

**BOARD OF DEPARTMENTAL EXAMINATION  
HIMACHAL PRADESH**

DEPARTMENTAL EXAMINATION FOR TEHSILDARS OF REVENUE DEPARTMENT

**April, 2010**

**PAPER: 8 LOCAL FUND, TREASURY AND FINANCIAL RULES**

**TIME ALLOWED: 3 HOURS**

**MAXIMUM MARKS: 100**

**Notes:**

- i) Attempt any five questions.
- ii) All questions carry equal marks.
- iii) Only bare Acts, bare Rules and Notifications/ reference books are allowed. Help books, text books, hand outs, guides, made easy editions are not allowed.
- iv) Quote rule (s), instructions etc. in support of your answer where necessary.
- v) Use of calculator is allowed.
- vi) Indicate the same question number & its part as assigned in the question number while answering the same.
- vii) Try to Attempt all parts of question consecutively.

- 
- Q. No. 1 (a) Moneys received at the treasury for deposit in the public account are generally classified according to the department through which they are received. What are usual classes of deposits and other classes of deposits?  
(b) What are the items which should not be placed in deposit?  
**(10+10)**
- Q. No. 2 Discuss the following with reference to Himachal Pradesh Travelling Allowance Rules:-  
(a) Family.  
(b) T.A. entitlements for undergoing a course of Training in India.  
(c) T.A. entitlements on temporary duty upto 180 days and more than 180 days.  
(d) T.A. entitlements to the family of a deceased employee.  
**(4X5)**
- Q. No. 3 (a) What are CAG reports?  
(b) What are Suo-Motu replies?  
(c) What is the Constitution of Public Accounts Committee ?  
(d) What is the Constitution & objective of Adhoc committee?  
**(4X5)**
- Q. No. 4 Distinguish between the following.  
(a) Tax Revenue & Non Tax Revenue  
(b) Fiscal Deficit and Revenue Deficit.  
(c) Charged and Voted Expenditure.  
(d) Revenue Expenditure & Capital Expenditure.  
**(4 X 5)**

- Q. No. 5
- (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.
  - (c) 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 service?

(4 X 5)

- Q. No. 6
- (a) What is Contributory Pension System for employees recruited on or after 15.5.2003?
  - (b) Who is not covered by the Contributory Pension Scheme?
  - (c) An employee is covered by the Contributory Pension Scheme. Can he contribute to the GPF?
  - (d) Whether a Government can get two pensions in the same service?
  - (e) What is the minimum length of service required for HBA ?
  - (f) What is "Group Insurance Scheme"? What is its objective?
  - (g) What is the mode of payment from Insurance Fund/Saving Fund?
  - (h) Whether commutation of pension could be allowed to a Government Servant or a pensioner against whom departmental or judicial proceedings are pending.
  - (i) What is Cadre?
  - (j) What is fee?

(2X10)

- Q. No. 7
- (a) An employee was granted annual increment on 1.9.2008 in the pay band of Rs. 5910-20200 plus Grade Pay of Rs. 2400 raising his pay band from Rs. 7710 plus Grade Pay Rs. 2400 to PB Rs. 8020 plus Grade Pay Rs. 2400. He availed EOL without Medical Certificate from 03.11.2008 to 15.11.2008 & dies-non from 08.06.2009 to 27.06.2009. 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**"?

(4X5)

- Q. No. 8
- (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. 2, 50,000/- of Mr. "X". 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)