

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM CIVIL SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION, DECEMBER-2024

PAPER - V

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Mark for each question is indicated against it.

GROUP-A: GENERAL FINANCIAL RULES, 2017

1. Choose the correct options:

(10×1=10)

- (a) The Consolidated Fund of India is defined under which Article of the Constitution?
- (i) Article 266(1) (ii) Article 267(1)
(iii) Article 268(1) (iv) Article 269(1)
- (b) What is Personal Deposit Account in terms of GFR 2017?
- (a) a savings Bank Account
(b) An account to credit receipts and effect withdrawals by designated officer
(c) A personal ledger of an Accounts Officer
(d) None of the above
- (c) The List of Major and Minor Heads of Accounts of Union and States is maintained by-
- (a) C&AG of India (b) Reserve Bank of India
(c) Ministry of Finance (d) Finance Commission of India
- (d) What is the monetary limit in case of theft, fraud etc. above which the case is to be reported to the Police for investigation ?
- (a) Rs. 50,000 (b) Rs. 25,000
(c) Rs. 75,000 (d) Rs. 30,000
- (e) The provisions for preparation, formulation and submission of budget to the Parliament are contained in _____ of the Constitution of India.
- (a) Articles 119 to 122 (b) Articles 112 to 116
(c) Articles 110 & 111 (d) Articles 125 to 128
- (f) The Administrative Ministry or Department will set up a Review Committee for all projects costing.
- (a) hundred crores and above (b) fifty crores and above
(c) 75 crores and above (d) 150 crores and above

- (g) The Government servant shall handover his copy of the Service Book to his office for updation in the month of _____ each year.
- (a) April (b) January
(c) November (d) July
- (h) A sanction to an advance or a non-refundable part withdrawal from Provident Fund shall, unless it is specifically renewed, lapse on the expiry of a period of _____.
(a) three months (b) six months
(c) one year (d) sixty days
- (i) Fixed assets should be verified at least once in _____.
(a) a year (b) three years
(c) two years (d) five years
- (j) Utilization certificates need not be furnished in cases where the grants-in-aid are being made as reimbursement of expenditure already incurred on the basis of duly audited accounts.
(a) True (b) False

Directions (Question Nos. 2 - 5) : Attempt any 3 (three) question from the following.

2. What are the general principles to be observed while entering into contracts? (10)
3. Describe the Main Division and structure of Accounts (10)
4. What are the broad procedures to be followed by a Ministry or Department for execution of works under its own arrangement? (10)
5. Write a short notes on *any two* : (2×5=10)
- (a) Vote on Account
(b) Performance Security
(c) Advertised tender Enquiry

GROUP-B : CENTRAL TREASURY RULES VOL-I

6. Fill in the blanks with appropriate words: (5×1=5)
- (a) When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by _____.
(b) Every Officer receiving money on behalf of the Government should maintain Cash Book in Form _____.
(c) If the Challan is in duplicate, triplicate or quadruplicate, the challan marked _____ shall be returned to the tenderer.
(d) A treasury, the cash business of which is conducted by itself is called _____.
(e) 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 _____.

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

- (a) The cash book should be closed quarterly and completely checked.
- (b) The Head of Office may authorize any responsible Government employee serving under him to sign a bill or order for him.
- (c) Monthly pension for the month of March shall be paid on the last working day of March.
- (d) All cheques, irrespective of the category, drawn for Rupees 10 lakhs and above shall bear two signatures.
- (e) Pensioner drawing their pension through public sector banks, would be required to furnish a life certificate once a year in the month of October.

Directions (Question Nos. 8 -10) : Attempt any 2 (two) question from the following.

8. Write short note on *any two*: (2×5=10)

- (a) Abstract Contingent Bill (AC Bill)
- (b) Instruments for receipt of Government dues
- (c) Memorandum or Challan

9. State the instructions that are to be observed in the preparation of bills. (10)

10. What do you mean by Contingent Charges? What are the different kinds of Contingent Charges? (10)

GROUP-C : DELEGATION OF FINANCIAL POWER RULES,1978

Directions (Question Nos. 11 -14) : Attempt any 3 (three) question from the following.

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

- (a) Head of Office
- (b) Contingent Expenditures
- (c) Primary Units of Appropriation

12. State the general restrictions for Appropriation and Re-Appropriation of funds. (10)

13. Briefly mention the different object classes under the Standardization of Object Heads of Classification? (10)

14. What are the provisions to be observed regarding creation of posts? (10)

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