

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH**  
DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/OFFICIALS OF HIMACHAL PRADESH

**April, 2016**

**PAPER: 1 FINANCIAL ADMINISTRATION (MORNING SESSION)**

**TIME ALLOWED: 3 HOURS**

**MAXIMUM MARKS: 100**

**Notes:**

- i) Attempt any two questions from Part-I and any three questions from Part-II.
- ii) Indicate the same question number & its part as assigned in the question number while answering the same.
- iii) Marks are indicated against each question.
- iv) Only bare Acts, bare Rules, Notifications/orders and reference books are allowed. Help books, text books, hand outs, guides, made easy editions are not allowed.
- v) Quote rule (s) in support of your answer where necessary.
- vi) Calculator may be used but use of any other electronic device is not allowed.
- vii) Try to attempt all parts of question consecutively.

**PART-I**

- Q. No. 1 What is Budget? Examine the objectives of State budgets and its impact on their economies. Also comment why State budgets do not evoke same interest as it is evoked for the Union budget. (20)
- Q. No. 2 Discuss evolution of Finance Commission in India and the reason for sharing resources between the Centre and States. Also explain the role and functions of Finance Commission. (20)
- Q. No. 3 (a) What is Public Expenditure? What procedure the Departments, the Controlling and the Drawing and Disbursing Officers shall follow to have effective control over expenditure?  
(a) What are the rules regarding handling of cash and recording of transactions connected therewith? (10+10)
- Q. No. 4 **Distinguish between the following:-**  
(a) 'Drawing & Disbursing Officer' and 'Executive Officer'.  
(b) 'Cash' and 'Cash Order'.  
(c) 'Detailed Bill' and 'Detailed Head'.  
(d) 'Recurring' and 'Non-Recurring' Expenditure. (4X5)

**P.T.O.**

## PART-II

- Q. No. 5 Mr. 'A' working in a HP Government Department born on 1<sup>st</sup> June, 1959 is drawing a pay of ₹ 38,220 in the Pay Band of ₹ 15,600-39,100 including Grade Pay of ₹ 7800 w.e.f 1<sup>st</sup> June, 2015. He is promoted to the higher post carrying a pay band of ₹ 15,600-39,100 plus Grade Pay of ₹ 8400 w.e.f. 3<sup>rd</sup> January, 2016. Fix his pay on promotion in most advantageous manner. (20)
- Q. No.6 (a) What effect does break in service under FR 17-A have on (i) Pay & Allowances, (ii) Increment and Leave?  
(b) What are general conditions governing grant of leave under CCS (Leave) Rules, 1972? What is the effect of overstayal of leave on pay and allowances? (10+10)
- Q. No. 7 (a) Define "Goods". Explain the procedure for purchase of goods by Purchase Committee.  
(b) Explain the advantages of Single Tender, Limited Tender and Advertised Tender system of purchase? (10+10)
- Q. No. 8 **Attempt the following:-**  
(a) What is 'Pension'?  
(b) How it is calculated?  
(c) Can a pension be withheld/withdrawn on grounds of misconduct after retirement?  
(d) Whether older pensioners and older family pensioner will get higher rate of pension? If yes, explain in brief. (4X5)
- Q. No. 9 **How will you deal with the following cases:-**  
(a) Mr. 'A' is due to retire on 31-10-2018 and has applied for study leave from 01-07-2016 to 31-05-2017.  
(b) Public Information Officer (PIO) 'A' received an application for providing certain information under Section 6 of the RTI Act, 2005, which is held by PIO 'B'.  
(c) A temporary Government servant posted at place 'A' is sent on training to place 'B' in India and his period of training is being treated as duty. He wants to draw HRA at the rate of place 'A' being more favorable to him.  
(d) An Officer has been transferred from Shimla to Keylong. He sent his family to his declared place of residence at New Delhi. (4X5)