

H.P. BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR GAZETTED OFFICERS/OFFICIALS
WORKING IN VARIOUS GOVERNMENT DEPARTMENTS.

SESSION OCTOBER, 2016 (~~MORNING~~) (MORNING)

PAPER-1

FINANCIAL ADMINISTRATION

Time allowed: 3 Hours.

Maximum marks: 100

- Note: (i) Attempt five questions in all (two questions from Part-I and three questions from Part-II).
(ii) All questions carry equal marks.
(iii) Only bare Acts, Rules, Notifications and Reference books as approved by H.P. are allowed.
(iv) Use of calculator is also allowed.
(v) Link the answer with reference to the rule and orders relating to the H.P. Government.

PART-I

Q. No. 1. (a) Explain in detail the constitutional provisions regarding distribution of Revenues between the Union and the State.

(b) Whether prior recommendations of the President is required to Bills affecting taxation in which States are interested? If yes, what is that tax or duty in which States are interested?

(15+5)=20 marks.

Q. No.2. (a) Every Head of Department is responsible for enforcing strict financial orders and economy at every step and is responsible for the observance of financial rules and regulations. What general principles be ought to follow to achieve this objective?

(b) What are the requirements under H.P. Financial Rules for according financial sanction of expenditure out of the Consolidated Fund of the State?

(15+5)=20 marks.

Q. No.3. Explain in detail the duties and responsibilities of a Drawing and Disbursing Officer with reference to receipt and payment of transactions and maintenance of Cash Book. Highlight the importance of reconciliation of receipt and expenditure in financial discipline.

20 marks.

Q. No. 4. Define the provisions of H.P. Financial Rules regarding issue of cheques, its validity, cancellation and issue of a fresh cheque in favour of party in case cheque is lost in transit.

20 marks

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PART-II

Q.No.5. Distinguish between:

- (i) "Permanent Travelling Allowance" and "Conveyance Allowance",
- (ii) "Mileage Allowance" and "Daily Allowance",
- (iii) "Presumptive Pay" and "Substantive Pay",
- (iv) "Fees" and "Honorarium".

(5x4)= 20 marks.

Q.No.6. (a) What are the different classes of Pensions? Explain in brief the conditions governing their grant.

(b) Define "Deposit Linked Insurance Scheme" under General Provident Fund rules, 1960. Also explain the extent of amount payable and maximum limit as is applicable in case of deceased government servant.

(10+10)=20 marks.

Q.No.7. Explain in brief the different kinds of leave (earned by duty and not earned by duty) that can be granted to the regular employees of H.P. Government (other than vacation Department) and conditions governing the grant of such leave.

20 marks.

Q.No.8. (a) A Government servant drawing Basic Pay of Rs. 24,050 and Grade Pay of Rs. 6600 in the Pay Band of Rs. 15,600-39,100 with date of next increment on 1st December 2014 was promoted on ad-hoc basis to the post carrying the duties and responsibilities of greater importance on 03.05.2015 in the same pay Band but the Grade Pay of Rs.7800. He was promoted on regular basis on the same post on 16.11.2015. On regular promotion he opted to fix his pay in the higher post from the date of accrual of his next increment in the lower post i.e. on 01.12.2015. Fix his pay in the higher post on ad-hoc basis and regular basis and also indicate his date of next increment.

20 marks.

Q.No.9. "Right to Information Act (RTI), 2005 has improved the accountability of public dealings in Government offices". Do you agree? Discuss and explain the various provisions regarding disclosure of information under RTI Act, 2005 and exemptions for withholding of information.

20 marks.

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