GROUP-A (GENERAL FINANCIAL RULES, 2005)

(Answer Question No 1 and any 4 (four) other questions from Question No 2 to 6)

1. Fill in the blanks – (Any five) (5 x 2 = 10)
   
   (a) All losses above the value of _________ due to suspected fire, theft, fraud etc shall be reported to the Police for investigation as early as possible.
   
   (b) Rush of expenditure particularly in the closing months of Financial year shall be regarded as ____________ and shall be avoided.
   
   (c) All moneys received by or on behalf of the Government either as dues of Government for deposit, remittance or otherwise, shall be brought into __________Account without delay.
   
   (d) Every authority having the power to impose or realize a fine shall ensure that the money is realized, duly checked and deposited into a __________ as the case may be.
   
   (e) Consolidated Fund is divided into two divisions, namely ______ and _______ divisions.
   
   (f) A Travelling allowance claim of a Government servant shall be submitted within __________ of its becoming due.

2. When does a sanction take effect? Mention the Rules regarding the validity periods of sanctions. (4 + 6 = 10)

3. What do you mean by ‘Financial year’? Briefly mention the essential conditions to be included while preparing a Budget. (2 + 8 = 10)

4. Write short note on: (Any two) (2 x 5 = 10)
   
   (a) Re-appropriation of Funds.
   
   (b) Transfer of Charge.
   
   (c) Rate contract.
5. Differentiate between – *(Any two)*
   (a) Charged and Voted Expenditure.
   (b) Capital and Revenue Expenditure.
   (c) Bid security and Performance security.

6. What are the principal standards of Financial Propriety?

**GROUP-B (Central Treasury Rules, Volume I)**

*(Answer Question No 7 and any 4 (four) other question from Question No 8 to 12)*

7. Fill in the blanks – *(Any five)*
   (a) All monetary transactions should be entered in the cash book as soon as ____________.
   (b) All cheques, irrespective of the category, drawn for Rupees _______ and above shall bear two signatures.
   (c) Pay and allowances for the month of March shall be paid on the ______ day of April.
   (d) The employment of peons to fetch or carry money should be ____________.
   (e) All corrections and alterations in a cheque shall be attested by Drawing Officer by his ____________.
   (f) A bill or a cheque becomes a ______ only when it is receipted and stamped ‘paid.’

8. Answer the following -
   (a) How is Government dues or moneys receiveable on Government account realized?
   (b) What should be done when an erasure or overwriting is found in the Cash Book entry?

9. What is to be done when-
   (a) A bill passed by the Drawing Officer is lost before presentation at the Treasury?
   (b) A government Officer who is authorize to draw sign or countersign Bills payable at a Treasury took over charge of new Office.

10. Write short note on the following. *(Any two)*
    (a) Abstract Contingent Bill (AC Bill).
    (b) Contingent charges.
    (c) Letters of Credit (LoC).

11. Explain briefly the Rules to be observed by a Government Officers who are required to receive Government dues and handle cash.

12. Briefly mention the conditions under which a Treasury Officer may permit withdrawal from Government account.

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