

Board of Departmental Examinations, Himachal Pradesh,
Departmental Examination.

(~~May~~, 2021)

Paper- 5: Financial Rules (For Treasury Officers and District Treasury Officers)

Time allowed: 3 Hours.

Max. Marks-100.

Note:

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.No.1 (a) Every Officer incurring expenditure from public exchequer shall be guided by high "standards of financial Propriety." Explain the general principles which are required to be observed by every drawing and disbursing officer for regulating expenditure from public fund.

(10)

(b) What are duties and responsibilities of controlling authority to ensure financial discipline and strict economy in respect of funds placed at his disposal?

(10)

Q.No.II Differentiate between following:

- (a) Revenue and Capital expenditure.
- (b) Tax Revenue and Non-Tax Revenue.
- (c) Finance Accounts and Appropriation account.
- (d) Public Account and Consolidated Fund.

(4x5=20)

Q.No.III A 'X' Government Officer was borne on 5th June,1960. He is drawing basic pay of Rs. 26350+5400 GP in the Pay structure of Rs.15600-39100+5400GP with DNI on 1.7.2017. He is promoted to next higher post carrying duties and responsibilities of greater importance on regular basis on 30-04-2018 in the pay structure of Rs.15600-39100 + 6600 GP. Fix the pay of Govt. Officer' X' that may be advantageous to him at the time of his superannuation from service.

(20)

Q.No.IV (a) Explain procedure and powers of Appellate Tribunal under the Competition Act 2002.

(10)

(b) Private trade or employment without previous sanction of the Govt. is misconduct. Explain in terms of Rule position under CCS(Conduct) Rules 1964.

(10)

Q.No.V (a) What are major and minor penalties under CCS(CCA) Rules 1965?

(10)

(b) Can a retired Govt. servant be prosecuted for grave misconduct and negligence while in service departmentally? If yes, explain with relevant provision of Rules.

(10)

Q.No.VI A Government servant was born on 28.08.1961. He joined H.P. government service on 15-06-1986. There is suspension period of 5 month & 21 days and 3 month EOL not to be counted as qualifying service for retirement benefits. He is drawing basic pay of Rs. 27550 plus 6600 GP in the Pay Band of Rs.15600-39100+6600 Grade Pay. Next DNI is on 1st March 2019. Rate of DA at the time of retirement was 153% and Govt. servant has 285 days Earned Leave and 400 HPL at his Credit. Work out the following:-

- (a) qualifying service.
- (b) Pension
- (c) Retirement Gratuity
- (d) Family pension
- (e) Commutation of Pension
- (f) Leave Encashment.

(5+3+3+3+3+3=20)

Q.No.VII (a) Under which circumstances a Govt. servant can be placed under suspension. Give details with reference to relevant Rules?

(10)

(b) What are the conditions for payment of GPF balance in case of missing/disappearance of Govt. Servant?

(10)

Q.No.VIII Make comparison of the following:

- (i) Compensation pension and Compassionate Allowance
- (ii) Retiring pension and Compulsory Retirement Pension
- (iii) Fee and Honorarium.
- (iv) Resignation and Technical Resignation.
- (v) Personal Pay and Substantive Pay

(5x4=20)

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