

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

**ACCOUNTS PAPER**  
**(NEW SYLLABUS)**

Time Allowed : 3 hours

FM : 100 PM : 40

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

*All questions carry equal mark of 1 each. Attempt all questions.*

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

1. The major (revenue expenditure) head of accounts of Irrigation & Water Resources Department under Government of Mizoram is –
  - (a) 2702 - Minor Irrigation
  - (b) 2722 - Minor Irrigation
  - (c) 2727 - Minor Irrigation
  - (d) 2772 - Minor Irrigation
2. Financial year starts on the 1<sup>st</sup> day of April and terminates on the \_\_\_\_\_.
  - (a) 30<sup>th</sup> April
  - (b) 1<sup>st</sup> March
  - (c) 31<sup>st</sup> December
  - (d) 31<sup>st</sup> March
3. Contingency work denotes -
  - (a) All indirect charges of a division
  - (b) All indirect charges of a work
  - (c) All petty expenses of a work
  - (d) Incidental expenses which cannot be classified under a distinct sub head
4. Advance Payment in a Public Works division means -
  - (a) A payment made on a running account to a contractor
  - (b) A payment for work done by a contractor but not yet measured
  - (c) A payment made to contractor for works already completed
  - (d) A deposit made to the Government
5. Re-appropriation means, 'transfer of fund from –
  - (a) One major head to another major head
  - (b) One work to another work
  - (c) One division to another division
  - (d) One primary unit to another primary unit

6. The term for advance given to a contractor on security of material brought at site is -
- (a) Advance payment
  - (b) Secured Advance
  - (c) Mobilisation Advance
  - (d) Final bill
7. Payment for work or supply is made to a contractor/supplier at convenient intervals subject to final settlement of the accounts is called -
- (a) Advance payment
  - (b) Running account
  - (c) Secured advance
  - (d) Final account
8. In a two bid system, Bid-1 is 'Technical cum eligibility Bid' and Bid-2 is \_\_\_\_\_.
- (a) Commercial Bid
  - (b) Accounts Bid
  - (c) Financial Bid
  - (d) Final Bid
9. To ensure due performance of the contract, Performance Guarantee shall be obtained from the \_\_\_\_\_ bidder.
- (a) invalid
  - (b) successful
  - (c) rejected
  - (d) late
10. Works which add capital value to existing assets but do not create new assets are called Minor Works. Is it true?
- (a) Partially incorrect
  - (b) False
  - (c) Partially true
  - (d) True
11. Earnest money shall be refunded on receipt of \_\_\_\_\_ submitted on award of work.
- (a) performance Guarantee
  - (b) advance
  - (c) bank interest
  - (d) bid document
12. Pre-Construction stage means -.
- (a) Stage after commencement of the work
  - (b) Stage during selection of contractors
  - (c) Stage after completion of the work
  - (d) Stage before acceptance of the tenders for the work
13. The full form of SOR in public works is -
- (a) Scheme of Rates
  - (b) Schedule of Rates
  - (c) Sanction of Rates
  - (d) System of Rates
14. Indirect charges in public works mean -
- (a) Expenditure on direct charges pertaining to work, project or job
  - (b) Expenses on advertisement
  - (c) Incidental expenses pertaining to work, project or job
  - (d) System of Rates
15. Detailed head means -
- (a) Sub Scheme
  - (b) Programme
  - (c) Function
  - (d) Scheme

