

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
OCTOBER, 2012

Paper-9: Civil Services, Treasury and Financial Rules for IAS/HAS

Time Allowed: 3 hours

Maximum Marks: 100

Notes:

1. Attempt any Five questions.
2. All questions carry equal marks.
3. Attempt all parts of a question in consecutive order.
4. Only Bare Acts/Rules/Approved reference books allowed.
5. Quote rule(s) in support of your answer where necessary.

Q.1 Define "Re-appropriation" and spell out the general principles which are required to be satisfied for taking re-course to "Re-appropriation".

(20 Marks)

Q.2 (1) Differentiate between Plan and Non-Plan-Expenditure.

(2) What would you suggest to increase the efficiency of expenditure and also to ensure that no payment is made in excess of the Budget allotment?

(10+10 Marks)

Q.3 (a) "Placing an employee under suspension equally hurts the employer, who not only loses the services of the employee during the period of suspension but also has to pay him part of his emoluments (subsistence allowance)". In the light of this statement, discuss the guiding principles in placing a public servant under suspension and to keep the number of officials under suspension to the barest minimum and also to reduce the period of suspension to the minimum possible extent.

(10 Marks)

(b) Explain the term "Leave Salary" and the extent to which it is admissible during the following kinds of leave:

- a. Earned Leave
- b. Half Pay Leave
- c. Extra Ordinary Leave
- d. Study Leave.

(10 Marks)

Q.4 Differentiate between the following:

- a. Appropriation Account and Finance Account.
- e. Revenue and Capital Expenditure.
- f. Vote on Account and Vote on Credit.
- g. Consolidated Fund and Public Account.

(20 Marks)

Q.5 (a) What conditions are required to be satisfied before allowing a government servant to change his date of birth?

(b) What is Family Pension and how it is calculated?

(10+10 Marks)

Q.6 Distinguish between the following:

- a. Censure & Warning.
- b. Dismissal & Removal from service.
- c. Dies-non & Interruption in service
- d. Service gratuity & Retirement gratuity.

(20 Marks)

Q.7 Comment on the following:

- a. Recovery of government dues was proposed to be affected from G.P.F balance of the employee's concerned.
- b. One of your subordinate who came late by one hour, was marked dies-non.
- c. It was proposed by the office that recovery of court attachment dues cannot be made from the subsistence allowance.
- d. The office proposed that no daily allowance is permissible for Sunday unless the employee is actually and not merely constructively on the camp.
- e. A government servant covered under G.P.F. Scheme was sanctioned extraordinary leave. Before proceeding on leave, he gave in writing to his Head of Office that during the period of Extra-ordinary leave, he would not subscribe to G.P.F.

(20 Marks)

Q.8 (1) How is the amount of Pension and Gratuity calculated when an employee retires after completing:

- a. 33 years of qualifying service.
- b. 25 years of qualifying service.

(2) How is Pension Equivalent to Retirement Gratuity calculated?

(3) A government servant who had retired on 31.07.2000 A.N. commuted 40% of his pension. When will his commuted portion of pension be restored?

(10+5+5 Marks)