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SAS (OB) Entrance Examination--2017

FRs, SRs AND HPFR, 2009

Paper III

Time : 3 Hours

Maximum Marks : 150

Note :— (i) Attempt six questions in all, out of which three questions from PART I and three questions from PART II.

(ii) All questions carry equal marks.

(iii) Sub-division of marks is indicated against each.

(iv) Attempt all parts of a question consecutively.

PART I

1. Explain "Next below Rule" and enumerate the conditions which are required to be satisfied for invoking the provisions of Next Below Rule. 25
2. Define foreign service. Describe the provisions of the Rules for regulating Foreign Service. 25
3. How joining time is reckoned for increment ? What action is attracted in the event of overstayal of joining time ? 25

P.T.O.

4. Discuss the relation between pay and allowances and treatment of period of absence in the case of a government servant who is reinstated after dismissal, removal, compulsory retirement or suspension. 25
5. Can the benefit of option under FR 23 be given to Government Servant under suspension in case of revision of pay scales ? Describe the manner in which such cases should be regulated. 25

PART II

6. Differentiate between Appropriation, Re-appropriation and Authorisation. What conditions are required to be satisfied for taking recourse to Re-appropriation ? 25
7. Explain the concept of Cash based Accounting. What are the advantages and disadvantages of Cash based Accounting ? For what purpose and by which type of Department(s) , Pro forma Accounts are prepared under Cash based Accounting ? 25

8. What do you understand by Refund of Revenue ? Explain the guidelines provided under H.P. F.R. 2009 for regulating Refund of Revenue. 25
9. Define Capital Receipts and explain its broad subdivisions in the context of structure of Government account. In what manner, Capital Receipts are different from receipts such as GPF/GIS classified under Public Account ? 25
10. Explain the guidelines prescribed in H.P. F.R. 2009 regarding "Price Variation Clause" in Contract(s) relating to works. 25