

MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR JUNIOR ENGINEER / TRAINED SA / SA UNDER PUBLIC WORKS DEPARTMENT. OCTOBER, 2015.

ACCOUNTS PAPER

Time Allowed : 3 hours

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

Marks for each question is indicated against it.

Attempt all questions.

1. When a Sub-divisional Officer forwards Material Supply bills to the Divisional Officer in the same month of issue of the Supply Order, he attached a particular statement of account to justify the materials are actually received. What is this statement of account? (2)
2. There are 8 (eight) nos. of principal account records of a Sub Divisional Office; Specify any 7 (seven) of them. (7×1=7)
3. There are 4 (four) main stages in the execution of work. What are they? (4×1=4)
4. There are 3 (three) initial records upon which the accounts of works are based. Explain in brief each of them. (3×3=9)
5. What do you understand by the term Minor Estimate and Major Estimate of Works? (3+3=6)
6. There are 9 (nine) items of building materials that are generally procured for the general use of CPWD. Mention any 5 (five) of them. (5×1=5)
7. What do you understand by "Imprest Account"? (5)
8. The imprest holder should submit the account of his imprest at the time of closing of monthly account by the Divisional Officer. It may be closed early also due to certain circumstances. What are these circumstances? (6)
9. There are two kinds of Tools and Plants of a Division. Explain in brief each of them. (2×3=6)
10. What do you understand by Material-at-Site (MAS) Accounts? (5)
11. There are 3 (three) conditions under which materials from store (stock) may be issued. Specify each of them. (3×2=6)
12. The stores of CPWD are divided into 4 (four) classes. What are they? (4×1=4)
13. Describe in brief the utility of a Car Diary. (3)
14. What is a Vehicle Log Book? (3)
15. How are the supplies of material for road metal measured and paid for? (2)
16. Explain in brief the preparation and maintenance of Muster Roll. (5)
17. Write short notes on any 4 (four) of the following. (4×3=12)
 - (a) Deposit Works
 - (b) Item rate tender
 - (c) Mobilisation Advance
 - (d) Direction Officer
 - (e) Technical Sanction

18. Fill in the blanks:

(5×2=10)

- (a) The amount of imprest is to be kept as low as possible and in no case should exceed _____.
- (b) The article of Tools and Plants should be issued only on receipt of requisition known as Tools and Plants Indent form _____.
- (c) It is the responsibility of the _____ to ensure that the materials are not issued in excess of the quantities actually required.
- (d) The imprest holder retained the _____ of his account.
- (e) Work Abstract is maintained in form _____.

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