

**HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION SESSION : FEBRUARY 2022**

Paper No : 1 Financial Administration (Morning Session)

Time Allowed : 3 hours

Maximum marks : 100

- Note:** i) Attempt any two questions from Part I and three from Part II. All questions carry equal marks
ii) Marks are indicated against each question.
iii) Indicate the same question number, as assigned in the question paper while answering the same.
iv) Only Bare Acts/ Rules/ and approved reference books are allowed.
v) Quote relevant rules in support of your answers, where necessary.
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PART- I

- Q No. I.** a) What is the provisions in the constitution about formulation of Budget? Discuss various steps of formulation of Budget before it is finally passed by the legislature. (10)
b) What is the duty and responsibility of the Administrative Department in relation to financial management in the department. (10)
- Q No. II.** a) What is the procedure for issue of duplicate bill as the original has been lost in transit . (10)
b) What action is required to be taken by the treasury officer when the Accountant General disallows a payment as unauthorized? (10)
- Q No. III.** a) What is the procedure for making payments from insurance fund/ saving fund for the employees covered under group insurance scheme? (10)
b) Discuss the constitution of special courts and their powers regarding the attachment under Himachal Pradesh Protection of Interests of depositors Act, 1999. (10)
- Q No. IV.** Differentiate between:
- a) Performance Security and Earnest Money
 - b) Advertised Tender System and Limited Tender System.
 - c) Capital and Revenue Expenditure
 - d) Voted and Charged Expenditure

**(5x4)
P.T.O.**

PART-II

Q No. V A Government employee was drawing pay of Rs 48800 in Level 13 of HPCS(RP) Rules,2022 w.e.f 01.08.2016. His date of increment is 1st day of August every year. He got promoted on 17.05.2017 in Level 16 of HPCS(RP) rules 2022. Fix his pay:

- a) If he opts to fix his pay from the date of promotion.
- b) If he opts to get his pay fixed from the date of next increment in the lower level.

The relevant cells and levels in the concerned pay matrix are as follows:

Level 13	46000	47400	48800	50300	51800	53400	55000	56700
Level 16	48700	50200	51700	53300	54900	56500	58200	59900

(20)

Q No. VI a) What do you mean by information as per right to information act? Which information is exempt from disclosure under RTI Act. (10)

b) What are the powers of the Commission for the acts which takes place outside India but having an effect on competition in India, under Competition Act, 2002. (10)

Q No. VII a) Is retrospective conversion of one kind of leave to the other is permission under rules, if yes, what are the conditions to be fulfilled? (10)

b) What are the provisions for grant of leave encashment under leave rules and when is this admissible? (10)

Q No. VIII a) What is joining time and when is it admissible? How is it regulated when a Government servant in transit on transfer is directed to proceed to a place different from that indicated in initial transfer orders. (10)

b) What is the time limit for submission of LTC claims to avoid its forfeiture. (10)

Q No. IX a) List out Major and Minor Penalties as per CCS(CCA) rules. (10)

b) Discuss different classes of pensions under CCS pension rules (10)

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BOARD OF DEPARTMENTAL EXAMINATION HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, SESSION MARCH, 2022.

PAPER-1 FINANCIAL ADMINISTRATION
(EVENING SESSION)

Time Allowed: 03 hours

Maximum Marks: 100

- Notes:** i) Attempt any two questions from Part-I and three from Part-II.
ii) Attempt all parts of a question in consecutive order.
iii) Only approved reference books are allowed.
iv) Indicate the same question number and its part as assigned in the question paper while answering the same.
v) Quote relevant Rule(s) in support of your answers where necessary.
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PART-I

- Q.No.1** (a) What are the objectives and features of NITI Aayog? (10)
(b) Describe the provisions relating to attachment of property of the promoters under the H.P. Protection of Interest of Depositors Act, 1999? (10)
- Q.No.2** (a) What checks/documents are to be ensured by the District Treasury Officer before authorisation of Family Pension? (15)
(b) What is the procedure/instructions for re-appropriation of funds? (05)
- Q.No.3** (a) What are the principles for allocation of expenditure between capital and revenue in the Government accounts? (08)
(b) What instructions have to be observed with regard to preparation and form of bills as per Treasury Rules? (12)
- Q.No.4** Write short notes on following:
(i) Performance Security
(ii) Pension Payment Order
(iii) Book Transfer
(iv) Duties & Responsibilities of Administrative Department
(3x4+8=20)

PART-II

- Q.No.5** (a) A Government Servant retired at the age of 58 years on 31.12.2021 after rendering a qualifying service of 31 years 10 months and 25 days. At the time of his retirement, he was drawing a Basic Pay of Rs. 37860 + 7800 GP, DA @ 159% and CCA @ Rs. 250 p.m. Earned Leave at his credit at the time of retirement was 295 days and HPL was 355 days. Calculate the following pensionary benefits in his case:
i) Pension on Superannuation
ii) Retirement Gratuity
iii) Commutation Value of Pension
iv) Leave Encashment (20)

Q.No.6 (a) How 'Leave Not Due' is different from 'Extraordinary Leave'? (10)

(b) Explain for what purposes advances from General Provident Fund are permissible? (10)

Q.No.7 (a) What is Daily Allowance? When it may be drawn and what are the limitations to its payment? (10)

(b) Prepare the Earned Leave account on the date of retirement on superannuation from the following data:

Date of retirement -- 31.03.2018 (AN)

Earned Leave at credit as on 31.12.2009 -- 175 days

Following leave was availed by the official:

(i) EL from 01.08.2010 to 29.08.2010 - 29 days

(ii) EL from 01.01.2011 to 01.04.2011 - 91 days

(iii) EOL with MC for 5 days from 11.02.2013 to 15.02.2013.

(iv) EOL without MC from 01.04.2013 to 30.06.2013. (10)

Q.No.8 Comment on the following:

(i) A Government servant presented his LTC claim after 5 months from the date of completion of his journey.

(ii) A recovery was made from the GPF balances of a Government servant after taking his consent.

(iii) A Government servant under suspension availed the LTC to visit any place in India.

(iv) The competent authority sanctioned maternity leave to an unmarried female Government servant.

(v) A Government servant after retirement applied for the commutation of half the portion of pension authorized to him and the lumpsum payment was paid to him accordingly.

(vi) A retired Government servant appeals to the Head of Office to include the element of HRA in calculation of cash equivalent of leave salary.

(vii) The DDO presented the medical re-imbusement claim to the Treasury after 6 months from the date of its submission by the claimant.

(viii) Controlling Officer has allowed DA for restricted holiday availed of while on tour.

(2.5x8=20)