

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JUNE, 2024

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. Fill in the blanks: (6×1=6)
- (a) No person may be appointed in India to a post in Government service without _____ of health.
- (b) The authority which orders the transfer of a Government servant as a penalty from a higher to a lower grade or post may allow him to draw any pay, not exceeding the _____ of the lower grade or post; which it may think proper.
- (c) A Government servant shall not be transferred to a post carrying less pay than the pay of the post on which he holds a _____.
- (d) Period of absence from duty not covered by grant of leave shall be treated as _____.
- (e) 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.
- (f) All leave except _____ taken otherwise on medical certificate shall count for increment.
2. How will you regulate the pay of a Government servant who is appointed as a probationer and subsequently confirmed in the service? (5)
3. Describe the provisions of FR 24 with regards to payment and withholding of increment of pay. (5)
4. An order of 'reduction to a lower stage in the time-scale' imposed on a Government servant has been set aside on appeal, describe how the pay of such Government servant is to be regulated? (5)
5. Give 2 (two) examples where the provision of grant of premature increment under FR 27 is not to be invoked. (4)
6. How will you regulate the pay of a Government servant who is in receipt of personal pay? (4)
7. Write 2 (two) conditions under which Special increment for undergoing sterilization can be given. (4)
8. What are the 2 conditions under which Extraordinary Leave counts as qualifying service for pension and for increments? (4)
9. How will the benefit of increment be calculated when increment falls due while a Government servant is in transit? (3)

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

10. What are the guiding principles governing allocation of expenditure between Capital and Revenue? **(10)**
11. What is the procedure regarding check against provisions of funds so that no payment is made in excess of the Budget allotment? **(10)**
12. Choose the correct answer from the following:- **(10×1=10)**
- (a) Depending on the nature of the goods the supplier(s) will be registered for a fixed period between
- (i) 1 to 2 years (ii) 1 to 3 years
(iii) 2 to 3 years (iv) 2 to 5 years
- (b) The final unit of appropriation is
- (i) Detailed Head (ii) Minor Head
(iii) Primary Head (iv) Object Head
- (c) The Demand for Grants shall be presented to Parliament at
- (i) Single Level (iii) Two Levels
(iii) Three Levels (iv) Four Levels
- (d) Government Accounts shall be kept in
- (i) Single part (ii) Two parts
(iii) Three parts (iv) Four parts
- (e) Classification of Government Accounts consists of
- (i) 4 Tiers (ii) 5 Tiers
(iii) 6 Tiers (iv) 7 Tiers
- (f) The Financial Powers of the Government which have not been delegated to a subordinate authority shall vest in the
- (i) President (ii) Parliament
(iii) Union Cabinet (iv) Finance Ministry
- (g) Purchase of goods without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority up to the value of Rupees
- (i) 25,000/- (ii) 35,000/-
(iii) 45,000/- (iv) 50,000/-
- (h) Union Government Appropriation Accounts (Civil) that required to be submitted to Parliament shall be prepared by
- (i) CGA (ii) C&AG
(iii) CAA (iv) Finance Commission
- (i) Subsidiary Accounts and statements shall be appended each year to the
- (i) Finance Accounts (ii) Appropriation Accounts
(iii) Departmental Accounts (iv) Reconciliation Accounts

(j) New constructions, site preparation, additions and alterations to existing works, special repairs to newly purchased or previously abandoned building or structures, including re-modeling or replacement are called

(i) Repair Works

(ii) Minor Works

(iii) Original Works

(iv) Contingent Works.

13. Fill in the blanks :-

(10×1=10)

- (a) Capital Receipts accruing during the process of construction of a Project shall be classified as reduction of _____.
- (b) Outcome Budget Statement is prepared by Departmental of Expenditure in consultation with the concerned ministries and _____.
- (c) Vote on accounts has referred to in Article _____ of the constitution.
- (d) To monitor the receipts of the returns from DDOs, the Controlling Officer will maintain a Broadsheet in Form GFR _____.
- (e) Petty losses are losses not exceeding (need not be reported) in terms of GFRs, 2017 is Rs _____.
- (f) Limited Tenders will be called for works costing less than Rs _____ lakh.
- (g) Ordinarily, from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later the minimum time to be allowed for submission of bills should be _____ weeks.
- (h) The Controlling Officer maintains a Liability Register in Form _____.
- (i) The date up to which Inter- Governmental adjustments can be carried out as the Books of RBI for the month of March are closed on _____.
- (j) Performance Security should be for an amount _____ percent of the value of the contract as specified in the bid documents.

DELEGATION OF FINANCIAL POWERS RULES, 1978.

14. Finance Department of the Government issue an Order for re-appropriation of funds for meeting expenses on a "New Service ". Comment. (5)
15. What do you understand by Allotment of Fund ? Explain. (5)
16. Is a Gazetted Officer authorized to incur Contingent and Miscellaneous expenditure responsible for the correctness or otherwise of the expenditure so incurred by him? Explain. (5)
17. Classify the following Object Head of the following items with reference to revised/modified object heads effective from 01.04.2024. (5×1=5)
- (a) Sumptuary Allowance.
- (b) Travelling Allowance to Pensioners at the time of Retirement.
- (c) Government's Contribution payable under NPS for Government employees.
- (d) Expenditure on Petrol, Oil, Lubricants, etc.
- (e) Expenditure incurred for procurement of Library books.