

**MIZORAM PUBLIC SERVICE COMMISSION**  
**LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO**  
**JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)**  
**UNDER GOVERNMENT OF MIZORAM. SEPTEMBER -2022**

**PAPER - III**

Time Allowed : 3 hours

FM : 100 PM : 40

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

**GENERAL FINANCIAL RULES, 2005**

1. Fill in the blanks: **(5×1=5)**
  - (a) All proposals for additions to establishment shall be submitted to \_\_\_\_\_.
  - (b) A security deposit taken from Government servant shall be retained for at least \_\_\_\_\_ from the date he vacates his post.
  - (c) Any arrear claim of the Government servant which is preferred within two years of its becoming due shall be settled by \_\_\_\_\_.
  - (d) A sanction to an advance or a non-refundable withdrawals from Provident Fund shall, unless it is specifically renewed, lapse on the expiry of \_\_\_\_\_.
  - (e) All financial sanctions and orders issued by a competent authority shall be communicated to the \_\_\_\_\_.
2. State True or False: **(5×1=5)**
  - (a) Retrospective sanction can be given by a competent authority to sanctions relating to revision of pay or grant of concessions to government servants.
  - (b) The claim for overtime allowance shall stand forfeited if not submitted within six months of the due date.
  - (c) First copy of service book shall be retained by the Head of Office and the second copy should be given to the Accounts Officer for safe custody.
  - (d) Refunds of revenue is regarded as expenditure for the purposes of grants or appropriation.
  - (e) Remissions of revenue allowed before collection is not treated as reduction of demands but as refunds.
3. What are the general principles to be followed for reappropriation of funds from one primary unit of appropriation to another such unit? **(5)**
4. What do you mean by 'Financial year'? Briefly mention the essential conditions to be included while preparing a Budget. **(2+3=5)**
5. Briefly mention the necessary procedure to be observed for all kinds of Sanctions to the expenditure. **(5)**
6. Explain in brief the main divisions and structure of Government Accounts. **(5)**

**CENTRAL TREASURY RULES, VOLUME I**

7. Fill in the blanks: (5×1=5)
- (a) Money may not be withdrawn from the Government Account except by presentation of \_\_\_\_\_.
  - (b) Refunds of deposits can be made only on the receipt of the person entitled to them after production of the \_\_\_\_\_.
  - (c) Funds may be supplied to officers of the Public works Department by means of \_\_\_\_\_ in all other cases.
  - (d) Moneys received by officers of the Forest Department shall be paid as soon possible into the nearest Treasury for credit as \_\_\_\_\_ Remittances.
  - (e) All cheques should be written and signed in \_\_\_\_\_ ink only.
8. State True or False: (5×1=5)
- (a) Every officer receiving money on behalf of the Government should maintain a cash book in Form T.R 4.
  - (b) All monetary transaction should be entered in cash book as soon as they occur and attested by the Cashier.
  - (c) The cash book should be closed regularly in every quarter.
  - (d) If the challan is in duplicate, triplicate or quadruplicate, the challan marked 'original' shall be returned to the returned to the tenderer.
  - (e) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed in full and other copy may only be initialed.
9. What is the procedure to be followed when recovery of overpayment is to be made in cash? (5)
10. What is a Bill? What should be done when a bill passed by the Drawing Officer is lost either before payment or presentation at the Treasury? (2+3=5)

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

11. Mention atleast three purposes under which 'Withdrawals' from the Fund may be sanctioned by a competent authority during the service of a subscriber? (5)
12. Briefly explain whether conversion of an Advance into 'Withdrawal' is allowed or not. (5)
13. State True or False: (5×1=5)
- (a) It is also possible to sanction an advance as well as withdrawal for the same purpose by a competent authority as long as there is sufficient balance in the subscribers account.
  - (b) A subscriber who has been dismissed from the service and is subsequently reinstated in the service shall repay any amount paid to him from the Fund without interest thereon.
  - (c) The Government of India decided that any portion of the money misappropriated by the official can be made good from his GPF money.
  - (d) The discontinuance of subscription of the Fund during the last three months of service before superannuation is not compulsory but optional.
  - (e) Recoveries made under the General Provident Fund Rule shall be credited as they are made to the Public account in the Fund.

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

14. State True or False. (5×1=5)

- (a) The State Government Employees Group Insurance Scheme 1992 will also apply to persons recruited after attaining the age of 50 years.
- (b) The scheme shall also apply to all state government servants, contract employees and persons on deputation from central/state government.
- (c) The rate of subscription for a member of the scheme shall be Rs. 15, Rs. 30, Rs. 45 and Rs. 60 per month for group D, C, B and A employees.
- (d) Group D employees promoted to group C in February 1992 shall subscribe at Rs. 15 per month upto January 1992.
- (e) The Drawing and Disbursing Officer shall not recover the subscription for the employee during suspension.

15. Fill in the blanks: (5×1=5)

- (a) The subscription for the scheme will be in units of \_\_\_\_\_ per month.
- (b) The amount of insurance cover will be \_\_\_\_\_ for each unit of subscription.
- (c) Nominations made by the Gazetted Officers shall be sent to \_\_\_\_\_ for custody and record.
- (d) A member of the scheme may at any time cancel a nomination by sending a notice to the \_\_\_\_\_.
- (e) The working of the scheme will be reviewed every three years to ensure that the scheme remains \_\_\_\_\_.

**DELEGATION OF FINANCIAL POWER RULES, 1978**

16. Differentiate between : (2×2=4)

- (a) Head of Office and Head of Department.
- (b) Contingent expenditure and Miscellaneous expenditure .

17. Briefly mention the standard six tiers of classification that appeared in the Detailed Demands for Grants. (3)

18. What is meant by 'Primary units of appropriation'? Mention atleast five standard object against which the provision for expenditure appeared. (1+2=3)

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

19. What is mileage allowance? Briefly mention the entitled road mileage when the government servant and members of his family travels by road on transfer. **(2+3=5)**
20. What is daily allowance? For which period and upto what distance daily allowance is payable where temporary duty is performed by a government servant? **(2+3=5)**
21. Define the following terms . **(5×1=5)**
- |                          |                  |
|--------------------------|------------------|
| (a) Transfer             | (b) Hill station |
| (c) Public conveyance    | (d) Family       |
| (e) Competent Authority. |                  |

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