

49-A/I

DEPARTMENTAL EXAMINATION FOR VARIOUS CATEGORIES OF OFFICERS

November, 2006

ACCOUNTS - PAPER I (WITHOUT BOOKS)

Time Allowed : 1½ Hours

Full Marks : 50

Pass Marks : 25

Answer Question No.1 and any three from the rest.

1. (a) Distinguish between any two of the following :
 - (i) Fiscal liabilities and Contingent liabilities.
 - (ii) Plan expenditure and Non-plan expenditure.
 - (iii) Tax Revenue and Non-tax Revenue.
 - (iv) Revenue Deficit and Fiscal Deficit.

3x2
- (b) Write brief note on any two of the following :
 - (i) Borrowing
 - (ii) Lapsed Deposit
 - (iii) Capital Receipts
 - (iv) Transfer Entries.

3x2
2. "On matters of account and check at the treasury, the Collector with Treasury Officer under him, is responsible to the Accountant General, whose instructions he is bound to carry out." - Discuss. 10
3. What is the period of validity of cheque ? Describe the procedure for revalidation of a time barred cheque. 10
4. "The distribution of the Legislative powers between the Union and the States is governed by Article 246 of the Constitution" - Discuss. 10
5. Describe in brief the important functions of Audit in relation to assessment, collection and refund of revenue. 10
6. What are the duties and functions carried out in Central Audit ? 10