

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
DECEMBER, 2018

ACCOUNTS PAPER – PRACTICAL

Time Allowed : 3 hours

Full Marks : 150

Marks for each question is indicated against it.

(Question No. 9 is compulsory, answer any 6 (six) from Question No. 1 to 8)

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: (20)

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 ½ %
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). (20)
6. With the help of a diagram/ flow chart discuss the divisions of Government Accounts as provided in Account Code Vol – I. (20)
7. From the following transactions of Executive Engineer, Building Division for the month of June 2017, prepare the monthly Account in Form 80. (20)

	<u>Rs.</u>	<u>Your Notes</u>
(a) Opening Balance	26200	
<i>Receipts during the month</i>		
(b) Cash Receipts during the month		
(i) Rent from Circuit House	13000	(0059) Cr
(ii) Rent of Government Residential Buildings belonging to General Pool Accomodation	21000	(0216) Cr
(iii) Sale of tender forms	3000	(0059) Cr

(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 & demurrage 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:-

<i>Establishment Charges</i> 22 ½ %	85500	(8443) Dr
Tools & Plant Charges ¾ %	81000	(0059) Dr
Audit & Account charges ¼%	2700	(0059) Cr
Pensionary Charges ¼%	900	(0070) Cr
	900	(0071) Cr

(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	(8658) Cr (2059) Dr
(n) Steel issued from Stock for use on District Court building	120000	(2059) Cr (4059) Dr
(o) Unclaimed deposits for more than three Complete account years as on 31 st March 2017 are to be credited to revenue	220000	(0059) Cr (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. **(20)**

- (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. **(30)**

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:-

	Rs.	
Estimate	1300000	
Value of work done	40000	
<i>Recoveries :-</i>		
<i>Security deposit</i>	6000	
<i>Value of material supplied departmentally</i>	2000	
<i>Hire charges of concrete mixer</i>	1000	
<i>Value of tools lost – Book Value</i>	100	
7/10 Cheque No. 071 drawn to replenish cash chest		5000
15/10 Earnest money received from contractor B and returned to him on the same day, as his tender was rejected		10000
20/10 Received from Sub Divisonal Officer Puia Cash challan for Rs.1000 remitted by him into Treasury on account of sale proceeds of produce from public buildings		1000
24/10 Account of Temporary Imprest of Overseer received as follows:-		
i) Muster Roll payments		1500
ii) Coolie charges		250
iii) Amount lost by Overseer		250
27/10 Grant of Permanent Imprest to Overseer by cheque		2000
28/10 Demand Draft on United Commercial Bank for Rs. 5000 remitted into Treasury but received back dishonoured		
29/10 Payment for Service Stamps by Cheque No. 073		2000
31/10 Cash remitted into Treasury		8000

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