

**MIZORAM PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL EXAMINATIONS FOR**  
**AE/SDO (CIVIL & ELECTRICAL)**  
**UNDER POWER & ELECTRICITY DEPARTMENT, NOVEMBER, 2016**

**ACCOUNTS PAPER – I (WITH BOOKS)**

Time Allowed : 3 hours

FM : 100 PM : 40

*Marks for each question is indicated against it.*

*Answer **any 10 (ten)** questions)*

1. What is transfer entry? Indicate the circumstances which necessitate entries in Public Works Accounts. (10)
2. What do you mean by Secured Advance? State fully under what conditions and by whom such an advance may be given and how it is treated in accounts? (10)
3. Enumerate in details the guiding principles which a Sub-Divisional Officer should observe in the preparation, examination and payment of contractor bills. (10)
4. Specify the circumstances under which a Treasury Officer may permit withdrawal of money from Treasury. (10)
5. What are the instructions to be observed in preparation and form of bills? (10)
6. To whom do the Central Civil Services (Pension) Rules, 1972 apply? Mention the categories of Government Servants who are exempt from their application. (10)
7. Define 'Qualifying Service'. Enumerate and briefly explain the conditions subject to which service qualifies for pension. (10)
8. What is a Service Book? State briefly the rules and procedure for maintenance of Service Books. (10)
9. What purpose do CSS (CCA) Rules, 1965 serve in Government administration? (10)
10. Under what circumstances is joining time admissible to a Government servant? (10)
11. What are the entitlements of a Government servant under suspension? (10)
12. Mention the different factors which determine the rate of pay initially admissible to a Government servant on appointment to a post on a time-scale of pay. (10)
13. State the different kinds of Travelling Allowances which may be drawn in different circumstances by Government servant. (10)
14. Enumerate the general conditions governing the grant of leave under CCS (Leave) Rules, 1972. (10)

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