

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JULY, 2022

PAPER - VI

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

Attempt all questions.

GROUP-A : CPWA & CPWD CODES

*[Answer **Question 1** which is **compulsory** and any other **four (4)** from **Question 2 to 7**]*

1. Post the following transactions in the Cash Book of Mr. Lala Executive Engineer for the month of May, 2022 – **(10)**

1.5.22:	Opening Balance -	
	Cash in chest	Rs. 5900
	Revenue stamps	Rs. 450
	Self cheque dt. 28.4.22	Rs. 20000
	Imprest with SDO (A)	Rs. 3000
2.5.22:	Self cheque dt. 28.4.22 encashed	
5.5.22:	Paid to SDO (B) temporary advance by cheque	Rs. 5000
6.5.22:	Rent received from an occupant of I.B.	Rs. 650
11.5.22:	Issued cheque No.XX in leau of expired cheque No. XA to Mr. Liana	Rs. 12000
16.5.22:	Sale proceeds of old furnitures received from Mr. Sanga by cheque and the cheque was remitted into the Bank	Rs. 2000
26.5.22:	Purchased	
	(a) Service stamps	Rs. 1500
	(b) Revenue stamps	Rs. 500
27.5.22:	Temporary advance Account rendered by SDO (B)-	
	(a) Labour charge for repair of School building	Rs. 4500
	(b) Amount kept under objection	Rs. 500
28.5.22:	Cheque of Mr. Sanga returned by Bank dishonoured.	
30.5.22:	Cash found short	Rs.900

- Please note: (1) ***Closing of the Cash Book on 31/5/22 not compulsory***
(2) ***A stock of Revenue stamps to be considered as Cash***

2. What are the initial records upon which the accounts of works are based? Describe briefly. (10)
3. What principles will be observed in determining whether an expenditure is chargeable to the Capital or Revenue account of a project? (10)
4. Name the three classes of non-Government works which the Public Works Department has sometimes to undertake and briefly describe how the transactions are accounted for in the Divisional books. (10)
5. What is a Secured Advance? State under what circumstances such an advance may be given. (10)
6. What are the objects of a local inspection of the accounts of a Public Works Division? (10)
7. Is the employment of daily labour through a Contractor permissible? If so, under what circumstances? (10)

GROUP – B : FOREST ACCOUNTS

[Answer any 3 (three) questions from Questions 8 to 11]

8. Write down the general instructions for maintaining Cash Book in Forest accounts. (10)
9. What are the various kinds of advances which may be made in Forest Department? Discuss briefly. (10)
10. Write short notes on *any 2 (two)* of the following: (5+5=10)
 - (a) Forest Deposits
 - (b) Advance to disbursers
 - (c) Recoveries of service payments
11. State as to how a Cancelled, Lost or Lapsed cheques are dealt in Forest accounts. (10)

GROUP – C : ACCOUNT CODE

[Answer any 2 (two) questions from Questions 12 to 14]

12. Write short notes on *any 2(two)* of the following. (5+5=10)
 - (a) Suspense Accounts
 - (b) Book Transfer
 - (c) Temporary Advance
13. What do you mean by Administrative Approval? Briefly state the difference between Administrative Approval and Technical Sanction. (10)
14. Give a brief description of the duties and functions of a Divisional Accountant (**Accounts Officer**) in Public Works divisions. (10)