

BOARD OF DEPARTMENTAL EXAMINATIONS, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION, **DEC** 2018
(FOR THE EMPLOYEES OF H.P. BOARD OF SCHOOL EDUCATION)

PAPER-1: FINANCIAL ADMINISTRATION.

Time Allowed: 3 Hours

Maximum Marks: 100

- Note:** 1. Attempt any five questions. All questions carry equal marks.
2. Only Bare Acts, Rules and Notifications are allowed.
3. You can use Calculators.
4. Attempt all parts (where given) of the question consecutively.

Q.No.1. 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. 2. What are the Fundamental principles of public buying? Explain in brief the measures as provided in the Himachal Pradesh Financial Rules, 2009 for achieving Transparency, fair competition and elimination of arbitrariness in the procurement process?

20 marks.

Q.No.3. Write short notes on the followings:
(i) Consolidated Fund of the State.
(ii) Contingency Fund of the State.
(iii) Public Account of the State.
(iv) Appropriation Bill.
(vi) Vote on Account.

(5x4)=20 marks.

Q.No.4. What action is required to be taken in case of :-
(a) Loss of Government property due to fire, theft, robbery, extortion and fraud.
(b) Loss of immovable property by natural calamity.

(10+10)= 20 marks.

Q.No.5: (a) How would you regulate the road mileage of a Government who performs a journey on tour by road between places connected by rail?
(b) What is "Daily Allowance"? When may it be drawn and what are limitations to its payment?.

(10+10)=20 marks.

P.T.O.

Q.No.6.

Mr. "X" drawing basic pay of Rs. 18,650+5,000 Grade Pay in the Pay Band 3 of Rs. 10,300-34,800 is promoted on 12.03.2015 to a post in Pay Band 4 of Rs.15,600-39,100 plus Grade Pay of Rs.5,400 involving the duties and responsibilities of greater importance. He opts for fixation of his pay from the date of accrual of his next increment in the lower post i.e. on 01.09.2015. Fix his pay in the higher post and indicate the date of next increment. Also fix his pay in the higher post had he not opted for fixation of his pay on accrual of his next increment in the lower post.

20 marks

Q.No.7:

- (a) Is any travelling allowance admissible to a retiring Govt. servant who wishes to settle down permanently at the last station of duty? If so, how is the T.A. regulated in such cases?
- (b) What travelling allowance is admissible to the family of a Government servant who dies while in service? What are the conditions governing the grant of T.A. in such cases? Can any advance of T.A. be granted?

(10+10)=20 marks

Q.No.8:

Comment on the following:

- (i) A government servant can adopt any mode of traveling during his journeys on tour but this claim has to be restricted to the entitled mode of travel either by air, by rail, road or sea.
- (ii) A Govt. servant with its headquarters at Dharamshala (HP) deputed for 3 days training programme at HIPA, Fairlawns, Shimla has claimed D.A. at full rate for training period. The working lunch during training period was provided free of cost by the Institute. The D.D.O. objects the claim with the remarks that he is not entitled for full DA for training period as the boarding (working lunch) during training period was provided to him free of cost.
- (iii) Entries in the Cash Book can be erased by the Drawing and Disbursing Officer.
- (iv) A crossed cheque is issued in favour of a supplier of goods. The supplier does not send the Actual Payee Receipt. The audit objects the same on the ground that each payment is to be supported with the actual payee receipt.
- (v) A Govt. servant did not submit his T.A. claim for which he had taken advance within one year of its being due on the plea that his pay is yet to be fixed in the revised scale of pay. The authority directed that the tour advance should be recovered from his pay in one installment as his right to T.A. claim stand forfeited.

(5x4) =20 marks