

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO ASSISTANT GRADE
UNDER DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS (SSW),
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. _____ means a primary unit of appropriation referred to in Rule 8 of the Delegation of Financial Powers Rules.
 - (a) Primary unit of appropriation
 - (b) Unit of appropriation
 - (c) Primary unit of re-appropriation
 - (d) Re-appropriation
2. The assignment, to meet specified expenditure, of funds included in a primary unit of appropriation-
 - (a) Accounts
 - (b) Recurring expenditure
 - (c) Appropriation
 - (d) Non-recurring expenditure
3. An authority legally entitled or specially empowered by Government to administer a local fund-
 - (a) Local Body
 - (b) Local Authority
 - (c) Local Fund Body
 - (d) Local Administration
4. _____ means the expenditure which is incurred at periodical intervals for the same purpose.
 - (a) Non-recurring expenditure
 - (b) Recurring expenditure
 - (c) Current expenditure
 - (d) Excess expenditure
5. No expenditure shall be incurred out of the 'Consolidated Fund' without getting the approval of _____.
 - (a) Rajya Sabha
 - (b) Ministry of Finance
 - (c) Parliament
 - (d) Ministry of Expenditure
6. As per GFR 2017, the financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in?
 - (a) Union Cabinet
 - (b) Finance Ministry
 - (c) Parliament
 - (d) President

7. All sanctions or orders shall come into force from the _____.
(a) date of approve (b) date of receive
(c) date of issue (d) date of sanction
8. Date of creation to be indicated in sanctions for _____ posts.
(a) permanent (b) supernumery
(c) isolated (d) temporary
9. All orders conveying sanction to expenditure of a definite amount or up to a specific limit should express the amount of expenditure sanctioned both in _____ the amount of expenditure sanctioned.
(a) words (b) figures
(c) words and figures (d) words and in rupees
10. All financial sanctions and orders issued by a competent authority shall be communicated to the Audit Officer and the _____.
(a) Treasury Officer (b) Accounts Officer
(c) Drawing & Disbursing Officer (d) Finance Officer
11. The remission of disallowances by Audit and writing off of overpayments made to Government servants by competent authorities shall be in accordance with the provisions of the _____.
(a) DFPR (b) GFR 2017
(c) GAR 1990 (d) R&P Rules 1983
12. Petty losses are losses not exceeding (need not be reported) in terms of GFR 2017.
(a) ₹10,000/- (b) ₹25,000/-
(c) ₹5,000/- (d) ₹2,000/-
13. Cases involving material loss or destruction of Government property as a result of fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible where value of loss exceeds.
(a) ₹50,000/- (b) ₹1,00,000/-
(c) ₹10,000/- (d) ₹25,000/-
14. An Annual Financial Statement is also known as the _____.
(a) Budget (b) Audit Statement
(c) Accounts (d) Demand for Grants
15. The 'Demands for Grants' are presented to Parliament at _____ level.
(a) three (b) one
(c) two (d) twice
16. The estimates for expenditure for which vote of Lok Sabha is required shall be in the form of _____.
(a) Demand for Grants (b) Vote on Account
(c) Voted Expenditure (d) Supplementary grants

17. Who shall prepare separate bills for the claims relating to “voted” and “charged items”?
- (a) DDO (b) HoO
(c) HoD (d) Bill Assistant
18. What is the maximum period of debarment of a bidder under Section 151(i) of GFR 2017?
- (a) Three years (b) Two years
(c) Five years (d) Four Years
19. Purchase of goods up to the value of _____ only on each occasion may be made without inviting quotations or bids.
- (a) ₹1 Lakh (b) ₹50,000/-
(c) ₹25,000/- (d) ₹10,000/-
20. Advertised Tender Enquiry shall be resorted for procurement of goods of estimated value of?
- (a) ₹5 lakh and above (b) ₹25 lakh and above
(c) ₹10 lakh and above (d) ₹2.5 lakh and above
21. The number of supplier firms in Limited Tender Enquiry should be more than?
- (a) One (b) Two
(c) Three (d) Four
22. The bid security is normally to remain valid for a period of _____ days beyond the final bid validity period?
- (a) 15 days (b) 30 days
(c) 45 days (d) 60 days
23. In case of advance payment to suppliers, it should not exceed _____ per cent of the contract value in case of private firms?
- (a) 30 (b) 60
(c) 20 (d) 50
24. In case of advance payment to suppliers, it should not exceed _____ per cent of the contract value to a State or Central Government agency or a Public Sector Undertaking?
- (a) 30 (b) 50
(c) 60 (d) 40
25. Every Officer receiving money on behalf of the Government should maintain a cash book in Form _____.
- (a) T.R.- 5. (b) T.R.- 14.
(c) T.R.- 24. (d) T.R.- 4.
26. _____ may not be received by Treasury Officer from Officers of the Government for supplies of service postage stamps.
- (a) Cheque (b) Bank Draft
(c) Cash (d) Money Order

