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SAS (OB) Entrance Examination—2014

FRs, SRs & HPFR, 2009

Paper III

Time: 3 Hours

Maximum Marks: 150

- Note:— (1) Attempt six questions in all, out of which three questions from Part A and three questions from Part B.
 - (2) All questions carry equal marks. Sub-division of the marks of the question indicated against each.

Part A

1. Discuss the provisions of H. P. Financial Rules for regulating and keeping control over the proliferation of advances for contingent and miscellaneous purposes?

- 2. "Budgeting is a part of performance measurement cycle".

 In the light of this statement, explain the role of budget as a performance measurement tool. 25
- 3. What guidelines have been prescribed under H. P. Financial Rules, 2009 for the grant of Guarantee(s) by the Government of Himachal Pradesh to its Public Sector Undertakings?
- 4. Assuming that you are posted as a financial expert in Dr. R. P. Govt. Medical College and Hospital, Tanda, District Kangra, H.P. and the College plans to outsource its non-core activities. List out steps in a 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 contracts thereof. Also list out the benefits which shall accrue to the College by outsourcing non-core activities.

- 5. Differentiate between the following:
 - (a) Appropriation and Re-appropriation
 - (b) Revenue Expenditure and Capital Expenditure
 - (c) Earnest Money and Performance Security
 - (d) Remittance and Suspense heads of Account
 - (e) Tax Revenue and Non-Tax Revenue. 5×5=25

Part B

6. Define "Foreign Service". What are the general conditions regulating the transfer of a government servant to Foreign Service?

- 7. Under what conditions the withdrawal of a resignation tendered by a government servant, which has become effective, be permitted by the Appointing Authority?

 How will the period of interruption in service caused by resignation be treated?
 - 8. What is meant by "Next Below Rule"? Explain clearly its intentions, benefits accruing to a Government servant by invoking the provision of "Next Below Rule" and the conditions which are required to be satisfied for the grant of benefit under "Next Below Rule"?
 - 9. (a) List out declarations/statements that are required to be kept in the Service Book of a Government servant and entries thereof must be attested by the Authorised Officer.

(b) What specific orders are required to be issued by the competent authority while reinstating a suspended employee? 15+10=25

10. Comment on the following:

- (a) Annual increment already accrued to a Government servant was withheld by an order of penalty.
- (b) Maternity leave to a female Government servant was granted on the basis of a Medical Certificate confirming threatened abortion.
- (c) A Government servant under suspension was allowed a rent free accommodation during the period of suspension?

- (d) Subsistence allowance to a Govt. servant under suspension was paid after deducting G.P.F. subscription as well refund of advance taken from G.P.F.
- (e) Holidays were allowed to be prefixed and suffixed to joining time. $5\times 5=25$