

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM CIVIL SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JUNE-2024

PAPER - V

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Mark for each question is indicated against it.

GENERAL FINANCIAL RULES, 2005

(Attempt Question No. 1 and any 3 (three) questions from Question Nos. 2 - 5)

1. Choose the correct options:

(10×1=10)

- (a) Who is responsible in case the expenditure exceeds the Budget allocation?
(i) Accounts Officer (ii) Controlling Officer
(iii) Head of Office (iv) Drawing & Disbursing Officer
- (b) What is the monetary limit in case of theft, fraud etc. above which the case is to be reported to police for investigation?
(i) Rs. 20000 (ii) Rs. 25000
(iii) Rs. 5000 (iv) Rs. 10000
- (c) What is the limit upto which a Ministry/Department may directly execute repair works?
(i) ten lakhs (ii) twenty lakhs
(iii) five lakhs (iv) fifteen lakhs
- (d) In what form will a bid security be accepted?
(i) Bank Guarantee (ii) Fixed Deposit receipts
(iii) Demand Draft (iv) All of these
- (e) Which bid is opened first by Department in two bid system procurement?
(i) Financial Bid (ii) Technical Bid
(iii) Both should be opened simultaneously (iv) Any one bid
- (f) An arrear claim of a Government servant shall be settled by the DDO, if preferred within _____ of its becoming due.
(i) one year (ii) three years
(iii) two years (iv) four years
- (g) What are Capital Receipts?
(i) Internal and external debt (ii) Disinvestment receipts
(iii) Repayment of loans and advances (iv) All of these
- (h) A security deposit taken from Government servant who was handling cash shall be retained for at least _____ from the date he vacates his post
(i) three months (ii) six months
(iii) sixty days (iv) forty five days

- (i) Identify the expenditure that does not come under the purview of Revenue Expenditure.
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|---------------------------|-------------------------|
| (i) Salary and wages | (ii) repayment of loans |
| (iii) Travelling Expenses | (iv) Grants-in-Aid |
- (j) What is the maximum percentage of advance payments that can be made to private firms?
- | | |
|-----------------------------|----------------------------|
| (i) 20% of contract value | (ii) 30% of contract value |
| (iii) 40% of contract value | (iv) 15% of contract value |

2. What are the Duties and Responsibilities of the Chief Accounting Authority. (10)

3. Distinguish between the following: (2×5=10)

- (a) Capital Expenditure vs Revenue Expenditure
(b) Consolidated Fund vs Contingency Fund

4. What instructions are to be followed in case the transfer of charge involves assumption of responsibility for cash, stores ? (10)

5. Write a short notes on any two : (2×5=10)

- (a) Date of effect of sanction
(b) Conditions for resorting to Single tender Enquiry
(c) Appropriation Accounts
(d) Supplementary Grants/Demands

CENTRAL TREASURY RULES VOL- I

(Attempt Question Nos. 6 & 7 and any 2 (two) questions from Question Nos. 8 - 10)

6. Fill in the blanks with appropriate words: (5×1=5)

- (a) Monthly pay bills of Government servants may be signed at any time not earlier than _____ days before the last working day of the month.
(b) All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of Check
(c) All Deposits exceeding Rupees twenty five which remains unclaimed for _____ years should be credited back to consolidated Fund.
(d) A treasury the cash business of which is conducted by the Bank is called _____.
(e) Pensioners are required to furnish a life certificate once a year in the month of _____.

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

- (a) Pension can not be drawn for the day of pensioner's death.
(b) Recoveries from pay may not ordinary be made at a rate exceeding one third of monthly pay.
(c) Pay and allowances for the month of March shall be paid on the last working day of March.
(d) Cheques shall be payable at any time within three months after the month of issue.
(e) In case of transfer, the pay due in respect of the old post which has not been drawn at the time of the transfer may be drawn at the old headquarters

8. Write short note on *any two*: (2×5=10)
- (a) Detailed Countersigned Contingent Bill (DCC Bill)
 - (b) Last payment of pay and allowances to Government servant who quits service or dismissed.
 - (c) Bill and voucher
9. What are the general instructions that are to be observed by Government Officers required to receive government dues and handle cash. (10)
10. Mentions various cases where direct appropriation of departmental receipts for departmental expenditure is permitted. (10)

DELEGATION OF FINANCIAL POWER RULES,1978

(Attempt any 3(three) questions from Question Nos. 11 - 14)

11. Write short notes on *any two* of the following: (2×5=10)
- (a) Effect of sanction
 - (b) Primary Units of Appropriation
 - (c) Contingent Expenditures
12. State the general restrictions for Appropriation and Re-Appropriation of funds. (10)
13. What are the guiding principles for creation of supernumerary posts? (10)
14. What are the general limitations on power to sanction expenditure? (10)

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