

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
APRIL, 2013

ACCOUNTS PAPER – THEORY

Time Allowed : 3 hours

Full Marks : 150

Figures in the margin indicate full marks for the questions.
Attempt 10 (ten) questions, taking at least one from each Group.

GROUP – A

1. What are the main divisions in which the Government Accounts are kept? Give a brief description of each. (15)
2. State the general principles of allocation of expenditure between Capital and Revenue. (15)

GROUP – B

3. What is the procedure to be followed by Controlling and Disbursing Officers regarding check against provision of funds so that no payment is made in excess of the budget allotment? (15)
4. Distinguish between:- (3×5=15)
 - (a) Cost Plus Contract and Maintenance Contract.
 - (b) Bid Security and Performance Security.
 - (c) Demands for Grants and Supplementary Grants.

GROUP – C

5. Specify the circumstances and limitations under which a Treasury Officer may permit withdrawal of money from the Government Account. (15)
6. What do you mean by Contingent Charges? State the different classes of Contingent Charges. List out contingent bills for the payments which should be supported by prescribed certificates. (15)

GROUP – D

7. What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book? (15)
8. Write notes on: (3×5=15)
- (a) Temporary Advance.
 - (b) Detailed Measurement Books.
 - (c) Deposit Works.

GROUP – E

9. What constitutes 'Interruption in Service' and how does it affect pension? What are the interruptions which do not entail forfeiture of past service? (15)
10. Write notes on the following:- (3×5=15)
- (a) Residuary Gratuity.
 - (b) Compassionate Allowance.
 - (c) Compulsory Retirement Pension.

GROUP – F

11. If a Government Servant who has been placed under suspension is subsequently reinstated, how is his pay regulated for the period of his absence from duty? (15)
12. Distinguish between:- (3×5=15)
- (a) Permanent Post and Tenure Post.
 - (b) Personal Pay and Presumptive Pay.
 - (c) Foreign Service and Deputation Out of India.

* * * * *