

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS OF UPPER DIVISION CLERK FOR PROMOTION TO ASSISTANT GRADE UNDER DP & AR (SSW) DEPARTMENT, GOVERNMENT OF MIZORAM. MARCH, 2018

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 35

Marks for each question is indicated against it.

Attempt all questions.

(General Financial Rules)

(Answer Question No 1 and any 4 (four) other question from Question No 2 to 6)

1. Fill in the blanks (5×2=10)
 - (a) All financial sanctions and orders issued by a competent authority shall be communicated to the _____.
 - (b) All losses above the value of _____ due to suspected fire, theft, fraud etc shall be reported to the Police.
 - (c) Petty losses of value not exceeding _____ need not be reported.
 - (d) The service book of a Government servant shall be maintained in _____.
 - (e) In _____ each year, the Government servant shall handover his copy of the service book to his office for updation.
2. When does a sanction take effect? Mention the Rules regarding the validity periods of sanctions. (4+6=10)
3. What are the essential conditions governing expenditure from Public Funds? (10)
4. Briefly mention the necessary procedure to be observed for all kinds of Sanctions to the expenditure. (10)
5. State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts etc. (10)
6. Briefly state the general condition governing payment of interest and repayment of principal of loan granted to a Government servant . (10)

(Central Treasury Rules, Volume I)

(Answer Question No 7 and any 4 (four) other question from Question No 8 to 12)

7. Fill in the blanks **(5×2=10)**
- (a) All receipts must be written in figures and in words in the original and such other copies of challans in Form _____.
 - (b) Every Officer receiving money on behalf of the Government should maintain Cash Book in Form _____.
 - (c) All Bills must be filled in and signed in _____.
 - (d) Charges against two or more _____ should not be included in one bill.
 - (e) Receipts, duly stamped, where necessary, for all other payments made on bills shall be given at the time of _____.
8. Answer the following **(2×5=10)**
- (a) How is Government dues or moneys receiveable on Government account realized?
 - (b) What should be done when an erasure or overwriting is found in the Cash Book entry?
9. Write a short note on the following : **(2×5=10)**
- (a) Procedure for maintenance of Vouchers for payment.
 - (b) Forms of Bills to be presented at Treasury.
10. What is a Bill? When is a Bill becomes a Voucher? What should be done when a person not in the Government employment claims payment for work done or articles supplied? **(3+2+5=10)**
11. Define Contingent Charges? Briefly explain the different classes of Contingent Charges? **(5+5=10)**
12. Briefly elaborate the general instructions for maintenance of Cash Book? **(10)**

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