

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM CIVIL SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION.
(DECEMBER-2025)

PAPER - V

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. When must moneys received by or tendered to government officers on account of the revenues of the government be paid into the treasury?
 - (a) At the end of the month
 - (b) At the end of the day
 - (c) Without undue delay
 - (d) After entry into subsidiary account
2. What is a challan?
 - (a) A challan is a certificate authorising withdrawal of money from the Government treasury.
 - (b) A challan is a voucher used for making payments to suppliers and contractors for contingent expenditure.
 - (c) A challan is a document used for transferring funds between two different departments without involving cash.
 - (d) A document showing financial details for depositing money into government account.
3. When must the pay and allowances of March be paid?
 - (a) First day of April
 - (b) Last working day of March
 - (c) The first working day of April
 - (d) The last day of March
4. What is an imprest account?
 - (a) A standing advance of money given to an officer to meet day-to-day petty and emergent expenditure
 - (b) A permanent bank account opened by every department for depositing government receipts
 - (c) The register in which all liabilities and commitments of the office are recorded for expenditure control
 - (d) The fund operated for making all payments exceeding ₹25,000 without using treasury bills

5. When must life certificates be furnished by pensioners?
- (a) Pensioners must furnish a life certificate every month along with their pension bill.
 - (b) Pensioners must furnish their life certificate in the month of November every year.
 - (c) Pensioners must furnish their life certificate in the month of December every year.
 - (d) Pensioners must furnish a life certificate every two months along with their pension bill
6. A bank treasury is:
- (a) The special account opened by government officers in any commercial bank for keeping office savings.
 - (b) The treasury in which the cash business is conducted by the Bank
 - (c) A treasury in which the cash business is conducted by the treasury itself
 - (d) A treasury other than a non-bank treasury
7. What is a Letter of Credit (LOC)?
- (a) A certificate issued by the Accountant General confirming completion of an audit for the year
 - (b) An authorization issued by a controlling officer allowing the Treasury to honour payments up to a specified limit
 - (c) A document used by suppliers to request advance payment before delivering goods
 - (d) A receipt issued by the Treasury acknowledging deposit of government revenue
8. Who gives authorization for drawing of cheques from the treasury for cheque drawing departments?
- (a) The Treasury Officer
 - (b) The Accountant General
 - (c) The Reserve Bank of India
 - (d) The Secretary of the Department
9. Who is an audit officer as defined by Central Treasury Rules?
- (a) The Audit and Accounts Officer of the District Treasury
 - (b) The Accountant General or an officer subordinate to him
 - (c) An auditor appointed for internal audit by the Government
 - (d) A senior officer in a department in charge of checking accounts.
10. What is an acquittance roll?
- (a) A register showing the monthly budget allotment and expenditure incurred by an office.
 - (b) A statement prepared by the Treasury showing all cheques issued during a month.
 - (c) A roll or list on which payees sign to acknowledge receipt of money (such as salaries, wages, or other payments).
 - (d) A consolidated list of liabilities outstanding at the end of a financial year.
11. Can pay and allowances be paid for the day of death to a government employee ?
- (a) Yes, if the death is in the afternoon, and not in the forenoon
 - (b) No
 - (c) Yes
 - (d) Yes, but only half if expired in the forenoon

