

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

PAPER-1 (FINANCIAL ADMINISTRATION) [MORNING]

Time Allowed: 3 Hours.

Maximum Marks: 100

- Note:- (i) Attempt any two questions from part- I and three questions from Part-II.
(ii) Attempt all parts for questions in consecutive order and with reference to H.P. State.
(iii) Only Bare Acts, Rules, Notifications and approved reference books are Allowed.
(iv) Marks are given in brackets with each question.**

PART-I

- Q.No.1 a) Explain in detail the composition of Consolidated Fund, contingency fund and Public account as parts of the structure of Govt. accounts.
b) "Budget is a master plan of Government activities and serves many useful purpose" Illustrate atleast ten objectives that are served by Budget Estimates.
(10 + 10 = 20 marks)
- Q.No.II a) What are different types of financial irregularities? What principles should be Followed by an authority operating funds out of consolidated fund of the state To reduce the chance of financial irregularities?
b) Describe briefly different classes of deposits and what procedure is followed for repayment of lapsed deposits?
(10 + 10 = 20 marks)
- Q.No.III a) Explain in detail the different stages of pre- budget scrutiny in the legislature?
b) Elucidated the role of Drawing and Disbursing Officer in administering public Finance.
- Q.No.IV Write short notes on the following:-
(i) Plan and Non- Plan Expenditure.
(ii) Finance Commission of India.
(iii) Zero base budgeting.
(iv) Charged and Voted Expenditure.
(5 + 5 + 5 + 5 = 20 marks)

PART-II

- Q.No.V (a) Enumerate various kind of special leave which are not debited to leave Account of a public servant.
(b) Discuss three types of leave when leave salary equal to half pay is Permissible.
(10 + 10 marks)

Q.No.VI a) what are different kinds of Traveling Allowance? Discuss in detail different Dimensions of Daily Allowance.

b) A Grade-I officer performed journey from Kullu to Keylong by Govt. Vehicle on 16.4.2009 at 1100 hours and reached Keylong at 1800 hours. He Accomplished the assigned task by 20.4.2009 evening and decided to leave Keylong on 21.4. 2009 at 0800 hours but due to inclement weather he could Not perform journey for two days. Finally he could perform journey from Keylong on 23.4. 2009 at 1400 hours and reached Kullu at 2100 hours. He Claimed daily allowance at ordinary rate for 16-4-2009 and daily allowance at Remote area rate from 17-4-2009 to 23-4- 2009. The controlling officer decided To reduce his DA by two days for 21.4.2009 and 22.4. 2009 on the plea that the Task was accomplished on 20.4.2009 itself. Comment and support your answer With reference to rules. **(10 + 10 = 20 marks)**

Q.No.VII a) An Officer drawing basic pay of Rs. 10300 in the pay scale of Rs. 7000-220-8100- 275- 10300- 340- 10980 w.e.f. 1.5.2004 is promoted to a higher post Carrying pay scale of Rs. 7880- 220- 8100- 275- 10300- 340- 12000 on Regular basis w.e.f. 5.4.2006. Work out his pay from time to time and fix the Same under both the option available under the Rules.

b) What procedure is followed for regulation of increment? Enumerate the periods that count for increment. **(10 + 10 = 20 marks)**

Q.No.VIII a) What are the different types of gratuity? Explain.

b) What are benefits admissible to the families of deceased Government Servants in Himachal Pradesh. **(10 + 10 = 20 marks)**

Q.No.IX Write short note on any two of the following:-

(i) Methodology of procurement of store/ stock items.

(ii) Compassionate Allowance.

(iii) Withholding of increment(s) on Punishment. **(10 + 10 = 20 marks)**
