

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM CIVIL SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION.
(JULY-2025)

PAPER - V

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

PART - A (Multiple Choice Questions) (50 Marks)

All questions carry equal mark of 1 each. Attempt all questions.

*This Section should be answered only on the **OMR Response Sheet** provided.*

1. How is the financial year defined in the General Financial Rules?
(a) 1st July to 30th June
(b) 1st November to 31st October
(c) 1st January to 31st December
(d) 1st April to 31st March
2. To whom should a report regarding loss or shortage of public moneys, departmental revenue, stamp, opium, stores, etc. be made by any subordinate authority?
(a) Statutory Audit Officer
(b) Next higher authority
(c) Principal Accounts Officer
(d) All the above
3. State the monetary limit up to which any loss of immovable property by fire, flood, etc., can be reported by a subordinate authority to the next higher authority-
(a) Up to Rs. 5,00,000
(b) Up to Rs. 1,00,000
(c) Up to Rs. 2,50,000
(d) Up to Rs. 50,000
4. From which Financial Year is the Railway Budget included with the General Budget?
(a) 2017-2018
(b) 2016-2017
(c) 2015-2016
(d) 2018-2019
5. Which Articles of the Constitution of India provide for preparation, formulation and submission of Budget to the Parliament?
(a) Articles 109 and 110
(b) Articles 112 to 116
(c) Articles 113 and 114
(d) Articles 116 and 117
6. Who will maintain the Liability Register for effecting proper control over expenditure?
(a) Controlling Officer
(b) Head of Office
(c) Drawing and Disbursing Officer
(d) Pay and Accounts Officer

7. The primary unit of appropriation will mean-
- (a) Major Head of Account
 - (b) Minor Head of Account
 - (c) Object Head of Account
 - (d) None of the above
8. Who will prepare the Annual accounts of the Union Government ?
- (a) Finance Secretary
 - (b) Controller-General of Accounts
 - (c) C&AG
 - (d) RBI
9. The accounts of the Government of India are kept in-
- (a) Consolidated Fund
 - (b) Contingency Fund
 - (c) Public Account
 - (d) All the above
10. What is the limit up to which a Ministry / Department may directly execute repair works?
- (a) Thirty lakhs
 - (b) Forty lakhs
 - (c) Fifty lakhs
 - (d) Sixty lakhs
11. For projects up to Rs. 100 crores, powers are vested with the Administrative/ Ministry / Department to accept a variation in the approved estimate within-
- (a) 10%
 - (b) 20%
 - (c) 30%
 - (d) 40%
12. What is the financial limit for purchase of goods without quotation or bids?
- (a) Rs. 25,000
 - (b) Rs. 30,000
 - (c) Rs. 15,000
 - (d) Rs. 20,000
13. What is the percentage of bid security required to be furnished by bidders in the case of Limited or Advertised tender enquiry?
- (a) 1 to 3 per cent
 - (b) 3 to 6 per cent
 - (c) 4 to 7 per cent
 - (d) 2 to 5 per cent
14. What should be the validity period of performance security beyond the date of completion of all contractual obligations?
- (a) Forty-five days
 - (b) Sixty days
 - (c) Six months
 - (d) Thirty days
15. Which of the following methods is used for disposal of surplus or obsolete or unserviceable goods of assessed residual value above Rs. 2 lakhs?
- (a) By public action
 - (b) By single tender system
 - (c) By limited tender system
 - (d) By a reputed dealer

- 16.** When will the utilization certificate be submitted by the institution or organization regarding non-recurring grants to the Ministry?
- (a) Within six months of the closure of the financial year
 - (b) Within ten months of the closure of the financial year
 - (c) Within twelve months of the closure of the financial year
 - (d) Within four months of the closure of the financial year
- 17.** What is the due date for submission of T.A. claim on completion of journey?
- (a) Within 30 days
 - (b) Within 1 year
 - (c) Within 6 months
 - (d) Within 60 days
- 18.** An arrear claim of a Government servant shall be settled by the DDO, if preferred within _____ of its becoming due.
- (a) Two years
 - (b) One year
 - (c) Three years
 - (d) Four years
- 19.** When will a sanction of Provident Fund Advance / withdrawal lapse?
- (a) On the expiry of 6 months
 - (b) On the expiry of 3 months
 - (c) On the expiry of 4 months
 - (d) On the expiry of 5 months
- 20.** What is the time-limit for execution of a contract document after issue of letter of acceptance?
- (a) 30 days
 - (b) 18 days
 - (c) 21 days
 - (d) 14 days
- 21.** Monthly pay bills of Government servants may be signed at any time not earlier than _____ before the last working day of the month.
- (a) seven days
 - (b) five days
 - (c) three days
 - (d) ten days
- 22.** A Treasury, whose cash business is conducted by itself is called Non-Bank Treasury.
- (a) True
 - (b) False
- 23.** All Deposits exceeding Rupees twenty five which remains unclaimed for _____ years should be credited back to Consolidated Fund.
- (a) one year
 - (b) two years
 - (c) three years
 - (d) five years
- 24.** Contingency Fund of India is defined under Article _____ of Indian Constitution.
- (a) 266
 - (b) 267
 - (c) 290
 - (d) 295
- 25.** Cheques shall be payable at any time within _____ after the month of issue.
- (a) six months
 - (b) sixty days
 - (c) one year
 - (d) three months

