

Himachal Pradesh Board of Departmental Examination
Departmental Examination, Session April, 2015
(For Senior Managers and Assistant Engineers of HPTDC)

Paper No.1 (Accounts and Administration)

Time Allowed: 3 Hours

Maximum Marks: 100

Notes (i) Question No.5 Part (A) & (B) carrying 10 marks each, spread over in Part I and Part II is compulsory. Attempt any two questions from Part I and similarly two questions from Part II (in all 5 questions).

(ii) Marks are indicated in bracket against each question.

(iii) Part I of the question paper under HPTDC Staff Regulations, 1972 and RTI Act, 2005 are without books.

(iv) For remaining Part II of the Question Paper only bare Acts/Rules/Approved Reference Books can be consulted inside the examination hall.

(v) Quote Rules in support of your answer where necessary.

PART-I

Q.No.1.

What procedure is followed for inter unit transactions of Stores, funds and various other services in HPTDC? What is the necessity of inter unit transactions?

(20 Marks)

Q.No.2.

What is the purchase procedure for purchase of various store articles as given in HPTDC Accounts Manual? Also discuss the guidelines for issuing the Supply Orders.

(20 Marks)

Q.No.3.

Differentiate between:-

(a) Cash Book and General Ledger.

(b) Consumables Stock Register and Stock Register.

(c) Journal and Trial Balance.

(d) Sundry Debtors and Bad Debts.

(4x5=20 Marks)

Q.No.4.

How the grants received from Central/State Government for capital works, equipments and movable assets are accounted for? Discuss the Utilization procedure of such grants.

(20 Marks)

Q.No.5. (A)

Explain the terms 'Prepaid Expenses' and 'Material in transit'.

OR

Why Physical Verification of Assets is essential for finalization of Annual Accounts?

(10 Marks)

(Contd. on next page-2)

PART-II

Q.No.5 (B)

Discuss Home Town LTC and its admissibility to HP Government Servants.

OR

Differentiate between:-

1. Leave not due and Half Pay Leave.
2. Administrative Approval & Technical Sanction.

(10 Marks)

Q.No.6.

Discuss the procedure for imposition of Minor Penalties as per HPTDC Staff Regulations. Can Major Penalty be imposed on an employee against whom proceedings under Minor penalties were initiated.

(20 Marks)

Q.No.7

Write short notes on the following:-

- (i) Employees Provident Fund.
- (ii) Censure.
- (iii) Transfer Travelling Allowance.
- (iv) Right to Information.

(5x4=20 Marks)

Q.No.8.

Define the following:-

- (i) Definition of Family and admissibility of facilities to government servant under Medical Attendance Rules
- (ii) Deemed Suspension.
- (iii) Extra Ordinary Leave.
- (iv) Subsistence Allowance

(5x4=20 Marks)

Q.No.9

A Government Servant in Pay Band-3 Rs.15600-39100 with Grade Pay of Rs.6600/- and drawing Basic Pay of Rs.20430+Grade Pay of Rs.6600/- w.e.f 1.10.2013 was promoted to a higher post in same Pay Band-3 of Rs.15600-39100 with Grade pay of Rs.7400/- w.e.f.1.3.2014. Fix his pay (i) with option and (ii) without option both way under the provisions of FR-22. Also indicate Date of Next Increment (DNI) in both situations.

(20 Marks)