12. Am I allowed to withdraw funds from the treasury to avoid lapse of a Centrally Sponsored Scheme as a DDO as per the Central Treasury Rules?
- (a) Yes, but with prior intimation to the Treasury Officer
 - (b) No, it is not allowed
 - (c) Yes, but it must be spent before the end of April of the next financial year
 - (d) it is allowed only for state funds
13. Which account of the government do not follow the rule of lapse?
- (a) Consolidated Fund
 - (b) Contingency Fund
 - (c) Public Accounts
14. What are deposits for works?
- (a) An amount kept by the contractor as a security deposit until completion of a work.
 - (b) Funds received in advance from individuals, local bodies, or other departments for works to be carried out by a government department.
 - (c) Money set aside by the department for emergency repairs.
 - (d) A reserve fund created by the government for capital works during a financial year.
15. Which of the following best defines a personal advance?
- (a) An advance granted to a contractor for starting a government work.
 - (b) An interest-free advance given to a department for petty contingent expenses.
 - (c) A recoverable advance granted to a Government servant for meeting personal requirements.
 - (d) A temporary advance sanctioned to a DDO for disbursing salaries.
16. Who will maintain a liability register for affecting proper control over expenditure?
- (a) The Head of Office
 - (b) The Treasury Officer
 - (c) The Administrative Officer
 - (d) The Procurement Officer
17. Who is a subordinate authority as per DFPR?
- (a) Any officer working under the Governor/President with delegated powers
 - (b) An officer who exercises statutory powers
 - (c) The head of a subordinate office
 - (d) An officer working under a Controlling Officer in the same office
18. Can funds provided for charged expenditure be used to meet votable expenditure under DFPR?
- (a) Yes
 - (b) No
 - (c) Yes, but only after re-appropriation
 - (d) Approval of Finance Department is required
19. Where are the residuary financial powers that are not delegated vested in?
- (a) The Head of Administrative Department
 - (b) Finance Department
 - (c) Accountant General
 - (d) Audit Officer

20. Who is Head of Office as per DFPR?

- (a) any officer who is authorised to operate a bank account for the department.
- (b) an officer declared as such by the competent authority and responsible for the financial and administrative control of an office
- (c) the senior-most officer present in an office on a given day.
- (d) an officer who sanctions all types of expenditure without any delegation.

21. When does a sanction for a recurring expenditure become operative?

- (a) As soon as the order is approved
- (b) From the date of its issue
- (c) After the order is received by the Treasury Officer
- (d) As soon as LOC is issued

22. One condition that has to be met by a subordinate authority for a sanction of expenditure is

- (a) that the expenditure has been approved by the Finance Department in writing.
- (b) that the expenditure is included in the Annual Report of the Department.
- (c) that adequate budget provision exists under the relevant head of account.
- (d) that the sanction is sent to the Treasury Officer before issue.

23. What is the correct definition of a contingent expenditure?

- (a) Expenditure incurred on construction works due to calamities
- (b) Expenditure on pay, allowances, and pensions of Government servants
- (c) Expenditure of an incidental and miscellaneous character, including those required for the day-to-day running of an office
- (d) Expenditure on projects financed by external agencies

24. What is an appropriation?

- (a) The process of collecting government revenue through taxes
- (b) The assignment of funds included in a budget grant to specific heads or units of expenditure.
- (c) The transfer of funds from one department to another before sanction
- (d) The final audit of expenditure after the close of the financial year

25. Can powers under the Delegation of Financial Powers Rules be delegated to non- gazetted officers?

- (a) Yes
- (b) No
- (c) Yes, but with the approval of the Government

26. Who can sanction the abolition of a post?

- (a) The Head of Office
- (b) The Accountant General
- (c) The authority competent to create the post
- (d) The senior-most officer of the department

27. Ex-post facto sanction can be obtained for making payments when:
- (a) Payments are made for court orders when the Supreme Court has passed final orders
 - (b) The court orders immediate implementation by making payment for relief
 - (c) Verbal approval of the Competent Authority has been obtained for implementation of a court order
 - (d) Funds are already available for utilisation
28. Which of the following is not a feature of a supernumerary post?
- (a) It is a shadow post
 - (b) It is a permanent post
 - (c) The duties of the post are well defined
 - (d) It is personal for whom the post is created
29. A primary unit of appropriation means:
- (a) Major head
 - (b) Minor head
 - (c) Sub head
 - (d) Object head
30. The accounts of the Union Government are kept in a form on the advice of
- (a) The President
 - (b) The Comptroller and Auditor General of India
 - (c) The Finance Ministry
 - (d) The Controller General of Accounts
31. Which of the following items are not included in the definition of goods in the General Financial Rules, 2017?
- (a) Livestock
 - (b) Raw materials
 - (c) Books and periodicals for library
 - (d) Machinery
32. Under the General Financial Rules, 2017, upto what value of goods can be procured without inviting quotations?
- (a) Rs. 15,000
 - (b) Rs. 25,000
 - (c) Rs. 30,000
 - (d) Rs. 35,000
33. What is the period for a financial year in India?
- (a) 1st April to 31st March
 - (b) 1st April to the last working day of March
 - (c) The first working day of April to the last working day of March
 - (d) The forenoon of 31st March to the midnight of the 31st March of the next year
34. What is the cardinal principle governing the assessment of responsibility of an officer regarding responsibility for losses to government?
- (a) That losses are unavoidable and may be pardoned if the officer acted quickly.
 - (b) That responsibility arises only when the loss is reported by Audit.
 - (c) That every Government servant must exercise the same vigilance, care, and prudence in handling public funds as a person of ordinary prudence would exercise in handling their own money.
 - (d) That responsibility is fixed upon the officer who directly handles cash

