

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/OFFICIALS OF H.P.

SESSION- APRIL, 2017
PAPER-I FINANCIAL ADMINISTRATION

(MORNING)

Time Allowed: 03 hours

Maximum Marks: 100

- Notes:**
- i) Attempt any two questions from Part I and any three from Part II.
 - ii) All questions carry equal marks.
 - iii) Only approved reference books are allowed.
 - iv) Indicate the same question number and its part as assigned in the question paper while answering the same.
 - v) Quote relevant Rule(s) in support of your answers where necessary.
 - vi) Avoid cuttings and overwriting.

PART-I

- Q.No.1** What are the duties and responsibilities of Controlling Officer in respect of budget allocations and control of expenditure? (20)
- Q.No.2** a) Discuss the broad guidelines which are required to be followed for the award/execution of works? (14)
- (b) What do you understand by Re-appropriation? Under which situations re-appropriation is not admissible? (06)
- Q.No.3** (a) What documents are to be ensured by the Treasury Officer before disbursement of Pension/Family Pension? (10)
- (b) What checks are to be exercised by the Bill Assistant on the bills presented for payment in the Treasury? (10)
- Q.No.4** Write short notes on the following:-
- (i) Consolidated Fund of State.
 - (ii) Demands for Grants.
 - (iii) Competent Authority.
 - (iv) Book Transfer.
 - (v) Capital Expenditure. (5*4=20)

PART-II

- Q.No.5** (a) A Class-I Govt Servant retired on superannuation on 31.12.2016 after rendering a qualifying service of 35 years 08 months and 08 days. At the time of his retirement, he was drawing a Basic Pay of Rs. 32180 + 8400 Grade Pay, DA @ 125% and IR @ 5%. As per Leave account, 270 days Earned Leave and 250 days HPL was available on the date of his retirement. On the basis of above information, calculate the following pensionary benefits in his case:
- i) Pension on superannuation
 - ii) Retirement Gratuity
 - iii) Commutation Value
 - iv) Family Pension
 - v) Leave encashment (5*3=15)
- (b) Describe the procedure for restoration of commuted portion of pension. (05)

- Q.No.6** (a) Explain different purposes for which withdrawals from General Provident Fund are permissible. (10)
(b) State briefly the rules and procedure for the maintenance of service book. (10)

- Q.No.7** (a) What are the circumstances under which Extraordinary Leave can be granted to a Government servant? (10)
(b) What are the conditions for the grant of Commuted leave and salary admissible during this leave? (10)

- Q.No.8** Comment on the following:
- (i) An Officer leaves his headquarter at 10.15 hours and returns to the headquarter at 19.15 hrs on the same day after visiting a place which is 50 km from the headquarter. He claimed full DA for that day.
 - (ii) ~~The Controlling Officer allowed DA for the casual leave availed by the Government servant while on tour.~~
 - (iii) A recovery was affected from the GPF balances from the Government servant after taking his consent.
 - (iv) A Government servant who is retiring on superannuation, requested the DDO to deduct his GPF subscription till his retirement so that he may avail the benefit of admissible deductions under Income Tax.
 - (v) A Govt. servant took an LTC advance of Rs. 15000 on 01.01.2017 and submitted his claim after 10 months from the date of completion of journey.
 - (vi) An Officer submitted his medical re-imbursment claim after 6 months from the date of completion of his treatment and the same was entertained by the DDO.
 - (vii) A female Govt. servant applied for maternity leave on the basis of Medical Certificate confirming threatened abortion.
 - (viii) A Govt. servant was transferred from Shimla to Chamba at his own request and 12 days joining time was allowed to him. (2.5x8=20)

- Q.No.9** Differentiate between:
- (a) Re-employment and Extension of Service
 - (b) Special Pay & Presumptive Pay.
 - (c) Service Gratuity & Residuary Gratuity.
 - (d) Retiring Pension & Compulsory Retirement Pension. (5x4=20)