

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH**

**DEPARTMENTAL EXAMINATION, 2020**

**PAPER: I FINANCIAL ADMINISTRATION (FOR H.P. BOARD OF SCHOOL EDUCATION)**

**TIME ALLOWED: 3 HOURS**

**MAXIMUM MARKS: 100**

**Notes:**

- i). Attempt any five questions.
- ii). All questions carry equal marks.
- iii). Only Bare Acts, Rules and Notifications are allowed.
- iv). Quote Rules, Instructions etc. in support of your answers where necessary.
- v). Attempt all parts of a question consecutively.

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**Q.No.I** Mr. "A" drawing Band Pay of Rs. 17,440 and Rs. 4,400 Grade Pay in the Pay Band Structure of Rs. 10,300 -34,800 plus Rs.4,400 Grade Pay is promoted on regular basis to the post carrying higher duties and responsibilities in the same Pay Band Structure having Rs.5,000 Grade Pay. He joins the duties on the higher post on 15-05-2020(F.N.). He opts for fixation of pay on promotion under the saving clause of FR22 (I) (a) (1) w.e.f. the date of next increment in the lower post i.e. 01-08-2020.

- (i). Fix his pay in the higher post on promotion under FR22 (I) (a) (1) as per option. Also specify the date of next increment.
- (ii). Fix his pay in the higher post on promotion had he not opted for fixation of his pay from DNI in the lower post. Specify the date of next increment also.

(15+5)= 20 Marks

**Q.No. II** Differentiate between the followings:-

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| (a). Voted and Charged expenditure     | (b). Fee and Honorarium                |
| (c). Half Pay Leave and Commuted Leave | (d). Dies -Non and Extraordinary leave |

(4X5)= 20 Marks

**Q.No. III** (a) What are the different components of T.A. admissible to a H.P. Govt. servant on his transfer made in public interest? Explain in brief?

- (b). What are the circumstances in which the TA bill claims become time barred? What is the procedure in HPFR, 2009 to deal with these claims?

(10+10)= 20 Marks

**Q.No. IV** (a). In how many parts the accounts of H.P. Govt. are kept? Explain each part in brief.

- (b). What are the various standards/principles of financial propriety as per HPFR, 2009 which should be kept in mind by every officer while incurring expenditure from public money?

**Q.No. V** Comment on the followings by citing relevant rules.

- (a). The wife of a Govt. servant gave birth to a child on 10-01-2019 and the Govt servant availed 06 days casual leaves during this period. After two months he applied to the competent authority for Paternity Leave for 15 days. The authority did not sanction the leave stating that he has already taken casual leave during the confinement of his wife and the paternity leave cannot be sanctioned at this time. Is the action of the authority in order?
- ( b). A Govt. servant applies for 28 days earned leave as well as advance equal to gross leave salary for one month. How will you examine this case?
- (c). A Govt. servant due to retire on superannuation on 31<sup>st</sup> March requests his Head of Office(H.O.O.) that he may be permitted to subscribe to the General Provident Fund(G.P.F.) up to the date of his retirement so that he may avail of the permissible deductions for Income Tax purposes. The H.O.O. allows him the same. Is the action of the H.O.O. in order?
- (d). The Drawing and Disbursing Officer (DDO) while attesting the entries of cash book found that two amounts were wrongly entered. The DDO erased one of the entries and attested it by writing correct one. He corrected the second wrong entry by overwriting on it.
- (e). An officer applied for earned leave for 10 days which was admissible. As the sanctioning authority wanted to punish him for his frequent absence, extraordinary leave for 10 days was sanctioned to him.

(5X4)= 20 Marks

**Q.No.VI** What is Govt. e Marketplace (GeM)? What are the various provisions for public procurement in GeM as per Himachal Pradesh Financial Rules, 2009? Discuss the various advantages of public procurement through GeM in terms of buyer and supplier.

(20) Marks

**Q.No. VII** Write short notes on the followings:-

- (a). Vote on Account (b). Superannuation Pension  
( c). Subsistence Allowance (d). Bank Reconciliation statement

(4X5)= 20 Marks

**Q.No.VIII** (a).What are the duties and powers of a Controlling Officer relating to signing /countersigning a travelling allowance bill?

- (b). What conditions must be satisfied before a Govt. servant on tour can claim daily allowance? Discuss the manner how daily allowance is calculated during absence from HQ in a particular day?

(10+10)= 20 Marks