

MIZORAM PUBLIC SERVICE COMMISSION

**DEPARTMENTAL EXAMINATIONS FOR JUNIOR ENGINEER AND DRAFTMAN-I
UNDER PUBLIC HEALTH ENGINEERING DEPARTMENT,
GOVERNMENT OF MIZORAM. MARCH -2020.**

ACCOUNTS PAPER

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

MAINTENANCE OF PERMANENT IMPREST AND TEMPORARY ADVANCE

(Answer both Question No. 1 & 2)

1. Choose the correct answer – (5×1=5)
- (a) The amount of an imprest should be kept as low as possible and should in no case exceed **four thousand/five thousand** rupees.
 - (b) The account of imprest cash should be kept in duplicate by the **imprest holder/Divisional Accountant**.
 - (c) The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in **vouchers or in cash / Vouchers only**.
 - (d) The account of **Imprest /Temporary Advance** should be closed as soon as possible.
 - (e) The amount remitted as a Temporary Advance should be accounted for in **Form 1/Form 2** in the same way as an imprest.
2. What is meant by 'Imprest'? How is Permanent Cash Imprest drawn for the first time for a division classified? (2+3=5)

MAINTENANCE OF MATERIAL SITE ACCOUNTS

(Answer both Question No. 3 & 4)

3. Choose the correct answer – (5×1=5)
- (a) Material-at-site account is to be kept in **Form 25 /Form 35**.
 - (b) Unused balances of materials charged direct to works are to be verified at least **once / twice** a year.
 - (c) While maintaining materials-at-site Account, detailed account should be kept only in respect of **principal/ primary** items.
 - (d) Materials-at-site account is intended to be a **supporting / site** account in respect of the suspense head "Materials" opened in the Works Abstract.
 - (e) All receipts, issues and balances of each item are **to be / not to be** recorded so that the total issues of each item may be watched with reference to the estimated requirements.
4. How are the excesses and shortages found during verification of unused balance of Material-at-site adjusted in accounts? (5)

MAINTENANCE OF MUSTER ROLL

(Answer both Question No. 5 & 6)

5. State TRUE or FALSE – (5×1=5)
- (a) A Muster Roll is generally issued for a specified period and for a specified item of work.
 - (b) Unpaid wages are to be properly recorded in the Register of unpaid wages in Form 21-A.
 - (c) Muster Rolls are not received as a matter of course in the Audit office and no check is exercised centrally.
 - (d) Each payment to Muster Roll has to be certified by a competent official both in words and figures at the foot of the Muster Rolls paid each day.
 - (e) A muster Roll in Public Work serves a dual purpose viz- the exhibition of facts as well as financial transactions.
6. Fill in the blanks – (5×1=5)
- (a) Muster rolls should not be prepared in _____.
 - (b) The daily attendances, absences and fines of labourers are recorded in Part _____ of the Roll under proper attestation.
 - (c) Wages remaining unpaid for _____ should be reported to the Divisional Officer.
 - (d) The progress of work done is shown in Part _____ of the Muster Roll in all cases where the work is susceptible of measurement.
 - (e) The payment through Muster Roll is made only to _____ and not to members of the regular or work-charged establishment.

SURVEY OF UNSERVICEABLE MATERIALS/PLANTS

(Answer both Question No. 7 & 8)

7. State TRUE or FALSE - (5×1=5)
- (a) Unserviceable stores means and include items which are not in working order, outlived its normal span of life and are beyond economic repair.
 - (b) The disposal of any surplus or obsolete or unserviceable item can be either by e-auction or through sealed quotations or any other suitable method.
 - (c) If disposal of any surplus or obsolete or unserviceable item is not possible in spite of its attempts through auction, then it can be disposed of at its scrap value with the approval of the competent authority in consultation with finance division.
 - (d) The proforma in which the records of the final bids is maintained is given at Annexure -60.
 - (e) A report of stores for disposal shall be prepared in Form GFR – 10.
8. Choose correct answer – (5×1=5)
- (a) For stores sold by normal auction, a responsible officer not below the rank of **Assistant Engineer / Executive Engineer** attends and records the final bids in order to enable the sale account rendered by the auctioneer to be checked.
 - (b) In case the dismantled/unserviceable materials are not usable, they will be disposed off in **every six months/ twelve months** or in lesser intervals as per the quantity available.
 - (c) For unserviceable goods with residual value less than **Rupees two lakh / five lakh**, the mode of disposal will be determined by the Competent authority.
 - (d) All articles of stock (excluding tools and plants) that are not likely to be required during the following **6 months / 12 months**, should be reported to the Engineer-in-Charge, who will issue necessary order for their disposal or transfer to other Divisions.
 - (e) The **Store-in-charge / Engineer-in-Charge** should not store for long the materials which are likely to deteriorate within a short time.

