

**BOARD OF DEPARTMENTAL EXAMINATION
HIMACHAL PRADESH**

DEPARTMENTAL EXAMINATION FOR TEHSILDARS OF REVENUE DEPARTMENT

OCTOBER, 2011

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 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 (a) "As per the provisions of article 150 of the Constitution, the accounts of State Government shall be kept in such form as may be specified by the Government of India on the advice of Comptroller and Auditor General of India" In the light of the statement explain in brief the **Structure of Government Accounts, Main Divisions, and Classification of transactions in Government Accounts.**

(b) What are different kinds of Travelling Allowance, as envisaged in the Supplementary Rules? Explain each in brief.

(10+10)

Q. No. 2 (a) What is the Procedure for communication, Date of effect and Lapse of financial sanctions as provided in the Himachal Pradesh Financial Rules, 2009?

(b) Administrative Departments are responsible for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. What are the Responsibilities for the control of Expenditure and which are the authorities through whom it is being exercised?

(10+10)

Q. No. 3 What are general conditions governing the grant of leave under Central civil Services (Leave) Rules 1972? Explain in brief the different kinds of leave earned by duty and not earned by duty.

(20)

Q. No. 4 (a) What are the entitlements and procedure for the payment of pensionary benefits to the family of a Government Servant whose whereabouts are not known?

(b) Calculate the following Pensionary benefits in respect of Mr. A whose Qualifying service at the time of superannuation is 11 years 5 months 28 days. Monthly Average Emoluments/Emoluments are (a) Pay Band ₹ 12000/- (b) Grade Pay ₹ 5,000/- and (d) DA 51%:-

- (i) Pension.
- (ii) DCRG.
- (iii) Family Pension.
- (iv) Leave encashment for 270 days Earned Leave.
- (v) Commutation Value considering age on next birth day 59 years.

(10+10)

Q. No. 5. What are **Fundamental principles of public buying?** Explain in brief the measures as provided in the Himachal Pradesh Financial Rules, 2009 for achieving **Transparency, fair competition and elimination of arbitrariness in the procurement process?**

(20)