

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM POLICE SERVICE (JUNIOR GRADE) DEPARTMENTAL EXAMINATIONS
GOVERNMENT OF MIZORAM, DECEMBER -2020

PAPER - I

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

A. GENERAL FINANCIAL RULES, 2005.

(Attempt question No. 1(one) and any other 4(four) from this group)

1. What are the principal standards of financial propriety? (10)
 2. What are the essential conditions governing expenditure from public fund? (10)
- OR**
- When is an advance from Contingency Fund obtained? (10)
 3. What are the reasons for savings and how can they be surrendered. (5+5=10)
 4. State the general rules to be observed before a liability is incurred on Works. (10)
 5. State the time limit prescribed for submission of T.A. claim? (10)
 6. Should copies of all sanctions be endorsed to Audit? Is there any exception to this? (3+7=10)
 7. What are the duties and responsibility of Controlling Officer in respect of Budget allocation? (2×5=10)
 8. How is the date of birth of a Government Servant determined in the following cases? (3+3+4=10)
 - (a) If a Government Servant can state the year of birth.
 - (b) If he can state only year and month of birth.
 - (c) If he is only able to state hi approximate age.
- OR**
- Can the date of birth of a Govt. Servant recorded in his service record be changed subsequently?
If so, how? (5+5=10)
9. Write short notes on **any two** of the following. (2×5=10)
 - (a) Votes on Account
 - (b) Lump sum contract
 - (c) Cost Plus Contract
 - (d) Demand for Grants

10. Fill in the blanks with suitable words: (**any five**) (5×2=10)
- (a) Under Article 284 of the Constitution all moneys received by or deposited with any officer employed in connection with the affairs of the Union in his capacity as such, other than revenues or public moneys raised or received by Government, shall be paid into the _____.
 - (b) The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the _____.
 - (c) All losses above the value of _____ due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible.
 - (d) No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been _____ by a competent authority.
 - (e) All proposals for sanction to expenditure shall indicate whether such expenditure can be met by valid appropriation or _____.
 - (f) Fixed assets should be verified at least _____ in a year and the outcome of the verification recorded in the corresponding register.
 - (g) 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 _____ months from the date of issue of such sanction.
 - (h) Petty losses of value not exceeding Rupees _____ need not be reported.

B. CENTRAL TREASURY RULES VOLUME-I

(Attempt any five questions from this group)

11. The utilizations of departmental receipts towards departmental expenditure are generally prohibited. However, there are ten purposes for which this rule has been relaxed in certain departments. Name **any five** purposes for which this rule has been relaxed. (5×2=10)
12. Specify the circumstances under which a Treasury Officer may permit withdrawal of money from Treasury. (10)
13. In what circumstances may pay and allowances for a part of a month be drawn before the end of the month? (10)
14. What are the different cases of contingent expenditure? (10)
15. What allowances of a Government Servant are exempt from attachment by order of a court? (10)
16. Distinguish between Contingencies/Contingent charge and Contingency Fund? (10)
17. Write short notes on **any two** of the following. (2×5=10)
- (a) Abstract Contingent bills
 - (b) Lapsed Deposit
 - (c) Working Day
 - (d) P.P.O.

18. Name **any five** persons authorized to sign a life certificate entitling a pensioner to claim exemption from personal appearance? (10)

19. When is a pensioner/family pensioner required to produce a certificate of non-employment/re-employment? (10)

OR

What payments to be paid at treasuries require authentication by the Accountant General? (10)

20. Score out **any five** whichever is not applicable. (5×2=10)

- (a) In case where pension is drawn through authorized agents, personal appearances is necessary / not necessary
- (b) Pension fixed at monthly rates are payable monthly on or after last working day of the month / first day of the following month to which they relate except in the case of March.
- (c) Bills for monthly pay and fixed allowances of Government Servant may be signed at any time not earlier than 5 days / 8 days before the last working day of the month.
- (d) Charges against two or more major heads should be / should not be included in one bill.
- (e) No sub voucher may be destroyed until after a lapse of three / five years
- (f) One third / Two third of the salary in execution of any decree for maintenance are exempt from attachment of court.
- (g) If a pension remains undrawn for three / five years in the case of service pension, it cannot be paid without the authority of the Accountant General.
- (h) Cheques shall be payable at any time within three month from / after the month of issue. (CTR162 amended)

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