

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATIONS FOR
JUNIOR ENGINEER / DRAFTSMAN-I
UNDER PUBLIC HEALTH ENGINEERING DEPARTMENT, JANUARY 2016

ACCOUNTS PAPER

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

(Attempt all questions.)

***Note:** Candidates may write only the answer and not the whole sentence(s)*

1. Write the full form of ***any five (5)*** of the following: **(5×2=10)**
- | | |
|-----------|----------|
| (a) NIT | (b) CTE |
| (c) SOR | (d) CSSA |
| (e) PAO | (f) MDR |
| (g) DGS&D | |
2. State whether the following statements are true or false: **(10×1=10)**
- (a) Temporary Advance is a fixed sum of money given to an individual to enable him to make certain classes of disbursement, which may be entrusted to his charge.
 - (b) The amount of an imprest should be kept as much as possible and may exceed, at the discretion of the Divisional Officer, the maximum limit that may be specified by the Administrative Department.
 - (c) The account of imprest cash should be kept in triplicate by the imprest holder in Form 2, Imprest Cash Account, in accordance with the direction given in that form.
 - (d) The imprest account must, in any case, be rendered to the officer from whom the imprest is held in time to enable him to incorporate the account in his cash book before it is closed for the month on the date fixed for the purpose.
 - (e) If any item in an imprest account appears to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the items under objection may be entered in his cash book as “Item awaiting adjustment in the Imprest Account.....” under “Miscellaneous Works Advances” to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.
 - (f) The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.
 - (g) When a disbursing officer makes a remittance to a subordinate officer to enable him to make specific petty payments on vouchers which have been already passed for payment, the amount remitted is treated as an Imprest.
 - (h) Temporary Advance should be accounted for in Form 2 in the same way as an imprest.
 - (i) The account of a Temporary Advance should be closed at regular intervals.
 - (j) An imprest is authorised to meet claims likely to be presented against the holder whereas a Temporary Advance is in the nature of payment for liabilities already incurred.

3. Fill in the blanks with the appropriate word or words: (10×1=10)

- (a) 'Issues to Contractors' relates to issue of materials to contractors for use on the works in respect of _____ items of works for which they have quoted i.e. for both labour and materials.
- (b) 'Issues Direct to Works' pertains to issue of materials direct to works, when the work is done _____ or by contractors whose agreements are for labour only.
- (c) Materials other than those stipulated in the agreement should not be issued to contractors unless expressly authorised by the _____.
- (d) In cases where materials other than those stipulated in the agreement are issued to a contractor, the officer authorising such issue should specify in each case the _____ to be charged for the materials inclusive of delivery at the place where these are stored.
- (e) In case of all issues, it should be strictly observed that supply of the materials to contractors does not amount to giving him _____ indirectly.
- (f) In case of materials issued direct to works, the detailed account should be kept in _____ i.e. Materials-at-site Account.
- (g) While maintaining materials-at-site account, detailed account should be kept only in respect of principal items. Both quantities and values of such items should be shown except in respect of carriage and _____ charges for which only values should be shown.
- (h) Unused balances of materials charged direct to works should be _____ at least once a year and the report thereof should be sent by Assistant Engineer / Assistant Executive Engineer to the Executive Engineer.
- (i) In order to control the quantum of material both in receipt and issues, a _____ account of principal items should be maintained.
- (j) On the authority of the contractor's acknowledgement, the cost recoverable from him should be debited at once to his personal account by charges to the suspense head _____ in the accounts of the work concerned.

4. State whether the following statements are True or False: (10×1=10)

- (a) When stores of any kind become unserviceable, a report thereof should be done at once on discovery of the facts.
- (b) In case of Survey Reports of Stores valued above Rs. 15 lakh, the certificate that materials proposed to be survey reported are really unserviceable should be recorded by the Superintending Engineer concerned after inspection of the Stores.
- (c) In the case of survey reports below Rs. 15 lakh which are within the competence of Chief Engineer/DGW the certificate should be given by the Executive Engineer, while in the case of survey reports within the competence of Superintending Engineer, the certificate should be given by the Assistant Engineer concerned.
- (d) All losses of stock should be immediately reported to the next higher authority as well as to the Audit Officer and the Accounts Officer even when such loss has been made good by the party responsible for it.
- (e) The losses on stock should be immediately investigated and steps taken to obtain the sanction of the competent authority for their write off, if necessary.
- (f) In the case of serious losses, the Divisional Officer should hold a departmental enquiry and record the evidence and his findings thereon, including findings as regards the responsibility and culpability of the persons concerned.
- (g) The charges relating to wages remaining unpaid for long periods and the accounts of which is closed and left unadjusted shall be booked under suspense head.
- (h) When unpaid wages appearing in suspense head are finally paid and cleared, they will be charged to a fresh estimate.

