

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)
UNDER GOVERNMENT OF MIZORAM. FEBRUARY -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) _____ means the assignment to meet specified expenditure of funds included in the primary unit of appropriation.
 - (b) When the maintenance of any rentable building is entrusted to a civil department other than the CPWD, the _____ shall be responsible for the due recovery of the rent thereof.
 - (c) The financial powers of the government which have not been delegated to a subordinate authority shall vest in the _____.
 - (d) All proposals for sanction to expenditure shall indicate whether such expenditure can be met by _____.
 - (e) An Officer shall be held _____ for any loss sustained by the Government through fraud or negligence on his part.

2. State TRUE or FALSE: (5×1=5)

In classification of transactions of Government Accounts:

 - (a) The Major heads may have a number of subordinate heads generally known as Sub-heads.
 - (b) The Minor heads generally correspond to the functions of the Government.
 - (c) The Sub-heads are divided into Detailed heads followed by the object heads.
 - (d) The Detailed head represent the primary unit of appropriation.
 - (e) The Object head denotes sub-scheme.

3. Briefly mention the main divisions and structure of Government Accounts. (5)

4. What do you meant by ‘Transfer of charge’?Mention the cases where report of transfer of charge need not be signed both by the relieving and relieved government servants. (2+3=5)

5. What are the important provisions laid down in management of Contracts. (5)

6. State briefly the general condition governing payment of interest and repayment of principal of loan granted to a Government servant. (5)

Central Treasury Rules, Volume I

7. Fill in the blanks – (5×1=5)
- (a) 'Accounts Officer' means _____ set up under the scheme of departmentalization of government Accounts.
 - (b) In Rules 13-25, the term _____ with its cognate expression refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the Government.
 - (c) All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of check.
 - (d) The _____ shall supply a cheque book only on receipt of the printed requisition form.
 - (e) All cheques irrespective of the category drawn for Rs 10 lakh and above shall bear _____ signatures.
8. State TRUE or FALSE - (5×1=5)
- (a) Every Officer receiving money on behalf of the Government should maintain cash book in form T.R. – 3.
 - (b) Every Government servant must not attend promptly to all objections and orders communicated to him by the Accountant General.
 - (c) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time.
 - (d) It is permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.
 - (e) The charges relating to two or more major heads may be shown in one register, nor included in one bill.
9. State the procedures for supply of funds to Officers of the Public Works Department. (5)
10. What is a Bill? When is a Bill becomes a Voucher? What should be done when a bill passed by the Drawing Officer is lost either before payment or presentation at the Treasury? (2+1+2=5)

General Provident Fund(CS) Rules, 1960

11. Who are eligible to subscribe the General Provident Fund ? State the procedure for making nominations to GPF. (2+3=5)
12. Briefly define 'Family' in the case of male and female subscriber. (5)
13. State TRUE or FALSE – (5×1=5)
- (a) The amount of subscription in the GP Fund shall be fixed by the Subscriber himself.
 - (b) When a subscriber is transferred to foreign service or on deputation out of India, he shall remain subject to the rules of the fund in the same manner as if he were not so transferred or sent on deputation.
 - (c) Interest shall not be credited to the account of a subscriber if he informs the Accounts Officer that he does not wish to receive it.
 - (d) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the sanctioning authority may direct.
 - (e) When a subscriber quits the service, the amount standing to his credit in the Fund shall become payable to him.

Mizoram State Govt. Employees Group Insurance Scheme, 1992

14. Briefly mention the rate of subscription for each group of the Mizoram State Government Employees Group Insurance Scheme, 1992. (4)
15. Who is the appropriate sanctioning authority for Saving Fund? When is the accumulation of Saving fund together with interest become payable for the member subscribing the fund? (2+2=4)
16. What is the amount of insurance cover for each unit of subscription ? (2)

Delegation of Financial Power Rules, 1978

17. Write short note on: (2×2=4)
- (a) Effect of sanction.
- (b) Primary units of Appropriation.
18. Explain in brief the general limitations on power to sanction expenditure. (6)

FR&SR Part II – Travelling Allowances Rules

19. Define the terms – (2×2=4)
- (a) Actual Travelling Expenses.
- (b) Mileage Allowance.
20. Define the term Transfer. What are the different kinds of travelling allowances which may be drawn under different circumstances by the Government servants? (2+3=5)
21. State True or False: (6×1=6)
- (a) Travelling allowance as admissible to regular Government servants under the FR&SR may be granted to work-charged staff also, at the rates laid down and under conditions and restrictions prescribed.
- (b) The definition of 'family' for transfer travelling allowance will also include parents, stepfather, stepmother, sisters and minor brothers residing with and wholly dependent upon the government servant.
- (c) For 'family', an adopted child shall be considered to be a legitimate child if, under the personal law of the Government servant, adoption is legally recognized as conferring on it the status of a natural child.
- (d) No allowance shall be admissible during joining time, leave and any period of temporary transfer.
- (e) Journeys performed by foot or on bicycle shall also qualify for the grant of allowance.
- (d) If a Government servant travels by a route which is not the shortest but is cheaper than the shortest, his mileage allowance should be calculated based on the shortest route.