

**BOARD OF DEPARTMENTAL EXAMINATION HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION, OCTOBER, 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.
- iv) Quote rule (s), instructions etc. in support of your answer where necessary.
- v) Indicate the same question number & its part(s) in the answers.
- vi) Attempt all parts of question consecutively.

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- Q. No. 1 Explain in brief the procedure required to be followed by the Controlling and the Drawing and Disbursing Officers to have effective control over expenditure against the sanctioned grants/ appropriations placed at their disposal as per the provisions of H.P. Financial Rules. **(20)**
- Q. No.2 What are the different kinds of Travelling Allowances (TA), which may be drawn in different circumstances by the Government Servants? Are family members also entitled for TA? If yes, specify those family members and the circumstances under which they are also entitled for TA. **(20)**
- Q. No. 3 (a) What are general provisions in the Financial Rules in sanctioning grant-in-aid to an Institution/Local Body/Co-operative society? What action should be taken if any amount of grant-in-aid remains unspent?
- (b) What is "Utilisation Certificate (UC)"? State the rules position for submission of UCs to the Granting Institution or an organization of Government. **(10+10)**
- Q. No. 4 (a) What is 'Service Book? How it is maintained. Explain in brief the details/events which are required to be entered in the Service Books of employees.
- (b) What is 'Annual Increment'? How it is earned and paid to an employee? **(10+10)**
- Q. No. 5 (a) What is the Procedure for communication, Date of effect and Lapse of financial sanctions as provided in the Himachal Pradesh Financial Rules, 2009?
- (b) What steps should be taken by Head of Office for the disposal of obsolete and unserviceable store stock articles? **(10+10)**
- Q. No. 6 (a) What do the terms 'Capital Expenditure' & 'Revenue Expenditure' signify? How these are treated in Accounts & Budget documents?

**P.T.O**

(b) What is outsourcing of Services? Explain the provisions of Rules to be followed while outsourcing various services. (10+10)

Q. No. 7

(a) What is the entitlement of Travelling Allowance to a Government Servant:-  
(i) Who is transferred from one station to another in public interest?  
(ii) Compulsorily recalled from leave to duty?

(b) How daily allowance is regulated in the following cases:-  
i) Absence of less than 24 hours falling on two calendar days.  
ii) Commencement of second tour on the same day.

(5+5+5+5)

Q. No 8

Sealed tenders for purchase of 10,000 class room chairs were invited by the office of ABC at Dharamshala on open tender basis. Tender submission date and time was fixed as 28<sup>th</sup> August, 2015 between 10 A.M. to 2 P.M. Following 5 tenders were received:

- (i) **Firm A** Tender submitted on 28-08-2015 at 10.30 A.M. along with necessary Earnest Money Deposit (EMD). Rate per unit ₹1000+ applicable taxes. F.O.R-destination. Payment terms & Delivery date as per terms & conditions of Tender.
- (ii) **Firm B** Tender submitted by FAX on 28-08-2015 received in the office at 1345 hrs. Tendered rate was ₹ 970 per unit + usual taxes + Packing and forwarding (Freight) ₹ 10 per unit. All other terms and conditions as per tender are acceptable.
- (iii) **Firm C** Tender received at 1425 hrs. on 28.08.2015. EMD as required submitted through Bank Draft. Rate per unit was ₹ 990 + applicable taxes. F.O.R. destination. All other terms and conditions are as per tender notice.
- (iv) **Firm D** Tender received at 11 A.M. on 28-08-2015 along with Bank Draft for requisite amount as E.M.D. Basic rate per unit- ₹. 1010 +taxes. F.O.R. - destination. A discount of ₹ 10 per number offered if full order quantity of 10,000 numbers along with 100% advance payment is ordered on the firm.
- (v) **Firm E** Tender received at 11.30 A.M. on 28-08-2015. No Earnest Money Deposit was found submitted. Rate offered was ₹ 1000 per unit + usual taxes. F.O.R.- Dharamshala. Offered Quantity is 5,000 units only within delivery period. Payment terms as well as other conditions notified in Tender are acceptable.

The last purchase rates for the financial years 2011-12, 2012-13 & 2013-14 were ₹ 990, ₹ 975 & ₹ 970 per unit plus Taxes respectively.

What are your recommendations on the above? Also explain in brief the further necessary action which has to be taken by the office till the receipt and issue of the units purchased as per the tender in question.

(20)