

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, April, 2015

PAPER:- I (FINANCIAL ADMINISTRATION)
(FOR H.P. BOARD OF SCHOOL EDUCATION)

TIME ALLOWED : 3 HOURS

MAXIMUM MARKS : 100

- Notes:** (i) Attempt any five questions.
(ii) All questions carry equal marks.
(iii) Only bare Acts, Rules and Notifications are allowed inside the examination hall.
(iv) Quote relevant provisions of rule(s), instructions etc. in support of your answer.
(v) Attempt all parts of question consecutively.

Q.No1. " The Accounts of the Union and the State shall be kept in such form as the President may on the advice of the Comptroller and Auditor General of India prescribe." What do you know about the structure of Government Accounts ? Please explain in details.

(20)

Q. No.2. (a) What is the responsibility of the Heads of the Department in regard to control of expenditure and what procedure is followed to achieve this object ?

(b) What is statement of Excesses & Surrenders ?

(15+5)

Q.No.3. Define the duties and responsibilities of the Drawing & Disbursing Officer while incurring or sanctioning expenditure from the consolidated funds of the State.

(20)

Q No. 4. Write short notes on the following :-

- (i) Finance Commission of India.
- (ii) Annual Financial Statement.
- (iii) Charged Expenditure
- (iv) Book Transfer
- (v) Local Fund

(5x4)

Contd. Page2/-

Q.No. 5. (a) How is the period of Suspension to be treated where the Government Servant is re-instated and the Suspension is held wholly unjustified ? How Pay and Allowances for such period is regulated ?

(b) How does a period of suspension affect a Govt. Servant in the matter of
(i) Leave and (ii) Pension ?

(10+10)

Q.No.6.(a) What do you understand by the phrase " Local Journey" ? How the Travelling Allowance of a Govt. Servant is regulated in respect of such local Journey ?

(b) Define "Daily Allowance". What are the general principles governing the reckoning of Daily Allowance under various circumstances ?

(10+10)

Q.N.7. A Government Servant drawing a pay of Rs.10,640/- i.e. Rs.8640/- Pay Band + 2000 Grade Pay in the Pay Band-2 Rs.5910-20,200 with Grade Pay Rs.2000 is promoted to a higher post in the same Pay Band of Rs.5,910- 20,200 + Rs.2400 as Grade Pay with effect from 1.03.2014. He has opted to fix his pay from his normal date of next increment i.e.1.07.2014 in the lower post. Fix his pay on the basis of option exercised by him.

(20)

Q.No.8.(a) Accounts Officer who performed the duties of another sanctioned post of Accounts Officer for a period of 3 months in addition to his own work was sanctioned Honorarium of Rs. 1000/- per month by the Head of the Department.

(b) Sh. Ram Prasad a State Government employee joined 'Token Strike' for one day in August,2013 and was absent from duty unauthorizedly. Later on, as per request of the Govt. employee, the competent authority decided that the interruption caused due to the unauthorized absence shall not be construed as break in service under F.R.17- A. The concerned official claimed pay and allowances for that day.

© A Govt. servant retired from service on attaining the age of superannuation while departmental proceedings instituted against him are pending. He was granted provisional pension under Rule 69 C.C..S.(Pension) Rules,1972 and he simultaneously applies for commutation of a fraction of the provisional pension.

(d) A Govt. servant on transfer from Station " A" to Station " B" claims T.A. for his widow daughter wholly dependent upon him and residing with him.

(e) Mr. 'A' a Class -II Govt. servant took an advance of Rs.72,000 recoverable in 36 installments under Rule 12(1)© of G.P.F. Rules for the marriage of his niece. He completed 20 years of service in February, 2014 and applied for conversion of the balance advance of Rs.36,000 certifying that the niece was dependent on him at the time of marriage. The Treasury Officer objected to the sanction for conversion issued by the competent authority on the ground that the niece was not dependent on the Govt. Servant at the time of applying for conversion.

(5x4)