27. All monetary transactions should be entered in the cash book as soon as they occur and attested by the _____ in token of Check.
- (a) Drawing & Disbursing Officer (b) Head of the Office
(c) Accounts Officer (d) Head of the Department
28. Except as provided otherwise in these rules, challans shall be presented in _____.
- (a) triplicate (b) quadruplicate
(c) duplicate (d) two copies
29. _____ means a treasury the cash business of which is conducted by the Bank.
- (a) Central Treasury (b) District Treasury
(c) Sub-Treasury (d) Bank Treasury
30. _____ means the Head of an Office of Accounts set up under the scheme of departmentalization of Government Accounts.
- (a) Pay & Accounts Officer (b) Accounts Officer
(c) Audit Officer (d) Chief Accounts Officer
31. A special form of challan has been prescribed for the payment of income tax into treasury; the portion which is marked _____ should be sent to the departmental officer.
- (a) quadruplicate (b) duplicate
(c) triplicate (d) original
32. At the end of each month, the _____ should verify the cash balance in the cash book and record a signed and dated certificate to that effect.
- (a) Head of the Department (b) head of the Office
(c) Drawing and Disbursing Officer (d) Finance & Accounts Officer
33. The _____ should be bound in convenient volumes and their pages machine numbered.
- (a) Cash Register (b) Cash Account
(c) Cash books (d) Cheque Register
34. All corrections and alterations in the total of a bill whether made in words or figures should be attested by the _____, with date, of the person signing the receipt as many times as such corrections and alterations are made.
- (a) full signature (b) Treasury Officer
(c) Bill Assistant (d) Drawing and Disbursing Officer
35. Who shall check the arithmetical computations on bills?
- (a) Treasury Accountant (b) Accounts Officer
(c) Bill Assistant (d) Treasury Officer
36. Bills for contingent charges requiring countersignature before payment shall be drawn in Form _____.
- (a) T.R.-33-A (b) T.R.-33
(c) T.R.-13 (d) T.R.-13-A

37. Unless in any case the Comptroller and Auditor-General directs otherwise, subvouchers for more than _____ each shall be submitted to the Accountant-General.
- (a) ₹1500 (b) ₹500
(c) ₹2500 (d) ₹5000
38. In respect of contract contingencies, the bill shall be presented in a form similar to Form _____.
- (a) T.R. -13 (b) T.R. -19
(c) T.R. -20 (d) T.R. -30
39. The standard form of the contingent register will be as in form _____.
- (a) T.R. – 9 (b) T.R. – 19
(c) T.R. – 29 (d) T.R. – 39
40. Every Government servant must attend promptly to all objections and orders communicated to him by the _____.
- (a) Accountant-General (b) Comptroller & Auditor General
(c) Controller of Accounts (d) Audit Officer
41. _____ bills are to be used for drawing advances with specific sanction for departmental purposes.
- (a) Contract contingent (b) Abstract Contingent
(c) Extract Contingent (d) Detailed Countersigned Contingent
42. Pick the incorrect one from the different classes of contingent expenditure are as follows:-
- (a) Contract contingencies (b) Signature contingencies
(c) Countersigned contingencies (d) Fully vouched contingencies
43. Who is the Accounts Officer in respect of GPF subscribers under the Government of Mizoram?
- (a) Director, A&T (b) Director, LFA&P
(c) CCA, A&T (d) Secretary, Finance Deptt.
44. When did the GPF Rules, 1960 come into force?
- (a) 1st May, 1960 (b) 1st April, 1972
(c) 1st April, 1962 (d) 1st April, 1960
45. The amounts of GPF subscription so fixed may be reduced _____ during the course of the year.
- (a) two times (b) once
(c) twice (d) thrice
46. The amount of subscription of GPF shall be fixed by the _____.
- (a) Head of Office (b) Drawing & Disbursing Officer
(c) Accounts officer (d) Subscriber

