

**HIMACHAL PRADESH PUBLIC SERVICE COMMISSION**  
**S.A.S. (HPSEB)-(PART-I) EXAMINATION-JULY, 2015**  
**WORKS AND STORE ACCOUNTS**  
**(PAPER-I)(WITH BOOKS)**

Time: 3 hours

Maximum Marks: 150

- Note: i) Attempt any five questions  
ii) All questions carry equal marks.  
iii) All parts of the question should be attempted at one place.

- Q.No.1 a. What is secured advance?  
b. In what respect it is different from Mobilization advance?  
c. What are the conditions which are required to be satisfied before sanctioning secured advance?  
d. How the secured advance is finally settled in accounts?  
(6+8+8+8=30Marks)

Q. No.2 What checks would you apply while processing the following cases?

- a. Bill of contractor for the same work.
- b. Refund of security of contractor.
- c. Payment to suppliers of plant and machinery

(10\*3=30 Marks)

Q. No.3 Distinguish between "Capital Expenditure" and "Revenue Expenditure" giving suitable examples. Also discuss the general principles which determine whether the expenditure is chargeable to capital or revenue account of a project?

(30 Marks)

Q. No.4 Distinguish between the following indicating suitable examples:

- a. "Remittances" & "Suspense" heads of account.
- b. "Earnest money" & "Security"
- c. "Contractor Ledger" & "Work abstract"

(10\*3=30 Marks)

Q. No.5 What are the initial records on which the accounts of works are based? What checks would you apply to scrutinize the entries made in the Measurement Book?

(30 Marks)

Q. No.6 Discuss the common irregularities committed while entering into contracts or agreements involving expenditure and what are the possible way out to avoid such irregularities?

(30 Marks)

Q. No.7 Distinguish between open Tender System" and "Limited Tender System" indicating associate advantages as well as dis-advantages of each system.

(30 Marks)