

**BOARD OF EXAMINERS, ODISHA**  
**FIRST HALF YEARLY DEPARTMENTAL EXAMINATION OF**  
**OFFICERS, 2022**

**ACCOUNTS (WITH BOOKS)**  
**(FOR IAS/OAS/ORS OFFICERS)**

**TIME: 2 Hours**

**FULL MARK: 50**

**PASS MARK: 30**

(Answer any **five questions** by quoting relevant provisions of law/ rule)  
(All questions carry equal marks)

**1. Write short notes on the followings. (2.5 x 4= 10)**

- (a) Paternity Leave
- (b) Family of Govt. Servants for T.A.
- (c) Annual property Statement
- (d) Memorial

**2. Answer the followings: (5 x 2= 10)**

- (a) Write down the circumstances, in which a Govt. Servant may be placed under suspension.
- (b) Write the provisions of T.A. admissible for family of a Govt. Servant, who dies while in service ?

**3. Differentiate between the followings: (2.5 x 4= 10)**

- (a) Movable Property and Immovable Property
- (b) Minor Penalties and Major Penalties
- (c) Salary And Leave Salary
- (d) Appropriation and Re-appropriation

**4. Answer the followings: (5 x 2= 10)**

- (a) What are the duties and responsibilities of Nazir in respect of Circuit House ?
- (b) Write down the procedure for hiring of Office accommodation.

**5. Answer the followings: (5 x 2= 10)**

- (a) Write down the procedure for e-mutation.
- (b) What are the general limitations on power to sanction Expenditure?

**6. Answer the followings: (5 x 2= 10)**

- (a) What do you mean by Refund of Revenue?
- (b) Differentiate between Deposit ledger and personal ledger Account.

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