

**MIZORAM PUBLIC SERVICE COMMISSION**  
**LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO**  
**JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)**  
**UNDER GOVERNMENT OF MIZORAM. SEPTEMBER -2024**

**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) Every authority having the power to impose or realize a fine shall ensure that the money is realized, duly checked and deposited into \_\_\_\_\_ as the case may be.
  - (b) All orders conveying sanctions to expenditure of a definite amount or up to a specific limit should express both in \_\_\_\_\_ and \_\_\_\_\_ the amount of expenditure sanctioned.
  - (c) 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 twelve months from the date of issue of \_\_\_\_\_.
  - (d) Funds made available under Vote on Account are not to be utilized for expenditure on \_\_\_\_\_.
  - (e) Grant-in-aid can be given to a person or a public body or an institution having distinct \_\_\_\_\_ entity.
2. State TRUE or FALSE: (5×1=5)
  - (a) Every Centrally Sponsored Scheme should have a time-bound quantifiable and measurable outcome targets with provisions for periodic monitoring, mid-term evaluation and detailed impact studies.
  - (b) The repayment of loans shall be effected by instalments, which shall ordinarily be fixed on monthly basis, and with dates of payment being specifically prescribed.
  - (c) Travelling allowance claim of a government servant shall fall due for payment on the date preceding the date of completion of journey.
  - (d) Grant-in-aid may be sanctioned by an authority competent to sanction to educational and other institutions by way of scholarships or stipends to the students.
  - (e) The release of CSS funds to the state governments and monitoring further utilization should be undertaken through PFMS.
3. What are the general principles that should be observed while entering into contracts? (5)
4. What do you mean 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 provisions that should be contained in the proposal for creation of new posts ? (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) The employment of peons to fetch or carry money should be \_\_\_\_\_.
  - (b) If the challan is in duplicate, triplicate or quadruplicate, the challan marked \_\_\_\_\_ shall be returned to the tenderer.
  - (c) All monetary transactions should be entered in the cash book as soon as they occur and attested by \_\_\_\_\_ in token of check.
  - (d) Deductions from \_\_\_\_\_ on account of Income tax shall be made strictly with the relevant provisions of the Income tax Act 1961.
  - (e) Moneys received by officers of the Forest Department shall be paid as soon as possible into the nearest Treasury for credit as \_\_\_\_\_.
8. State TRUE or FALSE - (5×1=5)
- (a) Undisbursed pay or allowances may, in all circumstances, be placed in deposit at a treasury.
  - (b) Contingent charges incurred on the public service are divided into 4 (four) main classes.
  - (c) Government promissory Notes or other security deposits (not being cash) received must on no account be credited as deposit.
  - (d) All deposits must be separately paid into the treasury with challans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.
  - (e) It is not permissible to draw money from Treasury in anticipation of demands or to prevent the lapse of budget grants.
9. Answer in brief: (2×2.5=5)
- (a) What check should be exercised before bringing a cash book into use.
  - (b) What is to be done when mistake is discovered in the cash book entry?
10. What are the rules to be observed by all Government officers who are required to receive Government dues and handle cash? (5)

**General Provident Fund(CS) Rules, 1960**

11. Answer the followings: (5×1=5)
- (a) How many times a subscriber can cancel and submit fresh nomination during his entire service?
  - (b) When is the notice of cancellation and submission of fresh nomination considered effective?
  - (c) During which period a subscriber shall not subscribe monthly to the fund?
  - (d) What is the minimum rate of percentage of emoluments allowed for an amount of subscription to the Fund?
  - (e) How many times a subscriber can reduce or enhance the amount of subscription so fixed during the course of the year?

