

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, DECEMBER, 2019

PAPER - VI

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

CPW ACCOUNTS & CPWD CODES AND MANUAL

1. A Divisional Officer received a cheque of Rs. 1500/- on 5th June on account of rent of Govt. guest house. It was remitted to the Bank for collection on 9th June. What entries will be made in the Cash Book if the cheque was dishonoured on the same day?

What entries shall be made in Cash Book if the cheque was dishonoured on 12th June? (5+5=10)

2. An advance of Rs. 1000/- in cash was made on 7th April to Mr. C for making payment of passed vouchers.

Another advance of Rs. 2000/- was made on 15th April by means of cheque No.987 to Mr.Y for similar purpose. Make necessary entries in cash Book. (5+5 =10)

3. Answer any four from the following: (4×5= 20)

- (i) Deposit Works
- (ii) Schedule of Rates
- (iii) Earnest Money Deposits
- (iv) Measurement Book
- (v) Running Account Bill

4. (a) Elaborate on the Stages for Execution of Work prescribed under CPWD Manual. (10)

OR

- (b) Explain the Classifications based on CPWA Code. (10)

FOREST ACCOUNTS

5. Explain how Earnest Money Deposits paid by Contractors and purchasers treated in Forest Accounts. (10)

6. (a) How are cancelled, lost or lapsed cheques treated in the Cash Book of Forest Account? (10)

OR

- (b) Explain Forest Advances and Works Advances. (10)

7. Enter the following transactions in the Cash Book of DFO for the month of May 2019:	(10)
2.5.19- Opening Balance	Rs. 10,000
2.5.19- Draw cheque in favour of self for cash chest	Rs. 5000
2.5.19- Paid salary of DFO by cheque No 1.	Rs. 80,000
2.5.19- Paid salary of Staff in cash	Rs. 2,20,000
7.5.19- Cash Advance to Contractor 'A'	Rs. 2,50,000
8.5.19- Cash Advance to Forest Ranger 'A'	Rs. 1,50,000
10.5.19 – Cash Advance to Contractor 'B'	Rs. 2,50,000
11.5.19- Cheque payment to Contractor 'C'	Rs. 7,00,000
12.5.19- Sundry expenses	Rs 1,50,000
14.5.19-Cheque issued in f/o Contractor 'C' in lieu of lost cheque	Rs.7,00,000
17.5.19- Sale proceed	Rs. 30,000
19.5.19- Contractor 'A' submits bill for Rs. 2,00,000 for works which is adjusted against the advance already made	
21.5.19- Contractor 'B' submits bill for Rs. 2,00,000 for works which is adjusted against the advance made earlier	
28.5.19- Forest Ranger 'A' submits account for Rs. 1,00,000.	

ACCOUNT CODE

8. (a) Explain the directions regulating the exhibition of recoveries of expenditure in Government Accounts. (10)
- OR**
- (b) What are the directions regulating the exhibition of Losses in Government Account? (10)
9. State the directions regulating inter-departmental transfer/adjustment between Service Department and Commercial Department. (10)

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