

BOARD OF EXAMINERS, ODISHA

FIRST HALF YEARLY DEPARTMENTAL EXAMINATION OF OFFICERS, 2022

ACCOUNTS-PAPER-II (WITH BOOKS) [FOR THE OFFICERS OF CIVIL SUPPLIES SERVICE]

TIME---2 HOURS

FULL MARKS — 150

PASS MARK (HS)---90

PASS MARK (LS)---60

(Answer any five questions. All questions carry equal marks)

1. Write short notes on any five. (5x6=30)

- a) Drawing and Disbursing Officer
- b) Adhoc Promotions
- c) Death -cum- Retirement Gratuity
- d) Public Account
- e) Foreign service & Deputation
- f) Commuted Leave

2. Distinguish between (any five):(5x6=30)

- a) Budget Estimate Vrs. Revised Estimate
- b) Consolidated Fund and Contingency fund of the state
- c) Voluntary Retirement and Pre mature Retirement
- d) Interest free advance and Interest bearing advance
- e) Major Head & Minor Head of Accounts as per Budget manual
- f) Administrative Approval Vrs. Technical Sanction.

3. Answer the following:(2x15=30)

- a) What is Joining Time ? What are its Silent Points ?
- b) A pensioner retired on 30.09.2017 after rendering a qualifying service of 30 years with last pay drawn as Rs.34000/- (Pay 29800/-+ Grade Pay Rs. 4200/-). On subsequent revision of his pay on 30.09.2017, what will be his Pension as on 01.10.2017 ?

4. Answer the following:(2x15=30)

- a) Broadly outline the principles of natural justice, which should be ensured during disposal of a departmental enquiry ?
- b) What is Modified Assured Career Progression Scheme? Mention the essence of fixation of pay under ORSP Rule,2017 with promotion/ financial up-gradation under MACP ?

5. Answer the following:(2x15=30)

- a) What is depreciation and what are its reasons? Write down the methods of computing depreciation ?
- b) A Firm bought a machinery for Rs.10,10,000/- on 1st April 2016 and Rs. 90,000 is spent on its installation. Its useful life is estimated to be of 5years. Its estimated realizable or scrap value at the end of the period was estimated at Rs. 60,000/-. Find out the amount of annual Depreciation and rate of Depreciation ?

6. Answer Any Three.(3x10=30)

- a) As per the Odisha General Financial Rule, describe the procedure for maintenance of Inventory for the dead stock.
- b) What facilities a Govt. servant is entitled to get under suspension ?
- c) Proforma accounts and Annual accounts of State
- d) When is Invalid Pension granted and what are the conditions ?
