

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JUNE, 2023

PAPER - II
(NEW SYLLABUS)

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

SECTION - A (40 Marks)

*This Section should be answered only on the Answer Sheet provided.
Marks for each question is indicated against it. Attempt all questions.*

FR&SR PART-I (GENERAL RULES)

1. How will you deal with the wilful absence of an official from duty? (5)
2. Briefly state how the pay of a Govt. servant appointed to a new post which does not involve assumption of higher duties and responsibilities will be regulated. (5)
3. Distinguish between withholding of next increment and one increment. (4)
4. What are the conditions under which a Government servant ceases to retain a lien on a post? (3)
5. Under what conditions do the periods of service mentioned below count towards increment in a time scale attached to a permanent post which is held by a Govt. servant substantively? (2×2=4)
 - (a) Period spent on EOL
 - (b) Service rendered in lower stage of time scale under the orders of reduction passed by the punishing authority
6. How will increment of pay be regulated in cases in which there is postponement due to employees proceeding on leave without pay which is not counted for increment? (2)
7. It is proposed to pass an order by a competent authority imposing on a GS the penalty of reduction to a lower stage in a time scale of pay. Suggest two important points the operative portion of the punishment order should indicate under FR 29. (3)
8. Describe FR 17 in relation to drawal of pay and allowances. (4)
9. Can increments be paid to a government servant while he is on leave? Why? (3)
10. What disabilities does break-in-service under FR 17A entail? (2)
11. Fill in the blanks. (5×1=5)
 - (a) An authority may grant a premature increment to a Government servant on a time scale of pay, if it has power to _____ in the same cadre on the same scale of pay.
 - (b) No Government servant shall be granted leave of any kind for a continuous period _____.
 - (c) A Govt. Servant shall not be transferred to or appointed to officiate in a post carrying less pay than the post on which he holds a lien except on account of _____ or misbehaviour or on _____.
 - (d) The holder of a post, the pay of which is changed, shall be treated as if he were _____ to a new post on the new pay.

SECTION - B (60 Marks)

*This Section should be answered only on the **Answer Sheet** provided.
Marks for each question is indicated against it. Attempt all questions.*

GENERAL FINANCIAL RULES, 2017

12. Answer any four(4) of the following:- **(4×8=32)**
- (a) Enumerate the principles on which emphasis is generally laid for every Officer incurring or authorizing expenditure from Public Funds.
 - (b) What is the Currency of the sanction ? Do all sanctions expire after this period?
 - (c) What is the procedure regarding check against provisions of funds so that no payment is made in excess of the Budget allotment ?
 - (d) Briefly state what is meant by “Demands for Grants” and how they are presented to Parliament?
 - (e) What are the main Divisions and Structure of Government Accounts?
13. Define any four (4) of the following :- **(4×2=8)**
- (a) Outcome Budget.
 - (b) Vote On Account.
 - (c) Cash Basis Accounting.
 - (d) Non-Tax Revenue.
 - (e) New Service/New Instruments of service.

DELEGATION OF FINANCIAL POWER RULES, 1978

14. What are the general restrictions on the exercised of powers of appropriation or re-appropriation of funds? **(10)**
- Or**
- What conditions govern the delegation or re-delegation of Financial Powers?
15. Define any five (5) of the following :- **(5×2=10)**
- (a) Appropriation.
 - (b) Re-appropriation.
 - (c) Secondary unit of appropriation.
 - (d) Contingent expenditure.
 - (e) Non-recurring expenditure.
 - (f) Head Of Office.

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