

MIZORAM PUBLIC SERVICE COMMISSION

**DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER PUBLIC HEALTH ENGINEERING DEPARTMENT,
GOVERNMENT OF MIZORAM, DECEMBER, 2019.**

**ACCOUNTS PAPER – I
(WITH BOOKS)**

Time Allowed : 3 hours

FM : 100 PM : 40

The figures in the margin indicate full marks for the questions.

Attempt all questions.

1. What is a contract? What are the essential ingredients of a contract? (10)
2. Elucidate the main parts and division thereof by which the accounts of Government are kept? (10)
3. There are three initial records upon which the accounts of works are based? Narrate each of them in brief. (3×3=9)
4. Write short notes on *any 3 (three)* of the following. (3×3=9)
 - (a) Administrative Approval
 - (b) Detailed Estimate
 - (c) Deposit Works
 - (d) Technical Sanction
5. How does a Treasury Officer satisfy himself regarding the validity of a claim before passing it for payment? (10)
6. What are the instructions to be followed in the disposal of surplus and unserviceable stores/materials? (10)

OR

State the procedure prescribed for dealing with cases of Losses of Government's money or property caused by defalcation, accident, theft or otherwise. (10)

7. Followings are the kinds of Leave not earned by duty which can be granted to a Government Servant. In what circumstances can such leave be given? (3×3=9)
 - (a) Study Leave
 - (b) Hospital Leave
 - (c) Child Care Leave
8. Narrate in brief *any 3 (three)* from the following kinds of Pension: (3×3=9)
 - (a) Retiring Pension
 - (b) Invalid Pension
 - (c) Compensation Pension
 - (d) Extraordinary Pension
 - (e) Compassionate Allowance
9. Explain in brief any THREE of the following : (3×3=9)
 - (a) Lien
 - (b) Suspension
 - (c) Temporary Post
 - (d) Substantive Pay
 - (e) Honorarium

10. What claims are admissible to a Government as a Transfer Travelling Allowance who is on transfer from one station to another station involving change of residence? **(10)**
11. Whether the following statements are 'TRUE' or 'FALSE': **(5×1=5)**
- (a) Leave can be claimed as a matter of right.
 - (b) Any Government servants retired from service are entitled to Monthly Pension irrespective of the length of qualifying service.
 - (c) Foreign Service is a service of Government Servant whose salary and other entitlements are paid out of consolidated fund of India/state.
 - (d) Sub-divisional cash Book is one of the initial record upon which the accounts of work are based.
 - (e) Earnest Money Deposit / Bid Security is released to the Contractor when Performance Security is deposited by the Contractor.

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