

**BOARD OF DEPARTMENTAL EXAMINATION**

DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/OFFICIALS OF HIMACHAL PRADESH

April, 2015

(MORNING)

PAPER: 1 FINANCIAL ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- i) Attempt any two questions from Part-I and any three questions from Part-II.
- ii) Indicate the same question number & its part as assigned in the question number while answering the same.
- iii) Marks are indicated against each question.
- iv) Only bare Acts, bare Rules, Notifications/orders and reference books are allowed. Help books, text books, hand outs, guides, made easy editions are not allowed.
- v) Quote rule (s) in support of your answer where necessary.
- vi) Calculator may be used but use of any other electronic device is not allowed.
- vii) Try to attempt all parts of question consecutively.

**PART-I**

- Q. No. 1 Write Short Note on the Following:-
- (a) Form of Government Accounts.
  - (b) Delegation of Financial Powers.
  - (c) Letter of Credit.
  - (d) Drawings from Treasuries. (5+5+5+5)
- Q. No. 2 What is the role of Finance Commission of India to share resources between Centre and State Governments? Explain in brief the Constitutional provisions relating to Finance Commission of India? (20)
- Q. No. 3 (a) What are 'Appropriation Accounts' and who is responsible for its preparation? Explain in brief the difference between 'Appropriation Accounts' and 'Finance Accounts'.
- (b) What do you understand by "Vote on Account"? Clearly explain the difference between 'Vote on Account' and 'Vote of Credit'. (10+10)
- Q. No. 4 What is 'Cash'? Is there any difference between 'Cash' and 'Cash order'? Explain in brief the provisions regarding handling Cash and recording of transactions connected therewith. (20)

**PART-II**

- Q. No.5 (a) What are the duties of a Controlling Officer in passing a Traveling Allowance Bill? Can he delegate his duty of countersignature to his subordinate?
- (b) How is Earnest Money different from Security Deposit with specific reference to tenders and contracts? (10+10)

P.T.O.

- Q. No. 6 'A' was drawing Band Pay of ₹ 24560/- plus ₹ 5400/- in the Pay Band of ₹ 15600-39100+ ₹ 5400 Grade Pay with annual increment on 1<sup>st</sup> March every year. He was promoted on regular basis to the post carrying duties and responsibilities of higher nature carrying Pay Band of ₹ 15600-39100+ ₹ 6000 Grade Pay w. e. f. 01.03.2012. What is his substantive pay i.e. Band Pay and Grade Pay, on the basis of which he will get total salary for the month of April payable on 1<sup>st</sup> May, 2015? (20)
- Q. No. 7 What are the Fundamental Principles for guidance of authorities authorized to enter into contracts involving expenditure from public funds? (20)
- Q. No. 8 (a) Define 'information' under Right to Information (RTI) Act, 2005. Explain in brief the composition of the Central/State Information Commissions under the Right to Information Act, 2005.
- (b) Enumerate the types of information in which Government is not obliged to disclose the same under RTI Act. (10+10)
- Q. No. 9 Attempt the following:-
- (a) Mr. 'A', died while in service on 12.11.2014. He was survived by his wife and two sons. Wife died on 24.01.2015. Eldest son Mr. 'X' born on 10.06.90 is unmarried & physically disabled to the extent that he is unable to earn his livelihood. Youngest son Mr 'Y' born on 29.08.1992 is also unmarried but got appointed as clerk in Government of H.P., On 16.12.2014. State how Family Pension is/will be paid to each family member.
- (b) Mr.'X', a Senior Assistant availed himself of pre-sanctioned EL for 30 days from 10.4.2007 to 9.5.2007. He superannuated on 31.1.2015. At the time of retirement he had 190 days EL and 200 days HPL at his credit. He applied for commutation of leave for 20 days on 5.1.2015 duly supported with a medical certificate. How will you regulate his request for commutation of leave from EL to HPL on medical grounds?
- (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 GPF 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) Pay and Allowances are ordinarily payable on the 1st of next month except for the month of March when the same are generally payable on the last day of the month. What are the circumstances when pay and allowances can be paid before the pay day? (5+5+5+5)