- (i) The powers delegated with the Executive Engineer to write off losses of materials / stores due to theft or negligence of individuals is Nil.
- (j) The power delegated with the Superintending Engineer to write off losses of materials due to depreciation of stock is Rs. 15,000.

5. Fill in the blanks with appropriate word or words: (10×1= 10)

- (a) A Muster Roll is generally issued for a specified period and for a specified item of work. One or more Muster Rolls can be kept for each work; but these should never be prepared in _____.
- (b) The number of persons to be employed should be kept to the _____ and it has to be seen by the Junior Engineer/Sectional Officer in-charge that their output is commensurate with the expenditure incurred on their wages.
- (c) While marking _____ in the Muster Roll, father's/husband's name of the labourers and workmen and their permanent addresses should invariably be mentioned.
- (d) The Assistant Engineer/Assistant Executive Engineer /Executive Engineer should conduct occasional _____ frequently to ensure that the workers as indicated in the Daily Labour Reports and Muster Rolls are actually employed and their output is commensurate with expenditure incurred on them.
- (e) After closing the Muster Roll, the Junior Engineer/Sectional Officer in-charge of the work should complete all formalities and submit the Muster Roll to the Assistant Engineer within _____ days.
- (f) The labourers and workmen employed on muster roll should be paid on _____ basis and separate rolls should be prepared accordingly.
- (g) It should be ensured that the payment to the muster roll workers is made within _____ days of closing of the muster roll in respect of the Sub Divisions located at the Divisional Headquarters.
- (h) Wages remaining unpaid for _____ months should be reported to the Divisional Officer who will decide, in each case, whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned.
- (i) In exceptional and urgent cases such as closing of breaches, silt clearance of canals, road and rock slips or snow clearance, when a large number of labourers are employed casually for short periods, payments may be made on a _____.
- (j) Muster Rolls lost or destroyed can only be written off under the orders of the _____ to whom full report explaining the circumstances of loss or destruction should be sent as soon as detected.

6. Choose the appropriate alternative: (10×1=10)

- (a) The **Standard Measurement Book / Measurement Book** is the basis of all accounts of quantities whether of works done by Contractors or by Labourers employed departmentally or materials received.
- (b) For the purpose of recording measurements and preparing running account bills, the **full / abbreviated** nomenclatures indicated in the Schedules of Quantities shall be adopted.
- (c) Whenever the competent authority has permitted the use of a material whose specification is different than that specified in the agreement in any item of work, the description and the sizes in the nomenclature of the item should be recorded as per **the agreement / actual work done at site**.
- (d) In case of works of repetitive nature, the measurements for each building should be **recorded separately / clubbed together**.
- (e) In case of supply of steel, the measurements should be recorded **as per invoice issued by the supplier-firm / based on the result of actual verification**.

- (f) The Assistant Executive Engineer / Assistant Engineer must satisfy himself by **personally inspecting / deputing some responsible official to inspect** all works of any magnitude, before passing a bill for payment or before submitting it to the Divisional Officer for payment that the works or supply billed for has actually been carried out/completed in accordance with the claim preferred.
- (g) In case of works outside headquarters of the Sub-Division, the Assistant Executive Engineer/ Assistant Engineer should check measure up to **fifty / hundred** per cent of the value of work done before preparing final bills or before making payment of alternate running bills.
- (h) In case of large scale levelling works involving both cutting and filling, an accurate site plan should be prepared before the work is commenced. In such cases, the quantity payable for earthwork shall be **equal to / lower of** the quantity derived from cutting or filling.
- (i) All the Measurement Books in use in a Division should be collected once in the month of September each year for review by the **Divisional Accountant / Internal Audit Wing**.
- (j) The officer competent to sanction the write off of a lost Measurement Book is the **Executive Engineer / Chief Engineer**.

