

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

PAPER - II

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. Government servant shall have the option, to be exercised within _____ from the date of promotion or appointment.
(a) 1 month (b) 2 months
(c) 3 months
2. Where the minimum pay of the time-scale of the new post is higher than his pay in respect of the post held by him regularly, he shall draw the _____ as the initial pay.
(a) maximum (b) minimum
(c) full pay
3. An increment shall ordinarily be drawn as a matter of course unless it is _____.
(a) withdrawn (b) barred
(c) withheld
4. A Government servant may be required to subscribe to a provident fund, _____ or other similar fund in accordance with such rules as the President may by order prescribe.
(a) IF & SF (b) NPS
(c) family pension fund
5. An officer who is absent from _____ without any authority shall not be entitled to any pay and allowances during the period of such absent.
(a) duty (b) office
(c) premises
6. No Government servant shall be granted leave of any kind for a continuous period exceeding _____.
(a) 3 years (b) 4 years
(c) 5 years

7. A Government servant's _____ on a post shall stand terminated on his acquiring a lien on another post.
- (a) confirmation (b) lien
(c) officiating
8. A Government servant may be required to subscribe to a provident fund, a family pension fund or other similar fund in accordance with such rules as the _____ may by order prescribe
- (a) government (b) department
(c) president.
9. The date from which a person recruited overseas shall commence to draw pay on first appointment shall be determined by the general or special orders of the authority by whom he is _____.
- (a) appointed (b) recruited
(c) recommended
10. On foreign service/deputation beyond the _____ limit admissible under the orders of the Government issued from time to time.
- (a) maximum (b) minimum
(c) optimum
11. When appointment to the new post is made on his own request under sub-rule (a) of Rule 15 of the said rules, and the maximum pay in the timescale of that post is lower than his pay in respect of the old post held regularly, he shall draw that maximum as his _____.
- (a) salary (b) initial pay
(c) emolument
12. The holder of a post, the pay of which is changed, shall be treated as if he were transferred, to a new post on the _____.
- (a) Permanent Basis (b) Temporary Basis
(c) New Pay
13. An increment may be withheld from a Government servant by the Central Government or by any authority to whom the Central Government may delegate this power under _____.
- (a) Rule 5 (b) Rule 6
(c) Rule 7
14. In ordering the withholding of an increment, the withholding authority shall state the _____ for which it is withheld.
- (a) year (b) period
(c) time
15. All duty in a post on a _____ counts for increments in that timescale
- (a) time-scale; (b) time-pay
(c) pay-scale.
16. All leave except extraordinary leave taken otherwise than on medical certificate and the period of deputation out of India shall count for _____.
- (a) duty (b) promotion
(c) increment.

17. If a Government servant is reduced as a measure of _____ to a lower stage in his time-scale, the authority ordering such reduction shall state the period for which it shall be effective.
- (a) reduction; (b) penalty
(c) preventive.
18. The Central Government may _____ the pay of an officiating Government servant at an amount less than that admissible under these rules.
- (a) fix (b) credit
(c) decide
19. When a temporary post is created which may have to be filled by a person not already in Government service, _____ shall be fixed with reference to the minimum that is necessary to secure the services of a person capable of discharging efficiently the duties of the post.
- (a) pay scale of the post (b) substantive pay of the post
(c) the pay of the post
20. The Central Government may make rules prescribing the form in which _____ should be prepared,
- (a) service statement (b) medical certificate
(c) session
21. A claim to _____ shall not be remitted or abandoned save with the sanction of the competent authority.
- (a) pay (b) tax
(c) revenue
22. No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public funds unless the same has been sanctioned by a _____.
- (a) Head of Department (b) Finance Department
(c) Competent Authority
23. All proposals for sanction to _____, shall indicate whether such expenditure can be met by valid appropriation or re- appropriation.
- (a) expenditure (b) claim
(c) budget.
24. All orders conveying sanctions to expenditure of a definite amount or up to a specific limit should be expressed both in words and figures the amount of expenditure _____.
- (a) incurred (b) Proposed
(c) sanctioned
25. Sanctions or orders shall come into _____ from the date of issue unless any other date from which they shall come into force is specified therein.
- (a) effect (b) contract
(c) force
26. An _____ shall be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.
- (a) individual (b) officer
(c) official

