

BOARD OF DEPARTMENTAL EXAMINATIONS, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION, OCTOBER, 2014

(FOR OTHER GAZETTED GOVT. SERVANTS OF H.P.)

PAPER-1

FINANCIAL ADMINISTRATION

(Morning)

Time Allowed: 3 Hours

Maximum Marks: 100

Note: 1. Attempt any five questions in all i.e. two questions from Part-I and three questions from Part-II.

2. All questions carry equal marks.

3. Attempt all parts (wherever given) of the question consecutively complete in all respect in one go.

4. Only Bare Acts, Rules, Reference Books and Notifications are allowed.

5. Use of calculator is also allowed.

6. Link up answer with reference to the relevant rule and orders relating to the H.P. Government.

Q.No.1: (a) By whom the Comptroller and Auditor General (CAG) of India is appointed? Discuss his statutory position, powers and duties as defined in the Constitution of India.

(b) Explain different parts of structure of Govt. Accounts in which Govt. transactions are recorded as per constitutional provisions. Give suitable examples while explaining each part in detail.

(10+10 =20 marks).

Q.No.2: Write a detailed note on the composition and functions of Finance Commission of India. What role is played by the Finance Commission of India in devolution of resources from Centre to State?

(20 marks).

Q. No. 3: (a) What are the rules to be followed by every DDO in submitting claims for money to the Treasury?

(b) From which date financial sanction is effective and when the same is lapsed? Whether financial sanction can be issued with retrospective effect?

(c) What checks are required to be exercised by the Head of the Department and departmental Controlling Officers to see that all sums due to Govt. are correctly and promptly assessed, realized and regularly credited into the Treasury?

(5+5+10=20 marks).

Q.No.4: Write short notes on the followings:

(i) Letter of Credit.

(ii) Contingency Fund of the State.

(iii) Employees Group Insurance Scheme, 1984.

(iv) Permanent Advance.

(4x5=20 marks).

(PTO)
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Q.No.5: Distinguish between:
(i) "Fee" and "Honorarium".
(ii) "Substantive Pay" and "Subsistence Allowance".
(iii) "Special Disability Leave" and "Hospital Leave".
(iv) "Compensation Pension" and "Compassionate Allowance".
(4x5=20 marks).

Q.No.6: (a) Mr. Atul, Senior Assistant working in H.P. Govt. Department drawing pay of Rs.24,000/- (Rs.19800+4200) w.e.f. 1st January, 2011 in the Pay Band of Rs.10300-34800+4200 Grade Pay was promoted to the higher post of Supdt. Gr.II in the same Pay Band but with Grade Pay of Rs.4400/- on 20.04.2011. He opted to get his pay fixed in the higher post after accrual of his Annual increment in the substantive lower post of Senior Assistant. Fix his pay and also indicate the date of next increment.

(b) From the following information, calculate the retirement benefits of a Govt. servant i.e. Pension, Family Pension, D.C.R.G, Commutation value of Pension and Leave encashment:

- (i) Qualifying Service: 26years, 9 months 29 days.
(ii) Last Pay drawn: Rs.30,510(Rs.25110+5400 Grade Pay).
(iii) D.A.: @ 90%
(iv) Earned Leave at credit: 290 days.
(v) Commutation factor applicable: 8.371.

(10+10=20 marks).

Q.No.7: Describe the procedure prescribed in the H.P. Financial Rules, 2009 for exercising effective control over expenditure to be followed by the Drawing and Disbursing Officer and Controlling Officer in the Govt. Department.
(20 marks).

Q.No.8: (a) How T.A. claim is regulated in respect of a Govt. servant who is transferred from one station to another in the public interest?
(b) Is an officer entitled to claim travelling allowance for a member of his family who does not actually accompany him in his journey on transfer? If so, how is it regulated?

(10+10=20 marks)

Q.No.9: (a) What is the procedure for granting a fresh advance from GPF when repayment of an earlier advance is not completed? How is the rate of recovery fixed in such case and in how many installments recovery is effected in such cases?

(b) Can extension of Joining Time beyond the prescribed limit be granted? If so, by whom and under what circumstances can such extension be granted? What are the guiding principles prescribed for calculating such extensions in joining time?

(10+10= 20 marks).