

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

PAPER-8 LOCAL FUNDS, TREASURY AND FINANCIAL RULES (FOR TEHSILDARS OF REVENUE DEPARTMENT)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

1. Attempt any five questions. All questions carry equal marks.
2. Attempt all parts of a question in consecutive order.
3. Only Bare Acts/Rules/Notifications and Approved Reference Books are allowed.
4. Quote rule(s) in support of your answer where necessary.
5. Indicate the same question number and its parts as assigned in the question paper while answering the same.

Q.No.1. (a) What is meant by Excess and Surrender Statement? What purpose is served by this Statement in formulation of Revised Budget Estimates? Explain in detail.

(b) What is re-appropriation of budget? Explain the circumstances when re-appropriation is permissible and who is competent to order re-appropriation in different cases?

(10+10)

Q.No.2. Write a detailed note on the canons of financial propriety laid in H.P. Financial Rules for the guidance of a public servant who is responsible for spending money from government exchequer?

(20 Marks)

Q.No.3. Preliminary Inquiry has found Mr. X, Class-I Officer in Department, guilty of acquiring wealth by illegal means and misuse of his official power. What should be a suitable draft proposal of Charge Sheet for consideration of the Secretary to the Government? You may assume the details and evidence(s) and witness(s) who would testify the charges?

(20 Marks)

Q.No.4. (a) An officer on tour is provided with free lodging. Will any reduction be made in his daily allowance, and if so to what extent?

(b) How is daily allowance of an officer, who returns daily to his headquarters while on tour to outstation regulated?

(c) Under what circumstances is travelling allowance admissible to a government servant for performing journey for attending an obligatory departmental examination?

(d) How is the daily allowance regulated in cases of 'enforced halt' occurring during journeys on tour and on transfer?

(5x4=20)

Q.No.5.(a) What are the types of recoveries/deductions which can be made from subsistence allowance?

(b) Under what circumstances leave shall not be granted to a Government servant?

(c) How is the overstay of joining time treated?

(d) When is interest payable on payment of death-cum-retirement gratuity?

(5x4=20)

Q.No.6. Write a detailed note on the duties, responsibilities and functions of a Supervisory Officers in a Government Department.

(20 Marks)

Q.No.7. Comment on the following:

a) A Government servant, having no family, nominates a School to receive the DCR gratuity on his death. He died on 21.9.2011 but on 1.7.2011 he had adopted a son. The school claims the gratuity by virtue of the nomination made in its favour and the adopted son filed a objection to the payment being made direct to the school.

b) The Drawing and Disbursing Officer of an office prepared the salary bill for the month of June, 2014 in respect of his staff, wherein the deduction on account of general provident fund subscriptions due from the officers and members of the staff were listed. One of the staff members, who was under suspension, represented to the head of office that deduction of provident fund subscription would cause hardship to him since he was getting subsistence allowance ^{equal} to half pay. The Head of the Office rejected the representation on the ground that provident fund subscription at the minimum rate of 6% has to be recovered from every employee.

c) A Government servant is required to perform his duties in a particularly unhealthy locality and it is proposed to sanction an advance increment to him.

d) Mr.X was sanctioned invalid pension from 30.6.2014 and he represented for commutation of portion of pension on 1.7.2014 and pleaded that commutation of pension may be sanctioned in his favour without medical examination as he has applied for the same before one year of his retirement on invalid pension.

(4x5=20)

Q.No.8. What are different types of leave not earned by duty? Write a detailed note on Study Leave.

(20 Marks)
