

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM CIVIL SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATIONS, JULY, 2022**

**PAPER - V**

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.  
Attempt all questions.*

**GENERAL FINANCIAL RULES, 2005**

*(Attempt Qs. No 1 & 2 and any 3 (three) questions from Qs. No 3-6)*

1. Fill in the blanks with appropriate words: **(1×5=5)**
  - (a) The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in \_\_\_\_\_.
  - (b) Limited Tender Enquiry (LTE) method may be adopted when estimated value of the goods to be procured is up to Rupees \_\_\_\_\_.
  - (c) All losses above the value of Rupees \_\_\_\_\_ due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible
  - (d) The estimates for expenditure for which vote of Lok Sabha is required shall be in the form of \_\_\_\_\_.
  - (e) All original works costing up to Rupees \_\_\_\_\_ may be assigned by the Ministry or Department concerned to a Public Works Organisations.
2. State “True” or “False” for each of the following statements. **(1×5=5)**
  - (a) In a two bid system, the technical bids are to be opened by the purchasing Ministry or Department at the first instance and evaluated by a competent committee or authority.
  - (b) In the case of advertised tender enquiry or limited tender enquiry, late bids can be considered with the approval of concerned Minister.
  - (c) In classification of transactions in Government Accounts, the Major Heads of account generally correspond to schemes undertaken by Government.
  - (d) Rush of expenditure, particularly in the closing months of the Financial year, shall be regarded as a breach of financial propriety and shall be avoided.
  - (e) Petty losses of value not exceeding Rupees two thousand five hundred need not be reported.
3.
  - (a) What are the instructions to be observed on transfer of charge involving assumption of responsibility for cash, stores, etc? **(5)**
  - (b) What are the duties and responsibilities of a controlling officer in respect of funds placed at his disposal? **(5)**
4. Describe the Main Division and structure of Accounts. **(10)**
5. What are the broad procedures to be followed by a Ministry or Department for execution of works under its own arrangement? **(10)**

6. Write a short notes on any two: **(2×5=10)**
- (a) Vote on Account. (b) Performance Security.  
(c) Two bid system. (d) Appropriation Accounts.

**CENTRAL TREASURY RULES VOL-I**

*(Attempt any 3(three) questions)*

7. Write short note on any two: **(2×5=10)**
- (a) Permanent Advance.  
(b) Instruments of receipts for receiving Government dues.  
(c) Bill and Voucher.  
(d) Abstract Contingent Bill (AC Bill).
8. State the instructions that are to be observed in the preparation of bills. **(10)**
9. What are the general rules to be observed by all Government Officers who are required to receive Government dues and handle cash? **(10)**
10. What are the purposes for which Treasury Officer may permit withdrawal of money from public account? **(10)**
11. Mention the cases where direct appropriation of departmental receipts for departmental expenditure can be authorized. **(10)**

**DELEGATION OF FINANCIAL POWER RULES, 1978**

*(Attempt any 3(three) questions)*

12. Write short notes on: **(2×5=10)**
- (a) Contingent Expenditure.  
(b) Miscellaneous Expenditure.
13. State the general restrictions for Appropriation and Re-Appropriation of funds. **(10)**
14. Briefly mention the different object classes under the Standardization of Object Heads of Classification? **(10)**
15. Explain the 6 (six) tier of classifications in the Government Accounts. **(10)**
16. What are the general limitations on power to sanction Expenditure? **(10)**