

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS OF UPPER DIVISION CLERK FOR PROMOTION TO ASSISTANT GRADE UNDER DP & AR (SSW) DEPARTMENT, GOVERNMENT OF MIZORAM. OCTOBER, 2014

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 35

Marks for each question is indicated against it.

GROUP 'A'

(GENERAL FINANCIAL RULES 1963)

(Question No. 6 is compulsory. Answer any 4 (four) questions From Question No.1 to No.5)

1. State the instructions for receipt and issue of stores. (10)
2. State the Standards of financial propriety. (10)
3. What do you mean by the following? (2×5=10)
 - (a) Stores
 - (b) Limited Tender
4. Answer the following: (2×5=10)
 - (a) On what condition may a Government Servant without a substantive appointment be granted an advance from public funds?
 - (b) When does sanction lapse?
5. State the procedure to be followed : (2×5=10)
 - (a) In cases where a portion of service cannot be verified from records
 - (b) In making a physical verification of stores
6. Fill in the blanks: (10×1=10)
 - (a) Stores remaining in stock for over a year shall be considered _____ unless there is any good reason to treat them otherwise.
 - (b) No certificate of verification in respect of an employee need be recorded in service book by the Head of Office in respect of periods of _____.
 - (c) If a person newly appointed to a service or a post under Government is unable to state his exact date of birth but can state the year and month of birth, the _____ of the month shall be treated as the date of his birth.
 - (d) A certified copy of a Service Book may be supplied on payment of copying fee of Rs. _____ to a Government Servant who asks for it on quitting Government service by retirement, discharge or resignation.
 - (e) In the disposal of stores, where the articles are sold by public auction, the Head of Office or any other Gazetted Officer should invariably attend the auction and record the _____ bids.
 - (f) All orders conveying sanction to expenditure of a definite amount or up to a specific limit should express the amount of expenditure sanctioned both in _____
 - (g) A subordinate authority empowered to sanction a cash grant may sanction any _____ not exceeding the amount of the cash grant.
 - (h) Cases involving losses not exceeding _____ each need not be reported to the Audit Officer and the Accounts Officer unless there are, in any case, important features which merit detailed investigation and consideration.

- (i) The amount of advance, after it is determined in accordance with provisions contained in General Financial Rules 1963 should be rounded off to the nearest multiple of _____
- (j) All proposals for sanction to expenditure, including new expenditure, should indicate whether such expenditure can be met by valid appropriation or _____

GROUP 'B'

(CENTRAL TREASURY RULES)

(Question No. 12 is compulsory. Answer any 4 (four) questions From Question No.7 to No.11)

7. Specify the instructions : **(2×5=10)**
- (a) For presentation of challan in the case of recovery of overpayment made in cash.
 - (b) Regarding issue of duplicate or copies of receipts.
8. What do you mean by the term: **(2×5=10)**
- (a) Contingent Charges
 - (b) Abstract Contingent Bills
9. State the procedure to be followed: **(2×5=10)**
- (a) By a Government Officer dealing with both Government and non-Government money in his official capacity.
 - (b) In issuing receipts to the payer.
10. Answer the following: **(2×5=10)**
- (a) How will Government money not in the custody of a Treasury or the Bank be kept?
 - (b) What are the duties of the Head of Office in the verification of Cash Book?
11. Comment on the following: **(2×5=10)**
- (a) A bill to be presented to the Treasury contains over writings.
 - (b) A payment is not supported by a voucher/payee's receipt.
12. Fill in the blanks: **(10×1=10)**
- (a) When departmental cash chest are lodged in the Treasury for safe custody, the keys of such chests must be kept with the _____.
 - (b) A _____ is a statement of claims against the Government containing specification of the nature and amount of the claim, either in gross or by items, and includes such a statement presented in the form of a simple receipt.
 - (c) Charges against two or more _____ should not be included in one bill.
 - (d) The Head of an Office may authorise any Gazetted Officer serving under him to sign a bill or order for him, communicating the name and _____ of the Officer to the disbursing Office concerned.
 - (e) It is not permissible to draw money from the Treasury in anticipation of demands or to prevent the _____ of budget grants.
 - (f) A bill or a cheque becomes a _____ only when it is receipted and stamped "paid".
 - (g) The spaces left blank either in the money column or in the columns for particulars of the bill should invariably be covered by _____.
 - (h) All cheques should be written and signed in _____ ink only.
 - (i) No document bearing an _____ can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for.
 - (j) All sub-vouchers to bills must be _____ in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.