

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS OF UPPER DIVISION CLERK FOR PROMOTION TO ASSISTANT GRADE UNDER DP & AR (SSW) DEPARTMENT, GOVERNMENT OF MIZORAM. JANUARY, 2017

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 35

Marks for each question is indicated against it.

GROUP 'A' **(GENERAL FINANCIAL RULES)**

(Attempt all questions)

1. Enumerate the principles on which emphasis is generally laid for every officer incurring or authorizing expenditure from public funds. (10)
2. Write Short Notes on **any two** of the following:- (2×5=10)
 - (a) Festival Advance
 - (b) Advance of Travelling Allowance for Journeys on Tour
 - (d) Limited Tender Enquiry
3. What is the currency of the sanction? Do all sanctions expire after this period. (2+8=10)
4. What are the measures that should be observed by every authority to ensure transparency, competition, fairness and elimination of arbitrariness in the procurement process. (10)
5. Fill in the blanks. (10×1=10)
 - (a) A certify copy of 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.
 - (b) 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.
 - (c) No authority may incur any expenditure or enter into any _____ involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been sanctioned by a competent authority.
 - (d) Purchase of goods up to the value of _____ only on each occasion may be made without inviting quotations or bids.
 - (e) To ensure due performance of the contract _____ is to be obtained from the successful bidder awarded of the contract.
 - (f) The advance sanctioned for the purchase of a personal computer shall be recovered in such a number of equal monthly instalments as the Government Servant may elect, but not exceeding _____
 - (g) The amount of security to be obtained from a Government Servant shall be determined on the basis of actual cash handled which shall not include _____
 - (h) A _____ should be prepared for goods disposed of in Form GFR 18 duly signed by the Officer who supervised the sale or auction.

- (i) _____ is the documents to be used by the Ministry/Department for obtaining offers from the consultants for the required works/service and should be issued to the short listed consultant to seek their technical and financial proposals.
- (j) All moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government Account without _____

GROUP 'B'
(CENTRAL TREASURY RULES)

(Answer any 5 (five) questions from question No.6 to 11)

6. How does a Treasury Officer satisfy himself regarding the validity of a claim before passing it for payment? How does he watch that the emoluments by a gazette officer do not exceed those admissible to him and what should he do if he finds arithmetical mistake in a bill or any excessclaim included in it. (8+2=10)
7. State the principles to be observed by Government Officers who are required to receive Government dues and handle cash. (10)
8. What are the different classes of contingent expenditure? State the general limitations applicable to such expenditure? (5+5=10)
9. Write short notes on any two of the following : (2×5=10)
- (a) Memorandum or Challan
- (b) Cancellation and destruction of Sub-Vouchers
- (c) Letter of Credit
- (d) Detailed Bill
10. State the general instructions on preparation and Form of Bills. (10)
11. Fill in the blanks : (10×1=10)
- (a) Government money not in the custody of a Central Treasury or the Bank shall be kept in _____ secured by two locks of different patterns.
- (b) The money held in a Central Treasury is usually divided into two parts, viz., -
(i) _____ and (ii) Currency chest balance.
- (c) The space left blank either in money column or in the columns for particulars of the bill should invariably be covered by _____.
- (d) Every Voucher must bear or have attached to it, an _____ signed by the person by whom or in whose behalf the claim is put forward.
- (e) All vouchers must be stamped _____ or so cancelled that they cannot be used a second time.
- (f) Treasury Officer may permit withdrawal of moneys from the Government Account to pay sums due from the Government to the _____.
- (g) Cheques issued by Cheque Drawing DDOs are required to be entered in a _____ issued in Form TR-74.
- (h) All Government Officers receiving money on behalf of the Government shall used Receipt Book in Form _____ unless any special form is prescribed by the Government.
- (i) No Government Officer may issue _____ for the payment of money which has already been paid on the allegation that the originals have been lost.
- (j) A Government Officer may not, except with the special permission of the Government, _____, other than the Reserve Bank or its agent for the purpose of Government transactions, money withdrawn from the Government Account.