

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION, DECEMBER, 2024

PAPER - III

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

CENTRAL TREASURY RULES, VOL-I (40 Marks)

1. Describe the general instructions which are required to be observed by the Govt. officers to receive Government dues and handle cash. (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. (8)
3. What are the checks to be applied at Treasury? (7)
4. Define the following:- (3×2=6)
 - (a) Abstract Contingent Bill (AC Bill)
 - (b) Scale - regulated contingencies
 - (c) Central Treasury
5. State True or False: (5×1=5)
 - (a) Money shall be drawn from the Treasury unless it is required for immediate disbursement.
 - (b) In case of transfer the responsibility to obtaining his own copy of the LPC from his last Disbursing Officer shall rest with the Government servant concerned.
 - (c) Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant - General.
 - (d) Government Officer may issue duplicates or copies or other documents for the payment of money which has already been paid on the allegation that the original have been lost.
 - (e) Bills requiring previous counter signature shall be presented at a disbursing office before such counter signature has been obtained.
6. Fill in the blanks with the correct answer: (4×1=4)
 - (a) Treasury Officer shall check the _____ computation on bills.
 - (b) All cheques should be written and signed in _____ ink only.
 - (c) Challan shall be valid only for such time not exceeding _____ as may be fixed by the collector.
 - (d) The charges relating to two or more major heads may not be shown in one register nor included in _____.

CPW ACCOUNTS & CPW DEPARTMENT CODES (40 Marks)

7. Define Time-expired cheque. How are cheques cancelled in a public works Division? (10)
8. How is the schedule of works expenditure completed in the Division? (10)
9. Classify the following:- (4×1=4)
- (a) Cost of maintenance of Residential Building.
 - (b) Rent paid by PWD for hiring a building for use as Circuit House/MLA Hostel.
 - (c) Repairs of National Highway.
 - (d) Repairs to a District Jail.
10. Choose the correct answer from the following:- (6×1=6)
- (a) An Imprest holder in PWD keeps account of the Imprest in _____.
(i) Form - I
(ii) Form - 2
(iii) Form - 1A
- (b) Income Tax deducted from Contractor's Bill in a State PWD Division is classified as-
(i) 0021 - Taxes on Income.
(ii) PAO supreme, Income Tax.
(iii) TDS Suspense.
- (c) Fine recovered by a Road Division from a Contractor for bad work done in another Division is credited to-
(i) 1054 - Roads & Bridges.
(ii) PAO supreme.
(iii) Public Works Deposits.
- (d) Cheque for ₹ 5,00,000/- paid for repairs to a District Road, is entered in the cash Book as under -
(i) In Bank column as Revenue Expenditure on roads.
(ii) In cash column as Revenue Expenditure on roads.
(iii) In Bank column as capital expenditure on roads.
- (e) Cheque drawn for cash is an entry of-
(i) Receipts side.
(ii) Payment side
(iii) Receipts side and payment side.
- (f) ₹ 2,00,000/- taken by E.E for payment to labour at site from cash chest, the entry will appear in the Cash Book as-
(i) Red Ink on receipt side.
(ii) Red Ink on payment side.
(iii) Both side entry.

11. Against the Temporary advance of H 5,000 given to him on 7th April, Pu.Zorama rendered on 21st April as under:- (5)

Paid Muster Rolls	- H 4,000
Returned cash	- H 800
Cash lost	- H 200

In the Cash Book, this Muster Roll was taken into account on 21st April and was allotted Vr.No.5. Make necessary entries in the Cash Book.

12. Prepare Part I Account of work executed from the following details for constructing school building on contract for finished items of work. (5)

Item of work	Unit	Rate per unit	Quantities	
			Up to date	In previous bill
Earth work	Cu.M	₹500	5	—
Brick work in mud	Cu.M	₹700	2	—

CONSTITUTION OF INDIA (20 Marks)

13. Describe the Annual Financial Statement of the State with reference to Article 202 of the Constitution of India. (10)
14. Write short note on *any two* (2) of the following: (2×5=10)

- (a) Appropriation Bill
- (b) Public Account of the State
- (c) Vote on Account

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