

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

PAPER - V

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP-A: GENERAL FINANCIAL RULES, 2005

Attempt any 4(four) questions

1. What are the responsibilities residing with the Controlling Officer in respect of Budget Allocation as per Rule 26 of GFR? (10)
2. "Every Officer incurring or authorizing expenditure from Public Money should be guided by high standards of financial propriety." Emphasize. (Rule 21) (10)
3. What will be the date of effect of sanction? Explain the rule related to Lapse of Sanction and the rule which states that sanction will not lapse. (Rule 27, 30 & 31) (10)
4. Briefly explain the main Division and Structure of Government Accounts. (10)
5. What are the procedures to be followed with regard to Public buying? (Rule 137) (10)
6. Briefly explain Charged or Voted Expenditure, Plan or Non- Plan Expenditure and Capital or Revenue Expenditure. (10)
7. If a Departmental work is to be executed by the Department, what are the procedures to be followed for execution of such works? (10)
8. Explain the following in brief: (4×2.5=10)
 - (a) Two bid system
 - (b) Limited Tender Enquiry
 - (c) Vote on Account
 - (d) Permanent Advance or Imprest

GROUP-B : CENTRAL TREASURY RULES VOL- I

Attempt any 3(three) questions

9. What are the conditions in which a Treasury Officer may permit withdrawal from Government Account? *(Rule 15)* **(10)**
10. As a Government officer authorized to receive Government dues and handle cash, what rules shall be observed? *(Rule 77)* **(10)**
11. What are the instructions to be followed with regard to the preparation and form of bills? *(Rule 138)* **(10)**
12. What Procedure are to be followed for payment of money into the Government Account? *(Rule 89-90)* **(10)**
13. What are the checks to be applied by Treasuries with regard to payment of claims? *(Rule 177-186)* **(10)**
14. Briefly explain the different classes of Contingent Expenditure? *(Rule 305-308)* **(10)**

GROUP-C : DELEGATION OF FINANCIAL POWER RULES,1978

Attempt any 3(three) questions

15. State the general instructions for Appropriation and Re- Appropriation of funds. **(10)**
16. Explain “ Primary Unit of Appropriation.” **(10)**
17. What are the general limitations on power to sanction Expenditure? **(10)**
18. Briefly mention the 6 (six) tier of classification in the Government Account. **(10)**
19. Briefly mention the different classes under the Standardization of Object Heads of Classification? **(10)**
20. Explain Contingent Expenditure. **(10)**
21. Briefly explain Miscellaneous Expenditure. **(10)**