

Government of Himachal Pradesh
Board of Departmental Examinations

(Paper-5 ---- October, 2015)

Financial Rules (For Treasury Officers and District Treasury Officers)

Time allowed: 3 Hrs.

Max. Marks-100.

Notes-

1. Attempt any five questions. Maximum marks for every question are mentioned against the question in the brackets.
2. Attempt all the parts of a question in a consecutive order.
3. Only Bare Acts, Rules and Notifications are allowed in the hall.
4. Use of calculator is allowed.

Q.1 (a) What conditions are required to be examined in a case received by you for removal of anomaly by stepping up of the pay of a senior on promotion drawing less pay than his junior? Can a second time step up be allowed to the senior in case he again starts to draw less pay than his junior?

(b) The annual increment of Mr. 'X' was due on 1st July, 2015. While examining his file for allowing the increment, we find that spells of leave as mentioned below had been availed of by him during the incremental period:

(i) Half pay leave to attend his ailing wife in the hospital 1st to 20th August, 2014;

(ii) E.O.L for arranging the admission in MBA course of his son in a management institute at Calcutta from 4th Oct. to 7th Nov. 2014;

(iii) E.O.L for his own hospitalization from 20th April to 5th May, 2015.

What will be the date of next increment in this case? Also quote the relevant rules. (10+10)

Q.2

(a) What procedure is followed for communication of financial sanctions? When does a sanction lapse?

(b) Write a brief note on "Personal ledger account". (10 + 10)

Q.3 Distinguish between "Compensation Pension" and "Compassionate allowance" (20).

Q.4 On 31.12.2014, Mr. 'X' was having a balance of 280 days Earned leave in his account. He retired on superannuation on 30.9.2015. At the time of his retirement, following entries were appearing in his service record:-

- a) Availed 10 days EL from 1.4.15 to 10.4.15
- b) Availed 20 days E.O.L for personal purposes - 1.6.15 to 20.6.15
- c) Ten days un availed joining time was credited in his leave account on his promotion and transfer in Aug. 15
- d) On the date of retirement he was drawing Rs. 24000/- as pay in the pay band + 4400/- as grade pay; Rs. 250/- as C.A and D.A @ 107%. Calculate the leave encashment payable to the employee on his retirement. (20)

Q.5 (a) What implications do you see in a case where part is taken by a Government servant in demonstrations and strikes as per provisions of conduct rules-1964?

(b) Can a Government servant be treated as '*dies non*' for leaving the office without proper permission or refusing to perform the duties assigned to him while in the office? (15+5)

Q.6

(a) What checks are required to be exercised by the bill assistant in the treasury while checking the bills presented for payment?

(b) What are the different kinds of certificates as are required to be obtained by the Treasury officer from the pensioners at different occasions enabling them to receive their pension? (10+10)

Q.7

(a). What provisions are available under the GPF (CS) Rules 1960 to check the proper utility of withdrawal from the fund sanctioned for building or acquiring a suitable house, repayment of loan taken for building or acquiring a house or purchase of a house site?

(b). Under what circumstances the recovery towards GPF advance can be postponed or deferred automatically?

(C) What do you mean about the consolidation of a GPF advance? (10+5+5)

Q.8

Comment on the following with relevant rules:-

- (a). An employee got an opportunity of promotion to work on a higher post on adhoc basis. On his regularization of the adhoc promotion after two years, he was not allowed to exercise the option for his fixation on the higher post from the date of next increment in the lower post.
- (b). An employee retired on superannuation on 31st August, 2015. He died on that very day at about 8 o'clock in the evening in a car accident. All his pensionary benefits were sanctioned on the basis of his death as a pensioner.
- (c). An employee was sanctioned 45 days Earned leave from 23rd August. On his application, one month's advance pay was sanctioned in his favour enabling him to avail the leave comfortably.
- (d). An employee applied for 20 days earned leave. But the sanctioning authority sanctioned him 20 days half pay leave just to teach him a lesson.
- (e). An employee was relieved on 16th August from Shimla to join on a promotional post at Kullu. He availed 12 days joining time and joined on 29th August. He claims the pay of the higher post from 17th August as he had left the old post on 16th Aug.

(4 x 5)