

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM POLICE SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION, DECEMBER-2024

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. Fill in the blanks with appropriate words: (5×1=5)
 - (a) Consolidated Fund of India is established under Article _____ of the Constitution.
 - (b) The estimates for expenditure for which vote of Lok Sabha is required shall be in the form of _____.
 - (c) Amount of bid security should ordinarily range between _____ of the estimated value of the goods to be procured.
 - (d) All original works costing upto Rupees _____ may be assigned by the Ministry or Department concerned to a Public Works Organisation.
 - (e) For surplus or obsolete or unserviceable goods with residual value less than Rupees _____, the mode of disposal will be determined by the competent authority.
2. State *True* or *False* for each of the following statements: (5×1=5)
 - (a) The State Bank of India (SBI) shall be the banker to the Government.
 - (b) Funds made available under Vote on Account are not to be utilized for expenditure on a 'New Service
 - (c) All proposals for increase in emoluments for an existing post(s) shall be referred to the President of India for approval.
 - (d) Contract document, where necessary, should be executed within 21 days of the issue of letter of acceptance
 - (e) In case of private firms, Advance payment to suppliers should not exceed forty per cent. of the contract value.

Directions (Questions No.3 - 7): Attempt any 4(four) questions from the following.

3. Write a short notes on any two : (5×2=10)
 - (a) Annual Finance Account
 - (b) Reappropriation of fund
 - (c) Public Financial Management System(PFMS)
 - (d) Two Bid system
4. What are the various provisions regarding Arrear Claims as per Rule 264 of GFR 2005. (10)

5. Explain six tier classification of Government accounts. (10)
6. What are the necessary conditions to be observed by the department before commencement of any works? (10)
7. What is the validity of sanction? Explain the rules related to lapse of sanctions. (10)

GROUP- B : CENTRAL TREASURY RULES VOL- I

8. Fill in the blanks with appropriate words: (5×1=5)
 - (a) A treasury, the cash business of which is conducted by the Bank is called _____.
 - (b) When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by _____.
 - (c) Money may not be withdrawn from the Government Account except by presentation of _____.
 - (d) Receipts for sums below Rs. _____ do not require the signature of the Treasury Officer and may be signed by the Treasurer and the Accountant.
 - (e) The _____ should verify the totalling of the cash book or have this done by some responsible subordinate.
9. State *True* or *False* for each of the following statements: (5×1=5)
 - (a) Arrears of DA sanctioned with retrospective effect can be paid by the new DDO without verification of “Due and Drawn” statement.
 - (b) Arrear claims which are not preferred within three years of their becoming due, cannot be presented without an authority from the Accountant – General.
 - (c) If a mistake is discovered in cash book, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in green ink between the lines.
 - (d) Cheques shall be payable at any time within six months from the date of issue.
 - (e) Recoveries from pay may not ordinary be made at a rate exceeding one- third of pay.

Directions (Questions No.10 - 14): Attempt any 4(four) questions from the following.

10. Write short note on any two: (2×5=10)
 - (a) Permanent Advance.
 - (b) Abstract Contingent Bill.
 - (c) Due date for payment of pay and allowances of Government servants.
11. Specify the circumstances and limitations under which a Treasury Officer may permit withdrawal of money from Treasury (10)
12. State the principles that are to be observed in the preparation of bills (10)
13. Explain the five classes of contingencies that can be incurred by Heads of Offices. (10)
14. What are the various cases under which pay and allowances due for part of the month may be presented in separate bills and be paid before the end of the month? (10)