27. “_____” means the assignment, to meet specified expenditure, of funds included in a primary unit of appropriation;
- (a) Budget;
 - (b) Appropriation;
 - (c) Sanction.
28. “_____” means civil/ electrical works including public buildings, public services, transport infrastructure etc., both original and repair works and any other project, including infrastructure which is for the use of general public;
- (a) Public Works
 - (b) Civil Works
 - (c) Contract Works
29. “Re-appropriation” means the _____ of funds from one primary unit of appropriation to another such unit;
- (a) allocation
 - (b) diversion
 - (c) transfer
30. The Controlling Officer will maintain a broadsheet in Form _____ to monitor the receipt of the return prescribed in the foregoing sub- clause
- (a) GFR 6
 - (b) GFR 9
 - (c) GFR 12
31. A Broadsheet in Form _____ shall be maintained by the Departments of Central Government
- (a) GFR 6
 - (b) GFR 9
 - (c) GFR 12
32. The savings as well as provisions that cannot be profitably utilised shall be _____ to Government immediately
- (a) appropriated
 - (b) credited
 - (c) surrendered.
33. No expenditure shall be incurred during a financial year on a “_____” not contemplated in the Annual Budget for the year except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund during that year.
- (a) New Service
 - (b) allocation
 - (c) appropriation.
34. A _____ may not, on his own authority, authorize any payment in excess of the funds placed at his disposal.
- (a) Head of Department
 - (b) Administrative Department
 - (c) Disbursing Officer.
35. All drawing and disbursing officers shall maintain separate _____ in Form GFR 5, physically or electronically for allocation under each minor or sub-head of account with which they are concerned.
- (a) cashbook
 - (b) account
 - (c) register
36. “_____” means an authority legally entitled or specially empowered by Ch.-1 - INTRODUCTION 3 Government to administer a local fund.
- (a) Autonomous Body
 - (b) Local Body
 - (c) Statutory Body

37. 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 _____ without delay.
- (a) cashbook
 - (b) government Account
 - (c) subsidiary Cashbook
38. Amounts due to Government shall not be left _____ without sufficient reasons.
- (a) outstading
 - (b) unspend
 - (c) unrecorded
39. Unless specially authorized by any rule or order made by competent authority, no sums shall be _____ as revenue by debit to a suspense head.
- (a) deducted
 - (b) adjusted
 - (c) credited.
40. 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 _____.
- (a) entered
 - (b) registered
 - (c) assessed.
41. All powers to incur expenditure out of public funds (Consolidated Fund of India) vest with the:
- (a) Concern Minister
 - (b) Government in the Ministry of Finance
 - (c) Reserve Bank of India
42. President has the powers under Rule 2 of DFPR, 1978 to:
- (a) Relax all or any provisions of these rules in relation to any authority
 - (b) Relax non or some provisions of these rules in relation to any authority
 - (c) Relax provisions of these rules in relation to any authority
43. Head of the Department should not be lower than that of a Deputy Secretary to Government of India.
- (a) Secretary to Government of India
 - (b) Joint Secretary to Government of India
 - (c) Deputy Secretary to Government of India
44. The expenditure which is incurred at periodical intervals is a:
- (a) Contingent expenditure
 - (b) Recurring expenditure
 - (c) Office expenditure
45. All expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary pensions, Contingencies, grants-in-aid, contributions, works, tools and plant and the like are called:
- (a) Miscellaneous expenditure
 - (b) Contingent expenditure
 - (c) Recurring expenditure.
46. Re-appropriation means transfer of funds from one primary unit of appropriation to:
- (a) Government account
 - (b) Public account
 - (c) Another.
47. The financial powers not specifically delegated to any authority vest in the:
- (a) Government
 - (b) Finance Ministry
 - (c) Finance Minister

- 48.** Demand for Grants or Appropriation for charged Expenditure are presented to Parliament on behalf of appropriate:
- (a) Ministry
 - (b) Department
 - (c) Head of Account.
- 49.** No funds will be appropriated/ re- appropriated to meet expenditure which has not been sanctioned by an:
- (a) Officer competent to sanction it
 - (b) Department competent to sanction it
 - (c) Authority competent to sanction it
- 50.** DFP Rules provide that the powers cannot be delegated to a:
- (a) Retired Officer
 - (b) Non-Gazetted Officer
 - (c) Junior Officer

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.*

1. Under FR. 10 what is an essential requirement for appointment to a post in Government service in India and who should sign in it? Can any specific class of Government servants be exempted from the operation of this rule? (5)
2. How will you regulate the initial pay of a Government servant who is appointed to a post on a time-scale of pay carrying duties and responsibilities of greater importance than those attaching to the post held by him? (5)
3. What are the provisions that govern the pay of a Government servant who is appointed as a probationer in another service or cadre, and subsequently confirmed in that service or cadre? (5)
4. What are the conditions under which Foreign Service counts for increments in the time-scale? (5)
5. Describe preparation and presentation of Accounts. (5)
6. Under Rule 44, what are the informations to be included in a Budget? (5)
7. Write 5 (five) Standards of financial propriety that every officer incurring or authorizing expenditure from public moneys should abide as a guide? (5)
8. What are 5 (five) responsibilities of Controlling Officer in respect of Budget allocation? (5)
9. Match the Code with Object head: (5×1=5)

(a) 06	(a) Wages
(b) 10	(b) Salary
(c) 49	(c) Medical Treatment
(d) 01	(d) Foreign Travel Expenses
(e) 02	(e) Other Revenue Expenses
10. What are the General Limitations on Power to Sanction Expenditure as per Rule 4 of DFPR, 1978? (5)

OR

Write down the cases which do not permit appropriation and re-appropriation of funds. (5)

OR

Write down all the powers of the President under Rule 2 of DFP Rules. (5)

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