

MIZORAM PUBLIC SERVICE COMMISSION

**LIMITED DEPARTMENTAL EXAMINATION FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER GOVERNMENT OF MIZORAM. SEPTEMBER-2024**

**PAPER - III
(ACCOUNTS PAPER - PRACTICAL)**

Time Allowed : 3 hours

FM : 150 PM : 60

Marks for each question is indicated against it.

Attempt all questions.

A. FR & SR – PART-I (PAY RULES) / PART-II (T.A Rules) /PART-III (LEAVE Rules)

1. A Government servant drawing the pay of Rs 62,200 from 1.7.2018 in the pay Level-8. The Disciplinary Authority ordered on 1.6.2019 that his next increment be withheld for a period of two years and this will not effect postponing his future increments. Regulate his pay from time to time. (5)
2. A Government servant drawing the pay of Rs 24,500 in the Pay Level 2 from 1.7.2020 was appointed to officiate on a regular basis in a higher post carrying the pay in the Pay Level-4 from 1.11.2020. He was reverted back to his permanent post on 1.11.2021. On 1.5.2022, he was again promoted to the same higher post in the pay Level-4. Fix his pay on 1.5.2022 (a) from the date of promotion and (b) from the date of next increment (c) which of the fixation is beneficial to him. Indicate the Date of Next Increment. (15)
3. A Group A officer born on 5.4.1962 and drawing the pay of Rs 82,400 in Level-10 of Pay matrix on 1.7.2018 with DNI on 1.7.2019 was granted special increment in the form of Personal Pay by the competent authority due to meritorious services rendered by him with effect from 28.4.2019. Personal Pay equal to the amount of next increment due at the time of grant of the concession and remains fixed during the entire service. Regulate his pay till date of retirement. (10)
4. Comments the following with citing rules wherever necessary :-
 - (a) (i) An Officer drawing pay in Level -8 leaves his headquarters at 9.00 A.M., reaches a place 50 km off and after performing his duties there, he returns to headquarters at 5 P.M. on the same day. The journey was performed in a Government vehicle. He claims Daily Allowance. What will be his Daily Allowance if he had returned by 2:30 P.M.? (10)
 - (ii) A Government servant did not submit his tour T.A. claim for which he had taken advance, within one year of its becoming due on the plea that his pay is yet to be fixed in the revised scale of pay. The authority directed that the tour advance should be recovered from his pay in one instalment as his right to T.A. claim stood forfeited. (10)

OR

- (b) Calculate the amount of Travelling Allowance payable to an officer while he was on tour to New Delhi from Faridabad in the month of October, 2023 with the following particulars :-

(20)

Headquarters	Faridabad
Pay Level.....	14
Departure Faridabad.....	3/10/23 at 08.00 hrs
Arrival New Delhi.....	3/10/23 at 11.00 hrs
Departure New Delhi.....	10/10/23 at 16.00 hrs
Arrival Noida.....	10/10/23 at 19.00 hrs
Departure Noida.....	14/10/23 at 12.00 hrs
Arrival Meerut.....	14/10/23 at 15.00 hrs
Departure Meerut.....	22/10/23 at 12.00 hrs
Arrival Faridabad.....	22/10/23 at 16.00 hrs

Notes :

- (i) All journeys were performed by Departmental vehicle including local trips at the tour station.
- (ii) The officer stayed in a hotel while in New Delhi and paid Rs 5,000 per day inclusive of GST at 12 % from 3/10/23 to 10/10/23 (Total room rent paid Rs 32,000 and attached receipt.
- (iii) He stayed in Inspection Quarter during his halt at Noida and Meerut, where free lodging / boarding provided.
- (iv) He availed two days' casual leave (20/10/23 and 21/10/23) during his stay at Meerut.
- (v) Food charges were reimbursed as lumpsum amount.

Separate T.A. Bill Form is supplied. Candidates are allowed to give their answer by using T.A Bill Form.

5. From the particulars given below, calculate cash equivalent of leave salary payable in respect of Mr C at the time of his superannuation pension. (10)

Date of birth – 28.9.1964

Date of retirement – 30.9.2024

Dearness Allowance – Rate in-force approved by Government of Mizoram

HRA – Rate in-force approved by Government of Mizoram

SCA – Rate in-force approved by Government of Mizoram.

