

MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO) UNDER MINOR IRRIGATION DEPARTMENT, MARCH, 2017.

ACCOUNTS PAPER – II (WITH BOOKS)

Time Allowed : 3 hours

F.M. : 100 P.M. : 40

Marks for each question is indicated against it.

GROUP - A

*Attempt **any 4 (four)** questions from this Group*

1. Write short notes on **any 2 (two)** of the following : **(2×5=10)**
 - (a) Deposit Works
 - (b) Suspense Accounts
 - (c) Technical Sanction
 - (d) Earnest Money
2. What are the main principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts? **(10)**
3. What are the procedure to be followed in regard to indenting, safe custody, issue and accountal of cheque books? **(10)**
4. What is a 'Contract'? What are the general principles to be observed while entering into contracts/agreements? **(10)**
5. What are the procedure to be followed in preparation of Bills? Briefly describe the authorised forms of Bills to be used for payment to contractors/suppliers. **(10)**
6. What are the important rules to be observed by the Departmental Officers while conducting Departmental auction for disposal of surplus stores and unserviceable materials?. **(10)**

GROUP - B

*Attempt **any 6 (six)** questions from this Group*

7. What purpose do CCS (CCA) Rules, 1965 serve in Government administration? **(10)**
8. Enumerate the general conditions governing the grant of leave under CCS (Leave) Rules, 1972. **(10)**
9. To whom do the CCS (Pension) Rules, 1972 apply? Mention the categories of Government servants who are exempted from their application. **(10)**
10. Define 'Qualifying Service'. Enumerate and briefly explain the conditions subject to which service qualifies for pension. **(10)**
11. How will you regulate the reimbursement claim of medical expenses when husband and wife are Government servant? **(10)**

12. Define the term 'family' in the context of GPF (Central Services) Rules, 1960. For what purposes are advances from GPF permissible? **(5+5=10)**
13. Specify the circumstances under which a Treasury Officer may permit withdrawal of money from a Treasury. **(10)**
14. What do you mean by the term 'Contingent Charges'? Briefly define the five classes of Contingencies. **(10)**
15. Mention the different factors which determine the rate of pay initially admissible to a Government servant on appointment to a post on a time-scale of pay. **(10)**
16. Define 'Joining Time'. Under what circumstances is joining time admissible to a Government servant? **(10)**

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