

# MIZORAM PUBLIC SERVICE COMMISSION

## DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO) UNDER PUBLIC WORKS DEPARTMENT, SEPTEMBER, 2018.

### ACCOUNTS PAPER – I (WITH BOOKS)

Time Allowed : 3 hours

FM : 100 PM : 40

*The figures in the margin indicate full marks for the questions.*

1. Write a note on *any 4 (Four)* of the following: **(5×4=20)**
  - (a) Cash Book
  - (b) Measurement Book
  - (c) Work-charged Establishment Bills
  - (d) Works Abstract
  - (e) Stores Account
  - (f) Contractor's Ledger
2. What are the main principles to be borne in mind by the Divisional Officer in maintaining the accounts of his Division? **(10)**
3. Describe briefly the procedure followed for the Receipt, Custody and Issue of stock materials in a Public Works Division. **(10)**
4. What are the checks applied to Muster Rolls? **(10)**
5. Mr. A held an Imprest of Rs. 800. On 21<sup>st</sup> March, he submitted his account (Vr. 4. Muster roll paid Rs. 750). The Imprest was recouped the same day in cash. On 23<sup>rd</sup> 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)**
6. What do you mean by a Secured Advance? Can a contractor ask for a secured advance in the following cases? Cite the reason to justify your answer. **(5+1+1+1+1+1=10)**
  - (a) He has brought glass panes at the site of the work for fixing on the windows.
  - (b) He has brought 50 tonnes of steel issued to him free of cost by the Government for use on the work as per the agreement.
  - (c) He has 100,000 bricks ready at the kiln site for use on the building work.
  - (d) He has brought stones at the site of a work but it is meant for another work in the Division.
  - (e) He brought 200 bags of cement at the site of work for use on the work concerned.

7. Post the following transactions of contractor Q in the Works Abstract: (6+4=10)

(a) Vr. No. 13 of 4.10.2017; CC II & R; Name of Work: constructing a hospital

Payments	Rs.
Brick work since previous bill	1,000
Wood work since previous bill	800
Advance payment since previous bill	1,200
Secured advance since previous bill	(-) 500
<b>Total</b>	<b>2,500</b>

***Recoveries***

Cost of materials issued for this work	400
Security withheld	100
Cheque	2,000

(b) Suppose in the Voucher above, recovery of Rs. 400 related to materials issued for another work and Rs. 100 were recovered on account of Security Deposit, how shall it be posted in the Works Abstract?

8. At the time of stock taking in a Division the following cases come to notice:- (5+5=10)

- (a) There was an excess of 50 bags of cement of the value of Rs. 22,500, but an equal number of bags of cement were found to have become unserviceable by exposure to rain.
- (b) 100 quintal of steel material worth Rs. 3,00,000 were considered in excess of the requirement of the Division.

Indicate the actions to be taken in each of the above cases.

9. Distinguish between 'Schedule of Rates' and 'Analysis of Rates'. (10)

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