

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION

OCTOBER, 2014

Paper -1: FINANCIAL ADMINISTRATION (WITH BOOKS)

Time Allowed: 3 hours

Maximum Marks: 100

Notes:

1. Attempt any two questions from Part-A and three questions from Part-B.
2. All questions carry equal marks.
3. Attempt all parts of a question in A consecutive order.
4. Only Bare Acts/Rules/Approved reference books allowed.
5. Quote rule(S) in supports of your answer where necessary.

PART-A

Q.No.1 List out the common irregularities/lapses observed in affecting purchases of store/stock articles and what proactive measures would you suggest to minimize such irregularities so as to improve procurement system?

(20 Marks)

Q.No.2 Distinguish between the following:—

- a. Appropriation Account and Finance Account
- b. Public Account and Consolidated Fund
- c. Revenue and Capital Expenditure
- d. Tax Revenue and Non-Tax Revenue

(4*5=20 Marks)

Q.No.3 What codal formalities are required to be completed at the level of Drawing and Disbursing Officer in the following events?

- a. Before issue of supply order for purchase of items of stores.
- b. Before passing a bill concerning purchase of store, stock articles.

(10*2=20 Marks)

Q.No. a. State the procedure required to be followed for the grant of Imprest to Subordinate Offices and regulate the same.

- b. What checks would you apply to limit proliferation of staff advances?

(10*2=20 Marks)

PART-B

- Q.No.5 a. How will you deal with "wilful absence" of an official from duty?
- b. Can disciplinary proceedings run concurrently with criminal proceedings?
 - c. Can departmental proceedings ~~be~~ be initiated ^{against} an officer who has retired from service and if so, under what situations?
 - d. What is Dies non? Also indicate the situations / circumstances under which a government servant can be treated as Dies non?

(4*5=20 Marks)

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Q.No.6 An officer drawing basic pay of Rs. 20300+5000 Grade pay in the pay scale of Rs. 10300-34000+5000 Grade pay from 1.1.2014 was promoted to the next higher post carrying pay scale of Rs. 15600-39100+6000 Grade pay w.e.f. 15.4.2014. Determine his pay in the most advantageous manner and also fix his date of next increment (the date of increment in the lower post being 1st January)

(20 Marks)

Q.No.7 Write down formula for computation of each of the following:—

- a. Retirement Gratuity
- b. Interest on G.P.F.
- c. Commutation of Pension
- d. Pension Equivalent to Retirement Gratuity
- e. Encashment of earned Leave.

(5*4=20 Marks)

Q.No.8 (a) What are the general conditions of service?

(b) What is "leave salary"? What "leave salary" is admissible to a Government servant when he happens to be on the following kinds of leave?

- (a) Earned leave
- (b) Leave not due
- (c) Study leave
- (d) Extra—ordinary Leave

(10+10=20 Marks)

Q. No.9 What is meant by "Next Below Rule"? Explain clearly its intentions, benefits accruing to a Government servant by invoking the provision of "Next Below Rule" and the conditions which are required to be satisfied for the grant of benefit under "Next Below Rule"?

(20 Marks)