

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS OF UPPER DIVISION CLERK FOR PROMOTION TO ASSISTANT GRADE UNDER DP & AR (SSW) DEPARTMENT, GOVERNMENT OF MIZORAM. NOVEMBER, 2015

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 35

Marks for each question is indicated against it.

GROUP 'A' **(GENERAL FINANCIAL RULES)**

(Answer any 5 (five) questions from question No. 1 to 6)

1. State the principal standards of financial propriety. (10)
2. Briefly explain: (2×5=10)
 - (a) Reappropriation of Funds
 - (b) Supplementary Grants
3. Distinguish between : (2×5=10)
 - (a) Charged and Voted Expenditure
 - (b) Capital and Revenue Expenditure
4. What are the instructions to be followed in the disposal of surplus and unserviceable stores? (10)
5. Write short notes on : (4×2½ = 10)
 - (a) The rules governing receipt of money due to the government
 - (b) The procedure prescribed for dealing with time-barred claims
 - (c) 'Cost Plus' contract
 - (d) Vote on account
6. Fill in the blanks : (10×1=10)
 - (a) "Consolidated Fund" means the consolidated Fund of India referred to in Article _____ of the Consitution.
 - (b) _____ means the transfer of funds from one primary unit of appropriation to another such unit.
 - (c) Recurring expenditure means the expenditure which is incurred at _____.
 - (d) The financial powers of the Government, which have not been delegated to a subordinate authority vide DFP Rules, shall vest in the _____.
 - (e) All proposals for sanction to expenditure, shall indicate whether such expenditure can be met by valid _____.
 - (f) A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of _____ from the date of issue of such sanction.
 - (g) Financial year of the Government shall commence on the _____ of each year and end on the _____ of the following year.
 - (h) The provisions for preparation, formulation and submission of budget to the Parliament are contained in Article _____ to _____ of the Constitution of India.

- (i) In case the Service Book of Government Servants' copy is lost by the Government Servant, it shall be replaced on payment of a sum of _____.
- (j) Travelling Allowance claim of a Government servant shall be submitted within _____ of its becoming due failing which it shall stand forfeited.

GROUP 'B'
(CENTRAL TREASURY RULES)

(Answer all the questions from question No. 7 to 11)

- 7. Under what circumstances may a Treasury Officer permit withdrawal of moneys from the Government Account? **(10)**
- 8. State the principles to be observed by Government Officers who are required to receive Government dues and handle cash. **(10)**
- 9. What are the instructions to be observed in preparation and form of bills? **(10)**
- 10. What do you mean by the term contingent charges? Briefly define the five classes of contingencies. **(10)**
- 11. Write short notes on : **(4×2½=10)**
 - (a) Bank Treasury and Non-Bank Treasury
 - (b) Letters of Credit
 - (c) Check to be applied at Treasury
 - (d) Permanent Advances

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