47. A Government Servant due to retire on superannuation shall be exempted from making any subscription to the GPF during the last _____ months of his service.
- (a) six (b) three
(c) twelve (d) nine
48. For illness, withdrawal of GPF fund may be allowed up to _____ of the amount standing at credit of the subscriber
- (a) 90 % (b) 60%
(c) three-fourth (d) one-third
49. All temporary Government servants after a continuous service of _____ year shall subscribe to the Fund.
- (a) two (b) one
(c) three (d) half
50. The limit of GPF advance is up to _____ months of pay or three-fourth of the amount at credit, whichever is less.
- (a) 6 (b) 10
(c) 12 (d) 3
51. The additional amount payable under Deposit Link Insurance Scheme is not to exceed Rs. _____.
- (a) 4,00,000 (b) 2,00,000
(c) 3,00,000 (d) 60,000
52. The minimum years of service prescribed to be eligible for nonrefundable withdrawal of GPF for purchase of TV is _____ years.
- (a) 15 (b) 10
(c) 12 (d) 7
53. Any sum withdrawn by a subscriber at any time should not ordinarily exceed _____ of the accounts standing at his credit or six months' pay whichever is less.
- (a) one-third (b) one-half
(c) two-third (d) half
54. A subscriber may at any time cancel a nomination by sending a notice in writing to the _____.
- (a) Head of Office (b) Drawing & Disbursing Officer
(c) Accounts officer (d) Head of Department
55. How many joining time is admissible if journey is performed by air?
- (a) 12 days (b) 10 days
(c) 15 days (d) 11 days
56. His increment falls during Joining Time. When will his increment be paid?
- (a) on 1st July (b) on 1st January
(c) on assumption of charge. (d) on next year

57. Joining time cannot be combined with:-

- | | |
|-----------------------|------------------|
| (a) any kind of leave | (b) casual leave |
| (c) paternity leave | (d) WRIL |

58. What will be the joining time admissible if the distance between the old headquarters and the new headquarters is more than 1000 kms?

- | | |
|-------------|-------------|
| (a) 11 days | (b) 10 days |
| (c) 15 days | (d) 2 days |

59. From what date did the Central Civil Services (Joining Time) Rules, 1979 come into effect?

- | | |
|----------------|----------------|
| (a) 01.05.1979 | (b) 05.01.1979 |
| (c) 08.05.1979 | (d) 05.08.1979 |

60. No joining time is admissible for temporary transfer not exceeding _____ days.

- | | |
|---------|---------|
| (a) 10 | (b) 90 |
| (c) 180 | (d) 365 |

Section - II (40 Marks)

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

Marks are indicated against each question.

1. Describe the responsibilities of Controlling Officer in respect of Budget Allocation. (4)
2. Mention any 4 (four) principles of financial propriety on which emphasis is generally laid. (4)

OR

Briefly mention the necessary procedure to be observed for all kinds of Sanctions to the expenditure.

3. What is meant by Budget of Central Government? Mention the essential documents to be contained in the Budget? (2+3=5)
4. (a) What do you mean by the term 'Goods' as used in public procurement? (5)

OR

What is Bid Security?

5. Describe briefly four different classes of contingent expenditure. (4)
6. Briefly mention any four conditions under which a Treasury Officer may permit withdrawal from Government account. (4)
7. How is Government dues or moneys receivable on Government account realized? (4)
8. Mention any three purpose for which advances from GPF are permissible. What is the amount of advance that can be sanctioned from GPF? (3)

9. When does the amount standing to the credit of a subscriber in the GPF become payable to him in case of retirement? **(4)**
10. Define Joining Time. To whom do CCS (Joining Time) Rules, 1979 do not apply? **(1+2=3)**

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