

| Q. No.    | Question   | Mark | Answer   | Auth.   |
|-----------|--|------|--|---|
| 1 (a)     | Monitoring, Control and Compilation of MES Expenditure is done through which Accounts? Define them.  | 3    | Monitoring, control and compilation of MES Expenditure is done through Construction Accounts and Financial Accounts.<br>521. For the purpose of progressing and controlling expenditure under the various heads of account operated by the M.E.S., and the compilation, of receipts, two accounts are required to be maintained: –<br>(a) A Construction Account which will exhibit in detail the expenditure and liabilities incurred on specific items or services or groups of services, including charges for services rendered by other Arms or Services or by civil agencies. This is maintained by the M.E.S.<br>(b) A Financial Account which can be interlocked with the Construction Account and will record accurately the receipts and charges summarised and classified under the prescribed budget heads of accounts. This is prepared by the Officer-in-Charge, E.D.P. Centre for submission to the G of I <u>from punching media submitted by AAOGEs and schedules received from CsDA.</u> | MESR Chapter – VII Works Accounts Section 27- General General Rules 521 |
| 1 (b) (i) | The amount remitted by private individuals for rent and allied charges directly into the Treasury will be brought to the correct Head of Account through which type of Accounting process? | 3    | This is done through Transfer Entries.<br>527. Transfer entries are intended to transfer an item of receipt or expenditure from the accounts of a work in progress, or from one budget head, to the accounts of another work or budget head. They are necessary in order (e) to bring to account certain classes of transactions which do not pass through the Cash Book, such as : –<br>(i) Treasury receipts received from private individuals in connection with payments made directly into the treasury and payments to or receipts from other departments, etc. which do not appear in the Cash Book.  | 527 (e) (i)   |
| (ii)      | The CWE, on his own, authorized the GE to operate an Imprest of Rs 7,500/=. Is it in Order?  | 2    | Though the limit of the Imprest is in Order, the CWE does not have the authority to permit the Imprest without consultation with the CDA.<br><i>Imprest</i> 536. For effecting payments of a petty and urgent nature, MES officer holding cash assignment may be allowed in consultation with the CDA an imprest up to a limit of Rs 10,000.00   | RMES 536 & DWP 62(b)  |
| (iii)     | How will this Imprest be drawn and accounted for?  | 2    | 536. The amount will be drawn by the officers from their respective cash assignments and recouped as and when necessary.<br><br>62 (b) However, to enable petty payments being made, CsWE, GEs and AEEs/AEs holding cash assignments may be also allowed an imprest up to a limit of Rs.10,000. In case of   | RMES 536 DWP XXIX 62(b) Imprest and Assignments                         |

