

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

April, 2017

(EVENING)

PAPER: 1 FINANCIAL ADMINISTRATION

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 (a) What are the constitutional provisions relating to detailed scheme of distribution of financial resources between Union and the States?
- (b) What is performance budgeting? Bring out its merits, limitations and difficulties in preparation of performance budgeting. (2X10)
- Q. No. 2 (a) What is Consolidated Fund? In what circumstances can the advances be drawn from the Contingency Fund?
- (b) What are rules relating to expenditure from public fund and the provision of funds for sanction? Explain in brief the Responsibility of the Controlling Officer in respect of budget allocation. (2X10)
- Q. No. 3 (a) Mention any FOUR of the standards (or Canons) of financial propriety. Can these be quoted in an audit objection challenging expenditure?
- (b) What is the procedure for communication and distribution of grants and appropriations approved by the State Legislature? Explain in brief the Duties and Responsibilities of the Administrative Department in respect of financial management of his Department? (2X10)
- Q. No. 4 (a) What do Appropriation Accounts deal with? How it is different from Finance Accounts. Who is responsible for the preparation of Appropriation Accounts?
- (b) What is Supplementary Grant? How it is different from Excess Grant? When it is resorted to? (2X10)

P.T.O.

PART-II

- Q. No. 5 (a) What are the instructions which shall be observed by Gazetted Government Servants in respect of cases in which the transfer of charge involves assumption of responsibility for cash and stores?
- (b) What are the guidelines for grant of Government of Himachal Pradesh Guarantee? **(2X10)**

- Q. No. 6 (a) What points are seen while scrutinizing the Comparative Statement of Tenders in the Store Section?
- (b) What checks are exercised by the Controlling Officer while passing a Travel Expenses and Leave Travel Concession advances and bills?
- (c) What is meant by commutation of pension? Can disability pension sanctioned be commuted?
- (d) Is Mr. 'A' entitled to apply for commutation if he is already in receipt of pension? How will the application of commutation be made in such case? **(4X5)**

- Q. No. 7 (a) "If information is power, nothing can perhaps empower a citizen more than the secret and developmental information held by various public authorities." Analyse the merits and demerits of RTI Act, 2005 in the light of this statement.
- (b) "Right to information promotes transparency and accountability in the working of every public authority." Explain. **(2X10)**

- Q. No. 8 Mr. 'X' joined regular service in a HP Government Department on the forenoon of 10th May, 1990. He is drawing a pay of ₹ 36,220 in the Pay Band of ₹ 15,600-39,100 including Grade Pay of ₹ 7800 w.e.f 1st July, 2016. He is promoted to the higher post carrying a pay band of ₹ 15,600-39,100 plus Grade Pay of ₹ 8400 w.e.f. 23rd January, 2017. He is going to retire on superannuation on the afternoon of 31st July, 2017. Fix his pay in most advantageous manner so that he will get maximum retirement benefits. Justify your answer by calculating all payable retirement benefits. **(20)**

- Q. No. 9 Write short note on the following:-
- (a) Original works and Repair works.
- (b) Hiring of consultancy services.
- (c) Due date of a withheld increment.
- (d) Loss of immovable property by natural calamity.

(4X5)