

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, NOVEMBER, 2024
(FOR SENIOR MANAGERS AND ASSTT. ENGINEERS(C) IN HPTDC)

PAPER:1 ACCOUNTS & ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

NOTES:

- i. Attempt total five questions. Attempt any Two Question from Part-I and Three Questions from part-II.
 - ii. Indicate the same question number and its part (s) in the answer.
 - iii. Marks are indicated against each question.
 - iv. Part-I and questions from HPTDC Staff Regulation, 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 Please elucidate the procedure prescribed for maintenance and operation of cash and bank accounts as per HPTDC's Accounts Manual. What are the provisions to deal with the situation arising from " Cheques issued and lost in transit" ? (20)
- Q. No.2(a) What is the relation between "Sundry Debts" and " Bad Debts"? How are these treated in accounts? (10)
- (b) Explain the term "Material at site register" and "Bank reconciliation". (10)
- Q.No. 3 Briefly explain the following:
- i. Journal and Ledger Book.
 - ii. Internal Audit and AG audit.
 - iii. Debit and Credit advice.
 - iv. Consumable Stock register and fixed asset register. (4x5=20)
- Q.No. 4 Describe the procedure for transfer of stores and assets from central store. How the vouchers are authenticated before passing for payment? (20)

PART-II

Q.No. 5(a) Define "Information" under RTI Act, 2005. Enumerate the types of information in which govt. is not obliged to disclose under this act. (10)

(b) What facilities are available to the families of govt. servant under LTC and Medical Attendance Rules? (10)

Q. No. 6 What are the salient features of CCS (Joining Time) Rules, 1979? What are the condition and quantum of joining time admissible to HP govt. servant? (20)

Q.No. 7 Differentiate between:-

- i. Substantive Pay and Presumptive Pay.
- ii. Bid security and Performance security.
- iii. Travelling allowance and Transfer travelling allowance.
- iv. Maternity leave and Hospital leave.
- v. Original work and Repair work. (5x4=20)

Q.No. 8 Write short note on following:

- i. Employees Pension Scheme under EPF Act.
- ii. Fundamental principles of public buying.
- iii. Subsistence allowance.
- vi. Retrial benefits admissible to HPTDC employees. (4x5=20)

Q.No.9 (a) What are the circumstances under which a govt. servant shall be deemed to have been placed under suspension by the appointing authority? (10)

(b) How will you regulate the pay and increments of a govt. servant whose promotion or appointment is later on found to be erroneous? (10)