

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION, S E P T E M B E R, 2 0 2 2
(FOR GAZETTED OFFICERS OF H.P. GOVERNMENT)

PAPER: I: FINANCIAL ADMINISTRATION (MORNING SESSION)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

- a) Attempt any two questions from Part-I and any three from Part-II.
- b) Attempt answers in your own language and avoid mere copying from reference books.
- c) Marks are indicated against each question.
- d) Only bare Acts/Notifications/approved reference books are allowed. Help books, text books, handouts, guides, made easy editions are not allowed.
- e) Quote rule (s) in support of your answer where necessary.
- f) Attempt all parts of a question in a consecutive order to avoid deduction of marks.

PART-I

- Q.No. (1) What Constitutional provisions are there regarding Finance Commission? What is the role of Finance Commission in distribution of divisible Revenues between Union Government and the States Governments? (5+15=20)
- Q.No. (2) Differentiate between the following:
(i) Appropriation Account and Finance Account.
(ii) Revenue and Capital Expenditure.
(iii) Vote on Account and Vote on Credit.
(iv) Consolidated Fund of State and Public Account.
(v) Administrative Approval and Expenditure Sanction (5x4=20)
- Q.No. (3) Write brief notes on the followings;
(i) Competent Authority under HP Protection of Interests of Depositors in Financial Establishments.
(ii) Powers of Competent Authority under above Act.
(iii) Powers of Special Court regarding attachment of property under this Act.
(iv) Duties of Treasury Officer under HP Treasury Rules 2017.
(v) Procedure of deposit of valuables in Treasury. (5x4=20)
- Q.No. (4) (A) Are Financial Sanctions needed before making any expenditure? What provisions are there according to HPFR 2009 regarding communication of sanctions? What is the life of a Financial Sanction? When does a sanction lapses? (10)
(B) What are the provisions regarding purchases through GeM? Briefly describe with the provisions of the HP financial Rules. (10)

PART-II

- Q.No. (5) Smt. Aarti Verma, Assistant Director had been drawing Pay (as per LPC) Rs.62200 on 01-05-2021 (after revision) in Level 17 of HPCS (RP) Rules, 2022. Her date of Increment is 1st August. She has been promoted to the post of Deputy Director in Level 21 on 16-06-2022 and has joined as such on 22-06-2022(AN). She exercised option under the provisions of FR 22(I)a((i) from the date of accrual of her annual increment.

Fix her Pay on promotion as per rule in the relevant cells and Levels of the Pay Matrix as given hereunder showing her date of next increment;

Grade Pay	Initial pay	Cell-1	Cell-2	Cell-3	Cell-4	Cell-5	Cell-6	Cell-7	Cell-8	Cell-9
Asstt Director (5400) Level-17	53600	53600	55200	56900	58600	60400	62200	64100	66000	68000
Dy. Director (6600) Level-21	67400	67400	69400	71500	73600	75800	78100	80400	82800	85300

(20 Marks)

Q.No. (6) What provisions govern the grant of Joining Time to a H.P. Govt. servant? How the joining time pay is regulated and when the un-availed joining time is credited to earned leave account and when not? Under what circumstances can joining time be extended and to what extent?
(5+10+5=20)

Q.No. (7) (A) Explain with reference to relevant rules the different types of TA admissible to Government Servant of Himachal Pradesh. When does TA claim falls due and when it is deemed to have been forfeited?

(B) Explain in detail the different elements of transfer traveling allowance? What are the different conditions regulating the TTA claims? Is such type of facility available to a public servant who quits service/removed from service/superannuate from service quote relevant rules?
(10+10=20)

Q.No. (8) Comment on the following cases according to the provisions of the Leave Rules;

A. Sh. Ranbir Singh, Sub Inspector of the 1st Btn. of SR Shimla while performing duty in HPU Shimla on 4th April 2017 had an injury on head due to stone pelting by the miscreants. He got admitted in IGMC Shimla for 7 days at that time and was discharged from hospital and granted Special Disability leave.

On 10th of October 2017 he applied for the Special Disability Leave for 180 days, duly supported with Medical Rest prescribed by Doctor, stating that he is having seizures due to the head injury while performing duties in April.

Explain whether he is entitled the leave applied for, with what leave salary.

B. Smt. Girija Gulati an Under Secretary having ten years of service in the department of Higher Education has a son and a daughter borne in 2016 and 2019 respectively. She applied for maternity leave for 45 days (due to abortion) along with the medical prescription on 21-05-2021 and in continuation applied commuted leave for two months for recoupment of her health but did not submit any medical certificate thereof. She submitted the MC for 45 days only and asked that rest of the period to be granted as commuted leave.

