

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

PAPER - II

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 by choosing the correct option. (10×1=10)
 - (a) A Government servant's lien on a post shall stand _____ (terminated/abolished) on his acquiring a lien on another post outside the cadre on which he is borne.
 - (b) An authority may grant a _____ (premature/additional) increment to a Government servant on a time-scale of pay, if it has power to create a post in the same cadre on the same scale of pay.
 - (c) A Government servant shall not be transferred to, or appointed to officiate in a post carrying _____ (higher/less) pay than the pay of the post on which he holds a lien.
 - (d) A break in service shall not be condoned except on receipt of a _____ (formal/proper) representation from the employee concerned about the absence.
 - (e) The whole time of a Government servant is at the disposal of the Government which _____ (pays/employs) him.
 - (f) Period of absence from duty not covered by grant of leave shall be treated as _____ (dies non/half pay leave).
 - (g) The holder of a post, the pay of which is changed, shall be treated as if he were _____ (appointed /transferred) to a new post on the new pay.
 - (h) An officer who is absent from duty without any _____ (authority/order) shall not be entitled to any pay and allowances during the period of such absence.
 - (i) No Government servant shall be granted leave of any kind for a continuous period exceeding _____ (five/three) years.
 - (j) All leave except _____ (extraordinary leave/study leave) taken otherwise than on medical certificate and the period of deputation out of India shall count for increment.
2. Explain how Personal Pay and Pay of temporary posts of persons already in Govt. service are regulated. (5)
3. What are the conditions under which the period of training of a Govt servant can be treated as on duty? (5)

4. How will you regulate the pay of a Government servant who is appointed as a probationer and subsequently confirmed in the service? (5)
5. What are the guiding principles for retention of lien in parent department in the case of Permanent Govt.servants getting employed in other departments? (4)
6. It is proposed to pass an order imposing on a government servant the penalty of reduction to a lower stage in a time scale of pay. State two important points the punishment order should indicate under FR 29. (4)
7. Describe FR 17 in relation to drawal of pay and allowances. (4)
8. What statements are to be included in the order of withholding increments of a government servant? (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

9. Answer **any two (2)** of the following questions : (2×10=20)
- (a) What is the currency of sanctions? Do all sanctions expire after this period?
 - (b) What are the rules to be followed by every DDO in submitting claims for money?
 - (c) What is the procedure regarding check against provisions of funds so that no payment is in excess of the budget allotment?
 - (d) What is meant by “ Budget Estimate of the Central Government “? How is it prepared and presented to Parliament?

10. Match column “A” & “B” : (5×1=5)

Column A

1. GRF – 1
2. GFR – 3
3. GFR – 6
4. GFR – 12-C
5. GFR – 16

Column B

1. Liability Register.
2. Utilization Certificate (for State Government)
3. Certificate of Transfer.
4. Application for re-appropriation of funds
5. Broadsheet (for watching Receipt of Accounts from Disbursing Officer)

11. Choose the correct answer for each question : (15×1=15)

- (i) Accounts of the Union Government shall be prepared by
 - (a) CGA
 - (b) C&AG
 - (c) Public Accounts Committee
- (ii) Accounts of the Union Government shall be certified by
 - (a) CGA
 - (b) C&AG
 - (c) Financial Advisor of the concerned Ministry/Department.
- (iii) Who shall cause Accounts of the Union Government to be laid before each House of Parliament?
 - (a) Finance Minister.
 - (b) C&AG
 - (c) President.

- (iv) Government Accounts shall be prepared on –
 - (a) Credit basis.
 - (b) Accrual basis.
 - (c) Cash basis.
- (v) Government Accounts shall be kept in-
 - (a) two parts.
 - (b) three parts.
 - (c) four parts.
- (vi) Works which add capital value to existing but do not create new assets are called-
 - (a) Repair Works.
 - (b) Minor Works.
 - (c) Contingent Works.
- (vii) Subject to certain conditions a Ministry or Department at its discretion may directly execute repair works estimated to cost up to Rupees-
 - (a) 20 lakhs
 - (b) 30 lakhs
 - (c) 40 lakhs
- (viii) Open tenders will be called for works costing Rupees-
 - (a) 2 lakhs to 15 lakhs
 - (b) 3 lakhs to 20 lakhs
 - (c) 5 lakhs to 30 lakhs.
- (ix) Limited tenders will be called for works costing less than Rupees-
 - (a) 5 lakhs
 - (b) 15 lakhs
 - (c) 25 lakhs
- (x) Purchase of goods on each occasion may be made on the recommendation of a duly constituted Local Purchase Committee has been referred to in GFR under Rule
 - (a) 145
 - (b) 155
 - (c) 165
- (xi) 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-
 - (a) 15,000
 - (b) 25,000
 - (c) 50,000
- (xii) Depending on the nature of the goods the supplier(s) will be registered for a fixed period between-
 - (a) 1 to 3 years
 - (b) 2 to 3 years
 - (c) 2 to 5 years
- (xiii) Advertised Tender Enquiry should be resorted for procurement of goods of estimated value of Rupees
 - (a) 20 lakhs and above
 - (b) 25 lakhs and above
 - (c) 30 lakhs and above
- (xiv) Capital receipts accruing during the process of construction of a project shall be classified as
 - (a) Revenue Receipts
 - (b) Misc. Receipts
 - (c) Reduction of capital expenditure.
- (xv) Who is responsible in case the expenditure exceeds the budget allocation?
 - (a) Accounts Officer in-charge of the Budget
 - (b) Head of Office
 - (c) Controlling Officer

DELEGATION OF FINANCIAL POWERS RULES, 1978

12. Answer any one (1) of the following questions : (1×6=6)

- What are the conditions subject to which Contingent and miscellaneous expenditure can be incurred?

OR

- Is a Gazetted Officer authorized to incur contingent and miscellaneous expenditure responsible for the correctness or otherwise of the expenditure so incurred by him?

13. Answer Any one (1) of the following questions : (1×6=6)

- To which Ministries/Departments the Delegation of Financial Powers Rules, 1978 do not apply?

OR

- State the conditions which should be observed while exercising the power to Write-off of losses.

14. Define any two (2) of the following : (2×3=6)

- | | |
|-------------------------------------|----------------------------|
| (a) Secondary unit of appropriation | (b) Contingent expenditure |
| (c) Miscellaneous expenditure | (d) Re-appropriation |

15. Fill in the blanks : (2×1=2)

- (a) The accredited Treasury in respect of Administrative Heads of Department under the Government of Mizoram shall be _____, as the case may be.
- (b) The Vet Register/ Vet software record shall be preserved for a period of _____ years or such longer period as may be required by Audit.

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