

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

June, 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 No.s 1 & 2 which are compulsory and any four questions from the rest.

Q.1 Write short notes on:

- a) Identification of Pensioners
- b) Monthly Closing of Accounts
- c) Hospital Leave
- d) Next below Rule

(4X 5M)

Q.2 a) Differentiate between "Reduction to lower stage in a time scale" and "Reduction to a lower grade or post".

(10 M)

b) Explain the terms "Muster Roll" and "Measurement Books".

(10M)

Q.3 What are the rules governing the maintenance of inventories of Government stores?

(15M)

Q.4 Explain the procedure to be followed for final payment of Provident Fund Accumulation.

(15M)

Q.5 Detail the general principles of allocation of expenditure between capital and revenue.

(15 M)

Q.6 a) What is the classification adopted for contingent charges?

(8 M)

b) Explain "Communication of sanction to the Accountant General".

(7 M)

Q.7 Please detail the form of maintenance of Government Accounts.

(15 M)
