

# MIZORAM PUBLIC SERVICE COMMISSION

## MIZORAM POLICE SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS DECEMBER, 2014

### 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 1963)**

*(Question no 1 is compulsory, Attempt any 4 (four) from question no 2 – 9)*

1. Describe the principles on which emphasis is laid for attaining high standards of financial propriety. (10)
2. What are the rules and orders regarding the validity periods of sanctions? (10)
3. State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise. (10)
4. What is 'Re-appropriation of funds'? Explain the procedure for Re-appropriation of funds. (4+6=10)
5. When does a sanction take effect? State whether sanctions can be issued with retrospective effect. (5+5=10)
6. What are the instructions to be followed where assumption of charge involves responsibility for cash, stores etc.? (10)
7. Mention the special procedure laid for control of contingent expenditure. (10)
8. State the condition in which date of birth in a Service Book can be altered. What action is to be taken by the Head of office before transferring a Service Book to another service? (4+6=10)
9. Write short note on any two of the following: (5+5=10)
  - (a) Supplementary grants.
  - (b) Vote on Account.
  - (c) 'Cost plus' contract.

**GROUP – B**

***(Central Treasury Rules Volume I)***

*(Questions no 10 & 11 are compulsory, attempt **any 4 (four)** form question no 12 – 18)*

**10. Write short note on any 2 (two): (2×2½= 5)**

- |                         |                        |
|-------------------------|------------------------|
| (a) Government Account  | (c) Non-Bank Treasury  |
| (b) Competent Authority | (d) Accountant-General |

**11. Fill in the blanks : (5×1=5)**

- (a) A bill or cheque becomes a \_\_\_\_\_ only when it is receipted and stamped “paid”.
- (b) At the end of each month, \_\_\_\_\_ should verify the cash balance in the cash book and record a signed and dated certificate to that effect.
- (c) The duplicate keys of departmental treasure chests should be rendered in the custody of \_\_\_\_\_.
- (d) Money may not be withdrawn from the Government account except by \_\_\_\_\_.
- (e) As a general rule, cheques shall not be issued for sums less than \_\_\_\_\_ unless it is permissible under the provisions of law.

**12. What rules should be observed by all Government officers who are required to receive and handle cash? (10)**

**13. Briefly describe the procedure for payment of money into Government Account. (10)**

**14. What are the instructions to be observed with regard to the preparation and form of bills? (10)**

**15. Describe the procedure prescribed for safe custody of cash in the Departmental chest. (10)**

**16. What procedure is to be followed for payment of arrears of pay, allowances etc. of a Government servant transferred from one Office to another in respect of whom a Last Pay Certificate has been issued? (10)**

**17. What is meant by the term ‘contingent charges’? Name the different classes of contingent charges. (5+5=10)**

**18. Can duplicates or copies of bills be issued by a Government Officer? What should a Government officer do when a bill passed is lost before payment or before presentation at the Treasury? (4+6=10)**