

HIMACHAL PRADESH BOARD OF DEPARTMENTAL EXAMINATION
(Session: **MAY** 2021)
Paper-I Financial Administration
(Evening 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. (a) What is the responsibility of the Controlling Officer in respect of budget allocation? (05)
(b) What procedure is followed to report the loss of Government property due to fire, theft, robbery, extortion and fraud. (05)
(c) How the sanctions are communicated to the subordinate offices? What procedure has been laid down in the Financial Rules? (10)
- Q. 2 Describe the General Principles of Financial Management being followed by the Governments. (20)
- Q. 3 What are the powers of Special Court regarding attachment as per the provisions of The Himachal Pradesh [Protection of Interests of Depositors (in Financial Establishments)] Act, 1999 (20)
- Q. 4 Write short notes on the following: (20)
(a) Delegation of Financial Powers
(b) Remission of Revenue
(c) Surrendering of Savings
(d) Inevitable Payments

Part-II

- Q. 5. (a) Sh. Radheshyam Thakur had been drawing Basic Pay of ₹41240/- in the pay band of ₹ 15600-39100 with Grade Pay of ₹7800/- per month from 1.2.2019. 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)
(b) Sh. Radheshyam Thakur was promoted to the next higher post in the Pay Band of ₹.15600-39100 with Grade Pay of ₹.8400/- on 25.11.2020. Fix his pay on promotion w.e.f. 25.11.2020 and also indicate the next date of increment. What pay would he draw if he opts to get his pay fixed on accrual of next increment. (15)

- Q. 6. Sh. Manohar Lal Sharma, was drawing basic pay of ₹42,480/- in the pay band of ₹ 15600-39100 with Grade Pay of ₹7800/- per month from 1.2.2019, retired on 30th April, 2021 on attaining of age of superannuation i.e. 58 years.
- (a) Calculate his Last Pay Drawn as on the date of retirement. (05)
- His qualifying service has been calculated as 34 years, 8 months and 26 days. He was having a credit balance of 283 days of earned leave in his Leave Account on the day of his retirement.
- (b) Presuming that DA @153% is payable w.e.f. 1st January, 2021 calculate is following pensionary/retirement benefits: (15)
- (i) Pension
 - (ii) Family Pension
 - (iii) Retirement Gratuity
 - (iv) Pension Commutation
 - (v) Leave Encashment
- Q. 7. (a) What does "**Prohibition of abuse of dominant position**" mean as per provisions of The Competition Act, 2002. (10)
- (b) Describe the following terms as defined in The Competition Act, 2002: (10)
- (i) Goods
 - (ii) Person
 - (iii) Service
 - (iv) Relevant Product Market
- Q. 8. Write detailed notes on the following:
- (i) Maternity Leave (10)
 - (ii) Study Leave (10)
- Q. 9. (a) Write short notes on the following:
- (i) Purchase of goods by the '**Purchase Committee**'. (05)
 - (ii) Purchase of goods directly under '**Rate Contract**'. (05)
- (b) Write a detailed note on '**Advertised Tender System**'. (10)