(iii) **Emergency Works based on Para -8.6 Hr. PWD Code, 2009:** The work of extreme urgent nature such as a breach/cut, a flood or a calamity (such as earthquake or cyclone), etc. is called emergency works. In circumstances of emergency work may be let out without calling tenders and immediately inform the next superior officer and audit in writing giving reasons for the action taken.

(iv) **Pre Bid Conference vide Para 13.10.1 Hr. PWD Code, 2009:** In the case of works estimated to cost above Rs. 2 crore, a prebid conference is held at the place, venue, time and date as indicated in the tender notice about 2 weeks before the last submission of tenders for clarification of any doubt on any provision of the contract. Questions raised in prebid conference shall be carefully noted and clarification given in due course and full consideration of the facts, documents and circumstances.

(v) **Rough Cost Estimate based on Para -10.1.5 & 10.1.6 Hr. PWD Code, 2009:** It may be based on (i) rough estimate of quantities and their cost or (ii) cost per unit length/area/volume or any other suitable parameter. In the latter case, the unit cost may be worked out from the cost of similar/comparable type of existing structure constructed by the department or of which cost has been worked out accurately on the basis of a detailed estimate. The rough cost estimate shall need the approval of the authorities competent to accord technical sanction.

(vi) **Technical Sanction vide Rule -1.3 (b) (15) of DFR & Para 9.5.1 Hr. PWD Code, 2009:** This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair. This sanction is ordinarily accorded by PWD technical officer. This sanction indicates that the proposal is technically sound, specifications are appropriate for the service intended and estimates are realistic based on adequate data.

Q. No. 6: (i)

| Contingencies based on Rule -3.17 DFR | Work Contingencies based on Rule Art. -9(7) A/c Code Vol. III |
|--|---|
| 1. Contingencies means expenditure incurred for the maintenance of an office. | 1. Work contingencies indicate expenses of miscellaneous characters incurred on a work. |
| 2. Expenditure on stationery, telephone, rent, postage, electricity, water charges are treated as contingencies. | 2. Expenditure on Inauguration charges, cost of antimalarial tablets, cost of sweets distributed to workers is treated as work contingencies. |
| 3. Contingencies mean office expenses. | 3. Work contingency means expenditure of Misc. character incurred on a work other than material & labour. |

(ii)

| M.A.S. Account vide Rule -7.53 DFR | T & P Account based on rule -6.44 DFR |
|--|--|
| 1. M.A.S. Account is a numerical A/c of items of materials issued for use on a work. | 1. It is a consolidated A/c of receipts, issues & balance of Tools and plant article. |
| 2. This account is maintained when material is issued on a work. | 2. This account is maintained in Sub Divisional Office in respect of all T & P articles. |
| 3. This is a numerical as well value account maintained by SDO for each work. | 3. This is a consolidated numerical account of T& P articles. |
| 4. Separate M.A.S. A/c is maintained for each work. | 4. It is a consolidated account. |
| 5. It is prepared in form DFR (PW) 30. | 5. It is prepared in form DFR PW 14. |

(iii)

| Original Work vide Para -8.2.2 & 8.2.3 Hr. PWD Code, 2009 | Repair Work vide Para -8.2.2 & 8.2.3 Hr. PWD Code, 2009 |
|--|--|
| 1. It indicates new construction and also all repairs to newly purchased building or work. | 1. It indicates operation undertaken to maintain in proper condition building and works in ordinary use. |
| 2. Normally expenditure on original work is treated as Capital Expenditure. | 2. It is always treated as revenue expenditure. |
| 3. Administrative Approval & Technical Sanction is required for commencement of work. | 3. Such approval may be dispensed with in repair work. |
| 4. Construction of New Sectt. Building is treated as original work. | 4. Maintenance & Repair of Sectt. building is treated as repair work. |

(iv)

| Standard Measurement Book based on Rule -7.18 of DFR | Measurement book based on Rule -7.17 of DFR |
|--|---|
| 1. Standard measurement book is used for such work which repeats time and again such as white washing polishing on painting. | 1. Measurement book is used is for recording measurement each type of work. |
| 2. Record entry of such repeated work is made only at one time. | 2. Record entries are made time & again. |
| 3. These books are numbered in an alphabetical series. | 3. These books are not numbered in alphabetical series. |
| 4. Entries are recorded legibly in ink & certified as correct by a responsible Government Employee. | 4. It is not necessary to record entries legibly & no such certificate is recorded by responsible employee. |
| 5. When payment is based on standard measurement, the Gezzetted Government employee is required to certify that whole of the work as per standard measurement has been done & it has not previously billed for in any shape. | 5. No such certificates is recorded in ordinary measurement book. |

