

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
APRIL, 2017.

PAPER :5 : FINANCIAL RULES (FOR DISTRICT TREASURY OFFICERS and TREASURY OFFICERS)
Time Allowed : 3 Hours Maximum Marks :100

1. Attempt any five questions.
 2. Marks are indicated against each question.
 3. Attempt all parts of a question in a consecutive order.
 4. Only Bare Acts/ Rules/ Approved Reference Books allowed.
-

QN.1. " Every Officer incurring or authorising expenditure from public money shall be guided by high standard of financial propriety. " What you understand in this context , Is it correct as per H.P. Financial Rules ? If so, explain in details. (20)

QN.2. Comment and differentiate between following :

- (a) Charged and Voted Expenditure.
- (b) Capital and Revenue Expenditure.
- (c) Contract and Contractor.
- (d) Abstract Bill and Detailed Bill.
- (e) Supplementary Grant and Excess Grant.

(5x4)

QN.3. (a) What are the recoveries that can be effected from Subsistence Allowance of a Govt. servant under suspension with and without his/her consent ? What are the recoveries that are not permissible even with the consent of the Govt. Servant ?

(b) Briefly state Acts, Conducts and Omissions of a Govt. Servant which amounts to misconduct.

(10+10)

QN.4. State the conditions under which and the extent to which ' Leave Not Due ' may be granted to Govt. Servant to permanent or quasi permanent employee under the Central Civil Services (Leave) Rules,1972.

(20)

QN.5. Calculate the Superannuation Pension /DCRG and Family Pension from the following given particulars:

- i) Basic Pay i.e. Pay Band last drawn Rs.60,820/-
- ii) Grade Pay Rs.10,000/-
- iii) D.A.@ 127
- iv) Gross Service 31 ½ years
- v) Non qualifying Service Nil.

(b) What is Commutation of Pension ?

(15+5)

QN.6. (a) A Govt. Servant can draw advances under GPF rules ,
for what purposes and under which rules these advances are permissible ?
Mention each purpose & conditions for the grant of these advances.

(b) On the death of a Subscriber who has left behind a family the procedure for
payment of the amount standing at the credit of GPF a/c of the deceased Govt.
Servant :

- (i) If a nomination made subsists ?
- (ii) If no nomination subsists ?

(10+10)

QN.7. What is meant by " Next Below Rule" ? Describe its intentions, benefits conferred
by it and conditions to be fulfilled under it. Have any classes of employees been
deprived of the Next Below Rule benefits ? If so, to what extent, it can be ?

(20)

QN.8. Comment on the following :-

- (a) A Govt. servant applies for correction in the date of birth recorded in the
Service Book just two years before his retirement. Can he do this ? How will
you examine his case according to rules.
- (b) "The direction of the official superior shall ordinarily be in writing . Oral
direction to subordinates shall be avoided as far as possible where the issue of
oral direction becomes unavoidable the official shall confirm it in writing
immediately thereafter". What would you comment in the context of rules
which will be applicable to the Govt. servant .
- (c) Under CCS,CCA Rules,1965 a Govt. Servant was awarded a major penalty i.e.
compulsory retirement but he applies for LPR (Leave Preparatory to
Retirement) which is due to him and would take him to the date of his
retirement on superannuation.
- (d) An Officer applied for Earned Leave for 15 days which was admissible to him
but the sanctioning authority wanted to punish him for his frequent absence
from duty. So, he decided to sanction 20 days Extra Ordinary leave (E.O.L.)
instead of E.L.
- (e) A Departmental Promotion Committee did not consider the case of fitness for
promotion of a Govt. servant on the ground that prosecution has been
launched against him by the Govt. in a court of law.

(5x4)