

BOARD OF DEPARTMENTAL EXAMINATIONS, HIMACHAL PRADESH  
DEPARTMENTAL EXAMINATIONS, JULY-AUG,2006

Paper No.9: Civil Service, 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. only Bare Acts/ Rules/ Approved reference books are allowed.
  4. Attempt all parts of a question consecutively .

Q.No.1 Discuss the role of “budget” as an instrument of financial control based on the Premise that “ Accountability is the cornerstone of all financial reporting in Government”.

(20)

Q.No.2 Distinguish between the following:-

- a) “Appropriation Account” and “Finance Account”
- b) “Fiscal deficit” and “Revenue Deficit”
- c) “Censure” and “ Warning”
- d) “Dismissal” and :Removal” from service.

(20)

Q.No.3 Answer the following:

- a) When does subscription to the GPF cease?
- b) What is the effect of dismissal or removal from services on pension and gratuity?
- c) How is the Traveling Allowance to a Government servant under suspension, who is required to perform journey to attend departmental enquiry, regulated?
- d) What are the circumstances in which Death/ Retirement Gratuity lapses to Government?
- e) Can a Disciplinary Authority impose punishment on a Government servant of reduction of his pay to the minimum of the time scale as a permanent measure?

( 20)

Q.No.4 Comment on following:

- (i) It was proposed by the office that recovery of an amount pertaining to the period when a government servant was on deputation couldn't be recovered from the retirement gratuity.
- (II) When suspension is regularized as leave, consequential recovery is inescapable.
- (III) Amount due on Court attachments should not be made from the subsistence allowance
- IV) Disciplinary proceedings against a Govt. servant after his retirement was Die- continued on a plea that there was no pecuniary loss to Government.

Cont.P-2

- (V) Family pension was denied to a son of a Government servant who retired from service form 31.7.2005 on the ground that the son was born on 15.10.2005 i.e after the retirement of Govt. servant and was as such not a family member at the time of his retirement.

(20)

Q.No.5 I) Indicate whether the following statements are True or false:

- a) “Dies non” can be marked for late coming.
- b) Cash balance of the Govt. is classified under “public Account”.
- c) Appropriation account takes only expenditure side into its fold but does not touch upon receipt side.
- d) “Suspension” of a Govt. servant is not a penalty.
- e) “Identical pay scales” and “ same pay scale” are different connotations.

ii) Give two examples in respect of each of the following:-

- a) “Non-tax revenue”.            ©“In-direct taxes”.
- b) “Public Account”.            (d) “Capital receipts”.

(20)

Q.No.6 (a) To what extent can a Government commute his pension for a lump sum Payment ?

- ( b) Under what circumstances is a Government servant/ pensioner not eligible to commute his pension?
- © From which date is commuted portion of pension of a Government Servant to be restored?
- (d) Whether commutation amount is taxable or not?

(20)

Q.No.7 What are the General Rules and Principles for entering into contracts or Agreements involving expenditure from the State Revenue?

(20)