

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION.
(DECEMBER, 2025)

PAPER - I

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. The date of death of Government servant shall be treated as:
 - (a) working day
 - (b) non-working day
 - (c) dies-non
 - (d) none of the above
2. Stoppage or reduction of pension for reasons other than misconduct is:
 - (a) permissible
 - (b) not permissible.
 - (c) permissible only with the approval of the Pension Sanctioning Authority.
 - (d) permissible only under specific provisions of pension rules.
3. EOL for higher technical studies:
 - (a) counts as qualifying service.
 - (b) does not count as qualifying service.
 - (c) counts as qualifying service only when it is in public interest.
 - (d) counts as qualifying service when the employee returns and serves the Government after completion of studies.
4. For Invalid Pension, a Gazetted Government servant is required to submit Medical Certificate from:
 - (a) Chief Medical Officer.
 - (b) District Medical Officer.
 - (c) Medical Board.
 - (d) None of the above.

5. For calculation of Service Gratuity, Dearness Allowances:
- (a) shall be treated as emolument.
 - (b) shall not be treated as emolument.
 - (c) shall not be included in the calculation.
 - (d) None of the above.
6. Additional pension from 80 years to less than 85 years is:
- (a) 20% of basic pension
 - (b) 25% of basic pension.
 - (c) 30 % of basic pension.
 - (d) None of the above.
7. If length of service is 5 years or more but less than 20 years, the rate of Death Gratuity is:
- (a) 10 times emolument.
 - (b) 12 times emolument.
 - (c) 15 times emolument.
 - (d) None of the above.
8. For the purpose of Retirement Gratuity and Death Gratuity, married daughters are:
- (a) included if dependent on Government servant.
 - (b) not included as family member.
 - (c) included as family member.
 - (d) None of the above.
9. Death / Retirement Gratuity is:
- (a) exempt from Income Tax.
 - (b) not exempt from Income Tax.
 - (c) partially exempt from Income Tax subject to limits prescribed under the Income Tax Act.
 - (d) None of the above.
10. Amount of family pension after retirement shall be determined at uniform rate of:
- (a) 40 % of basic pay.
 - (b) 30% of basic pay.
 - (c) 50 % of basic pay.
 - (d) None of the above.
11. A Government servant can earn two pensions in the same service or post at the same time.
- (a) Yes, it is permissible.
 - (b) No, it is not permissible.
 - (c) Permissible only when holding two posts simultaneously.
 - (d) None of the above.

12. Probation period shall count as qualifying service.

- (a) True.
- (b) False.
- (c) Counts only when sanctioned by the appointing authority.
- (d) None of the above.

13. Unauthorised leave of absence entails forfeiture of past service.

- (a) True
- (b) False
- (c) Entails forfeiture if the period is not regularised as leave of any kind.
- (d) None of the above.

14. Service Gratuity shall be calculated:

- (a) at the rate of half month's emolument for every six monthly period of qualifying service.
- (b) at the rate of one month emolument for every six monthly period of qualifying service.
- (c) at the rate of half month's emolument for every four monthly period of qualifying service.
- (d) None of the above.

15. In calculating length of qualifying service, fraction of a year which is:

- (a) equal to nine months and above shall be treated as a completed one year.
- (b) equal to six months and above shall be treated as a completed one year.
- (c) equal to three months and above shall be treated as a completed one year.
- (d) None of the above.

16. Amount of Death Gratuity in the case of qualifying service less than one year is:

- (a) 2 times emoluments.
- (b) 3 times emoluments.
- (c) 2.5 times emoluments.
- (d) 3.5 times emoluments.

17. The amount of Retirement Gratuity or Death Gratuity:

- (a) shall not exceed Rs.20 lakh
- (b) shall not exceed Rs. 15 lakh.
- (c) has no limit.
- (d) None of the above.

18. Pension Rules do not prohibit grant of family pension to family of Government servant who commits suicide.

- (a) True.
- (b) False.
- (c) Family pension is admissible only to minor children.
- (d) None of the above.

