

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
NOVEMBER, 2019

PAPER NO.5: **FINANCIAL RULES** (FOR TREASURY OFFICERS AND DISTRICT TREASURY OFFICERS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

Notes:

- i) Attempt any five Questions. All questions carry equal marks.
- ii) Marks are indicated against each part of a question.
- iii) Attempt all parts of a question in consecutive order.
- iv) Reference Books, Bare Acts, Rules and Notifications are allowed. Quote rules in support of your answer where necessary.
- v) While answering a question and its parts, indicate the same number as assigned in the question paper.

Q.No.I. (a) Elucidate the principles of financial propriety and highlight its role in checking Wasteful expenditure by the DDO ?

(10)

(b) What procedure is followed for disposal and condemnation of permanent/dead stock/stores in government offices ?

(10)

Q.No.II. Mr. 'X' a H.P. government servant is drawing substantive pay of Rs. 33,330 plus Grade pay of Rs. 7,800/- w.e.f. 1.6.1918 in the Pay Band of Rs. 15,600-39,100+7,800 G.P. He has been promoted on regular basis to the higher post in the Pay Band of Rs. 15,600-39,100+8,400 G.P. and joined as such on 16.2.2019. His date of birth is 15.05.1963. From the above information fix his pay without and with option basis from time to time and comment which one will be beneficial for pension and pensionary benefits.

(20)

Q.No.III. A government servant Mr 'X' was born on 31.8.1961. He joined H.P. government service on 17.05.1989. His pay on the date of superannuation was Rs. 28,100 plus 5,400 Grade Pay w.e.f. 1.11.2018 in the Pay Band of Rs. 15,600-39,100 +5,400 G.P. On the date of superannuation the rate of DA was @ 148% . He has 280 days of Earned Leave to his credit. From the above information calculate the following:-

- i) Superannuation Pension
- ii) Retirement Gratuity
- iii) Family Pension at normal rate and enhanced rate as per rule
- iv) Commutation value as per optimum permissible rate
- v) Leave Encashment

(5x4=20)

Q.No. IV. Write short note on the following:-

- i) Same Time Scale and Identical time scale
- ii) Tenure Post and Temporary Post
- iii) Limited Tender and Unlimited Tender
- iv) Original Works and Repair Works
- v) Earnest Money and Performance Security

(5x4=20)

Q.No.V. An amount of Rs. 20,60,785.00 was lying in the GPF account Mr 'Y' as on 31.03.2018. His monthly subscription was @ Rs. 35,000/ per month from 1.4.2018 to 31.03.2019. He withdrew an amount of Rs. 6,00,000/- (Rs. Six lacs) as advance on 16.6.2019 to be refunded in 20 equal instalments @ Rs. 30,000.00 per month. He could spend only Rs. 5,00,000/- and refunded unspent amount of Rs. 1,00,000/- on 1.3.2019. The rate of interest on GPF for the Financial year 2018-19 is @ 7.6%, 7.6%, 8% and 8% for the 1st, 2nd, 3rd and 4th quarter, respectively. From the above information calculate the amount of interest on his GPF account.

(20)

Q.No.VI. (a) What are the powers of special court regarding attachment under the H.P. Protection of Interests of depositors (in Financial Establishment) Act, 1999 ?

(10)

(b) Describe the procedure for inquiry on complaints by the Competition Commission as provided under Competition Commission Act, 2002.

(10)

Q.No.VII. Differentiate between the following:-

- i) Daily Allowance and Subsistence Allowance
- ii) Probationer and one under probation
- iii) Joining time Pay and Substantive Pay
- iv) Compulsory Retirement Pension and Retiring Pension
- v) Saving Fund and Insurance Fund.

(5x4=20)

Q.No.VIII. Mr. 'X' was appointed in H.P. Government service as Class-III employee and he joined as such on 16.08.1988. He was enrolled as member of H.P. Employees Group Insurance Scheme 1984 and his subscription was started accordingly. On enhancement of per unit subscription from Rs. 10/- to Rs. 15/- w.e.f. 1.4.1990, he adopted the enhanced per unit subscription of Rs. 15/- per unit. He was promoted to Class-II post and joined as such on 30.11.1998 and again he was promoted to the Class-I post and joined as such on 25.07.2007. GIS subscriptions due as per his position were deducted from time to time regularly. He has retired from the Class-I post on 31.12.2018. From the above information calculate Saving Fund accumulation due in his favour on superannuation.

(20)