

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
GRADE-V OF MIZORAM SECRETARIAT SERVICE
JANUARY, 2014

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

The figures in the margin indicate full marks for the questions.

GROUP-A
(General Financial Rules, 2005)

(Answer any 5 (five) questions from this group)

1. What type of sanctions or orders need not be endorsed to the Audit Officers? (6)
2. State the procedure to be followed by the Drawing and Disbursing Officer to have effective control over expenditure against budget. (6)
3. Describe the six tiers classification of transactions in Government accounts. Name the authority to open a new Sub-Heads and Detailed Heads. (6)
4. To whom may grants-in-aid including scholarships be sanctioned by Competent Authority? (6)
5. What are the instructions to be followed where the assumption of charge involves responsibility for cash, stores, etc.? (6)
6. Fill in the blanks : (6×1=6)
 - (a) The amount of advance, after it is determined in accordance with provisions contained in Compendium of Rules on Advances should be rounded off to the nearest mutiple of Rs. _____ except in the cases of grant of miscellaneous advances for Departmental purposes.
 - (b) Bill Register maintained in Form TR 28-A shall be preserved for not less than _____ years.
 - (c) A security deposit taken from Government Servant shall be retained for at least _____ from the date he vacates his post.
 - (d) An authority competent to sanction advance for the purchase of conveyances may not sanction such an advance to _____. In all such cases, sanction of the next higher administrative authority will be required.

(Contd. 2)

- (e) No new autonomous institution should be created by Ministries or Departments without the approval of the _____
- (f) In cases where standard forms of contracts are not used, _____ and financial advice should be taken in drafting the clauses in the contract.

GROUP-B

(Treasury Rules of the Central Government Vol.I)

(Answer any 2 (two) questions from this Group)

7. Write notes on any 2 (two) of the following : **(2×5=10)**

- (a) Abstract bill
- (b) Memorandum or Challan
- (c) Lapsed Deposit

8. What do you mean by the term 'Contingent Charges'? Name the five classes of Contingent Charges and list out the Contingent Bills for payments which should be supported by certificate.

OR

State the general instructions for handling cash. **(10)**

9. Fill in the blanks : **(10×1=10)**

- (a) Moneys received by Officers of the Public Works Department shall be paid as soon as possible into the nearest Treasury for credit as Public Works _____
- (b) If the Challan is in duplicate, triplicate or quadruplicate, the challan marked _____ shall be returned to the tenderer.
- (c) Earnest Money deposits tendered by Contractors or Purchasers of forest produce should be paid by them directly into the Treasury where they will be credited to _____
- (d) Unless it be otherwise provided by any law, or rule, or order issued by Competent Authority, a deposit repayment order shall remain in force for a period of _____ from the date on which it was issued.
- (e) The Treasury shall be under the general charge of the _____ who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control.
- (f) No pay, pension or other allowances should be placed in _____ on the ground of the absence of the payee or any other reason.
- (g) Except in the case of the bill issued in the quarter of the year, endorsement on a contingent bill, will in all cases, remain current for _____ only counting from the date of issue.

(Contd. 3)

- (h) In the case of contingent charges countersigned after payment, the detailed bills duly signed by the controlling officer shall be sent to the Accountant-General directly within _____ from the date of receipt of such bills in his office.
- (i) _____ means a treasury the cash business of which is conducted by the Bank.
- (j) Withdrawal for a claim for travelling allowances in respect of journey, to a retiring Government servant and his family, from his last place of duty to a place where he wishes to reside, may be permitted by a Treasury Officer even without surrendering the _____

GROUP-C

(General Provident Fund (Central Service) Rules, 1960)

(Answer any 3 (three) questions from this Group)

10. State whether the following statements are 'True' or 'False' : (5×1=5)
- (a) Provident Fund Account number of the subscriber should be entered on the right hand top of Page 1 of his Service Book by means of a rubber stamp.
- (b) Subscription to be discontinued during the last 3 months of service on superannuation would be optional.
- (c) The amount of subscription shall be fixed by the subscriber himself in not less than 6 per cent of his emoluments and not more than half of his total emoluments.
- (d) When a subscriber is transferred to foreign service or sent on deputation out of India, he shall remain subject to the rules of the Fund.
- (e) A subscriber is permitted to make a withdrawal both on the occasion of the betrothal ceremony and the marriage ceremony.
11. What is the mode of payment of GPF accumulations to the families of the subscriber who died while in service when no nomination subsists? (5)
12. Describe the procedure to be followed in cases where the sanctioning authority has reason to doubt that money drawn as an advance from the fund under Rule 12 has been utilized for a purpose other than that for which sanction was accorded. (5)
13. Comment the following quoting relevant rules in support of your answer : (2×2½=5)
- (a) A subscriber on Half Pay Leave desires not to subscribe to the GPF.
- (b) An unmarried male subscriber has a brother aged 25 years and a married sister aged 19 years. His parents are not alive, his paternal grandmother is living. In his GPF nomination, he makes his brother the only nominee.

GROUP-D
(MSGEGIS - 1992)

(Answer any 2 (two) questions from this Group)

14. To whom does the Mizoram State Government Employees Group Insurance Scheme 1992 not apply? (5)
15. What are the conditions to be fulfilled for payment of the accumulation in the Savings Fund to the nominees or heirs when an employee is missing and untraceable? (5)
16. How will the amount payable to the nominees/heirs of a member of the 'Scheme' (MSGEGIS 1992) who dies while in service be determined? (5)

GROUP-E

(Delegation of Financial Power Rules, 1978)

(Answer any 2 (two) questions from this Group)

17. Fill in the blanks : (5×1=5)
- (a) A subordinate authority may sanction the abolition of post which it is _____ to create.
- (b) Powers should not be delegated under Delegation of Financial Powers Rules 1978 to _____ officers.
- (c) An officer appointed to perform the current duties of a post in addition to his own can exercise administrative or financial powers vested in the full-fledged incumbent of the post but he cannot exercise _____ powers.
- (d) No expenditure shall be incurred against a sanction unless funds are made available to meet the expenditure or liability by valid _____ or reappropriation.
- (e) _____ means civil works and irrigation, navigation, embankment and drainage works.
18. State the general conditions governing sanction of sale or dismantlement of public buildings. (5)
19. What are the general limitations on power to sanction expenditure? (5)

GROUP-F

(FR &SR Part II- Travelling Allowance Rules)

(Answer any 3 (three) questions from this Group)

20. What do you mean by mileage allowance? Discuss the principles for calculation of mileage allowance. (5)
21. Define : (2×2½=5)
- (a) Local Journey.
 - (b) Actual travelling expenses.
22. Answer the following : (2×2½=5)
- (a) How are the Government servants categorized into different groups for the purpose of travelling allowance?
 - (b) What are the different kinds of TA that may be drawn in various circumstances by Government servants?
23. Fill in the blanks : (5×1=5)
- (a) A Government servant in transit from one post to another ranks in the grade to which the _____ of the two posts would entitle him.
 - (b) A competent authority may define the limits of the sphere of _____ of any Government servant.
 - (c) When officers are invited to attend social functions by the President and others, the journey undertaken in attending such functions should _____ regarded as public duty.
 - (d) _____ means a train, steamer or other conveyance which plies regularly for the conveyance of passengers.
 - (e) A Government servant is on _____ when absent on duty from his headquarters either within or, with proper sanction, beyond his sphere of duty.

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