

**MIZORAM PUBLIC SERVICE COMMISSION**  
**LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO**  
**JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)**  
**UNDER GOVERNMENT OF MIZORAM. FEBRUARY -2021**

**PAPER - III**

Time Allowed : 3 hours

Full Marks : 100

*Marks for each question is indicated against it.*  
*Attempt all questions.*

**GENERAL FINANCIAL RULES, 2005**

1. Fill in the blanks: (5×1=5)
  - (a) Every order sanctioning grant-in-aid shall indicate whether it is \_\_\_\_\_ or \_\_\_\_\_ and specify clearly the object for which it is being given.
  - (b) Ministries/Departments may open sub-heads and detail heads as required by them in consultation with \_\_\_\_\_.
  - (c) Contract document, where necessary, should be executed within \_\_\_\_\_ of the issue of letter of acceptance.
  - (d) In cases where standard form of contract are not used, \_\_\_\_\_ and \_\_\_\_\_ advice should be taken in drafting the clauses in the contract.
  - (e) The grant-in-aid should not exceed \_\_\_\_\_ per cent of the approved administrative expenditure on pay and allowances of the personnel of the voluntary organization concerned.
2. What is a 'Financial year'? Briefly mention the essential conditions to be included while preparing a Budget. (2+3=5)
3. Write short note on: (5×2=10)
  - (a) Re-appropriation of Funds
  - (b) Transfer of Charge.
4. Briefly explain the Main Divisions and Structure and of Government Accounts. (10)

**CENTRAL TREASURY RULES, VOLUME – I**

5. Define 'Contingent Charges'. Explain 'Contract Contingencies' and 'Fully vouched contingencies'. (1+2+2=5)
6. State the procedure to be followed in every case where recovery is to be made for overpayment made in cash? (5)
7. What are the rules to be observed by all Government officers who are required to receive Government dues and handle cash? (10)

**GENERAL PROVIDENT FUND (CS) RULES, 1960**

8. Briefly define '*Family*' in case of male and female subscriber. (5)
9. Fill in the blanks: (5×1=5)
- (a) The GPF subscription should compulsorily be discontinued during the \_\_\_\_\_ of service on superannuation.
  - (b) Every nomination made, and every notice of cancellation given by a subscriber shall, to the extent that it is valid, take effect on the date on \_\_\_\_\_.
  - (c) A subscriber may at any time cancel a nomination by sending a notice in writing to \_\_\_\_\_.
  - (d) A subscriber shall subscribe monthly to the Fund except during the period when he is \_\_\_\_\_.
  - (e) The amount of GFP subscription shall be fixed by \_\_\_\_\_.
10. State True or False. (5×1=5)
- (a) If a female subscriber expresses her desire to exclude her husband from family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family.
  - (b) When the subscriber leaves no family, if a nomination made by him in accordance with provisions of Rule 5 in favour of any person or persons subsists, the amount standing to his credit in the fund to which the nomination relates, shall become payable to his nominee or nominees.
  - (c) The benefit of Deposit Link Insurance (DLI) may also be accorded to the family of an employee who had committed suicide.
  - (d) Any errors in Annual Statement of GPF Accounts should be brought to the notice of the Accounts Officer within three months from the date of receipt of statement.
  - (e) Nomination made by the subscriber while in service can be changed even after retirement so long as the amount remains unpaid.

**MIZORAM STATE GOVT. EMPLOYEES GROUP INSURANCE SCHEME 1992**

11. What are the rates of subscription for different group of government employees under MSGEGIS 1992? (4)
12. What is the amount of insurance covered for each units of subscription in MSGEGIS 1992? (2)
13. State True or False: (4×1=4)
- (a) The scheme is not applicable to persons recruited under the State Government after attaining the age of 50 years.
  - (b) The MSGEGIS 1992 come into force with effect from the forenoon of 1<sup>st</sup> Jan. 1992.
  - (c) In case of death of a member, the payment of the amount of Insurance will be in addition to the payment from the Savings Fund.
  - (d) The subscription shall be recovered every month including the month in which the employees ceases to be in employment on account of retirement, resignation etc.

**DELEGATION OF FINANCIAL POWER RULES 1978**

14. Briefly mention the general limitations on power to sanction expenditure. (3)
15. Write short note on: (2×2=4)
- (a) Effect of sanction.
  - (b) Primary units of Appropriation.
16. State briefly the six tiers of classification of Heads of Account in the Detailed Demands for Grants. (3)

**FR&SR PART II TRAVELLING ALLOWANCES RULES**

17. What do you mean by Transfer? Mention in brief the allowances entitled by a govt. Servant on transfer. (2+3=5)
18. What are the different kinds of travelling allowances which may be drawn in different circumstances by a Govt. Servant? (5)
19. Define the following terms: (5×1=5)
- (a) Competent Authority.
  - (b) Hill station.
  - (c) Public conveyance.
  - (d) Actual travelling expenses.
  - (e) Wholly dependent.

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