Pay as on 1.7.2024 – Rs 1,38,500 in Level-13 of Pay Matrix

(a) Earned Leave at credit on 30.9.2024 – 261 days

(b) Half Pay Leave – 464 days

B. PENSION RULES

6. From the particulars given below calculate –

- (a) Qualifying Service (5)
- (b) Regulation of Pay and Average Emolument (5)
- (c) Superannuation pension (5)
- (d) Retirement Gratuity (5)
- (e) Commuted Value of pension (5)
- (f) Family Pension (5)
 - (i) Date of Birth..... 1.8.1959
 - (ii) Joined service as UDC in PWD, Govt. of Mizoram on..... 14.9.1982
 - (iii) Date of confirmation..... 1.1.1986
 - (iv) Promoted as Assistant with effect from 10.4.1999 and further promoted to Jr. Grade of Mizoram Secretariat Service through Ltd. Departmental Examination with effect from 31.8.2018 (F/N). Her pay was fixed at Rs 80,000 in the pay matrix of Level-10 with DNI on 1.7.2019
 - (v) Granted promotion in Level-11 on 16.4.2019. Promotion pay was fixed under FR 22(1) (a) (1) and opted fixation of promotion pay from the DNI.
 - (vi) Availed the following spells of leave other than Earned Leave :-
 - (a) EOL on medical certificate from 5.10.1994 to 25.10.1994
 - (b) EOL from 1.5.2000 to 30.6.2000 due to private reasons.
 - (c) HPL from 17.2.2002 to 30.6.2002.
 - (d) Commuted Leave from 15.6.2004 to 30.11.2004.
 - (vii) She was placed under suspension from 1.5.1986 to 31.8.1986 and the period of suspension was treated as “Dies-non” for all purposes.
 - (viii) Remained on Foreign Service from 1.10.2007 to 30.9.2008. Leave Salary and Pension contributions were to be paid by borrowing organization. No entry in support of payment of Leave Salary and Pension contributions was found recorded in her Service Books.
 - (ix) Rate of minimum amount of Family Pension should be calculated at rate/amount approved by Government of Mizoram.
 - (x) Dearness Allowance is rate in force on 1.7.2019 under Govt. of Mizoram.

7. Mr X was employed as LDC (Provisional Employees) under PHE Department, Government of Mizoram. He had rendered 15 years continuous service as Provisional LDC before his regularization as LDC on 1.10.2022. He submits his joining report as regular LDC on the forenoon of 1.10.2022. On his regularization, he has to subscribe and contribute 10% of his pay as employee's contribution under New Define Contributory Pension Scheme, 2010 and instructions issued from time to time. However, unfortunately before obtaining Permanent Pension Account Number (PPAN) and Permanent Retirement Account Number (PRAN) under New Pension Scheme, he subsequently died on 24.3.2023. Due to incomplete documents, delay in correspondence and non-submission of complete documents for generating PPAN on the part of the concerned Department, the authority competent to issue PPAN could not generate the same and also Mr X did not subscribed 10% employees contribution from his monthly salary/pay before his death. However, the family of the late Government servant submitted claims for Family Pension and other benefits under the CCS (Pension) Rules, 1972

while the late Government servant did not have any contributions under New Pension Scheme. Comments and suggests appropriate action to be taken by the competent authority for early settlement of the case (*Copy of Office Memorandum issued by the Finance Department, Government of Mizoram is appended for your guidance*). (10)

C. CENTRAL TREASURY RULES

8. Comments the following :

- (a) (i) A cheque drawn by the department against a Letter of Credit on the 29th March, 2021 and presented to the Treasury on 3rd April, 2021 is refused by the Treasury Officer on the ground that the Letter of Credit had lapsed on 31st March, 2021. (5)
- (ii) The State Bank of India, New Delhi, where the cash business of the Treasury is conducted by the Bank, accepts certain money tender along with a Challan signed by Resident Commissioner, Mizoram House, New Delhi without the intervention of the Treasury Officer. The Treasury Officer protests that the Bank should not have accepted the money without his authority. (5)

OR

- (b) DDO of a certain department auctioned condemned furnitures and fixtures through an Auctioner duly appointed by the competent authority with a commission fee of 10% of the sale proceeds. DDO credits into the concerned Treasury a sum of Rs 2,00,000 on account of sale proceeds of condemned furnitures & fixtures after deducting Auctioner's Commission fee of Rs 25,000. (10)

