

**HIMACHAL PRADESH PUBLIC SERVICE COMMISSION**  
**S.A.S. (OB)-(PART-II) EXAMINATION, 2016**

PAPER: V

**LOCAL RULES & PUBLIC WORKS ACCOUNT CODE.**  
**(WITHOUT BOOKS)**

TIME ALLOWED: 2 ½ HOURS

MAXIMUM MARKS: 100

Notes:

- i) Attempt any five questions including Question No. 1 which is compulsory.
- ii) Marks have been shown against each question.
- iii) All parts of a question should be attempted at one place.
- iv) Indicate the same question number & its part as assigned in the question number while answering the same failing which such answer shall not be evaluated.
- v) Quote rule (s)/ authorities /instructions etc. in support of your answer where necessary.

Q. No. 1

Post the following transactions in the Cash Book of Executive Engineer, Building Division, for the month of May 2016 indicating the classification and close it giving an analysis of the closing balance.

01.05.2016	Opening balance	₹
	i) Notes and Coins	2,000
	ii) Postage stamps	150
	iii) Revenue Stamps	50
	iv) Deposit-at-Call Receipt as Security	10,000
	v) Demand Draft received in payment of Government Dues.	4,000
	vi) Cheque dated 30.04.2016 drawn for Cash Chest	6,000
	vii) Temp. Imprest given to J.E. 'A' for Muster Roll payments.	2,000
	viii) Refund of Festival Advance not utilized by a Office Clerk	750
03.05.2016	Cashed the Cheque dated 30.04.2016 drawn for Cash Chest	6,000
06.05.2016	Tenders opened on 06.05.2016, B's tender was rejected and Earnest Money Deposit was returned the same day	7,000
16.05.2016	Paid by cheque to Contractor 'C' the 2 <sup>nd</sup> Running Bill for construction of Senior Secondary School.	
	Value of work done	1,00,000
	Advance payment made on 1 <sup>st</sup> Running Bill for work done but not measured.	25,400
	Advance payment made on 2 <sup>nd</sup> Running Bill for work done but not measured.	30,000
	Net payment made on 1 <sup>st</sup> Running Bill after recovery of 10% of Security Deposits @ 10% and Income Tax @ 2% of the value of work done and measured.	43,000
	<b>Recoveries:</b>	
	Value of Steel supplied for this work	9,000
	Hire charges of concrete mixers	3,000
18.05.2016	Account of Temporary Imprest given to JE 'A' received:	
	Muster Roll charges	1,500
	Coolie charges	150
	Amount lost by the JE.	350
20.05.2016	Grant of Permanent Imprest to JE 'A' by cheque	2,000
25.05.2016	Issued a fresh cheque in favour of Contractor 'D' on report that original cheque issued in April, 2016 was lost.	15,000
27.05.2016	Cheque dated 10.04.2016 issued to Contractor 'E' cancelled	8,000
28.05.2016	Demand Draft received in payment of Government Dues remitted to Bank but received back dishonored the same day	4,000
30.05.2016	Payment for Service Stamps by cheque	1,000
31.05.2016	Cash remitted into Bank	8,000

(20)

P.T.O.

- Q. No. 2 Explain in brief the procedure followed for the Receipt, Issue and Custody of Stock Material in a Public Works Division. (20)
- Q. No. 3 Describe how the Monthly Accounts are compiled in a Divisional Office? Enumerate the returns submitted by the Sub-Divisional Officer to the Divisional Office. (20)
- Q. No. 4 What is the use and importance of maintaining Muster Rolls and Detailed Measurement Books in works accounts? Explain in brief the various checks which are required to be applied by a Divisional Accountant in the examination of Measurement Books and Muster Rolls. (20)
- Q. No. 5 How the Pay Bills of Work Charged Establishment are prepared, paid and unpaid wages adjusted in accounts? (20)
- Q. No. 6 (a) What Suspense Accounts may be opened in the Works Abstracts? What is the purpose served by each?
- (b) Post the following in the Works Abstract of a Major Work:-
- (i) Transfer Entry No. 1: Issued 10 Cu. M of wood to Contractor 'A' from the Store @ of ₹ 8000/- per Cu. M. Issue Rate plus Storage Charges ₹ 6000/- + ₹ 500/- per Cu. M.
- (ii) Transfer Entry No. 3: Supply of 50 bags of cement to Contractor 'A' @ ₹ 260/- per bag from the Divisional Stock. Issue rate ₹ 220/- per bag and storage charges @ ₹ 10/- per bag.
- (iii) Voucher No. 23: Steel Sheets for ₹ 8000/- purchased and issued to Contractor 'A' for ₹ 9500/- at the rate stipulated in the agreement. (10+10)
- Q. No. 7 Comment on the following:-
- (a) On the completion of a work, the Executive Engineer proposed to take back the surplus materials issued from Stock to the Contractor at current market rates.
- (b) A cheque of ₹ 25,000/- was drawn in March, 2016 in favour of a Contractor. As the whereabouts of Contractor are not known, the cheque is retained in the cash chest for eventual delivery to the Contractor as and when he presents himself.
- (c) A secured advance of ₹ 30,000/- was paid for bricks, which the Contractor stated, were in kilns almost ready for delivery.
- (d) A sum of ₹ 1,000/- was spent on distributing sweets to labourers on the completion of Government Hospital and the expenditure charged to office contingencies of the division. (5+5+5+5)
- Q. No. 8 Distinguish between:
- (a) 'Schedule of Rates' and 'Analysis of Rates'.
- (b) 'Bin Card' and 'Priced Stores Ledger'.
- (c) 'Receipts' and 'Hand Receipts'.
- (d) 'Sub Head' and 'Sub Work'. (5+5+5+5)