

# MIZORAM PUBLIC SERVICE COMMISSION

## DEPARTMENTAL EXAMINATIONS FOR AE/SDO UNDER MINOR IRRIGATION DEPARTMENT, MAY, 2016.

### ACCOUNTS PAPER – I

Time Allowed : 3 hours

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

*Answer any five (5) questions.*

*All questions carry equal marks of 20 each.*

1. Enumerate the time schedule for payment of Bills to contractor.
2. What are the essential features that should be observed while entering into agreement or contract involving expenditure from public funds?
3. What is an imprest and how is it accounted for? How do you distinguish it from Temporary advance?
4. What are the checks applied to Muster Rolls?

**OR**

How are the pay Bill of work charged establishment be prepared and paid?

5. Describe the responsibilities and financial powers of Divisional Officer in regards to Advance payment for purchase of Stores.
6. What is restricted tender? What conditions are necessary to call restricted tender?
7. Under what conditions, extension of time for completion of works can be granted to contractors?
8. What steps should be taken in case Measurement Book is losing by the Division?
9. What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book?
10. Write short Notes on *any two (2)*
  - (a) First and Final Bill
  - (b) Lumpsum Contract
  - (c) Earnest Money
  - (d) Bill Register

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