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**BOARD OF DEPARTMENTAL EXAMINATION
HIMACHAL PRADESH**

**DEPARTMENTAL EXAMINATION FOR TEHSILDARS OF REVENUE DEPARTMENT
OCTOBER, 2012**

PAPER: 8 LOCAL FUND, TREASURY AND FINANCIAL RULES

TIME ALLOWED: 3 hours

MAXIMUM MARKS: 100

Notes:

- i) Attempt any five questions.
 - ii) All questions carry equal marks.
 - iii) Only bare acts, bare rules and notification/reference books are allowed.
 - iv) Quote rule(s), instructions etc. in support of your answer where necessary.
 - v) Use of calculator is allowed.
 - vi) Try to attempt all parts of question consecutively.
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- Q. No. 1: (a)** Describe the general principles which should be observed by a Government servant while sanctioning and incurring expenditure from the public fund.
- (b)** Describe the procedure prescribed in Himachal Pradesh Financial Rules 2009 for effective control over expenditure to be followed by the Drawing and Disbursing Officer and Controlling Officer.

(10+10=20)

- Q. No. 2:** What are the fundamental principles of public buying? Briefly describe the procedure prescribed for purchase of goods by government departments in the State.

(20)

- Q. No. 3: (a):** Calculate Daily Allowance of an officer drawing Grade Pay of Rs. 6600 for journey on tour from Station "X" to Station "Y" from the following data:

Departure from station "x" on 3-8-20-12 at 1800 hours

Arrival at station "Y" on 3-8-2012 at 2100 hours

Departure from station "y" on 4-8-2012 at 1000 hours

Arrival at station "x" on 4-8-2012 at 1200 hours

- (b) :** Distinguish between Leave not due and Commuted Leave. What are the conditions under which and to the extent these leaves may be sanctioned to the government servant?

(10+10=20)

- Q. No.4: (a)** In what circumstances the death/Retirement Gratuity lapse to Govt.
- (b)** Under what circumstances, the nominee is debarred from receiving gratuity.
- (c)** What are the conditions for the grant of Daily Allowance?
- (d)** Under what circumstances leave should not be granted to a government servant.

(4x5=20)

- Q. No. 5 (a) A Govt. Servant drawing a Basic Pay of 28060 and Grade Pay of Rs. 6600 in the Pay Band of Rs. 15600-39100 with date of next increment on 1st July 2011 was promoted on 20- 4- 2011 to the higher post carrying the Grade Pay of Rs. 7800 in the same Pay Band. He opted to fix his pay in the higher post from the date of his next increment in the Lower post. Fix his pay and also indicate his date of next increment.
- (b) What do you understand by periodical increment in a time-scale? Specify the conditions on which service counts for increment in a time-scale.

(10+10)

- Q. No. 6: What are the penalties that may be imposed on a Govt. Servant under CCS (CCA) rules? What are the various stages in the procedure for imposing Major penalties?

(20)

- Q.N. 7: Distinguish between the following:
- Administrative Approval and Technical Sanction
 - Disciplinary Authority and Adhoc Disciplinary Authority
 - Compassionate Allowance and Compensation Pension
 - Plan and Non-Plan expenditure
 - Bid Security and Performance Security

(5x4=20)

- Q. No. 8: Comment on the following:

- A Govt. Servant under suspension requested Head of Office that the Income Tax Deductions and General Provident Fund Subscription may not be deducted from his subsistent allowance, as these deductions would cause financial hardship to him.
- An amount recoverable from a Government servant is deducted from the General Provident Fund (GPF) balance payable to him, as requested by the Government servant.
- A cheque issued by the Drawing and Disbursing Officer for Rs. 50,000/- has been lost before the same is presented for payment.
- A Govt. Servant on leave reports his return to duty 10 days before the expiry of the period of leave granted to him.
- A Govt. Servant, who was suspended pending enquiry into certain alleged misconduct, was subsequently reinstated. The suspension was not held wholly unjustified. The reinstating authority directed that the Government servant should be allowed full pay and allowances for the period of suspension and that it should be treated as duty.

(5x4=20)