

Haryana State SAS-I (OB) Examination, 11 Feb, 2014
Paper : Audit and Accounts (SET-A Morning)
 (with the aid of books)

(288)

Time:3 hours

Max.Marks : 150

Note:- i. Question 1,2,3 & 10 are compulsory. Attempt any four of the remaining.

ii. Please quote reference to rules/articles wherever necessary.

iii. All parts of the questions attempted together.

Q.1 From the following pay particulars of officer of Haryana government prepare:

- a) Pay bill for the month of February, 2014.
- b) Classification of charges, deductions and recording of Pay Order.
- c) Calculation of annual salary for the purpose of TDs.
- d) Calculation of income tax for the F.Y.2013-2014 (Assessment Year 2014-2015) after allowing exemption under various sections of IT (when PAN is furnished & when PAN not furnished).
- i) Pay Band PB3 Rs.15600-39100 Plus Grade Pay Rs.6600/-
- ii) Pay as on 30-6-2013 Rs.28670/- (Rs.22070 Plus Grade Pay Rs.6600)
- iii) Increment 3% of the basic pay.
- iv) DA 80% w.e.f. 1.1.2013 and 90% w.e.f. 1.7.2013.
- v) Transport Allowance Rs.1600 plus DA thereon.
- vi) HRA 20% of the basic pay.
- vii) Fixed Medical Allowance @ Rs. 500 p.m.
- viii) DA arrear paid Rs.6882 in April 2013 (increase from 72% to 80%) for 1.1.2013 to 31.3.2013 and Rs.8859 in October 2013 (increase from 80% to 90%) for the period 1.7.2013 to 30.9.2013.

ix) Interest on loan from financial institution for the purpose of higher education of son Rs.10000.

x) Rent paid by employee for house hired by him Rs.13000 p.m.

xi) Amount spent on treatment of a dependent, being person with severe disability Rs.80000.

xii) Amount paid to LIC with regard to annuity for the maintenance of a dependent being person with disability (severe disability) Rs. 70000

xiii) Tuition Fees for three children @ Rs.5000 per child Rs. 15000.

xiv) Investment in unit linked Insurance plan Rs. 5000

xv) Repayment of HBA (principal) Rs. 10000

xvi) GIS Rs. 120 p.m.

xvii) An arrear of pay and allowances of Rs.50000 was received in June 2013 (Relating to previous year)

xviii) GPF Rs. 2000 p.m.

xix) Income tax paid upto Jan.,2014 @ Rs. 3605 p.m.

xx) Interest received on saving bank account Rs.15000 & Infrastructure bonds Rs.2000.

xxi) Payment for preventive health check up of self & spouse in cash Rs.6000. (4x10=40 marks)

Q.2 (a) An employee of Haryana state government was drawing the band pay plus grade pay of Rs.14400/- in the band pay plus grade pay of Rs.9300-34800 + Rs.4200 from 1-7-2013. In addition, he is in receipt of DA @ 90% Rs. 12960, HRA @ 20% Rs. 2880 and transport allowance Rs.1376 p.m. The court attachment order for the first time for the recovery of Rs.1,20,000 from the salary was received in August 13. The attachment order is not for maintenance. Calculate the amount recoverable each month and the total amount that can be recovered. (5 marks)

(b) Calculate the interest on GPF for 2013-2014 following particulars:-

Closing Balance as on 31-3-2013	Rs. 2,40,000
Monthly subscription	Rs. 5000
Rate of Interest	8.7%
Taken advance of Rs. 20000 during June, 2012 recoverable in 20 equal installments.	
Taken advance of Rs. 12000 during June, 2013 recoverable in 10 equal installments including the outstanding advance.	

(c) From the above particulars calculate the final payment of GPF, if the govt. servant retired on superannuation on 31-12-2013. (5 Marks)

Q.3 Classify any ten of the following:-

- Fees for authentication of powers of Attorney.
- Additional duty of excise on pan masala.
- Receipts from Archives and Museums.
- Expenditure on departmental manufacture of common pharmaceutical preparations.
- Capital expenditure on government presses.
- Loans from the O.P.E.C. Special fund.
- Loans for schemes of North Eastern Council.
- Advances for purchase of motor conveyance to presiding officers of State Legislators.
- Interest on investment in special state government securities.
- A.I.S. officers group insurance scheme.
- Writes-off from heads of account closing to balance. (20 marks)

Q.4 a) Comptroller and Auditor General does not possess the final power of interpretation of the constitution. the

statutes and of the rules made and orders issued by the Executive Government. Explain.

(b) What are the matters draws attention to in the audit reports as a result of audit investigation? (8+7=15 marks)

Q.5 What points is to be seen by Audit for review while scrutinizing the records of concerned Administrative Department and other Head of Department. (15 marks)

Q.6 a) Describe the duties and responsibilities assigned to Controller General of Accounts.

b) What are the transactions between central civil on one hand and Railways posts, Defence & Telecommunication on the other hand which are settled through CAS of RBI Nagpur. (8+7=15 marks)

Q.7 a) What are the types of expenditure charged on the consolidated fund of each Union Territory.

b) What are the relevant provisions regard to custody etc of consolidated fund contingency fund & moneys credited to the public account. (8+7 marks)

Q.8 What are the rules to be observed by a government officer required to receive and handle cash? (15 marks)

Q.9 What are the instructions which should be observed in dealing with application for advance for purchase of house? (15marks)

Q.10 Comment on any five of the following:-

- To what extent a government employee is responsible for any loss arising from fraud or negligence on part of any other government employee.
- The confidential deed box belonging to municipality was received at a bank for safe custody.
- Treasury officer was asked to enquire immediately into the cause of the non appearance of any pensioner to draw his pension.

- (292)
- d) A cheque of Rs. 1 lakh was drawn and deposited in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized.
- e) Payment of arrear of pension of deceased pensioner to his heir applied within one year without the sanction of the pension sanctioning authority.
- f) A Zila Parishad asked for cheque books free of cost from District Treasury officer concerned.
- (3×5=15 marks.)

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Haryana State SAS-I (OB) Examination, 12 Feb,2014
Paper : Local Rules & Public Works Accounts Code
(with the aid of books) (SET-A Morning)

Time:3 hours

Max.Marks : 100

- Note:-
- Question 1,2,3 of part-I are compulsory..
 - Attempt any five out of seven questions of Part-II
 - Max. Marks of each question have been shown in brackets
 - All the parts of the questions should be attempted together one after the other; otherwise answer will not be examined..

Q.1 Write the cash book of Executive Engineer, PWD (B&R), division X for the month of August,2013 and work out the closing balance. (20 marks)

1.8.2013	Opening Balance.	90
	i. Service postage stamps	50
	ii. Revenue stamps	260
	iii. Currency notes	20
	iv. Soiled notes	3000
	v. Imprest with Naresh JE	2500
	vi. Temp. Advance with Abdulla JE	3800
	vii. Self Cheque no. 00820 dated 29.7.2013	46000
	viii. Crossed Cheque No. 00824 dated 29.7.2013 in favour of M/S Rakesh & Co	600
	ix. Imprest with Stote keeper Mahesh.	5000
	x. Deposit at call receipt on SBI "X" received from M/s Rathi & Co. as earnest money.	
2.8.2013	Paid by Cheque No. 00825 to M/s Ram Kumar & Co. for construction of staff quarters as under :	
	i. Value of work done since previous bill	60000
	ii. Less security deposit	3600
	iii. Income tax and education cess.	1240
	iv. Fine for delay in completion of work.	2000