

Paper 4 : **TREASURY RULES AND ACCOUNTING PROCEDURE**

Max. Marks: 100

With Books: CAG(DPC) Act, 1971 (Bare)
Treasury Rules, 2007 & Detailed Treasury Procedure
Accounting Rules, 1990
Account Code Vol-II

ALL QUESTIONS ARE COMPULSORY

- Q.1. (a) What are the responsibilities of DTO for management of treasuries in the district?
(b) What are different provisions relating to transfer of charge in Treasury Rules? (10+10=20)

OR

- (a) Describe payment and receipt procedure in Banking Treasury.
(b) Explain the procedure of inspection of treasuries in HP (10+10=20)

- Q.2. (a) What are abstract contingent and detailed contingent bills? What is the procedure for preparation and processing of these bills?
(b) What checks are required to be exercised while passing the bills in treasury? (10+10=20)

- Q.3 (a) Write note on duties of CAGI in relation to compilation of accounts.
(b) What are the general provisions relating to audit in CAG Act of 1971. (10+10=20)

OR

What are the provisions relating to salary, leave and pension of CAG of India in CAG (DPC) Act, 1971? (20)

- Q4. Write a detailed note on e-pension system. (20)

OR

Write a detailed note on e-bill system(online OLTIS)launched from 01.04.2016. (20)

- Q.5. Attempt any four

- (a) Give salient features of basic structure of government accounts.
(b) Write note on adjustment by transfer.
(c) Audit of Expenditure.
(d) Register of RBD.
(e) Contents of Finance Accounts & Appropriation Accounts.
(f) Refund of Revenue
(g) Provision relating to Pad Locks

(5+5+5+5=20)