

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

PAPER - III

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. Challans shall be valid for only such time not exceeding _____ days as may be fixed by the Collector.
(a) 13 (b) 14
(c) 15
2. If the Challan is in duplicate, triplicate or quadruplicate, the challan marked _____ shall be returned to the tenderer.
(a) copy (b) duplicate
(c) original
3. A bill or a cheque becomes a voucher only when it is receipted and stamped _____.
(a) receipt (b) Certified
(c) paid
4. Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of _____ years.
(a) two (b) three
(c) four
5. All Cheques, irrespective of the category, drawn for Rs. _____ lakhs and above shall bear two signatures.
(a) 20 (b) 15
(c) 10
6. All corrections and alterations in orders of payments must be attested by the dated initials of the _____.
(a) Head of Office (b) Drawing & Disbursing Officer

7. The appointment of a Gazetted Officer as a Disbursing Officer will not, however, relieve the Head of the Office in any way of his responsibility for the _____ of the bill or for the disposal of the money received in payment.
- (a) correctness (b) accuracy
(c) genuineness
8. The full accounts classification must be recorded on each bill by the _____.
(a) disbursing (b) controlling
(c) drawing officer
9. Receipts for sum below Rs. _____ do not require the signature of the Treasury Officer and may be signed by the Treasurer and the Accountant.
(a) 3000 (b) 2500
(c) 2000
10. Every Officer receiving money on behalf of the Government should maintain cash book in form _____.
(a) T.R-2 (b) T.R-3
(c) T.R-4
11. Cheques shall be payable at any time within _____ months after the month of issue.
(a) three (b) four
(c) six
12. Arrears of pay, fixed allowances of leave salary shall be drawn in the _____.
(a) ordinary monthly bill (b) in a separate bill
13. All corrections and alteration in orders of payment must be attested by the dated initials of the _____.
(a) Drawing & Distributing Officer (b) Treasury Officer
14. Recoveries may not ordinary be made at a rate exceeding _____ of pay.
(a) one third (b) two third
(c) 50%
15. Monthly bills for pay and allowances may be signed and presented earlier than _____ before the last working day of the month.
(a) 5 days (b) 7 days
(c) 10 days
16. A letter of credit or assignment shall lapse at the end of each month of issue.
(a) True (b) False
17. Moneys received on account of revenue shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the accounts of the Government.
(a) True (b) False
18. 'Due and Drawn Statement' is not required for payment of Dearness Allowance (DA) arrears.
(a) True (b) False

19. The term grand -in – aid does not include expenditure as grants to local bodies, religious, charitable or educational institutions.
- (a) True (b) False
20. The space left blank whether in the money column or in the columns for particulars of the bill should invariably be covered by oblique lines.
- (a) True (b) False
21. Supplementary, additional or excess grants
- (a) Article 205 (b) Article 206
22. Grants-in-aid-
- (a) Article 275 (b) Article 287
23. Tenure of office of persons serving the Union or a State
- (a) Article 310 (b) Article 311
24. Exemption of property and income of a State from Union taxation
- (a) Article 282 (b) Article 289
25. Annual Financial Statement of a State
- (a) Article 202 (b) Article 220
26. Contingency fund
- (a) Article 267 (b) Article 260
27. Recruitment and conditions of service of persons serving the Union or a State
- (a) Article 301 (b) Article 309
28. Courts not to inquire into proceedings of the Legislature.
- (a) Article 211 (b) Article 212
29. Taxes levied and collected by the Union but assigned to the States.
- (a) Article 269 (b) Article 266
30. Borrowing by States.
- (a) Article 291 (b) Article 293
31. What is the time limit for remitting the cash in notified Bank by a person authorized to receive cash?
- (a) One Week (b) Three Working Days
(c) 24 hours (d) One Month
32. Rents of PWD Rest Houses, Circuit Houses, Rent of furniture and amenities provided would be credited to
- (a) 0202 (b) 0059
(c) 0216 (d) 1054
33. Which one is NOT considered as Cash as per provision of CPWA Code?
- (a) Demand Draft (b) Government Securities
(c) Legal Currency Notes & Coins (d) Banker's Cheque

- 34.** Which of the following are Stores debited to suspense
- (a) Stock
 - (b) Tools and Plant
 - (c) Road Metal
 - (d) Materials charged to works
- 35.** Refunds of Security deposits for a work, previously lapsed to Government are adjusted as:
- (a) Refund of Revenue
 - (b) Refund of Deposits
 - (c) Contingencies of the Work concerned
 - (d) Debit to Misc. Works Advances
- 36.** Deposits which have been kept under the head "Deposit" and have become time-barred or unclaimed for its refund/repayment are called
- (a) Lapsed Deposits
 - (b) Unclaimed Deposits
 - (c) Expired Deposits
 - (d) None of these
- 37.** The term 'cash' excludes
- (a) Money given away as Temporary advance
 - (b) Fixed Deposit other than Deposit at call Receipts of Bank
 - (c) Bank drafts payable on demands
 - (d) Cheques from private person in payment of Government dues.
- 38.** Measurement book is maintained in form
- (a) 23
 - (b) 24
 - (c) 25
 - (d) 26
- 39.** Divisional officer can obtain Cheque Books for use from:
- (a) The controller of Stamps, Nasik.
 - (b) The Central Form stores, Calcutta.
 - (c) The Bank on which cheque is drawn.
 - (d) The concerned Pay and Accounts Officer.
- 40.** The Validity of a cheque is-
- (a) period of 3 months after the months of its issue
 - (b) period of 6 months after the months of its issue
 - (c) period of 2 months after the months of its issue
 - (d) period of one month after the months of its issue
- 41.** Which of the following is not a sub-head of Stock Account
- (a) Timber
 - (b) Painters' stores
 - (c) Land, Kilns etc.
 - (d) Workshop suspense
- 42.** Deposit Register is maintained in the form
- (a) Form 79
 - (b) Form 65
 - (c) Form 67
 - (d) None of the above
- 43.** Account of Interest Bearing Securities sent to PAO is maintained in
- (a) Form 85
 - (b) Form 86
 - (c) Form 64
 - (d) Form 62

