

MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR AE/SDO (CIVIL & ELECTRICAL) UNDER POWER & ELECTRICITY DEPARTMENT, NOVEMBER, 2016

ACCOUNTS PAPER – II (WITHOUT BOOKS)

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

*Answer **question No.1** which is compulsory and **any 6 (six)** of the rest*

1. Sh. A held an Imprest of Rs.800. On 21st March, he submitted his account (Vr. 4. Muster roll paid Rs.750). The Imprest was recouped the same day in cash. On 23rd he again submitted his account (Vr. 8. Paid contingent charges Rs.600.) The Imprest was recouped the same day by cheque No. 908. Make necessary entries in the Cash Book. (10)
2. Write notes on Contractors' Ledger. What are the general procedures to be observed in maintaining Contractors' Ledger? (5+10=15)
3. What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book? (15)
4. Write short notes on **any 3 (Three)** of the following : (3×5=15)
 - (a) Imprest Account
 - (b) Schedule of Tariff
 - (c) Materials Account
 - (d) Stock Returns
5. Enumerate in details the guiding principles which a Sub-Divisional Officer should observe in the preparation, examination and payment of contractor bills. (15)
6. What are the uses of Muster Rolls? Briefly explain the procedure for custody and accounting of Muster Roll forms as a safeguard against their possible misuse. (5+10=15)
7. What are the documents required to be prepared before notice inviting tender is issued? What are the guidelines to be followed by the Executive Engineers regarding publicity of tenders? (5+10=15)
8. Write short notes on 'Measurement Book'. What are the items of works which are considered to have very high unit rates? (5+10=15)

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