

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
APRIL, 2014
PAPER -5: FINANCIAL RULES
(FOR TREASURY OFFICERS AND DISTRICT TREASURY OFFICERS)

Time Allowed: 3 hours

Maximum Marks: 100

Notes:

1. Both part (A and B) are compulsory.
2. Attempt any five questions in all. It is compulsory to attempt two questions from each part. Rest one question may be attempted either from part A or part B.
3. Marks are indicated against each question.
4. Attempt all parts of a question in consecutive order.
5. Only Bare Acts/Rules/Approved reference books allowed.
6. Use of calculator is allowed.

(PART-A)

Q.No.1. "Sound financial administration is based on the success of self correcting mechanism within the system". In the light of this statement, explain briefly the drawbacks of "Cash Based Accounting" which recognises a transaction only when cash is received or disbursed.

(20 Marks)

Q.No.2 Distinguish between the following:

- a. "Plan" and "Non Plan" Expenditure
- b. "Appropriation Account" and "Finance Account"
- a. "Public Account" and "Consolidated Fund"
- b. "Major head" and "Sub Major" head account
- c. "Remittances" and "Suspense" Account

(20 Marks)

Q.No.3 a. Define Re-appropriation. Distinguish between "Appropriation" and "Re-appropriation". Also list out the conditions which must be satisfied for taking recourse to "Re-appropriation"?

b. Enumerate the checks you would apply to keep control over proliferation of advances.

(12+8=20 Marks)

- Q.No.4 a. Under which situation a request for change of date of birth by a government servant can be acceded to?
- b. "Public Account is a source of liquidity to the Consolidated Fund" Justify the statement.
 - c. How will you deal with "wilful absence" of an official from duty?
 - d. Can disciplinary proceedings run concurrently with criminal proceedings?

(4*5=20 Marks)

(P.T.O)

Q.No.5 What is "Dies –non"? Is "Dies –non" a penalty? Under which situation a government servant can be treated as 'dies-non and how the period of "Dies-non" is treated for the purpose of earning of increment leave and counting of services for pension?

(20 Marks)

(PART-B)

Q.No.6 State the procedure/codal formalities in respect of the following:

- a. Passing of a bill for payment
- b. Communication of Financial Sanctions

(10+10=20 Marks)

Q.No.7 a. What conditions are required to be satisfied before allowing stepping up of pay to senior, if on his promotion, he happens to draw less pay than his junior?

b. Write down formula for computation of each of the following:

1. Interest on G.P.F.
2. Commutation of Pension
3. Pension Equivalent to Retirement Gratuity
4. Encashment of earned Leave.

(10+10=20 Marks)

Q.No.8 Attempt the following:

- a. List out general conditions to Grant in aid provided to the Public Sector Enterprises, Boards, Corporation and State Universities.
- b. What precautions are required to be taken before obtaining "Bank Guarantee" towards Performance Security?
- c. How Time barred claims are processed?
- d. Discuss the procedure which is required to be followed for the refund of revenue.

(5*4=20 Marks)