

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, APRIL 2014.
(SENIOR MANAGERS AND ASSISTANT ENGINEERS OF HPTDC)

Paper No.I (Accounts & Administration)

Time Allowed : 3 hours

Maximum Marks: 100

- Notes: i) Question No.5 part (A)& (B) carrying 10 marks each, spread over Part I & Part II is compulsory. Attempt any two questions each from Part I and Part II from the remaining questions .**
- ii) Marks for each question are indicated against every question.**
- iii) Part I of the paper and questions on HPTDC Staff Regulations, 1972 and RTI Act,2005 are without books.**
- iv) For remaining Questions of Part-II only Bare Acts/Rules/Approved reference books are allowed.**
- v) Quote Rules in support of your answer where necessary.**

PART-I

Q.No.1. Explain in detail the procedure prescribed for maintenance and operation of cash and bank accounts as per HPTDC's Accounts Manual. Also Discuss the provisions to deal with the situation arising from 'Cheques issued and lost in transit'. (20)

Q.No.2. Write Short notes on :-

- 1) Management Information System;
- 2) Treatment and Utilisation of grants.

(2x10=20)

Q.No.3. Discuss the following:-

- a) Cash Book
- b) Journal;
- c) Debit/Credit Advice;
- d) Kitchen Order Ticket.

(4x5=20)

Q.No.4: Explain the procedure for:-

- (1) Authentication of Vouchers &
- (2) transfer of Assets/ Stores from Central Stores

(2x10=20)

Q.No.5(A).. Explain the terms 'Material at site Register' and 'Bank Reconciliation'.

Or

Discuss the guidelines for issuing of Supply Orders.

(10)

PART-II

Q.No.5(B). Discuss the admissibility and entitlements of State Govt. Employees to avail LTC for anywhere in India.

Or

Explain the admissibility of retrial benefits admissible to HPTDC Employees as envisaged in HPTDC Staff regulations, 1972.

(10)

P.T.O

Q.No.6: (a) Distinct between withholding of 'Next Increment' & 'One Increment';
(b) Explain in short the provisions regulating grant of Study Leave to Government employees.

(20)

Q.No.7: Write short notes on the following:-

- (1) PIO under RTI Act 2005.
- (2) Deemed Suspension.
- (3) Employees Pension Scheme under EPF Act.
- (4) Book Transfer.

(4x5=20)

Q.No.8: What are the provisions for grant of Medical Advance to a Govt. Servant and its adjustment under Medical Attendance Rules. Also discuss the admissibility of TA for Medical Attendance & Treatment.

(20)

Q.No.9: 'Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety' Discuss this statement with general principles relating to expenditure and payment of money from Govt. Account.

(20)