

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION

APRIL, 2015

(Evening)

PAPER-1: FINANCIAL ADMINISTRATION

(WITH BOOKS)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS:100

Notes:

1. Attempt any two questions from Part I and any three questions from Part II.
2. Marks are indicated against each question.
3. Only Bare Acts/Rules/Approved Reference books are allowed.
4. Quote Rule(s) in support of your answer where necessary.
5. Calculator can be used but use of any other electronic device is not allowed.
6. Attempt all parts of question consecutively.

PART-I

Q.No.1 Discuss briefly the constitutional provisions relating to Centre State financial relations.

(20 Marks)

Q.No.2 How would you rectify the following in the cash book maintained on single entry system of accounting in a Govt. Department?

- (a) Cash found short on physical verification by a Special Audit Party.
- (b) Cash found excess on verification by the Drawing and Disbursing Officer at the end of a month.

(10*2=20 Marks)

Q.No.3 "Delegation of financial powers are subject to observance of codal formalities". In the light of this statement, discuss the codal formalities which are required to be completed in respect of the following:

- (a) Before issuing a supply order.
- (b) Before passing a bill for payment.

(20 Marks)

Q.No.4 Discuss the following:-

- (a) Budget as a tool of control mechanism.
- (b) General principles of classification of expenditure as "Revenue" or "Capital".

(10*2=20 Marks)

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PART-II

Q.No.5 The substantive pay of Mr.X in the pay band of Rs. 10,300-34,800+ grade Pay of Rs. 4400/- is Rs. 16240/-P.M. with increment on 1st November every year. He is appointed to officiate in a post in the pay band of Rs. 10,300-34,800+ Grade pay of Rs. 5,000/- on 1.05.2014 for a period of two months and then reverted back to his position, He was again promoted to the same higher post w.e.f. 1.10.2014 on regular basis. Fix his pay from time to time.

(20 Marks)

Q.No.6 How would you regulate T.A. in the following cases:

- a. T.A. claim of a Government servant who is treated as "State Guest".
- b. T.A. claim of a Govt. servant under suspension who performed journey to attend departmental enquiry.
- c. A Government servant recalled to duty before the expiry of period of leave granted to him.
- d. Travelling Allowance of a Govt. servant in respect of "Local Journeys".

(5*4=20 Marks)

Q.No.7 Attempt the following:

- a. How is the amount of " Pension equivalent to Retirement Gratuity" calculated?
- b. To what extent and subject to what conditions, may leave of one kind can be converted into another kind?

(10*2=20 Marks)

Q.No.8 By whom and under which conditions Retirement Gratuity and Family Pension can be granted to the family of Government servant whose whereabouts are not known

(20 Marks)

Q.No.9 How would you deal with the following:

- a. A request made by an employee that the period of extra-ordinary leave taken by him on medical grounds, be counted for the purpose of increment.
- b. One of the subordinate made a request for combining casual leave with joining time.
- c. An application made by a female employee for the grant of Maternity Leave duly supported with Medical Certificate issued by the competent authority confirming threatened abortion.
- d. As a result of review, the Appointing authority reduced the amount of subsistence allowance by 60% as the Government servant was not co-operating with the Inquiry and the delay was directly attributable to him.
- e. A Government servant subscribing to G.P.F. proceed on Half pay leave for two months made a request in writing that G.P.F. subscription for the period of leave be not deducted from his leave salary.

(4*5=20 Marks)