

AD-2

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

June-2010

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

Q-1) Answer any four from following short questions:-

- a) Circumstances in which a Government employee is entitled to receive Fees/Remuneration.?
- b) Government may appoint one Government employee to officiate in two or more separate posts at one time. In such cases, how the pay of a Government employee is regulated?
- c) What are the conditions for grant of Joining Time?
- d) Mention the entitlements if a Government employee is recalled to duty before the expiry of leave.
- e) How the pay of a Government employee is fixed on promotion?

(Marks 5 X 4=20)

Q-2) Write short notes on any four :-

- a) Supplementary Estimates
- b) Deposit Works
- c) Plus and Minus Memoranda
- d) Journal and Ledger
- e) Proforma Accounts

(Marks 5X4=20)

Q-3) How the pay and allowances of a Government employee under suspension or deemed to have been suspension by an order of the Appointing Authority is regulated?

(Marks-15)

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Q-4) What is Measurement Book ? Describe the procedure of maintaining Measurement Books in a Division.

(Marks 5+10=15)

Q-5) What are the essential conditions governing expenditure from public funds ? Enumerate Standards of Financial Propriety.

(Marks 5 + 10=15)

Q-6) Describe the essential characteristics of Lump Sum Contract.

(Marks- 15)

Q-7) Describe briefly the main division of Accounts showing classification of expenditure in Government Accounts.

(Marks-15)
