

**BOARD OF DEPARTMENTAL EXAMINATION**  
**HIMACHAL PRADESH**  
**DEPARTMENTAL EXAMINATION FOR NAIB TEHSILDARS/ TEHSILDARS OF REVENUE**  
**DEPARTMENT**

**OCTOBER, 2013**

**PAPER: 8 LOCAL FUND, TREASURY AND FINANCIAL RULES**

**TIME ALLOWED: 3 HOURS**

**MAXIMUM MARKS: 100**

**Notes:**

- i) Attempt any five questions.
- ii) Marks are indicated at the end of each question.
- iii) Only bare Acts, bare Rules and Notifications/ reference books are allowed. Help books, text books, hand outs, guides, made easy editions are not allowed.
- iv) Quote rule (s), instructions etc. in support of your answer where necessary.
- v) Use of calculator is allowed.
- vi) Indicate the same question number & its part as assigned in the question number while answering the same.
- vii) Try to Attempt all parts of question consecutively.

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Q. No. 1 Discuss in detail the procedure for preparation of State Budget and passing the Demands for Grants till it becomes the Appropriation Act. (20)

Q. No. 2 Central Civil Services (Leave) Rules 1972 provides that unauthorised absence from duty or overstaying of leave renders a Government Servant liable to disciplinary action. Shri 'A' working as Senior Assistant in the Department XYZ has been absent without leave from 02.09.2013. Draft an order informing him of the proposal to take action against him under Rule 16 of Central Civil Services (Classification, Control & Appeal) Rules, 1965 and giving him an opportunity to make such representation in case he wishes to make against the proposed action. (20)

Q. No. 3 (a) What do Appropriation Accounts deal with? What is the objective of preparation of Appropriation Accounts? Who is responsible for preparation of the Appropriation Accounts of Himachal Pradesh?  
(b) What is 'Vote on Account'? Can the expenditure be utilized on a New Service? (10+10)

Q. No. 4 What are the principles which are generally required to be followed by an authorized officer while declaring the goods as surplus or obsolete or unserviceable? Explain in brief the various modes of disposal of such goods. (20)

Q. No. 5 (a) What are the Fundamental Principles for the guidance of authorities authorized to enter into contracts involving expenditure from public funds?  
(b) What checks are required to be exercised by the Controlling Officer before countersigning the TA bills? (10+10)

Q. No. 6 What procedure is required to be followed by the Controlling and the Drawing and Disbursing Officers to have effective control over expenditure in the Department as envisaged in the Himachal Pradesh Financial Rules, 2009? (20)

Q. No. 7 (a) Which day will be reckoned as the last working day of the individual in terms of CCS (Pension) Rules, in the following cases:-

- (i) A Government servant died on 30-04-2013 in the forenoon in office
- (ii) A Government servant is retired prematurely with effect from 30-04-2013.

(b) A pensioner refuses in writing to pay the amount owed by him to Government. How will the case be dealt with? Can action be taken against him treating his refusal as 'misconduct'?

(c) Can advance from GPF be granted to a Government Servant after the expenditure is incurred? If so, in what circumstances?

(10+5+5)

Q. No. 8 Attempt the Following:-

(a) An employee was dismissed from service due to conviction in a murder case. He has submitted a representation for grant of pension. How is his case to be dealt with?

(b) An officer submitted adjustment TA claim in time but did not utilize the advance in full. How his claim will be regulated?

(c) How is Earnest Money different from Security Deposit with specific reference to tenders and contracts?

(d) What is a bill and what purpose does it serve?

(5+5+5+5)