

**GOVERNMENT OF MANIPUR
STATE ACADEMY OF TRAINING**

**FINAL EXAMINATION
89TH BATCH STATE ACCOUNTS TRAINING**

Subject : FR & SR (Theory)
Time allotted : 3 (three) hours

Paper-I (without books)
Total marks : 100

1. Fill in the blanks:- [1 X 5=5 marks.]
 - (a) The date of death of a Government servant shall be treated as _____ for all purposes.
 - (b) If the fraction of pension commuted results in a fraction of rupee, the same shall rounded off to _____.
 - (c) The number of Earned Leave to be afforded on 1st July, 2021 in respect of a Government servant whose date of birth is 1st August, 1961 is _____ days.
 - (d) Service Book is a _____ record in minute details of a person's official career.
 - (e) The Half Pay Leave that can be allowed to encash at the time of retirement of a Government servant who has 281 days of Earned Leave at his credit is _____ days.
2. Define the terms:- (Quote the relevant rules) [5X3=15 marks]
 - (a) Pay.
 - (b) Service Gratuity.
 - (c) Compassionate allowance.
3. Write the definition of "Family" in case of family pension in detail. [20 marks]
4.
 - (a) How is the credit afforded in the Earned Leave account of an employee ?
 - (b) Under what conditions Commuted Leave can be granted to a Government servant and how is Commuted Leave regulated which was granted to a Government servant who has resigned or retired voluntarily without returning to duty? [10+10= 20 marks]
5. Explain the fixation of pay of an employee under MS(RP) Rules, 2019-
 - (a) appointed by direct recruitment on or after 1.1.2016.
 - (b) promoted to a higher post on or after 1.1.2016. [10+10= 20 marks]
6. Enumerate the amount of family pension where both husband and wife are Government servants? [20 marks]

**GOVERNMENT OF MANIPUR
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**FINAL EXAMINATION
89th BATCH STATE ACCOUNTS TRAINING**

Subject : FR & SR (Practical)
Time allotted : 3 (three) hours

Paper-II (with books and pay matrix)
Total marks : 100

1. (A) From the particulars given below, calculate the balance of Earned Leave at credit on the date of retirement of Shri "A"-
- (i) Date of birth: 1.3.1964.
 - (ii) Date of joining service: 30.5.1988
 - (iii) Earned Leave at credit as on 1.7.2017 is 285 days.
 - (iv) He was ordered to avail 13 days joining time out of admissible 15 days in the month of September, 2018
 - (v) Availed 35 days Extraordinary Leave from 1.10.2019.
 - (vi) He availed Earned Leave for 60 days from 16.3.2021 to 14.5.2021.
 - (vii) He availed Earned Leave for 55 days from 1.8.2022 to 24.9.2022.
 - (viii) He availed Earned Leave for 16 days from 16.7.2023 to 31.7.2023. [15 marks]
- (B) Calculate the Leave Encashment admissible to a Government servant at his retirement on superannuation. The service and pay particulars are as under:-
- (a) Date of birth :- 1.1.1965
 - (b) Balance of leave as on 30.6.2024:- i) 270 days of EL
ii) 67 days of HPL.
 - (c) Basic pay in Level-9 :- Rs. 80,500/-
 - (d) D.A. (32% of basic pay) :- Rs. 25,760/-
 - (e) HRA (8% of basic pay) :- Rs. 6,440/- [5 marks]
2. An Office Assistant was drawing pay Rs. 37500/- (5/14) under MACP-I in the pay Level-5 w.e.f. 1.7.2016 and promoted to the post of UDC (1st hierarchy post) w.e.f. 25.2.2018 in the pay level-5. He was granted financial up gradation under MACP-II in the Pay Level-6 from 6.2.2020 and he exercised option to fix pay on the date of next increment in the lower scale within the permissible time. Further he was promoted to the post of Head Clerk (2nd hierarchy post) in the pay level-7 from 13.1.2024. Regulate his pay from time to time and indicate date of next increment in the new post. [20 marks]
3. (i) A Government servant
- (a) was drawing pay Rs. 38,700/- (7/4) from 1.7.2017 with DNI on 1.1.2018.
 - (b) was ordered to withhold one increment due on 1.1.2019 for 12 months without cumulative effect vide order dated 3.12.2018.

