

**BOARD OF DEPARTMENTAL EXAMINATION, H.P.**  
**DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS, 2019 (Nov)**  
**PAPER-I-FINANCIAL ADMINISTRATION (WITH BOOKS)**

(EVENING)

**TIME ALLOWED: THREE HOURS**

**MAX. MARKS: 100**

**Notes:**

1. Attempt any two questions from Part-I and any three questions from Part-II.
2. Only Bare Acts, Rules/Reference books are allowed. Quote Rules to support your answer.
3. Use of simple calculator allowed.
4. Maximum marks are indicated against each question.
5. Attempt all parts of a question in a consecutive order.

**PART-I**

**Q. No. 1 a. What are the Terms of Reference of 15<sup>th</sup> Finance Commission relating to Goods and Service Tax?**

**b. Comment on the statement indicated hereunder:**

**"The Government accounts are based both on single as well as double entry system of accounting".**

**(10+10 Marks)**

**Q.No. 2 Critically examine the role of Treasuries in Himachal Pradesh in respect of the following:**

**a. Enforcing financial discipline**

**b. Overall management of the finances of the state Government.**

**(20 Marks)**

**Q. No.3 Briefly describe the provisions relating to attaching the property of the promoters of Financial Institutions under the Himachal Pradesh Protection of Interests of Depositors (in Himachal Institutions) Act, 1999?**

**(20 Marks)**

**Q. No.4 a. What codal formalities are required to be completed by the Drawing and Disbursing Officer before passing a bill for payment?**

**b. Distinguish between following:**

**i. Bill and Voucher**

**ii. Cash Memo and Bill**

**iii. Appropriation and Authorisation**

**iv. Major and Detailed heads of Account**

**(10+10 Marks)**

**PART-II**

Q. No. 5 a. What constitute "Ante Competitive Agreement" under the Competition Act, 2002?

b. Under which situation Retirement Gratuity or Death Gratuity lapses?

(10+10=20 Marks)

Q.No. 6 In what manner, procurement of Consultancy Services are different from procurement of Goods?

(20 Marks)

Q. No. 7 Differentiate between the following:

a. Superannuation Pension & Retiring Pension

b. Dies Non & Extra-ordinary Leave

c. Terminal Transportation Charges & Local Conveyance Allowance

d. Joining Time Pay & Officiating Pay

(5\*4=20 Marks)

Q. No. 8 a. An officer drawing substantive pay of Rs. 22500/- P.M. (including Grade Pay) w.e.f. 1.1.2018 in the Pay Band-3, Rs. 10300-34800 + Grade pay of Rs. 4400/-, officiated on higher post carrying a Pay Band of Rs. 10300-34800 + Grade Pay of Rs. 5000/ w.e.f. 1.04.2018 to 30.4.2018 and again w.e.f. 1.6.2018 to 30.6.2018. He was promoted to the same higher post on regular basis on 1.09.2018. Fix his pay from time to time and work out his date of next increment.

b. Define Leave Salary and what are the entitlements of Leave salary when a Government servant happens to be on Earned Leave, Half Pay Leave and Extra-ordinary Leave?

(10+20 Marks)