

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JANUARY, 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. Is the employment of daily labour through a contractor permissible? If so, under what circumstances?
(10)
2. How are time expired (time-barred) cheque and cancelled cheque treated in a Public Works Division?
(10)

OR

State the limitations under which an Executive Engineer can use departmental receipts for departmental expenditure. Define an Imprest and how it is accounted for.
(5+5=10)

3. What should be the reaction of Audit in regard to the following classes of transactions with contractor? Attempt *any two*.
(2×5=10)
 - (i) Issue of material held in stock by Government, but the issue of which has not been provided for in the agreement with the contractor.
 - (ii) Giving on hire heavy Plant and Machinery not obtained by the contractor himself.
 - (iii) Closure of contract due to increase in prices.
4. 'A' had an Imprest of Rs. 400. He submitted his account on 3rd May (Paid Rs. 350 for painting work Vr. 8). His Imprest was recouped and increased to Rs. 500 on the same day.

'B' had an Imprest of Rs. 500. He submitted his account on 8th May (Paid Rs. 250 for a work Vr. 9). His account was passed on 9th May and Imprest reduced to Rs. 300.

Indicate the entries in the Cash Book if it was recouped by cheques No. 500 & 501 respectively.
(10+10=20)

Forest Accounts

5. How are the following transactions treated in Forest Accounts:
(2×5=10)
 - (i) Recoveries of service payments
 - (ii) Advances to contractors, suppliers and labourers

6. Enter the following transactions in the Cash Book of the Deputy Conservator of Forest for the month of December, 2018: (20)

3.12	- Opening Balance	.....	Rs. 5,000
3.12	- Drew cheque in favour of self for cash chest	.....	Rs. 1,000
3.12	- Paid salary of DCF by cheque No. 2	.....	Rs. 60,000
3.12	- Paid salary of establishment in cash	.....	Rs. 1,60,000
5.12	- Cash advance to Contractor 'A'	.....	Rs. 2,00,000
6.12	- Cash advance to Forest Ranger 'A'	.....	Rs. 1,50,000
7.12	- Cash advance to Contractor 'B'	.....	Rs. 1,50,000
10.12	- Paid by cheque to Contractor 'C'	.....	Rs. 5,00,000
11.12	- Sundry expenses	.....	Rs. 1,20,000
14.12	- Cheque issued in f/o Contr 'C' in lieu of cheque lost..		Rs.5,00,000
18.12	- Sale of timber	.....	Rs. 25,000
20.12	- Contractor 'A' submits bill for Rs. 1,50,000 for works which is adjusted against the advance already made to him.		
20.12	- Contractor 'B' submits bill for Rs. 1,25,000 for works, and adjusted against advance made to him		
27.12	- Forest Ranger 'A' submits accounts for Rs. 1,25,000.		

Account Code

7. State the directions regulating inter-departmental transfers / adjustment between (i) service departments and (ii) commercial departments. (2+8=10)

8. How are the following losses treated in Government accounts: (5×2=10)

- (i) Losses of receipts
- (ii) Losses of buildings, lands, stores and equipment
- (iii) Losses of cash in hand
- (iv) Irregular or unusual payments
- (v) Inevitable losses

OR

What are the rules of incidence of expenditure involved in audit of the following: (5×2=10)

- (i) Revenues of the Union
- (ii) Any authority or body
- (iii) Audit at the request of a State Government
- (iv) Stores and stock
- (v) Local or quasi-public bodies