

H.P. BOARD OF DEPARTMENTAL EXAMINATION

Departmental Examination for other Gazetted Officers of
Himachal Pradesh.

Session, April, 2014. (Morning)

PAPER.1 (FINANCIAL ADMINISTRATION)

Time Allowed: 3 Hours

MAXIMUM MARKS:100

NOTE:

- i) Attempt any five questions(Two from Part I & any Three questions from Part-II)
 - ii) All questions carry equal marks.
 - iii) Only bare Acts, bare Rules and Notifications/reference books are allowed. Help books, hand outs guides, made easy editions are not allowed.
 - iv) Quote rule (s) instructions etc. in support of your answer where necessary.
 - v) Use of Calculator is allowed.
 - vi) Indicate the same question number & its part as assigned in the question number while answering the same.
 - vii) Attempt all parts of a question consecutively.
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PART-I

- Q. No.1 Define and Distinguish between the following-
(a) Public Account and Consolidated Fund of State.
(b) Plan Expenditure and Non Plan Expenditure.
(c) Vote on Account and Vote of Credit.
(d) Charged Expenditure and Voted Expenditure.
(4x5=20)
- Q.No.2. Critically discuss in detail the role of Public Accounts Committee in administration of State Finances.
(20 Marks)
- Q.No.3 Define and distinguish between the role of Planning Commission of India and Finance Commission of India in devolution of resources amongst the States for economic growth and development.
(20 Marks)
- Q.No.4 Explain in detail the duties and responsibilities of a Drawing and Disbursing Officer with reference to receipt and payment of transactions and maintenance of Cash Book. Highlight the importance of reconciliation of receipt and expenditure in financial discipline.
(20 Marks)

PART-II

- Q.No.5(a) What are the general principles which are required to be observed while incurring expenditure from the Public Exchequer?
(b) Define the procedure for disposal of unserviceable store/stock articles in State Government offices.

(10+10=20)

(P.T.O)

- Q.No.6 (a) What are different kinds of travelling allowance admissible to a government Servant ? Elucidate with examples.
(b) The RTI Act, 2005 has empowered the citizens to seek information from Public Authority, comment. Are there any exceptions, Elucidate?
(10+10=20)
- Q.No.7 From the following information calculate the amount of monthly Pension, Family Pension, Commuted value of Pension & Retirement Gratuity:-
(i) Gross Service = 27 years, 8 months and 20 days.
(ii) Non qualifying Service = 01 year, 5 months and 10 days.
(iii) Pay+ Grade Pay Last drawn =Rs.31220+8400
(iv) Dearness Allowance =@90%
(v) Cessation of service is due to attaining the age of superannuation i.e.58 years.
(20 Marks)
- Q.No.8 Mrs. Raj Kumari, a government servant working in 'X' Department in the pay Scale of Rs.10300-34800 plus Grade pay of Rs.3800/- and drawing pay at the stage of Rs16460 plus Rs.3800 Grade pay in Pay Band-3 with effect from 1.1.2013, is promoted to a higher post on regular basis carrying the same pay scale Plus Grade of Rs.4200/- w.e.f 1.7.2013. She assumed the charge of the higher post on 31.7.2013(after noon). Fix her pay under FR 22.1 (a) 1 straightway and under saving clause to FR-22.1 (a) 1 with DNI in both situations.
(10+10=20)
- Q.No.9 Define and distinguish between the following:-
(i) Invalid Pension and Compensation Pension.
(ii) Half Pay Leave and Leave not due.
(iii) Fee and Honorarium.
(iv) Stoppage of increment with cumulative and without cumulative effect.

(4x5=20)
