

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM CIVIL SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS**  
**GOVERNMENT OF MIZORAM, JULY, 2019**

**PAPER - V**

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

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

**GROUP - A**

**(GENERAL FINANCIAL RULES, 2005)**

1. What are the essential conditions governing expenditure from public funds (Rule 22 of GFR, 2005)? What are the principal Standards of Financial Propriety (Rule 21 of GFR, 2005)?  
(5+10=15)
2. Write short notes on: (2×5=10)
  - (a) Vote on Accounts (Rule 50 of GFR,2005).
  - (b) Rules to be followed by every DDO in submitting claims for money (Rule 52(4)(i) of GFR,2005).
3. What is the currency of the sanction? Do all sanctions expire after this period? What are the rules and orders regarding the validity periods of sanctions? (Rule 30,31 & 268 of GFR,2005)  
(5+10=15)

**GROUP - B**

**(TREASURY RULES OF CENTRAL GOVERNMENT Vol-I)**

4. Write down the general instructions for handling cash which shall be observed by all Government Officers who are require to receive Government dues and handle Cash. (Rule 77-A of CTR Vol-I) (10)
5. Write down the instructions with regard to preparation and Form of Bills. (Rule 138 of CTR Vol-I) (10)
6. Explain different classes of Contingent Expenditure? (Rule 305 to 308 of CTR Vol-I) (10)

**OR**

What are the rules governing cancellation and destruction of Sub-Vouchers? (Rule 297 of CTR Vol-I) (10)

**GROUP – C**

**(DELEGATION OF FINANCIAL POWERS RULES, 1978)**

7. Write short notes on: **(2×5=10)**

(a) Contingent Expenditure (Rule 3(c) of DFPR, 1978).

(b) Primary Units of Appropriation (Rule 8 of DFPR, 1978).

8. State the general limitations on power to sanction expenditure. (Rule 4 of DFPR, 1978) **(10)**

**OR**

State the general restrictions for Appropriation and Re-Appropriation of funds. (Rule 10 of DFPR, 1978) **(10)**

9. What are the guiding principles for creation of supernumerary posts (GIO decision (5) below Rule 11 of DFPR, 1978) **(10)**

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