GROUP-A (General Financial Rules, 1963)

[Answer Question No 1 & 2 and any 2 (two) other question from Question No 3 to 5]

1. Fill in the blanks (*Any five*) –

   (a) A sanction to an Advance or Non Refundable Withdrawal from Provident Fund lapse on the expiry of ________ months unless specifically renewed.

   (b) Government Accounts shall be prepared on ________ basis.

   (c) Vote on Account are not to be utilized for expenditure on ________.

   (d) Travelling allowance claim of a Government servant shall fall due for payment on ________.

   (e) Grants-in-aid can be given to a person or a public body or an institution having ________.

   (f) Consolidated Fund is divided into two divisions, namely ________ and ________ divisions.

2. Answer the following questions: (*Any three*)

   (a) Mention clearly the points for preparation of Terms of Reference (TOR) in Procurement of Services.

   (b) Briefly mention the necessary procedure to be observed for all kinds of Sanctions to the expenditure

   (c) What are the essential conditions governing expenditure from Public Funds?

   (d) Briefly mention the essential conditions to be included while preparing a Budget.

3. Write short note on the followings –

   (a) Disbursing Officer  
   (b) Transfer of charge

   (c) Financial year  
   (d) Demand for Grants

   (e) Vote on Account

4. Differentiate between – (*Any two*)

   (a) Charged and Voted Expenditure  
   (b) Capital and Revenue Expenditure

   (c) Bid security and Performance security

5. What are the principal standards of Financial Propriety?
6. Fill in the blanks (Any five) –
(a) __________ means the account relating to the Consolidated Fund, the Contingency Fund or the Public Account.
(b) All cheques, irrespective of the category, drawn for Rupees __________ and above shall bear two signatures.
(c) A bill or a cheque becomes a __________ only when it is receipted and stamped ‘paid.’
(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) All monetary transactions should be entered in the cash book as soon as __________.

7. 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.
(c) An erasure or overwritting is found in the Cash Book entry?

8. Write short note on the followings -
(a) Abstract Contingent Bill (AC Bill)  
(b) Contingent charges.
(c) Letters of Credit (LoC)  
(d) Forms of Bills to be presented at Treasury
(e) Lapsed Deposits

9. Differentiate between –
(a) Bank Treasury and non-Bank Treasury  
(b) Accounts officer and Audit Officer

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

GROUP-C (Delegation of Financial Power Rules, 1978)

11. Write note on the following –
(a) Primary Units of Appropriation  
(b) Effect of sanction.

OR

12. Mention in brief the general restrictions for Appropriation and Re-appropriation of Funds.