(v)

| Supervision Charges based on Rule -6.21 DFR | Departmental Charges based on Appendix 2 DFR |
|---|--|
| 1. This term is used in relation to stores. | 1. This term is used in relation to work. |
| 2. Supervision charges are levied on issue of material to public or to contractor for use on work other than Government work. | 2. These charges are levied on works other than Government works. |
| 3. These charges are levied on material issued to contractor to recover charges of regular Establishment. | 3. These charges are recovered when non-government works are undertaken by Government. |

(vi)

| Works Expenditure vide Article -9(42) of A/c Code Vol. III | Works Outlay vide Article -9(42) of A/c Code Vol. III |
|--|---|
| 1. This term is applied to such work which is incurred out of revenue. | 1. This term applied to work which is met out of capital. |
| 2. Works expenditure is booked under major head from 2001 to 3999. | 2. Works outlay is booked to capital Major head between 4001 to 5999. |
| 3. It relates to expenditure on maintenance & repairs of buildings. | 3. Expenditure on construction of Government building and construction of Mini Sectt. Building is treated as works outlays. |

Q. No. 7:

(a) Duties of Second Clerk in C-Branch vide Para -5.21 of B & R Manual of Orders:

- (i) To work under the Divisional Head Clerk and assist him in general.
- (ii) He is responsible for the preparation of monthly and periodical returns and disposal of correspondence connected therewith.
- (iii) To Deal with correspondence relating to pay T.A. of Establishment and bring cash from treasury.
- (iv) To maintain stationery accounts.
- (v) To issue blank MB.
- (vi) To prepare preliminary rental statements.
- (vii) To prepare notice inviting tenders, issue tenders and prepare contract agreements.
- (viii) To issue non accommodation certificate.
- (ix) To dispose off cases and to help the head clerk in any manner as required.
- (x) To compare all typed and copied letter.
- (xi) To deal with registration of contractors.
- (xii) To maintain register of MB.
- (xiii) Any other duties entrusted by XEN.

(b) Duties of Stenographer vide Para -5.18 of B & R Manual of Orders:

- (i) The stenographer are required to take dictation from the officers with whom they are attached. They are also required to give general assistance to their officers while on tour and also in items like preparation of TA bills etc. In the case of emergency or when they are free from normal duties, the steno typist can be asked to deal with the typing work.

(c) Duties of A.G. Audit Party based on Para -4.1.2 of Manual of standing orders (Audit):

The following documents are required to be checked by Audit Party:

- (i) Monthly accounts including schedules.
- (ii) Vouchers.
- (iii) Cash & stock accounts.
- (iv) Sanctions.
- (v) Estimate of Works.
- (vi) Computed Tenders.
- (vii) Works Register.
- (viii) Transfer transactions of sub division & divisions.

(d) Duties of Divisional Head Clerk vide Para -5.15 of B & R Manual of Orders:

- (i) The Divisional Head Clerk is the head of the correspondence branch of division office and is responsible to maintain discipline and to mark the attendance of the Branch. He is responsible for efficient performance by the correspondence branch of duties assigned to it. In addition he has to perform the following duties:
In the absence of the divisional officer on tour/leave, to open all dak promptly on receipt and to cause to be passed on to the Divisional Accountant to be seen and Initiated by him. He will dispose of the urgent cases in the absence of Divisional Officer and put up the dairy challan of letters received and disposed of on return of XEN.
- (ii) To write the cash book and be responsible for the handling of all cash in the Divisional office and to keep in his custody the key of one of the lock of the cash chest.

- (iii) To issue receipts for money received on behalf of Government and keep the receipt book in personal custody.
- (iv) To keep in his custody tender forms and to issue them to applicants when required.
- (v) To personally deal with all confidential work in the divisional office.
- (vi) He is responsible to see that official documents are not removed from the office by any of the staff except under the orders of the Divisional officer.
- (vii) To get the Notice inviting tenders and contract Agreements prepared and to scrutinize the same personally.
- (viii) To examine each MB on receipt.
- (ix) To deal with the reservation of rest house.
- (x) To complete the register of contractors.
- (xi) To be responsible for the safe custody of stationery and forms.
- (xii) To be responsible for the overall cleanliness of the office building and its environments.

