

**MIZORAM PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL EXAMINATIONS FOR**  
**JUNIOR ENGINEER (CIVIL & ELECTRICAL)**  
**UNDER POWER & ELECTRICITY DEPARTMENT, NOVEMBER, 2016**

**ACCOUNTS PAPER – I**  
**(WITHOUT BOOKS)**

Time Allowed : 3 hours

FM : 100 PM : 40

*Marks for each question is indicated against it.*

*Attempt all questions.*

1. Briefly explain the accounts of material -at-site are maintained in the Division **(10)**
2. (a) What form is used for survey report of stores? **(2)**  
(b) Who will initiate the survey report of obsolete/unserviceable stores and tools & plants items? **(4)**  
(c) What is the process of survey report of unserviceable stores? **(4)**
3. (a) What is a transfer entry? **(3)**  
(b) Indicate the circumstances which necessitate transfer entries in Public Works Accounts. **(7)**
4. Explain the use and importance of Measurement Book. **(10)**  
OR  
What are the important instructions regarding the maintenance of Measurement Book and the entries to be made in it? **(10)**
5. What is Permanent Imprest and how is it accounted for? How do you distinguish it from Temporary Advance? **(10)**
6. What are the tariff rates of the following: **(10)**  
(a) (i) L T Category – 1 : Kutir Jyoti  
(ii) HT Category – 1 : Domestic  
(b) What is the meaning of “ the maximum demand” as per Tariff order?
7. Enumerate the general conditions governing the grant of leave under CCS(Leave) Rules, 1972. **(10)**
8. State the different kinds of Travelling Allowances which may be drawn in different Circumstances by Government servants. **(10)**
9. Define the term “family” used with reference to Travelling Allowances Rules. **(10)**
10. Distinguish between \_\_\_\_ **(10)**  
(i) Schedule of rates and Analysis of rates.  
(ii) Administrative Approval and Technical sanction.