

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO
UPPER DIVISIONAL CLERK (UDC) UNDER VARIOUS DEPARTMENTS,
GOVERNMENT OF MIZORAM.
(AUGUST-2025)

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

SECTION - I (Multiple Choice Questions) (60 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. Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless -
 - (a) A claim for the amount could be enforced in a Court of Law
 - (b) The expenditure is in pursuance of a recognized policy or custom
 - (c) Both (a) & (b)
 - (d) None of the above
2. As per Rule 9 of GFR 2017, it is the duty of the Department of the Central Government concerned to ensure that the receipts and dues of the Government are correctly and promptly assessed, collected and duly credited to the -
 - (a) Consolidated Fund
 - (b) Public Account
 - (c) Either (a) or (b)
 - (d) None of these
3. As per Rule 7 of GFR 2017, all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account –
 - (a) within 24 hours
 - (b) within the same day
 - (c) without delay
 - (d) as soon as possible
4. A sanction for any fresh charge shall unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of –
 - (a) 3 months from the date of issue of such sanction
 - (b) 6 months from the date of issue of such sanction
 - (c) 9 months from the date of issue of such sanction
 - (d) 12 months from the date of issue of such sanction

5. Under Rule 27(1) of GFR 2017, when does a sanction, rule or order come into force?
- (a) Only on the date specified in the accompanying Delegation of Financial Power Rules
 - (b) From the date of its issue, unless any other date from which they shall come into force is specified therein
 - (c) After final approval by the Drawing and Disbursing Officer
 - (d) From the beginning of the next financial year
6. As per Rule 22 of GFR 2017, no authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds (Consolidated Fund/Contingency Fund and the Public Accounts) unless the same has been sanctioned by :
- (a) The head of Office
 - (b) The Competent Authority
 - (c) The Finance Secretary
 - (d) The Drawing and Disbursing Officer
7. Government Accounts shall be prepared on:
- (a) Credit basis
 - (b) Cash basis
 - (c) Accrual basis
 - (d) Any of the above
8. The Accounts of Government shall be kept in-
- (a) Single Part
 - (b) Two Parts
 - (c) Three Parts
 - (d) Four Parts
9. Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature or enhancing the utility of existing assets, shall broadly be defined as-
- (a) Revenue Expenditure
 - (b) Capital Expenditure
 - (c) Charged Expenditure
 - (d) Voted Expenditure
10. As per Rule 33(1) of GFR 2017, petty losses are losses which does not exceed Rupees _____ (need not be reported) is-
- (a) 5,000/-
 - (b) 10,000/-
 - (c) 25,000/-
 - (d) 50,000/-
11. The expenditure which is subject to vote by the Legislature is called –
- (a) Demand for Grants
 - (b) Charged Expenditure
 - (c) Voted Expenditure
 - (d) Vote on Account
12. Which among the following is/are the duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal?
- (a) That the expenditure does not exceed the budget allocation.
 - (b) That the expenditure is incurred for the purpose for which funds have been provided
 - (c) That the expenditure is incurred in public interest
 - (d) All the above

- 13.** The Accounts of the Union Government is certified by the-
- (a) Controller General of Accounts
 - (b) Comptroller and Auditor General of India
 - (c) The President of India
 - (d) Public Accounts Committee
- 14.** Charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organization including establishment and administrative expenses shall be classified as –
- (a) Contingent Expenditure
 - (b) Capital Expenditure
 - (c) Revenue Expenditure
 - (d) Charged Expenditure
- 15.** As per Rule 35 of GFR 2017, all loss of immovable property exceeding _____ such as buildings, communications, or other works, caused by fire, flood, cyclone, earthquake or any other natural cause, shall be reported at once by the subordinate authority concerned to Government through the usual channel.
- (a) Rs 5,000/-
 - (b) Rs 25,000/-
 - (c) Rs 50,000/-
 - (d) Rs 1,00,000/-
- 16.** The Government accounts are kept in which three parts?
- (a) Consolidated Fund, Public Account, Capital Account
 - (b) Consolidated Fund, Contingency Fund, Public Account
 - (c) Revenue Account, Capital Account, Debt Account
 - (d) Consolidated Fund, Capital Account, Revenue Account
- 17.** Which Article of the Constitution of India provides for the Contingency Fund?
- (a) Article 267
 - (b) Article 266(1)
 - (c) Article 280
 - (d) Article 275
- 18.** The transactions relating to debt other than those included in the Consolidated Fund are recorded in:
- (a) Revenue Account
 - (b) Capital Account
 - (c) Public Account
 - (d) Contingency Fund
- 19.** The period of Account of the Government to record transaction is from:
- (a) 1st January to 31st December
 - (b) 1st July to 30th June
 - (c) 1st April to 31st March
 - (d) 1st October to 30th September
- 20.** Which fund is placed at the disposal of the President to meet unforeseen expenditure?
- (a) Public Account
 - (b) Consolidated Fund
 - (c) Contingency Fund
 - (d) Emergency Fund
- 21.** Under Rule 79 of GFR, 2017, who has the authority to open a new Head of Account?
- (a) The President
 - (b) Finance Ministry
 - (c) Prime Minister
 - (d) The Administrative Head

