

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER, 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 Question No. 1-3)

1. Prepare Contractors' Bill i.e.

- (i) Account of Work executed
- (ii) Account of Secured Advances and
- (iii) Memorandum of Payments from the following details for construction of school building.

Item of Work	Unit	Rate per unit	Quantities	
			Up to date	In previous bill
Earthwork	Cubic metres	Rs. 500	5	--
Brick work in mud	Cubic metres	Rs. 700	2	--

- (a) The contractor had brought 100000 bricks and 500 bags of Material X at site for use on the work for which Secured Advance is to be paid to him. The rate of these articles is Rs 700 per 1000 bricks and Rs 120 per bag respectively as per the contract agreement.
- (b) Advance payment of Rs 8000 is made for brick/cement work. A sum of Rs 250 is to be withheld, as he has not yet removed the surplus earth from the site. 2.5% security was deducted and kept within the account of the work. Cost of materials issued for this work (Rs. 650) is also to be recovered. Recover Income Tax @ 2%, SGST @1% and CGST @1%.

(20)

2. Explain the Classification of transactions based on CPWA Code.

(10)

OR

Define the term " Imprest " and mention how Imprest Account is regulated?

3. Write a short notes on any 4 (four) :

(4×5 = 20)

- | | |
|----------------------------|---------------------------------|
| (a) Measurement Book | (b) Security Deposits |
| (c) Deposit Works | (d) Schedule of Rates |
| (e) Earnest Money Deposits | (f) Direct and Indirect Charges |

FOREST ACCOUNTS

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

4. Enter the following transactions in the Cash Book of DFO, Lunglei for the month of October, 2023.

(10)

1.10.23	Opening Balance	-	Rs 3,00,000
1.10.23	Drew cheque in favour of self for cash chest	-	Rs 20,000
1.10.23	Paid Salary of DFO by cheque	-	Rs 90,000
1.10.23	Paid salary of establishment in cash	-	Rs 1,20,000
6.10.23	Cash advance to contractor 'A'	-	Rs 30,000
6.10.23	Cash Advance to Forest Ranger 'A'	-	Rs 20000
7.10.23	Cash Advance to Contractor B	-	Rs 20,000
9.10.23	Paid by cheque to Contractor 'C'	-	Rs 25,000
12.10.23	Sundry Expenses	-	Rs 3,000
15.10.23	Cheque issued in f/o of Contractor C in lieu of Lost Cheque (2/10/23)	-	Rs 30,000
22.10.23	Sale proceed from Sale of timber	-	Rs 40,000
23.10.23	Contractor 'A' submits bill for Rs 1,70,000 for works which is adjusted against the advance already made to him.		
24.10.23	Contractor B submits bill for Rs 1,50,000 for works & adjusted against an advance made to him.		
28.10.23	Forest Ranger 'A' submits accounts for Rs 10,000.		

5. How are the errors in the Cash Book of Forest Division rectified?

(10)

6. What are the various registers and accounts which are required in connection with the Forest Accounts and which of these must be submitted to the Accountant General?

(10)

7. How are the following transactions treated in Forest Accounts:

(10)

- (i) Recoveries of service payments
- (ii) Advances to contractors, suppliers and labourers

ACCOUNT CODE

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

8. What are the main divisions of Government Accounts?

(10)

9. How are receipts and recoveries on capital account shown in Government Accounts

(10)

10. What are the directions regulating the exhibition of recoveries of expenditure in Government Accounts?

(10)