

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH**  
**DEPARTMENTAL EXAMINATION, SESSION- SEPT 2022.**

**PAPER-I:- FINANCIAL ADMINISTRATION**

{For Class-II Officers/Officials of the H.P. Board of School Education}  
(Section Officers & above)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

- Notes: -
- (i) Attempt any five questions.
  - (ii) Attempt all parts of question consecutively and indicate the same question number & its part as assigned in the question number while answering the same.
  - (iii) Only Bare Acts, Bare Rules, Notifications/Orders and references books are allowed. Help books, text books, handouts, made easy editions are not allowed.
  - (iv) Marks are indicated against each question.
  - (v) Quote relevant Rules(s) in support of your answers, where necessary.
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Q. No. 1 Differentiate between the followings:--

- (a) Fee and Honorarium
- (b) Personal Pay and Special Pay
- (c) Permanent Post and Tenure Post
- (d) Compensatory Allowance and Travelling Allowance
- (e) Same Time Scale and Identical Time Scale (5\*4=20)

Q. No. 2 (a) What are the duties and responsibilities of Drawing & Disbursing Officers with reference to financial rules and instructions issued by the Finance Department from time to time? Explain in detail.

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

(10\*2=20)

Q. No. 3 (a) Discuss in brief the conditions regulating re-appropriation of funds? Explain the conditions when re-appropriation is not permissible.

(b) What are the general principles and restrictions on which emphasis is to be given while incurring or sanctioning expenditure from the revenue?

(10\*2 = 20)

Q. No. 4 (a) What is "Enforced Halt"? Explain the provisions to regulate/calculate "Enforced Halt" under relevant TA rules?

(b) How T.A. claim is regulated in respect of a Govt. servant who is transferred from one station to another in the public interest?

(c) Is an officer entitled to claim travelling allowance for a member of his family who does not actually accompany him in his journey on transfer? If so, how is it regulated?

(d) When does a Travelling Allowance become time barred? What is the procedure prescribed in HPFR to deal with time barred TA claims?

(e) How to regulate T.A. in favour of a Government servant, who is under suspension?

(5\*4=20)

Q. No. 5 How would you deal with the following:-

(a). A request made by an employee that the period of extra-ordinary leave taken by him on medical grounds, be counted for the purpose of increment.

(b). An employee made a request for combining casual leave with joining time.

(c). An application made by a female employee for the grant of Maternity Leave duly supported with Medical Certificate issued by the competent authority confirming threatened abortion.

(d). Appointing authority reduced the amount of subsistence allowance by 25%, during review; as the Government servant was not cooperating with the Inquiry and the delay was directly attributable to the employee placed under suspension.

(e). A Government servant subscribing to G.P.F. proceed on Half pay leave for two months made a request in writing that G.P.F. subscription for the period of leave be not deducted from his leave salary.

(5\*4=20)

Q. No. 6 (a) "Budget is a Master Plan of Government policies and programs", Comment with suitable examples.

(b) What is required to be done if sanctioned budget is found to be insufficient or when a special need for additional expenditure has arisen during the year, which cannot be met by re-appropriation from savings?

(c) When a sanction for expenditure takes effect? When does it lapse?

(10+5+5=20)

Q. No. 7 (a) What is meant by "Charged Expenditure"? Enumerate the items that are charged on Consolidated Fund of Himachal Pradesh.

(b) Explain in brief the provisions regarding handling Cash and recording of transactions connected therewith.

(10\*2=20)

Q. No. 8 Define and Distinguish between the following-

(a) Public Account and Consolidated Fund of State.

(b) Plan Expenditure and Non Plan Expenditure.

(c) Excess and Surrender Statement.

(d) Vote on Account and Vote of Credit

(e) Leave Not Due

(5\*4=20)

**H.P. BOARD OF DEPARTMENTAL EXAMINATION**  
**DEPARTMENTAL EXAMINATION FOR H.P BOARD OF SCHOOL EDUCATION**  
**SESSION- September ,2022**

**PAPER-2 : (ADMINISTRATION & GENERAL)**

**Time Allowed -3 hours**

**Maximum Marks -100**

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- i) Attempt any five questions
  - ii) All questions carry equal marks
  - iii) Only Bare Acts, approved reference books , rules and notification are allowed
  - iv) Use of calculator is allowed
  - v) Indicate same question number and its part as assigned in the question paper while answering the same
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**Question 1** Comment on following :-

A. Explain the recoveries that can be made from the subsistence allowance

(10)

B. Comment on following :

- 1) The Competent Authority refused to pay subsistence allowance to a Government Servant as the charge against him was very grave.
- 2) A Government Servant died while under suspension before the disciplinary proceedings instituted against him was concluded . The Competent Authority decided to treat the period between the date of suspension and date of death as leave on half pay.

