

MIZORAM PUBLIC SERVICE COMMISSION

**DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER POWER & ELECTRICITY DEPARTMENT,
GOVERNMENT OF MIZORAM, DECEMBER, 2019.**

**ACCOUNTS PAPER – II
(WITHOUT BOOKS)**

Time Allowed : 3 hours

FM : 100 PM : 40

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

Attempt all questions.

1. What is meant by Imprest? Describe the procedure for maintenance of imprest account. **(5+5=10)**
2. Write **True** or **False** against the following statements: **(5×1=5)**
 - (a) While writing a Cash Book, Cheques issued by the Drawing Officer on the Treasury or Bank are to be entered in the Cash Column.
 - (b) All payments made in cash are entered in 'Bank Column'.
 - (c) If a person tenders a cheque in payment of the amount due from him, such a cheque is treated as cash receipt.
 - (d) Undisbursed cash on account of salaries and advances of travelling allowances, etc. are to be entered in the Cash Book.
 - (e) A payment made by cheque is entered in the column headed 'Bank' on the payment side of Cash Book.
3. Classify the following items as 'To be included' or 'To be excluded' in the Opening Balance in Cash Book: **(5×1=5)**
 - (a) Legal tender coins
 - (b) Counterfeit coins
 - (c) Cheques in favour of contractors
 - (d) Revenue stamps
 - (e) Cash forming part of the sub-cash chest
4. Against the Temporary Advance of Rs. 500 given to him on 7th April, Shri A rendered account on 21st April as under:

Paid muster rolls	Rs. 400
Returned cash	Rs. 80
Cash lost	Rs. 20

In the Cash Book, this muster roll was taken into account on 21st April and was allotted Vr. No. 5. Make necessary entries in the Cash Book. **(10)**
5. State the purposes for which a contractor's ledger is kept. Also mention the main points that may be kept in maintaining a contractor's ledger. **(5+5=10)**

6. Describe the procedure for maintenance of Muster Roll. (5)
7. State the instructions to be followed in maintaining Materials-at-site Account. (5)
8. Describe the procedure to be followed by the officer in-charge of works for indenting materials. (10)
9. How will you deal with omissions or ambiguities in rates quoted by bidders? State the checks that should be exercised while making scrutiny of tender papers and comparative statements? (5+5=10)
10. List any five points that should be observed while recording of measurements in Measurement Books. (5)
11. How will the accounts of dismantled materials arising out of dismantlement through departmental works be kept? (5)
12. Briefly describe the procedure followed for Receipt, Issue and Custody of Stock Materials in a Public Works Division. (10)
13. What do you mean by Register of Works? Describe the procedure followed for recording Works Abstract in respect of Major and Minor Works. (2+8=10)

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