

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER VARIOUS DEPARTMENT,
GOVERNMENT OF MIZORAM, JUNE, 2023.

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. Define *any five (5)* of the following: **(5×2=10)**
 - (a) Advance payment
 - (b) Local Loan Works
 - (c) Sub-work
 - (d) Major Estimate
 - (e) Secured Advance
 - (f) Contract

2. Write short notes *any two (2)* of the following: **(2×5=10)**
 - (a) Custody of Cash
 - (b) Deposit Works
 - (c) Subsidiary Works Accounts

3. Distinguish between *any four (4)* of the following: **(4×2.5=10)**
 - (a) Assets and Liabilities with examples
 - (b) Major Head '8782' and '8443'
 - (c) Imprest and Temporary advance
 - (d) Appropriation and Re-appropriation.
 - (e) Market Rate and Issue Rate

4. What is a 'Measurement Book'? What are the general instructions to be observed in recording 'Detailed Measurements'? **(2+8=10)**

OR

Explain the main features of System of Public Works Accounts. **(10)**

5. Explain the roles and responsibilities of Divisional Officer (Executive Engineer) for financial regularity and maintenance of Divisional accounts. **(10)**

OR

Explain the Accounts Procedure for 'Registers of Revenue' and 'Registers of Licence Fees'. **(5+5=10)**

PART-B (50 MARKS)

6. What are the types of behaviour which may be termed as “Sexual harassment” under Rule 3C of the CCS (Conduct) Rules, 1964? Explain the complaint Mechanism (10)
7. Is Maternity Leave admissible for unmarried female employees? Explain in details about the Maternity Leave. (2 + 8 =10)
8. Under what circumstances a Government servant may be placed under suspension? What are the points that a Disciplinary Authority should consider before placing a Government servant under suspension? (5+ 5 =10)
9. Explain the principles of Life Cycle Cost (LCC) while designing a Project. What are the procedures to be followed by a Ministry or Department for execution of Works under its own arrangement as per Rule 139 of GFR, 2017? (3+7=10)
- OR**
- Explain the Standards of Financial Propriety to be observed while incurring Expenditure from Public Money (10)
10. Explain in brief the procedures to be followed by departmental officer for paying money into Government account as per CTR -89. (10)

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