

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION, APRIL, 2017**

(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. 2 in Part-1 and 7 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 are without books.
- v) For remaining questions only bare Acts/Rules/Notifications/approved reference books are allowed. Help books, text books, hand outs, guides, make 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.

- .....
- Q.No.1(A) Explain the following:
- |                    |           |
|--------------------|-----------|
| 1. Internal Audit  | (3 Marks) |
| 2. Statutory Audit | (3 Marks) |
| 3. Tax Audit       | (3 Marks) |
| 4. A.G. Audit      | (3 Marks) |
| 5. Propriety Audit | (3 Marks) |
- (B) Define Depreciation. How it is charged. (5 Marks)
- Q No. 2. What are the standard guidelines to maintain Cash Book under HPTDC Accounts Mannual. (20 Marks)
- Q.No. 3. What is the procedure to be followed before recording the voucher in books of Accounts. (20 Marks)
- Q.No. 4. Write short notes on:
- |                            |           |
|----------------------------|-----------|
| Bank reconciliation        | (4 Marks) |
| Contingent liabilities     | (4 Marks) |
| Prepaid expenses           | (4 Marks) |
| Annual closing of Accounts | (4 Marks) |
| Interest accrued           | (4 Marks) |
- (20 Marks)
- Q.No. 5.(A) Explain the guidelines for issue supply orders. (8 Marks)
- (B) Explain briefly.
- |                               |           |
|-------------------------------|-----------|
| K.O.T. (Kitchen order Ticket) | (3 Marks) |
| Measurement Book              | (3 Marks) |
| Secured Advance               | (3 Marks) |
| Performance budget            | (3 Marks) |
- (20 Marks)

Part-B

- Q.No. 6 Define daily allowance, dearness allowance, Mileage Allowance and actual cost of traveling. (20 Marks)
- Q.No. 7. What are the penalties that may be imposed on a Govt. Servant under CCS (CCA) Rules ? Which of these penalties fall with in the category of major penalties? (20 Marks)
- Q.No.8 (A) State briefly the nature of action to be taken against an absconding official. (10 Marks)
- (B) Is suspension a Statutory penalty? Does any appeal lie against an order of suspension? What are the instructions in this regard? (10 Marks)
- Q.No.9 Distinguish between Leave not due and 'Commutated Leave'. (20 Marks)
- Q.No.10(A) What procedure is prescribed for dealing with time barred claims. (8Marks)
- (B) What is the procedure regarding check against provision of funds so that no payment is made in excess of the budget allotment. (12 Marks)