

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)
UNDER GOVERNMENT OF MIZORAM. SEPTEMBER -2023

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) Presentation of Budget/ Annual Financial Statement to Parliament is made under the provision of Article _____ of the Constitution.
 - (b) _____ shall be the banker to the Government.
 - (c) The Government servant shall handover his copy of the Service Book to his office for updation in the month of _____ each year
 - (d) Consolidated Fund” means the Consolidated Fund of India referred to in Article _____ of the Constitution.
 - (e) 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 _____ from the date of issue of such sanction
2. State True or False: (5×1=5)
- (a) A sanction to an advance or a non-refundable part withdrawal from Provident Fund shall, unless it is specifically renewed, lapse on the expiry of a period of six months.
 - (b) The amount of Advance TA granted for tour shall be adjusted within 45 days from the date of completion of tour.
 - (c) Price Variation Clause can be provided only in long-term contracts, where the delivery period extends beyond 18 months.
 - (d) Classification of Government Accounts consists of 15 digits code.
 - (e) Utilization certificates need not be furnished in cases where the grants-in-aid are being made as reimbursement of expenditure already incurred on the basis of duly audited accounts
3. What are the duties and responsibilities of a controlling officer in respect of funds placed at his disposal? (5)
4. Distinguish between Capital and Revenue Expenditure with one example each. (5)
5. Mention the various entities to whom grants-in-aid can be sanctioned by the competent authority. (5)
6. Explain the six tier classification of Government transactions (5)

CENTRAL TREASURY RULES, VOLUME I

7. Fill in the blanks: (5×1=5)
- (a) Unless in any case it is distinctly provided otherwise by any rule and order, no sub-vouchers may be destroyed until after a lapse of _____ years
 - (b) All deposits exceeding Rupees twenty five which remains unclaimed for _____ complete accounting years shall be credited back to Consolidated fund.
 - (c) A treasury whose cash business is conducted by the Bank is called _____.
 - (d) Forest revenue collected at outlying stations may be remitted to treasuries by means of _____.
 - (e) The cash book should be closed _____ and completely checked
8. State True or False: (5×1=5)
- (a) 'Due and Drawn Statement' is not required for payment of Dearness Allowance (DA) arrears.
 - (b) All Cheques, irrespective of the category, drawn for Rs. 20 lakhs and above shall bear two signatures.
 - (c) Pay and allowances can not be drawn for the day of the Government servant's death.
 - (d) No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost.
 - (e) Cheques shall be payable at any time within three months after the month of issue.
9. Mention any five purposes for which the Treasury Officer may permit withdrawal from Government Account. (5)
10. Explain briefly the different types of Contingent charges. (5)

GENERAL PROVIDENT FUND(CS) RULES, 1960

11. What are the conditions of eligibility for subscription to GPF? What is the minimum amount of subscription to the fund? (5)
12. What do you mean by 'family' under GPF Rules, 1960? (5)
13. State True or False: (5×1=5)
- (a) The minimum subscription to GPF can be enhanced once during the course of the year.
 - (b) A subscriber under GPF (CS) Rules 1960 may at any time cancel a nomination by sending a notice in writing to the Head of Department.
 - (c) In case of GPF Advance, If the sanctioning authority is convinced that the amount drawn as advance has been utilized for a purpose other than for which sanction was given to the drawal of the money, he can direct the subscriber to repay the amount in question to the Fund from his monthly emoluments.
 - (d) Benefits under Deposit-Linked Insurance Scheme is not admissible in case of suicide.
 - (e) General Provident Fund (Central Services) Rules, 1960 came into force w.e.f 1st April, 1960.

MIZORAM STATE GOVT. EMPLOYEES GROUP INSURANCE SCHEME, 1992

14. State True or False. (5×1=5)

- (a) The interest on the balance of Insurance Fund will be calculated at the prevailing rate of interest on SBI savings account.
- (b) The subscription for the 'Scheme' will be in units of Rs. 30 /- per month.
- (c) GIS subscription should be recovered from the subscriber every month including the month in which the subscriber died.
- (d) Withdrawal from Savings Fund is permissible on medical ground during service with the approval of Finance Department.
- (e) In case of doubt regarding the implementation of the 'Scheme', the matter should be referred to Finance Department whose decision will be final.

15. Fill in the blanks: (5×1=5)

- (a) The State Government Employees Group Insurance Scheme 1992 shall be compulsory for all State Government employees with effect from _____.
- (b) The amount of insurance cover will be for each unit of subscription.
- (c) The rate of subscription for a member of the scheme shall be _____ for Group B employees.
- (d) Enrollment into higher group due to regular promotion or change of pay scale shall be recorded in the Service book under the attestation of _____.
- (e) _____ will obtain nomination from every government who is a member of the 'Scheme'.

DELEGATION OF FINANCIAL POWER RULES, 1978

(Attempt question No. 16 and any 1 (one) from question No. 17 to 18)

16. Write short notes on: (2×2=4)

- (a) Head of Office
- (b) Primary Units of Appropriation

17. Explain in brief the general limitations on power to sanction expenditure. (6)

18. What are the guiding principles for creation of supernumerary posts? (6)

FR&SR PART II – TRAVELLING ALLOWANCES RULES

19. What Travelling allowance is admissible to a Government servant who is transferred from one station to another in the interests of public service? (5)
20. What is daily allowance? Mention various cases where payment of Daily Allowance is not admissible? (2+3=5)
21. Define the following terms: (*any two*) (2×2.5=5)
- (a) Permanent Travelling Allowance
 - (b) Mileage Allowance
 - (c) Local Journey

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