

BOARD OF DEPARTMENTAL EXAMINATION HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION FOR TEHSILDARS OF REVENUE DEPARTMENT

April, 2011

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) What are general principles which must be followed by the Head of Office before incurring any expenditure from the Consolidated Fund?

(b) What precautions should be taken by the D.D.O. before signing the bills and verification of payments in the Cash Book?

(10+10)

Q. No. 2 (a) What is Suspension and why is it resorted? Discuss the guiding principles in placing a public servant under Suspension.

(b) What are different kinds of Travelling Allowance, as envisaged in the Supplementary Rules? Explain each in brief.

(10+10)

Q. No. 3 (a) Mr. 'X' drawing substantive pay of ₹. 8190 with effect from 1.1.2009 in the Pay Band of ₹ 5910-20200+ ₹ 2000 Grade Pay is promoted on 18.01.2010 to the post which carries higher duties and responsibilities in the Pay Band of ₹. 5910-20200+ ₹ 2400 Grade Pay. He remained on Extra Ordinary Leave without Medical Certificate w.e.f. 13.11.2009 to 16.12.2009. Fix his pay (a) with Option under FR 22 I(a)(1) and (b) without such option & also indicate his next date of increment in both the cases.

(b) Calculate the following Pensionary benefits in respect of Mr. "A" whose Qualifying service at the time of retirement on 31st March, 2011 is 21 years 4 months 28 days and monthly Average Emoluments/Emoluments are (a) Pay ₹ 15070 & Grade Pay ₹. 5000 in the Pay Band of ₹ 10300-34800+ ₹ 5000 GP

(i) Pension,

(ii) DCRG

(iii) Family Pension

(iv) Commutation Value considering age on next birth day 59 years.

(10+10)

Q. No. 4 (a) What are the Responsibilities of various authorities for control of Expenditure as envisaged in the "Himachal Pradesh Financial Rules, 2009?"

(b) What are 'The Consolidated Fund', 'The Public Account' and 'The Contingency Fund'? Explain each with suitable examples where possible.

(10+10)

Q. No. 5 Distinguish between:-

(i) Appropriation Accounts & Finance Accounts

(ii) Annual Financial Statement and Excess & Surrender Statement..

(iii) Vote on Account & Vote of Credit

(iv) Consolidated Fund and Contingency Fund.

(5+5+5+5)

- Q. No. 6 (a) Name various Committees of Legislature. Briefly explain its constitution & Functions.
- (b) What is the preliminary action which should be taken on receipt of copy of an Assembly Question by Government Departments?

(10+10)

Q. No. 7 Attempt the following:-

- (a) What are different CAG reports and its Suo-Motu replies?
- (b) What is the objective of formation of Adhoc Committee on Audit and its constitution?
- (c) Whether family of a missing employee, whose whereabouts are not known, is eligible for Family Pension? Explain in detail.
- (d) Briefly explain the role of Supervisory officer as Manager, Trainer & Staff Officer.

(5+5+5+5)

- Q. No. 8 (a) What is Charge Sheet?
- (b) What are basic ingredients of a valid Charge Sheet?
- (c) What are the penalties under CCS (CCA) Rules 1965?
- (e) What is the effect on pay of a Government Servant whose "next increment for three years" has been stopped?

(5+5+5+5)