



DEPARTMENTAL EXAMINATION OF IPS/TPS GRADE-II OFFICERS, July -2021.

Subject: Accounts, Part-I (Without Books)

Time Allowed: 03 (Three) hours.

Total Marks: 100

(Figures in the margin indicate full marks)

Group-A

1. Answer the following Questions:

2x10=20

- (a) Distinguish between Revenue and Capital Expenditure?
- (b) What is Vote on Account?
- (c) What is the difference between Government and Commercial Accounts?
- (d) In how many parts Government Accounts are kept? Mention these parts.
- (e) What is Charged Expenditure and what is Voted Expenditure?
- (f) Define Consolidated Fund of Government of India or of a State?
- (g) Every Government servant exercises the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of \_\_\_\_\_ money. (Fill in the blanks)
- (h) No authority exercises its powers of sanctioning expenditure to pass an order which will be directly or indirectly to \_\_\_\_\_ advantage. (Fill in the blanks)
- (i) Major Head of Account "0210" reflects Expenditure Head Capital Account. (True or False)
- (j) What is denoted by Minor Head 800.

Group-B

Answer any 06 (Six) of the following questions:

5x6=30

2. Write a brief on Monthly Accounts of State Government prepared by the Accountant General.
3. Write briefly on the purpose of Government and of Commercial Accounts.
4. Write short notes on Sectors and Sub-sectors of Accounts.
5. Explain the necessity of Transfer Entries.
6. How Suspense Accounts are cleared?
7. Write brief notes on transfer of Provident Fund Accounts.
8. Write short notes on check against Sanctioned Posts.
9. What are the checks to be exercised in treasury when claims are received for payments?

**GROUP-C**

**Answer any 05 (Five) of the following questions:**

**5x10=50**

10. Describe briefly the Duties and Powers of the Comptroller and Auditor General of India regarding audit of Substantially Financed Bodies and Authorities.
11. Write briefly the procedure of Opening and Daily Closing of the Treasury. 5+5
12. Write briefly on Transfer of Place of Payment of Pension and Anticipatory/Provisional Pension. 5+5
13. How allocation between Capital and Revenue expenditure on a Capital Scheme are determined?
14. Explain briefly the audit against propriety. What are the main standards of propriety?
15. How accounts are classified into Major, Minor and Detailed heads?
16. What are the main divisions in which government accounts are kept? Discuss in details.

