

**H.P.BOARD OF DEPARTMENTAL EXAMINATIONS  
DEPARTMENTAL EXAMINATION TECHNICAL/ NON- TECHNICAL  
OFFICERS/ OFFICERS OF HIMACHAL PRADESH SESSION MAY- JUNE,  
2009.**

**PAPER-1 (FINANCIAL ADMINISTRATION) [EVENING]**

**Time Allowed: 3 Hours.**

**Maximum Marks: 100**

**Note:1. All questions carry equal marks.**

**2. Attempt any two questions from Part-I and any three part-II.**

**3. Only approved reference books are allowed in the examination hall.**

**4. Quote relevant provisions of the rules, whether necessary.**

**PART-I**

Q.No.1 Discuss the role of “**Budget**” as an instrument of financial control. **(20 marks)**

Q.No.2 Every Head of Department is responsible for enforcing strict financial order And economy at every step and is responsible for the observance of financial Rules and regulations. What general principles, he ought to follow to achieve This objective? **(20 marks)**

Q.No.3 Write short notes on the following:-  
1. Zero base budgeting  
2. Broad pattern of classification of receipts and expenditure  
3. Role of Finance Commission.  
4. Letter of credit. **(20 marks)**

Q.No.4 Distinguish between the following:-  
1. “Tax Revenue” & “Non- Tax Revenue”  
2. “Vote on account” & “Vote on credit”  
3. “Plan” & “Non- Plan expenditure”  
4. “Appropriation” & “Re- appropriation” **(20 marks)**

**PART-II**

Q.No.5 Spell out the codal formalities which are required to be completed in the Following events:-  
a) Before issue of supply order for purchase of items of store.  
b) Before passing a bill concerning purchase of store, stock article. **(10 + 10 = 20 marks)**

Q.No.6 a) Define “Leave Not due”. What are the conditions under which it is admissible?  
b) Define “Daily Allowance”? How is it calculated while proceeding T.A. claims? **(10 + 10 marks)**

Q. No. 7 a) An Officer drawing Rs. 10, 300/- as basic pay in the pay scale of Rs. 7820-220- 8100- 275- 10300- 340- 11660 from 1-01-2008, was promoted to a next Higher post carrying a pay scale of Rs. 10025- 275-10300-340-12000- 375-13500- 400- 15100 w.e.f. 20.09.2008. Determine his pay in the most Advantageous manner and also fix his date of next increment. ( the date of Increment in the lower post being 1<sup>st</sup> January)

b) What is leave Salary? What leave salary is admissible t a Govt. Servant when he happens to be on:-

- (i) Earned Leave
- (ii) Leave not due
- (iii) Commuted leave
- (iv) Study leave
- (v) Extra Ordinary Leave

**(15 + 5 = 20 marks)**

Q.No.8 Discuss the Validity of the following:-

- a) The commutation of pension has no effect on quantum of family pension.
- b) It would not be appropriate to put official under suspension when he is absconding form duty.
- c) The amount due on Court attachments should not be made from the subsistence allowance of a Govt. Servant under suspension.
- d) Maternity Leave is not admissible for ‘threatened abortion’
- e) Recovery of government dues can be affected from GPF balance of the Employee concerned.

**(20 marks)**

Q.No.9 Define the following:-

- (i) “Family Pension”?
- (ii) “Service Gratuity”?

How Family Pension & Service Gratuity are calculated and to whom these are Paid?

**(20 marks)**

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