

## DEPARTMENTAL EXAMINATION FOR VARIOUS CATEGORIES OF OFFICERS

May, 2007

## ACCOUNTS - PAPER I (WITHOUT BOOKS)

Time Allowed : 2 Hours

Full Marks : 50

Pass Marks : 25

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

1. Write brief notes on any five of the following :-

- (a) Ways and Means
- (b) Public account
- (c) Treasury Inspection
- (d) Scale regulated contingency
- (e) Appropriation Act
- (f) Investment
- (g) Capital Expenditure.

4x5

2. "The initial accounts of receipts and payments on behalf of the State Governments are maintained at the Treasuries." - Discuss. 10

3. Discuss the system of classification of Government Accounts under major, minor and detailed heads. 10

4. What checks are applied in Treasuries in the cases of receipts and payments ? Q-41 & 42, page 26, 27 10

5. What are the points to be looked into by the Audit while checking the vouchers in Central Audit ? Q-57 10

6. ~~X~~ Enumerate the guiding principles governing Audit of sanctions. 10