

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

ACCOUNTS (WITH BOOKS)
[FOR OFFICERS OF TECHNICAL EDUCATION & TRAINING SERVICE]

TIME----2HOURS

FULLMARKS—100

PASSMARKS---50

(Question No.1 is Compulsory. Answer any 4 questions out of rest 5 questions)

Q1. Answer in one or two line(s): (1 x20=20marks)

- i. C.L. granted from Friday to a officer. Saturday and Sunday are holiday. From Monday, he is granted with E.L. So his entire leave is treated as_____.
- ii. Maternity leave is for 180 days. But an authority has sanctioned maternity leave to his P.A. in three installments. Is it right or not ?_____
- iii. When the service charges is paid on air ticket to an agent for booking ticket, Is it reimbursable ?
- iv. When the father is not dependent on his son, will his wife who is not working, considered as dependent or independent ?
- v. Is leave salary payable when the period of absence is regulated under 25 of CCS(Leave)Rules ?

- vi. In the case of Family Pension, the widow is eligible to receive on death of her spouse after completion of _____ year(s) of continuous service or even before that if the govt servant had been examined by the appropriate Medical Authority and declared to be fit for the service.
- vii. During Maternity Leave, a woman employee has applied for Special Casual Leave for her tubectomy operation. Will it be granted ?
- viii. How many types of budgets are there and what are they ?
- ix. Drawal of Pay during suspension is regulated by the Rule _____ and _____.
- x. What is the essential condition for incurring expenditure from consolidated fund & contingency fund ?
- xi. What is the maximum limit of gratuity as per Rule 49(1) of a Govt servant, who has completed five years of qualifying service ?
- xii. Why is there temporary increment for pensioner/family pensioners ?
- xiii. When family pension is not payable to a spouse judicially.

- xiv. Addressing/referring an adult girl or a woman as a doll/ babe/ honey comes under which rule ?
 - xv. Under which rule, Criticism of the Government by a Government servant may draw disciplinary action ?
 - xvi. When the half pay leave is converted into a full pay leave, it is called as_____.
 - xvii. When Transfer T.A. is not admissible ?
 - xviii. When the Government servant can publish an article in a newspaper on the present political scenario ?
 - xix. What is Foreign Service ?
 - xx. What is the basic formula to calculate gratuity of a retired employee ?
- Q2.** What is stepping up pay ? When a senior officer is promoted from one class-I post to another prior to 26.05.1987 but how he is drawing less pay than his junior, who was promoted on or after 26.5.1987 ?

(20marks)

Q3. Answer any 2 (TWO):

(2x10=20marks)

a) Find the revised pension after going through the given situation of an employee: An employee retired on 31.08.2005 rendering 32 years of qualifying service in the scale of pay Rs. 7300-200-10500, placed at Col.3 in

concordance table of Annexure-'A'. His last pay at the time of superannuation was Rs. 8500/- resulting in a pension amounting to Rs. 4121/-on prorata basis as on 31.12.2005, whereas qualifying service was 33 years for full pension.

b) How the Records of Contingent expenditure is maintained ?

c) (i) What is daily allowance ? What are the restrictions?
(ii) In case of free boarding and lodging how it is calculated ?

Q4. An employee starting service as GPEO has availed 1st, 2nd and 3rd RACP and then gets promotion to SDPO and draws pay of Rs. 19,780 in Pay Band-2 with Grade pay of Rs. 5,400 on 01.01.2016. His pay in the revised pay structure shall be fixed on 01.01.2016. How it will be ? Give proper steps of calculation. **(20marks)**

Q5. What is 'Leave not due'? Describe. **(20marks)**

Q6. Answer the following:

a) What is the enhanced rate and normal rate of family pension ? **(5marks)**

b) What is the maximum limit of gratuity and how it is calculated ? **(10marks)**

c) When is a Govt servant required to declare his assets ? **(5marks)**
