GROUP ‘A’
(GENERAL FINANCIAL RULES)

(Answer any 5 (five) questions from question No. 1 to 6)

1. State the principal standards of financial propriety. (10)

2. Briefly explain: (2×5=10)
   (a) Reappropriation of Funds
   (b) Supplementary Grants

3. Distinguish between: (2×5=10)
   (a) Charged and Voted Expenditure
   (b) Capital and Revenue Expenditure

4. What are the instructions to be followed in the disposal of surplus and unserviceable stores? (10)

5. Write short notes on: (4×2½ = 10)
   (a) The rules governing receipt of money due to the government
   (b) The procedure prescribed for dealing with time-barred claims
   (c) ‘Cost Plus’ contract
   (d) Vote on account

6. Fill in the blanks: (10×1=10)
   (a) “Consolidated Fund” means the consolidated Fund of India referred to in Article __________ of the Constitution.
   (b) __________ means the transfer of funds from one primary unit of appropriation to another such unit.
   (c) Recurring expenditure means the expenditure which is incurred at __________.
   (d) The financial powers of the Government, which have not been delegated to a subordinate authority vide DFP Rules, shall vest in the __________.
   (e) All proposals for sanction to expenditure, shall indicate whether such expenditure can be met by valid __________.
   (f) A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of __________ from the date of issue of such sanction.
   (g) Financial year of the Government shall commence on the __________ of each year and end on the __________ of the following year.
   (h) The provisions for preparation, formulation and submission of budget to the Parliament are contained in Article __________ to __________ of the Constitution of India.
(i) In case the Service Book of Government Servants’ copy is lost by the Government Servant, it shall be replaced on payment of a sum of __________.

(j) Travelling Allowance claim of a Government servant shall be submitted within __________ of its becoming due failing which it shall stand forfeited.

GROUP ‘B’
(CENTRAL TREASURY RULES)
(Answer all the questions from question No. 7 to 11)

7. Under what circumstances may a Treasury Officer permit withdrawal of moneys from the Government Account? (10)

8. State the principles to be observed by Government Officers who are required to receive Government dues and handle cash. (10)

9. What are the instructions to be observed in preparation and form of bills? (10)

10. What do you mean by the term contingent charges? Briefly define the five classes of contingencies. (10)

11. Write short notes on:
(a) Bank Treasury and Non-Bank Treasury
(b) Letters of Credit
(c) Check to be applied at Treasury
(d) Permanent Advances

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