

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH
DEPARTMENTAL EXAMINATION
APRIL, 2015
PAPER-9: CIVIL SERVICES, TREASURY AND FINANCIAL RULES FOR IAS/HAS
(WITH BOOKS)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes: Attempt any five questions.

- a. Marks are indicated against each question.
- b. Only Bare Acts/Rules/Approved Reference books are allowed.
- c. Quote rule(s) in support of your answer where necessary.

Q.No.1 Discuss the following:-

- (a) Budgeting is a part of performance measurement cycle.
- (b) Role of Treasury Officers to ensure that budgetary ceilings are adhered to by the Drawing and Disbursing Officers.

(10*2=20 Marks)

Q. No. 2 Distinguish between "Open Tender" and "Limited Tender" system of public procurement. Also discuss associated advantages and dis-advantages of each system indicating situations where each of them need to be adopted.

(20 Marks)

Q.No.3. Distinguish between "Cash Based Accounting" and "Accrual Accounting" and discuss advantages and dis-advantages of each system.

(20 Marks)

Q.No4 Distinguish between the following:-

- (a) "Major head" and "Sub Major" head account
- (b) "Remittances" and "Suspense" Account
- (c) "Superannuation Pension" & "Retiring Pension"
- (d) "Dies non" & "Extra-ordinary leave"

(5*4=20 Marks)

Q. No. 5 Attempt the following:-

- (a) What is "Residuary Gratuity" and under what circumstances it is admissible?
- (b) Explain the provisions of the rules for regulating pay of a Government servant who has been ordered to hold current duty charge of another post.
- (c) What constitutes "interruption in service" entailing forfeiture of past service not qualifying for pension?
- (d) Explain the conditions which are required to be satisfied for invoking the provisions of "Next Below Rule".

(5*4=20 Marks)

(Contd. next page)

- Q.No.6 (a) What are the administrative action that do not amount to penalty within the meaning of Central Civil Services (Classification Control and Appeals) Rules, 1965?
- (b) In so far as pension is concerned, in what different ways can a Government deal with an officer who is inefficient?

(10*2=20 Marks)

Q.No.7 Comment on the following:-

- (a) A request made by an employee that the period of extra-ordinary leave taken by him on medical grounds, be counted for the purpose of increment.
- (b) Maternity leave to a female Government servant granted on the basis of a Medical certificate confirming threatened abortion was questioned by the Audit.
- (c) A Government servant who has been awarded penalty of compulsory retirement from service applied for leave preparatory to retirement which is otherwise due to him.
- (d) G.P.F. subscription as well refund of advance taken from G.P.F. was recovered from the subsistence allowance.
- (e) One of the subordinate made a request for combining of casual leave with the joining time.

(5*4=20 Marks)