

HIMACHAL PRADESH PUBLIC SERVICE COMMISSION

S.A.S. (LAD)-(Part-II) EXAMINATION, DECEMBER, 2012

ACTS OF LEGISLATURE & STATUTORY RULES

Paper-VI

(WITHOUT BOOKS)

TIME: 2½ HOURS

MAXIMUM MARKS: 100

NOTE: Attempt any five questions. All questions carry equal marks. In the answer, correct question number should be given, failure to do so will entail cancellation of answer(s) straightway.

Q.No.1 There is a mis-conception that audit is a guarantee as to the efficiency and effectiveness with which the management of the entity has managed the affairs of the entity. In the light of this statement, critically analyse the existing provisions under the different Acts relating to audit of accounts by the Local Audit Department.

(20)

Q.No.2 Discuss the provisions relating to powers, functions and supersession of the Municipal Committees.

(20)

Q.No.3 Discuss the role of the following under the respective University's Act:

- a.** Executive Council of H.P. University.
- b.** Senate of Agriculture University.

(20)

Q.No.4 Discuss the provisions relating to duties and responsibilities of Drawing and Disbursing Officers relating to Tax Deduction at Source (TDS) on salary under the Income Tax Act.

(20)

Q.No.5 Elaborate the provisions relating to the budgetary system of H.P. Housing Board and its effectiveness in enforcing budgetary ceilings in relation to work expenditure.

(20)

Q.No.6 Critically analyze the provisions relating to audit of account of the H.P. State funded universities. Also suggest steps to make the existing provisions more effective so that audit can assist these institutions to discharge its governance responsibilities?

(20)

Q.No.7 Elaborate the provisions relating to levy as well as recovery of taxes by the Municipal Corporation?

(20)