12. Briefly explain the meaning of 'advance from the Fund' and 'withdrawal from the Fund'. (5)

13. State TRUE or FALSE – (5×1=5)

- (a) Family for a male subscriber includes, the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscribers is alive, a paternal grandparents.
- (b) 'Child' for the purpose of this rule means a legitimate child and includes an adopted child.
- (c) For the purpose of this rule 'continuous service' shall have the same meaning assigned to it in the Employees provident Fund Scheme 1952.
- (d) Temporary Government servants (including apprentices and probationers) who have been appointed against regular vacancies and likely to continue for more than a year may not subscribe to the Fund.
- (e) If a subscriber has no family, or has no other person, excepting the nominee, constituting his family as defined in the rules, the person to whom the right of the nominee should pass named in the last column can, of course, be some one other than a member of his family.

**Mizoram State Govt. Employees Group Insurance Scheme, 1992**

14. Fill in the blanks: (5×1=5)

- (a) After the scheme has come into force all employees who enter service in a month other than January 1992 shall be enrolled as members of the scheme on the next \_\_\_\_\_.
- (b) The amount in the Savings Fund will be held by the State Government in \_\_\_\_\_
- (c) Interest will be allowed at \_\_\_\_\_ percent per annum (compounded quarterly) on the balance in the savings Fund for a block of 5 years commencing from the date the scheme comes into force.
- (d) \_\_\_\_\_ interest shall be levied on arrears of subscription if the non-recovery is due to delayed payments of salary/wages.
- (e) The accumulation in the Insurance Fund/Savings Fund shall be at the disposal of the \_\_\_\_\_.

15. State TRUE or FALSE. (5×1=5)

- (a) It is permissible for member of the scheme to withdraw lumpsum amount of the Savings Fund to which he has been subscribing during his service.
- (b) If any employee dies during a month before the recovery of subscription for that month from him, his dues shall be paid after deducting the subscription.
- (c) In case of death of a member the payment of the amount of Insurance will be in addition to the payment from the Savings Fund.
- (d) If any employee joins later on an All-India Service, this case shall be regulated in such a manner as may be decided by the state Government.
- (e) The Insurance cover to the nominees or heirs of the missing person may be paid after expiry of a period of Seven Years following the month of disappearance of the employee.

**Delegation of Financial Power Rules, 1978**

16. Fill in the blanks : (4×1=4)
- (a) All financial powers, not specifically delegated to any authority by Delegation of Financial power rules shall vest in the \_\_\_\_\_.
  - (b) A sanction to recurring expenditure becomes operative when funds to meet the expenditure are made available by \_\_\_\_\_.
  - (c) The primary units of appropriation may include provision for both \_\_\_\_\_ and \_\_\_\_\_ expenditure.
  - (d) No expenditure shall be incurred from the \_\_\_\_\_ except on legitimate objects of public expenditure.
17. Write brief note on: (3×2=6)
- (a) General restrictions on appropriation and reappropriation to expenditure on works.
  - (b) The standard six tiers of classification of account heads in the detailed Demands for grants.

**FR & SR Part II – Travelling Allowances Rules**

18. Briefly explain – (5×2=10)
- (a) Travelling allowance entitlement of work-charged staff.
  - (b) Exceptional circumstances in which married daughters can be said to be wholly dependent on the father/mother.
  - (c) Maximum duration for grant of conveyance allowance to a Government servant.
  - (d) Determination of 'shortest route' where more than one mode of conveyance are available.
  - (e) Air lifting of body if death occurs while on tour.
19. Select the most appropriate answer from the alternative given in bold letter: (5×1=5)
- (a) **No Daily Allowance/ Daily Allowance** would be admissible to the attendant/ escort of the Government servant with Disabilities.
  - (b) For journeys performed by taxi/own car between the residence and temporary duty point which is within a distance of eight kilometres from the residence, **no mileage allowance/ mileage allowance** shall be payable.
  - (c) The term 'Local journey' shall be construed to mean a journey **within/ outside** the municipal limits or city in which the duty point is located.
  - (d) All expenditure incurred in connection with the booking of air passages by non-entitled Officers should be borne by the Government official and **should be/should not be** charged to Government.
  - (e) Where a Government servant avails of casual leave any time during the tour, the day on which he avails of casual leave **will be/will not be** excluded from the calculation of daily allowance.