

Departmental Examination of IPS/TPS Grade-II Officers, April 2019
Subject: Accounts- Part-I (Without Books)

Time Allowed:- 3 (Three) Hours

Full Marks- 100

Figures in the margin indicate full marks

Group-A

1. **Answer the following questions:**

2 X 10= 20

- (a) What is the difference between Accounts and transactions?
- (b) What are the differences between 'Banking' and 'Non-Banking' treasuries?
- (c) Distinguish between revenue and capital expenditure.
- (d) What is indicated by the first digit of Major Head?
- (e) Mention the classification of "Exgratia payments to families of Government employees dying in harness".
- (f) Can a subscriber change the nomination already made by him? If so, what has he to do?
- (g) Who is responsible for treasury inspection?
- (h) What is Vote on Account?
- (i) What is the difference between Government and Commercial Accounts?
- (j) How treasuries render accounts to the Accountant General?

Group-B

Answer any 6 (six) of the following questions:

5 X 6= 30

2. What are the checks to be exercised in treasury when claims are received for payments?
3. Name the sources from which Accountant General receives accounts along with supporting documents.
4. What are the procedures followed for daily closing of a State treasury?
5. What are the points to be seen in auditing the transactions connected with the Sinking Funds?
6. How suspense accounts are cleared?
7. Describe in brief about the codification of Heads of Accounts.
8. Write short notes on 'Budget Estimates' of Defence.
9. What are the methods on which Government accounts are maintained? What purpose does 'Double Entry System' serve?

Group-C

Answer any 5 (five) of the following questions:

10 X 5= 50

10. Describe briefly the duties and powers of Comptroller and Auditor General of India regarding Audit of Accounts of the Union of India.
11. Explain briefly the audit against propriety. What are the main standards of propriety?
12. What are the principles of Government Accounting?
13. What are the main divisions in which government accounts are kept? Discuss in details.
14. What are the main features of the salary register maintained for payment of pay and allowances of Gazetted Officers?
15. Describe the procedure followed for payment of Death-cum-Retirement Gratuity.
16. Describe the duties of audit in connection with moneys received to be held as deposits with the Government.

----- 0 -----

