

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATIONS, DECEMBER, 2020**

**PAPER - III**

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.*

**GROUP-A (General Financial Rules, 1963)**

*[Answer Question No 1 & 2 and any 2 (two) other question from Question No 3 to 5]*

1. Fill in the blanks (*Any five*) – **(5×2=10)**
  - (a) A sanction to an Advance or Non Refundable Withdrawal from Provident Fund lapse on the expiry of \_\_\_\_\_ months unless specifically renewed.
  - (b) Government Accounts shall be prepared on \_\_\_\_\_ basis.
  - (c) Vote on Account are not to be utilized for expenditure on \_\_\_\_\_.
  - (d) Travelling allowance claim of a Government servant shall fall due for payment on \_\_\_\_\_.
  - (e) Grants-in-aid can be given to a person or a public body or an institution having \_\_\_\_\_.
  - (f) Consolidated Fund is divided into two divisions, namely \_\_\_\_\_ and \_\_\_\_\_ divisions.
  
2. Answer the following questions : (*Any three*) **(3×5=15)**
  - (a) Mention clearly the points for preparation of Terms of Reference (TOR) in Procurement of Services.
  - (b) Briefly mention the necessary procedure to be observed for all kinds of Sanctions to the expenditure
  - (c) What are the essential conditions governing expenditure from Public Funds?
  - (d) Briefly mention the essential conditions to be included while preparing a Budget.
  
3. Write short note on the followings – **(5×2=10)**

|                        |                        |
|------------------------|------------------------|
| (a) Disbursing Officer | (b) Transfer of charge |
| (c) Financial year     | (d) Demand for Grants  |
| (e) Vote on Account    |                        |
  
4. Differentiate between – (*Any two*) **(2×5=10)**

|   |                                     |
|---|-------------------------------------|
| (a) Charged and Voted Expenditure         | (b) Capital and Revenue Expenditure |
| (c) Bid security and Performance security |                                     |
  
5. What are the principal standards of Financial Propriety? **(10)**

**GROUP-B (Central Treasury Rules, Volume I)**

*[Answer Question No 6 & 7 and any 2 (two) other question from Question No 8 to 10]*

6. Fill in the blanks (*Any five*) – **(5×2=10)**
- (a) \_\_\_\_\_ means the account relating to the Consolidated Fund, the Contingency Fund or the Public Account.
  - (b) All cheques, irrespective of the category, drawn for Rupees \_\_\_\_\_ and above shall bear two signatures.
  - (c) A bill or a cheque becomes a \_\_\_\_\_ only when it is receipted and stamped 'paid.'
  - (d) The employment of peons to fetch or carry money should be \_\_\_\_\_.
  - (e) All corrections and alterations in a cheque shall be attested by Drawing Officer by his \_\_\_\_\_.
  - (f) All monetary transactions should be entered in the cash book as soon as \_\_\_\_\_.
7. What is to be done when- **(3×5=15)**
- (a) A bill passed by the Drawing Officer is lost before presentation at the Treasury?
  - (b) A government Officer who is authorize to draw sign or countersign Bills payable at a Treasury took over charge of new Office.
  - (c) An erasure or overwriting is found in the Cash Book entry?
8. Write short note on the followings - **(5×2=10)**
- (a) Abstract Contingent Bill (AC Bill)
  - (b) Contingent charges.
  - (c) Letters of Credit (LoC)
  - (d) Forms of Bills to be presented at Treasury
  - (e) Lapsed Deposits
9. Differentiate between – **(2×5=10)**
- (a) Bank Treasury and non-Bank Treasury
  - (b) Accounts officer and Audit Officer
10. Briefly mention the conditions under which a Treasury Officer may permit withdrawal from Government account. **(10)**

**GROUP-C (Delegation of Financial Power Rules, 1978)**

*{Answer any 1(one) from Question 11 & 12}*

11. Write note on the following – **(2×5=10)**
- (a) Primary Units of Appropriation
  - (b) Effect of sanction.
- OR**
12. Mention in brief the general restrictions for Appropriation and Re-appropriation of Funds. **(10)**