

AD-1

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

June, 2009

P a r t - I

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 question carry equal marks

- Q 1. a) What are the principles of Central Audit? 15 marks
b) What are the objects of Local Audit? 05 marks
- Q 2. a) How Transfer Entries are prepared from one head of account to another? 05 marks
b) What is Statutory Authority? 15 marks
- Q 3. Describe the process of daily closing in non-Banking Treasuries. 20 marks
- Q 4. What are the important points to be looked into by the Auditors of the Accountant General's Office while checking the vouchers furnished in support of accounts? 20 marks
- Q 5. Describe how codes have been allotted to Heads of Accounts. What is the range of code numbers allotted? What is a "detailed head"? 20 marks
- Q 6. a) What is Audit Control & Function? 08 marks
b) Describe briefly the financial arrangements are embodied in the Constitution of India. 12 marks
- Q 7. Write short notes on the followings:
a) Public Account
b) Annual Financial Statement
c) Non-tax Revenue
d) Resource Operation 5x 4= 20 marks