

**Administrative Training Institute
Government of West Bengal**

Half yearly Departmental Examination for IAS and WBCS(Exe) Officers,
MAY – 2012

Accounts – Paper I (Without books)

Full Marks 50; Pass Mark 25; Time Allowed – 2 hours

Answer Question No. 1, and any three from the rest.

1. (i) In a Parliamentary set up, the overall process of control over the financial administration in a state is threefold one, viz., (a) Legislative Control, (b) Administrative Control, and (c) Audit Control – Explain. 10 Marks
(ii) How is the Annual Financial Statement drawn up ? 10 Marks

2. Define ‘Charged’ and ‘Voted’ expenditures with at least one example of each. 10 Marks

3. Write notes on any two of the following : – 5+5 = 10 Marks
(i) Local Audit (ii) Audit against Propriety (iii) Tax revenue and Non-tax revenue

4. (i) What are State Treasuries and Pay and Accounts Offices ? 5 Marks
(ii) In the case of a state government, from where do the initial accounts originate ? 5 Marks

5. In the state of West Bengal, there is no non-banking treasury – Comment on the statement. 10 Marks

6. (i) Explain the essential conditions governing expenditure. 5 Marks
(ii) What is the duty of audit in regard to audit of expenditure ? 5 Marks

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Accounts – Paper II (With books)

Full Marks 100; Pass Mark 50; Time Allowed – 3 hours

Answer Question No. 1, and any four from the rest.

1. Write short notes on any four of the following : – 4×5 = 20 Marks
 - (i) Standards of financial propriety.
 - (ii) Transfer of charge.
 - (iii) Substantive Pay.
 - (iv) Additional remuneration to the employee whole-time at the disposal of Government.
 - (v) Stamps for receipts.

2. Mention any ten important points that should be included in the terms of contracts or agreements. 20 Marks

3. For what purposes can Heads of Departments sanction advance to a government servant for repaying private loan ? State the principles of interest to be charged by government on advances granted to government servants. 15+5 = 20 Marks

4. What are the rules regarding payment of subsistence allowance incidental to suspension ? 20 Marks

5. (i) How is a Govt. employee's pay regulated in the case of combination of appointment ? 10 Marks
 - (ii) State the rules relating to cash equivalent of leave salary, in case a government employee dies while in service. 10 Marks

6. Mention any ten general instructions regarding the preparation and form of bills 20 Marks

7. (i) State the responsibility of Drawing and Disbursing Officers in the case of Contingent Charges. 10 Marks
 - (ii) Mr. P joined the state government service on 27th January 1993 and retired on 31st January 2012. His Basic and Grade Pay were Rs.32,730 and Rs.7600 respectively in Pay Band 4-B i.e., Rs.28000-52000 at the time of retirement. How much would be his basic pension, and the amount of gratuity ? 10 Marks

