

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
OCTOBER, 2013

Paper No. I Financial Administration (*Evening*)

Time Allowed : 3 hours

Maximum Marks: 100

- Notes:-i) Attempt any two questions from Part-I and three questions from Part-II.
ii) All questions carry equal marks.
iii) Attempt all parts of a question in consecutive order.
iv) Only Bare Acts/Rules/Approved reference books are allowed.
v) Quote Rule(s) in support of your answer where necessary.

PART-I

Q.No.I. (a) Describe the composition, functions and utility of Finance Commission of India in devolution of resources in Indian Federal structure.

(b) Describe the role of Planning Commission of India in economic development and financial administration.

(10+10=20)

Q.No.II. Write short note on the following:

- (i) Consolidated Fund and Contingency Fund
(ii) Appropriation Account and Finance Account
(iii) Vote on Account and Vote of Credit
(iv) Plan Expenditure and Non-Plan Expenditure

(4x5+20)

Q.No.III. What are different kinds of contingent charges? Describe the respective responsibilities of a Drawing Officer and Controlling Officer with regard to contingent expenditure.

(20)

Q.No.IV. What are the broad categories of deposits? State the limitations on accepting money for each credit to a deposit account. What procedure is prescribed for repayment of deposits which have not lapsed.

(20)

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PART-II

Q.No.V. Discuss in detail the procedure for disposal of unserviceable/obsolete store/stock items in a Government Departments. What procedure should be adopted for recovery of shortages and how are surpluses accounted for in books. (20)

Q.No.VI. What do you understand by the term "Leave Salary"? What are different types of leave when only half pay is payable ? (5+15)

Q.No.VII. "RTI Act; 2005 has improved accountability of public dealings in Government Offices" Do you agree? Discuss and explain the provision of exemptions laid under RTI Act; 2005 for withholding of information? (20)

Q.No.VIII. Calculate the retirement benefits of a Government Servant on superannuation i.e. **Pension, Family Pension, Retirement Gratuity, Commutation of Pension and Leave Encashment** from the following data. He requested for commutation of pension to the extent of Rs.4610/-
(i) Pay last drawn+Grade Pay= Rs.37400+8700
(ii) DA @ 80%
(iii) Eearned Leave at credit= 300+15days
(iv) Qualifying Service= 20years and 9months
(v) Commutation factor 8.371 (5x4=20)

Q.No.IX A Government Servant drawing pay of Rs.16460+3800 grade pay in the pay band of Rs.10300-34800 w.e.f. 1.7.2010 was promoted in the same pay band to a higher post carrying grade pay of Rs.4400 w.e.f. 21.5.2013 on regular basis. Fix his pay from time to time upto 1.7.2013 with option and without option and saving clause of the relevant rule. Also show the date of increment in both cases. (20)
