

HPF&AS (Part-II) Examination-2024

**PAPER-I: FINANCIAL RULES AND ACCOUNTING PROCEDURES
(WITH BOOKS)**

TIME ALLOWED: 03 hours

MAXIMUM MARKS: 100

Roll No. _____

Note:

- i) **Attempt any three questions from Part-I including Question No. 1, which is compulsory and any two questions from Part-II.**
- ii) **Marks have been shown against each question.**
- iii) **Only bare Acts, bare Rules and Notifications/ reference books are allowed. Help books, hand outs, guides, made easy editions are not allowed.**
- iv) **All parts of a question should be attempted in sequence.**
- v) **Indicate the same question number & its part as assigned in the Question Paper while answering the same failing which such answer may not be evaluated.**
- vi) **Quote rule (s)/ authorities /instructions etc. in support of your answer where necessary.**
- vii) **Simple Calculator may be used but use of any other electronic device is not allowed.**

PART-I (70 Marks)

- Q. No. 1.** Attempt the following:
- (a) Write short note on the accounting procedure in Treasuries and submission of accounting reports to A.G (A&E) H.P.
 - (b) What are the provisions relating to advances for contingent and miscellaneous purpose?
 - (c) What are the directions for regulating the exhibition of losses in Government Accounts?
 - (d) What is the difference between Technical Bid and Financial Bid? How these are opened and finalised?
- (4 x 5 =20 marks)**
- Q. No. 2(a)** What are the rules relating to classification of accounts as per the provisions of Accounts Code Vol. I? Explain in brief the general principles of allocation of expenditure between revenue and capital.
- (b) What are the rules relating to powers and procedure for sanction of Grant-in-Aid, Loans and give Government Guarantees? Discuss the procedure for submission of UCs to the granting institution or an organization of Government.
- (12.5 x 2 = 25 marks)**
- Q. No. 3.** What are the guidelines for the procurement of Stores in Government Departments? Discuss the irregularities generally found in the procurement of stores. What proactive measures would you take to minimise such irregularities to improve the procurement system?
- (25 marks)**

Q. No. 4. What is the difference between Contract & Contract Management? Explain in brief the prescribed guidelines for the preparation of Tender enquiry documents and invitation of bids to outsource/contract out public services in a department.

(25 marks)

Q. No. 5. What is ePayment? Discuss the major roles and responsibilities of DDO and DTO/TO in respect of processing and disbursing of Salary etc., the procedure in respect of registration of employee and change of employee details in eSalary system.

(25 marks)

PART-II (30 marks)

Q. No. 6. Prepare 2nd Running Account Bill of Contractor Shri 'MKS' for the work 'Construction of Office Building' from the following details:

Item of work	Quantity executed up-to-date	Quantity executed as per 1 st R.A. bill	Unit	Rate (in Rs.)
R.C.C.	500	-	Cu.M.	950
Earth Work	5,000	3,000	Cu.M.	10
Brick Work	800	400	Cu.M.	50
Steel Work	50 Metric Tonne	20 Metric Tonne	Kilogram	10

- (i) Security Deposit to be deducted @ 10% and Income Tax @ 1%.
- (ii) Cost of 250 MT cement be deducted @ Rs. 2,000 per MT.
- (iii) Secured Advance for 1,50,000 bricks was given in 1st Running Account bill, the assessed rate is Rs. 800 per 1000 bricks. Consumption of bricks to be assumed as 700 per cubic metre of brick work.
- (iv) In 1st RA bill Rs. 1000 was withheld for non-submission of labour reports. It is now decided to release Rs. 500 to contractor and balance credited to Govt.
- (v) Advance payment of Rs. 1,00,000 was made for work done but not measured in the 1st RA bill for R.C.C. work.
- (vi) Advance Payment of Rs. 30,000 for wood work made in this bill.

(15 marks)

Q. No. 7. What are the fundamental principles on which accounts of stores are based? Describe the accounting procedure for the maintenance of accounts of Material issued direct to the work.

(15 marks)

Q. No. 8 (a) A Cash Book always starts with an opening Cash Balance. Discuss. On 25th November, 2024 cheque No. 65623 for Rs. 2,000/- was issued to replenish cash chest. It was encashed from the bank on 28th November, 2024. Exhibit the transactions in the Cash Book.

- (b) What is Work Charged Establishment? How the Pay Bills of Work Charged Establishment are prepared, paid and unpaid wages adjusted in accounts?

(10 + 05 = 15 marks)