

MIZORAM PUBLIC SERVICE COMMISSION

MIZORAM CIVIL SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS GOVERNMENT OF MIZORAM, DECEMBER, 2020

PAPER - V

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP-A: GENERAL FINANCIAL RULES, 2005

(Attempt any 3(three) questions from Qs No. 1-6)

1. What are the main Divisions and structure of Government Accounts? Explains briefly.
(Rule 71 of GFR 2005) (10)
2. What are the Principal standards of financial propriety? (Rule 21 of GFR 2005) (10)
3. What are the instructions to be followed where transfer of charge involves assumption of responsibility for cash, stores, etc.? (Rule 255 of GFR 2005) (10)
4. What are the fundamental principles and procedures to be followed regarding Public buying? (Rule 137 of GFR 2005) (10)
5. What are the duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal? (Rule 26 of GFR 2005) (10)
6. Write a short notes on any two : (2×5=10)
 - (a) Vote on Account
 - (b) Charged and Voted Expenditures
 - (c) Six tier classification of transactions in Government Accounts
 - (d) Revenue and Capital Expenditures
7. Fill in the blanks with appropriate words: (5×1=5)
 - (a) The duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal are to ensure that the expenditure does not _____ the budget allocation.
 - (b) The Detailed Demand for Grants are laid on the table of the Lok Sabha by _____ a few days in advance of the discussion of the respective Ministry's Demands in the House.
 - (c) A two bid system in public procurement contains _____ bid and _____ bid.
 - (d) An Annual Financial Statement is also known as the _____
 - (e) The additional grant required to meet the required expenditure of the government during the current financial year is called _____

8. State whether the following statements are **True or False** : **(5×1=5)**
- (a) Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature is generally classed as Capital Expenditure.
 - (b) In a procurement process, Late Bids received after the specified date and time can be accepted on special consideration.
 - (c) Major Heads of Accounts generally corresponds to functions of Government.
 - (d) 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 6 (six) months from the date of issue of such sanction.
 - (e) Purchase of goods up to the value of Rs. 25000 on each occasion may be made without inviting quotations or bids by Head of the Department.

GROUP-B : CENTRAL TREASURY RULES VOL-I

(Attempt any 3(three) questions)

9. What are the instructions to be observed in preparation and form of bills? (*Rule 138 of CTR*) **(10)**
10. What are the general rules to be observed by all Government Officers who are required to receive Government dues and handle cash? (*Rule 76 of CTR*) **(10)**
11. What do you mean by Contingent charges? Describe briefly different classes of contingent expenditure. (*Rule 305-308 of CTR*) **(10)**
12. Write short note on any two: **(2×5 = 10)**
- (a) Permanent Advance (*Rule 288 of CTR*)
 - (b) Memorandum or Challan (*Rule 92 of CTR*)
 - (c) Instruments of receipts for receiving Government dues (*Rule 76 of CTR*)
 - (d) Bill and Voucher (*Rule 130 of CTR*)

GROUP-C : DELEGATION OF FINANCIAL POWER RULES, 1978

(Attempt any 3(three) questions)

14. Write short notes on any two: **(2×5=10)**
- (a) Contingent Expenditure (*Rule 3 of DFPR, 1978*).
 - (b) Primary Units of Appropriation (*Rule 8 of DFPR, 1978*)
 - (c) Miscellaneous expenditure (*Rule 3 of DFPR, 1978*).
15. State the general restrictions for Appropriation and Re-Appropriation of funds. (*Rule 10 of DFPR, 1978*) **(10)**
16. Briefly mention the different object classes under the Standardization of Object Heads of Classification? (*GIO decision (1) below Rule 8 of DFPR, 1978*) **(10)**
17. What are the general limitations on power to sanction expenditure? (*Rule 4 of DFPR, 1978*). **(10)**
18. What are the guiding principles for creation of supernumerary posts (*GIO decision (5) below Rule 11 of DFPR, 1978*) **(10)**