

**BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH**  
**DEPARTMENTAL EXAMINATION**  
**APRIL, 2014**

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(r) in supports of your answer where necessary.

Q.No.1 "Accountability is the cornerstone of all financial reporting in Government". Explain briefly the role of budget in this regard.

(20 Marks)

Q.No.2 List out the common irregularities/lapses observed in store/purchase contracts and what proactive measures would you take to minimize such irregularities to improve procurement system?

(20 Marks)

Q.No.3 Discuss the benefits of outsourcing of non-core activities in any Organisation. Also list out steps in chronological order which you would suggest to implement the outsourcing plan, right from preparation of tender enquiry documents to evaluation of proposals and monitoring of contract thereof.

(20 Marks)

Q.No.4 Distinguish between the following:

- a. Plan and Non Plan Expenditure
- b. Appropriation Account and Finance Account
- c. Public Account and Consolidated Fund
- d. Vote on Account and Vote on Credit.
- e. Bill and Voucher

(20 Marks)

Q.No.5 a. How will you deal with "wilful absence" of an official from duty?  
b. Can disciplinary proceedings run concurrently with criminal proceedings?  
c. Can departmental proceedings against an officer who has retired from service be initiated and if so, under what situations?  
d. What is Dies non? Also indicate the situations / circumstances under which a government servant can be treated as Dies non?  
e. Differentiate between Suspension & Deemed Suspension.

(20 Marks)

(P.T.O)

**Q.No.6** Under mission mode, Government of India is providing norms based funds to the Education Department under Sarv Shiksha Abhiyan(SSA) for carrying out specific predetermined activities within a specific time frame. Securing maximum allocation from Government of India requires timely, full and optimal utilisation of fund.

Assuming that you are posted as Project Director(SSA), what measures would you take so that on the one hand, funds utilisation is to the fullest/optimal extent and at the same time, financial proprieties are adhered to meticulously?

(20 Marks)

**Q.No.7** How computation of each of the following is made :

- a. Retirement Gratuity
- b. Interest on G.P.F.
- c. Commutation of Pension
- d. Pension Equivalent to Retirement Gratuity
- e. Encashment of earned Leave.

(20 Marks)

**Q.No.8** "Sound financial administration is based on the success of self correcting mechanism within the system". In the light of this statement, explain briefly the drawbacks of "Cash Based Accounting" which recognises a transaction only when cash is received or disbursed.

(20 Marks)