

BOARD OF DEPARTMENTAL EXAMINATIONS, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATIONS, February, 2006  
Tehsildars/ Naib- Tehsildar

Paper:-8                      Local Fund , Treasury and Financial Rules)

Time Allowed:3 Hours

Max.Marks:100

Notes:

1. Attempt any five questions. All questions carry equal Marks for sub- parts of the question are indicated in the brackets.
2. Only Bare Acts, Bare Rules and notifications are allowed in the Examination Hall. Support your answers with relevant provisions of the rules.
3. You can use calculators.
4. Attempt all parts of a question consecutively.

Q.No.1 An official in the pay scale of Rs. 6400-200-7000-220-8100-275-9200 with a Basic pay of Rs. 6400/- w.e.f. 1-3-1996, is promoted to the next higher post in The pay scale of Rs. 7000-220-8100-275-10300-340-10640.. He joins the Higher post on 3-8—2004. Fix his pay, presuming that”

- a) He gets his pay fixed straightway from 3-8—04; and
  - b) He opts to get his pay fixed from 3-8-04 and then re-fixed from 1-3-2005.
- Also , determine his date of increment in both the cases. It is certified that the Official carries ‘very good’ service record and he is eligible for benefits under Assured Career Progression Scheme.

Q.No.II (i) ‘Amount of Subsistence allowance once cannot be altered later’. Please Discuss the statement.  
(ii) Distinguish between ‘ prohibited’ and non-entitled’ mode of travel for the purpose of leave travel concession.

(2x 10)

Q.No.III (i) Extra –Ordinary Leave is permanent loss of service qualifying for pension And increment. Do you agree?  
(ii) Withholding of increment with non- cumulative effect is only a non-recurring loss. Discuss with the help of suitable example(s).

(2x10)

Q.No.IV Work out the Pension, Retirement Gratuity, Commutation of pension, leave Encashment and family pension from the following particulars:

Contd/-p-2

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1.	Date of Birth	1-7-50
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2.	Date of Joining Pensionable post	1-8-67
3.	Basic pay from 1-8-04 in the pay scale of Rs.7000-220-8100-275-10300-340-10980	Rs.8925
4.	Date of relief on Voluntary retirement	1-3-05 FN
5.	Date of Death	1-3-05 at 1700 hours
6.	Earned Leave at credit on the date of retirement	300 +20 days
7.	Half pay leave at credit on the date of retirement	573 days

Also indicate the dates up to which the family pension will be paid at enhanced Rates presuming that the government servant was not governed under Workmen Compensation Act.

Q.No.V Comment on the following:

- (i) A Government servant can adopt any mode of traveling during his journeys on tour but this claim has to be restricted always to the entitled mode of travel either by air, by rail, road or sea.
- (i) Entries in the Cashbook can be erased of the Drawing and Disbursing Officer.
- (ii) A Government servant is declared by competent medical authority to have become permanently incapacitated for further service. His request for the grant of commuted leave for 80 days is refused by the leave sanctioning on the ground that he is to be discharged immediately from government service.
- (iii) A crossed cheque is issued in favour of a supplier of goods. The supplier did not send the Actual Payee Receipt. The audit objects the same on the ground that each payment is to be supported with the actual payee receipt.

(4x 5)

Q.No.VI Distinguish between:

- (i) Traveling allowance and daily allowance.
- (ii) Vote on account and Voted expenditure.
- (iii) Relinquished T.A.Claim and Time Barred T.A. claim.
- (iv) Plan and Non-Plan.

(4 x 5)

- Q.No.VII (i) Enlist matters separately where (i) Simple and (ii)detailed notes are Required to be given while submitting the receipts in a Section.
- (ii) Subsistence allowance is not subject to any deductions. Please discuss the statement .

(2 x 10)

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