

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JANUARY-2022

PAPER - VI

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

Marks for each question is indicated against it.

Attempt all questions.

GROUP-A: CPWA & CPWD Codes

1. Briefly describe the conditions which a Divisional Officer (Executive Engineer) is required to observe before incurring expenditure. (10)
2. Write short note on *any 2 (two)* of the following : (5+5=10)
 - (a) Secured Advance
 - (b) Deposit Works
 - (c) Schedule of Rates
3. Draw up, balance and close an Executive Engineer's Cash Book for October, 2021 from the following data : (20)

Dt. 1/10/21 :	Cash in hand	-	Rs. 2500.00
	Revenue Stamps	-	Rs. 50.00
	Service Stamps	-	Rs. 100.00
	Post Office SB Passbook	-	Rs. 3000.00
	Imprest with SDO (A)	-	Rs. 6500.00
	Counterfeit currency notes	-	Rs. 500.00
Dt. 5/10/21	Cheque drawn for chest	-	Rs. 4000.00
Dt. 7/10/21	Paid to Contractor 'M' by cheque Rs.12600 gross on account of work 'B'. Recoveries on account of security deposit Rs.620 and hire of tools and plant articles Rs. 250. Income Tax Rs. 200.		
Dt. 11/10/21	Received Rs. 3000.00 from sale of old furnitures.		
Dt. 18/10/21	Paid into Treasury	-	Rs. 3000.00
Dt. 20/10/21	Cancelled cheque No. XY/2 dt. 5/7/21 for Rs. 4500/- and issued new cheque No. YZ/4 in lieu thereof.		
Dt. 31/10/21	Closed account and found a shortage of Rs. 200.00		

4. Fill in the blanks : (5×2=10)

- (a) _____ is maintained in Form-23 and serves as a record of all payments for work done.
- (b) The term _____ represents the unclaimed amounts lying for a particular period under the head “deposits” .
- (c) _____ are maintained to keep the accounts of work done by daily labour.
- (d) The head _____ is meant to keep an account of materials maintained in a PW Division for general purpose.
- (e) _____ may be made to a Contractor for work actually executed but not measured.

GROUP- B : FOREST ACCOUNTS

5. Describe in brief different kinds of advances in operation under Forest Accounts. (10)

6. State as to how recoveries of service payments shall be dealt in the following circumstances. (10)

- (a) *If made before the close of the financial year in the accounts of which payments was included.*
- (b) *If made after the close of the year in the accounts of which the payments was included.*

7. Fill in the blanks : (5×2=10)

- (a) All sums paid into the Treasury by a departmental officer should be debited to _____.
- (b) Earnest Money deposits which are paid under the rules of Govt by Contractor or purchasers of forest produce direct into a Treasury should be treated as _____ deposits.
- (c) In forest accounts, if the cancelled cheque is replaced immediately by a fresh cheque, the fresh cheque should be shown as _____.
- (d) The monthly _____ should be prepared in Form FA. 1.
- (e) Any recoveries creditable to another State Govt. should be creditable to the head “ _____ ,Govt. of -----” .

GROUP – C : ACCOUNT CODE

8. Distinguish between : (2×5=10)

- (a) Market Rate and Issue Rate
- (b) Appropriation and Re-appropriation.

9. What is an Imprest and how is it accounted for? How do you distinguish it from a temporary advance? (10)