

MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR AE/SDO UNDER PUBLIC WORKS DEPARTMENT. FEBRUARY, 2016.

ACCOUNTS (WITH BOOKS) PAPER – II

Time Allowed : 3 hours

F.M. : 100 P.M. : 40

Marks for each question is indicated against it.

A. PUBLIC WORKS MANUAL

(Attempt any four (4) questions from this Group)

1. What are the essential conditions to be fulfilled before an estimate is technically sanctioned? (10)
2. What is a Contract? (10)
3. Write short notes on **any one** of the following: (10)
 - (a) Extra Substituted Items (Section 2/page 185 CPWD Works Manual)
 - (b) Provisions for contingencies and its utilisation
 - (c) Grant for advance for plant and machinery.
4. What are the financial powers delegated to MPWD Officers in the following circumstances? (5×2=10)
 - (a) Award of Original Urgent Urgent works through call of quotations by **EE/DDH**.
 - (b) To accord Administrative Approval and expenditure sanction to minor works (as defined in para 1.3.3 vide OM DG/MAN/247 dated 07.06.2012) for residential and non-residential buildings by **SE**.
 - (c) Grant of extension of time and rescheduling of mile stones without levy of compensation by **AE/AEE**.
 - (d) Accord of technical sanction to detailed estimates and issue of NIT/Composite NIT in Maintenance works by **EE/DDH**.
 - (e) Award of work order (Annual limit) Normal works through publicity on NIT/Notice board in original works by **AE/AEE/ADH**.
5. Under what circumstances can restricted tender of any value be called? (10)

B. GENERAL FINANCIAL RULES

(Attempt any three (3) questions from this Group)

6. Fill in the blanks with suitable words: (10×1=10)
 - (a) Every Officer incurring or authorising expenditure from public money should be guided by high standards of _____.
 - (b) Under Article 284 of the Constitution all moneys received by or deposited with any officer employed in connection with the affairs of the Union in his capacity as such, other than revenues or public moneys raised or received by Government, shall be paid into the _____.

- (c) The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the _____.
 - (d) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its _____.
 - (e) All losses above the value of _____ due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible.
 - (f) No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from Government account unless the same has been _____ by a competent authority.
 - (g) All proposals for sanction to expenditure shall indicate whether such expenditure can be met by valid appropriation or _____.
 - (h) A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of _____ months from the date of issue of such sanction.
 - (i) Petty losses of value not exceeding Rupees _____ need not be reported.
 - (j) _____ shall be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.
7. What are the duties and responsibilities of Controlling Officer in respect of Budget allocation? (2×5=10)
8. What are the essential conditions governing expenditure from public fund? (10)
9. What are the reasons for savings and how can they be surrendered? (5+5=10)

C. GENERAL PROVIDENT FUND RULES – 1960

10. When does a nomination made or notice of cancellation of the nomination already made by the subscriber take effect? (10)
- OR
- When does subscription to the GPF cease? (10)

D. CCS (CONDUCT) RULES – 1964

11. What is the procedure to be followed by a Government Servant for acquiring or disposing of any moveable or immovable properties? (10)
- OR
- What are the activities which are permitted to the Government Servant in politics? (10)

E. FIXATION OF PAY UNDER MIZORAM (REVISION OF PAY) RULES - 2010

12. A Junior Engineer drawing a pay of Rs.24,920 in the Pay Band of Rs.9,300-34,800 plus Grade Pay of Rs. 4,600 is promoted to a post in the same pay band + Grade 5,400 from on 1.3.2015. He opts for fixation from the date of his promotion under existing rules. Fix his pay on promotion and re-fix on the date of his increment. (10)
- OR
- Pu Liana B.E. working as Work Charged S.A. in PWD was appointed to post of Assistant Engineer in the band pay of Rs.15,600+ 5,400 Grade Pay in the pay band plus Grade Pay of Rs.15,600-39,100+7,600 on 1st July 2015. Fix his pay as AE on the date of appointment. (10)