16. 'Voted' means expenditure flowing from Consolidated Fund of India duly voted by \_\_\_\_\_.  
(a) Supreme Court of India (b) Municipal Corporation  
(c) Parliament (d) Finance Department
17. 'Charged' means expenditure which under the provisions of the Constitution of India is not subject to vote by Parliament as enshrined in Article \_\_\_\_\_ (3) of the Constitution of India.  
(a) 112 (b) 121  
(c) 122 (d) 211
18. Final payment in PWD means -  
(a) Pensionary benefits of staff on superannuation  
(b) Payment to contractor as a settlement of the account of work  
(c) Any Payment to contractor for work duly measured  
(d) Payment to contractor for work done but not measured
19. Direct Receipts in public works are those -  
(a) Items of revenue receipts realised in connection with a work or project  
(b) Receipts which pertain or are incidental to scheme or work  
(c) Payments made to the contractors  
(d) Receipts realised by the suppliers
20. Charges incurred in respect of manufacture/workshop operation are accounted for in -  
(a) Job account (b) Outturn account  
(c) Input account (d) Operation account
21. Manufacture and workshop accounts consist of two accounts. Choose the correct answer.  
(a) Operation and outturn accounts (b) Input and output accounts  
(c) Direct and indirect accounts (d) Major and minor accounts
22. 'Suspense Accounts' is applied primarily to certain heads of account, falling under the minor head "\_\_\_\_\_" of a major head of expenditure.  
(a) Suspense (b) Deposit  
(c) Receipt (d) Capital
23. Grant means provision of funds approved by \_\_\_\_\_.  
(a) Director (b) Secretary  
(c) Divisional Officer (d) Parliament
24. 'Construction stage' means -  
(a) Stage before commencement of works  
(b) Stage between payment of 1<sup>st</sup> and 3<sup>rd</sup> running bills  
(c) Stage between acceptance of tender and completion of work  
(d) Stage after handing over of the building

**25.** Departmental charges mean -

- (a) Agency charges levied by CPWD for execution of works.
- (b) Deductions made by the Department for incidental charges
- (c) Fees and fines levied by the Department
- (d) Tax Deduction at Source deducted by the Department

**26.** 'Withholding of increments of pay' is \_\_\_\_\_ penalty.

- (a) Major
- (b) Minor
- (c) Suspension
- (d) Discipline

**27.** No Government servant shall be granted leave of any kind for a continuous period exceeding \_\_\_\_\_ years.

- (a) two
- (b) three
- (c) four
- (d) five

**28.** Rule 3-A of the CCS Conduct Rules describes -

- (a) Demonstration and strikes
- (b) Observance of Government's policies
- (c) Promptness and courtesy
- (d) Consumption of intoxicating drinks and drugs

**29.** Rule 3-B of the CCS Conduct Rules states that "Every Government servant shall, at all times observe the Government's policies regarding prevention of crime against \_\_\_\_\_.

- (a) women
- (b) widow.
- (c) infants
- (d) children.

**30.** Leave shall not be granted to a Government servant whom a competent punishing authority has decided to -

- (a) Extend the service of a Government servant
- (b) Reward a Government servant
- (c) Transfer a Government servant to another Department
- (d) Dismiss, remove or compulsorily retire from Government service

**31.** What is the maximum day payable for cash equivalent of leave salary in case of death while in service?

- (a) 200
- (b) 300
- (c) 400
- (d) 500

**32.** As per Rule 22 of the CCS Conduct Rules, a Government servant shall not be under influence of any intoxicating drink or drug during -

- (a) The course of his duty
- (b) Church service
- (c) Driving vehicles
- (d) A public speech

**33.** What is the maximum amount of study leave in respect of Central Health Service Officers for acquiring postgraduate qualification?

- (a) 24 months
- (b) 12 months
- (c) 36 months
- (d) 16 months

- 34.** Which of the following punishments is not major penalty?
- (a) Reduction to lower time-scale of pay                      (b) Censure  
(c) Compulsory retirement                                              (d) Dismissal from service
- 35.** Choose the incorrect statement, as per Rule 7 of CCS Conduct Rules.
- “No Government servant shall engage himself or participate in any demonstration which is prejudicial to” -
- (a) The interests of the sovereignty and integrity of India  
(b) The security of the State  
(c) The economic development of the State  
(d) Friendly relations with foreign States
- 36.** Central Civil Services (Leave) Rules 1972 came into force on -
- (a) 1<sup>st</sup> day of March                                              (b) 1<sup>st</sup> day of April  
(c) 1<sup>st</sup> day of May                                              (d) 1<sup>st</sup> day of June
- 37.** A Government servant shall be deemed to have been placed under suspension by an order of appointing authority with effect from the date of his detention, if he is detained in custody, whether on a criminal charge or otherwise, for a period exceeding \_\_\_\_\_ hours.
- (a) forty eight                                              (b) forty six  
(c) twenty four                                              (d) twelve
- 38.** Choose the correct statement, as per Rule 3-A of CCS Conduct Rules (promptness and courtesy). “No Government servant shall, in the performance of his official duties” -
- (a) Arrive late and leave early  
(b) Maintain courtesy and good behaviour with the public  
(c) Act in a discourteous manner  
(d) Do nothing which is unbecoming of a Government servant
- 39.** Which of the following statement is incorrect, according to CCS Leave Rules?
- (a) Leave cannot be claimed as of right  
(b) Paternity leave may be combined with leave of any other kind  
(c) Government servant on extraordinary leave is not entitled to any leave salary  
(d) Leave of any kind can be granted for a continuous period exceeding five years
- 40.** Extension of suspension shall not be for a period exceeding \_\_\_\_ days at a time.
- (a) 180                                              (b) 160  
(c) 140                                              (d) 120
- 41.** Rule 22 of the CCS Conduct Rules describe -
- (a) Demonstration and strikes  
(b) Observance of Government’s policies  
(c) Promptness and courtesy  
(d) Consumption of intoxicating drinks and drugs

