

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
NOVEMBER, 2014

ACCOUNTS PAPER – THEORY

Time Allowed : 3 hours

Full Marks : 150

Marks for each question is indicated against it.

Attempt 10 (ten) questions, taking at least one from each Group.

GROUP – A

1. In how many parts are the accounts of Government kept? Explain them in brief. What are the Accounts / Transactions that are dealt in Part I and Part III of the Accounts? **(2+6+7=15)**
2. What are Appropriation Accounts and Finance Accounts? What are the items that are disclosed in these Accounts? **(8+7=15)**

GROUP – B

3. “Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement”
 - (a) What are the procedures to be followed in making public procurement most conform to the above yardsticks? **(10)**
- OR
- What are the fundamental principles on public buying?
 - (b) What is Maintenance Contract and why is it needed? **(5)**
4. What are the Standards of financial propriety? When does a financial sanction take into effect? Explain how a Sanction once accorded can be lapsed. **(7+3+5=15)**

GROUP – C

5. Can a Government Officer receiving money on behalf of the Government spend the money directly to meet Departmental expenditure? What are the rules that should be observed while receiving Government dues and handle cash? **(3+12=15)**

6. Give Notes on the following : **(any three)** **(3×5=15)**
- (a) How Abstract Bill is regularised through Detailed Countersigned Contingency Bill.
 - (b) Responsibilities of a Drawing and Disbursing Officer on Record of Contingent expenditure
 - (c) Deductions from Pay & Allowances Bills
 - (d) Overtime Allowance

GROUP – D

7. What are the initial records upon which the accounts of Works are based? Explain in brief the purpose and nature of works that are maintained in these records. **(6+9=15)**
8. Write short notes on the following **(Any five)** **(5×3=15)**
- (a) Imprest
 - (b) Deposit Works
 - (c) Contingencies
 - (d) Misc. P.W. Advances
 - (e) Schedule of Rates
 - (f) Secured Advances
 - (g) Proforma Accounts

GROUP – E

9. Answer the following questions. **(3×5=15)**
- (a) What do you mean by the term ‘pension’? What are the conditions or requisites in which a pension is admissible to a Government Servant?
 - (b) What is a ‘retirement gratuity’? What are the factors that relate to the quantity of retirement gratuity? How is it calculated?
 - (c) What is the effect of resignation on reckoning of service for pension?
10. Mention the different kinds of pensions admissible to a Government, and the main conditions relating to grant of each kind of pension. **(15)**

GROUP – F

11. What do you understand by a Foreign Service? When/How is it permissible to allow the transfer of a Government servant on a foreign service? What are the different kinds of contributions payable to the lending authority to the Government servant on foreign service? What is the rationale of these contributions? **(4+4+3+4=15)**
12. Write notes on the following **(any three)** **(3×5=15)**
- (a) Distinction between Leave Not Due and Commuted Leave
 - (b) Effects of interruption or break in service of a Government service on
 - (i) Pay and allowances
 - (ii) Increment
 - (iii) Leave
 - (iv) Pension
 - (c) The guiding principles or conditions to be satisfied for the grant of Honorarium to a Government Servant
 - (d) The circumstances under which a Government servant can be placed under suspension and by whom?
 - (e) Simplified procedure for confirmation of Government servants.