(c) further, was given penalty to withhold next increment due on 1.1.2022 for 24 months with cumulative effect.

(d) was given two advance increments for passing incentive examination from 17.9.2022.

Regulate his pay from time to time on 1.1.2024 and indicate the date of next increment. **[15 marks.]**

(ii) A Section Officer Grade-I drawing pay of Rs. 46,200/- (L-7/C-10) from 1.1.2019 (DNI) is granted Non-Functional higher pay Level-8 in the pay matrix on 13.02.2024. Fix his pay on 13.2.2024 and indicate the date of next increment.

[5 marks]

4. Mr. "A" was retired from service on Invalid pension on 15.2.2024. With the following particulars, calculate the pension, retirement gratuity, commuted value of pension and family pension admissible to him.

(i) Date of birth 27.8.1980

(ii) Date of appointment 4.3.1996

(iii) He availed only earned leave and half pay leave during his service.

(iv) He was drawing pay Rs. 49,000/- (7/12) w.e.f. 1.7.2023 with admissible D.A. @ 28% of pay till retirement.

(v) He opted 35% of pension for commutation which fitness was recommended on 26.11.2024 by the Medical Authority.

(vi) Commutation factor is (i) 47 yrs-8.943 (ii) 46 yrs-8.971

(iii) 45 yrs-8.996 (iv) 44 yrs-9.019.

[20 marks]

5. From the particulars given below, prepare the half pay leave account of Miss "K" in the form supplied and prepare leave admissibility report as on 30.6.2025.

(i) Date of birth:- 22.5.1993.

(ii) Date of appointment 13.5.2018.

(iii) She availed 15 days of commuted leave without medical certificate in continuation of maternity leave from 21.2.2020 to 6.3.2020.

(iv) She was granted 10 days half pay leave from 27.12.2021 to 5.1.2022.

(v) Granted Leave Not Due for 80 days from 9.9.2023 to 27.11.2023 on Medical Certificate.

[20 marks]

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**GOVERNMENT OF MANIPUR
STATE ACADEMY OF TRAINING**

**FINAL EXAMINATION
89th Batch State Accounts Training**

PAPER III - CIVIL ACCOUNTS CODE

Total marks: 50

Time Allowed: Two hours

This paper has two parts namely Part I: Theory and Part II: Practical

**PART I (THEORY)
(Without books)**

1. From the four alternatives given against each statement/question, choose the most appropriate answer (any five). 1 x 5 = 5

- (i) No withdrawal shall be permitted on a claim for the first time of pay or allowances to a Government servant other than a person newly appointed to Government Service, unless the claim is supported by _____.
- (A) Appointment order in original;
 - (B) Last Pay Certificate;
 - (C) Transfer order;
 - (D) All of the above.
- (ii) All moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account
- (A) without delay;
 - (B) as soon as possible;
 - (C) within 24 hours;
 - (D) on the same day;
- (iii) An erasure or over-writing of an entry in the cash book shall be corrected -
- (A) by drawing the pen through the incorrect entry and inserting the correct one between the lines;
 - (B) by drawing the pen through the incorrect entry and over-writing the correct one between the lines;
 - (C) by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines;
 - (D) Any of the above.
- (iv) A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of -
- (A) 12 months from the date of issue of such sanction;
 - (B) Financial year in which sanction accorded;
 - (C) 6 months from the date of issue of such sanction;
 - (D) 3 months from the date of issue of such sanction.

