

**MIZORAM PUBLIC SERVICE COMMISSION**

**LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO**

**SUB-INSPECTOR (MINISTERIAL) UNDER HOME (POLICE) DEPARTMENT,  
GOVERNMENT OF MIZORAM. MAY -2019**

**PAPER - III**

Time Allowed : 3 hours

Full Marks : 100

*Marks for each question is indicated against it.*

**GROUP - B**

*(Attempt all questions)*

1. State the correct answer for the statement below : **(10×1.5=15)**
- (a) The assignment to meet specified expenditure of funds included in a primary unit of appropriation.
  - (b) The expenditure which is incurred at periodic intervals.
  - (c) In how many parts the Govt. Account is being divided.
  - (d) Annual Financial Statement showing the estimated receipts and expenditure of the Central Government in respect of a financial year.
  - (e) Bid consisting of all technical details along with commercial items and conditions.
  - (f) All moneys received by or on behalf of the Govt. either as dues of the Government or for deposit, remittance or otherwise, shall be brought into whose account without delay.
  - (g) Expenditure incurred for acquiring concrete assets of a permanent nature or enhancing the utility of existing assest.
  - (h) The term or instructions that have to be followed while studying or examining something.
  - (i) Any offer for a contract pertaining to Works Department which required detailed estimate showing quantum, rate and amount of various items of work and also specification to be adopted.
  - (j) The Govt. of Mizoram followed how many digits Code of Budget.
2. State whether the following statements are true or false. **(5×2=10)**
- (a) Reappropriation is the transfer of fund from one -primary unit of appropriation to another such unit.
  - (b) All moneys received by or on behalf of the Govt. either as dues of the Govt or for deposit, remittance or otherwise, shall be brought into Govt. account without delay.
  - (c) Capital expenditure is met from ordinary revenue derived from taxes, duties, fees, fines and other similar items.
  - (d) Purchase involving more than '20 lakhs are required to be referred to SPAB, and purchase costing up to and including '20 lakhs to DPAB.
  - (e) For payments out of Public Account, demand is required to be presented to the Legislature.

3. Describe the following in brief (*any three*) : **(3×5=15)**
- (a) Consolidated fund
  - (b) Two Bid System
  - (c) Demand for Grants
  - (d) Performance Security
  - (e) Charged or voted expenditure.

**GROUP - B**

*(Attempt any four (4) questions)*

- 4. What are the principles for maintenance of high Standards of Financial Propriety? **(15)**
- 5. Describe the Structure of Government Accounts. **(15)**
- 6. Describe the rules and instructions governing purchase of goods / stores under Government of Mizoram. **(15)**
- 7. What is Budget? Explain the contents of the budget? **(15)**
- 8. Describe the responsibilities of Controlling Officer in respect of Budget Allocation. **(15)**
- 9. List the conditions to be fulfilled before commencement of Works under the Government? **(15)**
- 10. What action should be taken in case of loss or shortage of Government money or property caused by defalcation, accident, theft or otherwise? **(15)**

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