

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JULY, 2018

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP-I (GENERAL FINANCIAL RULES)

1. Describe the duties and responsibilities of the Controlling Officer in respect of funds placed at his disposal. (10)

OR

State briefly the procedure to be followed by a Department for execution of works. (10)

2. Describe the procurement procedure for purchasing goods by Advertised Tender Enquiry. (10)

OR

State the conditions under which advance payment to contractors can be given. (10)

3. Write a note on "Utilization Certificate". (10)

OR

List any 10 principles that should be observed by a Government officer entering into contract. (10)

4. Complete the information given in the following table to prepare a Budget Estimates of Expenditure of the given Establishment for the next financial year. (15)

Additional information:

- (a) None of the officers are provided with residential quarters except the officer who draws a Grade Pay of Rs. 8,700.
- (b) SCA to be given @ Rs. 1,500 each for Group A officers and @ Rs. 1,200 each for all others.

ABSTRACT OF SALARY REQUIREMENT FOR BUDGET ESTIMATE 2019-2020

(to be submitted as per August, 2018 Pay Bill)

Sl. No.	Pay in the Pay Band (PB)	Grade Pay (GP)	No. of post filled	Total pay in the PB	Total GP (Col 3 x Col 4)	Total Basic Pay (Col 5+6)	Total D.A. (142 %)	Total HRA (10 %)	Total SCA	Grand Total (Col 7 to 10)	Total requirement (See Note)	
1	2	3	4	5	6	7	8	9	10	11	12	
1	46,380	8,700	1									
2	34,260	7,600	2									
	28,220											
3	26,900	6,600	3									
	26,380											
	23,860											
4	25,950	5,400	3									
	19,040											
	17,550											
5	23,370	4,600	4									
	21,500											
	21,080											
	17,810											
6	17,880	4,400	2									
	18,010											
7	15,310	4,200	2									
	15,010											
8	10,570	2,400	3									
	8,120											
	7,510											
9	11,760	2,000	4									
	11,640											
	9,560											
	9,040											
Grand Total												

Note: Column 12 will be $\{Col 11 \times 4\} + (Col 11 \times 1.03 \times 8) + \{Col 7 \times 0.10 \times 11\}$

GROUP-II (CENTRAL TREASURY RULES Vol I)

5. Discuss the procedure for payment of arrears of pay and allowances, etc., of a Government servant transferred from one Division/Office/Department to another in respect of whom a Last Pay Certificate has been issued. (10)
6. Write a note on Abstract Contingent Bill and describe the procedure for regularization of the AC Bill. (10)
7. Discuss the procedure for payment of money into the Government Account. (10)
8. Comment on the following citing relevant rules: (2×5=10)
 - (a) A Government servant who retired on the last day of July submitted on the following month claims on account of travelling expenses for the journey performed from his last place of duty to the place he is intending to settle permanently. The Treasury Officer refused to pass the T.A. bill of the Government Servant on the pretext that the claimant had already retired from service at the time of performing the journey.
 - (b) A Disbursing Officer, on being instructed by the Accountant-General to recover over payment of pay and allowances in respect of a staff, immediately writes to the Accountant-General explaining the circumstances leading to the overpayment against which the retrenchment order has been passed.

GROUP – III DELEGATION OF FINANCIAL POWERS RULES, 1978

9. Discuss the general restrictions imposed on Appropriation and Re-appropriation of funds as envisaged in Rule 10 of the Delegation of Financial Powers Rules, 1978. (10)
10. Rule 15 of the Delegation of Financial Powers Rules, 1978 stipulates that no Government property, whether movable or immovable, shall be insured and no subordinate authority shall undertake any liability or incur any expenditure in connection with the insurance of such property without the previous consent of the Finance Ministry. Describe the exceptions or relaxations to this limitation? (5)

OR

Describe the circumstances and limitations in which a Department of the Central Government is empowered to waive the recovery of an overpayment made to a Government servant. (5)

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