

HIMACHAL PRADESH BOARD OF DEPARTMENTAL EXAMINATION

Session: May, 2021

**Paper-I Financial Administration  
(Morning Session)**

Time Allowed: Three Hours.

Maximum Marks. 100

1. Attempt any two questions from part-I and three questions from Part-II.
2. All the questions carry equal marks.
3. Use of standalone calculator is allowed.
4. Only Bare Acts, approved Reference Books, Rules and Notifications of the Government are allowed.
5. Answers must be based on applicability of relevant rules in Himachal Pradesh.

**Part-I**

1. How the Control over Expenditure is exercised at different levels in a department? (20)
2. (a) Write a detailed note on Standards of financial propriety. (10)  
(b) Write short notes on the following: (05)
  1. Lapse of sanctions (05)
  2. Demand for information by Audit. (05)
3. What are the duties and responsibilities of the Administrative Department in respect of the financial management of its department? (20)
4. Write short notes on the following: (20)
  - a. Demand for Grant
  - b. Vote on Account
  - c. Consolidated Fund of the State
  - d. Expenditure Estimates

**Part-II**

5. Sh. Kuldeep Singh had been drawing Basic Pay of ₹35440/- in the pay band of ₹ 15600-39100 with Grade Pay of ₹6600/- per month from 1.2.2019. Sh. Kuldeep Singh was promoted to the next higher post in the Pay Band of ₹.15600-39100 with Grade Pay of ₹.7600/- on 25.11.2019. Fix his pay on promotion w.e.f. 25.11.2019. What pay he would have drawn, had he opted to get his pay fixed on accrual of next increment. Also indicate the next date of increment in both the cases. (15)  
  
Fix his pay on accrual of next increment and show his Pay in the Pay Band, Grade Pay and Basic Pay separately. Also indicate his next date of increment. (05)

6. Sh. Atma Ram Sharma, was drawing basic pay of ₹36540/- in the pay band of ₹ 15600-39100 with Grade Pay of ₹6600/- per month from 1.4.2020, retired on 31<sup>st</sup> May, 2021 on attaining of age of superannuation i.e. 58 years.
- Calculate his Last Pay Drawn as on the date of retirement. (05)
- His qualifying service has been calculated as 33 years, 5 months and 18 days. He was having a credit balance of 291 days of earned leave in his Leave Account on the day of his retirement.
- Presuming that DA @153% is payable w.e.f. 1st January, 2021, calculate his following pensionary/retirement benefits: (15)
- (i) Pension
  - (ii) Family Pension
  - (iii) Retirement Gratuity
  - (iv) Pension Commutation
  - (v) Leave Encashment
7. (a) Describe the procedure provided in the Competition Act, 2002, which is followed to decide a case **where Members of a Bench differ in opinion.** (5)
- (b) Describe the acts taking place outside India but having effect on competition in India. (5)
- (c) Describe the following terms as defined in The Competition Act, 2002: (10)
1. Relevant Geographic Market
  2. Enterprise
  3. Consumer
  4. Cartel
8. Write detailed notes on the following allowances, as admissible in the State of Himachal Pradesh:
- (A) Transfer Travelling Allowance (10)
  - (B) Daily Allowance (10)
9. What procedure is followed and what points are kept in view by an authority making procurements to ensure transparency, fair competition and elimination of arbitrariness in the procurement process? (20)