

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM SECRETARIAT SERVICE (M.S.S)
UNDER DP&AR (SSW), GOVERNMENT OF MIZORAM.
(SEPTEMBER- 2026)

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 40

SECTION - A (Conventional Type Question)
(50 Marks)

*This section should be answered only on the Answer Sheet provided.
Marks for each question is indicated against it.*

1. What are the duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal? Mention at least 5 points. (5)
2. (i) When does a sanction for any fresh charge lapse? (2×2½ =5)
(ii) What is meant by the term “Re-appropriation” of funds under the GFR ?
3. (i) What is “Vote on Account”? (2×2½ =5)
(ii) What is the difference between “Vote on Account” and “Interim Budget”?
4. What is the fundamental difference between an Abstract Contingent (AC) Bill and a Detailed Contingent (DC) Bill? (5)
5. Mention the specific mandatory documents that must accompany the first pay bill to authorize the first payment of pay and allowances to a government servant in case of :-
(i) a newly recruited Government servant (2×2½ =5)
(ii) a transferred Government servant
6. Describe the process of action that should be taken by the sanctioning authority on the event that the money drawn as advance GPF has been utilized for a purpose other than that for which sanction was given. (4)
7. What are the conditions to be fulfilled for final payment of GPF in the case of employees missing or disappearing? (4)
8. With respect to SGEGIS, what is the amount paid to the employee/ heir/ nominees in the following cases:- (2×2½ =5)
(i) An employee who ceases to be in service due to retirement or resignation?
(ii) An employee who dies while in service?

9. What forms the core ethical foundation for all public expenditure under the Delegation of Financial Powers Rules (DFPR). Elaborate on at least 4 principles. (5)
10. What is the point in any station at which a journey is held to commence or end in the case of a journey on tour? (3)
11. Is any T.A admissible to a retiring Government servant who wishes to settle down permanently at the last station of duty? If so, how is the T.A regulated in such cases? (4)

SECTION - B (MCQ Type Question)
(50 Marks)

*All questions carry equal mark of 1. Attempt all questions.
This Section should be answered only on the OMR Response Sheet provided.*

1. The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the _____.
(a) Economic Affairs Ministry (b) Budget Ministry
(c) Commerce Minister (d) Finance Ministry
2. Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature shall broadly be defined as _____.
(a) Non-recurring expenditure (b) Public Expenditure
(c) Capital Expenditure (d) Charged Expenditure
3. The expenditure covered under Article 112(3) of the Constitution of India is not subject to vote by the Legislature and is charged on the _____.
(a) Budget Estimate (b) Appropriation Account
(c) Consolidated Fund of India (d) Voted Expenditure
4. “_____” means the transfer of funds from one primary unit of appropriation to another such unit.
(a) Financial Year (b) Reappropriation
(c) Reconciliation (d) Audit report
5. No expenditure shall be incurred during a financial year on a “_____” not contemplated in the Annual Budget for the year.
(a) Secret Service (b) New Service
(c) Plan Expenditure (d) Charged Expenditure
6. For how many years should the Service Books of officials entitled to retirement/ terminal benefits be retained after issue of final pension/gratuity payment order.
(a) Not less than 5 years (b) More than 5 years
(c) Not less than 3 years (d) 2 years

7. The accounts of Government shall be kept in 3 parts – Consolidated Fund, Contingency Fund and _____.
- (a) Public Accounts
 - (b) Suspense Accounts
 - (c) Appropriation Accounts
 - (d) Annual Accounts
8. The surrender of which certificate is required for a Treasury Officer to permit any withdrawal in respect of pay or allowances of a government servant to whom he has granted the certificate?
- (a) Last pay certificate
 - (b) Payslip
 - (c) No demand certificate
 - (d) Service Card
9. All corrections and alterations in orders of payment must be attested by the dated initials of the _____.
- (a) Drawing & Disbursing Officer
 - (b) Head of Department
 - (c) Treasury Officer
 - (d) Bill Assistant
10. Sub-vouchers for petty contingent expenditure shall be prepared in Form ____.
- (a) T.R. - 30A
 - (b) T.R. - 30B
 - (c) T.R. - 29A
 - (d) T.R. - 29B
11. Who is required to attest all monetary transactions entered in the cash book as soon as they occur in token of check?
- (a) Drawing & Disbursing Officer
 - (b) Treasury Officer
 - (c) Head of Office
 - (d) Bill Assistant
12. The term 'withdrawal' with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursement of or on behalf of the _____.
- (a) People
 - (b) Drawing & Disbursing Officer
 - (c) Treasury Officer
 - (d) Government
13. When loss of Government money arises due to erroneous or irregular issue of cheques, it should be reported to whom?
- (a) Head of the Department
 - (b) Head of Office
 - (c) Controller-General of Accounts
 - (d) Comptroller & Auditor General
14. What are the major components of the non-tax revenues?
- (a) Dividends
 - (b) Profits
 - (c) Transfer of surplus from RBI
 - (d) All of the above
15. Identify the expenditure that does not come under the purview of Revenue Expenditure.
- (a) Salaries/Wages/O.E
 - (b) Grants-in-Aid
 - (c) Travel Expenses
 - (d) Acquisition of tangible assets

