

**MIZORAM PUBLIC SERVICE COMMISSION**

**LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO  
JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (JR. GR. OF M.S.S)  
UNDER GOVERNMENT OF MIZORAM. AUGUST -2019**

**PAPER - III**

Time Allowed : 3 hours

Full Marks : 100

*Marks for each question is indicated against it.*

**GENERAL FINANCIAL RULES, 2005**

*(Answer question No. 1 and any 2 (two) other question from question No. 2 to 4)*

1. Fill in the blanks : **(5×2=10)**
  - (a) Government Accounts shall be prepared on \_\_\_\_\_ basis.
  - (b) Vote on Account are not to be utilized for expenditure on \_\_\_\_\_.
  - (c) All losses above the value of \_\_\_\_\_ due to suspected fire, theft, fraud etc. shall be reported to the Police.
  - (d) Travelling allowance claim of a Government servant shall fall due for payment on \_\_\_\_\_.
  - (e) Grants-in-aid can be given to a person or a public body or an institution having \_\_\_\_\_.
2. When does a sanction take effect? Mention the Rules regarding the validity periods of sanctions. **(4+6=10)**
3. What do you mean by 'Financial year'? Briefly mention the essential conditions to be included while preparing a Budget. **(2+8=10)**
4. What are the principal standards of Financial Propriety? **(10)**

**CENTRAL TREASURY RULES, VOLUME I**

*(Answer question No. 5 and any 1 (one) other question from question No. 6 to 7)*

5. Fill in the blanks : **(5×2=10)**
  - (a) \_\_\_\_\_ means the account relating to the Consolidated Fund, the Contingency Fund or the Public Account.
  - (b) Every Officer receiving money on behalf of the Government should maintain Cash Book in Form \_\_\_\_\_.
  - (c) \_\_\_\_\_ treasury means a treasury the cash business of which is conducted by the Bank.
  - (d) All Bills must be filled in and signed in \_\_\_\_\_.
  - (e) Charges against two or more \_\_\_\_\_ should not be included in one bill.

6. Answer the following - (2×5=10)  
(a) How is Government dues or moneys receivable on Government account realized?  
(b) What should be done when an erasure or overwriting is found in the Cash Book entry?
7. What is a Bill? When is a Bill becomes a Voucher? (5+5=10)

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

*(Attempt all the questions)*

8. What detail information should be provided by a subscriber in GPF Nomination form? (5)
9. Briefly mention the conditions to be fulfilled while opening GPF Subscriber's Account. (5)
10. Fill in the blanks : (5×1=5)  
(a) Every nomination shall be made in common nomination form, namely \_\_\_\_\_ .  
(b) All sums paid into the Fund under these rules shall be credited in the books of Government to an account named \_\_\_\_\_ .  
(c) A subscriber shall subscribe monthly to the Fund except during the period when he is under \_\_\_\_\_ .  
(d) When the subscriber quits the service, the amount standing to his credit in the Fund shall become \_\_\_\_\_ .  
(e) A subscriber may at any time cancel a nomination by sending a notice in writing to \_\_\_\_\_ .

**MIZORAM STATE GOVT. EMPLOYEES GROUP INSURANCE SCHEME, 1992**

*(Attempt all the questions)*

11. Briefly mention the Objectives and Application of the Mizoram State Government Employees Group Insurance Scheme, 1992. (3+3=6)
12. Who is the appropriate sanctioning authority for Saving Fund? What would be the amount payable to an employee who ceases to be in employment due to resignation, retirement etc.? (2+2=4)

**DELEGATION OF FINANCIAL POWER RULES, 1978**

*(Attempt question No. 13 and any 1 (one) from question No. 14 to 15)*

13. Differentiate between : (2×2=4)  
(a) Appropriation and Reappropriation.  
(b) Recurring expenditure and Non-recurring expenditure.
14. Explain in brief the general limitations on power to sanction expenditure. (6)
15. Briefly mention the circumstances under which creation of post shall not be made. (6)

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

*(Attempt all the questions)*

17. Define the terms : **(2×2=4)**
- (a) Actual Travelling Expenses
  - (b) Mileage Allowance
18. Define the term Transfer. What would be the allowances entitled for transfer within the same station where there is compulsory change of residence due to transfer? **(2+3=5)**
19. State True or False : **(2×3=6)**
- (a) The term “personal effects” is not subject to definition, but the controlling officer must satisfy himself that a claim to reimbursement on account of transportation is reasonable.
  - (b) The right of a Government servant to travelling allowance, including daily allowance, is forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it became due.
  - (c) Government officials who could not take family members along with him/her on their second trip due to genuine reasons may also be entitled to an additional to and fro fare by the entitled class.

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