How would you regulate the case as per leave rules?
(10+10=20)

Q.No. (9) Write brief notes on;

- (i) Superannuation pension and how it is calculated.
- (ii) DCRG and its formula to calculate in different situations.
- (iii) Commutation of pension.
- (iv) HP Civil Services (Premature) Retirement Rules 1976.
- (v) Qualifying and non-qualifying service for Pension.

(5x4=20)

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION

September, 2022

Paper No.1: FINANCIAL ADMINISTRATION

(Evening Session)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

Notes:

- i) Attempt any Two Questions from **Part-I** and three from **Part-II**.
- ii) Marks are indicated against each question or part of a question.
- iii) Attempt all parts of a question in consecutive order.
- iv) Approved reference Books, Bare Acts, Rules and Notifications are allowed. Quote rules in support of your answer where necessary.
- v) While answering a question and its parts, indicate the same number as assigned in the question paper.

PART-I

- Q.No.1. (a) Every Officer incurring expenditure from public exchequer shall be guided by high "standards of financial Propriety". Explain the general principles which are required to be observed by every officer while incurring expenditure from public fund. (10 Marks)
- (b) Explain the procedure prescribed under the Himachal Pradesh Treasury Rules for receipt of moneys by the government servants and grant of receipts thereof. (10 Marks)
- Q.No.2. (a) What are the powers of special court regarding attachment under the H.P. Protection of Interests of Depositors (in Financial Establishment) Act, 1999? (10 Marks)
- (b) Write short notes on the following:
i) Functions of NITI Ayog.
ii) Role of Finance Commission (5x2=10 Marks)
- Q.No.3. (a) What procedure is followed for condemnation and disposal of permanent/dead Stock/stores in Government offices? (10 Marks)
- (b) Describe mandatory, optional and prohibited deductions to be made from the subsistence allowance of a Government Servant? (10 Marks)
- Q.No.4. Write short note on the following:-
i) Consolidated Fund and Public Account
ii) Saving Fund and Insurance Fund.
iii) Performance Budgeting.
iv) Capital Expenditure and Revenue Expenditure. (5x4=20 Marks)

P.T.O.

PART-II

Q.No.5. (a) Discuss the options available to a H.P. Government employee appointed before 1/1/2016, whose Pay Band and/or Grade Pay has been re-revised under the Re-revision 2012, for fixation of pay under H.P. Civil Services (Revised Pay) Rules, 2022. How the pay will be fixed under each option?

(b) A Government employee drawing Basic Pay of Rs. 42800/- in the Level-10 of the Pay matrix as per HPCS (RP) Rules, 2022 w.e.f. 01/09/2021 is promoted to a higher post in Level-12 on regular basis. He joins the higher post on 15/5/2022 (FN). His date of annual increment is 1st September every year. He opts to get his pay fixed from date of next increment accruing in the level of the post from which he is promoted. Fix his pay as per option under relevant rules. Levels of pay matrix are given as under:

Post	Cell-1	Cell-2	Cell-3	Cell-4	Cell-5	Cell-6	Cell-7	Cell-8
Level-10	38100	39200	40400	41600	42800	44100	45400	46800
Level-12	43000	44300	45600	47000	48400	49900	51400	52900

(6+14 Marks)

Q.No.6 (a) Explain with reference to relevant rules the different types of TA admissible to a Government Servant of Himachal Pradesh. When does TA claim falls due and when it is deemed to have been forfeited? (10 Marks)

(b) Explain the conditions prescribed for grant of Study Leave and entitlement of leave and leave salary during study leave. What will be the effect if an official fails to complete the course of study after availing study leave? (10 Marks)

Q.No.7. (a) What is "Information" and the "Right to Information?" Explain the procedure of obtaining information and disposal of information under the Right to Information Act, 2005. (10 Marks)

(b) Discuss the conditions for withdrawals from the General Provident Fund under GPF Rules. Also discuss the limits and purposes for which it can be sanctioned. (10 Marks)

Q.No.8. (a) Discuss the aims and objectives for the enactment of "The Competition Act, 2002". Explain the circumstances under which an enterprise can be proceeded against abuse of its dominant position. (10 Marks)

(b) Briefly describe the Procedure for dealing with various Time-Barred Claims as per Himachal Pradesh Financial Rules, 2009. (10 Marks)

Q.No.9. Differentiate between the following:-

- (i) Service Gratuity and Retirement Gratuity.
- (ii) Compensation Pension and Compassionate allowance.
- (iii) Fee and Honorarium.
- (iv) Probationer and One on Probation.

(5x4=20 Marks)