

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

ACCOUNTS (WITH BOOKS)

[FOR OFFICERS OF FOREST SERVICE]

Time: 2 Hours

Full Marks: 100

Pass Marks: 60

(Answer all questions quoting relevant Rules/Acts)

1. Differentiate between any FIVE. [5 X 10 = 50]

- i) Arrear Bill and Contingent Bill
- ii) Death and Retirement Gratuity
- iii) Lien and Deputation
- iv) Forest Remittance and Forest Advance
- v) Capital and Revenue Account
- vi) Invalid Pension and Retiring Pension

2. Write Short notes on [10 X 4 = 40]

- i. Mileage Allowance
- ii. Study Leave
- iii. Pension Sanctioning Authority
- iv. Half Pay Leave
- v. Measurement Books
- vi. New Pension Scheme
- vii. Handing Over Note
- viii. Maintenance of Cash Book
- ix. Write off Stores
- x. Service Book

3. Prepare a T.A. Bill of an Officer drawing pay of Rs 56100 with Grade Pay Rs 5400 per month for performance of journey from Bolangir to Bhubaneswar and returned as detailed below

His tour particulars has been approved by competent authority. Left Bolangir to Bhubaneswar by Puri Durg Express in 2nd Class AC Class at 10 PM on 1st March, 2022. Reached Bhubaneswar at 7 AM on Next Day. Attended the office of PCCF & HoFF, Bhubaneswar on 2nd and 3rd March, 2022. He stayed in FRH Bhubaneswar on 2nd March Night and paid Rs 250/-. Returned from Bhubaneswar to Bolangir on 3rd March 2022 at 10 PM by Puri Durg Express in 3rd AC and Reached at Bolangir at 5 AM next day. What is the total receivable amount if the officer has taken TE advance of Rs 1000/-?

NB: Fare for 1st Class AC Rs 2250/-
Fare for 2nd Class AC Rs 1850/-
Fare for 3rd Class AC Rs 1200/-

[10 X 1 = 10]
