

**MIZORAM PUBLIC SERVICE COMMISSION**  
**LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO**  
**JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)**  
**UNDER GOVERNMENT OF MIZORAM. OCTOBER -2020**

**PAPER - III**

Time Allowed : 3 hours

Full Marks : 100

*Marks for each question is indicated against it.*

**GENERAL FINANCIAL RULES, 2005**

*(Answer any 3 (three) questions from question 1 to 4)*

1. Describe the structure of Government Accounts. (10)
2. What are the principles for maintenance of high standards of financial propriety? (10)
3. Briefly describe the Annual Financial Statement and mention its content. (10)
4. Describe the following in brief. (4×2.5=10)
  - (a) Reappropriation of Funds
  - (b) Supplementary Grants
  - (c) Capital Expenditure
  - (d) Surrender of Savings

**CENTRAL TREASURY RULES VOL-I**

*(Answer any 2 (two) questions from question 5 to 7)*

5. What are the rules to be observed by all the Government officers who are required to (a) receive Government dues and handle cash and (b) perform the functions of DDO? (10)
6. What are the instructions to be followed with regard to the preparation and form of bills? (10)
7. What are the provisions entrusted to the Treasury Officer under which the Treasury Officer may permit withdrawal from Government Account? (10)

**GENERAL PROVIDENT FUND (CS) RULES, 1960**

*(Answer any 3 (three) questions from questions 8-11)*

8. What are the various conditions for granting Advance from the fund? (5)
9. Briefly explain Nomination regarding GPF. (5)
10. What are the conditions of eligibility for subscription to GPF? (5)
11. Briefly explain the conditions and rates of subscription of GPF. (5)

**MIZORAM STATE GOVERNMENT EMPLOYEES GROUP INSURANCE SCHEME, 1992**

*(Answer all the questions from this group)*

12. Briefly explain the conditions for subscription to STGEGIS' 1992. (5)
13. Enlist the rate of subscription for various group of employees for Insurance Fund and Saving Fund under STGEGIS' 1992. (5)

**DELEGATION OF FINANCIAL POWER RULES, 1978**

*(Answer any 2 (two) questions from question 14 to 16)*

14. Briefly cite the General limitations on power to sanction expenditure. (5)
15. Define: (2×2.5=5)
- (a) Contingent expenditure
  - (b) Miscellaneous expenditure
16. Mention the General Restrictions regarding Appropriation and Reappropriation of Funds. (5)

**FR & SR PART – II – TRAVELLING ALLOWANCES RULES**

*(Answer any 3 (three) questions from question 17 to 20)*

17. Enlist the different kinds of Travelling Allowances which may be drawn in different circumstances by the Government servant. (5)
18. Explain briefly : (2×2.5=5)
- (a) Apprentice
  - (b) Permanent travelling allowance
19. Mention all the allowances entitled by a Government Servant on transfer. (5)
20. What are the Duties and Powers of the Controlling Officer responsible for or Countersigning travelling allowance bill? (5)

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