

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION.
(JULY, 2025)

PAPER - I

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

CCS (PENSION) RULES, 1972

1. Fill in the blanks by choosing the correct answer. (12×1=12)
- (a) If Departmental proceedings are instituted against a pensioner, it shall not be in respect of any event which took place more than _____ (**four/five**) years before such institution.
 - (b) Retirement/death gratuity may be paid to the family after _____ (**six months/one year**) in case an official's whereabouts are not known.
 - (c) In calculating the length of qualifying service, fraction of a year equal to _____ (**three/two**) months and above shall be treated as a completed one half-year.
 - (d) The amount of Family Pension shall be determined at a uniform rate of _____ (**20%/30%**) of basic pay.
 - (e) The Head of Office shall undertake the work of preparation of pension papers in Form 7 _____ (**one year/6 months**) in advance before the due date of retirement of the government servant.
 - (f) The authority competent to accept the notice for voluntary retirement tendered under CCS(Pension) Rules,1972 is _____ (**Appointing Authority/ Head of the Department**).
 - (g) Pay drawn by a government servant while on _____ (**leave/foreign service**) shall not be treated as emolument.
 - (h) A government servant compulsorily retired from service as a penalty may be granted by the competent authority pension or gratuity or both, at a rate not less than _____ (**one-third/two-thirds**) to him on the date of his compulsory retirement.
 - (i) Retirement on completion of 20 years' qualifying service is covered under _____ (**Rule 48-A/ Rule 48**) of CCS(Pension) Rules,1972.
 - (j) Service on probation against a post if followed by _____ (**confirmation/regularization**) in the same or another post shall qualify.
 - (k) Notice of at least _____ (**three months/one month**) shall be given to a Government servant before his services are dispensed with on the abolition of his permanent post.
 - (l) A Government servant may, at any time, cancel a nomination by sending a notice in writing to the _____ (**Head of Office/Head of Department**).

2. State whether the following statements are *True or False*. (8×1=8)
- (a) Dismissal or removal of a Government servant from a service or post entails forfeiture of his past service.
 - (b) Recovery of pecuniary loss from pension shall not ordinarily be made at a rate exceeding two/ third of the pension admissible on date of retirement of Government servant.
 - (c) The right of a female member of the family of a Government servant to receive the share of gratuity lapses if she marries or re-marries after the death of a Government servant.
 - (d) Previous sanction of the Government is required for employment with a University after retirement.
 - (e) Temporary employees are also eligible to seek voluntary retirement on completion of twenty years service.
 - (f) Dearness Allowance does not count as emoluments for determining the amount of Gratuity.
 - (g) Failure/refusal by pensioner to pay Government dues is considered as 'misconduct'.
 - (h) Minor penalty proceedings have no effect on pension.
3. Explain how amount of pension is calculated in the following cases: (2×3=6)
- (a) In case of Government servant retiring before completion of qualifying service of ten years
 - (b) Government servant retiring after completing qualifying service of not less than 10 years.
4. What is the difference between Retirement Gratuity and Death Gratuity? (5)
5. Answer any 3 (*three*) of the following questions. (3×3=9)
- (a) Enumerate how periods spent on leave are counted for qualifying service.
 - (b) What does the expression 'Appointing Authority' means in terms of CCS (Pension) Rules, 1972?
 - (c) What are the conditions de barring a person from receiving gratuity?
 - (d) What are the circumstances under which the Appointing Authority may allow counting of Extraordinary Leave taken other than on medical certificate as qualifying service for the purpose of pension?

CCS (LEAVE) RULES, 1972

6. Fill in the blanks by choosing the correct answer : (12×1=12)
- (a) Leave should not ordinarily be denied during the last _____ **(10/5)** years of service.
 - (b) A Government servant who remains absent from duty for a continuous period of five years shall be deemed to _____ **(be dismissed/have resigned)** from Government service.
 - (c) Leave ordinarily begins on the day on which transfer of charge is effected and ends on the day _____ **(preceding/succeeding)** that on which the charge is resumed.
 - (d) A government servant who remains absent after the end of leave is entitled to no leave salary during such absence and that period shall be debited against the leave account as though it were _____ **(half pay leave/earned leave)**.
 - (e) The maximum earned leave that can be granted to any government servant at a time is _____ **(180/300)** days.
 - (f) Child care leave may not be granted for a period less than _____ **(three/five)** days at a time.

