

## HPF&AS (Part-I) Examination-2024

### PAPER-IV: Structure of Government Accounts and Budget (with books)

Time allowed: 03 hours

Maximum marks: 100

Roll No. \_\_\_\_\_

- Note: i) Attempt any five questions in all.  
ii) Marks are indicated against each question.  
iii) **Only bare Acts, bare Rules and Notifications/ reference books are allowed. Help books, text books, hand outs, guides, made easy editions are not allowed.**  
iii) Quote rule (s)/ articles/authorities /instructions etc. in support of your answer where necessary.  
iv) All parts of a question must be attempted in sequence. Indicate the same question number and its part as assigned in the question paper while answering the same failing which such answer shall not be evaluated.
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**Q. No. 1.** (a) What is the basic structure of Government Accounts? Explain the importance and system of classification and codification of Transactions in Government Accounts.

(b) What is the difference between Tax Revenue and Non Tax revenue and Capital and Revenue receipts?

**(10+10)**

**Q. No. 2.** (a) What are the duties and responsibilities for the control of expenditure of various authorities after Communication and distribution of grants and appropriations to their Subordinate Authorities?

(b) What is the difference between 'Additional allotment for excess expenditure' and 'Re-appropriation of funds'? Explain the control and checks which are required to be exercised in approving the re-appropriation proposals.

**(10+10)**

**Q. No. 3.** What is the difference between 'Money Bills' & 'Other Financial Bills'? Explain in detail the procedure for introduction and passing of Money Bills. Also explain the special provisions related to financial bills in the Constitution of India.

**(20 marks)**

**Q. No. 4.** What is "H.P. Fiscal Responsibility & Budget Management Act 2005" Explain its objectives and the rules regarding review of compliance by Comptroller and Auditor General of India?

**(20 marks)**

**Q. No. 5.** What are Proforma Accounts? How these are different from Annual Accounts? Explain in detail the methods and principles of keeping subsidiary accounts in commercial form.

**(20 marks)**

**Q. No. 6.** What is Capital Budgeting? Is it different from Zero Base Budgeting? Explain. Which Capital Budgeting Techniques are required to be applied in selecting the best investment projects?

**(20 marks)**

**Q. No. 7.** Write short note on the following:-

- (a) Standing Committees for scrutiny of Demands for Grants.
- (b) Annual Financial Statement.
- (c) Performance Budgeting.
- (d) Appropriation Bill / Act

**(5x4=20 marks)**

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