

MIZORAM PUBLIC SERVICE COMMISSION

MIZORAM POLICE SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS JANUARY, 2019

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)

(Answer Question No 1 and any 4 (four) other questions from Question No 2 to 6)

1. Fill in the blanks – *(Any five)* **(5×2=10)**
 - (a) All losses above the value of _____ due to suspected fire, theft, fraud etc shall be reported to the Police for investigation as early as possible.
 - (b) Rush of expenditure particularly in the closing months of Financial year shall be regarded as _____ and shall be avoided.
 - (c) All moneys received by or on behalf of the Government either as dues of Government for deposit, remittance or otherwise, shall be brought into _____ Account without delay.
 - (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) Consolidated Fund is divided into two divisions, namely _____ and _____ divisions.
 - (f) A Travelling allowance claim of a Government servant shall be submitted within _____ of its becoming due.
2. When does a sanction take effect? Mention the Rules regarding the validity periods of sanctions. **(4+6=10)**
3. What do you mean by 'Financial year'? Briefly mention the essential conditions to be included while preparing a Budget. **(2+8=10)**
4. Write short note on : *(Any two)* **(2×5=10)**
 - (a) Re-appropriation of Funds.
 - (b) Transfer of Charge.
 - (c) Rate contract.

5. Differentiate between – *(Any two)* (2×5=10)
- (a) Charged and Voted Expenditure .
 - (b) Capital and Revenue Expenditure .
 - (c) Bid security and Performance security.

6. What are the principal standards of Financial Propriety ? (10)

GROUP-B (Central Treasury Rules, Volume I)

(Answer Question No 7 and any 4 (four) other question from Question No 8 to 12)

7. Fill in the blanks – *(Any five)* (5×2=10)
- (a) All monetary transactions should be entered in the cash book as soon as _____.
 - (b) All cheques, irrespective of the category, drawn for Rupees _____ and above shall bear two signatures.
 - (c) Pay and allowances for the month of March shall be paid on the _____ day of April.
 - (d) The employment of peons to fetch or carry money should be _____.
 - (e) All corrections and alterations in a cheque shall be attested by Drawing Officer by his _____.
 - (f) A bill or a cheque becomes a _____ only when it is receipted and stamped 'paid.'

8. Answer the following - (2×5=10)
- (a) How is Government dues or moneys receiveable on Government account realized?
 - (b) What should be done when an erasure or overwriting is found in the Cash Book entry?

9. What is to be done when- (2×5=10)
- (a) A bill passed by the Drawing Officer is lost before presentation at the Treasury ?
 - (b) A government Officer who is authorize to draw sign or countersign Bills payable at a Treasury took over charge of new Office.

10. Write short note on the following . *(Any two)* (2×5=10)
- (a) Abstract Contingent Bill (AC Bill).
 - (b) Contingent charges.
 - (c) Letters of Credit (LoC) .

11. Explain briefly the Rules to be observed by a Government Officers who are required to receive Government dues and handle cash . (10)

12. Briefly mention the conditions under which a Treasury Officer may permit withdrawal from Government account . (10)