

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
FEBRUARY, 2012

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. What do you mean by the following terms? (5+5+5=15)
 - (a) Sectors and Sub-sectors.
 - (b) Five-tier classification structure.
 - (c) Major, Minor and Detailed Heads.

GROUP – B

3. What are the instructions that should be followed in cases in which transfer of charge involves assumption of responsibility for cash, stores, etc? (15)
4. “Every Officer incurring or authorising expenditure from public funds should be guided by the high standards of financial propriety.” What are the principles recognised as basic to the concept of financial propriety? (15)

GROUP – C

5. How does a Treasury Officer satisfy himself regarding the validity of a claim before passing it for payment? (15)
6. How should a treasury deal with the following :- (5+5+5=15)
 - (a) A drawing officer requests the treasury for issue of a non-payment certificate in respect of cheque drawn by him on the treasury, which is reported to have been lost.
 - (b) A cheque on a private bank is presented in payment of Government dues.
 - (c) A contingent bill presented for payment containing a mistake in the total although the individual items have been correctly stated and are supported by sub-vouchers.

(Contd. 2)

GROUP – D

7. What are the initial records on which the accounts of works are based? Describe briefly. (15)
8. (a) Define cash as stated in Public Works Account. (6)
(b) A cheque for Rs.500 was issued on 4th April. Till when can it be encashed? (3)
(c) How are (1) cancellation of a cheque not surrendered and (2) cancellation of a cheque without issuing a cheque in its lieu treated in the cash book of Public Works Division? (6)

GROUP – E

9. Mention the different kinds of pension admissible to a Government servant and the main conditions relating to grant of each kind of pension. (15)
10. To whom do the Central Civil Services (Pension) Rules, 1972, apply? Mention the categories of Government servants who are exempt from their application. (15)

GROUP – F

11. What are the entitlements of a Government servant under suspension? (15)
12. Define the following- (15)
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|--------------------|-----------------|
| (a) Probationer | (b) Special pay |
| (c) Temporary post | (d) Tenure post |
| (e) Personal pay | |

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