

H.P. BOARD OF DEPARTMENTAL EXAMINATION.

PAPER-2: FIN. RULES, REGULATIONS AND OFFICE PROCEDURE (With Books).

TIME ALLOWED: 3 HOURS.

MAXIMUM Marks: 200

- Note: 1. All the questions are compulsory.  
2. Marks are shown against each.

Q.No.1 A): What do you understand by the term Contingencies and what are the different types of contingent charges. (20 marks).

B) (i) What is Capital expenditure? What are the principals which govern the allocation of expenditure on a capital scheme, between capital and revenue accounts?

(ii) Can interest be capitalized? (5+10+5 marks).

C) i) Define Re-appropriation. When it is not permissible? (5+5 marks).

ii) What are the kinds of Advance admissible to Govt. servant? Define. (10 marks).

D) What are the instructions for regulating the enforcement of responsibility for losses? (10 marks).

E). How Loss and defalcation reported? Emumerate exceptions. (10 marks).

F) Define any five of the followings:

- (i) Suspense Accounts.
- (ii) Recurring expenditure.
- (iii) Security Deposit.
- (iv) Inevitable payment.
- (v) Commercial department.
- (vi) Special audit.
- (vii) Permanent advance. (20 marks).

G) What should a controlling Officer do when he finds that expenditure is likely to exceed budget provision? (15 Marks)

Q. No. 2: A) What is the purpose of verification of service Book by the head of office and what are the rules regarding record of date of birth and change of date of birth, when it is erroneously recorded? (20 marks).

B) What is commuted leave? State the general Conditions governing the grant of commuted Leave. (10 marks).

- C) Comment on, any four, of the followings:
- i) Whether the date of retirement in case of compulsory retirement is treated as working day or not?
  - ii) When a pensioner dies before completion of 15 years from the date of retirement, whether the commuted portion of pension is required to be recovered from family pension or not?
  - iii) How the period of 9 year 10 months, 10 days be reckoned for the purpose of qualifying service under CCS Pension rules?
  - iv) When the father of the govt. servant is not dependent, can mother be considered as dependent upon govt. servant?
  - v) Who is competent authority to remove the anomaly of Pay.
- (5+5+5+5 marks).

OR

What is the eligibility criteria of qualifying service for granting pension and what pensionary benefits are admissible to an employee on retirement and to what extent?

(5+10+5 marks).

- D) What is the use of these forms of communication?
- i) Memorandum.
  - ii) Demi Official letter.
  - iii) Resolution.
  - iv) Press Note.
  - v) Order.

(10 marks).

- E) Who are competent to contract and what are the consequences of breach of contract?

(10 marks).

OR

What is the aim of 'the workman' compensation Act 1923? State the exception when no compensation is payable? The procedure for making/payment of compensation?

(10 marks).

- F) Define any five of the following:

- i) SLDC.
- ii) Open access.
- iii) Company.
- iv) Electricity Trader.
- v) SERC.
- vi) Licences.

(15 marks).

.....