

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION OCTOBER 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. What procedure is required to be adopted for the purchase of various store articles as per HPTDC's Accounts Manual. Also Discuss the accounting policies and procedures for operation and maintenance of Transport Wing of the Corporation. (10+10=20)

Q.No.2. Differentiate between:-
a) Journal and General Ledger;
b) Foreign Currency Register and Consumables Stock Register (10+10=20)

Q.No.3 Discuss the procedure for imposition of Major Penalties under HPTDC Staff Regulations, 1972. (20 marks)

Q.No.4: Explain:-
(1) Capital Budget and Revenue Budget (2x10=20)
(2) Direct Expenses & Indirect Expenses.

Q.No.5(A).. Discuss the procedure for drawal of personal claims and long and short term advances of the staff working in HPTDC. .
Or
Discuss the procedure required to be adopted for dealing with the 'Cheques issued and lost in transit' (10)

PART-II

Q.No.5(B). Comment on the following situations:-

- (1) A Govt. Servant resigning or seeking retirement immediately after Study Leave or not completing the course of Study;

P.T.O.

(2) A Govt. Servant not joining the higher post after promotion orders on the plea that he is becoming eligible for getting the benefit under Assured Career Progression Scheme after one Month and will join thereafter only..

Or

Differentiate between :-

1. Extra ordinary Leave & Leave Not Due;
2. Censure & Warning.

(2x5=10)

Q.No.6: Comment on the following:

- 1) The procedure required to be followed by a PIO under RTI Act in respect of an application received by him, the information relating to which is held by some other Public Authority.
- 2) A Govt. Servant was too ill to apply for an advance for his medical treatment and a Controlling Officer refused to sanction the advance to him on the plea that the application for the same was Signed & submitted by wife of the Govt. Servant.
- 3) A Controlling Authority refused to credit the unavailed portion of Joining Time of a Govt Servant to Earned Leave Account saying that he already has 300 days of earned leave at his credit at the close of relevant half year.
- 4) A DDO after deducting the EPF Subscription from the monthly salary of employees of his Department remit the amount alongwith the Employer's share to the EPF Authorities after a gap of three months period on the plea that adequate funds were not available with the Deptt. to remit the same in time.

(4x5=20)

Q.No.7: Discuss the Home Town LTC and LTC to visit any place in India with reference to eligibility conditions and entitlements of HP Govt. employees to avail this facility.

(20)

Q.No.8: A Govt. Servant in the PB of Rs.10300-34800 with GP of Rs.5400/ and drawing the BP of Rs.19800+GP of Rs.5400 w.e.f.1/12/2012 was promoted to a higher post in the PB of Rs. ~~15600-39100~~ with GP of Rs.5400 w.e.f 1/10/2013. Fix the pay with and without option under FR 22. Also indicate Date of Next Increment (DNI) in both situations.

(20)

Q.No.9: Write short notes on the following:-

- 1) Subsistence Allowance and Recoveries admissible from it;
- 2) Disposal of surplus and Unserviceable stores;
- 3) Canons of Financial Propriety.
- 4) Definition of Family and Concessions admissible for Family Members under Medical Attendance Rules.

(4x5=20)