

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATION FOR JUNIOR ENGINEER
UNDER VARIOUS DEPARTMENTS,
GOVERNMENT OF MIZORAM.
(JULY-2025)

ACCOUNTS PAPER-II
(OLD SYLLABUS)

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

1. What are the four main stages in the execution of a work? (4)
2. What are the three fold function of the Divisional Accountant ? (3)
3. Write down the six tier arrangement of the classification structure of government accounts? (6)

OR

What are the cases where restricted tenders can be resorted to as stated in CPWD Works Manual?

4. Which Offices are classified as Special Offices in CPWA Code and how it differs from Divisional Offices? (3+3=6)
5. Write down 5(five) acts or behaviours which entails Sexual Harassment against women at work place? (5)

OR

What are the acts and omissions which constitute Misconduct for the Government Servant?

6. List out the penalties falling within the Major Penalties and Minor Penalties that may be imposed on a Government Servant under CCS(CCA) Rules? (10)
7. What are the Rules to be observed by the Government Officers who are required to receive Government dues and handle cash? (10)
8. Write short notes any two from the following: (2×3 =6)
 - (a) Administrative Approval
 - (b) Running Account
 - (c) Strike
 - (d) Secured Advance
 - (e) Central Treasuries
9. Answer with True or False? (15×1=15)
 - (a) A “Technical sanction” amounts to a guarantee that the proposals are technically sound.
 - (b) The officer who records/test checks the measurements for an item of work will be responsible for the quality, quantity and dimensional accuracy of the work.
 - (c) All cheques should be written and signed in pencil only.
 - (d) Cheques shall be payable at any time within 3months within the month of issue.

- (e) Accountant General is authorised to issue cheque to the Public Works Divisions.
- (f) Moneys received by Officers of the department shall be paid after one week into the nearest Treasury for credit as Public Works Remittances.
- (g) Every employee of the govt servant should submit an annual return of immoveable property as on 31st December of the year.
- (h) Dowry can be regarded as a customary gift.
- (i) A Govt. employee should not employ for domestic work any person below the age of 18 years.
- (j) When an employee has been suspended from duty, a charge sheet must be issued before expiry of 90 days from the date of suspension.
- (k) Leave may be granted to an employee under suspension.
- (l) Secured Advance made on the security of materials brought to site of work, to a contractor whose contract is for the in-complete item of work.
- (m) Running Accounts Bill form CPWA-26 is to be used for all running and final payments to contractors and suppliers.
- (n) Envelope-1 (Technical bid) of all tenders shall be opened first. Eligibility related documents shall be evaluated and Financial bid of qualified Tenderers shall then be opened at notified time.
- (o) Site Order Books shall be maintained properly and preserved for a period of 10 years or up to the time all disputes/ arbitration cases of the work are finally settled, whichever is later, after completion of a work.

10. Fill in the blanks with the correct words given within the brackets:

(15×1=15)

- (a) No work should normally be commenced or any liability thereon incurred by Public Works Department until Detailed estimate has been _____. (prepared / Technically sanctioned).
- (b) The term 'Book Transfer' may also represent corrections and amendments made in Cash and Stock _____ (previously/ Presently) taken in to account.
- (c) "Contingencies" indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct _____ (Major head / Sub head) but pertains to the work as a whole.
- (d) Outlay on non-Government works is charged against _____ (Deposit Works/ Budget Grant).
- (e) The primary disbursing officer of the Division is _____. (Sub-Divisional Officer/ Divisional Officer).
- (f) The Divisional Accountant is treated as the senior member of the office establishment of the division though his position is analogous to that of a _____ (Sub-Divisional Officer/ Divisional Officer).
- (g) A cheque bearing date 01.4.2014 is payable at anytime up to _____. (30.6.2014/ 31.7.2014).
- (h) In token of check, the Divisional Accountant should affix his dated initials in the divisional cash book _____ (After the closing entry of the financial year / After the last entry of the day).
- (i) The quantity accounts of all stores should be maintained in the _____ (Sub Divisional Office/ Divisional Office).
- (j) If the Oral instructions are issued from the superior Officer, they should be confirmed by him in _____ (writing/ witnessing by other) immediately thereafter.

- (k) Every Government servant must remember that he has been employed to serve _____.
(his family /public).
- (l) It shall _____ (not be the duty / be the duty) of every government servant to endeavour to prevent any member of his family from taking part in Politics.
- (m) Vigilance Clearance of the Government servant is _____ (to be denied/ to be issued) if annual returns of Immoveable Property is not submitted by the prescribed date.
- (n) A bill becomes a voucher only when _____ (it is receipted and stamped “paid” / audited by the qualified Auditors).
- (o) A Government Officer who handles govt. money should _____ (not be allowed/ be allowed) to handle in his official capacity money which does not belong to government except under any special sanction.

12. Write the following in full form:

(10×1=10)

- | | |
|------------|---------------------------|
| (a) G.S.T. | (b) N.I.T. |
| (c) E.o.I | (d) L.O.C. |
| (e) C&AG | (f) C.C.S.(Conduct) Rules |
| (g) P.P.O. | (h) P.A.O. |
| (i) C.T.R. | (j) R.A.Final |

13. Match A and B.

(10×1=10)

A		B	
a)	Scheme	1)	Major heads
b)	Function	2)	Every year in November
c)	Programmes	3)	Form-24
d)	maintenance and repairs of the non-residential buildings	4)	for more than 12months
e)	PW Remittance Head	5)	2059-Public Works
f)	Unit of appropriation	6)	Below 14years old
g)	Furnishing Life Certificate of pensioners	7)	Minor heads
h)	To cease a pension remaining undrawn	8)	Object heads
i)	Domestic work not allowed	9)	8782
j)	First & Final Bill	10)	Detail heads