

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER, 2022

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

Attempt all questions.

GENERAL FINANCIAL RULES

(THEORY)

1. Enumerate the principles on which emphasis is generally laid for every officer incurring or authorizing expenditure from public funds. **(15)**

OR

State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise.

2. Write Short Notes on “Vote on Account”. **(5)**
3. Write Short Notes on “Purchase of goods without quotation” and “Purchase of goods by Purchase Committee”. **(5+5=10)**

(PRACTICAL)

4. Comment the following quoting rules/ Government instruction in support of your answer: -
- (a) The Head of an Office ordered a furniture dealer in November,2021 to supply to him furniture worth Rs 16,000 before 15th.March.2022. The supply was not made within the stipulated period and in the meanwhile the head of office had surrendered his allotment of funds fo furniture. However, the dealer delivered the furniture after surrendered was made and passed for payment, he was paid immediately on the ground that an inevitable payment could not be postponed with the result that there was an excess over the budget allotment. After making the payment, the Head of Office found that the furniture was not upto the specifications and the rate paid by him were excessive. **(10)**
- (b) The Cashier of an office embezzled a sum of Rs 50,000. The Head of Office, on detecting the fraud, asked the Cashier to make good the amount and closed the case, when the amount was recovered. **(5)**

CENTRAL TREASURY RULES VOLUME-I

(THEORY)

5. Write down the general instructions for handling cash which shall be observed by all Government Officers who are required to receive Government dues and handle Cash. **(15)**

OR

What are the general instructions on cancellation and destruction of sub-vouchers?

6. Write Short Notes on *any three* (3) of the following : **(3×5=15)**

- (a) Countersigned Contingencies
- (b) Fully Vouched Contingencies
- (c) Permanent Advances
- (d) Abstract Bill

(PRACTICAL)

7. Comment on *any two* (2) of the following quoting rules/ Government instruction in support of your answer: - **(2×7.5=15)**

- (a) A Treasury Officer refuses to pay honorarium sanctioned by the Director, Rural Development Department to an officer for work done in connection with examination conducted for appointment to the post of LDC on the ground that he had not received authority from the Secretary to the Government of Mizoram, Rural Development Department.
- (b) A lapsed deposit refunded under the order of competent authority is accounted for as a repayment of deposit by the Treasury Officer.
- (c) How should the Treasury Officer deal with a cheque on a private bank is presented in payment of Government dues.
- (d) How should the Treasury Officer deal with a request from a pensioner to pay the pension to his representative.

DELEGATION OF FINANCIAL POWER RULES

8. Write Short Notes on *any two* (2) of the following: **(2×5=10)**

- (a) Re-appropriation of Fund.
- (b) Supernumerary post.
- (c) Primary Units of Appropriation.
- (d) Contingent Expenditure.

OR

What are the rules governing Insurance of Government Property?