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 :
   (a) Secured Advances
   (b) Advance Payment
   (c) Muster Roll
   (d) Detailed Measurement Book

   (5×2=10)

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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