

**MIZORAM PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL EXAMINATIONS FOR**  
**ASSISTANT ARCHITECT**  
**UNDER PUBLIC WORKS DEPARTMENT. DECEMBER, 2019.**

**ACCOUNTS PAPER**

Time Allowed : 3 hours

Full Marks : 100 Pass Marks : 40

*Marks for each question is indicated against it.*

**PUBLIC WORKS ACCOUNTS (CPWD MANUAL VOL II, SECTION-2)**

*(Attempt all the questions from this section)*

1. Fill in the blanks – **(5×1=5)**
- (a) \_\_\_\_\_ means assignment to meet specified expenditure of funds included in a primary unit of appropriation.
  - (b) The powers to appropriate and re-appropriate funds to meet the expenditure on public works are vested with the \_\_\_\_\_.
  - (c) Expenditure sanction is to be accorded by \_\_\_\_\_ to indicate that funds for the project/work have been provided, and liability can be incurred.
  - (d) After receipt of \_\_\_\_\_ and \_\_\_\_\_, detailed estimates are required to be prepared for technical sanction.
  - (e) The financial powers under emergency and urgent situation should be exercised with great caution after watching the financial interest of \_\_\_\_\_.
2. What do you mean by 'Administrative Approval'? Briefly explain the procedure on how Administrative Approval is accorded. **(4+6=10)**
3. What are the four stages of pre-requisites for execution of works? Briefly explain the term 'Emergency works' and 'Urgent works'. **(4+3+3=10)**

**GENERAL FINANCIAL RULES (CHAPTER - 2)**

*(Answer Question No. 4 and any 2 (two) other question from Question No. 5 to 7)*

4. Fill in the blanks – **(5×1=5)**
- (a) All moneys received by or on behalf of the Government either as dues of Government for deposit, remittance or otherwise, shall be brought into \_\_\_\_\_ Account without delay.
  - (b) No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys from govt unless such expenditure or transfer has been sanctioned by a \_\_\_\_\_.
  - (c) All losses above the value of \_\_\_\_\_ due to suspected fire, theft, fraud etc shall be reported to the Police for investigation as early as possible.
  - (d) All orders conveying sanctions to expenditure of a definite amount or upto a specific limit should be expressed both in \_\_\_\_\_ and \_\_\_\_\_ the amount of expenditure sanctioned.
  - (e) Every authority having the power to impose or realize a fine shall ensure that the money is realized, duly checked and deposited into a \_\_\_\_\_ as the case may be.

5. When does a sanction take effect? Briefly mention the Rules regarding the validity periods of sanctions. (4+6=10)
6. What are the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts etc. (10)
7. What are the principal standards of Financial Propriety? (10)

### **GENERAL PROVIDENT FUND RULES, 1960**

*(Attempt all the questions from this section)*

8. What detail information should be provided while opening GPF Subscriber's Account? (5)
9. Briefly define 'Family' in the case of a male subscriber and female subscriber for the purpose of General Provident Fund. (10)
10. Fill in the blanks – (1×5=5)
  - (a) All sums paid into the Fund under these rules shall be credited in the books of Government to an account named \_\_\_\_\_.
  - (b) A subscriber shall subscribe monthly to the Fund except during the period when he is under \_\_\_\_\_.
  - (c) A Government servant due to retire on superannuation shall be exempted from making any subscription to the GPF during the last \_\_\_\_\_ of his service.
  - (d) A subscriber may at any time cancel a nomination by sending a notice in writing to \_\_\_\_\_.
  - (e) When a subscriber quits the service, the amount standing to his credit in the Fund shall become \_\_\_\_\_.

### **C.C.S LEAVE RULES 1972**

*(Attempt all the questions from this section)*

11. Fill in the blanks – (5×2=10)
  - (a) The leave account of every Government servant who is serving in a Department other than a Vacation Department, shall be credited with earned leave, in advance, in two instalments of \_\_\_\_\_ days each on the first day of January and July of every calendar year.
  - (b) The half pay leave account of every Government servant shall be credited with half pay leave in advance, in two instalments of \_\_\_\_\_ days each on the first day of January and July of every calendar year.
  - (c) When commuted leave is granted, twice amount of such leave shall be debited against the \_\_\_\_\_ due.
  - (d) Earned Leave can be availed upto \_\_\_\_\_ days at a time.
  - (e) Conversion of one kind of leave into leave of a different kind is permissible only when applied for by the official while \_\_\_\_\_.

12. Choose the correct answer – (5×2=10)
- (a) A Government servant who proceeds on earned leave is **entitled / not entitled** to leave salary equal to the pay drawn immediately before proceeding on earned leave.
  - (b) A Government servant on half pay leave or leave not due is entitled to leave salary equal to **half / full** the amount drawn immediately before proceeding on leave.
  - (c) A Government servant on extraordinary leave is **entitled / not entitled** to leave salary.
  - (d) A Government servant on commuted leave is **entitled / not entitled** to leave salary equal to the amount drawn before proceeding on leave.
  - (e) No leave advance may be granted when the leave taken is **less / more** than 30 days.

**C.C.S (CONDUCT RULES) 1964**

*(Answer any one question from this section)*

13. Briefly state what particulars needs to be submitted by a Government servant on his first appointment. (10)
14. Briefly Explain the meaning of the expression 'movable property'. (10)

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