

MIZORAM PUBLIC SERVICE COMMISSION

MIZORAM CIVIL SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS JULY, 2018

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 all Questions)

1. What are the duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal? (10)
2. Define in brief: (4×2.5=10)
 - (a) Vote on account
 - (b) Supplementary Grant
 - (c) Capital expenditure
 - (d) Advance from Contingency fund
3. What are the general principles relating to expenditure and payment of money which are popularly known as standards of financial propriety? (10)
4. What are the procedures to be followed before commencement of work or incurring expenditure? (10)

GROUP 'B' (CENTRAL TREASURY RULES)

(Attempt all Questions)

5. What are the instructions to be observed with regards to the preparation and forms of bills? (10)
6. What will you do if a bill passed by the officer is lost before presentation to the treasury? Is issuing a duplicate or copies of bills permitted? (10)
7. Mention the general limitations on withdrawal of money from Govt. account? (10)
8. What do you mean by Contingent charges? Describe briefly different classes of contingent expenditure. (10)

GROUP 'C' (DELEGATION OF FINANCIAL POWER RULES, 1978)

(Attempt 2 (two) Questions from Group 'C')

9. Write down the general restrictions on appropriation and reappropriation of fund. **(10)**
10. Write short notes *(any two)* : **(2×5=10)**
- (a) Supernumerary post.
 - (b) Recurring and Non-recurring expenditure.
 - (c) Primary Units of appropriation.
11. What are the general limitations on power to sanction expenditure? **(10)**

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