

BOARD OF REVENUE, ODISHA, CUTTACK

Annual Departmental Examination on Accounts and Office Procedure for
Ministerial Officers, 2021

Accounts (Paper-II)
(With Books)
(Group-A)

Time- 3 Hours

Full Marks-150
Pass Marks- 75

(Answer any six questions)
(All questions carry equal marks)
(Quote Relevant Rules & Govt. Orders in answer)

1. Write short notes on [5 x 5= 25 Marks]

- (a) Conveyance Allowance.
- (b) Necessary conditions for part-final GPF withdrawal by a subscriber
- (c) Permanent Travelling Allowance
- (d) Mileage allowance
- (e) Counter signature of TE claim.

2. An Officer Posted at Subarnapur was transferred to Balasore. He proceeded from Subarnapur to Balasore on 10.02.2020 by road to join his new place of posting. His wife, one child aged 15 years and his parents accompanied him during the journey. [25 Marks]

- i) His Last pay was Rs.69,000/- in Level-12.
- ii) He spent Rs.12,000/- towards transportation of his personal belongings.
- iii) Distance from Subarnapur to Balasore is 422 kms.
- iv) His parents, having no source of income, totally depend on him for their livelihood.

Prepare his TTA bill.

3. Prepare a checklist for grant of final withdrawal of GPF of a retired Group-B Officer. [25 Marks]

4. Describe the Procedure for Payment of Permanent travelling allowance to Govt. Officers. **[25 Marks]**
5. An officer had Rs.15,00,000/- standing on his G.P.F account on 01.04.2019. He contributes Rs.10,000/-per month from his salary to his GPF Account. He availed temporary GPF advance of Rs.7,77,600/- in Oct, 2019 recoverable in 36 equal installments of Rs.21,600/- per month from his salary commencing from Nov, 2019 payable in Dec, 2019. Calculate the interest amount of his GPF Account at interest rate of 7.9% per annum as on 31.03.2020. **[25 Marks]**
6. What is Travel expense as per Orissa Travelling Allowance Rules. Define family of a Govt. servant for the purpose of Travelling Allowance. **[25 Marks]**
7. A Govt. officer of Hindu community dies while in service without any nomination to G.P.F leaving behind two wives and one child of 12Years of age from the 1st wife and two children of 13 years and 15 years of age from the second wife. Both the two widows and three children claimed for the GPF accumulation of Rs.16,00,000/- standing in his account. Give a solution with justification as to sharing of the GPF amount. **[25 Marks]**
