

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO
INSPECTOR OF POLICE (MINISTERIAL UNIFORM CADRE)
UNDER HOME (POLICE) DEPARTMENT.
(JULY- 2025)

PAPER - II

Time Allowed : 3 hours

FM : 100 PM : 40

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

SECTION - A (70 Marks)

This Section should be answered only on the Answer Sheet provided.
Marks for each question is indicated against it. Attempt all questions.

DELEGATION OF FINANCIAL POWER RULES

1. Fill up **any ten (10)** from the following statements: **(10×1=10)**

- (a) _____ is the assignment to meet specified expenditure of funds included in a primary unit of appropriation.
- (b) _____ means all incidental and other expenditure on stores incurred for the management of an office.
- (c) _____ means transfer of funds from one primary unit of Appropriation to another such unit.
- (d) Recurring Expenditure means the expenditure which is incurred at _____ intervals.
- (e) No expenditure shall be incurred against a sanction unless funds are made available to meet the expenditure or liability by valid _____.
- (f) No Reappropriation shall be made from one Grant or Appropriation for charged expenditure to another Grant or _____ for charged expenditure.
- (g) Funds shall not be appropriated or reappropriated to meet expenditure which has not been sanctioned by an authority _____ to sanction it.
- (h) The _____ may include provision for both voted and charged expenditure.
- (i) Funds provided for _____ shall not be appropriated or reappropriated to meet votable expenditure.
- (j) Departments of the Central Government, Administrators and HODs shall have the power to declare any _____ subordinate to them as Head of an Office.
- (k) Not more than one Gazetted Officer shall be declared as _____ in respect of the same office or establishment unless the establishment is distinctly separate.
- (l) No power shall be re-delegated in respect of re-appropriation of funds exceeding _____ per cent of the original budget provision for either of the primary units of appropriation or sub-head.

- (m) No powers under the sub-rule shall be re-delegated in respect of creation of _____.
- (n) No powers under the sub-rule shall be re-delegated in respect of _____ of losses.
- (o) A Grant or Appropriation for charged expenditure is distributed by standard _____, against which it shall be accounted for and each such standard Object Head.

CENTRAL TREASURY RULES VOL-I

2 State if the following statements are *true or false*: **any ten (10)** **(10×1=10)**

- (a) CTR may apply to an office authorized to hold and operate on a Departmental Treasure Chest.
- (b) Government Account means the account relating to the Consolidated Fund, the Contingency Fund or the Public Account.
- (c) Moneys received on account of revenue shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the accounts of the Government.
- (d) The Bank is not responsible for the safe custody of Government moneys deposited in the Banks.
- (e) A Treasury Officer may permit withdrawal in case of a Government officer or authority empowered to make investments of moneys, standing in the Government Account, for the purpose of such investments.
- (f) A Treasury Officer may not permit withdrawal to pay sums on account of loans and advances.
- (g) The term grand -in – aid does not include expenditure as grants to local bodies, religious, charitable or educational institutions.
- (h) A Government officer supplied with funds for expenditure shall not be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General.
- (i) If any doubt arises as to the identity of the Government officer by whom an account of such funds shall be rendered, it shall be decided by the Government.
- (j) All adjustments against the balance of the Central Government by debit or credit to the account of a State Government shall be made through the Central Accounts Section of the Reserve Bank.
- (k) Government dues or other moneys receivable on Government account may be realized in cash or cheques or money orders.
- (l) In case of Departmental officers not having cheque drawing powers, local cheques/demand drafts should be accepted in favour of the concerned Pay and Accounts Officers.

3. Write short notes on **any five (5)** from the following: **(5×2=10)**

- (a) Mode of withdrawals (Rule 130)
- (b) Presentation of Claims (Rule 131)
- (c) Endorsement on cheques, bills (Rule 171)
- (d) Signature and countersignature of bills. (Rule 141)
- (e) Letters of Credit or Assignment (Rule 168)
- (f) Transfer of moneys standing in Government Account (Rule 26)
- (g) Location of moneys credited to Government Account (Rule 3)

4. Answer **any two (2)** from the following: **(2×5=10)**

- (a) What are the general instructions for handling cash?
- (b) Briefly explain the Preparation and Form of Bills.
- (c) What are the procedures for payments to persons not in Government employment?
- (d) Briefly explain vouchers for payment.

