

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATIONS, JUNE, 2024**

**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. What are different kinds of Contingencies? Explain each of them. (10)
2. In what circumstances Pay & Allowances Or Leave Salary due for a part of a Month may be paid before the end of the Month. Explain. (10)
3. State 'True Or False' (10×1=10)
  - (a) The employment of Peons to fetch or carry money should be encouraged.
  - (b) No money shall be drawn from the Treasury unless it is required for immediate disbursement.
  - (c) Challan for sums of Rs 2500 or below must be enfacd by the Treasury Officer.
  - (d) Cheque books required for use on the Bank shall be obtained from the Bank and not from the Treasury.
  - (e) A Letter Of Credit Or Assignment shall lapse at the end of the Financial Year in which it is issued.
  - (f) In cases of transfer the responsibility for obtaining his own copy of the LPC from his last Disbursing Officer shall not rest with the Government servant concerned.
  - (g) Officers of the PWD are authorized to draw funds by bills as well as by Cheques.
  - (h) Unless otherwise prescribed, moneys credited to Government Account shall be held either in a Treasury or in the Bank.
  - (i) Government Officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid on the allegation that the Original have been lost.
  - (j) No document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for.
4. Fill in the blanks with the correct answers:- (10×1=10)
  - (a) Pay & Allowances can be drawn for the day of the Government servant's death, the hour at which death takes place has \_\_\_\_\_ on the claim.
  - (b) Treasury Officer shall check the \_\_\_\_\_ computations on bills.
  - (c) Bills will be cashed by the Bank only on payment orders endorsed thereon by the \_\_\_\_\_.
  - (d) If pay, allowances or leave salary be due in India to a Government servant absent out of India, he must make his own arrangements to receive it in \_\_\_\_\_.
  - (e) All corrections and alterations in orders of payment must be attested by the dated initials of the \_\_\_\_\_.
  - (f) Challan shall be valid only for such time not exceeding \_\_\_\_\_ as may be fixed by the Collector.
  - (g) All Cheques should be written and signed in \_\_\_\_\_ ink only.
  - (h) All corrections and alterations in a Cheque shall be attested by the Drawing Officer by his \_\_\_\_\_ signature.
  - (i) All monetary transactions should be entered in the \_\_\_\_\_ as soon as they occur.
  - (j) Bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than \_\_\_\_\_ days before the last working day of the month.

**CPW ACCOUNTS & CPW DEPARTMENTAL CDES (40 Marks)**

5. Post the following transactions in the Cash Book of **Pu Ropuia, Executive Engineer X** Division for the month of January 2024 indicating the classification of each item and close the Cash Book giving analysis of the closing balance. (20)

1-1-	Opening Balance	₹
	(a) Note and Coins	2226
	(b) Temporary Advance with <b>Junior Engineer B</b>	200
	(c) Service Postage Stamps	125
	(d) Private self-cheque No. 07511 dated 29-12- 23 of <b>Pu Ropuia, Executive Engineer</b> . The amount was paid to him as it could not be collected from the Bank	200
	(e) Cheque no.66 dated 28-12-23 payable to <b>Contractor A</b>	2915
	(f) General Provident Fund Advance	500
	(g) National Saving certificate VI <sup>th</sup> Issue tendered by Cashier as Security	1000
	(h) Fixed Deposit Receipt of Contractor on account of Security Deposit	1500
2-1	i) Encashed private self-cheque No.0751 dt. 29-12- 23 ii) Delivered cheque No. 66 dt.28-12-23 to <b>Contractor A</b>	
5-1	Purchased Revenue Stamps	25
8-1	<b>Contractor A</b> returns cheque No.66 dated 28-12-23 as it is defective. Cheque is cancelled and another cheque No. 67 is issued in lieu thereof. Sale of fruits from trees in Inspection Bungalow.	500
9-1	Cash found short on surprise check of cash	27
10-1	<i>Junior Engineer B renders account of Temporary advance:</i> (i) Petty Repairs to office furniture 130 (ii) Carriage on material for stock R 60 and (iii) Cash lost 10	
11-1	Paid by cheque no. 68 2 <sup>nd</sup> . Running Account Bill of <b>Contractor A</b> for repairs to High Court Building : i) Value of work done actually measured ii) Total up-to-date advance payment iii) Payment made in 1 <sup>st</sup> RA Bill (only for work) <i>Recoveries from the Bill</i> 1. Value of steel supplied for this work in November 18 2. Recovery from contractor advised by other Division 3. Value of material supplied in August 18 for a major work "Construction of Hospital" 4. Recovery of Security Deposits	80000 20000 60000 2500 1500 800 5%
12-1	Cash remitted into Treasury	500
15-1	Sub Divisional Officer Sri Z is granted imprest of ₹ 500 by cheque no. 69	
16-1	Cheque no. 70 drawn for Service Postage Stamps	60
17-1	<b>Executive Engineer Pu Ropuia</b> takes ₹ 900 from Cash Chest on tour for payment to labour engaged on urgent repairs to office buildings	
22-1	On return from tour the <b>Executive Engineer, Pu Ropuia</b> submits muster roll for ₹ 900 and refunds ₹ 30 in cash on account of unpaid wages	
31-1	Cash found excess.	70

6. Answer (a) Or (b) (10)

- (a) What is an Imprest and how is it accounted for? How do you distinguish it from Temporary Advance?
- (b) How is the Schedule Of Works expenditure completed in the Division?

7. Fill in the Blanks :- (7×1=7)

- (a) Daily transaction of Cash and Cheques are kept in a Divisional Office in Cash Book in Form \_\_\_\_\_.
- (b) Cheque drawn for Chest is an entry of \_\_\_\_\_ side in the Cash Book.
- (c) Rs 2,00,000 taken by E.E for payment to Labour at site from Cash Chest, the entry will be appear in the Cash Book as \_\_\_\_\_ Side.
- (d) An amount of Rs 80,000 was payable in the 1<sup>st</sup> Running Account Bill which include Secured Advance of Rs 20,000 and recovery of fine for Bad Work Rs 4,000. 2.5% Security Deposit recoverable is Rs \_\_\_\_\_.
- (e) Cost of Lime recovered from manufacturing operation is debitable to \_\_\_\_\_ head.
- (f) Expenditure on construction of State Highway out of Capital is debitable to \_\_\_\_\_ (major head).
- (g) Expenditure on construction of Headmasters' quarter in a School Building would be debited to \_\_\_\_\_ (major head).

8. Classify the following :- (3×1=3)

- (a) Repair to Government Hospital of a District.
- (b) Amount remitted into Bank/Treasury by a PWD Division.
- (c) Repair to Roads & Bridges of a State Highway damaged by Floods ( treated as direct relief Works).

**CONSTITUTION OF INDIA (20 Marks)**

9. Define the following :- [Any Three (3)] (3×5=15)

- (a) Annual Financial Statement of the State Government.
- (b) Appropriation Bill of the State Government.
- (c) Consolidated Fund of the State.
- (d) Contingency Fund of India.

10. What is the Composition of "The Goods & Services Tax Council" of India as stated under Article 279(A) of the Constitution? (5)

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