

# MIZORAM PUBLIC SERVICE COMMISSION

## MIZORAM POLICE SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS

GOVERNMENT OF MIZORAM, DECEMBER -2019

### PAPER - I

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.*

#### **A. GENERAL FINANCIAL RULES, 2005.**

*(Answer any 3 (three) from Questions No. 1 to 5, Question No. 6 Compulsory)*

1. What actions shall be taken by the Departmental Officers in the case of Loss of Government property due to fire, theft, fraud? (10)
2. How do Union Budget is presented to Parliament? (10)
3. Describe, "The Main Division and structure of Accounts". (10)
4. What are the approvals, sanctions, orders, documents, etc., to be obtained before the commenced of Works? (10)
5. What are the instructions to be observed on transfer of charge involving assumption of responsibility for cash, stores, etc?) (10)
6. Short Notes [*Answer any 3 (three)*]: (3×5=15)
  - (a) Responsibility of Controlling Officer in respect of Budget allocation
  - (b) Charged or Voted Expenditure
  - (c) Original works
  - (d) Local Purchase Committee
  - (e) Performance security

#### **B. CENTRAL TREASURY RULES VOLUME-I**

*(Answer any 3 (three) from Questions No. 7 to 11, Questions No. 12 & 13 Compulsory)*

7. The utilization of departmental receipts towards departmental expenditure is generally prohibited. Name any 5 (five) purposes for which this rule has been relaxed in certain departments. (10)
8. "Grant of receipt to the payer". Explain. (10)
9. State the procedure for payment of money into the Government Account. (10)

10. What are the checks to be applied at Treasury on claims presented? (10)
11. In what circumstances may pay and allowances for part of a month be drawn before the end of the month? (10)
12. Short Notes [*Answer any 3 (three)*]: (3×5=15)
- (a) Certificate to be contained by an Overtime allowance Bill:
  - (b) Fully vouched Contingencies:
  - (c) Working Day: -
  - (d) Memorandum or Challan:
13. Fill in the blanks: (10×1=10)
- (a) A Government officer may not, \_\_\_\_\_, deposit in a Bank, other than the Reserve bank or its agent for the purpose of Government transactions, moneys withdrawn from the Government Account. (*Rule 9 of CTR*)
  - (b) Every Officer receiving money on behalf of the Government should maintain a \_\_\_\_\_ in *Form T.R.-4*. [*Rule 77 (i) of CTR*]
  - (c) Government money not in the custody of a Central Treasury or the Bank shall be kept in strong treasure chests secured by two locks of \_\_\_\_\_ [*Rule 109 (1) of CTR*]
  - (d) \_\_\_\_\_ in any bill are absolutely forbidden and must be avoided. [*Rule 138 (iv) of CTR*]
  - (e) The appointment of a Gazetted Officer as a Disbursing Officer will not, however, relieve the Head of the Office in any way of his \_\_\_\_\_ for the accuracy of the bill or for the disposal of the money received in payment. (*Rule 142 of CTR*)
  - (f) All losses above the value of \_\_\_\_\_ due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible. (*Rule 34 of GFR*)
  - (g) The main principles according to which the accounts of the Government of India shall be maintained are contained in \_\_\_\_\_; Accounting Rules for Treasuries; and Account Code Volume-III. (Rule 67 of GFR)
  - (h) The power to amend or modify these object heads and to open new Object Heads rest with Department of Expenditure of Ministry of Finance on the advice of \_\_\_\_\_ (*Rule 74*)
  - (i) Limited Tender Enquiry may be adopted when estimated value of goods to be procured is up to \_\_\_\_\_ (*Rule 151 of GFR*)
  - (j) Performance Security should remain valid for a period of \_\_\_\_\_ beyond the date of completion of all contractual obligations of the supplier including warranty obligations. [*Rule 158 (iii) of GFR*]