

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATIONS OF OTHER GAZETTED OFFICERS/
OFFICIALS SESSION SEPTEMBER, 2008 (Morning)**

PAPER-1 (FINANCIAL ADMINISTRATION)

**Time Allowed: 3 Hours.
100**

Maximum Marks:

- Notes:-** 1. Attempt any two questions from part-I and any three questions from Part-II. All questions carry equal marks.
2. Reference books, notifications and simple calculators are allowed.
3. Link your answers with reference to the rules & orders relating to the Government of Himachal Pradesh.

PART-I

- Q.No.1 Describe the process of appropriating money out of Consolidated Fund of Himachal Pradesh. How does the State Legislature ensure that the money Drawn from this fund are not misused or misapplied?
- Q.No.II (a) "Any expenditure by a public authority should be an act of appropriation as Well as of sanction" Elaborate the statement and give exceptions to it, if any.
(b) What essentials are to be observed by a DDO before and after drawing money
From the treasury? **(10 + 10 = 20**
- Marks)**
- Q.No.III Discuss the points of distinction between Performance Budgeting and Incremental Budgeting. Is it true that the former has an edge over the later? Support your answer with reasons.
- Q.No.IV Write short notes on:-
(1) Permanent imprest with a DDO
(2) Planning Commission of India
(3) Saving Fund under HPEGIS
(4) Classification of Receipts.

PART-II

- Q.No.V How is Subsistence allowance calculated from time to time and what Recoveries can and can't be effected from it? Discuss rules that govern the Regulation of suspension period and payment of pay and allowances for that Period on reinstatement.
- Q.No.VI What is family Pension, how is it calculated and to whom it is paid? When And on what conditions it is paid to the family of a missing government Servant?

Q.No.VII (a) A government servant who was first appointed w.e.f. 18.6.2002 in the pay Scale of Rs. 7220-220-8100-275-10300-340-11660, is drawing a basic pay Of Rs. 8375/- w.e.f. 1-6-2008. He is promoted t a higher post carrying pay Scale of Rs.7880-220-8100-275-10300- 340-11660 w.e.f. 12-8-2008. Fix The pay of the government servant under different options available to

him

In this regard.

(b) Mr.Anjaan's closing balance in his G.P.F. account as on 31-03-2007 is Rs. 542546/-. He keeps his rate of subscription to the fund at Rs.5000/- per Month for the year 2007-08. He permanently withdrew Rs. 125000/- on

15-

7-2007 and further took a sum of Rs. 30000/- as temporary advance on 12-12-2007 to be recovered in 15 equal monthly installments. All recoveries And subscriptions for the year were made as per provisions of the rules. Calculate his GPF interest for 2007-08. **(10 x 2= 20**

Marks)

Q.No.VIII (a) Starting on 29-3-2008 at 1100 hrs from his headquarters at Shimla, Shri Rattan Singh whose basic pay w.e.f. 1-4-2007 is Rs. 9750/-, reaches Bilaspur on the same day at 1500 hrs. After performing his duty at Bilaspur, he starts at 0900 hrs. on 31-3-2008 and reaches Manali at 400 Hrs. He performs duty there until 2nd April, 2008 and avails casual leave

on

3-4-08.He starts from Manali at 0700 hrs. On 4-4-08 and reaches Shimla 1500 hrs. The entire journey was performed by him in a govt. Vehicle. Calculate his T.A. claim for the entire tour.

(b) Ms Shan joined service on 12-8-2007. She was hospitalized on 15-10-2007 And could resume duty on 18-1-2008. She applied for the grant of leave Due and admissible that was sanctioned. Calculate her account and show Balances as on 1-7-2008. **(10 x 2= 20**

Marks)

Q.No.IX Write detailed notes on:-

(a) Combination of appointments

(b) Disposal of Unserviceable stores

(10 x 2 = 20

Marks)

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION OF OTHER GAZETTED OFFICERS/
OFFICIALS OF HIMACHAL PRADESH SESSION SEPTEMBER, 2008**

PAPER-1 (FINANCIAL ADMINISTRATION) [Evening]

Time Allowed: 3 Hours

Maximum Marks: 100

- Note:-** 1. Attempt any two questions from part- I and three question from part-II
2. All questions carry equal marks.
3. Only Bare Acts/ Rules/ Approved reference books are allowed.
4. Attempt all parts of a question consecutively.

PART-I

Q.No.1 In the tendering process, what are the modes and objective of obtaining "Earnest Money" and "Security deposit" for the purchase of items of stores?
(20

Marks)

Q.No.2 (i) Define "Re-appropriation". Under which conditions "Re-appropriation" is not Permissible.
(ii) Discuss briefly the Classification pattern of Receipt & Expenditure in Government accounts?
(20

Marks)

Q.No.3 Write short notes on any three of the following:-
(a) Vote of account
(b) Non- Banking Treasuries
(c) Outcome Budgeting
(d) Role of Planning Commission. (20 Marks)

Q.No.4 Discuss in brief the general rules and principles relating to execution of Contracts or agreements involving expenditure form Public Fund?
(20 Marks)

PART-II

Q.No.5 An Officer drawing basic pay of Rs. 10300/- as basic pay in the pay scale of 7880-220-8100-10300-340-11660 from 1-6-2007, was promoted t a higher Post carrying a pay scale of Rs. 10025-275-10300-340-12000-375-13500-400-15100 w.e.f. 15-3-2008.
Determine his pay in the most advantageous manner and also fix his date of Next increment.

(Date of increment in the lower post being 1st, June...)

(20 Marks)

Q.No.6 Calculate the amount of superannuation pension, retirement gratuity, Commuted value of pension & family pension on the basis of following Information in respect of an officers who retired on attaining the age of Superannuation i.e. 58 years as on 31-12-2007.

(i)	Average Emoluments of preceding months including month of Superannuation (Basic pay Rs. 12750/-, Dearness pay rs. 6375/- @ 50% + Interim Relief @ i.e. Rs.956/-)	Rs. 20081/-
(ii)	Qualifying Service.	25 Years & 7 months
(iii)	Basic Pay Rs. 12750/-, Dearness pay Rs. 6375/-, Interim Relief @ 5% 956/- and Dearness Allowance @ 41% Rs. 8233/-	Rs.28314/-

(20

Marks)

Q.No.7 A. Comment on the following:-

- (i) An amount due on Court attachments from an officer under suspension was Made good from the subsistence allowance.
- (ii) Recovery of government dues was affected from the GPF balance of the Employee concerned.

(B) How daily allowance of a government servant is regulated for enforced halt Occurring en route.

(10 + 10 = 20

Marks)

Q.No.8 (A) Write down the basic formula for the computation of the following:

- (i) Interest on G.P.F.
- (ii) Service gratuity
- (iii) Daily allowance for part of a day

(B) Distinguish between the following:-

- (i) Suspension & Deemed suspension
- (ii) Substantive pay & Presumptive pay

(10 + 10 = 20 Marks)

Q.No.9 (i) What are the entitlements of leave salary/ duty pay during the following kinds

Of leave?

1. Study Leave
2. Earned Leave
3. Commuted Leave
4. Extra ordinary leave

(ii) What are the benefits admissible to the families of deceased H.P.

Government

Servants?

(10 + 10 = 20 Marks)
