

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION, SEPTEMBER, 2020**

(For Senior Managers/Assistant Managers and Assistant Engineers of HPTDC)

**PAPER 1 : ACCOUNTS AND ADMINISTRATION**

**TIME ALLOWED : 3 HOURS**

**MAXIMUM MARKS : 100**

**Notes:**

- i) Question No 1 in Part I and Question number 6 in Part II are compulsory. Attempt any two questions from the remaining in each part.
- ii) Indicate the same question number and its part (s) in each answer.
- iii) Marks are indicated against each question.
- iv) Part I and questions from the HPTDC Staff Regulations, 1972 and 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 rules in support of your answer where necessary
- vii) Try to attempt all parts of question consecutively

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**PART I**

- Q. No. 1** What are the main accounting policies of the HPTDC? Explain in detail. (10)
- Q. No. 2 (a)** Discuss different types of audits required to be conducted in HPTDC as per HPTDC Accounting Manual. (10)
- (b)** What are the statutory records which are required to be maintained by HPTDC? (10)
- Q. No. 3 (a)** Discuss different Books of Accounts which are required to be maintained at the Accounting Unit level. (10)
- (b)** What additional records are required to be maintained by hotels/cafeteria units of HPTDC? (10)
- Q. No. 4 (a)** What do you mean by Bank Reconciliation? What are the main reasons for differences between cash book balances and bank balances and how these balances are reconciled? (10)
- (b)** What do you mean by Stale Cheque? What action is to be taken in respect of stale cheques and cheques issued and lost in transit in books of accounts. (10)
- Q. No. 5 (a)** Discuss the purchase procedures in HPTDC. (10)
- (b)** What are the guidelines for issuing supply orders? (10)

**P.T.O.**

## PART II

**Q. No. 6** What is third party information under Right to Information Act.? What action is required to be taken by PIO when such information is sought by the applicant? (10)

**Q. No. 7 (a)** Discuss the provisions regarding penalties which can be imposed on a HPTDC employee as per Staff regulations 1972. (10)

**(b)** A Departmental Promotion Committee did not consider the case of fitness for promotion of a Government Servant on the ground that prosecution has been launched against him by the Government in a Court of Law. Comment on the action of the DPC. (10)

**Q. No. 8 (a)** What is the rate at which "earned leave" is earned and credited in leave account under the CCS (Leave ) Rules, 1972? (10)

**(b)** What are the conditions for grant of commuted leave? (10)

**Q. No. 9 (a)** What joining time is admissible to a Government Servant who while being in transit on transfer, is directed to proceed to a different station from that indicated in initial orders of transfer? (10)

**(b)** Can a Government Servant under suspension avail the Leave Travel Concession to visit any place in India? (10)

**Q. No. 10 Comments on the following.**

**(a)** A Government Servant under suspension performs a journey to attend a departmental inquiry instituted against him and claimed TA for the same. Is it admissible?

**(b)** A Government servant is provided with free boarding and lodging during the tour for which he claimed 50% Daily Allowance. Is it admissible?

**(c)** An officer who is placed under suspension applies that he may be granted earned leave. Can it be granted?

**(d)** A Government Servant was on earned leave w.e.f. 25/10/2019 to 5/11/2019 and increment was due from 1<sup>st</sup> November, which was allowed to him.

(5x4)

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