19. Dearness Allowance counts as emoluments for determining:

- (a) Death Gratuity only.
- (b) Retirement Gratuity only
- (c) Retirement Gratuity and Death Gratuity.
- (d) None of the above.

20. Family pension is not admissible to children from the void or voidable marriage.

- (a) True.
- (b) False.
- (c) Not admissible if there is eligible member from the legally valid marriage
- (d) None of the above.

21. Leave can be claimed as a matter of right.

- (a) True
- (b) False.
- (c) Only earned leave can be claimed as a matter of right.
- (d) None of the above.

22. Casual leave is:

- (a) recognised under Leave Rules
- (b) not recognised under Leave Rules.
- (c) recognised under Leave Rules depending upon the purpose.
- (d) None of the above.

23. No Government servant shall be granted leave of any kind for a continuous period of:

- (a) two years
- (b) three years
- (c) five years.
- (d) None of the above.

24. Leave ordinarily ends:

- (a) on the day preceding the day on which the charge is resumed.
- (b) on the day succeeding the day on which the charge is resumed.
- (c) on the actual date on which the Government servant reports for duty.
- (d) on the date specified by the leave sanctioning authority.

25. Earned leave shall be credited to leave account at the rate of:

- (a) 3 days for each completed calendar month.
- (b) 2.5 days for each completed calendar month.
- (c) 10 days for each completed six months
- (d) None of the above.

26. Leave Rules apply to persons re-employed after retirement.

- (a) True
- (b) False.
- (c) They apply only on medical ground.
- (d) None of the above.

27. Maternity leave can be combined with:

- (a) Earned Leave only.
- (b) Half pay leave only.
- (c) Leave of any kind.
- (d) Casual leave only.

- 28.** Leave should not be ordinarily denied during
- (a) the last 3 years of service.
 - (b) the last 5 years of service.
 - (c) the last 10 years of service.
 - (d) None of the above.
- 29.** Casual leave can be combined with:
- (a) any other kind of leave.
 - (b) Earned Leave.
 - (c) Commuted Leave
 - (d) None of the above.
- 30.** Any application for leave shall be made in:
- (a) Form-2
 - (b) Form-3
 - (c) Form-1
 - (d) None of the above.
- 31.** Restricted holiday can be:
- (a) prefixed but not suffixed to regular leave.
 - (b) suffixed but not prefixed to regular leave.
 - (c) prefixed and suffixed to regular leave.
 - (d) None of the above.
- 32.** Medical Certificate is necessary for commuted leave in continuation of maternity leave.
- (a) Yes, it is necessary.
 - (b) No, it is not necessary.
 - (c) Necessary if the competent authority demands medical justification.
 - (d) None of the above.
- 33.** A Government servant on commuted leave is entitled to leave salary equal to:
- (a) 50% of pay drawn immediately before proceeding on leave.
 - (b) the pay drawn immediately before proceeding on leave.
 - (c) the basic pay drawn immediately before proceeding on leave without Dearness Allowance
 - (d) None of the above.
- 34.** Every nomination made and every cancellation given by a GPF subscriber shall, to the extent it is valid, take effect on the date on which:
- (a) it is received by the Accounts Officer.
 - (b) it is approved by the Accounts Officer.
 - (c) it is received by Head of Department.
 - (d) None of the above.

