

GENERAL ACCOUNTS

(WITH BOOKS)

Paper—I

Full Marks : 150

Time : 3 hours

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

GROUP—IAnswer any **five** questions : 15×5=75

1. Explain regarding the allotment of code numbers to each Major Head of Account and range of code numbers for the Major Head of Accounts.

Explain the 7-tier classification of Government Accounts with an example. 7+8=15

2. What is the general rule or basis for classification of transactions in Government Accounts?

How is the expenditure on a capital scheme allocated between capital and revenue expenditure? 5+10=15

T25/28

(Turn Over)

3. State the difference between (any three) : 5×3=15
- (a) SOPD and CSS
 - (b) Tax and Non-tax revenue
 - (c) Fiscal deficit and Revenue deficit
 - (d) Proposal for advance from CF and SD proposal
4. What is re-appropriation? What are the general principles of re-appropriation? 3+12=15
5. Distinguish between 'Commercial Audit' and 'Government Audit'. What are the objectives of Government Audit? 5+10=15
6. Who is DDO? What are the main responsibilities of a DDO? Can the statutory power of a DDO be delegated? 15

GROUP—II

Answer any **five** questions : 15×5=75

7. By which date the monthly accounts of a Public Works Division should be submitted to the Accountant General's Office? What are the important supporting schedule/documents to be attached with the monthly accounts? 2+13=15

8. What are 'Administrative Approval' and 'Technical Sanction'? Describe briefly about the procedure for according 'Administrative Approval' and 'Technical Sanction'. When do 'Administrative Approval' and 'Technical Sanction' lapse and how can it be revised? 15
9. What are the different accounting records maintained in a Forest Division? Describe briefly. 15
10. Describe the procedure for making payment to suppliers and contractors in the Public Works Department. 15
11. Answer the following : 5×3=15
- (a) What is time-barred claim and how to deal with such claim?
 - (b) When do different types of claims become due for payment?
 - (c) What is Pre-Audit? What particulars are to be submitted for undertaking Pre-Audit of a claim?

12. Write short notes on (any *three*) : 5×3=15

- (a) Imprest Account
- (b) Suspense Account
- (c) Secured Advance
- (d) Muster Roll
- (e) Contractor's Ledger
