

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

ACCOUNTS PAPER – II

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

PART- A (50 MARKS)

1. Choose the correct answer: (5×2=10)
- (a) All road metal required for the maintenance of a road is debited to the major head:
(i) 3054 Roads and Bridges (ii) 1054 Road and Bridges
(iii) 4054 Roads and Bridges
- (b) The account of temporary advance should be closed
(i) at the last working day of the month (ii) at the last day of the month
(iii) as soon as possible
- (c) The main unit of classification in government accounts is known as:
(i) Major Head (ii) Minor Head
(iii) Detailed Head
- (d) The cost of the supply of all stores, required as tools and plant for the general use of the division is debited at once to the minor head
(i) Machinery & Equipment (ii) Tools & Plant
(iii) Maintenance & Repairs
- (e) Works of construction or maintenance relating to water courses are usually referred as
(i) Civil Works (ii) Public Works
(iii) Takavi works
2. Write short notes *any two (2)* of the following: (2×5=10)
- (a) Inspection by the Audit/Accounts officers
(b) Four groups of Transaction Head in PWD Account Code (Para 3.1.6)
(c) Registers of Revenue
3. Explain 'Standard Measurement Book' and 'Detailed Measurement Book'. (5+5=10)
4. Describe the procedures to be followed for 'Custody of Cash' and keeping 'Cheque Books and Receipt Books' as specified in PWD Account code Para 6.8 and 6.7 respectively. (5+5=10)
5. What is Transfer Entry? Indicate the circumstances which necessitate Transfer Entry in Public Works. (10)

OR

Explain in brief the general accounting procedures for Lump-sum contracts and payment of bills for work done.

PART-B (50 MARKS)

6. What conduct should be demonstrated by a Government servant in terms of 'Promptness and Courtesy'? Explain the 'Observance of Government Policies' to be complied by Government servants under Rule 3 'B' of the CCS (Conduct) Rules, 1964. **(5+5=10)**
7. Explain the conditions to be taken into account when a government servant is under suspension, particularly with regard to: **(4×2.5=10)**
- (a) Pay (b) Headquarters
(c) Promotion (d) Leave
8. What are the General principles of Leave Rules? Explain. **(10)**
9. What are the standard methods of obtaining Bids? Explain in details about the 'Limited Tender Enquiry'. **(10)**
10. Explain 'Remittance into Treasury' and 'Drawings from Treasury' under Central Treasury Rules. **(5+5=10)**

OR

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

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