

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER, 2019

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP-A (General Financial Rules, 1963)

[Answer Question No 1 & 2 and any 2 (two) other question from Question No 3 to 5]

1. Fill in the blanks (*Any five*) – **(5×2=10)**
 - (a) A sanction to an Advance or Non Refundable Withdrawal from Provident Fund lapse on the expiry of _____ months unless specifically renewed.
 - (b) Government Accounts shall be prepared on _____ basis.
 - (c) Vote on Account are not to be utilized for expenditure on _____.
 - (d) Travelling allowance claim of a Government servant shall fall due for payment on _____.
 - (e) Grants-in-aid can be given to a person or a public body or an institution having _____.
 - (f) Consolidated Fund is divided into two divisions, namely _____ and _____ divisions.

2. Answer the following questions : (*Any three*) **(3×5=15)**
 - (a) Mention clearly the points for preparation of Terms of Reference (TOR) in Procurement of Services.
 - (b) Briefly mention the necessary procedure to be observed for all kinds of Sanctions to the expenditure
 - (c) What are the essential conditions governing expenditure from Public Funds?
 - (d) Briefly mention the essential conditions to be included while preparing a Budget.

3. Write short note on the followings – **(5×2=10)**

(a) Disbursing Officer	(b) Transfer of charge
(c) Financial year	(d) Demand for Grants
(e) Vote on Account	

4. Differentiate between – (*Any two*) **(2×5=10)**

(a) Charged and Voted Expenditure	(b) Capital and Revenue Expenditure
(c) Bid security and Performance security	

5. What are the principal standards of Financial Propriety? **(10)**

GROUP-B (Central Treasury Rules, Volume I)

[Answer Question No 6 & 7 and any 2 (two) other question from Question No 8 to 10]

6. Fill in the blanks (*Any five*) – (5×2=10)
- (a) _____ means the account relating to the Consolidated Fund, the Contingency Fund or the Public Account.
 - (b) All cheques, irrespective of the category, drawn for Rupees _____ and above shall bear two signatures.
 - (c) A bill or a cheque becomes a _____ only when it is receipted and stamped 'paid.'
 - (d) The employment of peons to fetch or carry money should be _____.
 - (e) All corrections and alterations in a cheque shall be attested by Drawing Officer by his _____.
 - (f) All monetary transactions should be entered in the cash book as soon as _____.
7. What is to be done when- (3×5=15)
- (a) A bill passed by the Drawing Officer is lost before presentation at the Treasury?
 - (b) A government Officer who is authorize to draw sign or countersign Bills payable at a Treasury took over charge of new Office.
 - (c) An erasure or overwriting is found in the Cash Book entry?
8. Write short note on the followings - (5×2=10)
- (a) Abstract Contingent Bill (AC Bill)
 - (b) Contingent charges.
 - (c) Letters of Credit (LoC)
 - (d) Forms of Bills to be presented at Treasury
 - (e) Lapsed Deposits
9. Differentiate between – (2×5=10)
- (a) Bank Treasury and non-Bank Treasury
 - (b) Accounts officer and Audit Officer
10. Briefly mention the conditions under which a Treasury Officer may permit withdrawal from Government account. (10)

GROUP-C (Delegation of Financial Power Rules, 1978)

{Answer any 1(one) from Question 11 & 12}

11. Write note on the following – (2×5=10)
- (a) Primary Units of Appropriation
 - (b) Effect of sanction.
- OR**
12. Mention in brief the general restrictions for Appropriation and Re-appropriation of Funds. (10)