1. The pay of a Government Servant drawing pay of Rs. 18950 + 4800 from 1.7.2011 was reduced by two stages with effect from 1.9.2014 for a period of two years as a measure of penalty. It was ordered that the reduction would not have the effect of postponing his future increments and he will earn increments of pay during the period of reduction. Regulate his pay from 1.7.2011 to 1.7.2017. (20)

2. A Government servant drawing the pay of Rs. 22440 (17640 + 4800) in the Pay Band plus Grade Pay of Rs. 9300 – 34800 + 4800 with effect from 1.7.2015 proceeded on extraordinary leave without medical Certificate for 30 days from 1.9.2015 and in continuation Earned Leave for 15 days. He was appointed to officiate on a regular basis in a higher post in the same pay band but with a grade pay of Rs 5400 with effect from 1.12.2015. He again proceeded on Extraordinary leave without medical certificate for 30 days from 1.6.2016 and in continuation Earned Leave for 31 days and Half Pay Leave for 92 days. After expiry of leave, he stood reverted to the lower post on 1.11.2016. He was again promoted to the same higher post in the same Pay Band plus Grade Pay of Rs 5400 on 1.4.2017. It was certified by the Competent Authority that he would have continued to officiate in the higher post up to 30.9.2016 but for his proceeding on leave. Regulate his Pay from time to time and fix his pay on 1.4.2017 and state when he will draw his next increment. (20)

3. A Government servant drawing pay of Rs. 18220 + 4200 in the Pay Band and Grade Pay of Rs. 9300 – 34800 + 4200 was sanctioned House Building Advance of Rs. 3,00,000 which was paid in two instalments in October 2015 and March 2016. The advance was to be repaid in 120 instalments of Rs. 2500 each. Rate of interest 9.5% per annum. Recovery of the advance commenced from the pay of August 2016. If the Official wants to repay the advance with interest on 27.11.2017, calculate the amount payable by the Official. (20)
4. Calculate the standard Licence fee for a Government residential building occupied by a Government Officer from the following data:  

   i) Cost of land  25000  
   ii) Cost of Preparation of site  3000  
   iii) Cost of building  50000  
   iv) Cost of fencing  1500  
   v) Cost of attached garage  3500  
   vi) Electric Installation  2000  
   vii) Water installation  1400  
   viii) Rate of Interest  4\%  
   ix) Rate of ordinary and special repairs  1 \frac{1}{2} \%  
   x) Municipal Tax  1200 p.a  
   xi) Tools and plant charged direct to work  But not included in any of the above  1300  

Work out the licence fee payable by the officer occupying the above building for November 2017 from the following particulars,  

(i) Pay  - Rs. 25050  
(ii) Grade Pay  - Rs.7600  
(iii) Special Pay  - Rs. 550  
(iv) Dearness allowance 139\% of Pay + GP = Rs. 45384  
(v) Non Recurring Fee  - Rs. 500  
(vi) The prescribed flat rate licence fee of the building is Rs. 1099 pm  

5. With reference to Rule 77-A (General instructions for handling cash) and other relevant provisions under Central Treasury Rules Vol – I, give your comments on the Cash Book entry for the month of October 2017 done by the Cashier of Directorate of Local Administration Department (copy provided in separate sheet).  

6. With the help of a diagram/flow chart discuss the divisions of Government Accounts as provided in Account Code Vol – I.  

7. From the following transactions of Executive Engineer, Building Division for the month of June 2017, prepare the monthly Account in Form 80.  

\begin{itemize} 
   \item \textbf{Receipts during the month} 
      \begin{itemize} 
         \item \textbf{(a) Opening Balance}  \hspace{1cm} Rs. 26200  
         \item \textbf{(b) Cash Receipts during the month}  
              \begin{itemize} 
                 \item \textbf{(i) Rent from Circuit House}  13000 \hspace{1cm} (0059) \text{ Cr}  
                 \item \textbf{(ii) Rent of Government Residential Buildings belonging to General Pool Accomodation}  21000 \hspace{1cm} (0216) \text{ Cr}  
                 \item \textbf{(iii) Sale of tender forms}  3000 \hspace{1cm} (0059) \text{ Cr}  
              \end{itemize} 
      \end{itemize} 
\end{itemize}
(c) Earnest Money from Contractors 26000 (8443) Cr
(d) Deposits for works to be done 640000 (8443) Cr
(e) Cheque from another PWD Division in respect of stores to be supplied to that Division 210000 (2059) Cr

Payments during the month

(f) Payments in Cash
   (i) Advertisement charges 9000 (2059) Cr
   (ii) Freight & demurage charges 12000 (2059) Cr
   (iii) Conveyance charges to staff 3000 (2059) Cr

