BOARD OF REVENUE, ODISHA, CUTTACK

Annual Departmental Examination on Accounts and Office procedure for Ministerial Officers, 2021

Accounts (Paper-III)
(With Books)
(Group-B)

Time- 3Hours

Full Marks-150
Pass Marks- 75

(Answer any six questions)
(All questions carry equal marks)
(Quote Relevant Rules & Govt. Orders in answer)

1. Write notes on the followings.(Any five).   [5 x 5= 25 Marks]

   (a) Temporary Post and Permanent Post

   (b) Retiring Pension and Invalidation pension.

   (c) Half pay leave and Commuted Leave

   (d) Gratuity and Service Gratuity.

   (e) Dismissal and Removal

   (f) Salary and leave Salary.

2. Answer the following questions.   [$12\frac{1}{2}$ x 2= 25 Marks]

   (a) Describe the periods

   i. Which count for increments.

   ii. Which do not count for increments.

   (b) A Govt. Servant whose date of birth is 18.03.74,was appointed as Junior Clerk w.e.f 01.11.2001.

   He was promoted to Senior Clerk w.e.f 05/04/2009. His pay was fixed at Rs.40300/- on 01.01.2018. Calculate the amount of family pension admissible to his family, If

   i. The Govt. Servant dies while in service on 15/10/2018.

   ii. The Govt. Servant retires on invalidation on 1.12.2018 and dies on 15.12.2018.

3. **Answer the following questions.** $[12\frac{1}{2}$ x 2= 25 Marks]

    (a) Write down the Provisions of Pre- mature retirement.

    (b) A Govt. Servant proceeded on earned leave from 17.02.2021 to 31.03.2021. But he overstayed on leave without taking required permission and intimation to the authority till 30.06.21 and joined on 1.7.2021.

    The Authority decided his overstayed leave as EOL on self- medical ground. His last increment was sanctioned on 1.5.2020.His last pay was Rs 32500/-in level 4.Calculate his date of increment and leave salary payable to him.

4. What is Foreign Service? Write down the general principles of Foreign Service. **[25 Marks]**

5. Narrate the meaning of "Family" for purposes of Death Gratuity. To whom Minor's share of Death Gratuity is Payable? **[25 Marks]**

6. **Answer the following questions.** $[12\frac{1}{2}$ x 2= 25 Marks]

    a) What is Compassionate Allowance? When is it allowed? How is its quantum decided?

    b) A Junior Revenue Assistant in pay level 4 is drawing Pay of Rs.28400/- from 01/07/2016 after sanction of his normal increment. On conclusion of a departmental proceeding, he was inflicted with punishment of withholding 5 increments with cumulative effect. Decide his pay on different dates on implementation of punishment order.

7. **Answer the following questions.** $[12\frac{1}{2}$ x 2= 25 Marks]

    a) What is Officiating Pay? How and under what circumstances, reduction/ promotion of pay is applicable?

    b) Can Gratuity be payable to Government Servants covered under NPS? If so, Cite the Provisions.

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