

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION, *May*, 2021

(FOR SENIOR MANAGERS OF HPTDC)

PAPER: 1 ACCOUNTS & ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- i) Attempt total five questions. Question NO. 1 in Part- A and 8 in Part-B are compulsory. Attempt any three questions from the remaining parts but attempt not less than two 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 are the procedures of declaring goods/equipments surplus and unserviceable in HPTDC? What is the Procedure to write off the value of the same from books of accounts. (20)
- Q.No. (2) What is Depreciation? What are the basic Guidelines for charging depreciation? How it is charged in HPTDC and what are the effects of depreciation on book value of in the books of accounts of Corporation? (20)
- Q.No. (3) Briefly explain the followings;
(A)
1. A.G.Audit
2. Tax Audit
3. Internal Audit
4. Statutory Audit
5. Special Audit (5*3=15)
- (B)
1. What is the Bank reconciliation statement? How it is prepared and what purpose does it serve in a HPTDC Unit? (5)
- Q.No. (4) Briefly describe the difference between followings;
(i) Journal and Ledger Book
(ii) Measurement Book and Log Book
(iii) Stock Register and Cash Book
(iv) Permanent Store and Perishable Store
(v) Bill and Voucher (5x4=20)

Contd. to Pg.2

PART-B

- Q.No. (5) What is "Leave Salary"? What leave salary is admissible to a Government servant/Worker when he/she happens to be on the following kinds of leave?
(a) HAP Leave
(b) EOL on Medical Grounds
(c) Maternity Leave to Daily Wage Laborer
(d) Hospital Leave
(4+(4x4=16)=20)
- Q.No. (6) **(A)** What provisions under the CCS(Joining Time)Rules 1979 govern the grant of Joining Time to a HPTDC employee? How the joining time pay is regulated and when the un-availed joining time is credited to earned leave account?
(B) Describe the minor and major penalties that may be imposed on a Government under CCS (CCA) Rules?
(15+5=20)
- Q.No. (7) Write short notes on followings according to RTI Act-2005. Give reference of the particular section/sub section of the Act ibid, wherever necessary;
(1) Information exempted from disclosure
(2) What is information according to RTI Act 2005
(3) PIO, APIO, Deemed PIO and 1st Appellate Authority
(4) Information
(5) Right to information
(5*4=20)
- Q.No. (8) Describe about the standards of financial propriety as defined in HPHR-2009.What are the responsibilities of DDO in HPTDC in regard with making expenditure in any unit of the Corporation?
(20)
- Q.No. (9) (a) Calculate Daily Allowance of an officer drawing basic Pay of Rs.29140/-+GP7800/- for journey on tour from Shimla to Hamirpur from the following data:
-Departure from Shimla on 15-12-20 at 17:00 hours
-Arrival at Hamirpur on 15-12-20 at 21:00 hours
-Departure from Hamirpur on 17-12-20 at 10:00 hours
-Arrival at Shimla on 17-12-20 at 15:00 hours
(20)