

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM CIVIL SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS**  
**JANUARY, 2019**

**PAPER - V**

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.*

**GENERAL FINANCIAL RULES, 2005.**

*Answer any 4 (four) from Question 1 to 6.*

1. "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 twelve months from the date of issue of such sanction". State the provision under which sanction shall not lapse within a period of twelve months. (5)
2. After the Appropriation Bill relating to Budget is passed, how do grants are distributed? (5)
3. Explain, 'Surrender of savings'. (5)
4. Define the term "Goods". (5)
5. What are the broad procedure to be followed for execution of Works? (5)
6. Advance payment to Supplier shall not, ordinarily, made. However, it may become necessary to make advance payments under which types of cases? (5)
7. Capital and Revenue expenditure shall be shown separately in the accounts. How do you classify Capital expenditure? (10)

**OR**

8. What are the main Divisions and structure of Accounts? Explains briefly. (10)

**CENTRAL TREASURY RULES VOL-I.**

*Answer any 3 (three) from Question 9 to 14.*

9. What are the circumstances under which Treasury Officer may permit withdrawal from Government account? (10)
10. State the rules that should be observed by a Govt. Officer who is required to receive and handle cash. (10)
11. State the principles that are to be observed in the preparation of bills. (10)
12. State the procedure for payment of money into the Govt. Account. (10)
13. How does a Treasury Officer satisfy himself regarding the validity of a claim before passing them for payment? (10)
14. In what circumstances may pay and allowances for part of a month be drawn before the end of the month? (10)

**DELEGATION OF FINANCIAL POWER RULES, 1978.**

*Answer any 4 (four) from Question 15 to 20.*

15. Write short note on “Contingent Expenditure”. (5)
16. Write short note on “Miscellaneous Expenditure”. (5)
17. What do you mean by ‘Primary Unit of Appropriation? (5)
18. What are the 6 (six) tier of classification in the Government account? (5)
19. How many classes are there under the Standardization of Object Heads of Classification? (5)
20. State 5 (five) points on general restriction on Appropriation and Re-appropriation. (5)
21. Fill in the Blank: (10×2=20)
  - (1) All financial powers, not specifically delegated to any authority shall vests in the \_\_\_\_\_.
  - (2) Department of the Central government, Administrator and Heads of departments shall have power to declare \_\_\_\_\_ as the Head of an Office.
  - (3) \_\_\_\_\_ tenders will be called for works costing less than Rupees 5 (five) lakhs to Rupees 10 (ten) lakhs.
  - (4) Purchase of goods up to the value of \_\_\_\_\_ on each occasion may be made without inviting quotation or bids.

- (5) Local Purchase Committee shall consists \_\_\_\_\_ members of an appropriate level as decided by the Head of the Department.
- (6) The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the Government servant for safe custody within \_\_\_\_\_ of the date of appointment for the new appointee.
- (7) In case the Government servants' copy of the Service Book is lost by the Government servants, it shall be replaced on payment of a sum of \_\_\_\_\_.
- (8) A sanction to an advance or non-refundable part withdrawal from provident fund shall, unless it is specifically renewed, lapse on the expiry of a period of \_\_\_\_\_.
- (9) Payment Orders (other than Cheques) issued on the bank shall valid only for a period not exceeding \_\_\_\_\_.
- (10) Challan shall be valid only for such time not exceeding \_\_\_\_\_.

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