

**MIZORAM PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL EXAMINATION FOR JUNIOR GRADE OF M.E.S. (AE/SDO)**  
**UNDER VARIOUS DEPARTMENTS, GOVERNMENT OF MIZORAM.**  
**(DECEMBER-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. PWD Division's Cash book is kept in form:  
(a) CPWA -1 (b) CPWA-2  
(c) CPWA -3 (d) CPWA-4
2. Which of the following entry is Red ink entry on the payment side in the cash book?  
(a) When an amount of Imprest is reduced  
(b) When an amount of Imprest is increased  
(c) When a temporary advance is increased  
(d) When an account of temporary advance is closed
3. Muster roll should be prepared in:  
(a) Form-12 (b) Form-21  
(c) Form-28 (d) Form-26
4. Detailed Measurement book is kept in:  
(a) Form-24 (b) Form- 21  
(c) Form-23 (d) Form- 23A
5. Contractor's Ledger in form 43 is prepared by:  
(a) SDO's Office (b) Divisional Office  
(c) Contractor (d) by the section Officer in charge
6. Performance guarantee money is refundable to the Contractor:  
(a) After the final bill is paid  
(b) After issue of completion certificate of the contractor  
(c) After the maintenance period is over  
(d) After work completed is recorded in MB on final measurement

7. Four stages in the execution of a work do not include:
- (a) Preliminary estimate
  - (b) Administrative approval and Expenditure sanction
  - (c) Technical sanction based on detailed estimate
  - (d) Budget provision
8. Which of the following is not included under the Non- government works?
- (a) Deposit works
  - (b) Local Loan works
  - (c) Takavi Works
  - (d) Non-Plan Government Works
9. Stock accounts may be maintained in a
- (a) Sub-Divisional Office
  - (b) Divisional Office
  - (c) Circle Office
  - (d) Chief Engineer's Office
10. The term 'Book transfer' is applied to:
- (a) Transfer of measurement books to other Division free of cost
  - (b) Transfer of financial records of PWD division on their merger
  - (c) Adjustment not involving receipt/payment of cash or stores
  - (d) Correction of errors in Cash Book by the Divisional Accountant
11. Leave cannot be claimed as:
- (a) A right
  - (b) A privilege
  - (c) A benefit
  - (d) A welfare measure
12. Earned Leave is credited:
- (a) Monthly
  - (b) Half-yearly
  - (c) Yearly
  - (d) Daily
13. Half Pay Leave (HPL) is credited at:
- (a) 5 days per year
  - (b) 10 days per year
  - (c) 20 days per year
  - (d) 30 days per year
14. Maternity Leave is admissible for:
- (a) 90 days
  - (b) 120 days
  - (c) 180 days
  - (d) 240 days
15. Casual Leave (CL) is:
- (a) Earned leave
  - (b) Not a recognized form of leave under Leave Rules
  - (c) Duty leave
  - (d) Commuted leave
16. The minimum number of suppliers to be invited under Limited Tender is:
- (a) 1
  - (b) 2
  - (c) 3
  - (d) 5

17. Purchase of goods up to ₹25,000 may be done through:
- (a) Local Purchase Committee
  - (b) GeM only
  - (c) Direct purchase
  - (d) Advertised tender
18. The primary objective of procurement as per GFR is:
- (a) Austerity Measures
  - (b) Favouring local suppliers
  - (c) Transparency, competition and value for money
  - (d) Reducing paperwork
19. For Limited Tender Enquiry, bids may be invited:
- (a) Only through newspapers
  - (b) By sending tender to selected firms
  - (c) By placing notice on government website only
  - (d) Verbal communication
20. The time allowed for suppliers to submit bids in Advertised Tender Enquiry is normally:
- (a) 1 day
  - (b) 3 days
  - (c) 7 days
  - (d) 21 days or more
21. Which of the following is a minor penalty?
- (a) Compulsory retirement
  - (b) Dismissal
  - (c) Censure
  - (d) Removal from service
22. Suspension is deemed when a Govt servant is detained in police custody for over:
- (a) 48 hours
  - (b) 24 hrs
  - (c) 72 hrs
  - (d) 36 hrs
23. During suspension, an employee is entitled to:
- (a) Full salary
  - (b) No payment
  - (c) Subsistence allowance
  - (d) Only HRA
24. Suspension of a Government servant must be reviewed within:
- (a) 15 days
  - (b) 30 days
  - (c) 90 days
  - (d) 1 year
25. Dismissal from service results in:
- (a) Automatic pension
  - (b) Disqualification from future Government employment
  - (c) Compulsory retirement
  - (d) Suspension

**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. Write short notes on ***any five (5)*** of the following: **(5×3 =15)**
  - (a) Works Abstract
  - (b) Cash Payments in Works
  - (c) Issue of Materials to Works
  - (d) Item Rate Contract
  - (e) Register of Works
  - (f) Adjustment in Works Accounts
2. Describe Revenue Receipts in CPWD. Explain how Licence Fees of buildings/land are accounted for by the Divisional Office. **(7)**
3. Describe the procedure of Issue of Materials to Works and explain how it is recorded in the Works Accounts system. **(8)**

**OR**

Explain Transfer Entries and describe the situations in which they are used in CPWD Accounts.

4. Explain the general instructions for handling cash on receipt of Government dues as per CTR. **(10)**
5. Explain the three fundamental principles of conduct laid down in Rule 3(1) of the CCS (Conduct) Rules, 1964. What is meant by 'Absolute integrity' and 'Devotion to duty'? Explain the responsibility of a Government servant to act in accordance with Government policies and laws under Rule 3. **(3+4+3=10)**

**OR**

Explain Fundamental principles of public buying for all procurements including procurement of works as per GFR, Rule 144. **(10)**

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