GENERAL FINANCIAL RULES, 2005

5. Fill up **any ten (10)** from the following statements: **(10×1=10)**

- (a) All moneys received by or on behalf of the Government shall be brought into _____ without delay.
- (b) All moneys received by or deposited other than revenues or public money raised or received by Government shall be paid into the _____.
- (c) Amounts due to Government shall not be left _____ without sufficient reasons.
- (d) Every authority having the power to impose or realize a fine shall ensure that the money is realized, duly checked and deposited into a _____, as the case may be.
- (e) A claim to _____ shall not be remitted or abandoned save with the sanction of the competent authority.
- (f) All financial sanctions and orders issued by a competent authority shall be communicated to the Audit Officer and the _____.
- (g) All sanctions should be accorded in the form of an _____, which need not be addressed to any authority, but a copy thereof should be endorsed to Accounts Officer concerned.
- (h) A sanction for any fresh charge shall, unless it is specifically renewed, _____ if no payment in whole or in part has been made during a period of 12 months from date of issue of such sanction.
- (i) An initial report should be made as soon as a suspicion arises that a _____ has taken place.
- (j) The Budget shall contain estimates of all _____ expected to be raised during the financial year to which the budget relates.
- (k) The detailed estimates of receipts shall be prepared by the estimating authorities separately for each _____ of Account in the prescribed form.
- (l) No charges against a Grant or Appropriation can be authorized after expiry of the _____ year.
- (m) No expenditure may be incurred which may have the effect of exceeding the _____ or appropriation authorized by Parliament by law for a financial year.
- (n) For drawal of money, the DDO shall prepare and present bills for _____ and voted expenditure separately.
- (o) The Accounts Officer shall not allow any payment against sanctions in _____ of the Budget provisions unless there is specific approval of the Chief Accounting Authority.

6. Write short notes on any five (5) from the following: (5×2=10)

- | | |
|----------------------------|------------------------------|
| (a) Non-tax Revenues | (b) Vote on Account |
| (c) Presentation of Budget | (d) Original Works |
| (e) Outcome Budget | (f) Demand for Grants |
| (g) Surrender of Savings | (h) Powers to sanction Works |

7. Answer any two (2) from the following: (2×5=10)

- (a) Explain the standards of financial propriety.
- (b) Briefly explain defalcation and Losses with regard to Government property.
- (c) What are the fundamental principles of public buying?
- (d) What are the standard methods of obtaining bids?

SECTION - B (30 Marks)

*This Section should be answered only on the Answer Sheet provided.
Marks for each question is indicated against it. Attempt all questions.*

FRSR PART-I (GENERAL RULES)

8. Define *any two*. (2×2=4)

- | | |
|----------------------------|------------------|
| (a) Compensatory Allowance | (b) Personal Pay |
| (c) Special Pay | |

9. State the provisions of FR 13 regarding retention of lien on a post by a Government servant. (5)

10. Choose the correct answer: (6×1=6)

- (i) The pay of a temporary post shall be fixed with reference to the _____ that is necessary to secure the services of a person capable of discharging efficiently the duties of the post.
(a) minimum (b) maximum
- (ii) An increment shall ordinarily be drawn as a matter of course unless it is _____.
(a) cancelled (b) withheld
- (iii) A Government servant _____ treated as on duty during a course of instruction or training in India.
(a) may be (b) may not be
- (iv) Unless otherwise distinctly provided, the whole time of a Government servant is at the disposal of the Government which pays him, and he may be employed in any manner required by _____.
(a) Appointing Authority (b) Proper Authority

- (v) Except in the case of personal pay granted to a Government servant, the pay of a Government servant shall not be so increased as to exceed the pay sanctioned for his post without the sanction of an authority competent to _____.
(a) create a post in the same cadre (b) appoint a person in the same cadre
- (vi) No Government servant shall be granted leave of any kind for a continuous period exceeding _____.
(a) three years (b) five years

FS&SR PART II – TRAVELLING ALLOWANCE

11. Choose the correct answer to fill in the blanks. (7×1=7)

- (i) A permanent travelling allowance may not be drawn during _____.
(a) leave (b) last three months before superannuation
- (ii) A conveyance or horse allowance may not be drawn during joining time or holidays suffixed to _____.
(a) joining time (b) earned leave
- (iii) A mileage allowance is an allowance calculated on the _____ which is given to meet the cost of a particular journey.
(a) days of travel (b) distance travelled
- (iv) If a Government servant travels by a route which is not the shortest but is cheaper than the shortest, his mileage allowance should be calculated _____.
(a) as per the cheapest route (b) on the route actually used
- (v) A journey on transfer is held to begin or end at the actual _____ of the Government servant concerned.
(a) headquarters (b) residence
- (vi) Except as otherwise provided in this section, travelling allowance is not admissible to any person for the journey to join _____ in Government service.
(a) a temporary post (b) his first post
- (vii) Full daily allowance is admissible on temporary transfer for the first _____.
(a) 90 days (b) 180 days

12. Answer the following questions:

- (a) What is the provision of SR 31 under which a Government servant may be permitted to calculate his mileage allowance on a route other than the shortest or cheapest route? (1)
- (b) What is the procedure to be followed regarding air-lifting of body if death of a public servant occurs while on tour? (1)
- (c) What is a daily allowance? (1)
- (d) Define a 'Local Journey'. (2)
- (e) Mention how daily allowance should be calculated according to the period of absence from headquarters? (2)
- (f) What do you know about the travel entitlement of a Government servant who goes on tour from his headquarters to another station which happens to be the place of his residence? (1)