

**Himachal Pradesh Board of Departmental Examination**  
Session-April, 2023  
**Paper-1 Financial Administration**  
(Morning Session)

1. *Question No. 1 is compulsory.*
2. *Attempt two questions from Part-I including question No. 1 and any three questions from Part-II.*
3. *All the questions carry equal marks.*
4. *Use of standalone calculator is allowed.*
5. *Only Bare Acts, approved Reference Books, Rules and Notifications of the Government are allowed.*
6. *Answers must be based on applicability of relevant rules in Himachal Pradesh.*

**(Part-I)**

1. What checks a Drawing & Disbursement Officer (DDO) should exercise or what points should a DDO keep in mind while passing and presenting the following claims/bills:
  1. Medical Reimbursement Claims (7)
  2. Travelling Allowance Reimbursement Claims (7)
  3. Salary Bills (6)
2. Write Short Notes on the following:
  1. Responsibility of the Controlling Officer in respect of budget allocation (4)
  2. Remission of Revenue (4)
  3. Responsibility of Losses (4)
  4. Demand for information by Audit (4)
  5. Date of effect of sanction (4)
3. Describe the principles for allocation of expenditure between capital and revenue in the Government accounts. (20)
4. Define Special Courts as per provisions of the Himachal Pradesh [Protection of Interests of Depositors (In Financial Establishments)] Act, 1999. What are their powers regarding attachment. (5+15)

**(Part-II)**

5. Write Notes on the following:
  1. Fundamental principles of public buying (5)
  2. Efficiency, Economy and Accountability in Procurement System (5)
  3. Limited Tender System (5)
  4. Purchase of goods directly under rate contract (5)
6. Define and differentiate between the following:  
*(one mark for defining each term and two marks for explaining the difference)*
  1. Special Pay & Personal Pay (1+1+2)
  2. Fee & Honorarium (1+1+2)
  3. Identical Time-scale & Same Time-Scale (1+1+2)
  4. Tenure Post & Temporary Post (1+1+2)
  5. Deputation & Foreign Service (1+1+2)

7. Describe the duties, powers and functions of the Competition Commission of India. (20)
8. Write notes on the following:
  1. Earned Leave and Leave Encashment (6+2)
  2. Half-Pay Leave (6)
  3. Commuted Leave (6)
9. Define and describe the following with respect to **General Provident Fund (Central Services) Rules, 1960**:
  1. Conditions and Rates of Subscription (5)
  2. Advances from the Fund and Recovery (4+1)
  3. Wrongful Use of Advance (5)
  4. Procedure on Death of a Subscriber (5)

# हिमाचल प्रदेश विभागीय परीक्षा बोर्ड

वित्तीय प्रशासन

विभागीय परीक्षाएं मई 2023

(प्रातः सत्र)

1. प्रश्न संख्या 1 अनिवार्य है।
2. भाग 1 में से प्रश्न संख्या 1 के सहित कुल दो प्रश्नों के उत्तर लिखें, और भाग 2 में से किन्हीं 3 प्रश्नों के उत्तर लिखें।
3. सभी प्रश्नों के अंक समान हैं।
4. केवल साधारण कैलकुलेटर का उपयोग मान्य है।
5. केवल बेयर एक्ट्स, नियमावलियों, सन्दर्भ पुस्तिकाओं व अधिसूचनाओं की प्रतियों का उपयोग मान्य है।
6. उत्तर हिमाचल प्रदेश में लागू नियमों के अनुसार होने अनिवार्य हैं।

## भाग-1

1. निम्नलिखित दावों अथवा बिलों पर स्वीकृति प्रदान करते समय आहरण एवं वितरण अधिकारी को किन-किन बिंदुओं पर ध्यान देना चाहिए:

1. चिकित्सा प्रतिपूर्ति दावे (7)
2. यात्रा भत्ता प्रतिपूर्ति दावे (7)
3. वेतन बिल (6)

2. निम्नलिखित पर टिप्पणी लिखें:

1. बजट आबंटन की बाबत नियंत्रक अधिकारी का उत्तरदायित्व (4)
2. राजस्व की माफी (4)
3. हानियों का उत्तरदायित्व (4)
4. लेखापरीक्षा द्वारा सूचना की मांग (4)
5. मंजूरी के प्रभाव की तिथि (4)

3. सरकारी लेखों में पूंजी और राजस्व के मध्य व्यय के विनिधान के सिद्धांतों का विवेचन करें। (20)

4. हिमाचल प्रदेश निपेक्षकों के हितों का (वित्तीय संस्थानों) संरक्षण अधिनियम, 1999 के तहत विशेष न्यायालयों को परिभाषित करें। इनके कुर्की से सम्बंधित क्या अधिकार हैं? (5+15)

