

H.P BOARD OF DEPARTMENTAL EXAMINATION
Departmental Examination for Other Gazetted Officers of
Himachal Pradesh
Session October, 2015 (Morning)

PAPER 1 (FINANCIAL ADMINISTRATION)

Time Allowed : 3 Hours

Maximum Marks: 100

NOTE;

- a) Attempt any five questions (Two from Part I and Three questions from part-II.
 - b) All questions carry equal marks. Marks are shown in the brackets)
 - c) Only Bare Acts, Rules and Notifications/Reference Books are allowed.
 - d) No Made Easy/Question-Answers Books Editions , Guide and Hand Outs are allowed inside the Examination Hall.
 - e) Quote Rule (s) instructions etc. in support of your answer where necessary.
 - f) Use of Calculator is, however, allowed.
 - g) Indicate the same question number & its part as assigned in the question paper while answering the same.
 - h) Attempt all parts of a question consecutively.
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(PART –I)

Q.No. 1

Define and distinguish between the following:-

- a) Consolidated Fund and Contingency Fund of State.
- b) Charged Expenditure and Voted Expenditure.
- c) Appropriation and Re-appropriation.
- d) Demands for Grant and Supplementary Demands for Grant.

(4x5=20 marks)

Q.No.2

Describe how the Finance Commission of India is Constituted alongwith its Composition. Also explain the role and functions of the Finance Commission in devolution of resources between Centre and States for economic growth and development.

(8+12=20 marks)

Q.NO.3

Write Short notes on the following:-

- (a) Statutory position and duties of the Comptroller & Auditor General of India.
- (b) H.P. Employees Group Insurance Scheme, 1984.
- (c) Difference between "Appropriation Accounts and Finance Accounts".
- (d) NITI Ayog.

(4x5=20 marks)

Q.No.4

- (a) What are the checks which are required to be exercised by the Drawing and Disbursing before submitting the bills for drawl of money from the Treasury ?
- (b) Describe the structure of Government Accounting in which financial transactions are required to be recorded based on constitutional provisions?

(12+8=20 marks)

(Contd. On page....2...)

P.T.O.

.....2.....
(PART-II)

Q.No.5

- (a) Every Officer incurring or authorizing expenditure from public exchequer shall be guided by high "standards of financial propriety". While commenting on this statement, explain the general principles which are required to be observed by every Drawing and Disbursing Officer for regulating the expenditure from public funds..
- (b) What are the duties and responsibilities of Controlling Authorities to ensure financial discipline and strict economy in respect of the funds placed at their disposal ?
- (12+8=20 marks)

Q.No.6

Differentiate between the Following:-

- Compulsory Retirement Pension and Compassionate Allowance.
- Suspension and Deemed Suspension.
- Extra Ordinary Leave and Maternity Leave
- Stoppage of "one increment for three years" and stoppage of "next increment for three years " without cumulative effect.
- Substantive Pay and Joining Time Pay.

(5x4=20 marks)

Q.No.7

- (a) Explain in brief the composition of Central and State Information Commissions under RTI Act, 2005. Also enumerate the types of information for which government is not obliged to disclose the same under RTI, Act.
- (b) How the T.A. Claim of a Govt. servant is regulated alongwith his entitlements when he is transferred from one station to another in public interest ?

(10+10=20 marks)

Q.No.8

Mr. "X", working as Supdt. Grade II, in H.P Govt. Department drawing pay of Rs.24600/- (Rs.19800+Grade Pay of Rs.4800) w.e.f. 1st February, 2012, in the Pay Band of Rs.10300-34800/- Plus Grade Pay of Rs.4800/-, was promoted as Section Officer to the higher post on regular basis on 15.11.2012 in the same pay band of Rs.10300-34800/- but with Grade Pay of Rs.5400/.. He opted to get his pay fixed in the higher post after accrual of his annual increment in the substantive lower post of Supdt. Grade II. Fix his pay from time to time and also indicate the date of next increment.

(20 marks)

Q.No.9

From the following information, calculate the retirement benefits of a government servant on his voluntary retirement from service i.e. Retiring Pension, Family Pension, DCRG, commuted value of pension upto maximum admissibility and Leave Incashment:-

- Qualifying Service: : 25 years, 8 months, 29 days.
- Last Pay Drawn: :Rs.42140/-
(Rs.33740/-+8400/- Grade Pay, in PB-4 Rs.15600-39100=Gr.Pay.8400/-)
- Dearness Allowance: :@107%
- iv) Earned leave at credit: :245 days.
- v) Half Pay Leave: : 110 days.
- vi) Commutation factor applicable. :8.808.

(5x4) 20marks