44. Which is correct entry in the Cash Book when clients Demand Draft or Cheque is deposited into the Bank?
- (a) Payments Side in Cash column as Remittance to Bank
 - (b) Payments Side in Bank column as Remittance to Bank
 - (c) No entry at all
 - (d) Only a note is kept in usual ink
45. Cash found short on physical count is temporarily classified in the Cash Book as:
- (a) 8658 Suspense Accounts
 - (b) Miscellaneous Deposits
 - (c) Miscellaneous Works Advances
 - (d) Payments awaiting Transfer to other Heads of Accounts
46. If a cheque issued to a payee has been lost, then after following some procedure, it can be:
- (a) Revalidated
 - (b) Cancelled without a new cheque being issued in lieu
 - (c) Cancelled and a new cheque issued in its lieu
 - (d) Referred to PAO to issue No payment Certificate
47. Suspense and Deposits are the part of
- (a) Consolidated Fund
 - (b) Contingency Fund
 - (c) Public Accounts
 - (d) None of the above
48. Which should not be deducted from Contractor's Bill
- (a) Work's contract tax
 - (b) Security Deposit
 - (c) Income Tax
 - (d) Fine for defective work
49. Which is not a sub-head of 'Misc. Works Advances'?
- (a) Sales on Credit
 - (b) Amounts overpaid to/recoverable from Contractors
 - (c) Losses, Retrenchment and Errors etc.
 - (d) Other items
50. General Administration of Stores is vested to which Officer?
- (a) Divisional Officer
 - (b) Divisional Accounts Officer
 - (c) Sectional Engineer
 - (d) Deputy Executive Engineer

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. What are the checks to be applied by Treasuries with regard to payment of claims? (6)
2. What should a Government officer do when a bill passed is lost before payment or before presentation at the Treasury? (5)
3. Write short notes on any 3 (three): (3×3=9)
 - (a) Permanent Advance
 - (b) Memorandum or Challan
 - (c) Abstract Contingent Bill
 - (d) Contingent charges.
 - (e) Letters of Credit or Assignment

Direction (Question Nos. 4 - 6): Answer any 2 (two) questions: (2×5=10)

4. What do you mean by Finance Commission under the provisions of Article 280 of the Constitution of India? What is the composition?
5. What do you mean by the Consolidated Fund of a State as provided under Article 266(1) of the Constitution of India?
6. Mention the circumstances under which safeguards provided by Article 311 of the Constitution of India to civil servants are not applicable.

Direction (Question Nos. 7 - 9): Answer any 2 (two) questions: (2×5=10)

7. What is an Imprest?
8. What are the main heads under which the transactions of Public Works Officers may be grouped ?
9. How are cheques cancelled in a public works Division?
10. An advance of Rs 500 in cash was made on 11th October to Mr Dika for making payment of passed vouchers, and another advance of Rs 800 was made on 20th October by means of cheque no. 874 to Mr Sanga for a similar purpose. Make necessary entries in the cash book. (5)

- (i) Advance in cash. Payment side of the cash book

Date	Vr	To whom paid	Cash Rs	Bank/Terasury		Classification
				Ch	Amount Rs	

- (ii) Advance by cheque. Receipt side of the cash book

Date	From whom received	Amount Rs	Classification of receipts

11. Enter the following bills in the cash book on 2nd July.

(5)

<i>Sl no</i>	<i>Contractors bill Vr.8</i>	<i>Rs</i>	<i>Deduct</i>	<i>Rs</i>
1	Value of work done	65000	Security Deposits	3250
2	Advance Payment	20000	Fine for bad work	1500
3	Secured Advance	5000	Fine for another work	1000
4	Up-to date payment	90000	Fine for delay	1000
5	Less already paid	30000	Water charges	500
6	Net payable now	60000	Cement supplied for this work	1000
			TDS of GST	750
Cheque No. 000456			Total Deduction	9000

(i) Receipt side of the cash Book

<i>Date</i>	<i>From whom received</i>	<i>Amt.Rs</i>	<i>Classification of receipts</i>

(ii) Payment side of the cash book

<i>Date</i>	<i>Vr no</i>	<i>To whom paid</i>	<i>Cash Rs</i>	<i>Bank/Treasury</i>		<i>Classification</i>
				<i>Ch. No</i>	<i>Amount Rs</i>	

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