

MIZORAM PUBLIC SERVICE COMMISSION

MIZORAM POLICE SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS

GOVERNMENT OF MIZORAM, JANUARY -2022

PAPER - I

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP 'A'

GENERAL FINANCIAL RULES 2005

1. As a general rule, any loss or shortage of public moneys, departmental revenue, other property held by Government irrespective of the cause of loss and manner of detection, shall be immediately reported by the subordinate authority concerned to the next higher authority even when such loss has been made good by the party responsible for it. However there are exceptions to this. Name such losses that need not be reported. (4)
2. What are the details or particulars that have to be indicated in the final report of losses to Government money or property? (2)
3. State the duties of an authority empowered to impose fines and refund thereof. (2)
4. As a general rule, no expenditure shall be incurred during a year on a New Service not contemplated in the annual budget for the year. State the condition under which such expenditure can be incurred. (2)
5. State any two points of limitations or restrictions on re-appropriation of funds as envisaged in Rule 59 of GFR 2005. (2)
6. Write what you know about the duties of a Government Department in respect of anticipated savings in the Grant or Appropriation. (3)
7. Write a brief note on *any two* the following: (2×2=4)
 - (a) Appropriation Accounts
 - (b) Finance Accounts.
 - (c) Maintenance Contract
 - (d) Performance Security
8. Describe the principles for allocation of expenditure between Capital and Revenue. (4)
9. State the conditions to be fulfilled before commencement / execution of works. (5)

10. Ordinarily, advance payments to suppliers are made only after services have been rendered or supplies made. State the types of cases in which advance payments can be made. (5)
11. Describe the circumstances in which purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees twenty-five lakhs. (3)
12. State True or False against each of the following statements: (10×1=10)
- (a) It is not necessary to obtain approval or sanction of higher authority for a group of works which forms one project if the cost of each particular work in the project is within the powers of such approval or sanction of a lower authority.
 - (b) Any anticipated or actual savings from a sanctioned estimate for a definite project may be applied to carry out additional work not contemplated in the original project only after obtaining special authority.
 - (c) Bid securities of unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract.
 - (d) Physical verification of all consumable goods and materials excluding fixed assets should be undertaken at least once in a year.
 - (e) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, the competent authority may sanction write off of the item without fixing responsibility for the same.
 - (f) Travelling allowance claim of a Government servant fall due for payment on the date succeeding the date of completion of the journey.
 - (g) Leave Travel Concession claim of a Government servant shall fall due for payment of completion of forward journey.
 - (h) Retrospective effect shall not be given by competent authorities to sanctions relating to revision of pay or grant of concessions to Government servants, except in very special circumstances with the previous consent of the Finance Ministry.
 - (i) Remissions of revenue allowed before collection are to be treated as refunds.
 - (j) Compensation will not ordinarily be granted to an officer for any loss to his property which is caused by flood, cyclone, theft, accident, fire, etc. even when the Government servant is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties.
13. Describe in detail the duties of an officer-in-charge of stores on receipt of goods and materials from suppliers as specified in Rule 187 of GFR 2005. (3)
14. Write in your own words any five general principles that should be observed by an officer entering into contracts. (5)
15. Write a note on Price Variation Clause in a contract? (3)
16. State the instructions that should be observed in cases in which transfer of charge involves assumption of responsibility for cash, stores, etc. (3)

GROUP 'B'
CENTRAL TREASURY RULES VOLUME I

17. Ordinarily, moneys received by Government officers on account of the revenues of the Government shall not be appropriated to meet departmental expenditure, nor otherwise be kept apart from the accounts of the Government. Mention any three cases or purposes where direct appropriation of departmental receipts for departmental expenditure is authorized. **(3)**
18. State any five purposes for which a Treasury Officer may permit withdrawal of funds from the Treasury. **(5)**
19. Fill in the blanks with the most appropriate word or words: **(10×1=10)**
- (a) A Government officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the _____ concerned.
 - (b) At the end of each month, the Head of Office should verify the _____ in the cash book and record a signed and dated certificate to that effect.
 - (c) Where money is not realized in _____ but by recovery from a payment made on a bill setting forth full particulars of the deduction, receipt may be granted only if specifically desired by the payer, the fact of the recovery being made by deduction being clearly recorded on the receipt.
 - (d) Any person paying money into the Treasury or the Bank on Government Account shall present it with a memorandum (or challan) showing distinctly the nature of payment, the person or Government officer on whose account it is made, etc. As far as possible, separate challan shall be used for moneys creditable to different _____.
 - (e) A _____ is a statement of claims against the Government containing specification of the nature and amount of the claim and includes such a statement presented in the form of a simple receipt.
 - (f) The Head of an Office may authorize any Gazetted Officer serving under him to _____ a bill or order for him, communicating the name and specimen signature of the officer to the disbursing office concerned.
 - (g) A letter of credit or assignment shall _____ at the end of the financial year in which it is issued.
 - (h) A Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a _____ setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts.
 - (i) A separate bill should be prepared for establishment whose charges are debitable to _____ heads of accounts.
 - (j) When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a _____.
20. Name the instruments by which Government dues or other moneys receivable on Government account may be realized. **(2)**

21. Briefly describe the procedure that should be followed by a departmental officer for safe custody of cash in departmental chest. (3)
22. Ordinarily, pay and allowances or leave salary for a month are due for payment on the last working day of the month to which they relate. Specify the circumstances where pay and allowances or leave salary due for part of a month may be paid before the end of a month. (5)
23. What do you mean by fully vouched contingencies? (2)
24. State the procedure for transfer of pension in the case of civil pensioners residing in Nepal who apply for transfer of pension from one pension disbursing officer to another. (2)
25. List any 6 persons designated to issue a life certificate in respect of pensioners to exempt them from personal appearance at pension disbursing office. (3)
26. What are the instructions to be followed in respect contingent bills drawn for (i) works expenditure and (ii) wages of labourers engaged departmentally? (3+2=5)

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