

**DEPARTMENTAL EXAMINATION FOR IAS/ HAS OFFICERS  
FEBURARY, 2007**

**Paper-9 (Civil Service, Treasury and Financial Rules for IAS/ HAS)**

**Time allowed: 3 Hours.**

**Max. Marks: 100**

- Note:**
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 Banking and Non- banking Treasuries and give your Arguments for computerization of treasuries in Himachal Pradesh. (20)

Q.No.2 Discuss advantages of the following:  
a) “ Out Come budgeting”  
b) “ Accrual accounting” (10+10)

Q.No.3 Explain in detail the codal formalities required to be competed in the Following events:  
a) Before issue of supply order for purchase of item of store.  
b) Before passing a bill concerning purchase of store, stocks articles. (10 +10)

Q.No.4 “Every government servant incurring or sanctioning expenditure from the Revenue of the should be guided by high standard of financial propriety”. Spell out the principles on which emphasis is generally laid? (10 + 10)

Q.NO.5 Distinguish between the following:-  
a) “ Consolidated Fund and Public Account”  
b) “Conveyance Allowance & Mileage Allowance”  
c) “ Service Gratuity & Retirement Gratuity”  
d) “ Dies- non” & Interruption in Service (4 x 5)

Q.No.6 a) What conditions are required to be satisfied before allowing a government Servant to change his date of birth? (5)  
b) Explain the term “Leave **Salary**” and the extent to which it is admissible during the following kinds of Leave:  
a) Earned leave  
ii) Leave not due  
iii) Extra –ordinary leave  
iv) Study leave (15)

Contd.p-2

**Q.No.7 Comment on any five of the following:**

- I) It was proposed by the office that maternity leave cannot be granted for Threatened abortion to a female unmarried government servant.
- II) Recovery of government dues proposed to be affected from GPF balance of Employee concerned.
- III) One of your subordinate, who came late by one hour, was marked dies-non.
- IV) It was proposed by the office that recovery of court attachment dues cannot be made from the subsistence allowance.
- V) Family pension to a widow was questioned on the ground that she gave birth to an illegitimate child.
- VI) It was proposed by the office that no daily allowance is permissible for Sunday unless the employee is actually and not merely constructively on camp.

**Q.No.8** A District Information Officer drawing Rs.8100/- as basic pay in the pay scale Of Rs. 7220-220-8100-275-10300-340-11660, is promoted to a higher post of Deputy Director carrying a pay scale of Rs. 7880-220-8100-275-10300-340-11660 w.e.f. 15-1-2007. Determine his pay in the most advantageous manner and also fix his date of next increment.( Date of increment in the lower post Being 1st November)

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