

**MIZORAM PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)**  
**UNDER VARIOUS DEPARTMENT,**  
**GOVERNMENT OF MIZORAM, JULY, 2022.**

**ACCOUNTS PAPER – II**

Time Allowed : 3 hours

FM : 100 PM : 40

*Marks for each question is indicated against it.*  
*Attempt all questions.*

**PART –A (50 MARKS)**

1. Write short notes on *any two* (2) of the following: **(2×5=10)**
  - (a) Recovery of Licence fee from Government Servants
  - (b) Subsidiary Works Accounts
  - (c) Results of Audit
  
2. Distinguish between *any two* (2) of the following: **(2×5=10)**
  - (a) Aid to Contractors and Advance to Contractors
  - (b) Form 27A and Form 27B
  - (c) Muster Rolls and Work Charged establishment
  
3. Explain the main features of System of Public Works Accounts **(10)**
  
4. What is Transfer Entry? Indicate the circumstances which necessitate Transfer Entry in Public Works **(10)**
  
5. Briefly describe the procedure followed for Receipt, Issue and Custody of Stock Materials in a Public Works Division. **(10)**

**OR**

What are the authorised forms of Bills and Vouchers? Explain in brief the rules regarding preparation, examination and payment of bills. **(10)**

**PART –B (50 MARKS)**

6. Write down list of Acts and Conducts which amount to misconduct as per Rule 22 of CCS (Conduct Rules, 1964. **(10)**
7. What is GeM? Explain the general procedures for procurement of Goods & Services through GeM as per Rule 149 of GFR, 2017 **(10)**
8. Explain *any two* (2) of the following: **(2×5=10)**
- (a) Return from leave
  - (b) Commuted leave
  - (c) Paternity leave
9. What are the penalties that may be imposed on a Government servant under CCS (CCA) Rules, 1965? **(10)**

**OR**

What are the occasions under which a Government servant shall be deemed to have been placed under suspension by the Appointing Authority? **(10)**

10. Explain the general instructions for handling cash on receipt of Government dues as per CTR Rule-76. **(10)**

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