

# MIZORAM PUBLIC SERVICE COMMISSION

## LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO INSPECTOR (M) UNDER HOME DEPARTMENT, GOVERNMENT OF MIZORAM. MAY & JUNE, 2017.

### PAPER - II

Time Allowed : 3 hours

FM : 100

*Marks for each question is indicated against it.*

#### **General Financial Rules, 2005**

*(Answer any 3 (three) questions from question 1 to 4)*

1. Briefly mention the standards of Financial Propriety? (10)
2. Fill in the blanks: (5×2=10)
  - (a) The estimates for expenditure for which vote of Lok Sabha is required shall be in the form of \_\_\_\_\_.
  - (b) An Annual Financial Statement is also known as the \_\_\_\_\_.
  - (c) Where a doubt arises as to the interpretation of the provision of General Financial Rules, 2005, the matter shall be referred to the \_\_\_\_\_ for decision.
  - (d) For drawal of money, the DDO shall prepare and present bills for charged and \_\_\_\_\_ expenditure separately.
  - (e) All proposal for sanction to expenditure shall indicate whether such expenditure can be met by valid \_\_\_\_\_ or \_\_\_\_\_.
3. What are the provisions to be fulfilled before commencement of work? (10)
4. Define briefly (*any 2 (two)*) (2×5=10)
  - (a) Vote on account.
  - (b) Demand for grants.
  - (c) Recurring and non-recurring expenditure.

#### **Central Treasury Rules Vol.-I**

*(Answer any 3 (three) questions from question 5 to 8)*

5. What are the rules to be observed by the Govt. Officers who are required to receive Govt. dues and handle cash? (10)
6. Fill in the blanks (5×2=10)
  - (a) A bill or a cheques becomes a \_\_\_\_\_ only when it is receipted and stamp 'paid'.
  - (b) A cheque remaining unpaid for any cause for \_\_\_\_\_ months after the month of issue should be cancelled.
  - (c) All bills must be filled in and signed in \_\_\_\_\_.
  - (d) \_\_\_\_\_ means the Govt. or any other authority to whom the relevant powers may be delegated by the Government.
  - (e) All corrections and alterations in a cheque shall be attested by the drawing officer by his \_\_\_\_\_.

7. Mention in brief the instructions to be observed with regard to the preparation and form of bills? (10)
8. Mention whether the following statements are 'True' or 'False': (5×2=10)
- (a) A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment without informing the drawing officer.
  - (b) The employment of peons to fetch or carry money should be discouraged.
  - (c) All cheques should be written and signed in indelible ink only.
  - (d) A letter of credit or assignment shall lapse at the end of each month of issue.
  - (e) Monetary transactions shall be first recorded clearly in a Register and should be entered neatly in the Cash Book later on.

**Delegation of Financial Power Rules, 1978**

*(Answer any 2 (two) from question 9 to 11)*

9. What are the general restrictions as regards to Appropriation and Reappropriation of Funds? (5)
10. Write short note on Primary Units of Appropriation (5)
11. What do you mean by 'Contingent Expenditure'? Give example. (5)

**FR&SR Part-I General Rules**

*(Attempt all questions)*

12. Fill in the blanks: (5×1=5)
- (a) No person may be appointed in India to a post in Govt. Service without \_\_\_\_\_ of health.
  - (b) \_\_\_\_\_ means the monthly amount paid by Govt. to a Govt. Servant on leave.
  - (c) \_\_\_\_\_ means the strength of a service sanctioned as a separate unit.
  - (d) No pay and allowances are admissible during \_\_\_\_\_ absence.
  - (e) A resignation becomes effective when it is accepted by the \_\_\_\_\_ and the Govt. Servant is relieved of his duties.
13. Write a brief short note on Foreign Service. (5)
14. Briefly state under what conditions a special pay may be granted to a Govt. Servant. (5)

**FR&SR Part-I (Travelling Allowances Rules)**

*(Attempt all questions)*

15. What are the different kinds of T.A. which may be drawn in different circumstances by Govt. Servant? (5)
16. What are the duties of a Controlling Officer before he passes a T.A. claim? (5)
17. What do you mean by Joining time? Mention to whom these rules do not apply to. (5)