(g) Construction of District Court Building at Aizawl 400000 (4059) Dr
(h) Rent of Buildings hired on lease for Residential purposes 1300000 (2216) Dr
(i) Refund of Security Deposit 40000 (8443) Dr
(j) Work outlay on Deposit Works 360000 (8443) Dr

Departmental charges to be levied are as under:-

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Establishment Charges 22 ½ %</td>
<td>85500</td>
</tr>
<tr>
<td>Tools &amp; Plant Charges ¾ %</td>
<td>81000</td>
</tr>
<tr>
<td>Audit &amp; Account charges ¼%</td>
<td>2700</td>
</tr>
<tr>
<td>Pensionary Charges ¼%</td>
<td>900</td>
</tr>
</tbody>
</table>

(k) Purchase of Office Furniture 26000 (2059) Dr
(l) Remittances into Bank 913000 (8782) Dr

Transfer Entries

(m) Cement received through DGS&D for Stock but the debit advice is awaited 430000 (2059) Dr
(n) Steel issued from Stock for use on District Court building 120000 (4059) Dr
(o) Unclaimed deposits for more than three Complete account years as on 31st March 2017 are to be credited to revenue 220000 (8443) Dr
8. From the particulars given below, calculate – (i) Qualifying service for pension, (ii) Pension (iii) Retirement Gratuity and (iv) Family pension admissible to an Officer of the Government of Mizoram who retired on 30.6.2017 on attaining the age of superannuation.

(a) Date of Birth - 10.6.1957
(b) Joined service as Clerk - 25.8.1984
(c) Promoted as Section Officer - 3.11.1992
(d) Promoted as Accounts Officer - 10.2.2015
(e) He was drawing the pay of Rs. 22010 pm (including Grade Pay of Rs. 4800) from 1.7.2015 with DNI on 1.7.2016
(f) Joined as Finance & Accounts Officer under Mizoram State Aids Control Society (MSACS) on deputation with effect from 1.9.2016. While on deputation he elect to draw his Pay plus Grade Pay plus Deputation Allowance @ 10% thereon.
(g) On 1.2.2017 he rejoined his parent Office and on the same day he was appointed to a Group A post and was drawing the pay of Rs. 25150 (including Grade Pay of Rs. 6600).
(h) During a transfer in 1997, he had availed 25 days of joining time against admissible joining time of 10 days. The excess joining time was treated as ‘dies non’.
(i) He availed the following spells of leave:
   (1) Half pay leave from 17.3.1991 to 28.5.1991
   (2) Earned leave from 16.6.2001 to 14.7.2001
   (3) Extraordinary Leave from 2.1.2004 to 26.3.2004 due to personal reasons.
   (4) Extraordinary Leave from 4.10.2007 to 15.12.2007 on Medical Certificate.

9. Post the following transactions in the Cash Book of the Executive Engineer, Hmuifang Division (Form provided in separate sheet), for the month of October 2017 and close the Cash Book giving an analysis of the Cash Balance.

1/10 Opening Balance:
   (i) Notes and Coins (including counterfeit Notes of the value of Rs.250) 3250
   (ii) Service Postage Stamps 150
   (iii) 5 Revenue Stamps of Re.1 each
   (iv) Deposit – at – Call Receipt as Security 10000
   (v) Refund of Festival Advance un-utilised by the Clerk of the Executive Engineer’s Office 1000
   (vi) Demand Draft on United Commercial Bank Received in payment of Govt. dues of Licence Fee of Residential Quarters 5000
   (vii) Temporary imprest given to Overseer for Muster Roll payment 2000
6/10 Drew Cheque No. 069 in favour of Contractor X for the construction of Government staff quarters:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimate</td>
<td>1,300,000</td>
</tr>
<tr>
<td>Value of work done</td>
<td>40,000</td>
</tr>
</tbody>
</table>

Recoveries:

- Security deposit: 6,000
- Value of material supplied departmentally: 2,000
- Hire charges of concrete mixer: 1,000
- Value of tools lost – Book Value: 100

7/10 Cheque No. 071 drawn to replenish cash chest 5,000

15/10 Earnest money received from contractor B and returned to him on the same day, as his tender was rejected 10,000

20/10 Received from Sub Divisional Officer Puia Cash challan for Rs. 1,000 remitted by him into Treasury on account of sale proceeds of produce from public buildings 1,000

24/10 Account of Temporary Imprest of Overseer received as follows:

- Muster Roll payments: 1,500
- Coolie charges: 250
- Amount lost by Overseer: 250

27/10 Grant of Permanent Imprest to Overseer by cheque 2,000

28/10 Demand Draft on United Commercial Bank for Rs. 5,000 remitted into Treasury but received back dishonoured

29/10 Payment for Service Stamps by Cheque No. 073 2,000

31/10 Cash remitted into Treasury 8,000

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