

H.P. Board of Departmental Examinations
Examination of Gazetted Officers/ Officials of Himachal Pradesh
July-August-2006

Paper-I

Financial Administration

(Morning)

Time Allowed :3 Hrs.

Max.Marks-100.

Note:

- a) Attempt any two question from Part-I and any three questions from part-II.
- b) Only approved reference books are allowed.
- c) Quote rule (s) in support of your answer where necessary.
- d) Calculator may be used of any communication devise is not allowed.
- e) Attempt all parts of question consecutively.
- f) Marks are given in brackets with each question.

PART-I

Q.No.1 Compare and contrast between the role of 'Finance Commission' and ' Planning Commission' in Resource allocation of the States. (20)

Q.No.2

- a) What do you understand by Revised Estimate? What information is required to be Supplied by the Head of the Department for its formulation? (10)
- b) What do you understand by Re-Appropriation? Under which situation it is not Admissible? (10)

Q.No.3

- a) 'Cash book' is an important document of an office. What precautions are required while maintaining the Cash Book in an office? (10)
- b) What procedure is adopted for closing the Accounts of the pay in a Treasury? (10)

Q.No.4 Explain in clear terms:-

- A) appropriation account
- B) Modified appropriation;
- C) Pension Equivalent to Gratuity;
- D) Residuary Gratuity (20)

Part-II

Q.No.5 Explain in a detailed manner with regard to regulation of subsistence allowance of A Govt.. Servant placed under suspension. What provisions are available to adopt the Revision of pay scales under such cases? (20)

- Q.No.6 a) What difference do you find between the entitlements of " Special Disability Leave" And " Hospital Leave"? (10)**
- b) An employee in your office had 150 days Earned Leave and 250 days Half pay leave in his account while the records were completed on 31-12-2003. Following related entries are recorded thereafter;
 - i) Availed 31 days Earned Leave from 15th June,04 to 15th July, 04.
 - ii) Availed 20 days Half Pay Leave from 20th October, 04 to 8th Nov. 04. The employee Did not join on the expiry of leave and as such there was an overstay of leave of 15 Days.
 - iii) A dies non period was found from 13th Jan., 05 to 10th Feb., 05

- iv) The employee availed 20 days Earned Leave commencing from 27th Jan., 06 for LTC Along with leave encashment admissible for LTC purposes.
Find out the balances of Earned Leave and Half Pay Leave standing in his credit when
He retires on superannuation on 28th February, 06. (10)

- Q.No.7 a) An employee of HP Government having following service bio- date died of heart Attack on 15th July, 06:
i) Date of birth-15/8/1949;
ii) Date of entry into regular Govt. service-25/1/1970;
iii) Basic pay 8100/- (with 50% as Dearness pay) from 1/9/05 in the pay scale of Rs. 7000-220-8100-275-10300-340-12000;
iv) Dearness Allowance @ 24%
v) Surviving family members:-Wife, unmarried daughter 20 years in age having mental Retardation problem and son aged 17 Yrs.

Calculate the amount of Family Pension payable from time to time to the family Members with clear order of payment.

(15)

- b) How do you find "Invalid Pension" and "Compensation Pension" different from each other? (5)

- Q.No.8 a) What points are to be kept in mind while conducting the audit of stores and stocks in An office. (10)

- b) What are the available instructions for conducting Departmental inquiry in cases of Fraud and Embezzlement of government money in which Government servant is Involved? (10)

- Q.No.9 Comment on the following:-

- a) A government servant died at 9AM. His salary was not released saying that he died before the beginning of the official time on that day.
- b) A female Govt. servant applied for maternity leave for the second time saying that the leave is admissible for two times. Twins delivered from her first delivery are already playing in her lap.
- c) Payment of family pension on his turn to a child from void marriage was not allowed saying that the family pension is not admissible to the children from void marriages.
- d) Transfer traveling allowance claim of the wife of a Government servant was allowed on his transfer from station A to B. The marriage of the employee was ceremonised after his transfer orders had been issued.
- e) A GPF advance applied for defending the legal proceedings initiated against his wife was denied to a Govt. servant saying that no advance can be sanctioned for defending such proceedings against the family members.
- f) An employee applied for 10 days Earned leave. But the competent authority sanctioned him 10 day's HPL without giving any reason though sufficient amount of EL was available in his Leave Account.
- g) A temporary Government servant having 2 years service at his credit was selected by an open competition against some better post. At the time of his relieving to join the new post, he was allowed full joining time with pay and allowances.

- h) An employee was on four month's Earned Leave from 1st April, 06. His annual increment was due on 1st June. The increment was drawn in the normal way with the leave salary of June.

(20)
