

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)
UNDER GOVERNMENT OF MIZORAM.
(JULY -2025)

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 40

PART - A (Multiple Choice Questions) (30 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. What is the monetary limit in case of theft, fraud, etc., above which the case is to be reported to the Police for investigation?
(a) Rs. 10,000 (b) Rs. 20,000
(c) Rs. 15,000 (d) Rs. 25,000
2. 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
3. The certified Annual accounts and reports relating to the Accounts of Government of India shall be submitted by the Comptroller and Auditor-General of India to-
(a) The Parliament (b) Public Accounts Committee
(c) The Prime Minister (d) The President
4. Contract document, where necessary, should be executed within _____ of the issue of letter of acceptance-
(a) 30 days (b) 21 days
(c) 60 days (d) 45 days
5. What is the period of retention of Pay Bill Register?
(a) 35 years (b) 30 years
(c) 25 years (d) 45 years
6. The accounts of Grantee institution or Organization may also be audited by the C&AG of India if the grants or loans in a financial year are not less than _____.
(a) Rupees five crores (b) Rupees one crore
(c) Rupees ten crores (d) Rupees fifty lakhs

7. 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
8. Personal Computer Advance will be allowed a maximum number of _____ during entire service.
- (a) three times (b) four times
(c) five times (d) two times
9. The primary unit in a grant of appropriation will mean-
- (a) major head of account (b) object head of account
(c) minor head of account (d) detailed head of account
10. 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 116 and 117
(c) Articles 120 to 126 (d) Articles 112 to 116
11. If the Treasury officer considers claim submitted to him to be disputable. He shall require the claimant to refer it to-
- (a) Finance Department (b) Head of the Department
(c) Accountant General (d) Chief Controller of Accounts
12. Fees payable by candidates in India for examination conducted by the Union Public Service Commission should be remitted to-
- (a) Treasury Officer (b) Secretary, Finance Department
(c) Accountant General (d) Secretary, UPSC
13. Cheque bearing any date in January will be payable at any time up to-
- (a) 30th April (b) 31st March
(c) 30th June (d) 31st July
14. Earnest money deposits tendered by contractors or purchasers of Forest produce should be credited to-
- (a) Forest Remittances (b) Revenue Deposits
(c) Forest Receipts (d) None of these
15. Deposits not exceeding twenty-five rupees unclaimed for _____ shall be treated as lapsed deposits and shall be credited to Consolidated Fund of the Government
- (a) one account year (b) two account years
(c) three account years (d) five account years
16. The Annual Statement of GPF should be despatched to subscribers latest by _____.
- (a) 30th of June every year (b) 31st July of every year
(c) 30th of September every year (d) 31st of May every year

- 17.** What is the minimum number of instalments for recovery of GPF Advance?
- (a) 10 (b) 24
(c) 36 (d) 12
- 18.** What is the time limit given to subscribers of GPF for verifying the correctness of the annual statement and intimating to the Accounts Office?
- (a) one month (b) two months
(c) three months (d) one year
- 19.** Amount due to the Government of amount misappropriated by the Government servant is not recoverable from final payment of GPF to subscriber.
- (a) True (b) False
- 20.** Subscription to GPF should be compulsorily discontinued during the _____ of service on superannuation.
- (a) last one year (b) last three months
(c) last six months (d) last nine months
- 21.** Whose approval is required for insurance of Government property?
- (a) Head of Department (b) Ministry of Finance
(c) C&AG (d) Secretary of Department
- 22.** 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
- 23.** 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
- 24.** 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
- 25.** The primary units of appropriation or standard object heads are clearly specified under _____.
- (a) Rules 10 of DFPR (b) Rules 12 of DFPR
(c) Rules 7 of DFPR (d) Rules 8 of DFPR
- 26.** Permanent Travelling Allowance shall be granted in lieu of _____ for journeys within the sphere of duty –
- (a) Mileage Allowance (b) Daily Allowance
(c) Actual cost of travelling (d) All the above

