

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATION**

**SESSION- Dec - 2017**

**PAPER-II FINANCIAL RULES, BUDGET, SERVICE REGULATIONS, ACTS AND  
OFFICE PROCEDURE**

**(FOR ENGINEERING OFFICERS OF H.P.S.E.B. LTD.)**

**(With Books)**

**Time Allowed: 03 hours**

**Maximum Marks: 200**

**Notes:**

- i) All Questions are compulsory.
- ii) Attempt all parts of question consecutively and indicate the same question number & its part as assigned in the question number while answering the same.
- iii) Only bare Acts, bare Rules, Notifications/orders and references books are allowed. Help books, text books, hand outs, made easy editions are not allowed.
- iv) Marks are indicated against each question.
- v) Quote relevant Rule(s) in support of your answers where necessary.

**Q.No.1** (a) What is Permanent Advance? Describe the rules and orders governing the sanctioning of such advance to the Government servants. (20)

(b) Write short notes on following:

- (i) Countersigned Contingencies.
- (ii) Schedule of New Expenditure.
- (iii) Contingent Register
- (iv) Competent Authority

(4\*5=20)

**OR**

(a) Explain the various circumstances where the salary for a part of the month can be drawn and disbursed to a Government servant before the end of a month. (20)

(b) What instructions have to observe in recovering the amounts from Government servants in whose case attachment orders have been issued by the Courts? (20)

**Q.No.2** How the claims to Arrears or increases of pay or Allowances are dealt with by the Disbursing Officers? (40)

**OR**

(a) What rules have to be observed by Government Officers who are required to receive and handle cash in their official capacity? (20)

(b) What are the relative responsibilities of Drawing Officers and Controlling Officers with regard to contingent expenditure? (20)

**Q.No.3** (a) What are the entitlements of a Government Servant under suspension? (10)

(b) Which type of recoveries can be effected from his Subsistence Allowance under suspension with and without his consent? What are the recoveries that are not permissible even with the consent of the

Government servant? Under what circumstances can recovery of overpayments are made from the Subsistence Allowance? (30)

**OR**

(a) What are the circumstances under which Extraordinary Leave can be granted to a Government servant? (20)

(b) Distinguish between 'Leave Not Due' and 'Commutated Leave' (20)

**Q.No.4** Distinguish between-

(1) Presumptive pay and Personal pay.

(2) Fee and Honorarium.

(3) Identical time scale and Same time scale.

(4) Subsistence Allowance and Compensatory Allowance

(5) Apprentice & Probationer. (5\*8=40)

**OR**

(a) A Class-I Officer retired on superannuation after rendering a qualifying service of 35 years 08 months and 08 days. At the time of his retirement, he was drawing a Basic Pay of Rs. 32180 + 8400 Grade Pay, DA @ 125% and IR @ 5%. As per Leave account, 270 days Earned Leave and 250 days HPL was available on the date of his retirement. On the basis of above information, calculate the following pensionary benefits in his case:

i) Pension on superannuation

ii) Retirement Gratuity

iii) Commutation Value

iv) Family Pension

v) Leave encashment (5\*5=25)

(b) Under what circumstances joining time is admissible to a Government servant? (15)

**Q.No.5** (a) What do you understand by Re-appropriation? Under which situations re-appropriation is not admissible? (10)

(b) What aspects should be kept in mind while closing the annual accounts of the Board? (15)

(c) What fixtures and equipments are required to set up a Central Record Room? (15)

**OR**

(a) Under Indian Electricity Act, what are the provisions where licence of licensee is revoked? (20)

(b) What are the general guidelines which have to be kept in mind while preparing the budget estimates? (20)