

**HIMACHAL PRADESH PUBLIC SERVICE COMMISSION**  
**S.A.S. (HPSEB)-(PART-II) EXAMINATION-JULY, 2015**  
**ACCOUNTS, RULES AND PROCEDURE**  
**(PAPER-VIII)(WITHOUT BOOKS)**

Time: 3 hours

Maximum Marks: 200

Note: i) Attempt any five questions

ii) All questions carry equal marks.

iii) All parts of the question should be attempted at one place, failure to do so will entail forfeiture of answer straightway.

Q.No.1 How would you proceed if during the course physical verification of store, stock articles, it was noticed that the loss has occurred to the Government due to the negligence of the Government servant.

(40 marks)

Q.No.2 "Expenditure sanctions are subject to fulfillment of codal formalities". In the light of this statement, list out the codal formalities which are required to be satisfied before passing a bill relating to purchase of machinery.

(40 Marks)

Q.No.3 What proactive measures would you suggest to ensure that there are no irregularities in affecting purchases of heavy machinery?

(40 Marks)

Q.No.4 What checks would you apply while processing the bills of a contractor for the work done and measured?

(40 Marks)

Q.No.5 Discuss the statement that reconciliation ensures reliability of accounts and accounting enforces accountability?

(40 Marks)

Q.No.6 Discuss the process of formulation of budget in H.P. State Electricity Board and also suggest measures to strengthen budgetary control mechanism?

(40 Marks)

Q.No.7 Define Appropriation. How is it different from Re-appropriation? Discuss the conditions which are required to be satisfied for taking re-course to Re-appropriation.

(40 Marks)