

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER, 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 regulate the pay of a Government servant who is in receipt of personal pay? (3)
2. Explain how joining time pay of a Government servant whose increment falls due while in transit is to be calculated. How will the benefit of increment be given to him? (4)
3. State the conditions which the authority ordering reduction to a lower service, grade or post or to a lower-time scale should specify in the order. (4)
4. Distinguish between 'Next increment and 'one increment'. (4)
5. Under what circumstances are periods of unauthorized absence deemed to cause an interruption of service or break in service of the employee under FR 17-A and for what purpose? (5)
6. Stepping up of pay of Senior on promotion drawing less pay than his junior as a result of application of FR 22 (1) (a) (1) is permissible subject to certain conditions. What are the conditions? (5)
7. What are the guiding principles for retention of lien in parent department in the case of permanent Govt. servants getting employed in other departments? (5)
8. Fill in the blanks. (10×1=10)
 - (i) The maximum period of retention of lien when appointed to another Central Government Office/ State Government in normal course is _____
 - (ii) Vacancy occurring due to deputation may be filled up in the normal manner if the deputation exceeds _____
 - (iii) All leave except _____ taken otherwise than on medical certificate and the period of deputation out of India shall count for increment.
 - (iv) In ordering the withholding of an increment, the withholding authority shall state the period for which it is withheld, and whether the _____ shall have the effect of postponing future increments.
 - (v) A break in service shall not be condoned except on receipt of a _____ representation from the employee concerned about the absence.
 - (vi) A Government servant's _____ on a post stand terminated on his acquiring a lien on another post outside the cadre on which he is borne.

- (vii) In Fundamental Rules the term “Competent Authority” means the _____
- (viii) The whole time of a Government servant is at the _____ of the Government which pays him.
- (ix) 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.
- (x) When a permanent post is rendered vacant by reduction of a Government servant, it should not be filled substantively before the expiry of _____ from the date of reduction.

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

9. Answer any two (2) of the following (2×8=16)
- (a) What is the Currency of Sanction? Do all sanctions expire after this period?
- (b) What are the main Divisions and structure of Government Accounts?
- (c) What is the procedure regarding check against provisions of funds so that no payment is made in excess of the Budget allotment?
10. Write short note on **any two (2)** of the following:- (2×3=6)
- (i) Outcome Budget (ii) Non-Tax Revenue
- (iii) Vote on Account
11. Pick the correct answer from the following:- (18×1=18)
- (i) Which Rule of GFR 2017 contains “Delegation of Financial Power”?
- (a) Rule - 17 (b) Rule - 21
- (c) Rule - 23 (d) Rule - 44
- (ii) General System of Financial Management is discussed in which Chapter of GFR 2017?
- (a) Chapter - 2 (b) Chapter - 3
- (c) Chapter - 4 (d) Chapter - 5
- (iii) Standards of Financial propriety is mentioned in which Rule of GFR 2017?
- (a) Rule - 13 (b) Rule - 17
- (c) Rule - 21 (d) Rule - 20
- (iv) Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, when?
- (a) A claim for the amount could be enforced in a Court of Law
- (b) The expenditure is in pursuance of a recognized policy or custom
- (c) Both (a) & (b)
- (d) None of the above
- (v) As per Rule 9 of GFR 2017, it is the duty of the Department of the Central Government concerned to ensure that the receipts and dues of the Government are correctly and promptly assessed, collected and duly credited to the?
- (a) Consolidated Fund (b) Public Account
- (c) Either (a) or (b) (d) None of these

- (vi) Which among the following is/are the duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal?
- (a) That the expenditure does not exceed the budget allocation
 - (b) That the expenditure is incurred for the purpose for which funds have been provided
 - (c) That the expenditure is incurred in public interest
 - (d) All the above
- (vii) All moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account
- (a) on the same day
 - (b) within 24 hours
 - (c) as soon as possible
 - (d) without delay
- (viii) Works which add capital value to existing assets but do not create new assets are called
- (a) Original Works
 - (b) Repair Works
 - (c) Minor Works
 - (d) Contingent Works
- (ix) Limited tenders will be called for works costing less than Rupees
- (a) 1 lakh
 - (b) 2 lakh
 - (c) 5 lakh
 - (d) 10 lakh
- (x) Advertised Tender Enquiry should be resorted for procurement of goods of estimated value of Rupees
- (a) 10 lakh and above
 - (b) 20 lakh and above
 - (c) 25 lakh and above
 - (d) 30 lakh and above
- (xi) The classification of transaction in Government Accounts shall have closer reference to
- (a) Function/Programme/Activity
 - (b) Department/Ministry
 - (c) Capital & Revenue
 - (d) Charged & Voted
- (xii) Accounts of the Union Government shall be Certified by
- (a) CGA
 - (b) C&AG
 - (c) Financial Advisor of the concerned Ministry/Department
 - (d) Public Account Committee
- (xiii) Accounts of the Union Government shall be kept in
- (a) Single part
 - (b) Two parts
 - (c) Three parts
 - (d) Four parts
- (xiv) Government Accounts shall be prepared on
- (a) Cash basis
 - (b) Credit basis
 - (c) Accrual basis
 - (d) Any of the above
- (xv) The cost of genuine improvements, enhance the useful life of the asset whether determined by prescribed rules or formulae, or under special orders of Government, may be detailed to
- (a) Revenue Expenditure
 - (b) Capital Expenditure
 - (c) Contingent Expenditure
 - (d) At the direction of Head of Department
- (xvi) An application for re-appropriation of Funds shall ordinarily be supported by a statement in Form
- (a) GFR - 1
 - (b) GFR - 2
 - (c) GFR - 3
 - (d) GFR - 4

- (xvii) Supplementary Grant has been mentioned in Article
- | | |
|-----------------------------|-----------------------------|
| (a) 113 of the Constitution | (b) 114 of the Constitution |
| (c) 115 of the Constitution | (d) 116 of the Constitution |
- (xviii) Report of Loss shall be made at
- | | |
|------------------|---------------------------------------|
| (a) Single Stage | (b) Two Stages |
| (c) Three Stages | (d) Depending upon the nature of case |

DELEGATION OF FINANCIAL POWERS RULES, 1978

- 12. Answer any two (2) of the following:** **(2×5=10)**
- (a) To which Ministries/Departments the Delegation of Financial Powers Rules, 1978 do not apply?
- (b) What are the conditions subject to which contingent and miscellaneous expenditure can be incurred?
- (c) Head of an office delegates the financial powers vested in him to one of the officers working in his office, Comment.
- 13. Define any five (5) of the following:** **(5×1=5)**
- | | |
|--------------------|--------------------------------|
| (i) Appropriation | (ii) Miscellaneous Expenditure |
| (iii) Public Works | (iv) Re-appropriation |
| (v) Head of Office | (vi) Re-curring Expenditure |
- 14. Fill in the blanks:-** **(5×1=5)**
- (i) The Vet Register/Vet software record shall be preserved for a period of _____ years or such longer period as may be required by Audit.
- (ii) _____ will also record expenditure on repairs and maintenances of works Machinery equipment.
- (iii) The FAO/DDA/JDA shall not hand over Charge of his responsibility of Vetting of Sanction proposal without prior concurrence of the _____
- (iv) _____ provisions are made in the budget for certain urgent schemes which may not be ready in sufficient details at the pre-budget stage
- (v) A subordinate authority may sanction the abolition of a post which he is _____

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