42. A Government servant who has taken leave on medical certificate may return to duty even without producing medical certificate of fitness in Form 5. Is this true?
- (a) Not false (b) Partially true  
(c) Not true (d) Partially false
43. No appeal preferred under Part 25 (period of limitation of appeals) of the CCS (CCA) Rules shall be entertained unless such appeal is preferred within a period of \_\_\_\_\_ days from the date on which a copy of the order appealed against is delivered to the appellant.
- (a) thirty five (b) forty five  
(c) tifty five (d) sixty five
44. Central Civil Services (Classification, Control and Appeal) Rules, 1965 came in to force on the \_\_\_\_\_.
- (a) 1<sup>st</sup> December 1965 (b) 1<sup>st</sup> April 1965  
(c) 1<sup>st</sup> January 1965 (d) 1<sup>st</sup> March 1965
45. What kind of leave can not be combined with any other kind of leave admissible under CCS Leave Rules?
- (a) Maternity leave (b) Paternity leave  
(c) Earned leave (d) Casual leave
46. A Government servant may be permitted to encash earned leave up to \_\_\_\_\_ days at the time of availing of Leave Travel Concession while in service.
- (a) twelve (b) ten  
(c) eight (d) twenty four
47. What is the maximum amount to grant leave encashment if a Government servant resigns or quits service?
- (a) 300 days (b) 120 days  
(c) 150 days (d) 100 days
48. Protection of wildlife and cultural heritage come under Rule \_\_\_\_\_ of the CCS Conduct Rules.
- (a) 3-B (b) 3-A  
(c) 7 (d) 22
49. Which of the following rule does not come under CCS Conduct Rule?
- (a) Maintain absolute integrity  
(b) Maintain devotion to duty  
(c) Maintain political neutrality  
(d) Maintain cordial relationship with leaders of the ruling party
50. Maternity leave shall not be debited against the leave account. Is this true?
- (a) Not true (b) Not mentioned in the Rule  
(c) Yes, it is true (d) Partially false

**Section - B (50Marks)**

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

*Marks for each question is indicated against it.*

1. What are the important procedures for calling Annual Rate Contract system for maintenance/minor works? (5)
2. Define Earnest Money. Explain the necessity for Performance Guarantee. (2+3 = 5)
3. What are the conditions for resorting to restricted tenders? (5)
4. What are the important points while doing inspection of the accounts of divisional and sub-divisional offices? (5)
5. How do you avoid sub-standard work as a Junior Engineer, Assistant Engineer or Engineer in-charge? (5)
6. Mention at least seven (7) points of conduct rules for every Government servant as mentioned in Rule 3 of the CCS Conduct Rules. (7)
7. What is the maximum day for granting Paternity Leave? What are the important conditions for grant of Study Leave according to CCS Leave Rules? (2+5 = 7)
8. What are the major penalties which may be imposed on a Government servant, as provided in CCS (Classification, Control and Appeal) Rules? (5)
9. What are the four classifications of services under CCS (Classification, Control and Appeal) Rule? What are the two conditions under which a Government servant shall be deemed to have been placed under suspension by an order of appointing authority? (2+2= 4)
10. What are the conduct rules for Government servant in respect of Promptness and Courtesy? (2)

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