

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
DECEMBER, 2018

ACCOUNTS PAPER – THEORY

Time Allowed : 3 hours

Full Marks : 150

Marks for each question is indicated against it.

Answer any **15** questions attempting **at least two question** from each Group.

GROUP-I (FR&SR)

1. Define 'Duty'. Give one example each for circumstances in which an officer on duty is (a) not entitled to any payment and (b) where he is entitled to leave salary. **(5+2.5+2.5=10)**
2. Explain in your own words what is meant by 'lien'. In what circumstances does a Government servant retain a lien on a post? **(5+5=10)**
3. What are the general principles governing the grant of Compensatory Allowances? State whether the following are Compensatory Allowances or not. **(5+5=10)**
 - (i) Daily allowance
 - (ii) Subsistence allowance
 - (iii) Sumptuary allowance
 - (iv) Non-practising allowance to doctors in lieu of private practice
 - (v) House rent allowance

GROUP-II (Central Treasury Rules)

4. What are deposits? When does a deposit lapse? **(5+5=10)**
5. State the procedure to be followed by a Disbursing Officer in respect of amount (of payment) disallowed by the Accountant-General. **(10)**
6. State the conditions and procedure for accepting cheques tendered in payment of Government dues. **(10)**

GROUP-III (GENERAL FINANCIAL RULES)

7. State the principles for allocation of expenditure between Capital and Revenue. (10)
8. Enumerate the general principles that should be observed by subordinate authorities empowered to enter into contracts or agreements involving expenditure from public funds. (10)
9. What are the instructions that should be observed in cases where the transfer of charge involves assumption of responsibility for cash, stores, etc.? (10)

GROUP-IV (ACCOUNT CODE VOLUME-I)

10. State the directions governing inter-departmental adjustments. (10)
11. How are the following losses treated in Government accounts? (5+5=10)
- (a) Losses of receipts
 - (b) Losses of buildings, lands, stores and equipment
12. How will the following be classified in Government accounts? (5+5=10)
- (a) Travelling Expenses
 - (b) Pay & Allowances

GROUP-V (PUBLIC WORKS ACCOUNT)

13. What is a secured advance? (10)
14. What procedure is followed: (5+5=10)
- (a) for issuing receipts to parties who tender money at divisional office from whom recovery is made from their bills?
 - (b) When money is received by a Public Works Officer not in charge of a Cash Book?
15. State the circumstances under which it is permissible to employ daily labour through a contractor. (10)

GROUP-VI (PENSION)

16. What restrictive provisions have been laid down in the rules against commercial employment after retirement? What is the principle underlying such provisions? (5+5=10)
17. How would you regulate the pension of a government servant who is re-employed substantively, after getting compensation or invalid pension/gratuity? (10)
18. What constitutes 'interruption in service' and how does it affect pension? What are the interruptions which do not entail forfeiture of past service? (5+5=10)