

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST  
BENGAL HIGHER AUDIT AND ACCOUNTS SERVICE,  
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

JUNE, 2010

PAPER-I : PRINCIPLES OF CIVIL ACCOUNTS, AUDIT AND FINANCE  
(Without Books)

Time Allowed : 2½ Hours

Full Marks : 100  
Pass Marks : 50

(Answer any five questions. All questions carry equal marks.)

1. What are the accounts a Treasury Officer should render to the Accountant General ?
  2. What are the conditions governing expenditure to be incurred from Government Accounts and what are the duties of Audit in this regard ?
  3. What are the forms of accounts and how are the main divisions of accounts of Govt. of India maintained ?
  4. Define money bill. What are the Constitutional provisions for passing of a money bill in the Parliament ?
  5. Describe briefly the process of compilation of Govt. accounts in the Office of the Accountant General and give briefly the principles of allocation of expenditure between Capital and Revenue.
  6. What is the annual financial statement and what does a budget contain?
  7. Write short notes on :
    - (i) Non tax revenue
    - (ii) Public Account
    - (iii) Votes on account
    - (iv) Finance Commission
    - (v) Permanent Advance.
-