

**DEPARTMENTAL EXAMINATION OF IAS/TCS GRADE-II OFFICERS,
April, 2019**

Subject : - ACCOUNTS, PAPER-V (WITHOUT BOOKS).

Time allowed : 03(three) hours

Total Marks : 100

GROUP-A

Answer all 10 (ten) questions, each carrying 02(two) marks, by putting 'Yes' or 'No', against each statement given below (Q. No. 1-10). $2 \times 10 = 20$

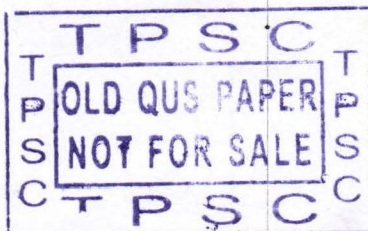
1. Legislative control over the finance is exercised in two stages *in a parliamentary set up.*
2. A 'detailed head' under the heads of accounts are primarily meant for itemized control over expenditure.
3. In the accounts coding pattern the 1st digit in the Major Heads under 'Receipt Heads is either 01 or 02.
4. The sub- treasuries are required to compile the transactions occurring with them.
5. Under the departmentalized accounting set up, payments are made only by the Pay and Accounts Office of the Ministry/ Department.
6. Transfer entries are prepared to transfer on item from one head of account to another 'in order to correct an error of classification in the original account.
7. The system of central audit is confined to the offices of the concerned audit units during local audit carried out by the accountant General.
8. The main purpose of the local audit is to conduct a test check of the accounts for a particular period to verify its correctness.
9. Grants-in-aid are provisional Payments in the nature of donation or subscription to the grantees.
10. Assets created out of grants-in-aid should no be disposal of or utilised without prior sanction of the Government.

GROUP-B

Answer any 06(six) questions, each carrying 05(five) marks.

$5 \times 6 = 30$

11. 'Public Account' is one of the there divisions of accounts. As there is no separate Public Account in the case of Union Territory Governments, where does the transactions pertaining to their accounts, out of Public Account, are booked?
12. Define Sectors and Sub -Sectors of Accounts and which services they encompass.
13. What is meant by detailed head of accounts?
14. Why there is no Treasurer in Bank Treasuries?
15. What is ' Daily and Monthly Agreement' in a treasury?
16. What are the sources from which accounts along with the supporting documents flow to the Accountant General?



Contd.... 8/2

17. What are the objects of inspection of Public Works Divisions by the Accountant General?
18. What is meant by recurring grants-in-aid and non-recurring grants-in-aid?

GROUP-C

Answer any 05(five) questions, each carrying 10(ten) marks.

5 × 10 = 50

19. How Appropriation Accounts are compiled by group heads?
20. What is the purpose of 'Dual Audit Reports'?
21. What are the functions of the 'Estimate committee'?
22. Narrate the overall process of control over the financial administration in a state in a Parliamentary set up.
23. What is the process of 'Borrowing' under Article 292 of the constitution?
24. What is meant by 'Appropriation Act'?
25. Narrate the procedure of Treasury Inspection by the Accountant General.

— 0 —