

# MIZORAM PUBLIC SERVICE COMMISSION

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

### ACCOUNTS PAPER – I (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. Write notes on *any 4(four)* of the following: (4×5=20)
  - (a) Earnest Money Deposits
  - (b) Running Account Bill
  - (c) Schedule of Rates
  - (d) Technical Sanction
  - (e) Works Contingencies
  - (f) Measurement Book
2. Explain the differences between Cash, Cheques and Currency of a Cheque. (10)
3. Describe Imprest, Imprest Cash Account and Temporary Advance in connection with Cash Book. (10)
4. Explain the different mode of payment used by PWD Officer for work done and supplies made along with the conditions attached to each mode of payment. (10)
5. A Divisional Officer received on 5<sup>th</sup> April a cheque of Rs. 1000/- on account of rent of circuit house. It was remitted to the Bank for collection on 9<sup>th</sup> April. What entries will be made on the cash book if the cheque was dishonoured on the same day? (10)
6. Post the following transactions of Contractor Y in the Contractor's ledger and close the ledger: (10)
  - (a) There is an opening balance of Rs. 225/- recoverable from the contractor for another Work 'B'.
  - (b) First Running Account Bill of Work 'A' paid as per following details:

	Rs.
i) Secured Advances as admissible at assessed rates	40,000
ii) Advance payment	7,000
iii) Value of work done	30,000
iv) recovery of Work 'B' was made from this bill	
  - (c) 40 bags of cement @ Rs. 50/- per bag issued to Work 'A' from Stores, recoverable @ Rs.40/- per bag from contractor as per agreement.
  - (d) Secured Advance Rs. 7500/- allowed for steel sheets brought at site of Work 'A'
  - (e) Second Running Account Bill paid for Work 'A' as under:

	Rs.
i) Recovery of Secured Advance	24,000
ii) Recovery of Advance Payment	7,000
iii) Gross value of work done	85,000
iv) Recovery of cost of cement as at (c) above	

- (f) Fine for delay in completing certain items of work 'A' by 5 days @ Rs. 35/- per day
- (g) Steel issued from Stores: 5 tonnes @ Rs. 4500/- per ton. Recovery from contractor is to be effected @ Rs.5000/- per ton
- (h) Third and Final Bill of contractor was paid as under:  
Total value of work done: Rs. 1,55,000/-. All outstanding recoveries were effected from this Bill.

7. Explain the payment procedures with regard to engagement of Contractors. **(10)**

8. Explain if the following actions are in order: **(10)**

- (a) A deficiency of Stock was discovered under various sub-heads by an SDO when taking Stock on the ground that he remembered those materials were issued from time to time on various works. The SDO made out indents and charge off the deficiency to those works.
- (b) A temporary advance of Rs.250/- was granted to a subordinate on 1<sup>st</sup> June 2019. He returned it intact on 4<sup>th</sup> September 2019, having been on casual leave for 15 days.

9. Give reasons or quote Rules if any of the following transactions are irregular or incomplete. **(10)**

- (a) A PWD Divisional Officer starts construction of and orders payments for certain works executed for Municipal Committee, though no provision exists for the same in the Budget.
- (b) It was discovered after 31<sup>st</sup> March 2019 that 4 tonnes of cement issued to a contractor during 2018-19 were undercharged. Divisional Officer orders its adjustment on 2018-19 accounts by debit to the contractor's account and credit to Stock, as soon as the error come to notice on 29<sup>th</sup> May'2019.

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