

MIZORAM PUBLIC SERVICE COMMISSION

DEPARTMENTAL EXAMINATIONS FOR AE/SDO UNDER MINOR IRRIGATION DEPARTMENT, MAY, 2016.

ACCOUNTS PAPER – II

Time Allowed : 3 hours

F.M. : 100 P.M. : 40

Marks for each question is indicated against it.

Attempt all questions.

Group - A.

1. The agreement with a contractor does not provide for any financial assistance being given to him. Can he be granted any advance, if so, under what circumstances? (15)

OR

Describe the procedure for execution of works. (15)

2. An advance of Rs 425 in cash was made on 1st April to Mr. Mawia for making payment of passed vouchers, and another advance of Rs 575 was made on 15th April by means of cheque No AA7794 to Mr. Sanga for a similar purpose. Make necessary entries in the Cash Book. (10)

OR

While writing the cash Book of PWD, some entries and notes are to be written in red ink in the column of receipt side and payment side. Name them. (10)

3. Write short notes on ***any three (3)*** of the following. (15)

- | | |
|------------------------|-------------------|
| (a) Lapsed Deposits | (b) Work Abstract |
| (c) Earnest Money | (d) Bin Cards |
| (e) Technical sanction | |

Group - B

4. Calculate the cash equivalent of Leave salary payable on the date of Superannuation pension with the following particulars below. (12)

Leave credited on the date of superannuation pension.

- (a) Earned Leave 270 days
- (b) Half Pay Leave 490 days

Pay on the date of Superannuation pension.

- (a) Pay in the pay band 24,250
- (b) Grade pay 5,400
- (c) Dearness Allowance 33,500
- (d) House Rent Allowance 2,965
- (e) Special Compensatory Allowance 1,500
- (f) Transport Allowance 3,200

5. Calculate the monthly rate of Subsistence Allowance and other allowance admissible for the first three months of suspension from Govt. Service. (12)

- (a) Pay in the pay band 12,600
- (b) Grade pay 4,200
- (c) Dearness Allowance 18,900
- (d) House Rent Allowance 1,680
- (e) Special Compensatory Allowance 1,200
- (f) Transport Allowance 400

OR

Calculate the amount payable on GPF with the following particulars. (12)

- (a) Closing balance as on 31.3.2014 4,20,000
- (b) Monthly subscription 35,000
- (c) Rate of interest 8% p.a
- (d) He was taken Non Refundable withdrawal of Rs 80,000 during May 2015.
- (e) He was expired on 30.9.2015

6. A Govt. Servant on transfer at his own request was relieved on 15th afternoon and he reported for duty on 18th forenoon, as 16th and 17th happened to be public holidays. The Head of Office asked him to take Leave for 16th and 17th. Comment. (10)

OR

Specify the circumstances under which a Treasury officer may permit withdrawal of money from a Treasury. (10)

7. How will you regulate the reimbursement claim of Medical expenses when husband and wife are Govt. servant? (10)

OR

When the subscriber leaves behind no family and also no nomination subsists, how is the accumulation of GPF be disbursed? (10)

8. List out any activities of the Govt. servant requiring permission from the Government. (8)

OR

What kinds of Leave are not debited to the Leave Accounts? (8)

9. Enumerate the services/staff who do not come under CCS(CCA) Rules, 1965 (8)

OR

Write short notes on any two. (4+4=8)

(a) Special Diseases

(b) Qualifying Service

(c) Personal pay

(d) Letters of Credit

* * * * *