MIZORAM PUBLIC SERVICE COMMISSION

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

JULY, 2017

ACCOUNTS PAPER – PRACTICAL

Time Allowed: 3 hours

Full Marks: 150

Marks for each question is indicated against it.

Attempt all questions.

GROUP – A (FR & SR)

1. (a) A Government Servant Mr “X” is drawing a pay of Rs 18,140 + 4800 in the Pay Band plus Grade Pay of Rs 9300 – 34,800 + 4800 with the date of increment on 1-7-2013. The Disciplinary Authority ordered on 1-4-2012 that his next increment will be withheld for a period of three years and that the withholding will not have the effect of postponing his future increments. Regulate his pay and show his pay immediately after the punishment.

(b) Regulate the pay of Mr “X” mentioned in (a) above, if the disciplinary authority ordered that one increment be withheld for a period of three years.

2. A Government Servant drawing the pay of Rs 26000 + 6600 in the Pay Band plus Grade Pay of Rs 15600 – 39,100 + 6600 from 1-7-2016 is promoted to a higher post in the same Pay Band with a Grade Pay of Rs 7600 from 25-5-2017. Fix his pay in the new post and indicate DNI, if he opts for

(a) for pay fixation in the new post with effect from the date of promotion.

(b) for pay fixation in the new post with effect from the date of next increment

3. An Official under Suspension is sanctioned a Subsistence Allowance based on his Pay of Rs 8,000 p.m and Grade Pay Rs 1,800 p.m., with the usual allowances. Calculate the maximum Subsistence Allowance admissible in the first three months and also after three months in case the suspension is extended due to

(a) delays attributable to the Department in finalizing his case and

(b) continued refusal of the Officer to participate in the enquiries against him i.e., Delays attributable to the Government Servant.

GROUP – B (CTR)

4. An Officer drawing the pay of Rs 27,650 in the Band Pay plus Grade Pay of Rs 9,300 – 34,800 + Rs 4,600 from 1-7-2011. In addition he is in receipt of Dearness Allowance Rs 5,889, HRA Rs 4,530 and Transport Allowance Rs 1,008 p.m.. A court attachment order for the first time in his service for the recovery of Rs 2,50,000 from his salary was received in August 2012. The attachment order is not for maintenance. Calculate the amount recoverable each month and the total amount that can be recovered along with explanation note in your answer.
5. A Government Servant was sanctioned House Building Advance of Rs 2,00,000 which was paid in two equal installments in March 2014 and August 2014. The Advance was to be repaid in 100 installments of Rs 2000 each. Rate of Interest 8.5% per annum. Recovery of the Advance commence from the pay of January 2015. If the Official wants to repay the Advance with interest on 29.4.2016, calculate the amount payable by the official. (12)

GROUP – D (PWD ACCOUNTS)

6. Form the following data prepare the Second Running Account Bill (Part-I : Account of Work Executed, Annexure- Form 26A- Secured Advance and, Part-III : Memorandum of Payments) of Contractor “X” in the Form supplied for construction of School Building at Serchhip. (25)

Date of commencement of work : 24.3.2016
Stipulated date of completion : 23.11.2017
Agreement No & Date : C/23 of 2015-2016

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name of Work</th>
<th>Estimated Unit rate (in Rs)</th>
<th>Quantity in Cubic Metre – Up-to-date</th>
<th>Quantity in Cubic Metre paid in 1st R.A Bill</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Earthwork in foundation</td>
<td>10</td>
<td>8000</td>
<td>5000</td>
</tr>
<tr>
<td>2</td>
<td>Filling in foundation in lime Concrete</td>
<td>400</td>
<td>800</td>
<td>500</td>
</tr>
<tr>
<td>3</td>
<td>Brickwork in cement in foundation</td>
<td>500</td>
<td>1200</td>
<td>600</td>
</tr>
<tr>
<td>4</td>
<td>Brickwork in superstructure</td>
<td>600</td>
<td>1000</td>
<td>600</td>
</tr>
<tr>
<td>5</td>
<td>RCC for Roof slab</td>
<td>800</td>
<td>900</td>
<td>400</td>
</tr>
</tbody>
</table>

(a) Contract provides for allowing premium at 10% over Estimated Rates
(b) In the First On Account Bill, advance payment of Rs 10,000 and Rs 17,000 on item 4 and 5 above respectively were made, and maximum Secured Advance was also paid on the following materials brought to site.
   (i) Bricks 550000 valued at the rate of Rs 800 per 1000 (assessed rate)
   (ii) Steel 40 M.T valued at the rate of Rs 10,000 per M.T

In the Second Running Account Bill, further Secured Advance on 100000 bricks brought to site was allowed. The cost of bricks and steel actually used since previous bill was recovered from the Second Running Account Bill. Bricks may be calculated at 500 bricks per Cubic Metre. Quantity of steel may be determined at 1% of RCC work done and taking the weight of steel at 7.8 M.T per cubic metre.

