

BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/OFFICIALS OF HIMACHAL PRADESH

APRIL, 2013

PAPER: 1 FINANCIAL ADMINISTRATION (Evening)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- i) Attempt any two questions from Part-I and any three questions from Part-II.
- ii) All questions carry equal marks.
- iii) Only approved reference books are allowed.
- iv) Quote rule (s) in support of your answer where necessary.
- v) Calculator may be used but use of any other electronic device is not allowed.
- vi) Attempt all parts of question consecutively.

PART-I

Q. No. 1 How is 'Finance Commission of India' related with 'Planning Commission of India'? Explain in brief the role of both the Commission in Centre-State financial relations? **(20)**

Q. No. 2 (a) "Budget is a Master Plan of Government policies and programs", Comment with suitable examples.

(b) What do you understand by "Vote on Account"? Can it be utilized for Expenditure on "New Service"? If the budget for financial year 2013-14 is approved by the Parliament/Legislature in March, 2013, should the Government obtain a Vote on Account? Give reasons for your answer.

(10+10)

Q. No. 3 (a) What principles should be followed by a public servant responsible for spending money from consolidated fund of the State?

(b) Head of the Department Mr. 'A' has sanctioned a swimming pool adjacent to his residential accommodation for personal use out of public money. Is the action of Mr. 'A' in order? If not, what principle of financial propriety has been violated? Please specify.

(15+5)

Q. No. 4 **Attempt the following:**

(a) What is required to be done if sanctioned budget is found to be insufficient or when a special need for additional expenditure has arisen during the year, which cannot be met by re-appropriation from savings?

(b) What is a bill? How bills are prepared and drawn from Treasury?

(c) What do you understand by 'a Banking' and 'Non-Banking' Treasury?

(d) When does a sanction for expenditure take effect? When does it lapse?

(5+5+5+5)

PTO

PART-II

- Q. No. 5 Mr. 'X' drawing substantive pay of ₹ 24,200/- (including GP) with effect from 1st July, 2012 in the pay band of ₹ 10300-34800+ ₹ 4200 Grade Pay died on duty on the forenoon of 8th March, 2013 after putting in 29 years 9 months & 27 days of qualifying service under the Government of Himachal Pradesh. He had a balance of 260 days of Earned Leave and 300 days of Half Pay Leave in his leave account. Calculate all the financial benefits available to his surviving Wife; Son aged 17 years and Daughter 14 years. (20)
- Q. No. 6 What are **Fundamental principles of public buying**? Explain in brief the measures as provided in the Himachal Pradesh Financial Rules, 2009 for achieving **Transparency, fair competition and elimination of arbitrariness in the procurement process**? (20)
- Q. No. 7 (a) What is 'Leave Not Due'? Mr. 'A' who joined service on 1st January, 2009 has no Earned Leave, nor is any Half Pay Leave due to him on 31.12.2010 and Leave Not Due for 50 days sanctioned to him from 1st January, 2011. How the same has been shown in his Leave Account.
- (b) Substantive pay of Mr. "X" in the Pay Band of ₹ 10300-34800+ ₹ 4400 Grade Pay is ₹ 18240 with annual increment on 1st May every year. He is appointed to officiate in a post in the Pay Band of ₹ 10300-34800+ ₹ 5000 Grade Pay from 07.05.2012 to 05.01.2013. He was again promoted to the same higher post w.e.f.11.03.2013 on regular basis. Fix his pay from time to time. (10+10)
- Q. No. 8. (a) Define 'information' under Right to Information (RTI) Act, 2005. Enumerate the types of information in which Government is not obliged to disclose the same under RTI Act.
- (b) What penalties can be imposed by Information Commission on Public Information Officers for not furnishing the requisite information within the time specified? (10+10)
- Q. No. 9 (a) What are different kinds of Travelling Allowance, as envisaged in the Supplementary Rules? Explain each in brief.
- (b) What are the different purposes for which withdrawals from the General Provident Fund can be sanctioned? (10+10)