

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, ~~NOVEMBER~~, 2017

(For senior Managers/Assistant Managers and Assistant Engineer of HPTDC)

PAPER: 1 ACCOUNTS & ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes: i) Question No.1 in Part-1 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, make easy editions are not allowed.
vi) Quote rule (s) in support of your answer where necessary.
vii) Try to attempt all parts of questions consecutively.

PART-A

- Q.1 Define procurement of store articles, provision etc. as per HPTDC Manual. (10)
- Q.2 (i) Explain the difference between Capital Account and Revenue Account.
(ii) Define Accounts System and Audit as per HPTDC Manual. (10+10=20)
- Q.3 Explain main provision contained under G.S.T. Acts. How the introduction of G.S.T. affected or benefitted the commercial activities of HPTDC? (20)
- Q.4 Difference between:
(i) Cash Memo and Bills. (04)
(ii) Log Book and Measurement Book. (04)
(iii) Journal and Ledger Book (04)
(iv) Cash Book and Maintenance Book (04)
(v) Permanent Store articles and Perishable Store articles (04)
- Q.5 What are the canons of Financial Propriety? What Principles should be taken in to consideration while making transaction from public money? (20)

PART-B

- Q.6 (A) What are the instructions to be followed in the disposal of surplus and unserviceable stores? (05)
(B) Is separate sanction necessary for write-off loss when stores are declared surplus or unserviceable? (05)

- Q.7 (i) How is leave governed of an employee re-employed after retirement? (05)
- (ii) What emoluments are admissible to an employee re-employed after Retirement? (05)
- (iii) Whether the provision of E.P.F. Act shall be admissible to a re-employed Official? (05)
- (iv) What is difference between re-employment and Extension in Service? (05)

- Q.8 (A) (i) What is the headquarter of an employee under suspension. Under what Circumstance can this be changed? (05)
- (ii) By whom can the order of suspension against a corporation employee be revoked? (05)

(B) What are the guiding principles for the acceptance of resignation from Corporation employee under suspension or when investigation is pending? (10)

Q.9 A. Distinguish between (a) Appeal and Petition; (b) appeal and revision; (c) article of charge and statement of imputation; and (d) censure and warning. (12)

B. Enumerate 5 types of cases which may merit action for imposing one of the major penalties. (8)

Q.10 Explain briefly:

- (i) When a Govt. Servant considered to be on tour? (04)
- (ii) How are enforced halt occurring enroot on journey on tour treated for the purpose of daily allowance? (04)
- (iii) What TA is admissible to a Govt. Servant who is compulsorily recalled from leave to duty? (04)
- (iv) Can a Govt. Servant under suspension avail the LTC to visit any place in India? (04)
- (v) Under what circumstances can a Govt. Servant avail the LTC to visit home town once in every year instead of once in a block of two calendar years? (04)