

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

**Paper No. I Financial Administration (Morning)**

**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 Public Accounts Committee of H.P. State Legislature in financial administration .
- (b) Describe the role of Finance Commission in devolution of resources from Union Government to State Governments.

(10+10=20)

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

- (i) Personal Ledger Account
- (ii) Appropriation Account
- (iii) Excess and Surrender Statement
- (iv) Vote on Account

(4x5=20)

Q.No.III. Explain with example the Government Accounting Structure ?

(20)

Q.No.IV(a).Describe in detail the duties and responsibilities of a Drawing and Disbursing Officer under State Government.

- (b) Discuss in brief the conditions regulating re-appropriation of funds. Also explain the conditions when re-appropriation is not permissible.

(10+10)

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**PART-II**

Q.No.V. Discuss in detail the procurement procedure adopted for purchase of Store/Stock items in Government Departments.

(20)

Q.No.VI. Explain with terms and conditions regulating the grant of following kinds of leave:-

- (a) Study Leave
- (b) Special Disability Leave
- (c) Extra –ordinary leave
- (d) Leave not due

(4x5=20)

Q.No.VII.(a) What are different kinds of Travelling Allowance ?. Explain in detail ?

(b) Define and distinguish between Home town LTC and LTC for anywhere in India.

(10+10)

Q.No.VIII. From the following information calculate the retirement benefits of a Government Servant i.e. Pension, Family Pension, DCRG, Commutation of pension and Leave Encashment.

- (i) Pay last drawn+Grade Pay= 24800+6600
- (ii) DA @ 72%
- (iii) Earned Leave at credit= 300+15 days
- (iv) Qualifying Service= 25-Years 8 months 10 days
- (v) Commutation factor 8.371

(5x4=20)

Q.No.IX. A Government Servant drawing pay of Rs.16950+4400 grade pay in the pay band Of Rs.10300-34800 plus Grade pay of Rs.4400 w.e.f. 1.7.2012 was promoted in Same pay band with grade pay of Rs.4600 w.e.f. 15.2.2013. Fix his pay under --- FR22(I)(a)(1) and under saving clause thereto after accrual of next increment in the lower post/grade. Also indicate DNI in both situations.

(20)