

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

December, 2018

PAPER: 1 FINANCIAL ADMINISTRATION (Morning/Evening)
(With Books)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- i) Attempt any two questions from Part-I and any three questions from Part-II.
- ii) Attempt all parts of question consecutively and indicate the same question number & its part as assigned in the question number while answering the same.
- iii) Maximum Marks are indicated against each question.
- iv) Only bare Acts, Rules, Notifications/orders and reference books are allowed.
- vi) Use of simple Calculator is allowed.

PART-I (40 Marks)

Q. No. 1

(a) What is:-

- (i) Annual Financial Statement
- (ii) Charged & Voted expenditure (5+5)

(b) Choose the correct answer:-

- (i) Which of the following has the main function to recommend how the Union Government should share taxes levied by it with the States?

- | | |
|--------------------------|-------------------------|
| (a) NITI Aayog | (b) Finance Commission |
| (c) Election Commission. | (d) Ministry of Finance |

- (ii) Which of the following is NOT the responsibility of Controlling Officer in respect of Funds placed at his disposal?

- (a) Ensure that expenditure does not exceed Budget Allocation.
- (b) Ensure that expenditure is incurred in public interest
- (c) To save as much money as he can.
- (d) To ensure that the expenditure is incurred for the purpose for which funds are provided.

- (iii) Under which Article of Constitution of India Contingency Fund of India is set up?

- | | |
|----------------|----------------|
| a. Article 276 | b. Article 167 |
| c. Article 267 | d. Article 280 |

- (iv) Mention the classification of the Ex-gratia payments made to families of government servants dying in harness.

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|-----------------|--------------|
| (a) 2071-200 | (b) 2071-103 |
| (c) 2235-60-200 | |

(Contd..... P-2)

(v) Death cum Retirement Gratuity (DCRG) bill is prepared on H.P. Treasury Form.

(a) H.P.T.R.-5

(b) H.P.T.R.-2

(c) H.P.T.R.-4

(d) H.P.T.R.-8

(5X2)

Q. No. 2 What are the Tax Revenue and Non Tax Revenue sources of the Union Government? Discuss the Constitutional provisions relating to tax receipts between the Centre and States. (20)

Q. No. 3 What is the procedure at Treasuries in receiving money and granting receipts? Explain the criteria for determining whether expenditure should be classified under heads of Capital or Revenue Section and how misclassifications in accounts are rectified? (20)

Q. No. 4 (a) What is the need and importance of Delegation of Financial Powers and Economy Instruction in General System of Financial Management? (10)

(b) In order to facilitate speedy implementation of various programmes & policies of the Government, it had delegated full powers under various Standard Objects of Expenditure (SOEs) to the respective Controlling Officers/District/Circle level Officers/Head(s) of Office(s) and any other officer(s) of the Government subject to the observance of certain condition(s). Explain those SOEs and conditions which are required to be observed before exercising the full delegated powers. (10)

PART-II (60 Marks)

Q. No. 5 Choose the correct answer:-

- (i) If Mr. Z performs the duties of a post on which another person holds a lien then it will be treated as
- Z is working under probation period
 - Z is working under training period
 - Z is working on officiating basis
- (ii) The provision for maximum period of continuous leave of any kind up to 5 years which can be allowed to a permanent Government servant is provided in
- Rule 19 of Central Civil Services (Leave) Rules, 1972
 - Rule 18 of Central Civil Services (Conduct) Rules, 1964
 - Rule 18 of Fundamental Rules
 - Rule 56 of Central Civil Services (Pension) Rules, 1972

(Contd..... P-3)

- (iii) If a Government servant claims for commutation of one kind of leave into another, he should apply for commutation, within a period of
 (a) 15 days (b) 30 days (c) 45 days (d) 90 days
- (iv) In terms of the provisions contained in the Himachal Pradesh Financial Rules, 2009, "Advertised Tender System" procedure is to be adopted in case of procurement of goods, the estimated cost of which is Rs. and above.
 (a) Rs 10 Lakhs (b) Rs. 15 Lakhs
 (c) Rs. 25 Lakhs (d) Rs. 50 Lakhs
- (v) Physical verification of all stores should be made at least:
 (a) Once in three years (b) Once in six months
 (c) Once in a year (d) Once in five years
- (vi) A Public Information Officer will be liable to be imposed a monetary penalty under 'RTI Act, 2005' for
 (a) Not providing information within specified time limits
 (b) Destroying information.
 (c) Refusal to receive an information application.
 (d) All of them
- (vii) A person with Date of Birth on 1st October, 2018 retires on superannuation on the 30th September, 2018. What will be the value to be taken for calculation of commuted value of pension from commutation table?
 (a) Age on next 58th Birthday i.e 8.446
 (b) Age on next 59th Birthday i.e. 8.371
 (c) Age on next 60th Birthday i.e. 8.287
 (d) Age on next 61st Birthday i.e. 8.194
- (viii) ----- is very important document for appointment of a post in government service.
 (a) Health card
 (b) Fitness Certificate from any Hospital.
 (c) Medical certificate of fitness from competent authority.
- (ix) Joining time admissible to a Govt. employees on transfer involving distance of 1680 Km, where the transfer does "NOT" necessarily involves continuous travel by road for more than 200 Km. is
 (a) 10 days (b) 12 days (c) 15 days (d) 18 days

(Contd..... P-4)

- (x) The term "foreign service" means
- (a) A service in India in a foreign organization
 - (b) A service in a foreign country
 - (c) A service where pay and allowances are payable from a source other than Consolidated Fund of India/State
 - (d) Transfer of an employee on permanent appointment
- (10X2)

Q. No. 6 Define 'Goods'. What are the basic conditions for Public Buying of goods? Explain the provisions & procedure prescribed in the Himachal Pradesh Financial Rules, 2009 for procurement of Goods & Outsourcing of Services under Government e-Market Place (GeM). (20)

Q. No. 7 What are the general conditions governing subscriptions to the General Provident Fund? Can retired Officers/Officials retain his entire GPF accumulations as on the date of his retirement even after retirement? Explain the admissibility & procedure of partial withdrawal by such retired Officers/Officials? (20)

Q. No. 8 Mr. 'XYZ', born on 1st January, 1961, joined regular service in a HP Government Department on the forenoon of 1st July, 1992. 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 January, 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. 23rd January, 2017. He died on the early hours of 21st September, 2018. Calculate the various benefits which are available under various rules to his wife, a Son aged 21 years and a daughter 17 years old. (20)

Q. No. 9 (a) What are various conditions governing grant of "Maternity" and "Paternity" leave under CCS (Leave) Rules, 1972? Is an unmarried female Government Servant eligible for grant of Maternity leave? (10)

(b) How the Travelling Allowance/Daily allowance is regulated in respect of the following categories of persons appointed to Committees, Commissions & Board of Enquiry set up by the Government?:-

| | |
|------------------------------------|----------------------------|
| (i) Government Servants | (ii) Members of Parliament |
| (iii) Members of State Legislature | (iv) Other non-officials |

(10)