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49-A/1

DEPARTMENTAL EXAMINATION FOR VARIOUS CATEGORIES OF OFFICERS

May, 2011

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.(a) Describe the part played by the Reserve Bank of India in controlling the "Resource Operation" of Government of India and the States.
(b) What is currency? 15 + 5
2. What are the canons of financial propriety to be observed by an officer while incurring or authorizing expenditure from public exchequer? 10
3. "In the matter of accounts and check at the Treasury, the Collector with the Treasury Officer under him is responsible to the Accountant General(A&E) whose instructions he is bound to carry out" - Discuss the statement. 10
4. How the Monthly Accounts of a State Government prepared? 10
5. What is audit against Provision of Funds? 10
6. Write notes on any two of the following: 5+ 5
 - (a) Special contingencies
 - (b) Charged and voted expenditure
 - (c) Budget