

BOARD OF EXAMINERS, ODISHA

FIRST HALF YEARLY DEPARTMENTAL EXAMINATION OF OFFICERS, 2022

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

TIME----2 ½ Hours

FULL MARKS—150

PASS MARK (HS)--90

PASS MARK (LS)--60

**(Answer any five questions including Q. No. 1, which is
Compulsory. All questions carry equal marks)**

1. From the following Trial Balance of Mr. Jayadeb Pradhan, prepare a Trading and Profit & Loss Account for the Financial Year ending 31st March'22 and Balance Sheet as on 31st March'22 taking into account the adjustment given below. **[30]**

Particulars	Debit (Rs.)	Particulars	Credit (Rs.)
Building	150000	Capital	190000
Plant & Machinery	100000		
Cash at Bank	10000	Sales	250000
Wages	10000	Sundry Creditors	95000
Purchases	80000	Interest received	15000
Stock as on 01.04.2021	60000	Loan	50000

Sundry Debtor	94000		
Bills Receivable	48000		
Rent	10000		
Commission to Agent	25000		
Insurance Premium	8000		
Salaries	5000		
	600000		600000

The following adjustments are to be made:

- (i) Outstanding Salary Rs.4500
- (ii) Provide Depreciation on Machinery & Building @ 10%
- (iii) Interest on Loan @ 10%
- (iv) Prepaid Rent amounted Rs.1000
- (v) Closing Stock as on 31.03.2022 amounted to Rs.80000
- (vi) Provide Provision for Bad debts @ 10% on Sundry Debtor

2. (i) Write the full form of the followings : [5x1=5]

- (a) SNP
- (b) ULB
- (c) RMC
- (d) OSAM Board
- (e) OTR

(ii) **Distinguish between the following :** [5x5=25]

- (a) DLPC & SoLPC
- (b) Direct Tax & Indirect Tax
- (c) ERP-SAP & SCMS
- (d) Ledger & Trial Balance
- (e) NFSA & SFSS

3. **Write short notes on the following:** [5x6=30]

- (a) IEC activities
- (b) Schedule of specifications of Common and Grade 'A' Paddy.
- (c) Delivery Certificate (DC) Module.
- (d) Responsibilities of Quality Analyst in Paddy Purchase Centres (PPC).
- (e) Mandi Handling Charges.

4. Describe in detail the roles and responsibilities of Authorized Officer of Millers & OSWC/CWC/PEG Godown on PPP mode ? [30]

5. What are the criteria laid down for delivery of Paddy against Security Deposit by the Custom Millers during KMS 2021-22 ? [30]

6. Describe in detail the process of receipt of CMR at RRC point from Millers during the KMS 2021-22. What are the provisions laid down for BRL stocks during receipt? **[30]**
