

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM POLICE SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JULY, 2022

PAPER - I

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.
Attempt all questions.*

GROUP-A: GENERAL FINANCIAL RULES, 2005

(Attempt Questions No.1 & 2 and any 4(four) questions from Questions No. 3 to 8)

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) Limited Tender Enquiry (LTE) Method may be adopted when estimated value of the goods to be procured is up to Rupees _____.
 - (d) Contract document, where necessary, should be executed within _____ days of the issue of letter of acceptance.
 - (e) An Annual Financial Statement is also known as the _____.
2. State “True” or “False” for each of the following statements: (5×1=5)
 - (a) All losses above the value of Rupees seven thousand due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible.
 - (b) No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds unless the same has been sanctioned by the competent authority.
 - (c) A Ministry or Department at its discretion may directly execute repair works estimated to cost up to Rupees ten Lakhs.
 - (d) Amount of bid security should ordinarily range between five percent to ten percent of the estimated value of the goods to be procured.
 - (e) The Controller General of Accounts in the Ministry of Finance (Department of Expenditure) is responsible for prescribing the form of accounts of the Union and States.
3. What are the main Divisions and structure of Government Accounts? Explains briefly. (10)
4. (a) What are the duties and responsibilities of a controlling officer in respect of funds placed at his disposal. (5)
(b) What is the validity of sanction? Are there any exceptions to this and if yes, please elaborate. (2+3=5)
5. What are the instructions to be followed where transfer of charge involves assumption of responsibility for cash, stores, etc.? (10)
6. Mention any 10(ten) general principles to be observed while entering into contracts? (10)

7. State the broad procedure to be followed by a Ministry or Department for execution of works under its own arrangements. **(10)**
8. Write a short notes on *any two*: **(2×5=10)**
- (a) Charged and Voted Expenditures (b) Two Bid system
- (c) Revenue and Capital Expenditures

GROUP- B: CENTRAL TREASURY RULES VOL-I

(Attempt Questions No. 9 & 10 and any 4(four) questions from Questions No. 11 to 15)

9. Fill in the blanks with appropriate words: **(5×1=5)**
- (a) Cheques shall be payable at any time within _____ months after the month of issue.
- (b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the _____ in token of check.
- (c) Unless in any case it is distinctly provided otherwise by any rule and order, no sub-vouchers may be destroyed until after a lapse of _____ years.
- (d) All incidental and other expenses which are incurred for the management of an office as an office is called _____.
- (e) A bill or cheque becomes a _____ only when it is receipted and stamped “paid”.
10. State “**True**” or “**False**” for each of the following statements: **(5×1=5)**
- (a) “Bank Treasury” means a treasury the cash business of which is conducted by the Bank.
- (b) All Cheques, irrespective of the category, drawn for Rs. 20 lakhs and above shall bear two signatures.
- (c) ‘Due and Drawn Statement’ is not required for payment of Dearness Allowance (DA) arrears.
- (d) The cash book should be closed at the end of each quarter and completely checked.
- (e) No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost.
11. Write short note on *any two*: **(2×5=10)**
- (a) Permanent Advance
- (b) Instruments of receipts for receiving Government dues
- (c) Letters of Credit (LoC)
- (d) Abstract Contingent Bill (AC Bill)
12. Define Bill and voucher? What are the purposes for which Treasury Officer may permit withdrawal of money from public account? **(2+8=10)**
13. What are the general rules to be observed by all Government Officers who are required to receive Government dues and handle cash? **(10)**
14. What do you mean by Contingent charges? Describe briefly different classes of contingent expenditure. **(10)**
15. (a) In what circumstances may pay and allowances for part of a month be drawn before the end of the month? **(5)**
- (b) What are the various instruments permissible for realizing Government dues or other moneys receivable on Government Accounts? **(5)**