

BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/OFFICIALS OF HIMACHAL PRADESH

April, 2014

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 Write Short Note on the Following:-
- (a) Consolidated Fund
 - (b) Book Transfer.
 - (c) Refund of Revenue
 - (d) Cannons of Financial Propriety. (5+5+5+5)
- Q. No. 2
- (a) What is Zero Base Budgeting? How Zero Base Budgeting is different from Traditional Budgeting?
 - (b) What is Appropriation Accounts? Explain the objective behind preparation of the same? (10+10)
- Q. No. 3
- (a) What do you mean by 'Arrear Claims'? Explain in detail the procedure for dealing with time barred claims of Government Servants.
 - (b) What is the procedure for communication of financial sanctions? Specify the date of its effect and lapse? (10+10)
- Q. No. 4
- What is Annual Financial Statement? Explain in brief the procedure for communication, distribution of grants/ appropriations and control of expenditure by various authorities. (20)

PART-II

- Q. No. 5
- (a) What are **Fundamental principles of public buying**? Explain in brief the procedure to be followed by every authorized officer in making public procurement.
 - (b) What is the prescribed manner and modes of disposal of surplus or unserviceable goods by various departments? (10+10)

- Q. No. 6 (a) What is the composition of the Central/State Information Commissions set up under the Right to Information Act, 2005?
- (b) What is the procedure to be followed by a public authority in receipt of an Application under the RTI Act, 2005 in case the applicant requests for information which is held by another office? (10+10)

- Q. No. 7 (a) An Officer retired from service on 21-03-2012. His date of birth is 20-07-1956. He was granted a monthly pension of Rs.14, 980. On 25-07-2012, he submitted an application for commuting 40% of his pension. What is his commuted value of pension? If reduced pension after commutation was given from 01-09-2012 onwards, what is the date from which he will get full pension after restoration of the commuted portion?
- (b) An employee of Department 'A' was due for his normal annual increment on 01.10.2013. But it was not drawn till 31st January 2014 due to his long absence. On 23rd January, 2014, it was decided to impose a penalty of withholding one increment for one year without cumulative effect. How will the penalty be imposed? When will he be entitled to the next increment? (10+10)

- Q.No.8 Substantive pay of Mr. "X" in the Pay Band of ₹ 10300-34800+ ₹ 5000 Grade Pay is ₹ 18140 including grade pay with annual increment on 1st June every year. He is appointed to officiate in a post in the Pay Band of ₹ 10300-34800+ ₹ 5400 Grade Pay carrying duties and responsibilities of greater importance from 21.02.2014. Fix his pay which is most advantageous to him. Is there any difference in the pay fixed in case he is promoted on adhoc basis from the same date? (20)

- Q. No. 9 Comment on the following:-
- (a) Miss "Y" is transferred from Shimla to Chamba and is relieved of her duties on 26.02.2014. She joins her new office on 10th March. She complains that she is aggrieved as she has not been granted her normal increment on the due date i.e. 1st March, 2014.
- (b) An Employee is removed from service for gross misconduct. The nature of misconduct is such that an inference can be drawn that he was dishonest during his service. Competent Authority granted Compassionate Allowance on the grounds of poverty.
- (c) Wife and nominee of a subscriber to GPF remarried before the receipt of Provident Fund money of her late husband. Head of Office disqualified her from receiving the payment of PF balance of the subscriber, stating that the nomination made by the subscriber is Null and Void consequent on her remarriage. Comment on the action of the Head of Office.
- (d) An officer posted in Shimla and his family is residing at Amritsar which is his Home town as well. He is not availing the benefit of Home Town LTC every year. He has applied for Home Town LTC for the journey to be undertaken by his family from Amritsar to Shimla. (5+5+5+5)