

BOARD OF EXAMINERS, ODISHA

FIRST HALF YEARLY DEPARTMENTAL EXAMINATION OF OFFICERS,
2022

ACCOUNTS (WITH BOOKS) (FOR THE OFFICERS OF INDUSTRIES SERVICES)

TIME----3 HOURS

FULL MARKS—150

PASS MARKS---90

(Answer all questions quoting relevant Rules/Acts. All questions carry equal marks.)

1. Write notes on: [4x7.5=30]
 - (a) Commuted Leave
 - (b) Inventory of Dead Stock
 - (c) Maternity Leave
 - (d) Rehabilitation Assistance Rules.

2. Calculate the Pension, DCRG, Commuted Value of Pension, Residuary Pension and Family Pension of a Govt. Servant as per the information given below. [30]
 - (a) Last pay drawn-Rs.73,200/- in Cell-10 of Level-12
 - (b) Date of birth-01.09.1961
 - (c) Date of entry into Govt. Service-02.11.1981
 - (d) Date of Superannuation-31.08.2021.

3. Prepare T.A. of a Govt. Servant who had performed the journey from Cuttack to Ahmadabad by Train. [30]
 - (a) Pay of a Govt. servant-Rs.72,100/- in Level-11
 - (b) Date of Journey-06.8.2021
 - (c) Date of Return- 12.8.2021

4. Answer the following:

[2x15=30]

(i) Calculate the Pay of a Govt. servant w.e.f. 01.01.2016 and derive the pay after sanctioning of the next increment under ORSP Rule-2017 as per the following information.

(a) Pay-Rs.18,200/- with Grade pay-Rs.4,600/- in PB-2

(b) Date of existing increment-01.10.2015

(ii) Remunerations to be paid to Odisha Group-C & D (Contractual Appointment) Rules, 2013 amended in the year 2021.

5. Calculate Income tax for the Assessment Year 2022-23 of a Govt. Servant having a PAN as per the following information.

[30]

(a) Gross Pay drawn-Rs.18,21,360/-

(b) Annual GPF subscription-Rs.4,80,000/-

(c) Annual LIC subscription-Rs.75,000/-

(d) Annual Health Insurance-Rs.35,000/-

(e) Parents (senior citizen) Health expenditure-Rs.50,000/-

(f) Interest on Housing Loan-Rs.1,80,000/- (Housing Loan availed in the year 2005)

(g) Professional Tax-Rs.2500/-
