Departmental Examination of IAS/TCS Grade-II Officers, July 2021
Subject: Accounts, Paper-V (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) When the Finance Bill containing the annual taxation proposals is considered and passed by the Legislatures?

(b) What are the main divisions of Government Accounts?

(c) What are the differences between 'Banking' and 'Non-Banking' treasuries?

(d) Who is responsible for ensuring that the entries in the bank scroll are correct and that the remittances have been duly included?

(e) Name two sources from where Accountant General receives accounts along with supporting documents.

(f) How the Accountant General decided the periodicity for inspection of different offices?

(g) Grants-in-aid are _____ payments in the nature of _______. (Fill in the blanks)

(h) Who prepared the Finance Accounts of Central Government?

(i) Under which Articles of the Constitution of India, Parliament/Legislature follow the procedures in dealing with Audit Reports submitted by the C&AG of India?

(j) What is the relation of C&AG of India with the committees on Public Accounts and Public Undertakings?

Group-B

Answer any 6 (six) of the following questions: **5 X 6= 30**

2. What is the basis of classification of transactions in Government accounts?

3. What are the procedures followed for daily closing of a State treasury?

4. Write a brief on monthly accounts of State Government prepared by the Accountant General.

5. What are the primary objectives of inspection of Public Works Divisions?

6. What are the conditions to be governed in incurring expenditure from the Consolidated Fund of a State?

7. Explain Reserves and Reserve funds.

8. What are the provisions made in the summary of Appropriation Accounts?

9. Write a brief on 'Separate Audit Reports'.

Group-C

Answer any 5 (five) of the following questions: **10 X 5= 50**

10. Enumerate the main principles governing the allocation of expenditure on a Capital Scheme between Capital and Revenue accounts.

11. Under which authority C&AG of India audit all receipts which are payable into the Consolidated Fund of India and of each State? Write the important function of audit in relation to assessments, collections and refunds.

12. Describe the duties of audit in connection with moneys received to be held as deposits with the Government.

13. Write a brief about the information included in Part-II of the Finance Accounts.

14. Write a short note on treasury inspection.

15. Outline the scope and functions of the Public Accounts Committee.

16. Write a brief on the duties of audit in respect of 'Scale regulated contingencies' and 'Countersigned contingencies'.

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