

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM POLICE 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. Who issue guidelines for preparation of budget estimates?
(a) Ministry of Finance. Estimate Division. (b) Ministry of Finance. Expenditure Division.
(c) Ministry of Finance. Budget Division. (d) Ministry of Finance. Economic Affairs.
2. 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) On the same day. (b) Without delay.
(c) Within 24 hours. (d) As soon as possible.
3. Advertised Tender Enquiry may be adopted when estimated value of goods to be procured is –
(a) Rupees Ten lakhs and above. (b) Rupees Fifteen lakhs and above.
(c) Rupees Twenty-Five lakhs and above. (d) Rupees Twenty lakhs and above.
4. Who is responsible for attesting the entries of monetary transactions in the cash book?
(a) The Head of Office. (b) The Treasury Officer.
(c) The Collector. (d) The Accountant-General.
5. A Government servant shall hand over his copy of the Service Book to his office for updation each year in –
(a) December. (b) January.
(c) March. (d) April.
6. Which of 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 of the above.
7. All payments in respect of works expenditure shall, as far as possible, be made by Cheques-
(a) True (b) False

8. The contingency fund is at the disposal of –
- (a) President / Governor
 - (b) The Finance Minister
 - (c) External Affairs Minister
 - (d) Prime Minister.
9. What should be done if a large amount of money is being handled by a messenger?
- (a) The money should be deposited in the Treasury first.
 - (b) The messenger should travel alone.
 - (c) One or more guards should accompany the messenger.
 - (d) The Treasury Officer should handle it directly.
10. Surplus or obsolete or unserviceable goods of assessed residual value above Rs _____ should be disposed of by obtaining bids through advertised tender or public auction.
- (a) Rupees one lakh
 - (b) Rupees two lakh
 - (c) Rupees three lakh
 - (d) Rupees four lakh
11. The public debt raised by Government by issue of securities shall be managed by-
- (a) Ministry of Finance.
 - (b) Union Finance Minister.
 - (c) Reserve Bank of India.
 - (d) Comptroller & Auditor General.
12. 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) 6 months from the date of issue of such sanction.
 - (b) 12 months from the date of issue of such sanction.
 - (c) 36 months from the date of issue of such sanction.
 - (d) 24 months from the date of issue of such sanction.
13. Who is responsible for the correct identification of a doubtful Police pensioner?
- (a) Treasury Officer.
 - (b) Police Officer not below the rank of Sub-Inspector.
 - (c) Local Inspector of Police.
 - (d) Disbursing Officer.
14. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount both in words and figures.
- (a) True
 - (b) False
15. All cheques, bills, etc., preferable at a treasury for payment can be endorsed _____ in favour of the specific party to whom the money is to be paid.
- (a) only Once.
 - (b) for the Financial year.
 - (c) twice.
 - (d) thrice.
16. When the maintenance of any rentable building is entrusted to a civil department, other than the Central Public Works Department, who among the following shall be responsible for the due recovery of the rent there of?
- (a) Head of Department concerned.
 - (b) Head of Office concerned.
 - (c) Accounts officer at the Ministry.
 - (d) Drawing and Disbursing Authority concerned.

