

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS OF UPPER DIVISION CLERK FOR PROMOTION TO ASSISTANT GRADE UNDER DP & AR (SSW) DEPARTMENT, GOVERNMENT OF MIZORAM. AUGUST, 2019

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 35

Marks for each question is indicated against it.

Attempt all questions.

General Financial Rules

1. "A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of twelve months from the date of issue of such sanction". Mention exceptions to this? (6)
2. State the condition(s) essential for incurring expenditure from public funds. (2)
3. When does a sanction become effective? (2)
4. What steps will be taken by an officer in cases involving material loss or destruction of Government property as a result of fire, theft, fraud, etc.? (4)
5. The procedure to be followed in making public procurement (i.e. purchasing stores, office equipment and stationeries) must conform to certain yardsticks. List out ten such yardsticks. (10)
6. State the general rules that an officer in charge of stores shall keep in respect of the goods placed in his charge. (6)
7. State briefly the rules and procedure for maintenance of Service Books. (5)
8. Classify the following into two groups namely (i) interest-free advances, and (ii) interest-bearing advances: (5×1=5)
 - (a) Advance for purchase of personal computer
 - (b) Advance of T.A. on transfer
 - (c) Advance of LTC
 - (d) Advance for purchase of house
 - (e) Advance in connection with medical treatment
9. Name *any five* purposes for which a House Building Advance can be sanctioned. (5)
10. State whether the following statements are true or false: (5×1=5)
 - (a) All proposals for sanction to expenditure shall indicate whether such expenditure can be met by valid appropriation or re-appropriation.
 - (b) It is a must to report losses of revenue due to mistakes in assessments which are discovered too late to permit of a supplementary claim being made.
 - (c) Orders sanctioning the creation of a temporary post should, in addition to the sanctioned duration, invariably specify the date from which it is to be created.

- (d) Rates of interest for construction of house are prescribed afresh for each financial year.
- (e) In the case of construction of new house or enlarging living accommodation, recovery will commence from the pay for the month following the month of payment of the second installment.

Central Treasury Rules

11. State the instructions to be followed in regard to 'grant of receipt'. (5)
12. Briefly describe the instructions to be followed in respect of:- (2×2=4)
 - (a) an erasure or overwriting of an entry in cash book;
 - (b) handling of non-Government money by a Government officer who handles Government money.
13. Name the different instruments which are acceptable for receiving dues of the Government or other moneys for deposit into Government account? (5)
14. State the procedure for payment of '*money received on account of the revenues of the Government which is temporarily appropriated for departmental use*' into the Government Account. (5)
15. Describe the instructions to be followed for safe custody of Government money lodged in departmental chest. (5)
16. What do you mean by Abstract Contingent Bill? Briefly describe the procedure for regularization of AC Bills. (5+5=10)
17. Specify *any five* circumstances and limitations under which a Treasury Officer may permit withdrawal of money from Treasury. (5)
18. State the procedure for payment of claims preferred by a person not in Government employment for work done, services rendered or articles supplied. (5)
19. Fill in the blanks with the most appropriate word or words: (6×1=6)
 - (a) Pay and allowances can be drawn for the day of the Government servant's death; the _____ at which death takes place has no effect on the claim.
 - (b) The Head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a _____ on the office copy of the bill.
 - (c) No money shall be drawn from the Treasury unless it is required for immediate _____.
 - (d) All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the _____ of another year.
 - (e) All paid vouchers must be stamped "_____" or so cancelled that they cannot be used a second time.
 - (f) Every voucher must bear a _____ signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures.