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TR/AC/I/SIP/JUNE/23

**DEPARTMENTAL EXAMINATION OF IPS /  
TPS GRADE-II OFFICERS, JUNE-2023**

**ACCOUNTS**

**(PART-I)**

**(Without Books)**

**Full Marks-100**

**Time - Three hours**

The figures in the margin indicate full marks  
for the questions.

- **Answer Question No. 1 from GROUP-A, 6 (six) questions from GROUP-B and 5 (five) questions from GROUP-C.**

**GROUP - A**

1. Answer the following questions :  $2 \times 10 = 20$ 
  - (a) Which are the main divisions of Government accounts ?
  - (b) How many kinds of Treasuries are there ? Name them.
  - (c) What is Charged expenditure ?
  - (d) How many "Major Head" are there in the Contingency Fund ?

[Turn over



- (e) In which method of accounting the mass of the Govt. accounts being on cash basis is kept ?
- (f) What is indicated by the 1st digit in the Major Heads under "Receipt Head" (Revenue Account) ?
- (g) What are the main concepts applicable to commercial accounts ?
- (h) How "Leave Accounts" of Gazetted Govt. servants are maintained ?
- (i) In which office the Provident Fund of State Govt. Employees (except Gr.-D) are maintained ?
- (j) For which purpose submission of "Nomination" under G.P.F. Rules is required ?

#### GROUP - B

- Answer any 6 (six) of the following questions :  
 $5 \times 6 = 30$
- 2. Explain 'Sector' and 'Sub-Sector' of Accounts.
- 3. What is the purpose of Sinking Funds ?
- 4. When transfer of accounts of a G.P.F. Subscriber is taken place and how ?

5. Describe the procedures of opening Treasury for the day.
6. Describe the basis of classification of Accounts.
7. How the Budget Estimates of Defence are prepared ?
8. How Transfer Entries are prepared to transfer an item from one head of account to the other ?

### GROUP – C

● Answer any *five* questions given below :  $10 \times 5 = 50$

9. What are the main concepts applicable to commercial accounts ?
10. What is Service Card ? How it is maintained ?
11. Write a brief note on the functions of Treasury.
12. What are the responsibilities entrusted with the organisation headed by the Controller General of Accounts created in the Department of Expenditure of the Ministry of Finance ?
13. Describe the responsibilities of the Accounts Department of a Railway Administration.
14. Describe the process of closing a State Treasury for the day.