(5\*2=10)

**Question no 2:** (a) Explain the procedure for imposing minor penalties under CCS(CCA) Rule 1965 ?

(b) Describe the time line for conduct of disciplinary proceedings ?

(10+10)

**Question no-3** (a) State the effect of dismissal, removal or resignation on leave at credit of Government employee .

(b) Prepare the Half pay leave account of Sh. Ravi Kumar , Sr. Assistant w.e.f. 1.7.17 to 31.12.21 from the following details:-

- 1) HPL credit in his account as on 30.6.2017 = 290.
- 2) Availed commuted leave of 45 days w.e.f. 1.5.18 to 14.6.18
- 3) Availed HPL on private grounds w.e.f. 2.6.2019 to 29.6.19

- 4) He remained absent from duty w.e.f. 20.3.20 to 31.5.20 and this period is treated as dies non by the authority

(10+10)

Question no-4

Explain :-

1. Encashment of earned leave while availing the LTC (provision applicable to employees of government of Himachal Pradesh.)
2. Provision for escort to handicapped employee for LTC
3. Time limit for presentation of LTC claim
4. Time limit for presentation of TA Claim

Question no-5

(A) Write short note on :

(5\*4=20)

- 1) Compensation pension
- 2) Compulsory retirement pension

(B) From the particulars given below calculate the following :

(4+4)

- 1) Qualifying service
- 2) Superannuation pension
- 3) Retirement Gratuity (DA@ 31% of basic pay)

- i. Date of birth = 15.01.64
- ii. Date of appointment = 1.5.88
- iii. Date of retirement = 31.01.2022
- iv. Pay as on 1.1.2022 = 1,15,000
- v. Availed EOL without medical w.e.f. 1.4.16 to 30.9.16
- vi. Availed EOL for marriage of his daughter 1.1.19 to 31.1.19
- vii. Availed EOL on medical ground 7.6.20 to 30.6.20
- viii. Awarded dies non from 24.4.98 to 23.5.98 . The interruption is condoned by competent authority for pensionary benefits .

(12)

Question no-6

Define the following terms :-

- 1) Fee
- 2) Honorarium
- 3) Foreign service
- 4) Apprentice
- 5) Personal pay

(5\*4)

**Question no-7**

- a) No person can be appointed to post in Government service without Medical certificate of health. Are there any exception to this rule?
- b) Sh. Mohan Lal drawing the pay of Rs. 47600 in the pay Level -6 from 1.10.2020 is promoted to a higher post in Pay Level -7 from 1.4.21 . Fix his pay in the new post and indicate his DNI, ashe opts for pay fixation in the new post from the date of next increment .

The pay in the pay matrix is as under :

Level as HPCS (RP) 2022	6	7
14	39900	45000
15	41100	46400
16	42300	47800
17	44900	50700
18	46200	52200
19	47600	53800
20	49000	55400
21	50500	57100
22	52000	58800

(10+10)

**Question no -8 (i)**

- a) Define the term "Local Journey " and explain the admissibility of TA for local journey .
- a) Explain the admissibility of TA for training

(5\*2)

- (i) A official from HPBoSE travelled on official tour from Dharamshala to Delhi. He started his journey to Delhi on 16.6.21 at 6.30 am by bus and reached Delhi on 16.6.21 at 6.45 pm . He stayed at Delhi on 17.6.21 & 18.6.21 and attended official work at Ministry . He started his return journey on 19.6.21 at 8.00 am by bus and reached Dharamshala on same day at 8.10 pm. He belongs to category "B" and entitled DA @Rs. 96/- per day for journey period and @ Rs.350 /-per day for stay at Delhi. Local transportation and terminal transport was admissible to him @ Rs.150 /- per day & Rs. 100 per day respectively .

Calculate the following:-

- 1) Daily allowance
- 2) Admissibility of local transportation allowance
- 3) Admissibility of terminal transportation allowance