16. If a mistake of an entry made in the Cash Book is discovered, the following procedure is to be followed :
- (a) the incorrect entry should be erased and overwritten in red ink
 - (b) the incorrect entry should be stricken and correct entry to be entered in red ink
 - (c) the entire page may be struck off and correct entry be made in a new page
 - (d) correction may be made at the bottom of the page
17. Cheques, once issued, will be payable at any time for a period of _____.
- (a) 1 month from the date of issue
 - (b) 3 months from the month of issue
 - (c) 6 months from the month of issue
 - (d) none of the above
18. When a bill is presented by a person who is not the Drawing Officer himself or his duly authorized agent (banker), he shall be required to produce a letter in _____ authorizing him to receive the payment.
- (a) T.R.-72
 - (b) T.R.-172
 - (c) T.R.-52
 - (d) T.R.-42
19. The charges relating to two or more _____ heads may not be shown in one register, nor included in one bill.
- (a) Minor
 - (b) Object
 - (c) Major
 - (d) Detailed
20. Bills for Pay, fixed allowances and leave salary shall be prepared in what Form?
- (a) T.R.- 22
 - (b) T.R.-30B
 - (c) T.R.-29A
 - (d) T.R.-29B
21. In the case of a government servant who dies while in service, pay and allowances can be drawn as follows:
- (a) upto the day of death irrespective of the hour of death
 - (b) upto the day of death if death occurs in the afternoon of that day
 - (c) upto the day just before the day of death
 - (d) upto the last day of the month of death
22. At the close of March every year, for how many completed account years shall a deposit remain unclaimed and credited to the Government under the Consolidated Fund?
- (a) 1 (one) year
 - (b) 3 (three) years
 - (c) 5 (five) years
 - (d) 6 (six) years
23. Government officers who have to make payments for contingent expenditure before they can place contingent bills to Treasuries may make such payments out of _____ advance or imprests.
- (a) Permanent
 - (b) Temporary
 - (c) Abstract
 - (d) Contract

24. When the name of a government servant, who is already in service, appears for the first time in a pay bill of an establishment, the bill should be supported by _____.
(a) Appointment Order (b) Re-employment Order
(c) Last Pay Certificate (d) Medical Certificate
25. In cases where the Treasury Officer receives bills and documents from any office showing frequent signs of alteration, he shall formally draw the attention of the _____ to the irregularity.
(a) Principal Accountant General (b) Drawing & Disbursing Officer
(c) Superintendent of Police (d) Head of Office
26. The sum of monthly subscription by a subscriber under the GPF during a financial year shall not exceed the threshold limit (at present) of Rs. _____.
(a) Rs.10 lakh (b) Rs. 5 lakh
(c) Rs 15 lakh (d) Rs 20 lakh
27. The Head of Office may sanction the payment to any subscriber of an advance consisting of a sum of whole rupees and not exceeding amount of _____ of pay or three-fourth of the amount at credit to meet expenses in connection with illness.
(a) twelve months (b) six months
(c) three months (d) fifteen months
28. All sums paid into the Fund (GPF) under these (GPF) rules shall be credited in the books of Government to an account named _____.
(a) The General Provident Fund (b) The Public Account
(c) Consolidated Fund of India (d) Consolidated Fund of the State
29. A temporary Government servant who completes _____ year of continuous service during the middle of a month shall subscribe to the Fund from the subsequent month.
(a) one (b) two
(c) half (d) three
30. Every nomination made, and every notice of cancellation given by a subscriber shall, to the extent that it is valid, take effect on the date on which it is received by the _____.
(a) Drawing & Disbursing Officer (b) Head of Department
(c) Principal Accountant General (d) Accounts Officer
31. The GPF (Central Services) Rules, 1960 shall not be applicable to Central Government employees appointed on or after the _____.
(a) 1st January 2004 (b) 1st January 2005
(c) 1st January 2010 (d) 1st January 2009
32. Subject to prescribed conditions, the Head of Department may sanction withdrawals at any time within _____ years before the date of subscriber's retirement on superannuation from the amount standing to the credit in the General Provident Fund without linking to any purpose.
(a) 2 (two) (b) 3 (three)
(c) 4 (four) (d) 5 (five)

