

MIZORAM PUBLIC SERVICE COMMISSION

MIZORAM POLICE SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS JULY, 2018

PAPER - I

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

PART-A. GENERAL FINANCIAL RULES, 2005.

[Answer any 2 (two) from Question 1 to 4]

1. What are the essential conditions governing expenditure from public funds? What are the principal standards of financial propriety? (10)
2. What is 'Re-appropriation of Fund'? Explain. (10)
3. Explain the Main Divisions and structure of Accounts. (10)
4. State the general rules to be observed or procedure to be followed for the execution of Works? (10)

[Answer any 4 (four) from Question 5 to 10]

5. What are the duties and responsibilities of a Controlling Officer in respect of Budget allocation? (5)
6. What are the information that shall be contained in the "Budget"? (5)
7. In the engagement of Consultant, what are the rules to be included in the preparation of Terms of Reference (TOR)? (5)
8. In inventory management, which accounts shall be kept separately? (5)
9. Define "Vote on account". (5)
10. Explain "Charged and Voted Expenditure". (5)

11. Fill in the blanks (*any five*): **(2×5=10)**
- (a) The main principles according to which the accounts of the Government of India shall be maintained are contained in Government Accounting Rules, 1990; Accounting Rules for Treasuries; and _____ .
 - (b) In cases where standard forms of contract are not used, legal and _____ advice should be taken in drafting the clauses in the contract.
 - (c) Contracts should include provision for payment of all applicable _____ by the contractor or supplier.
 - (d) A claim of Travelling Allowance shall stand forfeited if not submitted within _____ of the due date.
 - (e) A claim for Overtime Allowance shall stand forfeited if not submitted within _____ of the due date.
 - (f) A sanction to an advance or a non-refundable part withdrawal from Provident Fund shall, unless it is specifically renewed, lapse on the expiry of a period of _____ .
 - (g) Every Government servant who actually handles cash or stores shall be required to furnish _____ .
 - (h) Transfer of land from one Department of the Government to another shall be on _____ basis.

PART-B. CENTRAL TREASURY RULES VOLUME-I

[Answer any 2 (two) from Question 12 to 15]

12. Specify the circumstances under which a Treasury Officer may permit withdrawal of money. **(10)**
13. State the rules that should be observed by a Government Officer who is required to receive and handle cash. (*not less than Five (5) points*) **(10)**
14. State the principles that are to be observed in the preparation of bills. (*not less than Five (5) points*) **(10)**
15. What checks are to be applied by the Treasury Officer (Pension Disbursing Authority) on the appearance of a Pensioner claiming payment of pension? **(10)**

[Answer any 4 (four) from Question 16 to 21]

16. What is “Challan”? (5)
17. Define “Contingent Charges” (5)
18. What are the five classes of contingencies? (5)
19. What is the responsibility of drawing officer as stated in Central Treasury Rules volume-1? (5)
20. What is Abstract Contingency Bill? (5)
21. “Pensions due to pensioners of Defence Services may be disbursed by one of the following agencies”. What are they? (5)
22. Fill in the blanks (*any five*) : (2×5=10)
- (a) All monetary transactions should be entered in the _____ as soon as they occur and attested by the Head of the Office in token of check.
 - (b) When departmental cash chests are lodged in the treasury for safe custody, the keys of such chests must be kept with the _____ who, and not the Treasury Officer, will be responsible for their contents.
 - (c) A bill or cheque becomes a _____ only when it is receipted and stamped “paid”.
 - (d) The full accounts classification must be recorded on each bill by the drawing officer, the _____ being taken as a guide.
 - (e) All corrections and alterations in a cheque shall be attested by _____ by his full signature.
 - (f) No document bearing an erasure can be accepted and payment on such document shall be refused by _____ and a fresh document called for.
 - (g) A _____ in Form T.R.-28-C should be maintained by all Heads of Offices who are authorized to draw money from the treasury.
 - (h) The term _____ is used to indicate all articles and materials required for the public service and coming into an officer’s possession for various purposes and includes stationery, furniture, machinery, tool and plant, etc.