- (v) The reports on losses, which the Head of Department cannot finally dispose of under the delegated powers, shall be submitted to -
- (A) Financial Advisor of the concerned Ministry/Department;
 - (B) the Parliament;
 - (C) Chief Accounting Authority of the concerned Ministry/Department;
 - (D) the Finance Ministry.
- (vi) When the maintenance of any rentable building is entrusted to a civil department, other than the Central Public Works Department, who shall be responsible for the due recovery of the rent thereof
- (A) Directorate of Estate;
 - (B) the Administrator or the Head of the Department concerned;
 - (C) the head of the office concerned;
 - (D) Divisional officer of the concerned division.
2. State the rules and procedures which should be observed in issuing a Pension Payment Orders? 10
3. Describe the rules and procedures to be followed while purchasing of Goods by Purchase Committee? 10
4. What are the general conditions that an authority empowered under the Delegation of Financial Power Rules, 1995 should observe to incur contingent miscellaneous expenditure? 10
5. Write short notes on *any five* of the following: 3 x 5 = 15
- (a) Departmental Officer
 - (b) Controlling Officer
 - (c) Public Works
 - (d) Subordinate Authority
 - (e) Re-appropriation
 - (f) Month
 - (g) Technical sanction

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**FINAL EXAMINATION
89th Batch State Accounts Training
PAPER III - CIVIL ACCOUNTS CODE**

Total marks: 50

Time Allowed: Two hours

This paper has two parts namely Part I: Theory and Part II: Practical

**PART II (PRACTICAL)
WITH BOOKS**

1. Prepare a challan for crediting a sum of Rs. 81,970 being the Sale proceed of Government Estates by the office of Sub-Deputy Collector, Imphal West -II into the accounts of Commissioner Revenue in the month of June 2025. 5

2. Calculate the General Provident Fund interest in respect of Shri 'A', a Group D for the year 2024-25 and find the closing balance of 2024-25 by using the monthly progressive balance method from the particulars given below: 10

- | | |
|--|----------------|
| (a) Opening balance for the year 2024-25 | : Rs. 4,06,204 |
| (b) Monthly credit for the months of April to September | : @ Rs. 3500 |
| Monthly credit for the months of October 2024 to March 2025: | @ 4500 |
| (c) Withdrawal in the month of December 2024 | : Rs. 2,00,000 |
| (d) Rate of interest applicable throughout the year | : 7.1% |

3. Prepare the Pay bill of Mr. F, MCS for the month of June 2025 in the supplied Bill form T.R. 22 from the following particulars and also write the pay order of Treasury Officer: 15

- (i) Pay: Rs. 85,100 in Level 12
- (ii) Dearness Allowance @ 39%
- (iii) Special Compensatory Allowance @ Rs. 3400 p.m.
- (iv) Transport Allowance @ Rs. 3600 p.m.
- (v) Income Tax deducted @ Rs. 2300 p.m.
- (vi) Professional Tax @ Rs. 250 p.m.
- (vii) GIS @ Rs. 120
- (viii) GPF subscription deducted @ Rs. 12000 p.m.
- (ix) Recovery of HBA Interest @ Rs. 700 p.m.
- (x) Water tax @ Rs. 250 p.m.
- (xi) Postal Life Insurance @ Rs. 350 p.m.
- (xii) The officer is provided Government accommodation, so paying Licence fee @ Rs. 1500 p.m.

P.T.O.

4. Calculate the taxable income and income tax payable in respect of Shri 'A' for the Assessment year 2025-26 from the particulars given below in both *old and new* regime. State which regime is more beneficial to the tax payee and by how much?

20

(i) Pay	: ₹ 75,600 throughout the year in Level 12
(ii) Dearness Allowance	: 39%
(iii) House Rent Allowance	: 8%
(iv) Transport Allowance	: ₹ 3600 p.m.
(v) Special Compensatory Allowance	: ₹ 3400 p.m.
(vi) GPF Contribution	: ₹ 15,000 p.m.
(vii) Professional tax paid	: ₹ 2,500 for the year 2024-25
(viii) Contribution towards State Govt. Group Insurance	: ₹ 120 per month
(ix) Repayment of House Building Advance	: ₹ 2,800 p.m.
(x) Life Insurance Premia	: ₹ 20,000

**GOVERNMENT OF MANIPUR
STATE ACADEMY OF TRAINING**

Final Examination of 89th Batch State Accounts Training

Paper: IV

Subject: Book Keeping

Time Allotted: 3 Hours

Total Marks: 100

Question No.1 Answer any five from the following questions:

1X5=5 Marks

- (a) Out of junior staff and senior staff who performs the function of accounting?
- (b) Why is drawing account a personal account ?
- (c) How is GST called a "uniform tax"?
- (d) What is meant by posting of journal entries?
- (e) Why are Transfer vouchers prepared?
- (f) Who is Remittee?