D. GENERAL FINANCIAL RULES, 2017

- 9 (i) Prepare Proforma- III : Abstract of Salary requirement for Budget Estimates of Mizoram House, Silchar for the Financial Year 2024 – 2025 based on September, 2023 Pay Bill as per Budget Circular issued by the Finance Department, Govt. Of Mizoram from the particulars given below:- (10)
- (a) Pay Bill No. 28
(i) Group A (Pay Level 10 and above) = 2 nos ; Total Pay = Rs 2,23,600
Pay Bill No. 29
(ii) Group B (Pay Level 9 and below) = 4 nos ; Total Pay = Rs 3,54,700
Pay Bill No. 30
(iii) Group C (Pay Level 6 and below) = 7 nos ; Total Pay = Rs 2,56,800
Pay Bill No. 31
(iv) Group D (Pay Level 2 and below) = 12 nos ; Total Pay = Rs 3,45,500
- (b) Rate of D.A (as per rate inforce on 1.9.2023)
- (c) Rate of HRA and SCA as per Notification issued by the Finance Department, Govt. Of Mizoram on 16.8.2018 and incorporated in the 7th ROP (as modified and extended to the employees under the Govt. Of Mizoram) Rules 2018.
- (d) Population of Silchar city is also assumed as between 5 to 50 lakhs (for HRA) and Mizoram House is specified as Part D for SCA.
- (e) Total requirement shall be calculated at Column 9 x 1.03 x 12 for all regular employees.

Calculate and prepare Proforma- III from the information given above in the prescribed Form mentioned below :

Proforma-III : ABSTRACT OF SALARY REQUIREMENT FOR BUDGET ESTIMATE 2024-2025 (Based on September Pay Bill)

STATE

Head of Accounts : xxxxxxxx									
Sl. No	Pay Bill No.	No. Of post in the Pay Bill	Concerned Treasury	Total of Pay	Total of NPA	Total Basic Pay (5+6)	Total Allowances (DA+ HRA+ SCA & Ors)	Grand Total (Col 7+8)	Total Requirement
1	2	3	4	5	6	7	8	9	10
TOTAL									

OR

- (ii) There are three main divisions in the structure of Form of Government Accounts viz., (i) Consolidated Fund (Revenue Receipts & Revenue Expenditure, Capital Receipts and Capital Expenditure and, Public Debt, Loan & Advances (ii) Contingency Fund and (iii) Public Accounts (Debt, Deposit, Advances, Suspense, Remittance, Cash Balance) . Write down the ranges of Major Head of Accounts allotted to each Divisions and Sub-divisions in Government Accounts (e.g., Revenue Receipts 0013 to 2000 etc). (10)

E. PUBLIC WORKS ACCOUNTS

10. (a) Prepare (i) Accounts of works executed (ii) Accounts of Secured Advance and (iii) Memorandum of payments in respect of 1st R.A/c Bill of Shri Rama for constructing School building on contract for finished items of works. (5+10+10=25)

Item of works	Unit	Rate per Unit	Quantities	
			Upto date	in Previous bill
1. Earthwork	Cu.m	Rs 500	5	...
2. Brick work	...	Rs 700	2	...

- (i) The contractor had brought 1,00,000 Bricks and 500 bags of Cement at site for use on the work for which Secured Advance is to be paid to him. The assessed rate of these articles is Rs 700 per 1000 Bricks and Rs 120 per bags of Cement respectively. In the analysis of rate of works as per rates tendered by the Contractor, the material element of cost was Rs 750 per 1000 bricks and Rs 100 per bag of cement.
- (ii) Advance payment of Rs 8000 made in this Bill for Brick work in Cement.
- (iii) A sum of Rs 250 is to be withheld as he had not yet removed the surplus earth from the site.

- (iv) 5% Security Deposit was deducted and kept within the account of the work.
(v) Cost of materials issued for this work i.e., Rs 650 is to be recovered.
(vi) Recover Income Tax @ 2%.
- (b) Prepare and calculate Part-I – Account of Work Executed in respect of 2nd Running Account Bill for the above mentioned work from the information given below:- (5)

Item of works	Unit	Rate per Unit	Upto date Quantities
1. Earthwork	Cu.m	Rs 500	35
2. Brick work	...	Rs 700	5

Note : Simplified Form-26 (Part-I and Part – III) and Form 26A is supplied for attempting the question in separate sheet.
