

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
APRIL, 2013

ACCOUNTS PAPER – PRACTICAL

Time Allowed : 3 hours

Full Marks : 150

Figures in the margin indicate full marks for the questions.

Attempt all questions.

Group – A (FR & SR)

1. A Government Servant drawing Pay of Rs. 13,490 + G.P. of Rs. 4,400 on 01.02.2010 in the Pay band 2 of Rs. 9,300 – Rs. 34,800 got promotion to the same running pay band but to the higher Grade Pay of Rs. 4,600 on 01.08.2010.

Fix his promotional pay (i) if he opts to get his pay fixed in the higher grade from the date of promotion (ii) if he opts to get his pay fixed from his date of next increment. Indicate date of next increment after fixation of promotional pay in both the cases. **(8+8+4=20)**

2. (a) Indicates the joining time admissible against the following distances between the old and the new Headquarters. **(5×2=10)**

- (i) If it is less than 1000 kms:
- (ii) If it is more than 1000 kms and upto 2000 kms:
- (iii) If it is more than 2000 kms:
- (iv) If the travel/journey involves Air Travel:

Is there any difference if the travel involves continuous travel by road for more than 200 kms?

- (b) A Government Servant under the Government of Mizoram has been transferred from Station 'A' to Station 'B' on promotion to a functional post. The distance between the two stations is 300 kms which require continuous travel by road. Calculate the followings:- **(15)**

- (i) Total period of joining time admissible.
- (ii) Date by which the official should join his new place of posting, if he was released on the afternoon of 01.02.2013.
- (iii) What will be done if the official join the new post 5 days before complete utilisation of admissible days of joining time.
- (iv) What pay and allowances would have admissible during joining time period.

(Contd. 2)

Group – B (CTR)

3. A Government Servant drawing Pay of Rs. 14,700 plus G.P. of Rs. 4,600 with allowances such as D.A.@ 51%, H.R.A.@ 10% and S.C.A.@ 1,200 p.m. received Court attachment order on 01.02.2011 for recovery from his salary. Calculate amount recoverable from his salary per month (i) if the decree is for maintenance (ii) if it is a decree other than maintenance. (15)

Group – C (GFR)

4. A Government Servant was sanctioned House Building Advance of Rs. 70,000 which was paid in 2 (two) equal instalments on 26.06.1997 and 29.07.1997. The advance was to be repaid in 100 instalments of Rs. 700 each. Rate of interest 9% p.a. Recovery of the advance commenced from the pay of October, 1997. Calculate amount payable by the official if he wishes to repay the advance with interest on 29.04.1999. (15)

Group – D (PWD)

5. Prepare 2nd running account bill of a Contractor from the following data and complete memorandum of payment. Name of work “non-residential building belonging to Health & Family Welfare Department, Government of Mizoram.” (10+10=20)

Work done and measured	Up to date Quantity	Quantity Paid in 1 st Rn. Bill	Rate
(i) Earth work in excavation	15000 cft	5000 cft	Rs. 400/- per 1000 cft
(ii) Brick work in foundation	3000 cft	1000 cft	Rs. 2500/- per 100 cft
(iii) Cement concrete work	250 cft	-	Rs. 5000/- per 100 cft
(iv) Brick work	1500 cft	-	Rs. 2600/- per 100 cft
(v) Wood work	20 cft	-	Rs. 300/- per cft

Advance payment of Rs. 8000 and Rs. 13000 on item No. (iii) and (iv) respectively were made in the first running account bill which are to be recovered from this second running account bill.

Value of 100 bags of cement issued @ Rs. 100/- per bag and value of 4000 bricks issued for another work @ Rs. 1250/- per thousand are to be recovered and deducted from this second running bill. 10% Security Deposit is to be deducted as usual.

6. Post into the Cash Book of E.E, P.W.D, the 2nd running account bill of *question No. 5* as if it was paid by Cheque No. 249 dt. 30.03.2010 and classify the transactions. (15)

Group – E (Pension)

7. A Government Servant drawing pay of Rs. 20,000 plus G.P. of Rs. 5,400 from 01.07.2009 died on 25.08.2010 while in Service. His date of birth being 01.03.1955. His family is eligible for payment of family pension. Calculate Family Pension payable per month at an enhanced rate as well as at normal rate showing upto which period enhanced rate will be admissible. What is the percentage rate admissible as additional quantum when the family pensioner attain the age of 85 years. (15)
8. Calculate monthly Pension, Gratuity and Commutation of pension admissible to a Government Servant who was retired on attaining 60 years after rendering 36 years of Service under Government of Mizoram and retired on 28.02.2013.
Drawn Pay Rs. 46050 plus G.P. of Rs. 8900 on 01.05.2012. Rate of D.A. is 72% at the time of retirement. (15)

Group – F (Account Code Vol-I)

9. Underline the correct one in the following sentences:- (5×2=10)
- (a) The Comptroller and Auditor General of India is **responsible/not responsible** for the compilation and maintenance of monthly and annual Accounts of State.
- (b) Article **147/149** of the constitution of India envisage an Act of Parliament to regulate the duties and powers of the Comptroller and Auditor General of India.
- (c) 'Non-Civil Accounts Officer' means an Accounts Officer of the **Defence/Home** Ministry/ Department.
- (d) Government transactions shall be grouped into Sectors under which specific functions or services are grouped and the Sectors are sub-divided into **Sub-Sector/Major Head of Accounts**.
- (e) Expenditure on maintenance and repairs of all Government non-residential building will be accounted for under the Major Head: **2059 PW/2216 Housing**.

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