

**H.P. BOARD OF DEPARTMENTAL EXAMINATION**  
**DEPARTMENTAL EXAMINATION FOR GAZETTED OFFICERS/OFFICIALS OF**  
**HIMACHAL PRADESH**

**SESSION -OCTOBER, 2015 (EVENING)**  
**FINANCIAL ADMINISTRATION**

**PAPER-1**

**Time Allowed: 3 Hours**

**Maximum Marks: 100**

**Notes:**

1. Attempt any two questions from Part I and any three from Part II.
2. All questions carry equal marks.
3. Only approved reference books are allowed. Quote rule(s) in support of your answer where necessary.
4. Calculator may be used but use of any other device is not allowed.
5. Indicate the same question number and its part as assigned in the question paper while answering the same.
6. Avoid cuttings and overwriting.

**PART-I**

- Q.No.1 Define cooperative federalism and centre state relations by elaborating legislative, administrative and financial aspects. 20 Marks
- Q.No.2 Elaborate the procedure for communication of sanction. How long a sanction remains operative? 20 Marks
- Q.No.3 How does the DDO account for receipt and expenditure in a department? What is the procedure for rectification of mistake, if any? 20 Marks
- Q.No.4 Explain the principles of classification in government accounts. Also spell out the objectives of classification. 20 Marks

**PART-II**

- Q.No.5 Elaborate the principles a government officer is required to adhere to while authorising expenditure from public exchequer. 20 Marks
- Q.No.6 Mr. "A" was drawing substantive pay of Rs.15,480/- in the pay band of Rs.10,300-34,800+3,600 Grade Pay with annual increment on 1st April every year. He is promoted to a post in pay band of Rs.10,300-34,800 +Rs.4,400 Grade Pay w.e.f. 20.12.2014. Fix his pay in the most advantageous manner. Also fix his pay assuming that he had been promoted on adhoc basis. 20 Marks

Q.No.7      What is the criteria, procedure and guidelines for premature retirement of the government servants?

20 Marks

Q.No.8      (a)      What is the effect of dismissal, removal or resignation on leave at credit of a government servant?

10 Marks

(b)      What are the conditions and rates of subscription to the General Provident Fund?

10 Marks

Q.No.9      Describe the conditions governing joining time of a government servant transferred from one station to another.

20 Marks

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