26. The Treasury Officer can correct an arithmetical inaccuracy or any obvious mistake in the bill before making payment with intimation to the drawing officer.
- (a) True (b) False
27. Pensioners are required to furnish a life certificate once a year in the month of _____.
(a) January (b) April
(c) July (d) November
28. The Head of Office should verify the cash balance in the cash book _____.
(a) at the end of each month (b) at the end of each quarter
(c) regularly (d) none of these
29. When challan is submitted in quadruplicate, the challan which is marked _____ should be returned to the tenderer of challan
(a) duplicate (b) triplicate
(c) original (d) quadruplicate
30. Recoveries from pay & allowances may not ordinary be made at a rate exceeding two- third of monthly pay & allowances.
(a) True (b) False
31. Money may not be withdrawn from the Government Account except by presentation of _____.
(a) challan (b) bill
(c) cheque (d) voucher
32. Receipts for some above Rs. _____ required the signature of the Treasury Officer before credit into Government account.
(a) 5000 (b) 2000
(c) 1500 (d) 2500
33. The pay and allowances for the month of March shall be paid on _____.
(a) first day of April (b) last day of March
(c) the first working day of April (d) last working day of March
34. In case of service pension, pension which remains undrawn for three years or more can not be resumed or arrears could be paid without the authority of _____.
(a) Finance Department (b) Treasury Officer
(c) Accounts & Treasuries (d) Accountant -General
35. Pension can not be drawn for the day of pensioner's death.
(a) True (b) False

- 36.** With whom shall the residuary financial powers, not delegated by DFP Rules, vest?
- (a) Finance Ministry (b) President
(c) Head of Department (d) C&AG
- 37.** Which of the following comes under primary units of appropriation?
- (a) Voted expenditure (b) Pensionary Charges
(c) Charged expenditure (d) all the above
- 38.** Which of the following sentence is not correct with respect to reappropriation of funds?
- (a) Funds shall not be reappropriated between votable expenditure and charged expenditure
(b) No reappropriation shall be made from primary unit "Major works" to any other unit
(c) Funds shall not be reappropriated to meet expenditure not sanctioned
(d) none of the above
- 39.** Reappropriation means transfer of fund from one major head to another.
- (a) True (b) False
- 40.** Which of the following can be classified as recurring expenditure?
- (a) water & electricity charges (b) purchase of vehicle
(c) purchase of photocopier machine (d) all the above
- 41.** Non-Gazetted officer can also be appointed as Head of Office with the approval of Ministry of Finance.
- (a) True (b) False
- 42.** Which of the following can be included as contingent charges?
- (a) purchase of stationery items (b) construction of building
(c) repairing charge of office toilet (d) all the above
- 43.** No permanent post should be created without the approval of
- (a) President of India (b) Council of minister
(c) Ministry of Finance (d) Department of Personnel & Training
- 44.** Who of the following is competent to sanction abolition of a post?
- (a) An authority who is competent to create the post
(b) Secretary of a department
(c) Financial Advisor
(d) President of India
- 45.** Who is authorized to distribute the sanctioned funds to controlling and disbursing officers as per DFP Rules?
- (a) Head of Department (b) Ministry of Finance
(c) Head of Office (d) Administrative Head of the Ministry

- 46.** Proposals for waiving of the recovery of overpayments, which are within the powers of the Competent Authority, should not be referred to the Finance Ministry for concurrence.
- (a) True (b) False
- 47.** Whose approval is required for insurance of Government property?
- (a) Head of Department (b) Ministry of Finance
(c) C&AG (d) Secretary of Department
- 48.** The primary unit of appropriation can include only voted expenditures.
- (a) True (b) False
- 49.** More than one gazetted officer can be declared as Head of Office in case of large establishment or office.
- (a) True (b) False
- 50.** Minor Head in classification of Government Accounts should be-
- (a) four digits (b) two digits
(c) three digits (d) one digit

PART- B (Conventional Type) (50 Marks)

*This Section should be answered only on the **Answer Sheet** provided.
Marks for each question is indicated against it.*

GENERAL FINANCIAL RULES, 2017

1. Describe the six tiers classification of transactions in Government accounts (5)
2. What are the various modes of disposal of surplus or obsolete or unserviceable goods? (5)
3. Write a short notes on any two : (2×5 = 10)
 - (a) Charged and Voted Expenditures
 - (b) Two Bid system
 - (c) Utilization Certificates

CENTRAL TREASURY RULES VOL-I

Direction (Question Nos. 4 - 7): Attempt any three questions: (3×5 = 15)

4. What do you mean by Contingent Charges? Write the names of various categories of Contingent Charges?
5. What are the various instruments for receipt of Government dues?
6. What are the rules governing the payment of arrear claims against the Government?
7. What are Abstract Contingent bill (AC Bill) and Detailed Countersigned Contingent bill (DCC Bill)?

DELEGATION OF FINANCIAL POWER RULES, 1978

8. Briefly mention the different object classes under the Standardization of Object Heads of Classification giving one example each. (5)
9. What are the guiding principles for creation of supernumerary posts? (10)