

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
JULY, 2017

ACCOUNTS PAPER – THEORY

Time Allowed : 3 hours

Full Marks : 150

Marks for each question is indicated against it.

Attempt 10 (ten) questions, taking at least one from each Group.

GROUP – A

1. What are the main divisions in which the Government Accounts are kept? Give a brief description of each. (15)
2. What do you mean by the following terms? (3×5=15)
 - (a) Sectors and Sub-Sectors.
 - (b) Major, Minor and Detailed Heads.
 - (c) Five-tier classification structure.

GROUP – B

3. What are the standards of financial propriety? When does a financial sanction take into effect? Explain how a sanction once accorded can be lapsed. (7+3+5=15)
4. What is the procedure to be followed by Controlling and Disbursing Officers regarding check against provision of funds so that no payment is made in excess of the budget allotment? (15)

GROUP – C

5. Specify the circumstances and limitations under which a Treasury Officer may permit withdrawal of money from the Government Account. (15)
6. Can a Government Officer receiving money on behalf of the Government spend the money directly to meet Departmental expenditure? What are the rules that should be observed while receiving Government dues and handle cash? (2+13=15)

GROUP – D

7. What are the initial records on which the accounts of works are based? Describe briefly. (15)

8. Write notes on the following (*any three*) 3. (3×5=15)
- (a) Deposit Works
 - (b) Temporary Advance
 - (c) Schedule of Rates
 - (d) Detailed Measurement Books

GROUP – E

9. Mention the different kinds of pensions admissible to a Government servant and the main conditions relating to grant of each kind of Pension. (15)
10. Write notes on the following: (3×5=15)
- (a) Death-cum-Retirement Gratuity
 - (b) Compassionate Allowance
 - (c) Residuary Gratuity

GROUP – F

11. What are the entitlements of a Government servant under suspension? If a Government servant who has been placed under suspension is subsequently re-instated, how is his pay regulated for the period of his absence from duty? (8+7=15)
12. Define the following (*any three*) 3. (3×5=15)
- (a) Temporary post
 - (b) Personal Pay
 - (c) Probationer
 - (d) Foreign Service

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