

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

ACCOUNTS PAPER-I
(OLD SYLLABUS)

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

1. What is meant by Permanent Imprest and how is it accounted for?

OR

Define Temporary Advance and how do you distinguish it from Imprest? (2+3=5)

2. Describe the checks applied to Muster Rolls (at least 5points). (5)
3. What are the three parts in Form-15 to control custody, issue and return of Tools & Plant? Explain each of the three parts. (3+5=8)

OR

What is meant by Transfer Entry? What are the circumstances which necessitate Transfer entries in Public Works Accounts?

4. Describe the key elements of a government Vehicle Log Book? (5)
5. What are the three initial Records on which the Accounts of Works are based? What precautions are to be taken when writing Detailed Measurement Books. (3+5=8)
6. What are the different kinds of leave which the government can avail in different occasion? (5)
7. What are the circumstances in which suspension of a Government servant comes to an end? (5)
8. Write short Notes on any three from the following : (3×3 =9)

- | | |
|-----------------------------|---------------------|
| (a) Materials Site Accounts | (b) Tools and Plant |
| (c) Tariff | (d) Joining Time |

9. Fill in the blanks with the words given within the brackets. (15×1=15)
- (a) _____ (Quantity/Cost of material) is not indicated in the Materials at Site accounts.
- (b) Unused balances in the MAS Accounts are verified at least _____ (twice/once) in a year.
- (c) Muster rolls serve as a record of labourers employed _____ (monthly/daily) for a work.
- (d) Certificate for Survey Reports of Unserviceable materials/plants within the competence of Superintending Engineer should be given by the _____ (Assistant Engineer/ Executive Engineer)
- (e) Running Account Bill of Contractor should be compared with the _____ (Previous Running Account bill/ Material supply bill)

- (f) The person recording the measurements should record a dated certificate “ _____ ” (Certified by me / measured by me) over his full signature in the measurement.
- (g) The measurement be _____ (50% / 100%) checked by the Junior Engineer.
- (h) Paternity Leave is admissible for a maximum period of _____ (45/15) days.
- (i) Leave Sanctioning Authority _____ (may be allowed / may not be allowed) to revoke any kind of Leave
- (j) A Government servant who is under suspension is entitled to a subsistence allowances for the first _____ (three/Six) months equal to Leave Salary admissible if he had been on Half Pay Leave.
- (k) The date of birth of a government servant once recorded in the Service Book _____ (can/cannot) be altered with the sanction of the Government.
- (l) An employee can be placed under suspension by _____ (His appointing authority/ Office Superintendent)
- (m) Local Journey includes journey on duty within _____ Km. (20/8)
- (n) Daily Reports for Muster Rolls containing _____ (15/10) or less are not required to be sent along with the Muster Roll sheet.
- (o) The maximum amount of Leave that a Government servant can normally avail in continuity is _____. (300 days/ 5years)

10. Answer with True or False?

(15×1=15)

- (a) The Contractor can remove the materials from site without written permission of the Divisional Officer.
- (b) The materials so transferred will be priced at the rate originally charged to the work or the current Market Rates whichever is higher.
- (c) The Wages of Muster Roll more than three months old are carried over under orders of Divisional Accountant.
- (d) Tools and Plants mean machinery and equipments used in the process of execution of a work or manufacture, but which is not consumed on the work.
- (e) Each set of measurements should start with entries stating full name of the work as given in the estimate.
- (f) When a Measurement Book is lost, an FIR should not be lodged with the Police.
- (g) Leave cannot be claimed as a matter of right.
- (h) It shall be open to the appropriate authority to withhold permission to a government servant, seeking voluntary retirement, if a Government servant is under suspension.
- (i) An employee under suspension cannot be allowed to appear in a departmental examination.
- (j) In case of transfer from one post to another, TA entitlement shall be determined on the basis of pay lower of the two grades.
- (k) 10 days Joining time is admissible for joining the new post within the same location.
- (l) For regulation of Daily Allowances for any day, the absence from headquarters be reckoned from midnight to midnight.
- (m) The payment made on muster rolls must be witnessed by the officers of the lowest standing available in the disbursing Office.
- (n) Earned Leave can be carried forward and accumulated upto a maximum of 300 days.
- (o) Restricted holidays can be prefixed or suffixed with Casual Leave.

11. Write the following in full forms:

(8×1=8)

- | | |
|------------------|---------------------|
| (a) M.B. | (b) F.R&S.R. |
| (c) T.E.O | (d) T&P Accounts |
| (e) E.O.L | (f) CCS (CCA) Rules |
| (g) MAS Accounts | (h) LTC |

12. Match A and B.

(12×1=12)

A			B
a)	Earned Leave	1)	Afternoon of the last day of the month
b)	1day's Commuted Leave	2)	10 days credit on each 1 st July and January
c)	Leave not due	3)	When no other Leave is admissible
d)	Half Pay Leave	4)	2.50days credit per completed months
e)	Maternity Leave	5)	Granted when no HPL to his credit
f)	EOL granted	6)	180 days maximum admissible at a time
g)	Maximum encashment of E/L	7)	2 HPL
h)	No Daily Allowances	8)	30% Daily Allowances admissible
i)	More than 12 hours	9)	70% Daily Allowances admissible
j)	In between 6-12 hrs	10)	100% Daily Allowances admissible
k)	Less than 6hours	11)	Beyond 180 days
l)	Retired on superannuation	12)	300 days

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