

**H.P. PUBLIC SERVICE COMMISSION, SHIMLA**  
**HPF&AS (MAIN) EXAMINATION, 2023**  
**PAPER - II - OMNIBUS ACCOUNTS (WITHOUT BOOKS)**

**TIME ALLOWED: 03 HOURS**

**MAXIMUM MARKS: 150**

**NOTES:**

1. **Attempt any five questions. Marks are indicated against each question.**
  2. **Quote Rule(s) in support of your answer where necessary.**
  3. **All parts of a question should be attempted at one place.**
  4. **Simple calculator is allowed.**
  5. **Indicate the same question number and its part as assigned in the question number while answering the same, failing which such answer may not be evaluated.**
  6. **The medium of examination shall be English for this paper.**
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- Q.No.1 (a)** In the context of General Provident Fund Rules, what do you understand by the term "Fund"? Under which broader division of accounts, General Provident Fund is classified and how it strengthens State Government finances?
- (b)** What benefits accrue to the subscriber(s) by investing money in General Provident Fund indicating the provisions of Income tax attracted on investment / interest on investment under General Provident Fund?

**(15 + 15 = 30 Marks)**

- Q. No.2** Assuming that you are posted as Internal Audit Officer in H.P. State Civil Supplies Corporation and vested with the of powers of Controlling Officers for the purposes of Travelling Allowance in respect of the internal audit staff. Further, assume that the internal audit staff frequently undertakes tours to field offices / fair price shops spread all over the state for conducting internal audit / physical verification of inventories and expediting submission of timely subsidy claims for re-imburement. Under the Travelling Allowance Rules, the Controlling Officer is expected to ensure that touring turns out productive and does not become a source of profit to the recipient? What proactive measures,

checks and counter checks would you apply as a Controlling Officer in relation to the following aspects indicating documents to be relied upon:

- (a) Frequency of tours
- (b) Duration of each tour
- (c) Work done / Performance

**(30 Marks)**

**Q. No. 3. In the light of Leave Travel Concession Rules, attempt the following:**

- (a) Can a "Home Town" once declared and accepted by the Controlling Officer be altered subsequently? If so, what tests would you apply to determine whether the request for change of Home town be accepted or not?
- (b) If bus tickets submitted for reimbursement of Home Town LTC are found false before passing of claim, how would you regulate the claim and what action would you propose for the delinquency?
- (c) Draw a check list for the guidance of staff handling LTC claims to avoid such recurrences in future and to avoid misuse of LTC.

**(30 Marks)**

**Q.No.4** How would you process the Pension, Commutation of Pension and Gratuity case of an employee who is at the verge of superannuation and against whom:

- (a) both departmental as well as criminal proceedings are pending;
- (b) Criminal proceedings concluded before the date of superannuation and employee acquitted but departmental proceedings are pending.

**(30 Marks)**

**Q.No.5** Assuming that you have been posted as Section Officer in the Department of Elementary Education, Himachal Pradesh and you come across promotion orders of staff having been made without insertion of "Option Clause" for fixation of pay from the date of accrual of increment which has resulted pouring in of number of



representations. Further, in the absence of "Option clause" in the promotion orders, many of the staff members exercised the options which were entertained and their pay regulated accordingly. It was contended by the representationists that they could not exercise the Option within the time period prescribed for the purpose as the Option Clause was missing in the promotion orders and requested for allowing them to exercise the Option. It was also noticed that some of the representationists are at the verge of retirement and exercising option may not turn out to be beneficial to them.

Given the situation, you are required to indicate the provisions of the Rules attracted in the matter, bringing out clearly the points on which decision on the representation would hinge and how would you advice the authorities to proceed further in the matter?

**(30 Marks)**

**Q.No.6**

Assuming that you are posted as an Administrative Officer in H.R.T.C. (Himachal Road Transport Corporation) and vested with the powers of sanctioning of leave in respect of the Class III & IV staff working at the headquarter as well as in the field. The absentee statement of the past years reveals that at the fag end of each financial year, employees generally take recourse to availing leave and in certain cases resort to "Overstayal of Leave" and "Absence from Duty" making it difficult to the management to run the operations.

Given the position, you are required to draw distinction, consequences and provisions of the rules for regulating matters of Overstayal of leave and Absence from duty in the format given below:

Aspect	Overstayal of Leave	Absence from duty
1. Points of differences. Give examples		
2. Consequences & Impact on Pay and Pension.		
3. Provisions of the Rules for regulating the period.		

**(30Marks)**

**Q. No.7.** Attempt the following:

- (a) Enumerate cases where Commutation of pension is permissible without Medical examination and also cases where Medical examination is a condition precedent for Commutation of Pension.
- (b) A government servant's leave account on 21<sup>st</sup> June, 2021 shows earned leave balance of 200 days. He proceeded on earned leave for 30 days from 21<sup>st</sup> June, 2021. What will be the balance of earned leave in his account on resumption of duties after leave.
- (c) State the entitlements for Transfer Travelling Allowance if both husband and wife are government servant and transferred as under:

Transfer	Entitlement & conditions
If both are transferred at the same time or within six months from one and the same old station to one and the same new station in public interest	
If a husband or wife is transferred after 60 days of the transfer of spouse but within six month	

**(10 + 10 + 10 = 30 Marks)**

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