

**BOARD OF REVENUE, ODISHA, CUTTACK**  
**Annual Departmental Examination on Accounts and Office Procedure for**  
**Ministerial Officers, 2021**

**Accounts (Paper-IV)**  
**(With Books)**  
**(Group-B)**

**Time- 3Hours**

**Full Marks-150**  
**Pass Marks- 75**

**(Answer all questions)**  
**(Quote Relevant Rules & Govt. Orders in answer)**

1. **Explain the following:** [10 x 3=30 marks]  
i) Responsibility of Treasury Officer.  
ii) Capital Account & Debt Account.  
iii) Roles of Financial Advisor.
2. **Short notes on:- (any five)** [5 x 5= 25 marks]  
i) Contingent Register.  
ii) Appropriation Bill.  
iii) Write off of losses.  
iv) Vote of Accounts .  
v) Estimating Officer.  
vi) Structure of Accounts.
3. What is Budget Estimate. [20]
4. Describe the process of re-appropriation of funds. [20]
5. What are the duties of Controlling Officer. [10]
6. Describe the process of destruction of Office Records connected with Accounts in details. [20]
7. Describe the responsibilities of Collectors in District Treasury. [25]

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