

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATIONS, JANUARY-2022**

**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, 2005**

*(Attempt Q.No.1 and any 4(four) questions from Q.No. 2-6)*

1. Fill in the blanks with appropriate words: (5×1=5)
  - (a) The duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal are to ensure that the expenditure does not \_\_\_\_\_ the budget allocation.
  - (b) In respect of funds placed at his disposal, it is the duty and responsibility of the Controlling Officer to see that the expenditure is incurred in \_\_\_\_\_ interest
  - (c) A two bid system in public procurement contains \_\_\_\_\_ bid and \_\_\_\_\_ bid.
  - (d) The List of Major and Minor Heads of Accounts of Union and States is maintained by \_\_\_\_\_
  - (e) An Annual Financial Statement is also known as the \_\_\_\_\_.
  
2. What are the main Divisions and structure of Government Accounts? Explains briefly. (10)
  
3. “Every Officer incurring or authorizing expenditure from Public Money should be guided by high standards of financial propriety.” Emphasize? (10)
  
4. What are the instructions to be followed where transfer of charge involves assumption of responsibility for cash, stores, etc.? (10)
  
5. What is the currency of sanction? Do all sanctions expire after this period? What are the rules and orders regarding the validity periods of sanctions? (10)
  
6. Write a short notes on any two : (2×5=10)
  - (a) Vote on Account
  - (b) Charged and Voted Expenditures
  - (c) Re-appropriation of Funds
  - (d) Revenue and Capital Expenditures

**GROUP- B : CENTRAL TREASURY RULES VOL-I**

*(Attempt Q.No.7 and any 3(three) questions from Q.No. 8 to 11)*

7. Write short note on any three : **(3×5=15)**
- (a) Permanent Advance
  - (b) Memorandum or Challan
  - (c) Instruments of receipts for receiving Government dues
  - (d) Bill and Voucher
  - (e) Abstract Contingent Bill (AC Bill)
8. What are the instructions to be observed in preparation and form of bills? *(Rule 138 of CTR)* **(10)**
9. What are the general rules to be observed by all Government Officers who are required to receive Government dues and handle cash? *(Rule 76 of CTR)* **(10)**
10. What do you mean by Contingent charges? Describe briefly different classes of contingent expenditure. *(Rule 305-308 of CTR)* **(10)**
11. Briefly mention the conditions under which a Treasury Officer may permit withdrawal from Government account. **(10)**

**GROUP-C : DELEGATION OF FINANCIAL POWER RULES, 1978**

*(Attempt any 1(one))*

12. Write short notes on any two : **(2×5=10)**
- (a) Contingent Expenditure
  - (b) Primary Units of Appropriation
  - (c) Miscellaneous expenditure
13. State the general restrictions for Appropriation and Re-Appropriation of funds. **(10)**
14. What are the guiding principles for creation of supernumerary posts? **(10)**

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