

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

PAPER - III
(NEW SYLLABUS)

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

Attempt all questions.

CENTRAL TREASURY RULES, VOLUME – I (40 MARKS)

1. Attempt any 3 (three) of the following :- (3×10=30)

- (a) A Treasury Officer may permit withdrawal for all or any of the following purposes, state what are they?
- (b) Enumerate the cases in which it is permissible to make payment of Pay & Allowances before the end of the month.
- (c) Describe the general instructions which are required to be observed by the Government Officers required to receive Government Dues and handle cash.
- (d) What are the checks to be applied at Treasury?

2. Fill in the blanks :- (10×1=10)

- (a) A bill or a cheque becomes a _____ only when it is receipted and stamped paid.
- (b) Cheques shall be payable at any time within _____ from the date of issue.
- (c) Bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than _____ before the last working day of the month.
- (d) No money shall be drawn from the treasury unless it is required for _____.
- (e) Challans for sums Rs _____ or above must be enfaced by the Treasury Officer.
- (f) Challans shall be valid only for such not exceeding _____ as may be fixed by the Collector.
- (g) _____ means a Treasury the cash business of which is conducted by the Bank.
- (h) _____ means and includes any Treasury or Sub-Treasury not being a Treasury or Sub-Treasury under the control of a State Government.
- (i) Contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority are called _____ contingencies.
- (j) The charges relating to two or more major heads may not be shown in one register, nor included in _____.

CPW ACCOUNTS & CPW DEPARTMENTAL CODES (40 MARKS)

Directions (Questions No. 5 - 6) : Answer any 1 (one):

(15)

5. Write up the Cash Book for October, 2022 of Mr. Mawitea Executive Engineer, Building Division of PWD indicating the classification. Close the Cash Book giving analysis of closing balance (and explanatory note where necessary).

1/10	Opening Balance	Rs.
	1. Notes and Coins	200
	2. Service Postage Stamps	15
	3. Revenue Stamps of Rs 1 each	5
	4. Deposit-at-Call Receipt of United Commercial Bank received from contractor "A" as Security Deposit.	1000
	5. Demand Draft on Allahabad Bank received in payment of Government dues	400
	6. Cheque dated 30-09-2022 drawn for Cash Chest	600
	7. Temporary Imprest given to Overseer for muster roll payments	200
	8. Refund of Festival Advance not utilized by a Clerk of the E.E's Office	75
4/10	Cashed the Cheque drawn on 30-09-2022	600
6/10	Tenders opened on 6-10-2022, B's tender was rejected; EMD received was returned to him the same day.	700
16/10	Paid by cheque to contractor "C" the 2 nd Running Bill for constructing a High School [Major Work]:-	
	(a) Total value of work actually measured up-to-date	10000
	(b) Advance Payment made on 1 st Running Bill	2500
	(c) Advance Payment made on 2 nd Running Bill	3,000
	(d) Net payment made on the 1 st Running Bill after recovery of Security Deposits at 2.5% and Income Tax (TDS) @ 2% ...	6,270
	(e) Recoveries to be made from this bill:	
	(i) Value of Steel supplied for this work. Rs. 900/-	
	(ii) Hire charges of concrete mixers. Rs. 300/-	
18/10	Account of temporary Advance of Overseer received:	
	(i) Muster Roll Payment	150
	(ii) Cooly Charge	15
	(iii) Amount lost by the Overseer	35
20/10	Grant of Permanent Imprest to Overseer by cheque	200
25/10	Issued a fresh cheque in favour of Contractor "D" on report that original cheque issued in 8/2022 was lost	1500
27/10	Cheque dated 10-08-2022 to Contractor "E" cancelled	800
28/10	Demand Draft of Rs 400/- on Allahabad Bank remitted to Bank but received back dishonoured same day
29/10	Payment for Service Stamps by Cheque	100
31/10	Cash remitted into Bank	800

6. Prepare the Monthly Account for December, 2022 of a CPWD Division in charge of Building and Roads from the following particulars.

	Rs	Notes
i) Opening Cash Balance	1,540	
ii) Cash Receipts during the month		
(a) Rent of Residential Buildings	3,590	(0216) Cr.
(b) Rent realized for Inspection Bungalow	215	(0059) Cr.
(c) Security Deposited by Contractors	3,000	(8443) Cr.
(d) Receipts on behalf of another Public Works Division	344	(8443) Cr.
(e) Deposits from District Panchayats for Works to be done	9,800	(8443) Cr.
(f) Miscellaneous Revenue Receipts	1,325	(0059) Cr.
(g) Sale proceeds of Cement sold from	1,870	(2059) Cr.
<i>Note: This includes 10% supervision charges.</i>		1700 (0059) Cr. 170
iii) Expenditure (All payments were made by Cheque)		
(a) Construction of School Building	25,010	(4202) Dr.
(b) Additions and alterations to the Office of CPWD	7,550	(2059) Dr.
(c) Maintenance of Residential Buildings	78,770	(2216) Dr.
(d) Refund of Security Deposits	20,100	(8443) Dr.
(e) Deposit work carried out	8,000	(8443) Dr.
For which departmental Charges to be levied as under :-	(8443)	Dr. 1460
# Establishment Charges 16 1/2 %	(0059)	Cr.Rs 1320
Tools & Plant Charges 3/4 %	(0059)	Cr.Rs 60
Audit and Account charges 1%	(0071)	Cr.Rs 80
(f) Purchase of Service Postage Stamps	300	(2059) Dr.
iv) Cash remitted into Treasury/Bank during the month	19,800	(8782) Dr.
# If rates are given as in this question, apply them without further check.		

7. What is a Secured Advance? State fully under what conditions and by whom such advance may be given and how it is treated in accounts.

(10)

OR

Describe how the Monthly Accounts are compiled in a Divisional Office?

8. Classify the following: (5×1=5)
- (a) Rents of PWD Rest Houses, Circuit Houses, rent of Furniture/amenities provided.
 - (b) Sale proceeds of waste paper by Office of the E.E.
 - (c) Hire charges for land paid by PWD for Republic Day.
 - (d) Amount remitted into Bank/Treasury by a PWD Division.
 - (e) Cost of supplying furniture/furnishings to a Rest House, MLA hostel etc.

9. How are the Pay Bills of Work Charged Establishment prepared and paid? (5)

OR

State the important points requiring attention in the examination of Measurement Books by the Divisional Accountant?

10. Fill in the Blank : (5×1=5)

- (a) Muster Roll should be prepared in Form _____.
- (b) Detailed measurement Book is kept in Form _____.
- (c) Bill of Contractor Form 24 is used for _____.
- (d) Contractor's Ledger in Form 43 is prepared by _____.
- (e) _____ Advance is given before start of the work but for starting the work.

CONSTITUTION OF INDIA (20 MARKS)

11. What are the duties assigned to the Finance Commission under Article 280 of the Constitution to make recommendations to the President of India? (8)

OR

What expenditure shall be expenditure charged on the consolidated fund of each state? Enumerate.

12. Write a short note on any 3(three) of the following :- (3×4=12)

- (a) Contingency Fund.
- (b) Vote on Account.
- (c) Appropriation Bill.
- (d) Charged expenditure.

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