33. As per the State Government Employees Group Insurance Scheme, 1992, all employees who enter service in a month other than January, shall be enrolled as a member of the Scheme **w.e.f.**:
- (a) 1st January of the year of entry into government service irrespective of the month/year
 - (b) the date and month of entry into government service
 - (c) the next anniversary of the Scheme
 - (d) the next month of entry into government service
34. The State Government Employees Group Insurance Scheme, 1992, shall not apply to persons appointed after attaining what age?
- (a) 21 years
 - (b) 35 years
 - (c) 50 years
 - (d) 40 years
35. The Insurance cover to each member of the “Scheme” (SGEGIS) will be Rs _____ for each unit of subscription.
- (a) 30,000/-
 - (b) 15,000/-
 - (c) 10,000/-
 - (d) 20,000/-
36. The benefits from the Savings Fund under the “Scheme” (SGEGIS) will be calculated based on the individual’s subscription reduced by the cost of insurance at a **mortality rate** of _____.
- (a) 3.75 per thousand
 - (b) 4.5 per thousand
 - (c) 45 per hundred
 - (d) 5 per thousand
37. The amount payable to the nominees of an employee who dies while in service will be the amount of Insurance appropriate to his _____.
- (a) length of service
 - (b) group
 - (c) interest opted
 - (d) none of the above
38. Which of the following is considered a valid “Subordinate Authority” under the DFPR framework?
- (a) A private vendor contracted by the department
 - (b) A Head of Office (HoO) designated under Rule 14
 - (c) Any non-gazetted employee handling files
 - (d) A bank manager maintaining government deposits
39. Under what condition can an authority sanction expenditure that will involve a liability beyond the current financial year?
- (a) It can never be done under any circumstance
 - (b) Only if the administrative ministry gives verbal consent
 - (c) Provided it is authorized by a general or special order of the Ministry of Finance
 - (d) If the Head of Office expects a budget hike next year

40. Under the DFPR framework, financial powers related to granting advances to government servants (such as festival advances, traveling allowance advances, or medical advances) are generally categorized under which type of expenditure?
- (a) Capital Expenditure
 - (b) Debt, Deposits, and Advances heads
 - (c) Contingent Expenditure
 - (d) Miscellaneous Office Expenses
41. Who holds the ultimate authority to modify or relax the maximum financial ceilings prescribed for advances or contingent expenditures delegated to subordinate authorities?
- (a) The Head of Office (HoO)
 - (b) The Administrative Ministry in consultation with the Ministry of Finance
 - (c) The state-level treasury officer
 - (d) The staff welfare association representative
42. If a government servant fails to submit the adjustment bill or refund the unutilized portion of an official advance within the stipulated time, what is the standard financial penalty under government accounting rules?
- (a) Immediate suspension from service.
 - (b) Forfeiture of all accumulated leaves.
 - (c) Charging of penal interest on the outstanding amount from the date of drawal.
 - (d) Filing a criminal lawsuit in a local court.
43. _____ is granted to a Government Servant when transferred to the control of another Government or organisation, in public interest.
- (a) Personal leave
 - (b) Joining time
 - (c) Earned leave
 - (d) Preparatory leave
44. The “Pay” for determining the TA/DA entitlement refers to Basic Pay drawn in the Pay level but does not include any other type of pay like _____.
- (a) Non-practising allowance (NPA)
 - (b) Special Pay
 - (c) Both NPA and Special Pay
 - (d) Special Allowance
45. What is the time limit for submission of claims for T.A on retirement from the date succeeding the date of completion of the journey?
- (a) 12 months
 - (b) 60 days
 - (c) 120 days
 - (d) 180 days
46. When both husband and wife are transferred from one and the same station to another same station within 60 days, composite transfer grant admissible will be _____.
- (a) full transfer grant for both
 - (b) full transfer grant for once and 50% for the 2nd
 - (c) 50% transfer grant to both
 - (d) full transfer grant for once and none for the 2nd

47. Advance of T.A on transfer is not eligible for _____.
- (a) employees on leave at the time of transfer (b) employees on foreign service on reversion
(c) transfer within the same station (d) employee on personal leave
48. If a government servant travels on official duty in a lower class of accommodation than what they are officially entitled to, their TA claim must be based on _____.
- (a) the higher class they are entitled to receive
(b) the actual class of accommodation used for the journey
(c) a flat 50% of their basic pay
(d) twice the cost of the actual class used
49. In case of transfer from one post to another, TA entitlements shall be determined on the basis of the pay of _____.
- (a) old post (b) new post
(c) lower of the two grades (d) higher of the two grades
50. Daily Allowance (DA) on tour is admissible to a government servant to cover the costs of food and hotel stay. If an absence from the headquarters on tour is less than 6 hours, what percentage of the Daily Allowance is admissible?
- (a) 100% (b) 70%
(c) 30% (d) Nil

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