

**MIZORAM PUBLIC SERVICE COMMISSION**  
**LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO**  
**JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE**  
**UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM**  
**NOVEMBER, 2014**

**ACCOUNTS PAPER – PRACTICAL**

Time Allowed : 3 hours

Full Marks : 150

*Marks for each question is indicated against it.*

*Attempt all questions.*

1. A Government Servant drawing the pay of Rs. 13,840 + 4,200 in the Pay Band *plus* Grade Pay of Rs. 9,300-34,800 + 4,200 from 1-7-2013 is promoted to a higher post in the same Pay Band but with a Grade Pay of Rs. 4,600 from 1-3-2014. Fix his Pay in the new post and indicate DNI if he opts - **(15)**
- (a) for pay fixation in the new post with effect from the date of his promotion.  
(b) for pay fixation in the new post with effect from the date of next increment in the old post.
2. (a) Calculate the (i) earned leave and (ii) half pay leave at the credit of a Central Government Officer on 1-1-2010, from the following record of service:- **(15+5=20)**
- (i) Date of birth – 2-11-1950  
(ii) Date of joining service – 3-10-1969  
(iii) Balance of leave at his credit on 1-7-2005 was as under
- |                |   |          |
|----------------|---|----------|
| Earned Leave   | – | 169 days |
| Half pay leave | – | 90 days  |
- (iv) He was on leave for the following periods thereafter :-  
(a) Extraordinary leave from 9-8-2005 to 21-8-2005  
(b) Earned leave for 20 days from 11-6-2008 followed by 40 days of commuted leave.  
(v) 26 days of unauthorised absence from 1-9-2008 treated as *dies non*.  
(vi) On his transfer to New Delhi on 15-11-2008, he availed of 8 days joining time against the admissible 15 days.
- (b) Assuming that the officer did not take any leave after 1-1-2010, calculate the earned leave encashment available to him at retirement on superannuation. Pay particulars on the date of retirement were as under-

	<b>Rs.</b>
Basic Pay in Pay Band	– 21,530
Grade Pay	– 5,400
Dearness Allowance @ 45%	– 12,119
House Rent Allowance	– 8,079

3. Calculate the standard licence fee of a residential building constructed for the occupation of a Central Government Officer from the following data:- (15)

		<b>Rs.</b>
(i) Cost of land	—	20,000
(ii) Cost of preparation of site	—	15,000
(iii) Fencing and gate	—	2,500
(iv) Approach road and culvert	—	1,850
(v) Capital outlay on building	—	97,000
(vi) Electric installation	—	13,500
(vii) Water installation	—	9,000
(viii) Rate of interest	—	4½ per cent p.a
(ix) Municipal Property Taxes	—	1,800 p.a
(x) Rate of annual repairs	—	½ per cent
(xi) Rate of special repairs	—	1 per cent

If the same house is licensed to a private individual, what licence fee would be recoverable from him?

**GROUP – B (CTR)**

4. An Officer was drawing the Band Pay *plus* Grade Pay of Rs. 24,030 in the Pay Band plus Grade Pay of Rs. 9,300–34,800 + Rs. 4,600 from 1-7-2013. In addition, he is in receipt of Dearness Allowance Rs. 21,627, HRA Rs. 4,806 and Transport Allowance Rs. 800 p.m. A Court attachment order for the first time in his service for the recovery of Rs. 2,00,000 from his salary was received in August, 2013. The attachment order is not for maintenance. Calculate the amount recoverable each month and the total amount that can be recovered [DA 90%, HRA 20%]. (15)

**GROUP – C (GFR)**

5. A Governemnt servant drawing a basic pay of Rs. 8,000 was sanctioned an advance of Rs. 2,70,000 which was paid in two instalments in March, 2012 and August, 2012. The advance to be repaid in 100 instalments of Rs. 2,700 each. Rate of interest 8.5% per annum. Recovery of the advance commenced from the pay of January, 2013. If the official wants to repay the advance with interest on 25-4-2014, calculate the amount payable by the official. (20)

**GROUP – D (Public Works Accounts)**

6. Enter the following transaction in the Cash Book of the Divisional Officer of the Building Division M. 26<sup>th</sup> February, 2014 – Vr. No. 7 Paid by cheque the 3<sup>rd</sup> on account bill of a contractor P for major work “Constructing a building for a secondary school”. Income Tax is not to be deducted at source.

1. Total value of work since previous bill	Rs. 9,000
2. Total value of work actually measured up-to-date	Rs. 26,710
3. Total up-to-date Advance Payment for work done but not measured	Rs. 7,500
4. Total payment already made on 2 <sup>nd</sup> account bills	Rs. 23,239
5. Recoveries from the bill :-	
(i) Amount creditable to this work – value of timber supplied in December 2013	Rs. 750
(ii) Amount creditable to other works –	
(a) Recovery as directed by Division O	Rs. 150
(b) Value of stock supplied in November 2013 for major work “Constructing a Hospital”	Rs. 370
(iii) Security Deposit 5% of work done since previous bill.	

