

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

PAPER - VI

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

CPWA & CPWD CODES

(Attempt all the questions from Questions No. 1-3)

1. Draw up, balance and close an Executive Engineer's Cash Book for November, 2022 from the following data : **(20)**

Dt. 01.11.22 :	Cash in hand	- Rs. 3000.00
	Revenue Stamps	- Rs. 150.00
	Service Stamps	- Rs. 200.00
	Post Office SB Passbook	- Rs. 1500.00
	Imprest with SDO (A)	- Rs. 7000.00
Dt. 08.11.22	Cheque drawn for chest	- Rs. 5000.00
Dt. 10.11.22	Paid to Contractor 'X' by cheque Rs. 8000 (gross) on account of work 'B'. Recoveries on account of security deposit Rs. 750 and hire of tools and plant articles Rs. 400. Income Tax Rs. 400.	
Dt. 15.11.22	Received Rs. 5000.00 from sale of old photocopier.	
Dt. 18.11.22	Paid into Treasury	- Rs. 3000.00
Dt. 22.11.22	Cancelled cheque No. XY/2 dt. 05.06.22 for Rs. 5000/- and issued new cheque No. YZ/4 in lieu thereof.	
Dt. 30.11.22	Closed account and found a shortage of Rs. 100.00	

2. What are the authorised forms of bills to be used for payment of contractors and suppliers? **(10)**

OR

What is a Secured Advance? State under what circumstances such an advance may be given.

3. Write a short notes on *any 4(four)* : **(4×5=20)**

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| (a) Register of Works | (b) Running Account Bill |
| (c) Deposit Works | (d) Earnest Money Deposits |
| (e) Imprest | (f) Re-appropriation of funds |
| (g) Schedule of Rates | |

FOREST ACCOUNTS

(Question No. 4 is compulsory and attempt any 2(two) questions from Questions No. 5-7)

4. Enter the following transactions in the Cash Book of DFO, Aizawl for the month of September, 2022. (10)

Dt. 01.09.22	Opening Balance	-	Rs 4,00,000
Dt. 01.09.22	Drew cheque in favour of self for cash chest	-	Rs 20,000
Dt. 01.09.22	Paid Salary of DFO by cheque	-	Rs 80,000
Dt. 01.09.22	Paid salary of establishment in cash	-	Rs 1,20,000
Dt. 03.09.22	Cash advance to contractor 'A'	-	Rs 50,000
Dt. 03.09.22	Cash Advance to Forest Ranger 'A'	-	Rs 20,000
Dt. 04.09.22	Cash Advance to Contractor B	-	Rs 30,000
Dt. 06.09.22	Paid by cheque to Contractor 'C'	-	Rs 60,000
Dt. 08.09.22	Sundry Expenses	-	Rs 3,000
Dt. 15.09.22	Cheque issued in f/o of Contractor C in lieu of Lost Cheque (06.09.22) -	-	Rs 60,000
Dt. 20.09.22	Sale proceed from Sale of timber	-	Rs 40,000
Dt. 23.09.22	Contractor 'A' submits bill for Rs 1,50,000 for works which is adjusted against the advance already made to him.		
Dt. 24.09.22	Contractor B submits bill for Rs 1,00,000 for works & adjusted against an advance made to him.		
Dt. 27.09.22	Forest Ranger 'A' submits accounts for Rs 10,000.		

5. Explain the procedures for correction of errors in Forest Accounts (10)
6. Explain how Advances to Disbursers and Advances to Contractors are recorded in Forest Accounts. (10)
7. How should recoveries of service payments be dealt with in Forest accounts. (10)

ACCOUNT CODE

(Attempt any 2(two) questions from Questions No. 8-10)

8. What are the guiding principles of allocation of expenditure between Capital and Revenue? (10)
9. What are the main divisions of Government Accounts? (10)
10. Mention the cases where recoveries may be taken as reduction of expenditure. (10)