

BOARD OF DEPARTMENTAL EXMINATION, HIMACHAL PRADESH ~~2016-17~~,
DEPARTMENTAL EXAMINATION, OCTOBR, 2016
PAPER-8: LOCAL FUNDS, TREASURY AND FINANCIAL RULES FOR TEHSILDARS OF REVENUE DEPARTMENT

TIME ALLOWED: THREE HOURS.

MAX.MARKS- 100

Note:

1. Attempt any five questions. All questions carry equal marks.
2. Only bare Acts/Rules and approved Reference Books are allowed.
3. Quote Rule(s) in support of your answer where necessary.
4. Attempt all parts of a question in a consecutive order.

Q.No.1 Discuss the codal formalities that are essentially required to be completed before passing a bill concerning purchase of store, stock articles, for payment.

(20 Marks)

Q.No.2 Discuss the advantages and disadvantages of "open tender system" and "limited tender system".

(20 Marks)

Q.No.3 Differentiate between the following:

- a. Bill and voucher
- b. Revenue Expenditure and Capital Expenditure
- c. Consolidated Fund and Public Account
- d. Tax revenue and Non-Tax revenue.

(4*5=20 Marks)

Q.No.4 Differentiate between appropriation and re-appropriation. Also spell out the conditions for taking recourse to re-appropriation.

(20 Marks)

Q.No.5 What do you understand by the term "Dies-non" ? How is Dies non different from Extraordinary leave? What are the situations under which a govt. servant can be treated as "Dies non"?

(20 Marks)

Q.No.6 Differentiate between the following:

- a. Service Gratuity and Residuary Gratuity
- b. Revision and Appeal.

(2*10=20 Marks)

Q.No.7 How would you compute the following:

- a. Interest on G.P.F
- b. Daily allowance when a government servant is on tour.

(2*10=20 Marks)