**(15)**

7. Post the following transactions in the Cash Book of Sri E Executive Engineer, X Division for the month of January 2010 indicating the classification of each item and close the Cash Book giving an analysis of the closing balance. **(20)**

1-1 Opening balance	<b>Rs.</b>
(a) Note and Coins	2,226
(b) Temporary Advance with Junior Engineer B	200
(c) Service Postage Stamps	125
(d) Private self-cheque No. 07511 dated 29-12-2009 of Sri E Executive Engineer. The amount was paid to him as it could not be collected from the Bank	200
(e) Cheque No. 66 dated 28-12-2009 payable to Contractor A	2,915
(f) General Provident Fund Advance	500
(g) National Saving Certificate tendered by Cashier as Security	1,000
(h) Fixed Deposit Receipt of Contractor on account of Security Deposit	1,500
2-1 (i) Encashed private self-cheque No. 07511 Dt. 29-12-2009	
(ii) Delivered cheque No. 66 . 28-12-2009 to Contractor A	

5-1	Purchased Revenue Stamps	25
8-1	Contractor A returns cheque No. 66 Dt. 28-12-2009 as it is defective. Cheque is cancelled and another cheque No. 67 is issued in lieu thereof. Sale proceeds of fruits from trees in PW Inspection Bungalow	500
9-1	Cash found short on surprise check of cash	27
10-1	Junior Engineer B renders account of Temporary advance :	
	(i) Petty repairs to office furniture	130
	(ii) Carriage on material for stock	60
	(iii) Cash lost	10
11-1	Paid by cheque No. 68 2 <sup>nd</sup> Running Account Bill of Contractor A for repairs to High Court Building	
	(i) Value of work done actually measured	80,000
	(ii) Total up-to-date advance payment	20,000
	(iii) Payment made in 1 <sup>st</sup> Running Account Bill	60,000
	Recoveries from the Bill :	
	1. Value of Steel supplied for this work in November, 2009	2,500
	2. Recovery from Contractor advised by other Division	1,500
	3. Value of material supplied in August, 2009 for a major work "Construction of Hospital"	800
	4. Recovery of Security Deposits	5%
12-1	Cash remitted into Treasury	500
15-1	Sub-Divisional Officer Sri Z is granted imprest of Rs. 500 by Cheque No. 69	
16-1	Cheque No. 70 drawn for Service Postage Stamps	60
17-1	Executive Engineer Sri E takes Rs. 900 from Cash Chest on tour for payment to labour engaged on urgent repairs to office buildings.	
22-1	On return from tour the Executive Engineer submits muster roll for Rs. 900 and refunds Rs. 30 in cash on account of unpaid wages.	
31-1	Cash found excess	70

**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 an officer of the Central Government who retired on 30-6-2012 on attaining the age of superannuation. **(15+5 = 20)**
- (1) Date of birth – 10-6-1952
  - (2) Joined Government service as Clerk – 25-8-1979
  - (3) Promoted as Section Officer – 3-11-1987
  - (4) Promoted as Accounts Officer – 10-2-2000
  - (5) He was drawing the pay of Rs. 22,010 p.m [including Grade Pay of Rs. 4,800] from 1-7-2010 with DNI on 1-7-2011.
  - (6) He joined a Public Sector Undertaking on foreign service with effect from 1-9-2011. While on foreign service, he elected to draw his pay *plus* grade pay *plus* deputation allowance @ 10% thereon.
  - (7) On 1-2-2012, 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. 25,150 [Including Grade Pay of Rs. 6,600].
  - (8) During a transfer in 1991, he had availed 25 days of joining time against admissible joining time of 10 days. The excess joining time was treated as *dies non*.
  - (9) He availed the following spells of leave :-
    - (i) Half pay leave from 17-3-1985 to 28-5-1985
    - (ii) Extraordinary leave from 2-1-1998 to 26-3-1998 due to personal reasons.
    - (iii) Extraordinary leave from 4-10-2001 to 15-12-2001 on medical certificate
- (b) If he commutes 40% of his pension on the date of his retirement, what will be the amount payable to him?

**GROUP – F (Account Code Volume - I)**

9. Underline the correct one in the following sentences : **(5×2=10)**
- (a) Under Article 149 of the Constitution and Provisions of paragraph 13(1) of the Audit and Accounts Order, 1936, the Comptroller and Auditor General is **responsible/not responsible** for the audit of all expenditure from the revenues of the Union and of the States and of certain specified accounts.
  - (b) Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reason may be held temporarily under the head **8658-Suspense Accounts/8443-Civil Deposits**.
  - (c) A service department **should/should not** charge another department for services rendered or supplies made which fall within the class of duties for which the former department is constituted.
  - (d) Article **282/283** of the Constitution provides that the Union or a State may make any grants for any public purpose, notwithstanding that the purpose is not one with respect to which Parliament or the Legislature of the State, as the case may be, may make laws.
  - (e) **Capital/Revenue** heads segregate expenditure which can justifiably be met from borrowed funds and small savings and Provident Funds.