MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR
AE/SDO
UNDER PUBLIC HEALTH ENGINEERING DEPARTMENT, JANUARY 2016

ACCOUNTS PAPER–I (WITH BOOKS)

Time Allowed : 3 hours   FM : 100   PM : 40

Marks for each question is indicated against it.
*(Answer **any 10 (ten)** questions)*

1. What are the necessary steps to be taken-up before tenders of works are invited and before approval of Notice Inviting Tenders (NIT)? **(10)**

2. What is transfer entry? Indicate the circumstances which necessitate entries in Public Works Accounts. **(10)**

3. What do you mean by Secured Advance? State fully under what conditions and by whom such an advance may be given and how it is treated in accounts. **(10)**

4. Enumerate in details the guiding principles which a Sub-Divisional Officer should observe in the preparation, examination and payment of contractor bills. **(10)**

5. What are the instructions regarding custody of cash in Departmental Chest? **(10)**

6. Specify the circumstances under which a Treasury Officer may permit withdrawal of money from Treasury. **(10)**

7. What are the principal standards of Financial Propriety? **(10)**

8. What is meant by 'Budget Estimate of State Government'? How is it prepared and presented to Legislative Assembly? **(10)**

9. To whom do the Central Civil Services (Pension) Rules, 1972 apply? Mention the categories of Government Servants who are exempt from their application. **(10)**

10. Define 'Qualifying Service'. Enumerate and briefly explain the conditions subject to which service qualifies for pension. **(10)**

11. Enumerate the general conditions governing the grant of leave under CCS (Leave) Rules, 1972.**(10)**

12. (i) State the duties to be performed by a controlling officer before signing or countersigning of Travelling Allowance bill.

    (ii) Distinguish between mileage allowance and daily allowance. **(5+5=10)**

13. In what circumstances and under whose authority can an amount outstanding under a debt head of account be written-off to "Government Account"? **(10)**

14. How are losses treated in Government Accounts? **(10)**

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