17. The Consolidated Fund of India comprises of –
- (a) All revenues received by the Government.
 - (b) All loans raised and ways and means advances.
 - (c) All moneys received by the Government in repayment of loans.
 - (d) All of the above.
18. What is the amount a bid security should ordinarily range between?
- (a) One percent to three percent.
 - (b) Two percent to five percent.
 - (c) Three percent to four percent.
 - (d) Four percent to five percent.
19. Recoveries may not ordinarily be made at a rate exceeding –
- (a) Half of pay.
 - (b) One-third of pay.
 - (c) One-fourth of pay.
 - (d) Two thirds of pay.
20. Which of the following is NOT TRUE regarding Permanent Advance or Imprest-
- (a) They are used to make payments.
 - (b) They are subject to recoupment.
 - (c) They can be claims relating to telephone, electricity & water bills.
 - (d) All such claims upto Rs. 500 may be disbursed.
21. When the name of a government servant appears for the first time in a pay bill, the bill should be supported by –
- (a) Appointment Order.
 - (b) Last Pay Certificate.
 - (c) Transfer Order.
 - (d) Pay Slip.
22. For disposal of goods through auction earnest money deposit should be-
- (a) Not less than 5% of the bid value.
 - (b) Not less than 15% of the bid value.
 - (c) Not less than 20% of the bid value.
 - (d) Not less than 25% of the bid value.
23. Which of the following is not the general principle while entering into a contract?
- (a) Standard forms of contract should be adopted.
 - (b) Price variation clause can be provided in long term contracts.
 - (c) Contract document should be executed within 21 days.
 - (d) Extension of the scheduled delivery or completion dates should be given.
24. An eraser or over writing in the Cash book should be corrected by –
- (a) Rewriting the entire page.
 - (b) Drawing a pen through the incorrect entry in red ink between the lines with the Head of the Office initialling and dating the correction.
 - (c) Erasing the entry completely.
 - (d) Submitting a new cash book.
25. Reappropriation means the transfer of funds from one primary unit of appropriation to another such unit.
- (a) True
 - (b) False

26. Which of the following is not a Fixed Assets?
- (a) Plant, Machinery
 - (b) Equipment
 - (c) Furniture, fixtures, etc.,
 - (d) Office Stationery, Chemicals.
27. What should a government officer do if he/she is handling both government and non-government money?
- (a) Maintain separate cash boxes and books for Government and non-government money.
 - (b) Report the non-government money to the Treasury Officer.
 - (c) Deposit all the money into the Treasury.
 - (d) Keep them in the same cash box.
28. Monthly bills for pay and allowances may be signed and presented _____ before the Last working day of the month.
- (a) earlier than 3 days.
 - (b) earlier than 4 days.
 - (c) earlier than 5 days.
 - (d) earlier than 2 days.
29. The term 'Rate Contract' pertains to –
- (a) Ministries/ Departments
 - (b) DGS & D
 - (c) Ministry of Finance.
 - (d) Ministry of Corporate of Affairs.
30. Which of the following is to be drawn in a separate bill and not in the ordinary monthly bill?
- (a) Overtime Allowance.
 - (b) Travelling Allowance.
 - (c) First payment of pay.
 - (d) Arrears of Pay, fixed allowances of leave salary.
31. Where should fees payable by the Union Public Service Commission in India for examination be remitted?
- (a) To the Treasury Officer.
 - (b) To the Accountant-General.
 - (c) To the Reserve Bank of India.
 - (d) To the Secretary, UPSC, by means of crossed Indian Postal.
32. Purchase costing upto and including Rs. _____ are required to be referred to Departmental Purchase Advisory Board (DPAB) as per GFR, 2005.
- (a) 40.00 lakhs
 - (b) 30.00 lakhs
 - (c) 10.00 lakhs
 - (d) 20.00 lakhs
33. What should a government officer do if the money received on behalf of the government cannot be immediately remitted to the appropriate authority?
- (a) Keep it in the office cash chest until remittance is possible.
 - (b) Forward it to the Treasury Officer for safekeeping.
 - (c) Return the money to the payer.
 - (d) Deposit it into the nearest branch without recording.

