

# MIZORAM PUBLIC SERVICE COMMISSION

## LIMITED DEPARTMENTAL EXAMINATIONS OF ASSISTANT SUB-INSPECTOR FOR PROMOTION TO SUB-INSPECTOR (M) UNDER HOME (POLICE) DEPARTMENT, GOVERNMENT OF MIZORAM. FEBRUARY, 2016

### PAPER - III

Time Allowed : 3 hours

FM : 100

*Marks for each question is indicated against it.*

#### GROUP - A

*(Attempt all questions from Group - A)*

1. Fill in the Blanks : **(15×1 = 15)**
  - (a) Financial Year means the year beginning on the \_\_\_\_\_ and ending on the \_\_\_\_\_ following.
  - (b) Transfer of funds from one unit of \_\_\_\_\_ to another of such unit is called \_\_\_\_\_.
  - (c) A two bid system in public procurement contains \_\_\_\_\_ bid and \_\_\_\_\_ bid.
  - (d) A controlling officer must ensure that an expenditure is incurred in \_\_\_\_\_ interest.
  - (e) A Sanction order shall be effective from the date of \_\_\_\_\_ and shall lapse at the end of \_\_\_\_\_ year or \_\_\_\_\_ months of its sanction.
  - (f) An expenditure at periodic intervals is called \_\_\_\_\_ expenditure.
  - (g) All losses above Rs. \_\_\_\_\_ due to suspected theft, fraud, etc shall be invariably reported to the \_\_\_\_\_ for investigation.
  - (h) The expenditure estimates shall show separately the sums required to meet the \_\_\_\_\_ and \_\_\_\_\_ expenditure.
2. State whether the following statements are True or False **(5×2=10)**
  - (a) A Government Officer can directly spend money received on behalf of the Govt.
  - (b) In a procurement process, Late Bids received after the specified date and time can be accepted on special consideration.
  - (c) Major Heads of Accounts generally corresponds to functions of Government.
  - (d) All foreign currency transactions and foreign aids shall be brought into account even before conversion into Indian Rupees.
  - (e) A Travelling Allowance claim submitted after one year shall be treated as Lapse.
3. Give a Short Note on the followings any three (3) **(3×5=15)**
  - (a) Demands for Grant
  - (b) Bid Security
  - (c) Cash based Accounting
  - (d) Permanent Advance
  - (e) Maintenance Contract

**GROUP - B**

*(Attempt **any four (4)** questions from Group – B)*

4. In how many parts (or divisions) are the accounts of Governments kept? Explain the main Divisions and Structure of Government Accounts. (15)
5. What are the guiding principles for allocation of Expenditure between Capital and Revenue? (15)
6. Explain the procedures to be followed in making public procurements. (15)
7. What do you understand by the term Budget? What are the contents of the budget? (15)
8. “Every Officer incurring or authorising expenditure from public moneys should be guided by high standards of financial propriety”. What are the standards of financial propriety? (15)
9. What is the responsibility of a DDO in case of a loss or shortage of public moneys or other properties? What are the kinds of losses that need not be reported? (15)
10. What are the instructions to be observed when the transfer of charge involves assumption of responsibility of cash, stores, etc.? (15)

\* \* \* \* \*