

**HIMACHAL PRADESH PUBLIC SERVICE COMMISSION**  
**S.A.S. (OB)-(PART-II) SUPPLEMENTARY EXAMINATION, 2015.**

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) All questions carry equal marks.
- iii) Quote rule (s) authorities /instructions etc. in support of your answer where necessary.
- 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) All parts of a question should be attempted at one place.

Q. No. 1

Post the following transactions in the Cash Book of Executive Engineer Division 'A' for the month of April, 2015 from the following data, giving classification of each item:-

Date	Description	₹
01.04.2015	Opening balance	
	Cash in Chest	1760
	Imprest with SDO 'A'	1000
	Deposit-at-Call Receipt as Security	2,000
06.04.2015	Received from subordinate on account of security deposit	400
10.04.2015	Cheque No. 5 dated 10.04.2015 sent to treasury for opening temporary Imprest account in favour of SDO III	7000
17.04.2015	Paid to Contractor P on account of work done through cheque No. 6 dated 17.04.2015.	11,300
	Security deposit deducted	1,130
21.04.2015	Reduced Imprest with SDO 'A' by-	400
25.04.2015	Cash found excess	250
27.04.2015	Cheque dated 1 <sup>st</sup> December, 2014 in favour of contractor 'X' cancelled	5000
28.04.2015	Received from Mr. XYZ on account of fine	500
30.04.2015	Paid by cheque No. 7 to Hindustan Times on account of advertisement charges	2,500

(20)  
P.T.O

- Q. No. 2 What are the initial records on which the accounts of works are based? Explain in brief the checks applied to Muster Rolls. (20)
- Q. No. 3 What is the procedure and precautions to be observed in issuing materials to contractors and explain the accounting and recovery procedure? How are issues of surplus materials treated? (20)
- Q. No. 4 What are the distinctive features of Public Works Accounts? Give brief description of duties and functions of Divisional Accountant in maintaining the Public Works Accounts. (20)
- Q. No. 5 (a) What are the principles which are required to be followed in determining whether expenditure is chargeable to the Capital or Revenue account of a project?  
(b) What is Secured Advance? State briefly, under what conditions and by whom such advance may be given and how it is treated in accounts? (10+10)
- Q. No. 6 (a) What are the important points which should be kept in mind for writing Contractor's Ledger?  
(b) What is Imprest? How it is accounted for? How do you distinguish it from Temporary Advance? (10+10)
- Q. No. 7 Comment on the following:-  
(a) Contractor requested to recover ₹ 50,000 on account of cost of materials issued to him for the use on a work. The recovery was not made by the Executive Engineer from the First and Second Running Bills of the Contractor, instead he ordered to recover the same from the next bill in lump sum.  
(b) A Divisional Officer refuses to sign the monthly accounts and supporting schedules stating that it is the duty of Divisional Accountant alone. (10+10)
- Q. No. 8 Distinguish between:-  
(a) Departmental Receipt and Departmental Charges.  
(b) "Works Expenditure" and "Works Outlay"  
(c) Earnest Money and Security Deposit.  
(d) Market Rate and Issue Rate. (5+5+5+5)