22. The main objective of General Financial Rules is:
- (a) To regulate private sector financial operations
 - (b) To provide principles and procedures for financial transactions of the Government
 - (c) To prescribe taxation policies
 - (d) To issue bank credit guidelines
23. According to GFR, 2017, '*Accounts Officer*' means:
- (a) Officer in charge of cash handling
 - (b) Head of an office responsible for accounts
 - (c) Officer of Audit Department
 - (d) Officer from Finance Department
24. According to Rule 5 of GFR, 2017, where a doubt arises in the interpretation of any provisions of these rules, the matter is to be referred to:
- (a) The President
 - (b) Finance Ministry
 - (c) The Comptroller and Auditor General
 - (d) The Administrative Head
25. What is '*Appropriation*' under DFPR, 1978?
- (a) Allocation of funds to the Consolidated Fund of India
 - (b) Utilization of funds for unapproved schemes
 - (c) Assignment to meet specified expenditure of funds under specified heads
 - (d) Refund of unutilized funds to Treasury
26. Re-appropriation involves:
- (a) Granting new funds for a new project
 - (b) Transferring funds from one unit of Appropriation to another
 - (c) Suspending all Financial transactions
 - (d) Increasing the total budget of a department
27. All Financial Powers, not specifically delegated to any authority by the rules, shall vest in the –
- (a) Chief Secretary
 - (b) Administrative Head of Department
 - (c) Finance Ministry
 - (d) Planning Ministry
28. Under DFPR 1978, expenditure can be incurred by a Ministry/Department only when:
- (a) Approved by Finance Ministry
 - (b) Funds are provided by Parliament/Legislative Assembly through an Appropriation Act
 - (c) The Cabinet approves the scheme
 - (d) The Prime Minister/Chief Minister has given consent
29. Once a sanction is accorded, the expenditure must be incurred within the –
- (a) Same Financial Year
 - (b) Sanction currency period
 - (c) Calendar year
 - (d) Five year plan period

- 30.** The number of tiers of classification in the Detailed Demands for Grants should not go beyond the :
- (a) Standard three tiers
 - (b) Standard four tiers
 - (c) Standard five tiers
 - (d) Standard six tiers
- 31.** The power to relax all or any provisions of the Delegation of Financial Powers rules, 1978 in relation to any authority lies with the –
- (a) The President
 - (b) The Governor
 - (c) The Council of Ministers
 - (d) The Administrative Head
- 32.** A valid sanction must include:
- (a) Signature of the concerned Minister
 - (b) Administrative and Financial Approval
 - (c) Press Release
 - (d) Parliamentary notification
- 33.** Under Rule 10 of DFPR, 1978, re-appropriation is generally prohibited from:
- (a) Capital to revenue expenditure and vice versa
 - (b) Establishment to contingency expenses
 - (c) Grants-in-aid to salaries
 - (d) One section to another within a Department
- 34.** Which of the following transfers is prohibited under Rule 10 of DFPR, 1978?
- (a) From one sub-head to another within the same major head
 - (b) From voted to charged expenditure or vice versa
 - (c) From one minor head to another within the same major head
 - (d) From one standard object to another within the same demand
- 35.** Under DFPR, 1978, which of the following is NOT a guiding principle for creation of a supernumerary post?
- (a) The post is created for accommodating an officer who cannot be fitted into a regular post.
 - (b) The post is created for a specific period until a regular vacancy becomes available
 - (c) The post should carry the same pay scale as that of the Officer's substantive post.
 - (d) The post is created permanently for strengthening the cadre.
- 36.** When a supernumerary post is created, it should be:
- (a) Linked to the office or establishment, not the individual
 - (b) Linked to the individual and abolished when vacated
 - (c) Retained permanently for future use
 - (d) Reserved for special duty officers only

37. According to Rule 11 of DFPR, 1978, creation of posts should primarily be based on:
- (a) Availability of budget provisions only
 - (b) Functional necessity and economy in expenditure
 - (c) Orders from higher authority
 - (d) Seniority of employees
38. Under the DFPR, 1978, '*Miscellaneous expenditure*' refers to:
- (a) Expenditure specifically provided for under other detailed heads
 - (b) Expenditure which cannot be classified under other standard heads
 - (c) Expenditure related only to capital assets
 - (d) Expenditure on salaries and wages
39. Which of the following best defines Contingent expenditure under DFPR, 1978?
- (a) Expenditure on pay and allowances of regular staff
 - (b) Expenditure which is incurred on items of an unforeseen and incidental nature, not provided in the regular budget
 - (c) Expenditure for purchase of land and buildings
 - (d) Expenditure related to loan repayments
40. Which of the following is a general limitation under Rule 4 of DFPR, 1978?
- (a) No authority may sanction expenditure without budget provision
 - (b) Expenditure may be incurred in anticipation of sanction
 - (c) Re-appropriation can be done without restrictions
 - (d) Audit certificate is not necessary
41. The powers delegated to subordinate authorities under DFPR, 1978 are:
- (a) Absolute
 - (b) Subject to restrictions imposed by rules and orders
 - (c) Cannot be withdrawn
 - (d) Can be exercised even without budget provision
42. Any expenditure not included in the Appropriation Act requires:
- (a) Sanction of CAG
 - (b) Parliamentary approval
 - (c) President's approval only
 - (d) Finance Ministry order
43. What is the main objective of the Mizoram State Government Employees Group Insurance Scheme, 2014?
- (a) To provide retirement pension to Government Employees
 - (b) To provide financial assistance during natural disasters
 - (c) To provide a combined benefit of insurance and savings
 - (d) To offer interest-free loans to employees

