

**MIZORAM PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL EXAMINATIONS FOR**  
**AE/SDO**  
**UNDER PUBLIC HEALTH ENGINEERING DEPARTMENT, JANUARY 2016**

**ACCOUNTS PAPER-II (WITH BOOKS)**

Time Allowed : 3 hours

FM : 100 PM : 40

*Marks for each question is indicated against it.*

*(Answer question 1 which is compulsory and any 6 (six) of the rest)*

1. Mr. X 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. 300.) The Imprest was recouped the same day by Cheque No. 908. Make necessary entries in the Cash Book. (10)
2. What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book? (15)
3. Write short notes on *any 3 (three)* of the following (3×5=15)
  - (a) Contractors Ledger
  - (b) Register of works
  - (c) Materials Account
  - (d) Stock Returns
4. Enumerate in details the guiding principles which a Sub-Divisional Officer should observe in the preparation, examination and payment of contractor's bills. (15)
5. What are the checks applied to Muster Rolls? (15)
6. What is an Imprest and how is it accounted for? How do you distinguish it from Temporary Advance? (15)
7. What are the documents required to be prepared before notice inviting tender is issued? What are the guidelines to be followed in preparation of notice inviting tenders? (5+10=15)
8. Write short notes on 'Measurement Book'. What are the guiding Principles to be observed in writing Measurement Book? (5+10=15)

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