

MIZORAM PUBLIC SERVICE COMMISSION
LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO
JUNIOR GRADE OF MIZORAM FINANCE & ACCOUNTS SERVICE
UNDER FINANCE DEPARTMENT, GOVERNMENT OF MIZORAM
FEBRUARY, 2012

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 working under the Government of Mizoram drawing pay of Rs.9,470.00 plus grade pay of Rs.2,400.00 in the pay band of Rs.5,200–20,200 from 1.7.2009 was promoted on 1.3.2010 to a post in the pay band of Rs.9,300–34,800 plus grade pay of Rs.4,200.00.

Fix his pay in the new post (i) if he opts to have his pay fixed in the new post from the date of his promotion (ii) if he opts to have his pay fixed in the new post with effect from the date of next increment. **(10+10=20)**

2. A Government Servant drawing Pay of Rs.7,600.00 plus grade pay of Rs.2,400.00 with allowances such as DA @ 44%; HRA @ 10%; SCA @ Rs.1,200/- at Aizawl was transferred to Saiha on his own request and released from old station on the afternoon of 31.12.2011. The distance between the two stations is 235kms by road journey only. Calculate (i) Total joining time admissible (ii) Pay and allowances admissible during joining time and (iii) Date by which the official should have joined his new post at Saiha. **(5+5+5=15)**

Group – B (CTR)

3. A Government Servant drawing pay of Rs.24,190.00 in the Band pay of Rs.9,300–34,800 plus grade pay of Rs.5400.00 from 1.7.2009 with allowance such as DA - Rs.6,561.00; HRA - Rs.2,419.00; SCA - Rs.400.00, received Court attachment order for recovery of Rs.2,10,000 from his salary during August 2009 for a decrees other than decrees for maintenance. Calculate maximum amount recoverable from the salary of the Government Servant. **(15)**

Group – C (GFR)

4. Pu Liana, working under the Government of Mizoram was granted a Scooter Advance of Rs.30,000 and the amount was drawn and paid on 15.6.2009. The Advance is to be recovered in 50 equal instalments @ Rs.600/- p.m and the recovery started from the pay for the month of June, 2009. However the Government Servant desired to pay the entire outstanding balance in Lumpsum during August 2011. Calculate (i) the outstanding balance to be paid in lumpsum and (ii) also total interest payable. Rate of interest is 8%. **(7+8=15)**

(Contd. 2)

Group – D (PWD)

5. A Temporary Advance of Rs.15,000 was made by cheque to SDO(W) for making payment of passed Muster Roll Voucher on 12.01.2012 and the accounts was rendered by SDO(W) after payment was made in full on 20.01.2012. Post these transactions in the Cash Book of P.W.D. **(5+5=10)**
6. A sum of Rs.2,500 was received from Sales of Tender Forms on 23.01.2011 and the same was deposited into the Government Account through Treasury Challan. Post the transaction in the Cash Book of P.W.D. classifying the transaction. **(5)**
7. From the data given below prepare the second running account bill of Contractor for the Construction of a College building.

Sl. No.	Work done and measured	Up to date quantity in Cft.	Quantity in Cft. paid in 1st Rn. Bill	Rate
1.	Earth work in excavation	25,000	10,000	Rs.50 per 1,000 Cft.
2.	Brick work in foundation	5,000	3,000	Rs.300 per 100 Cft.
3.	Cement concrete	400	100	Rs.500 per 100 Cft.
4.	Brick work in superstructure	4,000	1,000	Rs.350 per 100 Cft.
5.	Wood works in doors and window frames	80	10	Rs.30 per Cft.

- (a) What is the value of work done up to date? **(8)**
- (b) What is the net value of work done since previous Bill? **(7)**

Group – E (Pension)

8. A Government Servant working under the Government of Mizoram retired from Service on Superannuation Pension on 31.01.2011 after 33 yrs of Qualifying Service. He was drawing pay plus Grade pay of Rs.23,400 p.m w.e.f. 1.4.2010. Calculate monthly pension payable to the retired Government Servant and also calculate commuted value of pension admissible. Age next birthday 61 yrs. **(8+7=15)**
9. A Government Servant working under the Government of Mizoram drawing Pay @ Rs.18,600 plus grade pay of Rs.4,800 from 1.8.2011 died on 30.10.2011 while in service after rendering more than 33 yrs of service. His date of birth being 6.6.1952. Calculate family pension that is admissible at an enhanced rate as well as at normal rate showing the period upto which enhanced rate is admissible to the family of the late Government Servant. **(8+7=15)**
10. A Government Servant working under the Government of Mizoram retired from Service after rendering 33 yrs of qualifying service. He was drawing Pay @ Rs.20,000.00 plus grade pay of Rs.5,400.00 p.m. D.A .admissible at the time of his retirement was 44% of Pay plus Grade pay. He has 210 days of Earned Leave at his Credit. Calculate (i) Cash equivalent of Leave Salary admissible and (ii) Maximum amount of retirement Gratuity that can be payable to the retired Government Servant. **(8+7=15)**

Group – F (Account Code Vol-I)

11. Comment on the irregularities/correctness, if any, in the following statement (5×2=10)

- (a) The transit Pay and Allowances of a Government Servant proceeding to join an office on transfer from his old station should be debited to the office from which he is proceeding.
- (b) Advance Pay and Travelling Allowance (TA) on transfer should be debited to the final head of account and not to the Civil Advance Head.
- (c) The State Government of Jammu and Kashmir have not so far entered into agreement with Reserve Bank of India for the conduct of their general banking business by the Bank.
- (d) The Travelling expenses of Government Servant shall, whatsoever duty he may be employed, be debited to the same head as his pay even if he/she is required to travel on duty with an outside body or fund.
- (e) Recoveries of expenditure on works in progress should be treated as reduction of gross expenditure.

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