

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM CIVIL SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATIONS, DECEMBER-2023**

**PAPER - V**

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.*

**General Financial Rules, 2005**

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

1. Fill in the blanks with appropriate words: (5×1=5)
  - (a) Each year, The Government servant shall handover his copy of the Service Book to his office for updation in the month of \_\_\_\_\_.
  - (b) Limited Tender Enquiry (LTE) method may be adopted when estimated value of the goods to be procured is up to Rupees \_\_\_\_\_.
  - (c) In respect of funds placed at his disposal, it is the duty and responsibility of the Controlling Officer to see that the expenditure is incurred in \_\_\_\_\_ interest
  - (d) The List of Major and Minor Heads of Accounts of Union and States is maintained by \_\_\_\_\_
  - (e) Government accounts shall be prepared on \_\_\_\_\_ basis.
2. State "True" or "False" for each of the following statements. (5×1=5)
  - (a) The amount of Performance Security should be five to ten per cent. of the value of the contract.
  - (b) An Annual Financial Statement is also known as Budget.
  - (c) In the case of advertised tender enquiry or limited tender enquiry, late bids can be considered with the approval of Finance Department.
  - (d) Inter-Governmental adjustments can be carried out upto the 15th of April on which date the books of the Reserve Bank are closed for the month of March.
  - (e) Petty losses of value not exceeding Rupees two thousand five hundred need not be reported.
3. What is the validity of sanction? Explain the rules related to lapse of sanctions. (2+8=10)
4. Distinguish between the following: (2×5=10)
  - (a) Charged and Voted Expenditure
  - (b) Performance Security and Bid Security
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) Re-appropriation of Fund
  - (b) Capital expenditure
  - (c) Cost plus contract
  - (d) Appropriation Accounts

**CENTRAL TREASURY RULES VOL-I**

*(Attempt Questions No. 7 & 8 and any 2 (two) questions from Questions No. 9 - 11)*

7. Fill in the blanks with appropriate words: (5×1=5)
- (a) Pensioner drawing their pension through public sector banks, would be required to furnish a life certificate once a year in the month of \_\_\_\_\_.
  - (b) Unless in any case it is distinctly provided otherwise by any rule and order, no sub-vouchers may be destroyed until after a lapse of \_\_\_\_\_ years
  - (c) When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by \_\_\_\_\_.
  - (d) The Head of an Office may appoint any \_\_\_\_\_ serving under him as DDO.
  - (e) The \_\_\_\_\_ should initial every correction made in the cash book and invariably date his initials.
8. State "True" or "False" for each of the following statements. (5×1=5)
- (a) Pay and allowances for the month of March shall be paid on the last working day of March.
  - (b) 'Due and Drawn Statement' is not required for payment of Dearness Allowance (DA) arrears.
  - (c) Pay and allowances can be drawn for the day of the Government servant's death.
  - (d) Cheques shall be payable at any time within three months after the month of issue.
  - (e) No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost.
9. Write short note on any two: (2×5=10)
- (a) Contingent charges
  - (b) Instruments of receipts for receiving Government dues
  - (c) Bank Treasury and Non-Bank Treasury
  - (d) Abstract Contingent Bill (AC Bill)
10. State the instructions that are to be observed in the preparation of bills (10)
11. Define Bill and voucher? What are the purposes for which Treasury Officer may permit withdrawal of money from public account? (2+8=10)

**DELEGATION OF FINANCIAL POWER RULES**

*(Attempt any 3 (three) questions)*

12. Write short notes on any two of the following: (2×5=10)
- (a) Primary Units of Appropriation
  - (b) Miscellaneous Expenditure
  - (c) Head of Office
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)