

MIZORAM PUBLIC SERVICE COMMISSION

**DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER VARIOUS DEPARTMENT,
GOVERNMENT OF MIZORAM, JUNE, 2024.**

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) The Divisional Officer should count the cash in the hands of cashier:
(i) once in a month (ii) once in a week
(iii) at least once a month
- (b) Which is the term that is commonly used to a distinct unit of a work, if that unit is sufficiently large or important to be kept distinct for the purpose of accounts?
(i) Sub Work (ii) Sub Head
(iii) Separate Work
- (c) The value accounts of the stores should be maintained in the:
(i) Sub Divisional Office (ii) Divisional Office
(iii) Respective Circles
- (d) Nature of expenditure such as “Salaries” is an example of:
(i) Minor Head (ii) Object Head
(iii) Detailed Head
- (e) Abstract Contingent bill are prepared in:
(i) GAR 30 (ii) GAR 31
(iii) GAR 32
2. Define *any five (5)* of the following: (5×2=10)
- (a) LOC (b) D-III remittance
(c) Lapse of Fund (d) Major Head – 8782
(e) Work (f) Contract
3. Distinguish between *any four (4)* of the following: (4×2.5 =10)
- (a) Assets and Liabilities with examples
(b) Market Rate and Issue Rate
(c) Minor Estimate and Major Estimate
(d) Charged and Voted Expenditure
(e) Running Account Bill and First & Final Bill

4. What is a Measurement Book? What are the general instructions to be observed in recording 'Detailed Measurements'?
(5+5 = 10)
5. Explain the main features of System of Public Works Accounts. (10)

OR

What is Transfer Entry? Indicate the circumstances which necessitate Transfer Entry in Public Works.

PART-B (50 MARKS)

6. Briefly answer: (5×2=10)
- (a) Maximum limit for availing Maternity leave during the entire period of service.
 - (b) Maximum number of days of Earned leaves (EL) to be granted at a time.
 - (c) Minimum period of service required for sanction of Study Leave.
 - (d) Maximum number of days of paternity leave is allowed for.
 - (e) Maximum period of child care leave allowed during the entire service.
7. What are the penalties that may be imposed on a Government servant under CCS (CCA) Rules, 1965? (10)
8. What are the general rules to be observed by Government servants under Rule 3 of the CCS (Conduct Rules) 1964? (10)
9. Explain the broad procedure to be followed by a Department for execution of works under its own arrangement (GFR 139). What should be done when there are anticipated or actual savings from a sanctioned estimate for a definite project (GFR 138)? (10)

OR

Explain the Fundamental Principles of Public buying and the procedure to be followed in making Public procurement that must conform to standards under Rule 144 of GFR, 2017. (2+8=10)

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