

BOARD OF DEPARTMENTAL EXAMINATIONS, HIMACHAL PRADESH

Departmental examination.....*May*.....2021
(For the employees of H.P. Board of School Education)

Paper-I: Financial Administration

Time Allowed: 3 Hours

Max. Marks: 100

Note:

1. Attempt any five questions. All questions carry equal marks.
2. Only bare Acts., Rules and Notifications are allowed.
3. Scientific calculators are not allowed.
4. Attempt all parts (where given) of the question consequently.

Q.No. I (a) What is meant by Charged Expenditure? Enumerate the items that are Charged on Consolidate Fund of Himachal Pradesh.

(b) Explain the structure and function of Public Accounts Committee of Himachal Pradesh Vidhan Sabha.

(2x10=20 Marks)

Q.No. II (a) What are the key areas that need to be addressed to achieve efficiency, economy and accountability in public procurement?

(b) Who can become primary users in GeM and what are their roles and responsibilities?

(2x10= 20 Marks)

Q.No. III (a) What are the 5Rs of public procurement? Explain in brief.

(b) What is Grant-in-Aid? Differentiate Grant-in-Aid from Loan

(c) What are 'Cut Motions'? What are the categories of 'Cut Motions'?

(d) Enumerate the circumstances in which overpayment made to a Government Servant can be written off.

(4x5= 20 Marks)

Q.No. IV **Explain the following terms (Any Five):-**

- (i) Recurring Expenditure
- (ii) Controlling Officer
- (iii) Drawing and Disbursing Officer
- (iv) Appropriation Bill
- (v) Public Account
- (vi) Vote on Account

(5x4= 20 Marks)

Q. No. V Pay of a Govt. servant in the pay band 3 of 15600-39100 +5400 (Grade Pay), from 01-07-2008 with next date of increment as 01-07-2009 is as follow:

	Band Pay	Grade Pay	Total
01-07-2008	20,690	5400	26,090

On 01-06-2009, his pay was reduced by two increments for a period of two years without cumulative effect. However, on appeal, the appellate authority modified the order as one of withholding of next increment for a period of two years with cumulative effect. Fix the pay of the official from time to time and show whether original order of penalty or the modified order of penalty would have been beneficial to the official.

(20 Marks)

Q. No. VI **Write short notes on any FOUR**

- (i) Permanent Travelling Allowance
- (ii) Daily Allowance
- (iii) The Actual Cost of Travelling
- (iv) Local Journey
- (v) Terminal Transportation Charges
- (vi) Transfer Grant

(4x5 = 20 Marks)

Q. No. VII (a) What are the benefits of adopting digital transactions in Govt.?

- (b) What is UPI ?
- (c) What is IMPS ?
- (d) What is JAM trinity?
- (e) Who can use BHIM?

(5x4 = 20 Marks)

- Q. No. VIII (a) What are the Travelling Allowance entitlements of a Govt. servant who is under suspension?
- (b) What are the Travelling Allowance entitlements of the family of a Govt. Servant who dies while in service?
 - (c) Elaborate the term 'Family' as defined in Travelling Allowance Rules.
 - (d) When does a TA claim become time barred? What is the procedure prescribed in HPFR to deal with time barred TA claims?

(4x5 = 20 Marks)