

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER GOVERNMENT OF MIZORAM. SEPTEMBER-2024

PAPER - II
(ACCOUNTS PAPER - THEORY)

Time Allowed : 3 hours

FM : 150 PM : 60

Marks for each question is indicated against it.

FR & SR PART – I

(Attempt **all the questions** from this section)

1. What is 'Pay' monthly drawn by a Government servant? Under what consideration 'Special Pay' can be granted to a Government servant? (2+3=5)
2. Define 'strike'. State briefly what action of an employees constitute a strike. (1+4=5)
3. Mention the conditions that govern the grant of honorarium to a serving Government servants who are appointed as a part time inquiry officer/presenting officer. (5)
4. What do you mean by 'dies non'? What effect does it have on the service of a Government servant for the purpose of pension? (2+3=5)
5. What is 'Time scale pay'? State the provision that govern the pay of a Government servant who is appointed as a probationer in another service or cadre and subsequently confirmed in that service or cadre? (2+3=5)

FR & SR PART – III (LEAVE RULES)

(Attempt **any two questions** from this section)

6. What is the effect of dismissal, removal or resignation on leave at credit? (5)
7. State briefly the entitlement of a Government servant when he is recalled to duty before the expiry of his leave. (5)
8. State the conditions in which Commuted leave can be granted to a Government servant and mention the maximum period that may be allowed to be commuted during the entire service without production of medical certificate. (5)

PENSION RULES

(Attempt **all the questions** from this section)

9. What are the different cases of interruption in the service of a Government servant which do not entail forfeiture of past service? (5)
10. What are the retirement benefits admissible to a Government servant against which the penalty of Compulsory retirement is imposed? (5)
11. When shall superannuation pension be granted to a Government servant? Mention the procedure to be followed for relinquishment of charge of office in which the day of retirement of a retiring Government servant happens to be a closed holiday? (1+4=5)
12. Explain in brief Tier I Account and Tier II Account of the Mizoram New Defined Contributory Pension Scheme 2010. (5)
13. What is Annuity? What is the mandatory Annuitization for subscriber who leave the scheme before attaining the age of 60 years. (2+3=5)

CENTRAL TREASURY RULES

(Attempt **all the questions** from this section)

14. State the conditions under which a Treasury Officer may permit withdrawal from Government Account. (10)
15. What is the procedure to be followed in case where recovery of overpayment is to be made in cash? (5)
16. What action should be done by the Head of Office making payment when the number of payments made in a month is more than ten and the total amount involved therein exceeds Rs 1000? (5)
17. What is a bill? What is to be done when a bill passed by the drawing Officer is lost either before payment or before presentation at the Treasury? (2+3=5)
18. What check shall be applied by the Treasury officer against the claim for money received at Treasury in the form of bill, cheque and other document? (5)

GENERAL FINANCIAL RULES, 2017

(Attempt **all the questions** from this section)

19. Differentiate between: (2.5×4=10)
 - (a) Appropriation and Reappropriation.
 - (b) PFMS and DBT (Direct benefit transfer).
 - (c) Bid security and performance security.
 - (d) Date of effect of sanction and lapse of sanction.
20. Briefly explain 'Limited Tender Enquiry'. Mention the circumstances in which purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rs.25 lakhs. (2+3=5)

21. Define 'goods'. What are the guiding principles to be followed by the Government buyers for direct on-line purchase through GeM portal? (1+4=5)
22. What is 'original works'? What are the necessary conditions to be observed and followed before commencement of any Work? (1+4=5)
23. What is Demands for Grants? Briefly mention the essential conditions to be included while preparing a Budget. (2+3=5)

ACCOUNT CODE – VOLUME I

(Attempt **all the questions** from this section)

24. What is 'Suspense Account'? What kind of charges/transactions come under the head 'Suspense Account'? (2+3=5)
25. What are the guiding principles that govern the record of Capital expenditures in accounts. (5)
26. What is the period of Government Accounts? Briefly explain the main divisions and structure of Government Accounts. (1+4=5)
27. Briefly mention the rules that govern classification of pay and allowances of a Government servant? (5)

PUBLIC WORKS ACCOUNTS

(Attempt **any two questions** from this section)

28. How is Expenditure on the construction of work divided? Enumerate the initial records upon which the accounts of works are based. (2+3=5)
29. Explain in brief: (2.5×2=5)
 - (a) Book Transfer.
 - (b) Technical Sanction.
30. Briefly mention the conditions and procedures in which advance payment to contractors are permissible. (5)

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