

# MIZORAM SUBORDINATE SERVICES SELECTION BOARD

## LIMITED DEPARTMENTAL EXAMINATION OF UPPER DIVISION CLERK FOR PROMOTION TO ASSISTANT UNDER DP&AR (SSW). OCTOBER, 2021

### PAPER - III

*Time Allowed : 3 hours*

*Full Marks : 100*

*Marks for each question is indicated against it.*

*Attempt all questions.*

#### **Part – A : General Financial Rules (50 marks)**

1. Fill in the blanks by choosing the correct answer : **(10x1=10)**
- (a) Purchase of goods upto the value of \_\_\_\_\_ (Rs 25,000/Rs 50,000/Rs 1,50,000) may be made without obtaining bids.
  - (b) Any development of a project not considered necessary while a work is in progress, which is not contingent on the work as first sanctioned, shall have to be covered by a \_\_\_\_\_ (Fresh Estimate of Work/Supplementary Estimate/Separate Estimate).
  - (c) No works shall be commenced or liability incurred without obtaining \_\_\_\_\_ (administrative approval and expenditure sanction/sanction by the FAO or the PAO/sanction by the Head of Department).
  - (d) \_\_\_\_\_ (GeM/IFMIS/PFMS) is an integrated Financial Management System of Controller General of Accounts, Government of India.
  - (e) Rush of expenditure, particularly in the closing months of the financial year, shall be regarded as \_\_\_\_\_ (a necessity/breach of financial propriety/a criminal offence).
  - (f) A sanction to an advance or non-refundable withdrawal from Provident Fund lapse on the expiry of \_\_\_\_\_ (3/6/12) months unless specifically renewed.
  - (g) Government accounts shall be prepared on \_\_\_\_\_ (cash/double entry/accrual) basis.
  - (h) Funds made available under Vote on Account are not to be utilized for expenditure on a \_\_\_\_\_ (New Service/New Works/Ongoing Service).
  - (i) Travelling Allowance claim of a government servant shall fall due for payment on \_\_\_\_\_ (the day the claim is presented to the Treasury/the date succeeding the date of completion of the journey/a month after the date of completion of the journey).
  - (j) Grants-in-aid can be given to a person or a public body or an institution having \_\_\_\_\_ (separate budget provisions/approval of the Finance Department/distinct legal entity).
2. State whether the following statements are True or False : **(8x1=8)**
- (a) 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 twelve months from the date of issue of such sanction.
  - (b) Subject to fulfilment of the provisions contained in the Delegation of Financial Powers Rules, all rules, sanctions or orders shall come into force from the date after the date of issue of the rules, sanctions or

orders unless any other date from which they shall come into force is specified therein.

- (c) Purchase of goods costing above Rs. 25,000 and Rs. 5,00,000 on each occasion may be made on the recommendation of a duly constituted Local Purchase Committee.
- (d) In case a government servant loses his copy of the Service Book, it shall be replaced on payment of a sum of Rs. 1,000.
- (e) Minor works mean works which add capital value to existing assets but do not create new assets.
- (f) Rules related to contingent expenditure are available at the Delegation of Financial Powers Rules and the Receipts and Payment Rules.
- (g) Re-appropriation means the transfer of funds from one major head of account to another.
- (h) No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds unless the same has been sanctioned by a competent authority.

3. Answer *any three* the following : **(3x4=12)**

- (a) Differentiate between Charged and Voted Expenditure.
- (b) Differentiate between Capital and Revenue Expenditure.
- (c) Differentiate between Bid Security and Performance Security.
- (d) Differentiate between Original Works and Minor Works.

4. Answer *any two* of the following questions : **(2x10=20)**

- (a) State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcation, accidents and theft or otherwise.
- (b) Write a note on 'Utilization Certificate'.
- (c) Describe the duties and responsibilities of the Controlling Officer in respect of funds placed at his disposal.