QuestionNo.2 Answer any five from the following questions:

2X5=10 Marks

- (a) Ahamad Enterprise is engaged in business of making blankets. It donates 700 blankets to the victims of recent floods in Imphal valley. Name the accounts involved. Which accounts will be debited or credited?
- (b) How does Loss differ from Expense?
- (c) Give two examples each of Representative Personal Account and Nominal Account.
- (d) Mention two benefits of Bank Pass Book.
- (e) What do you understand by Imprest Money in petty Cash Book?
- (f) Differentiate between RGTS and NEFT on the basis of suitable fund transfer.

QuestionNo.3 Answer any five from the following questions:

4X5=20 Marks

- (a) "Every debit must have a corresponding credit" .Explain briefly.
- (b) Give four reasons for returning the goods to the supplier.
- (c) What are the advantages of keeping a Bank column Cash Book?
- (d) Write the similarities of Cash Book with Ledger.
- (e) State the merits of maintaining Petty cash book.
- (f) Identify the errors committed in recording by the firm and by the bank.

QuestionNo.4 Answer the following questions:

5X3=15 Marks

- (a) From the following transactions , pass opening entry to find out the amount due to Goodwill On 1st June, 2025: Furniture ₹.20,000; Machinery ₹40,000; Computer ₹50,000 Debtor's ₹10,000, Cash in Hand ₹5,000; Cash at Bank ₹7,000;Creditors' ₹27,000; Bills payable ₹33,000 and capital ₹80,000.
- (b) Sold goods to Sarda for ₹2,00,000 less 15% trade discount plus CGST and SGST @ 9% each. Received 40% the amount by Cheque immediately and allowed 5% Cash discount. Find the net value and make the relevant journal entry.
- (c) Enzel purchased the following items for office less 20% trade discount from the Golmei Electrical store: (i) 200 tube lights @ ₹100 each
(ii) 50 table fans @ ₹800 each
(iii) 20 heaters @ ₹200 each
What is the amount of purchases?

Question No.5 Answer any two from the following questions:

10x2=20 Marks

- Do you agree that Book Keeping is important in your tenure? Give reasons.
- How an Account is balanced? Show with an example.
- Explain the process of preparing Bank Reconciliation Statement with Amended Cash Book.

Question No.6

10X1=10 Marks

Journalise the following transactions of M/S Selindar & Sons:

2025	Particulars	₹
March 1	Started Business with Cash	40,000
5	Deposited into Bank	20,000
6	Purchased Goods for Cash	10,000
8	Purchased Goods on credit from Raghmani	20,000
10	Sold Goods for Cash	24,000
15	Paid Rent	4,000
20	Goods sold to Chamroy on credit	10,000
25	Received Cash from Samir	10,000
30	Received Interest	4,000
31	Paid to the O.A as Salary	10,000

Question No.7

10X1=10 Marks

Prepare a double column cash book (Cash & Bank) of M/S Suraj Traders, from the following particulars:

2025	Particulars	₹
April 1	Cash in Hand	8,500
	Bank balance with State bank of India (SBI)	25,000
	Overdraft with HDFC bank	17,500
3	Cash Sales	7,000
10	Cheque received from Ranjana Deposited with HDFC	9,000
15	Cash deposited into SBI	5,000
20	Amount transferred from SBI to HDFC by cheque	3,000
25	Cash withdrew from SBI	8,000
30	Paid salary to staff by cheque on SBI	10,000

Question No.8

10X1=10 Marks

From the following particulars prepare a bank reconciliation statement as on 31st January 2025:

