

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM POLICE SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATIONS, DECEMBER-2023**

**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**

*(Questions No. 1, 2 & 3 are compulsory and attempt any 3(three) questions from Questions No. 4 to 8)*

1. Fill in the blanks with appropriate words: (5×1=5)
  - (a) All losses above the value of Rupees \_\_\_\_\_ due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible.
  - (b) Government accounts shall be prepared on \_\_\_\_\_ basis.
  - (c) Purchase of goods up to the value of Rs. \_\_\_\_\_ only on each occasion may be made without inviting quotations or bids
  - (d) The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in \_\_\_\_\_.
  - (e) A claim of a government servant which has been allowed to remain in abeyance for a period exceeding \_\_\_\_\_ years, should be investigated by the Head of the Department concerned.
2. State "True" or "False" for each of the following statements. (5×1=5)
  - (a) "Appropriation" means the assignment, to meet specified expenditure, of funds included in a primary unit of appropriation.
  - (b) Petty losses of value not exceeding Rupees five thousand need not be reported to higher authorities.
  - (c) The form of the Annual Financial Statement and Demands for Grants shall be laid down by the Finance Ministry
  - (d) The List of Major and Minor Heads of Accounts of Union and States is maintained by Reserve Bank of India.
  - (e) All contracts shall be made by an authority empowered to do so by or under the orders of the President.
3. Write a short notes on any two : (5×2=10)
  - (a) Vote on Account
  - (b) Performance Security
  - (c) Re-appropriation of Fund
  - (d) Cost plus contract
  - (e) Limited Tender Enquiry
4. Explain the Main Divisions and structure of Accounts. (10)
5. "Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety". Elaborate. (10)
6. Write the general procedures for procurement of services. (10)

7. What are the requirements i.e. approvals, sanctions, orders, documents, etc. to be fulfilled by the Department before commencement of works? (10)
8. What is the validity of sanction? Explain the rules related to Lapse of sanctions. (2+8=10)

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

*(Questions No. 9 & 10 are compulsory and attempt any 4(four) questions from Questions. No. 11 to 15)*

9. Fill in the blanks with appropriate words: (5×1=5)
- (a) 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.
- (b) Bills for monthly pay and fixed allowances of Government Servant may be signed at anytime not earlier than \_\_\_\_\_ days before the last working day of the month.
- (c) When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by \_\_\_\_\_.
- (d) Pensioner drawing their pension through public sector banks, would be required to furnish a life certificate once a year in the month of \_\_\_\_\_.
- (e) The \_\_\_\_\_ should initial every correction made in the cash book and invariably date his initials.
10. State "True" or "False" for each of the following statements. (5×1=5)
- (a) Every Officer receiving money on behalf of the Government should maintain a cash book in Form T.R.-4
- (b) Pay and allowances for the month of March shall be paid on the last working day of March.
- (c) A pension remaining undrawn for more than a year, shall cease to be payable by the disbursing officer.
- (d) The Head of Office may authorize any other officer subordinate to him, whether Gazetted or Non-Gazetted to sign such receipts for him.
- (e) Arrears of DA sanctioned with retrospective effect can be paid by the new DDO without verification of "Due and Drawn" statement.
11. Write short note on any two: (2×5=10)
- (a) Bill and Voucher
- (b) Instruments of receipts for receiving Government dues
- (c) Contingent charges
- (d) Memorandum or Challan
12. Distinguish between Abstract Contingent (AC) Bill and Detailed Countersigned Contingent (DCC) Bill. (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 are the general instructions to be observed regarding the preparation and form of bills? (10)
15. Mention any 5 (five) cases where direct appropriation of departmental receipts for departmental expenditure can be authorized. (10)