

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, APRIL 2016

(FOR SENIOR MANAGERS/ASSISTANT MANAGERS AND ASSISTANT ENGINEERS OF HPTDC)

PAPER: 1 ACCOUNTS & ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- i) **Question No.1 in Part-I and 6 in Part-II are compulsory. Attempt any two questions from the remaining in each part.**
- ii) Indicate the same question number & its part (s) in the answers.
- iii) Marks are indicated against each question.
- iv) **Part-I and questions from the HPTDC Staff Regulations, 1972 & RTI Act, 2005 in Part-II are without books.**
- v) For remaining questions only bare Acts/Rules/Notifications/approved reference books are allowed. Help books, text books, hand outs, guides, made easy editions are not allowed.
- vi) Quote rule (s) in support of your answer where necessary.
- vii) Try to attempt all parts of question consecutively.

PART-I (50 Marks)

(Q.No. 1 is compulsory and attempt any two from the remaining)

- Q. No. 1 Write Short Note on the Following:-
(a) Inter Unit Transactions
(b) Debit & Credit Advice. (5+5)
- Q. No. 2 What is the procedure for maintaining and operation of Cash and Bank accounts as prescribed in the HPTDC Accounts Manual? How the final accounts of the Corporation are prepared and presented. (20)
- Q. No. 3 What are the various purposes for which the HPTDC is receiving grants from the Government of India and Himachal Pradesh Government? State the procedure for its utilization and accounting. (20)
- Q. No. 4 (a) What is the relation between Sundry debts and bad debts? How these are treated in accounts.
(b) How the 'Consumables Stock Register' is different from the 'Material at site Register'. (10+10)
- Q. No. 5 What is the procedure for transfer of Stores and assets from Central Stores? How the vouchers are authenticated before passing for payment. (20)

P.T.O.

PART-II (50 Marks)

(Q.No. 6 is compulsory and attempt any two from the remaining)

- Q. No.6 Explain in brief the rules to deal with the cases of a breach of the regulations of the Himachal Pradesh Tourism Development Corporation by an employee of the Corporation or who displays negligence, commits a breach of discipline, any act of misconduct/ misbehavior or knowingly does anything detrimental to the interest or prestige of the Corporation. (10)
- Q. No. 7 (a) In what cases the provisions of F.R. 22 (I)(a)(1) for fixation of pay do not apply? Can a Government Servant be appointed simultaneously to two or more posts? If so, how is the pay regulated?
(b) Under what circumstances is joining time admissible to a Government Servant? How are pay & allowances regulated during joining time? (10+10)
- Q. No. 8 What is the difference between 'Original Work' and 'Repair Work'? Explain in brief the procedure for execution of various works in the departments/Organizations. (20)
- Q. No. 9 (a) Define 'information' under Right to Information (RTI) Act, 2005. Enumerate the types of information in which Government is not obliged to disclose the same under the said Act.
(b) What is Daily Allowance? How it is calculated? Mr. 'A' with his headquarters at Shimla was on tour to Barog (Solan) w.e.f. 12.08.2015 to 25.08.2015. He returns to Shimla daily. 15th August being gazetted holiday, 16th & 23rd being Sundays, he was not at Barog. Calculate total number of dailies for the payment of Daily Allowance. (10+10)
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- Q. No. 10 Attempt the following:-
(a) Salient features of Employees Provident Fund (EPF)
(b) Facilities to the families of Government Servant under LTC and Medical Attendance Rules. (10+10)