

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

PAPER - VI
(OLD SYLLABUS)

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

Central Public Works Accounts & Central Public Works Department Codes

(Attempt all questions)

1. What are the initial records upon which the accounts of works are based ? Describe briefly. (10)
2. What principles will be observed in determining whether an expenditure is chargeable to the Capital or Revenue account of a Project? (10)
3. Write short notes on **any two (2)** of the following : (2×5=10)
 - (a) Register of works
 - (b) Restricted Tender
 - (c) Lapsed Deposits
 - (d) Proforma Account
4. From the details given below, write up the Cash Book of Sri Lala, E.E, PWD for the month of November, 2023 and close it giving an analysis of the closing balance. (20)

01.11.2023	:	Opening Balance	
	(a)	Notes and Coins	- Rs. 1500
	(b)	Service Stamps	- Rs. 500
	(c)	Revenue Stamps	- Rs. 700
	(d)	Cheque dt. 31/10/23 on the local bank of the SBI from Mr. X on account of rent	- Rs. 2000
02.11.2023	:	Remitted the Cheque received from Mr. X into Treasury	
07.11.2023	:	Drew cash for chest	- Rs. 3000
08.11.2023	:	Paid Mr. Y in cash for materials Supplied for stock in July 2023	- Rs. 2000
21.11.2023	:	Cheque for Rs. 5000 issued to Contractor Mr.Q on 15.4.88 was revalidated.	
22.11.2023	:	Cash found short in Cash Chest	- Rs. 2000
29.11.2023	:	Cash receipts on account of rent of buildings and furniture	- Rs. 3000

Forest Accounts

(Attempt any three (3) questions from Question Nos. 5 to 8)

5. Write short notes on **any two (2)** of the following : **(5×2=10)**
- (a) Correction of errors in Forest Accounts.
 - (b) Forest Deposits
 - (c) Forest Remittances
6. State as to how recoveries of service payments should be dealt with in Forest Accounts. **(10)**
7. What are the various kinds of advances which may be made in Forest Department? Describe briefly. **(10)**
8. Describe the general instructions for maintaining Cash Book in Forest Accounts. **(10)**

Accounts Code Volume I, II, III

(Attempt any 2 questions from Question Nos. 9 to 10)

9. Distinguish between the following : **(5+5=10)**
- (a) Earnest Money and Security Deposit.
 - (b) Major Estimate and Major Head.
10. Describe in brief the three classes of non-government works which the Public Works Department has sometimes to undertake. **(10)**
11. Briefly describe the conditions which a Divisional Officer is required to observe before incurring expenditure. **(10)**
