

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH**  
**DEPARTMENTAL EXAMINATION, OCTOBER, 2014**

**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.
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**Q. No. I** “Every Government Servant incurring or sanctioning expenditure from the revenues of the State should be guided <sup>by</sup> high standard of financial propriety” .  
What are these principles and restrictions relating to expenditure ?  
(20)

**Q. No. II** (a) What is implied by the term re-appropriation and in what cases re-appropriation is permissible?  
(b) What is consolidated Fund of the State ?  
(c) What is Vote on Account and what purpose does it serve ?  
(d) What is an Appropriation Bill ?  
(4x5)

**Q. No. III** Describe General Principles and Rules for handling of Cash and recording of transactions connected therewith i.e. maintenance of Cash Book.  
(20)

**Q.No .IV** Distinguish between :-

- a) Permanent Post and Temporary Post.
  - b) Administrative Approval and Technical Sanction.
  - c) Superannuation Pension and Retiring Pension.
  - d) Departmental Estimates and Detailed Estimates.
  - e) Extra-ordinary leave and Leave not Due.
- (5x4)

**Contd...page 2/-**



**Q. No. V** (a) Define the duties of Controlling Officer for passing the travelling allowance claim. Can he/ she make the deductions of excessive claim of daily allowance from the claim ?

(b) What is Permanent Travelling Allowance ?

(15+ 5)

**Q. No. VI** What are the recoveries that can be effected from Subsistence Allowance of a Govt. servant under suspension with and without his consent? What are the recoveries that are not permissible even with the consent of the Govt. Servant ?

(10+10)

**Q. No. VII** State the procedure for the disposal of Surplus or Obsolete or Unserviceable goods and store items. How can these be disposed off in a prescribed manner:-

a) obtaining bids through advertised tender,

b) public auction; or

c) any other mode.

( 20 )

**Q. No. VIII** Comment on the following:

(i) A Govt. servant residing at a place 14 Kms. away from his office is detailed for some temporary work on a working day at a place situated at a distance of 6 Kms. from his residence. He is not required to attend his Headquarter's office on that day. He claims one D.A. for absence from his residence from 10.00 hrs to 16.00 hrs on that day.

(ii) A Class – II Officer applied for one month Earned Leave but the competent authority sanctioned him 15 days Half Pay Leave without intimating him any reason to this effect though sufficient earned leave is at the credit of concerned officer.

(iii) An official remained absent from duty unauthorizedly for 3 days and this constituted a break in service in terms of FR-17 A , subsequently the competent authority in exercise of powers under above rule decided that the absence shall not constitute a break in service. The Head of office allowed pay and allowances for these 3 days to the Govt. Servant.

(iv) A Govt. servant was transferred on his own request, he claimed 10 days joining time . The competent authority had allowed joining time..

(v) An officer applies for Advance and also Withdrawal from his General Provident Fund for the construction of house under GPF rules. The officer has put in more than 20 years of service. The competent authority desires to sanction either advance or withdrawal at the option of the applicant.

( 5 x4 )