

BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION OF GAZETTED OFFICERS/  
OFFICIALS OF HIMACHAL PRADESH, FEBRUARY, 2006 (MORNING)

PAPER:1 FINANCIAL ADMINISTRATION

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS:100

Notes:

- i) Attempt any two questions from Part-I and any three questions from Part-II
  - ii) All questions carry equal marks.
  - iii) Only approved reference books are allowed.
  - iv) Quote rule(s) in support of your answer where necessary.
  - v) Use of calculator is allowed.
  - vi) Attempt all parts of question consecutively.
- 

**PART-I**

**Q.No.1 "Planning Commission is a brain trust of planning process and advisory body**

**Rendering technical assistance in planning matters to Central and State Governments in India". Discuss the role, functions and organization of the Planning Commission of India and organizational set up in the states to implement the Five year/ Annual Plans. (20)**

Q.No.2 "Much more stringent degree of scrutiny and cost benefit analysis with clear Prioritization of activities and programmes will have to be done if budgetary imbalances Are not to be allowed to go beyond control". Which of the following systems of Budgeting have such mechanism and why? Also discuss in brief the salient features of Each system.

- a) Traditional Budgeting.
- b) Performance Budgeting.
- c) Zero Base Budgeting. (20)

Q.No.3 a) Can delegated powers be re- delegated? If yes, by which authority and up to what Extent?

b) What is the difference between the term "Contingent Expenditure" and "Standard object of Expenditure (SOE)? which type of expenditure is classified under the following SOEs? Also indicate the authority that can sanction expenditure on these SOEs.

- i) Office Expenses.
- ii) Other Charges.
- iii) Materials Supply & Store.

(5+15)

Q.No.4 Distinguish between the following.

- a) Demand for Grants & Supplementary Demands for Grants
- b) Appropriation and Re- appropriation of Funds.
- c) Charged and Voted Expenditure. Contd/P-2
- d) Revenue Expenditure & Capital Expenditure.

(4x 5)

**PART-II**

Q.No.5(a) What are general principles to regulate the Enforcement of Responsibility for losses Sustained by Government through fraud or Negligence of Individuals?

- (b) It was reported that a clerk of an office while working as Cashier misappropriated certain amount of government money which includes G.P.F withdrawal amounting to Rs.50,000/- of Mr. "A". He is requesting for immediate payment. What is the Procedure for immediate redrawing and disbursement of the above payments Pending action regarding investigation etc? (10+10)

- Q.No.6 (a) "Service book is a contemporary record in **minute detail of a person's official Career**". What are these "**minute details**" which are required to be entered in the Service book by every Head of Office under the rules?  
 (b) Explain the procedure to be followed in regard to the maintenance of service books so as to eliminate any delay in the sanctioning and payment of pension.  
 © What is the procedure for reconstruction of service Books?  
 (d) What are the provisions for change in the date of birth of a Government Servant after Joining the services? (4x 5)

- Q.No.7(a) An employee was granted annual increment on 1-9-2002 in the pay scale of Rs.4020-120-4260-140-4400-150-5000-200-6200 raising his pay from Rs.4140 to Rs. 4260.

He

availed EOL without Medical Certificate from 02-11-2002 to 09-04-2003 & dies non from 12-06-2003 to 15-09-2003. What is the date of next Increment and basic pay of the employee?

- (b) What is Deposit Linked Insurance Scheme? What are its salient features?  
 (c) The subscriber before his death had given consent to affect recovery of Conveyance Advance. Can such recovery be affected from the GPF balance payable to his nominee?  
 (d) What is the difference between stoppage of "**one increment for five years**" and "**next increment for five years**". (4 x5)

**Q.No.8 Comment on following:-**

- a) **An official posted in Shimla went on tour to Chamba in connection with some official work.** He completed the official work staying at his residence in Chamba which is his home town also. The Controlling Officer disallowed the Daily Allowance for the period of stay at his residence in Chamba.  
 b) 'Mr.A's date of birth is 1-12-1947 and retired from service on superannuation on 30-11-2005. The commutation of pension was calculated on factor 10.46 considering the age on next birth day 59 years. But Mr.A was not satisfied and requested for calculation by applying the factor 10.78 considering the age on next birth day 58 years instead of 59 years.  
 c) A District Officer constituted a Board for condemnation/ disposal of Stores under his chairmanship and his following subordinates as its members. The book value of the Store was Rs.38,965/- Contd/-p-3

1. Storekeeper.
2. Cashier.

The board declared the Stores as condemned and recommended that the same be disposal

Off by public auction. The reserve price of stores was fixed at Rs. 500/- The District Officer sold the same to the highest bidder for Rs.438/-

- d) An employee died while coming to office in the morning hours for attending his official duty. His basic pay at the time of death was Rs.4020/- . His family consists of widow and two depended sons. They were paid Rs. 20,000 as Ex-gratia grant and Rs. 20,000 as Additional Ex-gratia grant in equal shares.

(4x 5)

- Q.No.9 a) Calculate Qualifying Service in respect of Class I officer who retired on Superannuation:-

Date of Birth	12-05-1947
Date of Joining Govt. Service	29-09-1970 FN
<b>Other information</b>	
i) Dies non	From 01-05-1987 to 31-10-1988.
ii) EOL with MC (Self)	From 31-10-1990 to 30-04 1991
iii) EOL with MC of Mother	From 01-03-1995 to 31-05 1995.
iv) EOL without MC	From 10-06-2004 to 09-08-2004

b) Calculate the Average emoluments from the following information

Basic Pay in the pay scale of Rs.7880-220-8100-275-10300-340- 11660	Rs. 10025/- w.e.f 01-01-2004
Availed Earned Leave	w.e.f. 01-01-2005 to 31-03-2005

d) calculate the following pensionary benefits on the basis of above information.

- i) Pension on superannuation
- ii) Retirement Gratuity
- iii) Commutation of Pension
- iv) Family Pension.

(5 + 5 + 10)

\*\*\*\*\*