

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

December - 2009

PAPER - 1 : PRINCIPLES OF CIVIL ACCOUNTS, AUDIT AND FINANCE  
(Without Books)

Time Allowed : 2 ½ Hours

Full Marks : 100  
Pass Marks : 50

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

- Q. 1 Briefly explain the three main Divisions of Govt. Accounts. (20 Marks)
- Q. 2 (a) Elaborate the process of opening of the Strong Room of Treasury. (5 Marks)
- (b) Indicate the actual process of dealing with receipts, issue and safe custody of valuables including notes, coins, stamps, etc. (15 Marks)
- Q. 3 What are the principal duties of Audit in respect of several classes of Contingent Expenditure? (20 Marks)
- Q. 4 What are the essential conditions governing expenditure to be incurred from Govt. Accounts? (20 Marks)
- Q. 5 What are the points to be seen by an Auditor while conducting Audit of Expenditure? (20 Marks)
- Q. 6 (a) Define Money Bills. (10 Marks)
- (b) Describe procedure for Assent to Money Bills. (10 Marks)
- Q. 7 Describe in detail provisions as to introduction and passing of Money Bills? (20 Marks)

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