

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JUNE, 2023

PAPER - VI
(OLD SYLLABUS)

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 - 4)

1. Choose the correct answer from the following. **(5×2=10)**
- (a) The financial means by which the Divisional Officers are assigned, against which they are authorised to draw cheques for payment of all bills passed by them.
- (i) Promisory Notes.
(ii) Any financial instrument authorised by the Reserve Bank of India.
(iii) Letter of Credit.
(iv) Letter of Debit.
- (b) As per the Constitution of India, government accounts shall be kept in the following three parts :-
- (i) Consolidated Fund, Contingency Fund & Public Fund.
(ii) Consolidated Fund, Contingency Fund & Public Fund including Union Territories.
(iii) Consolidated Fund, Contingency Fund & Public Account.
(iv) Any of these
- (c) Abstract Contingent bill are prepared in :-
- (i) GAR 30 (ii) GAR 31
(iii) GAR 32 (iv) GAR 33
- (d) Which of the following represents 'Remittance Head'?
- (i) 8652 (ii) 8658
(iii) 8782 (iv) 8675
- (e) The transactions of Public works Department may be grouped under the heads other than the one indicated below :-
- (i) Expenditure and Revenue Heads. (ii) Major and Minor Heads.
(iii) Suspense and Deposit Heads. (iv) Remittance Head.
2. What is meant by administrative approval? Briefly mention the four main stages in the execution of work. **(2+8=10)**
3. Briefly explain the following terms: **(5×2=10)**
- (a) Technical Sanction (b) Secured Advance
(c) Running Account (d) Book Transfer
(e) Rate of Cost

4. Post the following transactions in the cash book of Executive Engineer, Building Division for May 2023 giving analysis of the closing balance from the following data : (20)

Dt. 01.05.2023	Cash in hand	Rs. 1000.00
	Revenue Stamps	Rs. 50.00
	Service Postage Stamps	Rs. 150.00
Dt. 02.05.2023	Demand draft due to auction of furniture	Rs. 1000.00
Dt. 10.05.2023	Cheque No.333 dated 21.4.2023 for Rs 30,000 in favour of contractor 'X' for construction of public toilet cancelled.	
Dt. 12.05.2023	Cash drawn for chest	Rs. 5000.00
Dt. 15.05.2023	Realised miscellaneous receipts	Rs. 700.00
Dt. 23.05.2023	Cash receipt remitted into Treasury	Rs. 1700.00
Dt. 30.05.2023	Cash found short on physical verification	Rs. 100.00
Dt. 31.05.2023	Drew salary of EE and staff bearing cheque No. 336 Gross amount of the bill	Rs. 50,000.00
	Recoveries –	
	(i) Income Tax	Rs. 1400.00
	(ii) License Fee	Rs. 2100.00
	(iii) General Provident Fund	Rs. 1500.00
	(iv) GIS	Rs. 1000.00

FOREST ACCOUNTS

(Question No. 8 is compulsory and attempt any 2(two) questions from Questions No. 5 - 7)

5. Choose the correct answer from the following. (5×2=10)
- (a) All sums paid into the Treasury by a departmental officer of a Forest Division should be -
- (i) credited into Forest remittances (ii) credited to revenue deposit
(iii) debited to Forest remittances (iv) debited to revenue deposit
- (b) Which of the following can be accounted as 'Forest Advances' :-
- (i) Pay and allowances of a forest guard. (ii) All cheques drawn from the Treasury.
(iii) Advance to a contractor for works. (iv) None of these
- (c) Which of the following entry will not appear on both sides of the cash book of a forest Division ?
- (i) All Book transfer transaction
(ii) Cheque drawn in favour of a contractor
(iii) Self cheque drawn for replenishing cash chest
(iv) Cheque drawn to be paid away to a contractor
- (d) On cash balance verification at close of the month, excess amount of cash found in forest cash chest is -
- (i) entered in the cash book on the credit side
(ii) entered in the cash book on the debtor side
(iii) entered in the cash book as revenue receipt
(iv) entered in the cash book as forest remittances

- (e) The correction and adjustment of previous financial year carried out in the accounts is called ;
(i) Annual Account. (ii) Regular Account
(iii) Supplementary Account. (iv) Follow up Account.

6. Explain how to deal with recoveries of service payments in the following condition- (5+5=10)

- (a) If made before the close of the year in the accounts of which the payment was included.
(b) If made after the close of the year in the accounts of which the payment was included.

7. Explain the following terms briefly : (4×2.5=10)

- (a) Forest Deposits (b) Register of cheques drawn
(c) Schedule of Remittances (d) Store Accounts

8. Enter the following transactions in the cash book of DFO, Central Division for the month of May 2023. (10)

Dt 01.05.2023	Opening balance	Rs. 1,00,000.00
Dt 01.05.2023	Paid salary by cheque	Rs. 40,000.00
Dt 01.05.2023	Drew cheque in favour of self	Rs. 10,000.00
Dt 04.05.2023	Cash advance to Contractor 'X'	Rs. 20,000.00
Dt 08.05.2023	Cash Advance to Range Officer	Rs. 30,000.00
Dt 10.05.2023	Sundry expense	Rs. 2,000.00
Dt 11.05.2023	Sale proceed from auction	Rs. 5,000.00
Dt 15.05.2023	Contractor X submits bill for Rs 50,000 for works which is adjusted against the advance already made to him.	
Dt 30.05.2023	Range Officer submits accounts for	Rs. 10,000.00

ACCOUNT CODE

(Attempt any 2(two) questions from Questions No. 9 - 11)

9. Write short note on (Any two): (5+5=10)

- (a) Suspense Accounts. (b) Contract and Contractor.
(c) Direct and Indirect receipts. (d) Advanced payment and Intermediate payment.

10. What are the Main Divisions and structures of Government Accounts. Mention the standard six tiers of classification. (10)

11. Who is the appropriate authority to open a new Head of Account ? Mention the procedure involved in cases where Ministry/Department require to open Sub-Head and Detail Head. (5+5=10)