- 44.** Who are eligible to be members of the Group Insurance Scheme, 2014?
- (a) All contractual employees of the Mizoram Government
 - (b) All regular Mizoram Government employees recruited under the State Government before attaining the age of 50 years
 - (c) Only employees with pay level 10 and above
 - (d) Employees under Central Government
- 45.** What is the mode of subscription under the Scheme?
- (a) Annual lump sum
 - (b) Quarterly
 - (c) Monthly deduction from salary
 - (d) Voluntary cash payment
- 46.** When does the insurance cover of a member stop?
- (a) Upon resignation
 - (b) Upon retirement
 - (c) Upon promotion
 - (d) After 15 years of service
- 47.** What happens to the subscription amount of the member in case of death while in service?
- (a) It is forfeited
 - (b) It is returned without interest
 - (c) Insurance amount is paid to nominee along with savings
 - (d) Only the savings portion is returned
- 48.** Under MSGEGIS, the subscription is apportioned between Insurance Fund and Savings Fund typically in the ratio:
- (a) 50 : 50
 - (b) 60 : 40
 - (c) 70 : 30
 - (d) 75 : 25
- 49.** When an employee is promoted to a higher Group, the changed rate of subscription usually takes effect :
- (a) From the date of Departmental Promotion Committee (DPC)
 - (b) From the first day of the following month/next due cycle if subscription already deducted at lower rate for the month
 - (c) From the next financial year
 - (d) From the next quarter
- 50.** The authority primarily responsible for timely deduction and remittance of subscription is :
- (a) Director, Accounts & Treasuries
 - (b) Employee's Bank
 - (c) The Drawing and Disbursing Officer
 - (d) The Accountant General
- 51.** Recovery of Subscription during Leave without Pay (Extra Ordinary Leave):
- (a) Continues automatically
 - (b) Is not possible, arrears shall be recovered with interest in not more than 3 (three) installments following resumption of duty after leave
 - (c) Is paid by the Treasury
 - (d) Is waived

- 52.** When did the Mizoram New Defined Contributory Pension Scheme come into force?
- (a) 1st January 2004 (b) 1st January 2010
(c) 1st September 2010 (d) 1st January 2005
- 53.** What is the matching contribution made by the Government of Mizoram towards NPS?
- (a) 10% (b) 12%
(c) 14% (d) 20%
- 54.** The NPS is regulated at the National level by which authority?
- (a) Ministry of Finance
(b) Pension Fund Regulatory and Development Authority (PFRDA)
(c) Reserve Bank of India
(d) Comptroller and Auditor General
- 55.** Upon retirement under NPS, what percentage of the pension corpus is mandatorily used to purchase and annuity?
- (a) 20% (b) 40%
(c) 60% (d) 100%
- 56.** At what age can a Government servant under NPS normally exit the scheme with annuity purchase?
- (a) 58 years (b) 60 years
(c) 62 years (d) 65 years
- 57.** Under NPS, each employee is allotted a unique account number called:
- (a) PAN (b) PRAN
(c) UAN (d) NPS ID
- 58.** The Mizoram New Defined Contributory Pension Scheme, 2010 was introduced to replace the existing:
- (a) Defined Benefit Pension Scheme under Central Civil Services (Pension) Rules, 1972
(b) General Financial Rules, 1978
(c) The Mizoram State Government Group Insurance Scheme
(d) General Provident Fund Rules
- 59.** Under NPS, the accumulated pension wealth of the employee is maintained in:
- (a) The State Treasury Funds (b) Public Provident Fund
(c) Individual Pension Account under NSDL (d) GPF Account
- 60.** The record keeping agency for the Mizoram New Defined Contributory Pension Scheme, 2010 is:
- (a) RBI (b) CRA
(c) LIC (d) Director, Accounts & Treasuries

Section - II (40 Marks)

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

Marks are indicated against each question.

1. State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise. (8)
2. Write Short Notes on: (2×4=8)
 - (a) Drawing and Disbursing Officer
 - (b) Financial Year
3. What are the rules governing insurance of government property? (6)
4. Write Short Notes on: (2×3=6)
 - (a) Effect of Sanction
 - (b) Non-recurring Expenditure
5. What is the rate of subscription for Insurance Fund, Savings Fund and the Sum Assured under the scheme? Elaborate. (6)
6. Can an employee withdraw from NPS before retirement? Briefly explain. (6)

* * * * *