

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM CIVIL SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER, 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

1. Enumerate the principles on which emphasis is generally laid for every officer incurring or authorizing expenditure from public funds. (10)

OR

Briefly state what is meant by “Demands for Grants” and how they are presented to Parliament.

2. Fill in the blanks : (5×1=5)

- (a) All moneys received by or on behalf of Government should be brought to _____ without delay.
- (b) For purchasing high value plant, machinery etc., of a complex and technical nature, bids may be obtained in two parts – (i) _____ and (ii) _____.
- (c) All sanctions or orders shall come into force from the _____ unless any other date from which they shall come into force is specified therein.
- (d) For drawal of money, the Drawing and Disbursing Officer shall prepare and present bills for charge and _____ expenditure separately.

3. What are the rules to be followed by every DDO in submitting claims for money? (5)

4. Write short notes on **any two** of the following (2×5=10)

- (a) Vote on Accounts (b) Single Tender Enquiry
(c) Advance payment to supplier (d) Consolidated Fund

5. State **True or False** for each of the following statements (5×1=5)

- (a) The estimates of expenditure for which a vote of Lok Sabha is required is presented in the form of Budget.
- (b) To ensure due performance of the contract, Security Deposit is to be obtained from the successful bidder awarded the contract.
- (c) Purchase of goods up to the value of Rs 15,000 only on each occasion may be made without inviting quotations or bids.
- (d) Limited tenders will be called for works costing less than Rupees five lakhs.
- (e) The amount of Security to be obtained from a Government servant handling cash shall be determined on the basis of actual cash handled.

Central Treasury Rules Vol-I

6. Write down general instructions for handling cash (10)
OR
What are the principles to be observed in preparation and Form of Bills.
7. Choose the correct answer and fill in the blanks : (5×1=5)
- (a) Utilization of departmental receipts towards departmental expenditure is generally _____
(*authorized/prohibited*)
 - (b) A Treasury Officer shall not honour a claim which he considers to be _____ (*disputable / objectionable*)
 - (c) A bill or a cheque becomes a voucher only when it is receipted and stamped _____
(*'paid' by DDO / 'passed' by Treasury Officer*)
 - (d) All bills must be filed in and signed in ink; entries and signature with ball point pens are _____
(*not permissible / permissible*)
 - (e) Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing any date in January is payable at any time up to _____ (*31st March / 30th April*)
8. What are the different classes of Contingent expenditure? (10)
9. Write short notes on any one of the following - (5)
- (a) Letter of Credit or Assignment
 - (b) Memorandum or Challan
 - (c) Permanent Advance
10. State **True or False** for each of the following statements (5×1=5)
- (a) The space left blank whether in the money column or in the columns for particulars of the bill should invariably be covered by oblique lines.
 - (b) All corrections and alterations in orders of payments must be attested by the dated initials of the Drawing & Disbursing Officer.
 - (c) Every voucher must bear or have attached to it, an acknowledgement of the payment signed by the payee.
 - (d) Every voucher must bear a pay order signed or initialled by the Treasury Officer.
 - (e) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.

Delegation of Financial Power Rules

11. Write short notes on any one of the following: (5)
- (a) Supernumerary Post
 - (b) Head of Department
 - (c) Contingent Expenditure
12. What are the general limitations on power to sanction expenditure? (10)
13. Explain what is meant by “Primary Unit of Appropriation”. Give at least four examples. (5)
14. What are the general restrictions on exercise of power of appropriation and re-appropriation of funds? (10)