MEASUREMENT BOOKS

(Answer any two from Question No. 9 to 11)

9. Fill in the blanks – (5×1=5)
- (a) Expenditure on the construction or maintenance of a work may be divided broadly into two classes viz. _____.
 - (b) All the Measurement Books belonging to a Division, should be numbered _____.
 - (c) The Measurement Books are required to be reviewed by Divisional Accountant under the supervision of _____.
 - (d) The measurements shall be recorded in _____.
 - (e) The signature of the contractor or his authorised representative should be obtained in the measurement book for _____.
10. What is to be done when a Measurement Book is lost? Who is the Competent authority to sanction the write off of a lost Measurement Book? (3+2=5)
11. Briefly mention the purposes for which Measurement Books use in a Division is submitted for review by the Divisional Accountant? (5)

C.C.S (PENSION RULES) 1972

(Answer all the questions from Question No. 12 to 14)

12. Choose the correct answer – (5×1=5)
- (a) Every employee who is due to retire shall submit the nomination in the prescribed form to the Head of Office from where he is retiring within **one month / three months** before or after the date of retirement.
 - (b) The service of a Government servant shall not qualify unless his **pay and allowances /duties and pay** are regulated by the Government, or under conditions determined by the Government.
 - (c) Full pension is admissible to an employee retiring with minimum qualifying service of not less than **10 years / 20 years**.
 - (d) The amount admissible for Commutation of Pension is **40% / 50%** of pension.
 - (e) Additional quantum of pension is payable as and when the pensioner/Family pensioner attain the age of **80 years and above / 100 years and above**.
13. State TRUE or FALSE – (5×1=5)
- (a) '*Retirement Benefits*' includes pension or service gratuity, and retirement gratuity, where admissible.
 - (b) The date of death of a Government servant shall also be treated as a working day.
 - (c) '*Qualifying Service*' means service rendered while on duty or otherwise which shall be taken into account for the purpose of pensions and gratuities admissible.
 - (d) The Pension Payment Order (PPO) consist of two halves, i.e. Disburser's half and Pensioner's half.
 - (e) Family pension is payable to son/daughter(including widowed daughter) up to the date of marriage/remarriage or till the date he/she starts earning or till the age of 21 years, whichever is the earliest.
14. Define '**Family**' of a Government servant for the purpose of pension. (5)

C.C.S (LEAVE) RULES 1972

(Answer all the questions from Question No. 15 to 17)

15. Choose the correct answer – (5×1=5)
- (a) The leave account of every Government servant who is serving in a Department other than a Vacation Department, shall be credited with earned leave, in advance, in two instalments of **15 /30** days each on the first day of January and July of every calendar year.
 - (b) The half pay leave account of every Government servant shall be credited with half pay leave in advance, in two instalments of **10 / 15** days each on the first day of January and July of every calendar year.
 - (c) When commuted leave is granted, **equal / twice** amount of such leave shall be debited against the half pay leave due.
 - (d) Earned Leave can be availed upto **120/ 180** days at a time.
 - (e) Maternity/Paternity Leave **shall be /shall not be** debited against the Leave account of a Government servant.
16. State TRUE or FALSE – (5×1=5)
- (a) Leave can be claimed as a matter of right.
 - (b) Casual leave is a recognized form of leave and is subject to Leave Rules made by the Government.
 - (c) Conversion of one kind of leave into leave of a different kind is permissible only when applied for by the official while in service.
 - (d) Leave Not Due shall be debited against the half pay leave the Government servant may earn subsequently.
 - (e) No Government servant shall be granted Leave of any kind for a continuous period exceeding three years except with the sanction of the President.
17. What is the effect of dismissal, removal or resignation on leave at credit of a Government Servant. **(5)**

FR & S.R PART – I, GENERAL RULES

(Answer any two from Question No. 18 to 20)

18. Fill in the blanks – (5×1=5)
- (a) Joining Time means the time allowed to a Government servant in which to join a new post or to travel to or from a station to _____.
 - (b) The period of absence not covered by grant of leave shall have to be treated as _____ for all purposes.
 - (c) An officer who is absent from duty without any authority shall not be entitled to any _____ during the period of such absence.
 - (d) Leave salary means the monthly amount paid by Government to a _____ on leave.
 - (e) The period between the date of suspension and the date of death shall be treated as _____ for all purposes.
19. Define the term '**Duty**'. When is a Government servant treated on duty. (2+3=5)
20. Briefly explain the term '**Pay**'. (5)

FR & S.R PART – II, GENERAL RULES

(Answer any two from Question No. 21 to 23)

21. State TRUE or FALSE – **(5×1=5)**
- (a) A mileage allowance is an allowance calculated on the distance travelled which is given to meet the cost of a particular journey.
 - (b) A Government servant who is not authorized to travel by Air but who performs a journey by Air on tour can draw only the Mileage allowance to which he would have been entitled.
 - (c) Travelling Allowance for Local journey shall be admissible if the temporary place of duty is beyond 8km from the normal place of duty.
 - (d) A Government servant under suspension who is required to perform journey to attend Departmental enquiry may be allowed travelling allowance as for a journey on Tour.
 - (e) No Composite Transfer Grant is to be allowed where no change of residence is involved.
22. Define the term ‘**Transfer**’? What are the Travelling Allowances entitled by a Government servant who is on Transfer. **(2+3 = 5)**
23. What are the different kinds of Travelling Allowances which may be drawn by a Government servant under different circumstances. **(5)**

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