

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER-2023

PAPER - III
(OLD SYLLABUS)

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP-A: GENERAL FINANCIAL RULES

THEORY

(Attempt any 3(three) questions from Questions No. 1 - 5)

1. What is the date of effect of sanction and its validity? What are the various provisions regarding Lapse of sanctions? (2+8=10)
2. What are the main divisions and structure of Government Accounts?. (10)
3. Distinguish between the following : (2×5=10)
 - (a) Advertised Tender Enquiry and Limited Tender Enquiry
 - (b) Capital and Revenue Expenditure
4. (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)
5. Write a short notes on any two : (2×5=10)
 - (a) Vote on Account
 - (b) Two Bid system
 - (c) Cost plus contract
 - (d) Surrender of savings

PRACTICAL

6. Department 'X' floated tender for procurement of goods amounting to Rs. 50 lakh and the amount of bid security was fixed at Rs 5 lakh. There was a complaint from one of the bidder regarding the amount of bid security. Please comment and suggest the minimum and maximum amount of bid security permissible as per GFR. (7.5)
7. Mr. A submitted a claim for TA arrears after a lapse of three years and the Head of Office is not sure about whether he can settle the arrears after the lapse of three years. Please give suggestions to the Head of Office and mention various provisions related to settlement of arrear claims. (7.5)

GROUP- B : CENTRAL TREASURY RULES VOL- I

THEORY

(Attempt any 3(three) questions from Questions No. 8 - 11)

8. Write short note on any two: (2×5=10)
- (a) Memorandum or Challan
 - (b) Countersigned contingencies
 - (c) Instruments of receipts for receiving Government dues
 - (d) Bill and Voucher
9. What are the instructions to be observed in preparation and form of bills? (10)
10. What do you mean by Contingent charges? Describe briefly different classes of contingent expenditure. (10)
11. Briefly mention the conditions under which a Treasury Officer may permit withdrawal from Government account. (10)

PRACTICAL

12. Comment on the following cases : (3 × 5 = 15)
- (a) The Treasury Officer of Lawngtlai District denied claim for first payment of pay and allowances of a Government servant who was transferred from other district to Lawngtlai recently on the ground that he is not newly appointed to Government service and pay bill was not supported by Last Pay Certificate.
 - (b) Bank rejected challan for payment of Income Tax on the ground that the time limit of 14 days is exceeded and hence requested that the challan be validated by Treasury Officer / Departmental Officer.
 - (c) All treasuries in Mizoram can be considered as “non-Bank Treasury” as per definitions in CTR.

GROUP-C : DELEGATION OF FINANCIAL POWER RULES,1978

(Attempt any 1(one))

13. Write short notes on any two: (2×5=10)
- (a) Head of Office
 - (b) Reappropriation of fund
 - (c) Miscellaneous expenditure
14. Explain the 6 (six) tier classifications in the Government Accounts. (10)