

AD-2

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

December, 2009

Part-I

PAPER - II: CIVIL AUDIT, ACCOUNTS AND SERVICE RULES

(Without Books)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer Question Nos. 1 & 2 which are compulsory and any four questions
from the rest.

1. Write short notes on :

- (a) Proforma Accounts.
- (b) Transfer of charge.
- (c) Permanent Advance.
- (d) Lien.

5x4

2. Distinguish between :

- (a) Personal pay and Presumptive pay.
- (b) Bill and Voucher.
- (c) Identical Scale & Time Scale.
- (d) Journal and Ledger.

5x4

3. What are the conditions for counting service for increments?
Briefly describe. 15

4. What are different types of pension? Briefly illustrate them. 15

5. Which are the general principles to be observed before entering
into any contract or agreement? 15

6. What are the classifications of Government account? 15

7. What are the checks to be exercised at the Treasury on claims
presented? 15