

MIZORAM PUBLIC SERVICE COMMISSION

MIZORAM CIVIL SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS GOVERNMENT OF MIZORAM, JANUARY, 2022

PAPER - V

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

Attempt all questions.

GROUP-A: GENERAL FINANCIAL RULES, 2005

(Attempt any 4 (four) questions)

1. "Every Officer incurring or authorizing expenditure from Public Money should be guided by high standards of financial propriety." Emphasize (*Rule 21 of GFR 2005*) **(10)**
2. (a) What are the procedures to be followed by every DDO in submitting claims for drawal of money? (*Rule 52(4)(i) of GFR 2005*) **(5)**
(b) What are the duties and responsibilities of a controlling officer in respect of funds placed at his disposal? (*Rule 26 of GFR 2005*) **(5)**
3. What is the date of effect of sanction and its validity? Do all sanctions expire after this period? What are the rules and orders regarding the validity periods of sanctions? (*Rule 30,31 & 268 of GFR,2005*) **(2+8 = 10)**
4. Distinguish between the following : **(2×5 = 10)**
 - (a) Charged and Voted Expenditure
 - (b) Capital and Revenue Expenditure
5. What are the broad procedures to be followed by a Ministry or Department for execution of works under its own arrangement? (*Rule 26 of GFR 2005*) **(10)**
6. Write a short notes on any two : **(2×5 = 10)**
 - (a) Appropriation Bill
 - (b) Limited Tender Enquiry
 - (c) Two bid system
 - (d) Surrender of savings
7. What are the general principles to be observed while entering into contracts? (*Rule 204 of GFR 2005*) **(10)**

GROUP-B : CENTRAL TREASURY RULES VOL-I

(Attempt any 3(three) questions)

8. State the instructions that are to be observed in the preparation of bills. *(Rule 138 of CTR)* **(10)**
9. What are the procedures for payment of arrears of pay, allowances, etc. of a Government servant transferred from one Office/Department to another? *(GoI decisions (1) under Rule 276 of CTR)* **(10)**
10. Briefly explain the different classes of Contingent Expenditure? *(Rule 305-308 of CTR)* **(10)**
11. What are the purposes for which Treasury Officer may permit withdrawal of money from public account? *(Rule 15 of CTR)* **(10)**
12. As a Government officer authorized to receive Government dues and handle cash, what rules shall be observed? *(Rule 77 of CTR)* **(10)**

GROUP-C : DELEGATION OF FINANCIAL POWER RULES,1978

(Attempt any 3(three) questions)

13. Write short notes on: **(2×5=10)**
 - (a) Head of Office *(Rule 14 of DFPR,1978)*.
 - (b) Primary Units of Appropriation *(Rule 8 of DFPR,1978)*
14. State the general restrictions for Appropriation and Re-Appropriation of funds. *(Rule 10 of DFPR,1978)* **(10)**
15. Briefly mention the different object classes under the Standardization of Object Heads of Classification? *(GIO decision (1) below Rule 8 of DFPR,1978)* **(10)**
16. Write a short notes on : **(2×5=10)**
 - (a) The six tier classification of transactions in Government accounts. *(GoI order(2) under Rule 4 of DFPR,1978)*.
 - (b) Effect of sanction *(Rule 6 of DFPR,1978)*.
17. What are the guiding principles for creation of supernumerary posts. *(GIO decision (5) below Rule 11 of DFPR,1978)* **(10)**

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