

Time allotted: 3Hours

Max. Marks: 100

Instructions to candidates:-

1. Question No. 1 in Part A is compulsory.
2. Answer any two questions in Part-B and any two questions in Part-C.
3. In all, answer 5 questions, one from Part-A and two from Part-B and two from Part C.
4. All parts of a question to be done together.

Part-A

Q.1. Please write a short note on the following:-

(20 Marks:-2x10)

- (a) Re-appropriation
- (b) Financial powers of PMG/CPMG on hiring of vehicles in lieu of Inspection Vehicles & Staff Cars.
- (c) Periodicity of Internal Audit Inspections as per new Internal Audit questionnaires.
- (d) 3201- Other Administrative expenses
- (e) Head of Office as per DFPR-1978
- (f) Expense Coverage Ratio
- (g) Public Financial Management System (PFMS)
- (h) Chief Accounting Authority of the Department of Posts
- (i) Controller General of Accounts
- (j) Debt Heads

Part-B

Q.2. Please explain the followings:-

(20 Marks:-5x4)

- (a) Foreign Money Order and IFS -EIMO Service
- (b) Electronic Indian Postal Orders (e-IPO)
- (c) The role of Principal Chief Controller of Accounts/Chief Controller of Accounts/Controller of Accounts on Receipts, Payments and Accounts as per the revised Charter of Integrated Finance scheme issued by CGA, Ministry of Finance.
- (d) 3201-other charges

Q.3. Please comment on following:-

(20 Marks-5x4)

- (a) Verification of credits and debits on account of P.O. Certificates issued and Discharged with the Figures in the CGA report
- (b) GL to GL corrections www.postaffaire.com
- (c) Core System Integrator
- (d) Object Heads

Q.4. Please explain the Standard Operating Procedure (SOP) for handling of unclaimed accounts/certificates identified under Senior Citizen Welfare Fund (SCWF) Rules 2016.

(20 Marks)

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Q.5. Please explain the following:-

(20 Marks:-5x4)

- (a) Checks related to HR Module in Internal Audit questionnaires for Postal field units.
- (b) Financial powers of PMG/CPMG on Arbitration cases and on Petty local purchases of articles of stationery.
- (c) Treasurer's Cash Book and Head Office Summary.
- (d) The transfer of payment of pension from one Post Office to another within the jurisdiction of the same Postal Accounts Office.

Q.6. Please state about the following:-

(20 Marks:-5x4)

- (a) Checks related to PLI-CPC in Internal Audit questionnaires for Postal field units.
- (b) Contingent expenditure, recurring expenditure and non-recurring expenditure.
- (c) Which are the three classes of Post Offices divided for account purposes?
- (d) GST related checks in Internal Audit questionnaires for Postal field units.

Q.7. Please explain the checks of running/final bills of contractors as per Internal Audit questionnaires for Civil/Electric Units.

(20 Marks)

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