

FUNDAMENTAL RULES AND SUBSIDIARY
RULES, FINANCIAL RULES AND
TREASURY RULES

(WITHOUT BOOKS)

Paper—II

Full Marks : 150

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

Answer *any ten* questions

1. (a) Define the following terms as in FR
and SR (any *three*) : 3×3=9
- (i) Compensatory Allowance
 - (ii) Honorarium
 - (iii) Lien
 - (iv) Substantive Pay
 - (v) Officiate
- (b) Differentiate between—
- (i) Fee and Honorarium;
 - (ii) Permanent post, Temporary post
and Tenure post. 3×2=6

2. What is lien? When does a government servant acquire a lien on a post? Discuss the various conditions under which a government servant holding a permanent post retains a lien on that post. When is a lien suspended by government? 15

3. State the circumstances under which the following leaves may be granted to a government servant and how these leave accounts are maintained : 15
 - (a) Commuted leave
 - (b) Half-pay leave
 - (c) Extraordinary leave
 - (d) Leave not due
 - (e) Earned leave

4. Discuss as to what payments are admissible to a government servant under suspension. Indicate what are the deductions and recoveries that can be made from subsistence allowance. 15

5. What are the conditions that have to be satisfied before an officer's service qualifies for pension as per Assam Pension Manual? 15

6. What is pension? What are the different classes of pension? What are the conditions governing their grant? 15

7. Write short notes on any *five* of the following : 3×5=15
- (a) Local fund
 - (b) Leave encashment benefit
 - (c) Voted expenditure
 - (d) Suspense accounts
 - (e) Commutation of pension
 - (f) Public accounts
 - (g) Deposit works
 - (h) Technical sanction
8. As per the Assam Financial Rules—
- (a) What are the rules of grant of permanent advance?
 - (b) what is an imprest and the method of disbursement? 10+5=15
9. (a) In what circumstances, pay and allowance for a month or part of a month be paid to a government servant before the end of the month as per the Assam Financial Rules?
- (b) While forwarding arrear bill for pre-audit, what particulars should be forwarded with memo? 10+5=15

10. What are the responsibilities of Treasury Officer? 15
11. What are the purposes for which a Treasury Officer may permit withdrawal of money from the Public Account? Instances of different types of withdrawal may also be indicated. 15
12. Write short notes on any *five* of the following from the Assam Treasury Rules : 3×5=15
- (a) Challan
 - (b) E-receipt
 - (c) Revenue
 - (d) Voucher
 - (e) Bank Treasury
 - (f) Cyber Treasury
 - (g) Drawing and Disbursing Officer