35. As per the General Financial Rules, where should interests on Grants-in-Aid provided by the Government of India be remitted to?
- (a) The Public Accounts of India
 - (b) The State Treasury
 - (c) The Consolidated Fund of India
 - (d) The Nodal Ministry
36. A YMA branch was given funds for the purchase of an ambulance out of Grants-in- Aid provided by your department. Choose the correct action for protecting public interest.
- (a) The YMA must promise to never sell the asset
 - (b) The YMA must be made to notify the government after the ambulance is no longer in use
 - (c) The YMA must abide by the condition that they will not sell the ambulance without the prior approval of the department
 - (d) They must use the ambulance only for ST/SC community
37. Which department under the Ministry of Finance is responsible for implementing the financial covenants laid down in the agreements executed by the departments and the External Funding Agencies?
- (a) Ministry of External Affairs
 - (b) Office of the Controller of Aid Accounts and Audit
 - (c) Ministry of Home Affairs
 - (d) Office of the Controller General of Accounts
38. A government security is:
- (a) A certificate issued by a nationalised bank guaranteeing repayment of a fixed deposit.
 - (b) A tradable debt instrument issued by the Government acknowledging its debt obligation.
 - (c) A security pass issued to officials for entry into government buildings.
 - (d) A document issued by the Treasury for withdrawal of money.
39. The difference between two stage bidding and two bid system is:
- (a) They are the same
 - (b) Two-Stage Bidding is mandatory for all consultancy contracts, while the Two-Bid System is used for procurement of major works
 - (c) In two-stage bidding, technical bids are revised after discussions before financial bids are invited. In two-bid system, technical and financial bids are submitted simultaneously
 - (d) In two-stage bidding, technical bids are evaluated first, followed by evaluation of financial bids. In two bid system, both are evaluated by the Bid Evaluation Committee simultaneously
40. Which type of procurement is quality cum cost based selection (QCBS) method mostly used for?
- (a) Procurement of high precision medical equipments
 - (b) Procurement of services
 - (c) Procurement of major works
 - (d) For entering into rate contracts