- 35.** GPF subscription is to be discontinued during:
- (a) the last one month of service.
 - (b) the last two months of service.
 - (c) the last six months of service.
 - (d) None of the above.
- 36.** GPF withdrawal is permissible at any time during the service for
- (a) medical treatment.
 - (b) marriage.
 - (c) building a residential house.
 - (d) None of the above.
- 37.** In the case of dismissal from service GPF withdrawal is
- (a) not permissible.
 - (b) permissible.
 - (c) permissible but interest not payable.
 - (d) None of the above.
- 38.** A GPF subscriber shall subscribe monthly except during the period when
- (a) he is under suspension.
 - (b) he is on EOL
 - (c) he is on Study Leave
 - (d) None of the above.
- 39.** Amount of GPF subscription should not be less than
- (a) 8 % of the emolument.
 - (b) 5 % of the emolument
 - (c) 3 % of emolument
 - (d) None of the above.
- 40.** GPF withdrawal for higher education can be made after completion of
- (a) 5 years
 - (b) 10 years.
 - (c) 15 years
 - (d) None of the above.
- 41.** For absence from headquarters exceeding six hours but not exceeding 12 hours, daily allowance will be admissible at
- (a) 50%
 - (b) 70 %.
 - (c) 100%
 - (d) None of the above.
- 42.** Daily Allowance is NIL for continuous halt beyond
- (a) 180 days.
 - (b) 150 days
 - (c) 120 days
 - (d) 90 days

43. In the case of transfer where no change of residence is involved,
- (a) Transfer Grant is admissible.
 - (b) Transfer Grant is not admissible.
 - (c) Transfer Grant is admissible up to 50% of emolument
 - (d) None of the above.
44. Mileage Allowance for employee of Government of Mizoram for journey performed in own car at places where no specific rates have been prescribed by STA is
- (a) Rs. 15 per km.
 - (b) Rs.20 per km.
 - (c) Rs.24 per km.
 - (d) Rs.25 per km.
45. An Officer in pay level -10 who stays at Mizoram House in New Delhi can claim Daily Allowance at the rate of
- (a) Rs.800 per day.
 - (b) Rs 1000 per day .
 - (c) Rs.1200 per day.
 - (d) Rs. 1500 per day.
46. A competent authority may permit a Government servant to draw travelling allowance
- (a) during leave.
 - (b) during suspension.
 - (c) after retirement.
 - (d) None of the above.
47. For local journey, Daily Allowance is
- (a) two-third of the rate.
 - (b) one-third of the rate.
 - (c) one-fourth of the rate.
 - (d) None of the above.
48. For probationers,
- (a) Daily Allowance is admissible.
 - (b) Daily Allowance is admissible at half the rate.
 - (c) no Daily Allowance is admissible.
 - (d) None of the above.
49. In the case of transfer Travelling Allowance, the claim for TA falls due
- (a) from the date of assumption of charge.
 - (b) on the date of issue of transfer order.
 - (c) from the date of relinquishing of charge of the old post
 - (d) None of the above.
50. Employees of Government of Mizoram with pay level-10 who stays in a hotel can reimburse food bill up to
- (a) Rs.900 per day.
 - (b) Rs.1000 per day.
 - (c) Rs. 1200 per day.
 - (d) None of the above

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.

Attempt all questions.

1. State two conditions subject to which service qualifies. (4)
2. How is Retirement Gratuity calculated ? (4)
3. Mention two cases in which interruption in service does not entail forfeiture of past service. (4)
4. State the conditions under which Retirement Gratuity lapse. (4)
5. State the period for which family pension is payable in the case of widow and in the case of unmarried son. (4)
6. State circumstances in which combining half a day's casual leave with other leave is permissible. (2)
7. Explain importance of leave admissibility report for granting of leave. (2)
8. How is absence after expiry of leave to be treated? (2)
9. State the circumstances under which extraordinary leave may be granted. (2)
10. Write the equation for calculation of cash equivalent of leave salary (leave encashment) for earned leave. (2)
11. Write brief notes on Maternity Leave. (2)
12. State the conditions which govern reduction and enhancement of GPF subscription amount. (3)
13. Mention any two purposes for which GPF withdrawal can be made any time during the service. (2)
14. Write the procedure to be followed in the case of GPF final payment on death of subscriber if no nomination in favour of a member of family of the subscriber subsists. (3)
15. What is Local Journey ? (2)
16. Define Daily Allowance. (2)
17. Define Mileage Allowance. (2)
18. What is Composite Transfer Grant ? (2)
19. Mention the circumstances under which Travelling Allowance on transfer may not be allowed to a Government servant. (2)

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