34. A pension shall cease to be payable by the disbursing officer if it remained undrawn for-
- (a) More than two years.
 - (b) More than a year.
 - (c) More than six months.
 - (d) More than three months.
35. 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 recognised policy or custom.
 - (c) Both A & B
 - (d) None of the above.
36. An arrear claim of a government servant exceeding _____ shall be investigated by the Head of the Department concerned.
- (a) three months.
 - (b) six months.
 - (c) one year.
 - (d) two years.
37. All corrections and alterations in order of payment must be attested by the dated initials of the
- (a) Head of Department.
 - (b) Treasury Officer.
 - (c) Drawing and Disbursing Officer.
 - (d) Accountant.
38. Powers to write off of losses are available under –
- (a) Delegation of Financial Powers Rules (DFPR), 1978.
 - (b) Receipt & Payment Rules (R&P), 1983.
 - (c) General Financial Rules (GFR), 2005.
 - (d) Central Treasury Rules (CTR), Vol.I.
39. A government servant shall submit the travelling allowance claim failing which it shall stand forfeited-
- (a) Within 60 days of it becoming due.
 - (b) Within 6 months of it becoming due.
 - (c) Within 90 days of it becoming due.
 - (d) Within one year of it becoming due.
40. Which of the following is NOT a principle of public buying under General Financial Rules (GFR)?
- (a) Transparency.
 - (b) Fairness.
 - (c) Delays in procurement.
 - (d) Competition.
41. Which type of contract should not be entered into except in cases of absolute necessity as per GFR 2005?
- (a) Lump-sum contract.
 - (b) E-Contract.
 - (c) Quasi-Contract.
 - (d) Implied Contract.
42. Open Tenders should be called for works costing –
- (a) Rupees 20 lakhs to Rs 25 lakhs.
 - (b) Rupees 15 lakhs to Rs 20 lakhs.
 - (c) Rupees 10 lakhs to Rs 15 lakhs.
 - (d) Rupees 5 lakhs to Rs 10 lakhs.
43. Pay and allowances can be drawn for the day of the Government Servants death.
- (a) True
 - (b) False

- 44.** Which item will not come under the purview of definition of Goods?
- (a) Furnitures, fixtures and raw materials. (b) Books, Publication, Periodicals.
(c) Commodities, livestock. (d) Instruments, Machinery.
- 45.** All loss of Immovable property caused by fire, flood, cyclone, etc or any other natural cause shall be reported to Government at once through the usual channel in case loss exceeds –
- (a) 15,000 (b) 50,000
(c) 25,000 (d) 10,000
- 46.** A sanction to an advance or a non-refundable part withdrawal from Provident fund shall lapse on
- (a) The expiry of four months. (b) The expiry of three months.
(c) The expiry of five months. (d) The expiry of six months.
- 47.** Under what conditions may a Government Officer issue duplicates or copies of receipt?
- (a) If original receipt is lost and a certificate is received from the payer.
(b) If the amount is less than Rs 2500.
(c) If the Treasury Officer approves.
(d) If the payment is made by cheque.
- 48.** The list of Major and Minor Heads of Accounts of Union and States is maintained by –
- (a) Ministry of Finance. (b) Principal Account General.
(c) Controller General of Accounts. (d) C&AG.
- 49.** What is the minimum number of bids required in Limited Tender Enquiry?
- (a) Four (b) Three
(c) Two (d) One
- 50.** Which of the following claims have to be paid in cash?
- (a) Petty sums under ten rupees (b) Wages of labourers.
(c) Establishment charged directly to works. (d) All 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.*

1. Write short notes on any three: **(3×15=15)**
 - (a) Abstract Contingency and fully vouched Contingency.
 - (b) Earnest Money Deposits and Security Deposits.
 - (c) Capital Expenditure & Revenue Expenditure.
 - (d) Administrative Approval & Technical Sanction.
 - (e) Bank Treasury & Non-Bank Treasury.
2. Enumerate the principal standards of financial propriety. **(5)**
3. Attempt any three questions from the following: **(3×5=15)**
 - (a) What is Letter of Credit (LOC)?
 - (b) What is Vote on Account?
 - (c) What is meant by Surrender of Savings?
 - (d) For how many days is a cheque once issued valid for payment?
4. What is meant by 'Budget Estimate of Central Government'? How is it prepared and presented to Parliament? **(5)**
5. What checks are to be applied by the Treasury Officer on the appearance of a pensioner claiming payment of pension? **(10)**

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