

**MIZORAM PUBLIC SERVICE COMMISSION**  
**LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO**  
**SUB INSPECTOR OF POLICE (MINISTERIAL)**  
**UNDER HOME (POLICE) DEPARTMENT. OCTOBER-2024**

**PAPER - III**

Time Allowed : 3 hours

FM : 100 PM : 40

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

**GENERAL FINANCIAL RULES**

1. Choose the correct answer:

(5×2=10)

(i) A Financial Year as defined in the General Financial Rules shall commence on the

- (a) 1<sup>st</sup> April of each year and end on the 31<sup>st</sup> March of the following year.
- (b) 1<sup>st</sup> January of each year and end on 31<sup>st</sup> December of the same year.
- (c) 1<sup>st</sup> July of each year and end on 31<sup>st</sup> July of the following year.
- (d) 1<sup>st</sup> January of each year and end on 31<sup>st</sup> January of the following year.

(ii) The banker to the Government is-

- |         |            |
|---------|------------|
| (a) SBI | (b) NABARD |
| (c) RBI | (d) SEBI   |

(iii) The primary unit of appropriation in government accounts is known as:

- |                   |                 |
|-------------------|-----------------|
| (a) Major Head    | (b) Object Head |
| (c) Detailed Head | (e) Minor Head  |

(iv) The limit up to which a Local Purchase Committee can purchase goods on each occasion is-

- |                 |                  |
|-----------------|------------------|
| (a) Rs 2,50,000 | (b) Rs 25,000    |
| (c) Rs 75,000   | (d) Rs 2,75, 000 |

(v) The due date for submitting Travelling Allowances claim shall be within-

- |             |              |
|-------------|--------------|
| (a) 30 days | (b) 60 days  |
| (c) 80 days | (d) 120 days |

2. Define *any five (5)* of the following

(5×2 =10)

- |                |                                   |
|----------------|-----------------------------------|
| (a) Budget     | (b) Direct Benefit Transfer (DBT) |
| (c) Major Head | (d) Goods                         |
| (e) Late Bid   | (f) Consulting Services           |

3. Differentiate between *any four (4)* of the following: (4×2½= 10)
- (a) Minor head and Sub-head of Accounts
  - (b) Tax revenue and Non-Tax revenue with example(s)
  - (c) Bid security and Performance Security
  - (d) Part payment and Advance payment to supplier
  - (e) Limited Tender enquiry and Advertised Tender enquiry
4. Write short notes on *any two (2)* of the following: (2×5=10)
- (a) PFMS (Public Financial Management System).
  - (c) Permanent Account or Imprest.
  - (d) Responsibility of controlling officers in respect of Budget allocation.
5. What do you understand by “Government e-Marketplace (GeM)”? Explain the procedures to be followed for procurement made through GeM. (2+8=10)
6. Describe the Standards of Financial Propriety to be observed while incurring Expenditure from Public Money. (10)
7. Explain the broad procedure to be followed by a department for execution of works under its own arrangement (GFR 139). (10)
8. Explain the main divisions and structure of Government Accounts in details. (10)
9. What are the roles and responsibilities of Controlling and Disbursing Officers with respect to effective Control over Expenditure by the Department? Explain. (10)
10. What pre-requisite information needs to be incorporated in the proposals for creation of new posts or a revision of an existing establishment? Explain the general rules to be followed for maintaining service book for new appointees and existing employees. (5+5=10)

**OR**

Explain the main principles governing the allocation of expenditure between Revenue and Capital accounts. (10)

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