

**H.P.BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION OF OTHER GAZETTED OFFICERS/  
OFFICIALS OF HIMACHAL PRADESH SESSION NOVEMBER, 2009**

**PAPER-1      (HP BOARD OF SCHOOL EDUCATION)  
(FINANCIAL ADMINISTRATION)**

**Time Allowed:3 Hours.**

**Maximum Marks: 100**

**Note:- 1. Attempt any five questions. All questions carry equal marks.  
2. Only bare acts, rules and notifications are allowed.  
3. Use of calculator is permitted.**

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- Q.No.1 a) Discuss the general principles which should be observed while sanctioning and Incurring expenditure from the revenue of the state.  
b) What traveling Allowance is admissible to the family of a government servant dies in service? What are the conditions governing the grant of traveling allowance in such cases? **(10x 2= 20 Marks)**
- Q.No.2 a) Briefly describe the guiding principles which should be followed by the Authority entering into contracts involving expenditure from public funds?  
b) Enumerate the cases in which separate bill for the pay and allowances for a part of month can be presented and paid before the end of the month. **(10 x 2= 20 Marks)**
- Q.No.3 a) Briefly describe the procedure prescribe for disposal of surplus and Unserviceable stores.  
b) What precautions should be exercised by the Drawing and Disbursing officer to avoid fraudulent use of vouchers, misappropriation of govt. money and issue of duplicate copies of bills. **(10 x 2= 20 Marks)**
- Q.No.4 Distinguish between the following:-  
(i) Earnest Money and Security money  
(ii) Capital Expenditure and Revenue Expenditure  
(iii) Consolidated fund of the State and Contingency Fund of the State.  
(iv) Appropriation and re- appropriation. **(5 x 4 = 20 Marks)**
- Q.No.5 a) Under what circumstance the undisbursed pay can be retained by the drawing And disbursing officer? Can undisbursed pay can be placed in deposit?  
b) Define Transfer Traveling Allowance. What are the conditions for admissibility of Traveling Allowance of Transfer?  
c) What precautions are required to be exercised by Controlling Officer before passing the Travelling Allowance Claims?  
d) Write brief note on contingent register. **(5 x 4 = 20 Marks)**

- Q.No.6 a) Discuss the procedure for communication of financial sanctions. When does Sanctions lapse? Can sanctions be issued with retrospective effect?
- b) Calculate from the following particulars Travelling Allowance admissible to a Govt. servant Whose headquarter is at Shimla, drawing basic pay of Rs.13500/- in the pay scale of Rs.10025-275-10300-340-15100 and Performing journey by AC Bus:
- (i) Commences journey for Delhi on 13-10-2009 hrs. and reaches Delhi on the Same day at 1800hrs.
  - (ii) Halts at Delhi on 14-10-2009 and 15-10-2009 for performing govt. duties.
  - (iii) Starts return journey from Delhi on 16-1-2009 at 0900 hrs and reaches headquarter on the same day at 1900 hrs.
  - (iv) He stays in hotel approved by Govt. for stay on tour at Delhi from 13-10-2009 and pays lodging charges @ Rs.700/- per day.
  - (v) He pays bus fares of Rs.800/- , terminal transportation charges of Rs.150/- and Local transportation charges of Rs.100/- on 14-10-2009 and Rs.200/- on 15-10-2009.
- (10 x 2= 20 Marks)**

Q.No.7 Comment on the following:-

- a) A Govt.Servant preferred transfer traveling allowance claim in respect of his family member who precedes him by 46 days to new station.
- b) A Govt. servant residing 11 Km from his headquarter is detailed for some work on a working day by the side of his house. He is not required to come to the headquarter, but he claims daily allowance.
- c) A Govt. servant under suspension requested to hold enquiry, against him outside his headquarter at place "X".His request was accepted and enquiry was held a place "X". He claimed TA for the tour to place "X".
- d) A Govt. servant during journey on tour had to halt enroute on account for such enforced halt.
- e) A Govt. servant on tour to a station at a distance of 25 kms from headquarter returns to headquarter for night stay but claims full rate of daily allowance.

**(4 x 5 = 20 Marks)**

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