

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATIONS, JULY-AUGUST, 2006**

Paper No.-8 For Tehsildars: Local Fund, Treasury and Financial Rules

Time Allowed:3 Hours

Max.Marks:100

Notes:

- 1. Attempt any four questions including question No.1 which is Compulsory. Question No.1 carries 40 marks. Rest of the question carry 20 marks each**
- 2. All sub parts of a question must be answered consecutively lest marks. May be deducted on this account.**
- 3. Only Bare Acts, Rules and Notifications are allowed inside the examination hall. Help Books, textbooks, Handouts, guides and made-easy editions are not allowed. Quote relevant provisions of Rules, instructions etc. invariably.**
- 4. Use of calculators is permitted.**

Q.No.1 Comment on any eight of the following:

- a) A Government servant born as per records on 4-11-65, joined service on . 16-1-84.He submits an affidavit on 15-12-04 that he was actually born on 4-11-67.He also produces an extract of the birth register maintained by the local authority of the area to this effect and requests for change of his date of birth. The appointing authority allows the request of his own.
- b) A Government servant is found to have tampered with official records when he was in government service. The matter was detected after 6 years from the date of his retirement. The disciplinary authority serves a charge sheet under Rule14 of the C.C.S.(C.C.A.) Rules for this misconduct.
- c) The widow of a Government servant gives birth to a son after 2 years from the death of the government servant. Family Pension being paid to her is stopped on this ground.
- d) A Government servant overstays his sanctioned Earned Leave by 12 days. Although this excess period is ordered to be debited to the half pay leave Account but the government servant is not paid any leave salary for this period.
- e) A Government servant files a fresh GPF nomination in favour of her mother and excludes his wife who was the original nominee. The Accounts Officer rejects the fresh nomination on the plea that mother can be nominated only if there is no member in the family of the government servant.

- f) Commuted leave is sanctioned to a government servant and the government servant retires on superannuation without returning to duty and is allowed leave salary accordingly.
- g) Claim of daily allowance for Sunday of a government servant falling between two working days is disallowed on the plea that he had not performed any duty on that day although he was at his tour station.
- h) A Class-III government servant bought a CTV for Rs.1200/- from an authorized dealer. He brought this fact to the notice of his Head of Officer after 10 days from the date of affecting the purchase. The Head of Office serves a show cause notice to him stating that he should have sought prior permission for the purchase of CTV.
- i) The Head of Office does not make any deduction on account of Court Attachment from the subsistence allowance of a government servant although there is a request from the government to affect the same.
- j) A Wrong entry in the Cash Book is erased and correct entry re-written. The audit objects to the same but the DDO asserts that the correction is bonafide, which was affected to correct the wrong entry.

(5x 8)

Q.No.II Calculate retiring pension, retirement gratuity. Commuted value of pension (Presuming commutation to be at the maximum) and amount of leave encashment payable to an H.P.Government servant, from the following service particulars:

1.	Date of Entry into government service:	4-10-76
2.	Interruption in service causing break	5-12-77 to 6-12-77
3.	Date of Birth	15-12-58
4.	Basic Pay 1-3-2005	Rs.9200 per month
5.	Present Scale of Pay	5800-200-7000-220-8100-275-9200
6.	Retired Voluntarily w.e.f.	12-5-2006

The entries in the service records did not reveal any other non-qualifying periods Service. The Government servant was having 260 days of Earned Leave and 110 Days of HPL at his credit on 31-12-05. The Dearness Pay was being paid to the Government servant at the rate of 50% of his basic pay and the rate of Dearness Allowance w.e.f.1-12006 was 24% on his pay.

Contd/p-3

Q.NO.III Discuss in detail the kinds of leave, which should have credit balance in the Account of a government servant before these could be sanctioned. Also bring Out the exception with conditions for its grant, where it can be sanctioned in Anticipation by changing its title and adjusting against the future earnings.

Q.No. IV What is subsistence allowance, how it is calculated and to whom it is payable? Discuss also the provisions of rules that govern recoveries from this allowance.

Q.No. V 'Traveling allowance is not a source of profit'. Discuss the statement and Explain its various kinds with suitable examples.

Q.No.VI Distinguish between:

- a) Duties of a clerk and duties of an Assistant.
- b) 'Vote-on-account' and 'Voted expenditure'.
- c) 'Contingent expenditure' and 'Contingency Fund of Himachal Pradesh'.
- d) 'Identical time scale' and 'same time scale' of pay.
