

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION.
(JULY, 2025)

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.
Attempt all questions.

CENTRAL TREASURY RULES VOLUME – I

1. Answer **any two (2)** of the following questions. **(2×10=20)**
 - (a) A Treasury Officer may permit withdrawal for all or any of the following purposes; State what are they ?
 - (b) State the rules prescribed for all Government Officers who are required to –
 - (i) receive Government dues and handle Cash and
 - (ii) perform the functions of Drawing and Disbursing Officers (with or without Cheque drawing powers)
 - (c) State the different classes of Contingencies and explain any three of them of your choice.
 - (d) Mention any six cases in which direct utilization of Departmental Receipts for meeting Departmental Expenditure is authorized under the rules of the Government.
2. Define **any two (2)** of the following: **(2×5=10)**
 - (a) Absentee Statement.
 - (b) Increment Certificate.
 - (c) Letters Of Credit.
 - (d) Leave Salary.
3. Fill in the Blanks with the correct answer : **(5×1=5)**
 - (a) Receipts for Rs _____ and over must invariably be signed by the Treasury Officer.
 - (b) Government money not in the custody of a Central Treasury or the Bank shall be kept in strong treasure chests secured by two _____ of different patterns.
 - (c) Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full _____.
 - (d) Treasury Officer shall check the arithmetical computations on _____.
 - (e) Pass Book sent to the treasury to be written up shall ordinarily be returned to the Drawing Officer on the same _____.
4. State whether “ **True or False** ” : **(5×1=5)**
 - (a) The employment of peons to fetch or carry money should be discouraged.
 - (b) The returns due for dispatch on a holiday may be sent a day late.
 - (c) An erasure or overwriting of an entry once made in the cash book is not strictly prohibited.
 - (d) As far as possible, separate challan shall be used for money creditable to different head of account.
 - (e) Cheques shall be payable at any time within three months from the month of issue.

- (vi) Issue of a Fresh Cheque to Supplier on report that Original Cheque issued was lost is recorded in the Cash Book :
- (a) on the Payments Side only as a Note in Red Ink.
 - (b) on the Receipts Side only as a Note in Red Ink.
 - (c) on the Receipts Side as a Note in Red Ink; on the Payments Side in the Bank Column.
- (vii) Balance with the Cashier is :
- | | |
|--|--------|
| (1) Cash including counterfeit coins worth Rs 15/- | Rs 800 |
| (2) Service Postage Stamps | Rs 150 |
| (3) Revenue Stamps | Rs 70 |
- Then the balance to be entered in the Cash Book is :
- (a) 855
 - (b) 785
 - (c) 870
- (viii) Cheque for Rs 5,000 paid for repairs to a District Road, is entered in the Cash Book as under:
- (a) In Bank Column as Revenue expenditure on Roads.
 - (b) In Cash Column as Revenue expenditure on Roads.
 - (c) In Bank Column as Capital expenditure on Roads.
- (ix) An Imprest holder in PWD keeps account of the imprest in :
- (a) Form 1
 - (b) Form 2
 - (c) Form 3
- (x) "Form 3" is a Cash Receipt and "Form 3A" is called Cash Memo. These are to be used in the following circumstances :
- (a) Form 3A is for goods sold by PWD, Form 3 for other receipts.
 - (b) Form 3A is for sale of tender forms; Form 3 for other cash receipts.
 - (c) Form 3 is for cash receipts; Form 3A for recoveries made in bills.

8. Answer the following questions with the help of options given for the answer : (10×1=10)

- (i) The Cash account and Stock account of a Division for a month should be closed :
- (a) three days before close of that calendar month.
 - (b) five days before close of that calendar month.
 - (c) last day of that calendar month.
- (ii) Transfer Entry Book of a PWD Division of a month is closed :
- (a) on the last working day of the month.
 - (b) 5 days after the end of the month.
 - (c) at any time before submission of the account of that month.
- (iii) Work Slip is to be used :
- (a) to record the estimated cost and expenditure of petty works.
 - (b) to report to SE/CE when cost of work/rate of cost is exceeded.
 - (c) as an attachment to the estimate of cost of a work.
- (iv) Sanctions to Work Charge Establishment are to be noted in :
- (a) Register of Sanctions to Works.
 - (b) Register of Fixed charges.
 - (c) Register of Miscellaneous Sanctions.

- (v) Which is not a sub-head of “ Misc. Works Advances “
- (a) Sales on Credit.
 - (b) Amounts overpaid to / recoverable from Contractors.
 - (c) Losses, retrenchment and Errors etc.
- (vi) Accounts Branch in a PWD division does not keep the :
- (a) Treasury Remittance Book.
 - (b) Measurement Book.
 - (c) Transfer Entry Book.
- (vii) Abstract Book is Not posted from monthly transactions of :
- (a) Cash Book.
 - (b) Tools and Plant Ledger.
 - (c) Transfer Entries.
- (viii) Receipts under the head 0021 – Taxes on Income are shown in the monthly account of the Division in the :
- (a) Schedule of Revenue Realized Form 49.
 - (b) Schedule of Credit to Remittances.
 - (c) Schedule of Credit to Misc. Heads of Accounts.
- (ix) The Divisional Officer need not to sign the :
- (a) Classified Abstract of Expenditure.
 - (b) Schedule Docket of percentage Recoveries.
 - (c) Monthly Account.
- (x) In the Monthly Account of a PW Division, credits to 8009 GPF is exhibited through credit Schedule form :
- (a) CPWA 76
 - (b) CPWA 77
 - (c) CPWA 79

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9. State the procedure to be followed in Parliament with respect to Estimates? (5)
10. Define any one of the following :- (5)
- (i) Annual Financial Statement.
 - (ii) Votes On Account.
11. Choose the correct answer for each question :- (10×1=10)
- (i) Which Article of the Indian Constitution deals with the presentation of the Annual Financial Statement (Budget)?
- (a) Article 111
 - (b) Article 112
 - (c) Article 113
- (ii) What is the significance of Article 113 in relation to the Annual Financial Statement?
- (a) It outlines the procedure for presenting the Budget.
 - (b) It defines the powers of the Parliament regarding the Budget.
 - (c) It specifies the contents of the Budget.
- (iii) According to Article 114, which body has the power to authorize the withdrawal of money from the Consolidated Fund of India?
- (a) The President.
 - (b) The Parliament.
 - (c) The Supreme Court.

- (iv) Which Article deals with the restrictions on Courts from inquiring into the proceedings of Parliament?
 - (a) Article 120
 - (b) Article 121
 - (c) Article 122
- (v) Which article deals with the Annual Financial Statement (State Budget) of a State?
 - (a) Article 204
 - (b) Article 202
 - (c) Article 203
- (vi) What does Article 212 state regarding the validity of proceedings in the State Legislature?
 - (a) validity can be questioned based on any procedural irregularity
 - (b) validity is absolute and cannot be questioned.
 - (c) validity is only valid if the proceedings are unanimous.
- (vii) According to Article 265, taxes cannot be imposed or collected except by :
 - (a) A President's order
 - (b) A Supreme Court Decree
 - (c) Authority of Law
- (viii) According to Article 300A, no person shall be deprived of his property saved by :
 - (a) A Court Order
 - (b) Authority of Law
 - (c) A Supreme Court ruling
- (ix) Which Article of the Constitution deals with recruitment and conditions of service of persons serving the Union or a State?
 - (a) Article 309
 - (b) Article 310
 - (c) Article 308
- (x) Article 311 primarily protects civil servants against :
 - (a) being promoted
 - (b) arbitrary or unreasonable dismissal
 - (c) receiving adequate compensation

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