	Particulars	₹
(i)	Debit balance as per bank column of the cash book	186,000
(ii)	Cheque issued to creditors but not yet presented to the Bank for payment	36,000
(iii)	Dividend received by the bank but not entered in the Cash book	25,000
(iv)	Interest allowed by the Bank	5,250
(v)	Cheque deposited into bank for collection but not collected by bank up to this date	77,000
(vi)	Bank charges not entered in Cash Book	1,000
(vii)	A Cheque deposited into bank was dishonoured, but no intimation received	16,000
(viii)	Bank Paid house tax on our behalf, but no intimation received from bank in this connection	17,500

**GOVERNMENT OF MANIPUR
STATE ACADEMY OF TRAINING
Final examination 89th Batch State Accounts Training
Subject: Computer (Theory)**

Paper : V

Total Marks: 50

Question No.1 Choose the Correct Answer

1X10=10 Marks

1. Which of the following is the correct definition of Computer?
 - a) Computer is a machine or device that can be programmed to perform arithmetical or logic operation sequences automatically
 - b) Computer understands only binary language which is written in the form of 0s & 1s
 - c) Computer is a programmable electronic device that stores, retrieves, and processes the data
 - d) All of the mentioned
2. What is the IQ level of a computer?
 - a) Zero
 - b) 100
 - c) infinite
 - d) 1024
3. Which of the following computer language is written in binary codes only?
 - a) pascal
 - b) machine language
 - c) C
 - d) C#
4. A _____ gate gives the output as 1 only if all the inputs signals are 1.
 - a) AND
 - b) OR
 - c) EXOR
 - d) NOR
5. What is the purpose of the Filter feature in Excel?
 - a) To sort the data
 - b) To delete data
 - c) To display only the data that meets certain criteria
 - d) To display all the data that meets certain criteria
6. What is an Excel Graph?
 - a) A type of worksheet
 - b) A table of numbers
 - c) A visual representation of data (similar to a chart)
 - d) A tool for creating formulas
7. Function is used to count the number of numerical values in a range?
 - a) COUNT()
 - b) COUNTBLANK()
 - c) COUNTIF()
 - d) COUNTA()
8. What does the VLOOKUP function do?
 - a) Deletes a row
 - b) Searches for data in columns
 - c) Searches for data in rows
 - d) Calculates a vertical sum
9. What is internet?
 - a) a single network
 - b) A collection of unrelated computers
 - c) interconnection of local area networks
 - d) interconnection of wide area networks
10. What is a web browser?
 - a) a program that can display a web page
 - b) a program used to view html documents
 - c) it enables user to access the resources of internet
 - d) all of the mentioned

Q2. Answer the Following Question

2X5=10 marks

- i) What is booting?
- ii) What is Database?
- iii) What are peripherals in the context of computers?
- iv) What is search Engine? Give some example.
- v) What is Network? What are the Three Types of Network, explain it?

Q3. What is the primary difference between software and hardware? Give examples.

3 mark

Q4. What is the difference between pressing Ctrl+X and Ctrl+C buttons in MS Word?

3 Mark

Q5. What is difference between Green wavy line and Red wavy line?

3 Mark

Q6. Write the difference Between Sorting and Filtering.

3 Mark

Q7. Using Conditional formatting, how you can highlight the cells that are above the 80 marks. 4 Mark

	A	B
1	Name	Mark Obtained
2	Student 1	80
3	Student 2	99
4	Student 3	66
5	Student 4	85
6	Student 5	79
7	Student 6	80
8	Student 7	82

Q8. Convert Decimal number 555 to binary number and binary number 10010110 to decimal number. 6 Mark

Q9. Find out the age of the person with Id Number 256 and 235, and their mobile number using Vlookup from the following Table. 8 Mark

ID	Name	Age	Mobile no.
223	Nongthombam Jackson	30	7005012345
235	Laishram Andy Singh	31	9089124551
255	Laitonjam Supriya Devi	33	9856888492
256	Amakcham Jameson Singh	28	8837391444
259	RK Bino Devi	29	9233081111