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

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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