27. How far must a Government servant travel from the normal duty point to be eligible for Daily Allowance?
- (a) Beyond a radius of 5 kilometres (b) Beyond a radius of 8 kilometres
(c) Beyond a radius of 10 kilometres (d) Beyond a radius of 25 kilometres
28. How will you regulate Daily Allowance for tour, where absence from headquarters is less than 6 hours?
- (a) No DA is admissible (b) 30% of lumpsum amount
(c) 70% of lumpsum amount (d) 50% of lumpsum amount
29. What is the time limit for submission of claims for TA on Tour?
- (a) within 180 days of its becoming due. (b) within one year of its becoming due
(c) within 90 days of its becoming due (d) within 60 days of its becoming due
30. What is the amount of transfer grant admissible to the spouse transferred later, when the transfer of both the husband and wife is within 60 days?
- (a) 50% of the transfer grant (b) Full transfer TA
(c) 75% of transfer grant (d) No transfer grant is admissible

PART- B (Conventional Type) (70 Marks)

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

31. State True or False: (10×1=10)
- (a) “Consolidated Fund” means the Consolidated Fund of India as referred to in Clause (1) of Article 267 of the Constitution.
- (b) Receipts for sum below Rs. 5,000 do not require the signature of the Treasury Officer and may be signed by the Treasurer and the Accountant.
- (c) Contingent charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority are called Special Contingencies.
- (d) Recoveries from Government servant may not ordinary be made at a rate exceeding two-third of pay.
- (e) Pay and allowances can be drawn for the day of the Government servant’s death.
- (f) The State Government Employees Group Insurance Scheme 1992 is applicable to only regular and contract employees under Government of Mizoram.
- (g) The amount of interest under Insurance Fund shall be calculated at the prevailing rate of interest on the Post Office Saving Bank deposits.
- (h) During entire service, the Government servant can withdraw a maximum number of three times from Savings Fund to which he has been subscribing.
- (i) No interest shall be levied on arrears of subscription if the non-recovery is due to delayed payment of salary /wages.
- (j) In case of death of a subscriber, only Insurance Fund will be paid to the nominees.

- 32. Fill in the blanks: (5×1=5)**
- (a) The rate of subscription for the 'Scheme' for Group A employees will be Rs____ per month.
 - (b) The 'Scheme' will also not apply to persons recruited under the State 'Government after attaining the age of _____.
 - (c) In case of missing employee, the Insurance cover may be paid to the nominees or heirs after expiry of a period of _____ following the month of disappearance.
 - (d) The amount of insurance cover will be Rs _____ for each units of subscription.
 - (e) Enrolment into higher Group due to regular promotion or change of pay scale should be recorded in Service Book under attestation of _____.
- 33. What is the currency of the sanction? What are the various rules regarding the validity periods of sanctions? (5)**
- 34. What are the instructions to be observed when transfer of charge involves assumption of responsibility for cash, stores etc.? (5)**
- 35. Mention the different types of cases in which Personal Deposits Accounts can be opened. (5)**
- 36. What is meant by 'Demands for Grants'? Explain how Demands for Grants are presented to Parliament. (5)**
- 37. Mention various cases under which separate bill may be presented to Treasury for pay and allowances due for part of a month and be paid before the end of the month. (5)**
- 38. Mention any five cases where direct appropriation of departmental receipts for departmental expenditure can be authorized. (5)**
- 39. Describe in brief the various provisions contained in GPF(CS) Rules regarding enhancement, reduction and stoppage of subscription to the GPF. (5)**
- 40. What are the various purposes for which advances from GPF are permissible? (5)**
- 41. What are the guiding principles for creation of supernumerary posts? (5)**
- 42. Distinguish between Permanent Travelling Allowance and Conveyance Allowance. (5)**
- 43. Comment on the following : (2×2½=5)**
- (a) If an officer and his wife who is also a Government servant are both transferred from same old station to same new station within one month. How will their transfer TA be regulated?
 - (b) What is the amount of Daily allowance for local journeys (as per 7th pay commission)-
 - (i) if period of absence from headquarters is less than 6 hours
 - (ii) if period of absence from headquarters is between 6 – 12 hours
 - (iii) if period of absence from headquarters is more than 12 hours