

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH DEPARTMENTAL
EXAMINATION, NOV. 2019

(FOR SENIOR MANAGERS/ ASSISTANT MANAGERS OF HPTDC)

PAPER: 1 ACCOUNTS & ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- i) Question NO. 1 in Part- A and 7 in Part-B are compulsory. Attempt one question from the each part in addition to above and remaining one from any part.
- ii) Indicate the same question number & its part (s) in the answers
- iii) Marks are indicated against each question.
- iv) Part-A and questions from the HPTDC Staff Regulations, 1972 are without books.
- v) For remaining questions only bare Acts/Notifications/approved reference books are allowed. Help books, text books, handouts, 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-A

- Q.No. (1) What Accounting System and Policies are being followed by the HPTDC? What are the main Accounting and Auditing Policies of the Corporation? (20)
- Q.No. (2) What system is there for Accounting of Funds received from Central /State govt. for execution of various works and for purchase of equipment/immovable assets and what kind of record/register is maintained, if any, for that purpose in the Corporation? (20)
- Q.No. (3) What are the basic Guidelines for issuing the Supply Orders by any Officer of the Corporation? What points are to be kept in view before finalizing the Supply? (20)
- Q.No. (4) Write brief notes on the followings;
(i) Bank Reconciliation
(ii) Stale Cheques
(iii) Custody of Cash
(iv) Cheque issued and lost in transit
(v) Debit/ Credit Advice (5x4=20)
- Q.No. (5) Briefly describe the followings;
(i) Daily Sales cum Allocation Register
(ii) Kitchen Production Statement Register
(iii) Authentication of Vouchers
(iv) Breakdown Register
(v) Material at Site Register (5x4=20)

Contd. to Pg.2

PART-B

- Q.No. (6) (A) A permanent Sr.Assistant (Admin.) proceeded on HPL on MC as he had no Earned Leave (EL) on balance. One year after return from leave, he requested that HPL taken under forced circumstances may be commuted as EL retrospectively. Kindly comment according to the provisions of the CCS(Leave) Rules applicable to HPTDC Employees. (10)
- (B) Period of overstay of leave is proposed to be decided by debiting HPL account without any pay and allowances. Kindly Comment as per provisions of the Leave Rules. (10)
- Q.No. (7) Outline the procedure followed for holding inquiry before imposing Major Penalty under the Staff Regulations 1972 of HPTDC. Discuss the role of Enquiry Officer and Presenting Officer in the holding of an enquiry. (10+10=20)
- Q.No. (8) (A) What is the scope of "Third Party Information" under Section 8 of RTI Act? (10)
- (B) Sh.Rakesh Kumar has sought details of Surgery carried out by IGMC Hospital, Shimla for gall bladder removal of Ms Annanya (his wife). The Public authority refused to provide him the information he had asked for on the ground that the third party did not permit the disclosure of information about it to the applicant.
- Comment upon the case given above according to the provisions of the RTI Act-2005. (10)
- Q.No. (9) What procedures has to be followed by the Competent Authority under the HP Tourism Development Corporation Limited Staff Recruitment & Promotion (REVISED) Rules 1985 in making Promotions of the employees of the Corporation? (20)
- Q.No. (10) Senior Manager drawing basic pay of Rs. 20300+5000 Grade Pay in the pay scale of Rs. 10300-34800+5000 Grade pay from 1.1.2018 was promoted to the post of AGM carrying pay scale of Rs.15600-39100+6600 Grade Pay w.e.f. 21.4.2018. Determine his pay in the most advantageous manner and also fix his date of next increment (the date of increment in the lower post being 1st January and date of Retirement is 31-01-2019) (20)