

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
OCTOBER, 2014

PAPER: 5 FINANCIAL RULES (FOR TREASURY OFFICERS AND DISTRICT TREASURY OFFICERS)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

NOTES:

1. Both parts (A and B) are compulsory.
2. Attempt any five questions in all. It is compulsory to attempt two questions from each part.
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 are allowed.

(PART-A)

Q.No. 1. Elucidate in detail the Government Accounting Structure? What pattern is followed for Major Head wise classification of transactions under each part of the Accounting Structure?

(15+5=20)

Q.No.2. What measures are taken at the Treasury level to exercise control over expenditure with reference to appropriation? Do you agree that re-appropriation is permissible under the financial guidelines, if yes, explain the conditions when it is permissible and not permissible?

(10+10)

Q.No.3.(a) Explain in detail the canons of financial propriety envisaged in H.P. Financial Rules? What role is played by such standards in containing irregularities in financial transactions?

(b) What procedure is prescribed for weeding out of record in Government Departments?

(10+10)

Q.No.4.(a) What are different types of contingencies ? Explain each with suitable examples ?

(b) What is Contingency Fund? What procedure is prescribed to draw advances from it ?

(10+10)

(PART-B)

Q.No.5. Write a detailed note on the duties and responsibilities of Inquiry Officer in the case of Departmental Inquiry?

(20 Marks)

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Q.No.6(a) What documents must form part of Charge Sheet in departmental disciplinary proceedings?
Explain the importance of each document in framing of charge sheet?

(b) What are different kinds of Minor and Major Penalties describe the conduct that warrants imposition of such penalties on Government servant ?

(10+10)

Q.No.7.(a) What procedure is followed for regulating the pay of a government servant during combination of appointments under different situations ?

(b) A pensioner started on a pilgrimage on the day he retired from service and on return sixteen months later demanded the payment of his pension from the beginning. What steps are necessary before the payment can be made?

(10+10)

Q.No.8. What procedure is followed for calculation of the following:-

i)Interest on GPF

ii)DCRG

iii)Pension equivalent of Retirement Gratuity

iv)Commutation of pension

v)Compassionate Allowance

(5x4=20)