GROUP "B"

(FRSR & PENSION RULES)

7. Define **any four (4)** of the following:

(4×2 ½=10)

- (a) Honorarium
- (b) Leave Salary
- (c) Tenure post
- (d) Duty
- (e) Permanent post
- (f) Lien
- (g) Foreign service

8. Fill in the blanks with appropriate word(s):

(10×1=10)

- (a) _____ means a Government servant to whom Government accommodation has been allotted on payment of licence fee or otherwise.
- (b) The _____ service of a Government servant shall commence from the date he takes charge of the post to which he is first appointed either substantively or in an officiating or temporary capacity.
- (c) _____ retirement pension may be granted to a Government servant who has been retired compulsorily as a measure of penalty.
- (d) _____ pension is a kind of pension granted to a Government servant who retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service.
- (e) A Government servant shall, on his initial confirmation in a service or post, make a _____ in Form 1 or 2, conferring on one or more persons the right to receive the retirement gratuity/ death gratuity.
- (f) Where a deceased Government servant or pensioner is survived by a widow but has left behind eligible child or children from a divorced wife or wives, the eligible child or children shall be entitled to the share of _____ which the mother would have received at the time of the death of the Government servant or pensioner had she not been so divorced.
- (g) The family pension in respect of a deceased Government servant shall be payable to wife or husband up to the date of death or _____, whichever is earlier.
- (h) Where family pension is payable to twin children, it shall be paid to such children in _____ shares.

- (i) In the event of death of a Government servant while in service or death after retirement but before receiving gratuity, the gratuity payable shall be paid to the person or persons on whom the right to receive the gratuity is conferred by means of a nomination. If there is no such nomination or if the nomination made does not subsist, the gratuity shall be paid to _____ of the family in equal shares.
- (j) According to Government of India's Decision (4) below Rule 49 of CCS (P) Rules, 1972, "Once a Government servant has rendered the minimum qualifying service of twenty years to be eligible for pension [including those who become entitled to pension on completion of 10 years of qualifying service under Rule 49 (2)], the pension shall be paid at 50% of the emoluments or average emoluments received during the last 10 months, whichever is _____ beneficial to the Government servant with effect from 2.9.2008".

9. Choose the appropriate word:

(10×1=10)

- (a) Leave **can / cannot** be claimed as of right.
- (b) It is not open to the leave granting authority to **alter / extend** the kind of leave due and applied for except at the written request of the Government servant.
- (c) Casual leave, which is not recognised as leave under the CCS (Leave) Rules, **may be / shall not be** combined with any other kind of leave admissible under leave rules.
- (d) Any claim to leave to the credit of a Government servant who is dismissed or removed or who resigns from Government service, **begins / ceases** from the date of such dismissal or removal or resignation.
- (e) Unless the President otherwise determines, no Government servant shall be granted leave of any kind for a continuous period exceeding **five / three** years.
- (f) No leave shall be **denied / granted** to a Government servant until a report regarding its admissibility has been obtained from the authority maintaining the leave account.
- (g) When a Medical Authority has reported that there is no reasonable prospect that the Government servant will ever be fit to return to duty, leave **shall / shall not** necessarily be refused to such Government servant.
- (h) When a Government servant is certified medically fit for joining duty, holiday(s), if any, succeeding the day he is so certified (including that day) shall automatically be **disallowed / allowed** to be suffixed to the leave, and holiday(s), if any, preceding the day he is so certified shall be treated as part of the leave.
- (i) In case a Government servant is recalled to duty before the expiry of his leave, such recall to duty shall be treated as **compulsory / optional** in all cases and the Government servant shall be entitled, if the leave from which he is recalled is in India, to be treated as on duty from the date he starts for the station to which he is ordered.
- (j) 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 installments of **30 / 15** days each on the first day of January and July of every calendar year.

10. Supply each blank with suitable word(s):

(10×1=10)

- (a) _____ means the apparatus for moving a camp.
- (b) In case of transfer to stations which are at a distance of less than 20 km from the old station and of transfer within the same city, one third of the composite transfer grant will be admissible, provided a change of _____ is actually involved.
- (c) Day means a calendar day, beginning and ending at _____.
- (d) For absence from headquarters exceeding six hours but not exceeding twelve hours, _____ per cent of daily allowance will be admissible to a Government servant while on tour.

- (e) Where a Government servant himself with members of his family travels by road on transfer, the maximum number of additional road mileage admissible to him will be _____ irrespective of the number of members of family accompanying him.
- (f) A Government servant is on _____ when absent on duty from his headquarters either within or, with proper sanction, beyond his sphere of duty.
- (g) A period of _____ from headquarters (for the purpose of granting Daily Allowance to Government servants on tour) begins when a Government servant actually leaves his headquarters and ends when he actually returns to the place in which his headquarters are situated whether he halts there or not.
- (h) A Government servant transferred from one post to another is entitled to _____ at tour rates for the Government servant's actual journey from the old headquarters to the place of taking over charge.
- (i) A Government servant is entitled to draw travelling allowance (not more than twice) for the journey to and from the place at which he appears for an examination of an obligatory _____ examination.
- (j) A Government servant (including his family) is entitled to travelling allowance and transportation of his _____ for the journey from his last place of duty to his home town after retirement.

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