

# MIZORAM PUBLIC SERVICE COMMISSION

## DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO) UNDER MINOR IRRIGATION DEPARTMENT, MARCH, 2017.

### ACCOUNTS PAPER – I

Time Allowed : 3 hours

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

*Answer any five (5) questions.*

*All questions carry equal marks of 20 each.*

1. What are the checks applied to Muster Rolls?
2. What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book?
3. What is an Imprest and how is it accounted for? How do you distinguish it from Temporary Advance?
4. Enumerate in details the guiding principles which a Sub-Divisional Officer should observe in the preparation, examination and payment of contractor bills.
5. What is transfer entry? Indicate the circumstances which necessitate entries in Public Works Accounts.
6. What are the documents required to be prepared before notice inviting tender is issued? What are the guidelines to be followed in preparation of notice inviting tender?
7. What do you mean by 'Measurement Book'? What are the important points requiring attention in the examination of Measurement Books by Divisional Accountant?
8. What are the different modes of payments adopted by a Divisional Officer for work done and supplies made? Explain the conditions attached to each of payment.

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