- (g) Half pay leave up to a maximum of _____ **(180/300)** days may be allowed to be commuted during the entire service without production of Medical Certificate where such leave is utilized for approved course of study certified to be in public interest.
 - (h) Child Care Leave may be granted at _____ **(100%/80%)** of the leave salary beyond 365 days.
 - (i) Medical Certificate is not necessary for Leave not due in continuation of _____ **(maternity/commuted)** leave.
 - (j) Leave upto a period of _____ **(90 days/180 days)** may be granted to an aggrieved female Government servant on the recommendation of the Internal Committee during the pendency of inquiry under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
 - (k) Advance credit of Earned Leave on 1st January and 1st July each year will be reduced by _____ **(1/10th / 1/18th)** of the period of Extraordinary Leave availed by Government Servant during the preceding half year.
 - (l) The maximum period of child adoption leave that can be granted to a female Government servant is _____ **(180/300)** days.
7. What actions can be taken on a Govt. servant who overstayed his/her leave without proper sanction? **(5)**
8. What are the effects of dismissal or removal on the leave at credit of a Govt. servant? **(5)**
9. How is the benefit of increment falling due during earned leave regulated? **(3)**

GENERAL PROVIDENT FUND (CS) RULES, 1960

10. Fill in the blanks: **(7×1=7)**
- (a) A subscriber shall, at the time of joining the _____ **(Fund/Scheme)**, send to the Accounts Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the event of his death.
 - (b) A subscriber shall subscribe monthly to the Fund except during the period when he is under _____ **(suspension/detention)**.
 - (c) A government servant due to retire on superannuation shall be exempted from making any subscription to the GPF during the last _____ **(three/six)** months of service.
 - (d) Any sum withdrawn by a subscriber from the amount standing to his credit in the Fund shall not ordinarily exceed two-third of such amount or _____ **(six/twelve)** months pay, whichever is less.
 - (e) Withdrawals may be sanctioned within _____ **(ten/twelve)** months before the date of subscriber's retirement on superannuation from the amount standing to the credit in the Fund, without linking to any purpose.
 - (f) When a subscriber quits the service, the amount standing to his credit in the Fund shall become _____ **(payable/not payable)** to him.
 - (g) A nomination made by a subscriber _____ **(is not valid / is valid)** even if the subscriber dies before the nomination reaches the Accounts Officer.
11. Can advance from GPF be granted before repayment of previous advance? If no, give reasons and If so, what is the condition? **(3)**

12. What is the procedure for conversion of an advance into withdrawal? (3)
13. When does a nomination made or a notice of cancellation of nomination given by a subscriber take effect? (2)

FR & SR PART – II TRAVELLING ALLOWANCES

14. Fill in the blanks. (10×1=10)

- (a) In case of non-availability of seats in entitled class, Government servants may travel in the class _____ (**below/above**) their entitled class.
- (b) A Government servant in transit from one post to another ranks in the grade to which the _____ (**lower /higher**) of the two posts would entitled him.
- (c) At places where no specific rates have been prescribed, the rate per km will further rise by _____ (**25/30**) percent whenever DA increases by 50 percent.
- (d) If there are two or more routes and the difference in journey time and fare is not great, mileage allowance may be allowed for the _____ (**route actually used / the shortest route**).
- (e) The Composite Transfer Grant shall be paid at the rate of _____ (**50% / 80%**) of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms from each other.
- (f) Traveling allowance _____ (**is not admissible/admissible**) for the journey to join first posting in Government service.
- (g) Daily allowance may not be drawn for any day on which a Government servant does not reach a point _____ (**outside/within**) a radius of eight kilometers from the duty point at his headquarters or return to it from a similar point.
- (h) Transportation of personal effects by road is as per _____ (**kilometre/mile**) basis only.
- (i) A journey on transfer is held to begin or end at the actual _____ (**residence/duty point**) of the Government servant concerned.
- (j) All Officers of the rank of _____ (**Under Secretary/Superintendent**) and above may be declared as their own Controlling Officers.

15. How will you regulate transfer grant in the following cases: (2×2=4)

- (a) Transfer of husband and wife takes place within six months, but after 60 days of the transfer of the spouse.
- (b) Both the transfers are ordered within 60 days.

16. What are the traveling allowances admissible to a Government servant for a journey by road? (4)

17. Name the different kinds of traveling allowances which may be drawn in different circumstances by Government Servant. (2)