

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JULY, 2018

PAPER - VI

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

GROUP - A

(PWD Accounts)

1. What are the initial records upon which the Accounts of Works are based ? Described briefly. **(10)**
2. Write Short Notes on *any two* : **(5×2=10)**
 - (a) Secured Advances
 - (b) Advance Payment
 - (c) Muster Roll
 - (d) Detailed Measurement Book
3. Name and explain the three classes of **Non-Government works** which the Public Works Department is required to undertake. **(10)**
4. What are the **check applied to Muster Rolls?** **(8)**

GROUP - B

(Forest Accounts)

5. What is Cash Account ? What items of transactions are recorded in **Creditor's Side and Debtor's Side of the Cash Account?** **(15)**

GROUP - C

(Account Code Volume - I, II, III)

7. What are the guiding principles of allocation of expenditure between Capital and Revenue? **(10)**
8. Describe fully the process of closing the accounts for the day at Treasury. **(10)**
9. Describe how the Contractors' and Disbursers' Ledger should be maintained in a Forest Division and state the purpose served by it. **(15)**
10. Fill in the blank: **(2×6=12)**
 - (a) Salaries will include _____ in all forms to Officers and Staff, and the expenses on LTC.
 - (b) Wages will include wages of labourers and of staff at present paid out of _____
 - (c) Rent, Rates and Taxes/Royalty will included payment of rent for hired buildings, municipal rates and taxes etc. It will also include _____
 - (d) Write Off/Losses will include writes off of _____
 - (e) Inter Account Transfers will include transfer to and from _____
 - (f) Other Charges is a residuary head and will also include _____

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