(e) Duties of Steno typist vide Para -5.18 of B & R Manual of Orders:

- (i) The steno typist are required to take dictation from the officers with whom they are attached. They are also required to give general assistance to their officers while on tour and also in items like preparation of TA bills etc. in the case of emergency or when they are free from normal duties, the steno typist can be asked to deal with the typing work.
- (f) Duty of Treasury Officer based on Rule -1.6 of STR Vol. I:**
- (i) The Treasury officer is responsible for observance of treasury rules relating to receipt, custody & payment of moneys & punctual submission of accounts to the A.G.
- (ii) He is required to attend all objections and orders received from the A.G. office.
- (iii) He is personally responsible for all money disbursed by him in a public capacity.
- (iv) He is required to send replies of all important letters received from the office of A.G. under his signatures.

Q. No. 8:

(i) Vide Rule -2.11 to 2.14 of DFR

- (i) The Divisional Officer is responsible to ensure that the transactions of the whole division are financially regular, the accounts of the transactions have been kept in the form prescribed by the Audit Department are correct.
- (ii) For proper discharge of the aforesaid responsibility, the Divisional Officer is required to review periodically the several registers, books and accounts maintained in the Divisional and Sub Divisional Offices and make sure that these are being kept in accordance with rules in force.
- (iii) The Division Officer is responsible that the accounts of his division are not allowed to fall in arrears. Further he is required to submit his accounts to the A.G. regularly time to time.

(ii) Vide Rule -6.21 to 6.23 of DFR

If issue rate of an article is appreciably less than the market rate, the following precautions should be taken:

- (a) Issue to contractors and sales shall be made at the market rate.
- (b) Issue to other division and department should be restricted and may be made at a rate higher than the issue rate.

(iii) Based on appendix -14 of PFR Vol. II

The following are the departmental rules for purchase of material:

- (a) All purchases of materials should be regulated in strict conformity with store purchase rules and subsidiary instructions thereto.
- (b) Departments are required to purchase the material through Director General of Supplies and Disposal, on the approved sources declared by Government and rate contracts of the material issued by D.G.S.D.
- (c) Purchases should be made in the most economical manner in accordance with definite requirements.
- (d) Stores should not be purchased in small quantities.
- (e) Purchase orders should not be split up to avoid the necessity for obtaining sanction of higher authority.
- (f) Where the value of any particular item does not exceed Rs. 500/- the XEN can purchase the same without inviting quotation provided the total value of such purchases during any financial year does not exceed Rs. 5000/-.
- (g) Where there is no approved source or rate contract purchases exceeding Rs. 500/- may be made after inviting quotations. In the normal course the number of Quotations should not be less than three.
- (h) It is obligatory on the departments to meet their requirement of material from approved sources on a preferential basis as per rules or otherwise the purchase should be affected at the lowest rate on comparing approved source or rate contracts as the case may be.
- (i) XEN is competent to sanction LPA up to Rs. 1000/- & SE up to Rs. 2000/- for any one item on one occasion.
- (j) Item is interpreted to mean with reference to total of each articles as Furniture is one item which includes table, chair, stool etc.
- (k) Material valuing Rs. 2000/- and above shall be purchased by inviting tender.
- (iv) Based on the Para -18.2 and 18.3 of Hr. PWD Code, 2009, RW Rule 7.16 & 7.17 of DFR & Instructions of Form DFR (PW) 20.**
- The following pre-cautions should be taken in the maintenance of Measurement Book.
- Detailed measurement should be recorded only by the authorized officer (XEN, SDO or JE) to whom M.B.s have been supplied for the purpose.
- All measurement should be neatly taken down in the M.B. and nowhere else.
- Each set of measurements should commence with the following entries:
- (i) Full name of work
 - (ii) Location of work
 - (iii) Name of contractor
 - (iv) No. and date of agreement
 - (v) Date of start of work
 - (vi) Date of completion of work
 - (vii) Date of recording measurements
- The person recording measurement should put his initials at the end of each set of measurements.
- The entries should preferably be made in ink.
- No page of the book should be torn out nor any entry be erased, disfigured to render it illegible. Any mistake should be corrected by cancelling the incorrect entry with a single stroke of pen and the correction be initiated and dated by the responsible officer. In fact overwriting be avoided.
- The quantities must be entered clearly and accurately.
- The pages of M.B's should be machine numbered and entries should be recorded continuously.
- The M.B. when issued should contain a certificate of count of its pages duly signed by authorized officer/official to avoid any tempering.
- When any measurements are cancelled, the cancellation must be supported by the dated initial of the officer ordering cancellation. The reasons for doing so should also be recorded.
- Each M.B. should be provided with an index which should be kept up to date.
- The loss of M.B. is a serious matter and should be reported promptly to Government.