41. The two methods of disposal for surplus, obsolete or unserviceable goods are
- (a) Disposal and Write-off
 - (b) Auction and public tender
 - (c) Restricted tender and open tender
 - (d) Donation to NGOs and handover to Audit
42. You are posted at the Secretariat of a department which oversees several autonomous organisations. What type of review will you set up to monitor the performance of the autonomous organisations as per General Financial Rules?
- (a) Internal audit review
 - (b) Peer review mechanism
 - (c) Performance budgeting review
 - (d) Financial propriety review
43. What is a personal deposit account?
- (a) A savings account opened by a Government servant in a nationalised bank
 - (b) A device in which public money is credited and from which payments are made for specific purposes
 - (c) A fixed deposit held by the Government for contingency needs
 - (d) A personal ledger account maintained by Audit for each DDO.
44. The difference between capital and revenue expenditure is best described by.
- (a) Capital expenditure relates only to salaries, while revenue expenditure relates only to infrastructure
 - (b) Capital expenditure creates assets, whereas revenue expenditure is incurred for the normal running of government departments and maintenance of existing assets
 - (c) Revenue expenditure is always larger than capital expenditure
 - (d) Capital expenditure includes all expenditure booked to the Consolidated Fund, while revenue expenditure is charged only to the Contingency Fund
45. Which of the following is PFMS not used for?
- (a) Bill processing
 - (b) Payment
 - (c) Direct Benefit Transfer
 - (d) E-tendering
46. A rate contract is
- (a) A contract where payment is made only after completion of the entire work.
 - (b) A contract in which the supplier agrees to deliver goods as per prevailing market rates.
 - (c) A standing arrangement with approved suppliers fixing the rates for items for a specified period without committing the quantity to be purchased.
 - (d) A contract that allows suppliers to negotiate rates after delivery.
47. When is price variation clause allowed in contract management?
- (a) In contracts where the market value of the goods fluctuates
 - (b) Only in short-term contracts of less than 6 months
 - (c) In long-term contracts where significant cost escalation risks exist
 - (d) Only when the contractor demands it at the time of tendering

48. Which one of the conditions is not a requirement for necessitating a reservation for ST/SC/OBC for agencies receiving grants-in-aid?
- (a) The body employs more than twenty persons on a regular basis
 - (b) At least half of its recurring expenditure is funded by the government
 - (c) The body is a registered society or a co-operative institution
 - (d) The agency is a non-profit organisation
49. When is utilization certificate not required from institutions and organisations?
- (a) Grants in aid are given on the basis of reimbursement for duly audited accounts
 - (b) Non-recurring grants for capital assets
 - (c) Grants for centrally sponsored schemes
 - (d) Recurring grants for specific schemes
50. When does a sanction of a provident fund lapse?
- (a) After 3 months
 - (b) At the end of the financial year
 - (c) After 6 months
 - (d) Does not lapse

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. Write the general rules for submitting the personal claims of government servants to Treasury. (3)
2. The Central Treasury Rules provides various guidelines for the safekeeping of Government money at the treasury such as cash verification, cash balance report etc. However, physical cash is no longer kept at the treasuries today due to digitisation and other factors. What measures would you take to ensure the safekeeping of government money, prevent errors and ensure smooth transactions? (3)
3. Write down the procedures for remitting money into government account. (3)
4. Write down the duties of government servants regarding audit objections. (3)
5. Note down some of the important instructions to be followed for the preparation of bills. (4)
6. What are the responsibilities of a DDO for moneys withdrawn from a government treasury?

OR

Note down the important guidelines for maintaining a cashbook. (4)

7. Explain the formalities that are required for taxpayer money to be made available for disbursement by your office. (3)

8. You are posted as the Head of Office in your department. Funds were provided to you in the form of a letter of credit. What checks must you undergo as per the Delegation of Financial Powers rules as a sub-ordinate authority?

OR

Name ten primary units of appropriation as highlighted by the DFPR. You may also include the units that are currently used under Mizoram Government. (4)

9. What powers can and cannot be exercised by officers appointed by the Government to perform the current duties of a post in addition to his own? What powers can and cannot be exercised by the officer if the Head of Department simply hands over his charge to his subordinate while on leave without a Government order? (4)
10. Define the meaning of reappropriation. Out of the general restrictions on re- appropriation as given in DFPR, note down important points to be followed by officers working under the Government of Mizoram. (5)
11. How must sub-ordinate offices respond to request for information by an Audit Officer? What should be done for informations that are categorised as 'secret' or 'top secret'? (2)
12. Differentiate between fully vouched bills and abstract contingent bills. What should you do if you find that abstract contingent bills were drawn in your department? (3)
13. A construction of a tourist's resting shed is to be undertaken. The estimate for the work is Rs. 10 lakh. Write the important tasks to be undertaken while floating a two bid tender. (4)
14. What are the duties and responsibilities of the Secretary as the Chief Accounting Authority of the Department? (5)

* * * * *