

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

ACCOUNTS (WITH BOOKS)
(FOR THE OFFICERS OF EXCISE SERVICE)

TIME----3 HOURS

FULL MARKS—100

PASS MARKS---50

(ANSWER ALL QUESTIONS. ALL QUESTIONS CARRY
EQUAL MARKS)

1. **Write short note on the following. (4 X 2.5 =10)**
 - (a) Lien.
 - (b) Gratuity.
 - (c) Supplementary Demand.
 - (d) Extraordinary leave.

2. **Write notes on. (2 X 5 = 10)**
 - (a) Festival Advance.
 - (b) Voluntary Retirement from Govt. Service.

3. **Write notes on. (2 X 5 = 10)**
 - (a) Public Conveyance.
 - (b) Family Pension

4. Describe who are allowed the House Rent allowance and what is the rate of house rent granted in different cities, towns & Rural areas. **(10)**

5. What are the major and minor penalties prescribed in the OCS (CCA) Rules ? **(10)**
6. **Describe:** **(2 X 5 = 10)**
(a) Travelling allowances.
(b) Dearness allowances
7. What is a treasury Challan ? What is the Procedure of online payment of Govt. Excise revenue through IFMS/ I.O.T.M.S ? **(10)**
8. What do you mean by internal / external audit ? How the Excise Accounts are audited ? **(10)**
9. What is meant by joining time ? Indicate what is the normal joining time ? **(10)**
10. What General Rules are to be followed for handling of Government Cash ? **(10)**
