

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO SUB-INSPECTOR (MINISTERIAL) UNDER HOME (POLICE) DEPARTMENT, GOVERNMENT OF MIZORAM. MARCH -2020

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Marks for each question is indicated against it.

Attempt all questions.

GENERAL FINANCIAL RULES

1. Describe the duties of a drawing officer or subordinate officer in respect of Government dues received by him and paid into the treasury or the bank. (5)
2. Rule 29 (xi) of the General Financial Rules, 2017 stipulates that 'Copies of all sanctions or orders should be endorsed to the Audit Officer'. List the types of sanctions that do not require to be endorsed to the Audit Officer. (5)
3. Describe the responsibility of a Controlling Officer in respect of funds placed at his disposal. (5)
4. Describe the duties and responsibilities of a subordinate officer in case of loss or shortage of public moneys, departmental revenue or receipts, etc.? (5)
5. Write short notes on *any 4 (four)* of the following: (4×5=20)
 - (a) Receipt Estimates
 - (b) Demand for Grants
 - (c) Vote on Account
 - (d) Re-appropriation of Funds
 - (e) Surrender of Savings
6. What do you mean by Classification of Transactions in Government Accounts? (5)
7. List the expenditures charged on the Consolidated Funds. (5)
8. Write what you understand by Appropriation Accounts? (5)
9. State the principles governing the allocation of expenditure between Capital and Revenue. (5)
10. What do you mean by the term 'Goods' as used in public procurement? (5)
11. Write any five points that a Government officer responsible for making public procurement should observe. (5)
12. State the circumstance under which Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than permissible amount? (5)
13. State the conditions under which advance payment to suppliers may be made. (5)

14. What are the instructions to be observed in case in which the transfer of charge involves assumption of responsibility for cash, stores, etc.? (5)
15. List the information required to be incorporated in the proposals for creation of new posts or revision of an existing establishment. (5)
16. Write a note on time-barred claims. (5)
17. State whether the following statements are True or False: (5×1=5)
 - (a) Claims for Travelling Allowance shall be submitted within sixty days of its becoming due failing which it shall stand forfeited.
 - (b) A claim for Overtime Allowance shall fall due for payment on first day of the month following the month to which the overtime allowance relates.
 - (c) A sanction to an advance or a non-refundable part withdrawal from Provident Fund shall remain valid for a period of six months.
 - (d) In the absence of any specific order withholding an ordinary increment under FR 24 before the date on which it falls due for payment, the period of one year should be counted from the date on which the increment certificate is signed by the competent authority.
 - (e) Remissions of revenue allowed before collection are to be treated as reduction of demands and not as refunds.

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