

Government of Himachal Pradesh - Board of Departmental Examinations

Examination for Gazetted Officers of various Departments

Paper-1- Financial Administration : October, 2016 (EVENING)

Time allowed:- 3 Hrs.

Max. Marks- 100

Notes:

1. Attempt any two questions from Pat-I and any three questions from Pat-II.
2. Indicate the same question number as assigned in the question paper while answering the questions and attempt all parts of a question in a consecutive order.
3. Maximum marks are mentioned against each question in the brackets.
4. Only Bare acts, Rules and notifications/ Reference Books are allowed.
5. Made Easy/ Question-Answer books, guide and hand outs are not allowed in the examination hall.
6. Calculator is allowed but the use of other electronic devices is not allowed.
7. Quote relevant rule(s) in support of your answers where necessary.

PART-I

- Q.1** Explain in your own words about the formation and functions of Indian Finance Commission highlighting the issues where you see its duty to make recommendations to the President. Has it got any powers as per court of civil procedures? (20)
- Q.2** Describe the high standards of financial propriety as are expected from a Government servant while sanctioning the expenditure from the revenues of the state. (20)
- Q.3** (a) What procedure is followed for communication of financial sanctions?
When does a sanction lapse? (10)
- (b) As a Drawing and Disbursing officer, how will you maintain your cash book?
What precautions are to be observed for its maintenance? (10)
- Q.4** (a) Write a brief note on the provisions as are available to HP Govt. employees with regard to recovery of the subscription of Group Insurance scheme under various service situations such as on new appointment, promotion, suspension, Extra-ordinary leave, deputation on Foreign Service and delayed payment of salary etc. (10)
- (b) **Differentiate in between:**
- (i) 'Appropriation' and 'Re-appropriation' (ii) 'Recurring and Non-recurring' Expenditure;
(iii) 'Controlling Officer' and 'Drawing and Disbursing Officer'
(iv) 'Charged Expenditure' and 'Voted Expenditure' (10)

Contd...2...

PART-II

Q.5 One Mr. Suresh Sharma retired on superannuation on 31.8.2015 after attaining the age of 58 years with a qualifying service of 30 years and 9 months. On the retirement day he was drawing Basic pay @ Rs. 18600/-, Grade pay @ Rs. 4200/- and DA @ Rs. 24168/- per month. 200 days E.L and 100 days H.P.L was available in his account on the date of retirement. He died on 15 July 2016 leaving behind his wife and two sons aged 16 years and 10 years. Younger son is a mentally retarded case. Calculate following in this case:

- I. Pension on retirement
- II. Gratuity
- III. Commutation of pension at maximum available rate.
- IV. Leave Encashment
- V. Family pension
- VI. Order for payment of family pension. (20)

Q.6 (a) A subscriber died without making any nomination for payment of his GPF balances. He was survived by his widow, one major son and two minor sons of the pre-deceased son. How will you share the amount standing in his GPF account amongst the family members with reference to specific provision in the rules? (10)

(b) On 1st January, 2016 the position of the Leave account of Mr. Vinod was as under:

| | <u>Earned Leave</u> | <u>Half Pay Leave</u> |
|------------------------|---------------------|-----------------------|
| Opening Balance:- | 280 days | 150 days |
| Adv. Credit on 1/1/16 | <u>15 days</u> | <u>10 days</u> |
| Total Bal. available:- | <u>295 days</u> | <u>160 days</u> |

He died in an accident on 29th February, 2016. Please calculate the exact No. of days of **Earned leave** and **Half Pay Leave** available on the day of death. Also mention the number of days for which leave encashment will be admissible in this case. (10)

Q.7 (a) Enumerate the informations as are exempted from disclosure to any citizen of India under RTI Act 2005. (10)

(b) What do you mean by "**Mileage Allowance**" and "**Daily Allowance**"? How these are payable in different situations, explain with relevant rules. (10)

Q.8

- (a) Specify which period of service qualify for increment in a time scale. (10)
- (b) Describe the recoveries as can be affected from the subsistence allowance of a Govt. servant under suspension *with* and *without* his consent. Are there any recoveries which are not permissible even with the consent of the Govt. servant? What do you say about the recovery of overpayments to be made from the subsistence allowance? (10)

Q.9 Please comment on the following justifying your version with relevant rules:

- (a) One Mr. 'A' is due for retirement on superannuation on 30th Sept., 2022. Twenty four months Study Leave was sanctioned in his favor on 25th August, 2016.
- (b) One Mr. 'B' was allowed 12 days joining time while he was transferred from Shimla to Dharmshala on promotion to a higher post. He availed it and claimed the pay for this period @ pay of the higher post at Dharmshala.
- (c) One Mr. 'C' an employee under suspension applied to avail LTC from Shimla to Kanya-Kumari alongwith his family members. He was allowed.
- (d) One Mr. 'D' was performing the duties of a cashier in an office for which a security of Rupees ten thousand was obtained from him. On his promotion to a higher post he left the duties of cashier in March 2016. His security was released by the office in April, 2016. During August, 2016 it was noticed that while working as cashier he had misappropriated an amount of Rs. 5000/-.

(5 X 4 = 20)

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