

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION 2019 (NOVEMBER)**

**PAPER-I FINANCIAL ADMINISTRATION (MORNING)**

**Time Allowed: 03 hours**

**Maximum Marks: 100**

- Notes:**
- i) Attempt any two questions from Part I and three from Part II. Question No. 9 is compulsory.
  - ii) Attempt all parts of a question in consecutive order
  - iii) Only approved reference books are allowed.
  - iv) Quote relevant Rule(s) in support of your answers where necessary.
  - vi) Marks are indicated against each question.
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**PART-I**

- Q.No.1** What are the duties and responsibilities of Controlling Officer in respect of budget allocations and explain the procedure followed by the Departments to have effective control over expenditure through their Controlling and Drawing and Disbursing Officers? (20)
- Q.No.2** a) Discuss the broad guidelines which are required to be followed for the award/execution of works? (12)
- (b) State the procedure for communication of financial orders and sanctions? (08)
- Q.No.3** (a) What documents are to be ensured by the District Treasury Officer before disbursement of pension to the new pensioner and also in case of Pensioner/Family Pensioner? (10)
- (b) What General instructions have to be followed by the DDOs regarding preparation and form of bills as per H.P. Treasury Rules? (10)
- Q.No.4** (a) What procedure has to be observed for purchase, physical verification and write off of library books in Government departments? (08)
- (b) What basic principles should be observed while entering into Contracts? (12)

**PART-II**

- Q.No.5** (a) A Class-I Government servant retired on superannuation on 31.10.2018 after rendering a qualifying service of 31 years 5 months and 17 days. He was drawing a Basic Pay of Rs. 33400 + 6600 Grade Pay, DA @ 144% and IR @ 21% on the date of his retirement.

As per service book, 250 days Earned Leave and 120 days HPL was available on the date of his retirement. On the basis of above information, calculate the following pensionary benefits in his case:

- i) Pension on superannuation
- ii) Retirement Gratuity
- iii) Commutation Value
- iv) Family Pension
- v) Leave encashment

(5x4=20)

**Q.No.6** (a) Explain different purposes for which withdrawals from General Provident Fund are permissible. (10)

(a) Specify the conditions on which service counts for increments in a time scale? (10)

**Q.No.7** (a) Distinguish between 'Leave Not Due' and 'Commuted Leave'? (10)

(b) Complete the leave account from the following data:

- (i) Balance of HPL at credit on 30.06.2013 is 189 days.
- (ii) Availed EOL of 60 days during the previous half year.
- (iii) Availed commuted leave of 13 days from 21.12.2013 to 02.01.2014.
- (iv) The official retired from service on 30.09.2014. (10)

**Q.No.8** A Government servant drawing a pay of Rs. 11970+ 3800 Grade Pay in the pay band of Rs. 10300-34800 w.e.f. 01.01.2018 was promoted w.e.f. 20.09.2018 to the post which involves higher responsibilities in the pay band of Rs. 10300-34800 + 4400 Grade Pay. Fix his pay, if he is promoted:

- i) On adhoc basis. Indicate his DNI in this case.
- ii) On regular basis and who has exercised the option to fix his pay from the date of next increment in the lower post. Also indicate next date of increment. (08+12=20)

**Q.No.9** Comment on the following with relevant rule(s):

(i) An Officer due for retirement on 31.12.2018 on attaining the age of superannuation applies for the grant of "Earned Leave" for 275 days w.e.f. 01.04.2018, as leave preparatory to retirement.

(ii) An Officer applied for earned leave for 15 days which was admissible. As the sanctioning authority wanted to punish him for his frequent absence, EOL for 15 days was sanctioned to him.

(iii) A recovery of amounts due on Court attachment was affected from the Subsistence Allowance after taking the consent of Govt. servant.

(iv) A male Government servant applied for the Paternity Leave after 3 months from the date of delivery and the leave sanctioning authority sanctioned the leave.

(v) A Govt. servant took an LTC advance of Rs. 20000 on 01.04.2018 and submitted his claim after 10 months from the date of completion of journey.

(vi) An Officer submitted his medical re-imburement claim after 9 months from the date of completion of his treatment and the same was entertained by the DDO.

(vii) A female Govt. servant applied for maternity leave on the basis of Medical Certificate confirming threatened abortion.

(viii) A Govt. servant was transferred from Shimla to Chamba at his own request and 12 days joining time was allowed to him.

(ix) An officer under suspension applied for 2 months EL and the leave sanctioning authority sanctioned the same as sufficient balance was in his leave account. Do you see any objection to grant his request?

(x) Audit objects to the continuance of rent-free accommodation during the period of suspension of an official entitled to such accommodation.

(10x2=20)