

# BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/OFFICIALS OF HIMACHAL PRADESH

October, 2013

PAPER: 1 FINANCIAL ADMINISTRATION (सामान्य)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

**Notes:**

- i) Attempt any two questions from Part-I and any three questions from Part-II.
- ii) Marks are indicated at the end of each question.
- 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. What is the Plan and Non-Plan Expenditure? What is the role of Planning Commission of India in respect of the Plan Expenditure? (20)
- Q. No. 2 Distinguish between Controlling Officer and Drawing & Disbursing Officer. What is the responsibility of the Controlling Officer in respect of budget allocation and control of expenditure? (20)
- Q. No.3. (a) What is Charged Expenditure? Is it required to be submitted to Vote of Parliament/ State Legislature?
- (c) A Controlling Officer, during the course of review of progress of expenditure under various heads, found that progress of expenditure under the allotted budget under 'Charged Expenditure' was Nil. He re-appropriated the same to voted items of expenditure where the expenditure was high, Comment. Also explain in brief the rules relating to re-appropriation of funds. (10+10)
- Q. No.4. (a) Explain any FOUR of the Standards (or Canons) of financial propriety. Can these only be quoted in an audit objection challenging expenditure?
- (b) In what circumstances can the advances be drawn from the Contingency Fund? Who is responsible for holding the Contingency Fund of Himachal Pradesh and who can make advances from the Contingency Fund? (10+10)

## PART-II

- Q. No. 5 (a) What action is to be taken in cases of:-
- (i) Loss of Government property due to fire, theft, robbery, extortion and fraud?
  - (ii) Loss of immovable property by natural calamity?
- (10+10)

Q. No. 6 Substantive pay of Mr. "X" in the Pay Band of ₹ 10300-34800+ ₹ 5000 Grade Pay is ₹ 18140 with annual increment on 1<sup>st</sup> March every year. He was promoted on adhoc basis for **six months** to the higher post carrying Pay Band of ₹ 10300-34800+ ₹ 5400 Grade Pay w. e. f. 11.01.2013. Fix his pay from time to time and also ascertain the Pay Band and Grade Pay on next date of increment. (20)

Q. No. 7 Mr 'A' a Class I Officer was sanctioned and paid the pensionary benefits on the basis of prevailing rate of Dearness Allowance at the time of his retirement on superannuation. The Government had released Dearness Allowance raising the rate from 72% to 80% w. e. f. 1<sup>st</sup> January, 2013 in August, 2013. Calculate the revised pensionary benefits payable after the retrospective increase in DA payable to Mr. 'A' whose service particulars are as under:

Post Held:	Class I Gazetted
Date of Birth:	13.05.1955
Date of Appointment:	17.08.1984
Date of Superannuation:	31.05.2013
Non-Qualifying Service:	Nil
Un-availed Earned Leave at credit:	300 + 15 days.
Last Basic Pay Details:	From 01.04.2012 ₹ 25200/- (including Grade Pay) in the Pay band of ₹ 15600 39100 + ₹ 5400 Grade Pay

(20)

Q. No. 8 Distinguish between:

- Original Works and Repair works.
- Voluntary retirement and Technical Resignation
- Quarantine Leave and Hospital Leave
- Open Tender and Limited Tender

(5+5+5+5)

Q. No. 9 Attempt the following

- What is the maximum quantum of leave encashment admissible to an Officer who had resigned from service after putting in 18 years of service?
- What should a competent authority indicate in his order of punishment reducing a government servant to a lower stage or post?
- 'X', an officer, who is his own Controlling Officer, died while in service. His family, comprising his widow and two children, applied for an advance of TA to proceed to their home-town. Comment on its admissibility, and who can sanction it if admissible?
- Indicate the circumstances under which wife of a subscriber ceases to be a member of the family of a subscriber under General Provident Rules, 1960.

(5+5+5+5)