

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
APRIL, 2016
PAPER-2: FINANCIAL RULES, REGULATIONS AND OFFICE PROCEDURES
(FOR ENGINEERS OF HPSEB)
(WITH BOOKS)

Time Allowed: 3 hours

Maximum Marks:200

Notes:

1. All Questions are compulsory.
2. Marks are indicated against each question.
3. Attempt all parts of a question in a consecutive order.
4. Only Bare Acts/Rules/Approved reference books allowed.

Q.No.1. Discuss the role of budget in financial administration of HP SEB. (40 Marks)

OR

Enumerate the general principles which should be observed while incurring or sanctioning the expenditure from the revenue of the state. (40 Marks)

Q.N.2: All contracts are agreements, but all agreements are not contracts. Discuss the statement explaining the essential elements of a valid contract. (40 Marks)

OR

What are the circumstances under which the employer is liable to pay compensation to a workman under the Workmen Compensation Act, 1923? Also explain the provisions for regulating the payment of compensation in cases where the employer does not accept the liability for compensation to the extent claimed. (40 Marks)

Q.No.3: The contract for procurement of goods should be made in a transparent, competitive and fair manner. In the light of the statement, discuss various measures as provided in Financial Rules for achieving transparency, fair competition and elimination of arbitration in the procurement process. (40 Marks)

OR

- a) How would you classify the expenditure on construction of sub-station "XYZ" during the construction work in progress and after the completion of construction work of this sub- station in accounts?
- b) What is the effect of dismissal or removal from service on pension and gratuity?
- c) What is travelling allowance, on which date TA-Claim falls due? When it is deemed to have been forfeited?
- d) What is performance guarantee? What precautions would you take before releasing performance guarantee?

(10x4=40 Marks)

Q.No.4. Distinguish between the following:

- 1) Administrative Approval and Technical sanction
- 2) Single Tender System and Limited Tender System
- 3) Secured Advance and Mobilization Advance
- 4) Service Gratuity and Retirement Gratuity

(10x4=40 Marks)

OR

Describe the responsibilities of a government servant for receipt, custody and accountal of government money which passes through his hands and procedure for handling of cash and maintenance of Cash Book.

(40)

OR

- a) Define Daily Allowance. What are the conditions to be satisfied for drawl of Daily Allowance? How are enforced halts occurring en route on journey on tour treated for the purpose of Daily Allowance?
- b) Distinguish between Leave not due and commuted leave. What are the conditions for grant of commuted leave?

(20+20=40)

Q.No.5: How would you decide the following?

- a) A Government servant under suspension requests that the Income Tax Deduction and General Provident Fund Deduction may not be made from his subsistence allowance, as these deductions would cause financial hardship to him.
- b) A Government servant remained absent from duty unauthorizedly for 2 days.
- c) An official under suspension applies for an advance from the General Provident Fund Account.
- d) A Government servant compulsory retired from service as a measure of penalty applies for commutation of pension three months after the date of retirement.

(10x4=40 Marks)

OR

What are the main differences in the procedure for imposing major and minor penalties?

(40)