(c) The following further recoveries are to be made from the Second Running Account Bill :-
   (i) Cement = 15 M.T at Rs 1000 per M.T
   (ii) Hire of T&P Articles = Rs 1120
   (iii) Security Deposit = 10 %
   (iv) Income Tax at 2% of value of work done

(d) Pay Order was signed by the Divisional Officer (Disbursing Officer) vide Cheque No 123 of Dt 01.12.2016
7. Post into the Cash Book of Executive Engineer, Serchhip PW Division, *the 2nd Running Account Bill of QUESTION NO. 6* and classify the transactions. Apart from the above transactions, the following transactions were made. Make necessary entries in the Cash Book as well. Candidate may give Voucher Nos. of his own choice.

Closing Balance as on 30.11.2016 is Rs 50,000.

(a) Cheque No 124 dt 02.12.2016 for Rs 10,000 was issued to replenish cash chest on 2.12.2016 and encashed from the bank on 4.12.2016.

(b) Temporary Advance of Rs 30,000 in cash was made to SDO “A” on 07.12.2016 for making payment of passed vouchers, and another Advance of Rs 50,000 was made on 08.12.2016 by means of Cheque No. 125 to SDO “B” for a similar purpose. *(14)*

**GROUP – E (PENSION)**

8. (a) From the particulars given below calculate – *(i)* Qualifying Service for pension *(ii)* Pension *(iii)* Retirement Gratuity; and *(iv)* Family Pension admissible to Mr. Lianzela, Under Secretary who retired on attaining the age of Superannuation. *(7×4=28)*

(1) Date of Birth ……………………. 01-08-1954

(2) Joined Government Service as UDC on …………………. 25-09-1972

(3) Promoted as Assistant with effect from 10-04-1994 and ultimately promoted to Mizoram Secretariat Service (MSS) with effect from 31.08. 2011 F/N. His pay was fixed at Rs 24,600 plus Grade Pay Rs 5,400 with DNI on 01.07.2012.

(4) Promoted to PB-3 Rs 15,600 – 39,100 + 6,600 (Grade Pay) on 16-04-2014

(5) Availed the following spells of leave other than Earned Leave –

(i) Extraordinary Leave for 21 days from 5-10-1990 to 25-10-1990 on medical certificate

(ii) Extraordinary Leave from 1-5-1996 to 30-6-1996 due to personal reasons.

(iii) HPL from 7-8-1997 to 30-9-1997

(6) He was placed under suspension from 1-4-1981 to 31-7-1981 and the period was treated as “Dies Non ” for all purposes.

(7) He was on Foreign Service from 1-10-2004 to 30-9-2005. Leave Salary and Pension Contributions were to be paid by the borrowing organization. No entry in support of payment of Leave Salary and Pension Contributions was found recorded in his Service Book.

(8) Dearness Allowance is 27 % of Pay

(b) If he commutes 40% of his pension on the date of his retirement, what will be the amount payable to him. See Commutation Table. *(7)*

**GROUP – F (ACCOUNT CODE Vol –I )**

9. Underline the correct on in the following sentences : *(5×2=10)*

(a) Expenditure on Government residential buildings will be accounted for under the Major *Head : 2216-Housing/2059 – Public Works* (Art-33 of Account Code Vol-I)

(b) Cash Balances held in the Reserve Bank of India (RBI) / Treasuries of the Central Government form part of the Consolidated Fund, Contingency Fund and the Public Account of India (Art. 14 of Account Code Vol-I)

(c) Expenditure of a Capital nature shall be distinguished from Revenue Expenditure both in the Budget Estimates/ Demand for Grants and in Government Accounts (Art. 30-A(4) of Account Code Vol-I).
(d) The C&AG of India derives his powers and duties in relation to the Accounts of the Union and of the States from Articles 147 & 148 / 149 & 150 (Art. 1 of Account Code Vol-I).

(e) Ordinarily all amounts dues to Government which are found to be irrecoverable shall be written-off from the debt head of account concerned to an expenditure head as a loss to Government subject to the condition that the amounts written-off have been thoroughly examined by the Accountant General / Internal Audit Sections (Art 53 of Account Code Vol-I).

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