- (m) Pages of M.B. should be crossed while making payment of the bill.
- (n) Reference to the last set of measurements in the case of measurements relating to running account should always be given.
- (o) When a bill is prepared for work or supplies every page of M.B. must be scored out by a diagonal red ink line.
- (v) Based on Rule -7.28 to 7.31 DFR**
The following are the causes responsible for final bill of a contractor becoming in minus:
 - (a) Material may have been issued to the contractor in excess of estimated requirement and the balance material may not have been taken back.
 - (b) Measurement may have been done in excess of the actual work done in previous bill due to one reason or the other.
 - (c) Higher rates in excess of sanctioned rates may have been allowed in the previous bill.
 - (d) Advance payment may have been made in excess of work actually executed.
 - (e) Recovery of secured advance may have been made or secured advance may have been allowed in excess of material brought to the site of work.
 - (f) Statutory recovery might have not been made in previous bill.
- (vi) Based on Para -26.7 of Hr. PWD Code, 2009**
The following steps are required to be taken before a private building is hired for office use:
 - (a) The department will obtain a non-availability of building certificate from PWD authorities and reasonableness of rent charges certificate as per provision of Rule 28, appendix 15 of PFR Vol.II.
 - (b) The rental value of the building to be hired will be assessed by PWD.
 - (c) The competent Authority, who sanctions the rent of a building will accord sanction for hiring of the building for office use.
 - (d) The rent of the building is to be charged to the contingencies of the office concerned.

The building shall be maintained by the owner of the building and there will be a clause in the agreement that he will spend minimum one month rent on the maintenance of the building.

Q. No. 9:

- (i) Acceptance of Tenders other than lowest based on Para -13.18.1 (c) of Hr. PWD Code, 2009**
Normally the lowest tender is accepted unless there is some valid objection like his record of execution of former work is not good or his rates being heavy low and are not workable etc. Reasons for rejecting the lowest tender shall be recorded in the tender register.
- (ii) Additional charges for material issued to contractor based on rule 7.67 of DFR:**
The sub head "Additional charges for materials issued to contractor" is opened in the accounts of major estimates if the system of issue of materials to contractor is adopted and the rates charged to contractors are either more or less than the actual cost to Government. This sub head bears all losses in this A/c & receives credit for all profits. Carriage and incidental charges in connection with the materials issued to contractor are also debited to this head if they are chargeable to the work. Any balance in the Sub Head "Materials" which cannot be transferred to the final sub heads is also transferred to this sub head. It is a final sub head of the work concerned.
- (iii) Consolidated Records based on Article -133 to 154 of A/c Code Vol. III:**
Means account record of all transaction relating to work in respect of cash, stock or other charges prepared in Works Abstract Register and Contractor ledger. Such record is mainly maintained in the Accounts Branch of Divisional Office.

(iv) Lapses of Administrative Approval based on Rule -7.4 of DFR:

This is in relation to an administrative approval for which funds have not been appropriated in two financial years from the date of its original approval. In other words an administrative Approval for any fresh work which has not been acted on for two years must be held to have lapsed, unless it is specially renewed with necessary provision in the budget estimate of the year.

(v) Owner of land from whom land is acquired based on Para -12.1.1 of Hr. PWD Code, 2009:

Land required for all projects on works undertaken by PWD may belong to one or more of the following:

- (a) Private Parties
- (b) State Government
- (c) Government of India
- (d) A Public body of the State Govt. or Govt. of India
- (e) A body of which the land was earlier released after an order of acquisition but necessity has arisen to reacquire it.

(vi) Rules if lowest tenderer back out based on Para -13.18 (f) of Hr. PWD Code, 2009:

If lowest tenderer (L-1) back out, his earnest money shall be forfeited and the second tenderer, third tenderer may be called upon to bring his offer to the same level as the original first lowest tenderer. In the event of their refusal to do so, the tenders shall be re invited. In case of grave emergency, authority competent to sanction tender may authorize call of limited or short notice tenders.

Q. No. 10:

- (i) Vide Rule 8(1) HCS (TA) Rules, 2016.
- (ii) Vide Rule 4 (2) HCS (TA) Rules, 2016.
- (iii) Vide Rule 56 of HCS (TA) Rules, 2016.
- (iv) Vide Rule 53 of HCS (TA) Rules, 2016.
- (v) Vide Note 3 Rule 10 HCS (TA) Rules, 2016.
- (vi) Vide Rule 77 HCS (TA) Rules, 2016