## भाग-2

5. निम्न पर टिप्पणी लिखें:

1. लोक क्रय के मूल सिद्धांत (5)
2. डर संविदा के अधीन सीधे तौर पर (प्रत्यक्षय) माल का क्रय (5)
3. सीमित निविदा प्रणाली (5)
4. उपापन प्रणाली में दक्षता, मित्त व्ययता और जवाबदेही (5)

6. निम्नलिखित शब्दों को परिभाषित करें व दोनों में अंतर बताएं:

(प्रत्येक टर्म (शब्द) को परिभाषित करने के लिए एक अंक और अंतर स्पष्ट करने के लिए दो अंक चिन्हित किए गए हैं।)

1. विशेष वेतन और वैयक्तिक वेतन (1+1+2)
2. शुल्क और मानदेय (1+1+2)
3. समान समय वेतनमान और एक समय वेतनमान (1+1+2)
4. सावधिक पद और अस्थाई पद (1+1+2)
5. प्रतिनियुक्ति और बाह्य सेवा (1+1+2)

7. भारतीय प्रतिस्पर्धा आयोग के दायित्व, शक्तियों और कार्यों का वर्णन करें। (20)

8. निम्नलिखित पर टिप्पणी करें:

1. अर्जित अवकाश और अर्जित अवकाश का नगद भुगतान (6+2)
2. अर्धवैतनिक अवकाश (6)
3. रूपांतरित अवकाश (6)

9. निम्नलिखित बिंदुओं पर सामान्य भविष्य निधि (केंद्रीय सेवाएं) नियम, 1960 के संदर्भ में टिप्पणी करें:

1. अभिदान की राशि व शर्तें (5)
2. निधि से अग्रिम व वसूली (4+1)
3. अग्रिम का दोषपूर्ण उपयोग (5)
4. अभिदाता की मृत्यु हो जाने पर प्रक्रिया (5)

BOARD OF DEPARTMENTAL EXAMINATIONS HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION SESSION, APRIL 2023

PAPER I: FINANCIAL ADMINISTRATION (EVENING SESSION)

Time Allowed: 3 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 rules in support of your answer, where necessary.
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PART-I

- Q. No. 1 a) Discuss the various steps of formulation of budget till it is finally passed by the State legislature. (10)  
b) Discuss the responsibility and procedure for reconciliation of accounts/figures with Accountant General. (10)
- Q. No. 2 a) Discuss in detail the procedure for supply and distribution of stamps in treasuries? (10)  
b) What is the mode of drawl and classification on account of amount redrawn owing to loss through misappropriation, defalcation, embezzlement etc. (10)
- Q. No. 3 Write short note on following:  
a) NITI Ayog  
b) Letter of credit system  
c) E-Payments  
d) Lapsed deposit
- Q. No. 4 a) What action is required to be taken when a complaint is received from a depositor that Financial Establishment has defaulted in the return of his deposit after maturity? (10)  
b) What is the procedure at treasury level for start of New Pension? Which certificates are required to be submitted by the pensioner in the treasury? (10)

P.T.O.

**PART-II**

**Q. No. 5**

a) A Government servant drawing substantive pay of Rs.60200 in the Level 13 w.e.f 01.04.2018 is promoted to a higher post in the Level 16 w.e.f 21.05.2018. At what stage his pay will be fixed, if he opts for pay fixation under FR22(l)(a)(1) from the date of promotion. Would he be benefited if he gives his option for pay fixation under above rule from date of next increment? Stages in these levels are as follows:

Level 13	58400	60200	62000	63900	65800	67800	69800
Level 16	61700	63600	65500	67500	69500	71600	73700

(10)

b) Calculate pension, commutation of pension, and retirement gratuity in respect of a Government servant drawing pay of Rs. 60000 at the time of superannuation at the age of 58 years, having qualifying service of 30 years.

(10)

**Q. No. 6**

a) Who is responsible for control of expenditure? How is this control exercised at different levels? (10)

b) Discuss the procedure of dealing with the time barred claims of the Government Servant. (10)

**Q. No. 7**

a) What do you mean by information? What type of information is exempt from disclosure under RTI Act 2005? (10)

b) Discuss the powers of Central Government to supersede commission constituted under Competition Act 2002. (10)

**Q. No. 8**

a) Discuss general conditions for grant of leave. Is a Government Servant under suspension, entitled to avail leave? (10)

b) What do you mean by joining time? What benefit is admissible to a Government Servant if he joins the new place of posting without availing joining time? (10)

**Q. No. 9**

a) Discuss the purpose and limit for withdrawals from GPF of a Government Servant. (10)

b) What are the normal retirement benefits admissible to a Government Servant at the time of retirement? (10)