## **MIZORAM PUBLIC SERVICE COMMISSION**

## DEPARTMENTAL EXAMINATIONS FOR JUNIOR ENGINEER (CIVIL & ELECTRICAL) UNDER POWER & ELECTRICITY DEPARTMENT, NOVEMBER, 2016

## ACCOUNTS PAPER – II (WITH BOOKS)

Time Allowed : 3 hours

 $FM:100\ PM:40$ 

## Marks for each question is indicated against it. Attempt all questions.

1.	What are the four pre-requisites for execution of works? Explain it in brief.	(10)
2.	How are excess and shortage found during verification of material-at-site account adjusted	in account? (10)
3.	What are the checks applied to muster rolls?	(10)
4.	Is the employment of daily labour through a contractor permissible ? If so, under what circu	umstances? (10)
5.	Describe the procedure to be followed for closing the account of work.	(10)
6.	What are the procedure of payment to labourers as per Central Treasury Rules?	(10)
7.	What is the procedure required to be followed in regard to indenting, safe custody, issue and accountation of cheques/cheque books? (10)	
8.	Describe briefly how numerical account of Tools and Plan is maintained.	(10)
9.	What purposes do CCS(CCA) Rules, 1965 serve in Government Administration?	(10)
10.	What are the penalties that may be imposed on a Government servant under CCS(CCA) Rules 965? (10	

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