

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATION FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER VARIOUS DEPARTMENTS, GOVERNMENT OF MIZORAM.
(JULY-2025)

ACCOUNTS PAPER – II

Time Allowed : 3 hours

FM : 100 PM : 40

SECTION - A (Multiple Choice Questions) (50 Marks)

All questions carry equal mark of 2 each. Attempt all questions.

*This Section should be answered only on the **OMR Response Sheet** provided.*

1. Part I of the Audit Note and the Inspection Report should be returned to the Audit Officer through the:
(a) Superintending Engineer (b) Chief Engineer
(c) Divisional Officer (d) Any Superior Officer
2. The main unit of classification in government accounts is known as:
(a) Major Head (b) Minor Head
(c) Detailed Head (d) Sub-Head
3. Technical Sanction is also called
(a) Expenditure Sanction (b) Administrative Sanction
(c) Administrative Approval (d) Sanction of detailed estimate
4. Which of the following represents 'Remittance Head'?
(a) 8652 (b) 8658
(c) 8782 (d) 8675
5. Cheque for ₹10,000 paid for repairs to a district road is entered on the cash Book as under:
(a) In bank column as Revenue expenditure on roads
(b) In cash column as Revenue expenditure on roads
(c) In cash column as Capital expenditure on roads
(d) In bank column as Capital expenditure on roads
6. An amount of ₹64,000 was payable in 1st running account bill which included advance payment ₹15,000 and recovery of fine for bad work ₹1000. The 2.5% Security deposit recoverable is
(a) ₹1625 (b) ₹1600
(c) ₹1250 (d) ₹1225
7. The divisional officer should count the cash in hands of cashier at least
(a) once a week (b) twice a month
(c) once a month (d) once in a quarter

8. If a cheque, issued more than three complete months ago, is not encashed during its currency. The divisional officer can write to the payee to
 - (a) confirm that the cheque is in his safe custody
 - (b) return the cheque for revalidation
 - (c) to return for renewal
 - (d) to explain the causes of its non-encashment
9. Measurement Book records quantify/value of work done by:
 - (a) Work charged establishment and contractors
 - (b) Muster roll labour & Works charged establishment
 - (c) Daily labours & contractors
 - (d) Contractors
10. The general principles to be followed in the classification of Public Works Expenditure are laid down in:
 - (a) Government Accounting Rules, 1990
 - (b) General Financial Rules, 2005.
 - (c) Works Manual
 - (d) Public Works Account Code.
11. Paternity Leave is allowed for-
 - (a) 15 days
 - (b) 20 days
 - (c) 25 days
 - (d) 30 days
12. The maximum period of leave of any which can be allowed to a government servant is-
 - (a) 5 Years
 - (b) 7 years
 - (c) 3 years
 - (d) 2 years
13. The maximum number of days of Earned Leave that can be held at credit by a government servant is-
 - (a) 250
 - (b) 200
 - (c) 300
 - (d) 360
14. Under what grounds commuted leave can be granted to Government employees?
 - (a) Private ground
 - (b) Medical Ground
 - (c) Higher studies
 - (d) Children education
15. Casual leave can be combined with-
 - (a) Special casual leave
 - (b) Earned Leave
 - (c) Half pay leave
 - (d) Commuted leave
16. What constitutes a 'Strike'?
 - (a) submission of joint representation by employees
 - (b) unauthorised participation in general body meeting
 - (c) refusal to work or stoppage or slowing down of work by a group of employees
 - (d) Lawful gathering employees at one place within the office premises
17. What action can be taken against employees who participate in a strike?
 - (a) Initiation of disciplinary action
 - (b) Treating the strike as Casual leave
 - (c) Treating the period of absence as EOL
 - (d) Sanctioning the leave admissible for the period of absence

- 18.** The time-limit stipulated for sending a final reply to a communication/letter received from the Member of Parliament, if the information has to be obtained from another Office/Ministry, as per the provision of manual of office procedure
- | | |
|-------------|-------------|
| (a) 30 days | (b) 15 days |
| (c) 7 days | (d) 20 days |
- 19.** “Doing nothing unbecoming of a government servant” under Rule 3(1) (iii) is a broad and inclusive clause. Which of the following situations may be considered a violation under this rule?
- (a) Participating in a marathon event on a holiday
 - (b) Engaging in public quarrel in uniform
 - (c) Posting a travel photo on social media
 - (d) Submitting a leave application for a family function
- 20.** A government servant publicly opposes the ‘Hand-holding’ Policy in a blog post. Under which rule is this a violation?
- (a) Rule 22 – Misuse of media
 - (b) Rule 3-B – Non-compliance with Government’s policies
 - (c) Rule 3-C – Harassment
 - (d) Rule 7 – Political activity
- 21.** As per CCS (Conduct) Rules 1964, Rule 7, a government servant shall not:
- (a) Join professional associations
 - (b) Take part in elections to cooperative societies
 - (c) Participate or be associated with any political activity
 - (d) Take casual leave for voting
- 22.** A government servant is deemed to have been placed under suspension, if he is detained for a period exceeding
- | | |
|------------|------------|
| (a) 24 hrs | (b) 12 hrs |
| (c) 48 hrs | (d) 6 hrs |
- 23.** From the following choose which comes under the minor penalty
- | | |
|---------------------------|-----------------------------------|
| (a) Removal from service | (b) Dismissal from service |
| (c) Compulsory retirement | (d) Withholding increments of pay |
- 24.** Who is the competent authority for appointment of an inquiry officer in a departmental proceeding?
- | | |
|------------------------|----------------------------|
| (a) Head of Department | (b) Presenting Officer |
| (c) Head of Office | (d) Disciplinary Authority |
- 25.** What is the role of an inquiry officer in a department enquiry?
- (a) to give an evidence
 - (b) to assist the charged officer
 - (c) to conduct an inquiry independently
 - (d) to frame charge against a delinquent official.

SECTION- B (Conventional Type) (50 Marks)

*This Section should be answered only on the **Answer Sheet** provided.
Marks for each question is indicated against it.*

1. Define **any four (4)** of the following: **(4×2½=10)**

- | | |
|------------------------|---------------------|
| (a) Item rate Contract | (b) Running Account |
| (c) Book Transfer | (d) Contract |
| (e) Work | |

2. What is a Lump-sum contract? Describe the forms of bills used for payments in connection with Lumpsum Contracts. **(4+6=10)**

3. Describe the accounting procedures in respect of revenue receipts in CPWD accounts. **(10)**

OR

What is a Measurement Book? What are the general instructions to be observed in recording 'Detailed Measurements'?

(4+6=10)

4. What do you understand by "Government e-Marketplace (GeM)?" Explain the procedures to be followed for procurement made through GeM? **(2+8=10)**

5. Define 'Suspension' under the CCS (CCA) Rules, 1965. Explain the conditions and procedure for revoking a suspension order. **(2+8=10)**

OR

Explain the general instructions for handling cash on receipt of Government dues as per CTR Rule -76. **(10)**

* * * * *