**Part – B : Central Treasury Rules  
(50 marks)**

5. Fill in the blanks by choosing the correct answer : **(10x1=10)**

- (a) \_\_\_\_\_ (Cash/Bills of Exchange/Bank Drafts) shall not be distinguished from cheques, provided that a cheque tendered in Payment of Government dues is accepted under the provision of Rule 79 and is honoured on presentation.
- (b) The detailed procedure to be adopted in any particular department with regard to the realization of Government dues and granting of receipts for money realized may be prescribed by \_\_\_\_\_ (Departmental Regulations/an official gazette of the Government/Ad-hoc Regulations).
- (c) The Head of Office may authorize any \_\_\_\_\_ (Group-B employee/Gazetted Officer/ Government employee) serving under him to sign a bill or order for him.
- (d) Corrections and alterations in orders of payment given by the Treasury Officer on the bank must be attested by his \_\_\_\_\_ (dated initials/initials and seal/full signature).
- (e) Every \_\_\_\_\_ (abstract contingent bill/voucher/memo) must bear or have attached to it an acknowledgement of the payment signed by the person by whom or in whose behalf the claim is put forward.

- (f) \_\_\_\_\_ (Government Accounts/Central Accounts/Union Accounts) means the accounts relating to the Consolidated Fund, the Contingency Fund or the Public Fund.
- (g) All cheques, irrespective of the category, drawn for Rupees \_\_\_\_\_ (1 lakh/5 lakhs/10 lakhs) and above shall bear two signatures.
- (h) The employment of peons to fetch or carry money should be \_\_\_\_\_ (done only by a gazetted officer/discouraged/resorted to in all cases).
- (i) A separate pay bill should be prepared for \_\_\_\_\_ (Establishment, Work-Charged and Muster-Roll Employees/Establishment, Personnel and Group-D Employees/Establishment, Contract and Muster-Roll Employees).
- (j) All monetary transactions should be entered in the cash book \_\_\_\_\_ (as soon as they occur/after verification of debit entry in the bank passbook/before the actual transaction has been effected).

6. State whether the following statements are True or False : **(8x1=8)**

- (a) No money shall be drawn from the Treasury unless it is required for immediate disbursement.
- (b) Every voucher must bear a pay order signed or initialled by the responsible Disbursing Officer, specifying the amount payable both in words and figures.
- (c) The Treasury Officer is exclusively responsible for the working of the Treasury, the conduct of subordinate treasury official, custody of cash balance, stamps and opium.
- (d) Erasure or overwriting of an entry in the cash book once made is acceptable in certain special cases.
- (e) At places where the cash business of the treasury is conducted by the bank, cheques drawn on local branch of a scheduled bank may be accepted by departmental officers or the treasury or the bank in payment of Government dues or in settlement of other transactions with the Government.
- (f) The Head of an Office is the sole responsible officer who can issue receipts for money received on behalf of the Government. This responsibility may not be delegated under any circumstances.
- (g) A Government officer may not, except with the special permission of the Government, deposit in a bank, other than the Reserve Bank or its agent for the purpose of Government transactions, moneys withdrawn from the Government account.
- (h) Moneys may not be withdrawn from the Government account without the written permission of the Treasury Officer or of an officer of the Indian Audit and Accounts Department authorized in this behalf by an Accountant General.

7. Answer *any three* the following : **(3x4=12)**

- (a) What is a bill? What are conditions under which a bill or cheque becomes a voucher?
- (b) Mention the rules which should be observed by all Government officers who are required to receive Government dues and handle cash and perform the functions of DDO (with or without cheque drawing powers).
- (c) What is to be done for Government money not in the custody of the Treasury or the bank?
- (d) What is a Letter of Credit or Assignment?

8. Answer *any two* of the following questions : **(2x10=20)**

- (a) Briefly mention the conditions under which a Treasury Officer may permit withdrawal from the

Government account.

- (b) Describe the different classes of contingent charges as mentioned in the Central Treasury Rules.
- (c) Discuss the procedure for payment of money into the Government a ccount.

\* \* \* \* \*