

MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO) UNDER PUBLIC HEALTH ENGINEERING DEPARTMENT, GOVERNMENT OF MIZORAM, DECEMBER, 2019.

ACCOUNTS PAPER – II (WITH BOOKS)

Time Allowed : 3 hours

FM : 100 PM : 40

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

Attempt all questions.

1. From the details given below, write up the cash book of Er. Muana, Executive engineer, Building Division for November, 2018 indicating the classification, close it giving an analysis of the closing balance. (20)

1-11.	Contents of the cash chest	Rs.
	(a) Notes and coins	100
	(b) Cheques dt. 30-10-2018 on the local branch of SBI from Mr. Mawia on account of Rent.	145
	(c) Hand Receipt for Temporary Advance to SDO 'B'	400
2-11.	Remitted the cheque received from Mr. Mawia into Treasury.	145
4-11.	Temporary advance account was rendered by SDO "B" and particulars were as follows :-	
	i) Muster Roll for the construction of Staff Quarters	300
	ii) Charges incurred for conveyance of materials	50
	iii) Cash returned	45
	iv) Shortage unaccounted for	5
7-11.	Draw cash for chest.	150
8-11.	Paid "Kima" in cash for materials supplied for stock in July, 2018.	200
14-11.	Paid by cheque on Account Bill of contractor "Zuala" for constructing Quarters for Staff of Revenue department, the particulars being as follows :-	
	Net payment by cheque	7950
	Court attachment	500
	Overpayment made on another minor work construction of Primary School	100
	Security Deposit	650
	Total deduction	1250
21-11.	Cheque for Rs. 1000/- issued to contractor "Sanga" on 15-4-2018 was revalidated.	
23-11.	Cash receipt on account of rent of buildings and furnitures.	1000
30-11.	Remitted into Treasury the receipt received on 23-10-2018 (Rs. 1000).	

(Sample of Divisional Cash Book (CPWA Form-I) candidates shall prepare the format in the answer sheet by themselves for the answer)

RECEIPT SIDE

CASH BOOK OF

Date of Receipt		From whom received etc.	Amount (cash)	Classification of charges
1	2	3	4	5

PAYMENT SIDE

FOR THE MONTH OF 20.....

Date of Payment	Voucher No	To whom paid etc.	Cash	Cheque No.	Amount	Classification of charges.
6	7	8	9	10	11	12

2. Contractor’s ledger in CPWA form-43 must be properly maintained in Divisional offices. What are its usefulness? **(8)**
3. What entries are required to be made in the “Register of Works” CPWA Form-40 maintained in Public Works Division? **(8)**
4. Contractor bills may be made in CPWA Form-24 “First and Final Bill” and CPWA Form-26 “Running Account Bill”, explain each of them to differentiate their significances. **(5+5=10)**
5. All the materials for works received and issued to works are properly maintained in CPWA Form-35. What do you know about it? Explain the significance of Account of Materials issued to contractors maintained in CPWA Form -35A. **(5+5=10)**
6. Stores Indent shall be done by CPWA Form-7. What action points are to be observed in indenting materials from stock? **(8)**
7. Elucidate the significances of “Permanent Imprests” and “Temporary Advances”. **(4+4=8)**
8. What do you understand by “Standard Measurement Book” and “Detailed Measurement Book”? **(4+4=8)**
9. What are the essential pre-requisites for floating “Notice Inviting Tender”? What do you mean by “Two Envelope System” in the NIT? **(5+5=10)**
10. How the dismantled materials when dismantlement is done through departmental works are utilized and accounted for? **(10)**