BOARD OF DEPARTMENTAL EXAMINATION HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION FOR DISTRICT TREASURY OFFICERS/TREASURY OFFICERS.

APRIL, 2015

TREASURY RULES AND ACCOUNTING PROCEEDURE (WITH BOOKS)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Notes:

Attempt any five questions.

Indicate the same question number & its part as assigned in the question number ii) while answering the same.

Marks are indicated against each question.

- Only bare Acts, bare Rules, Notifications/orders and reference books are allowed. Help 111) books, text books, hand outs, guides, made easy editions are not allowed.
- Quote rule (s), instructions etc. in support of your answer where necessary.
- Attempt all parts of question consecutively.
- "Under Article 150 of the Constitution, the accounts of the Union and of Q. No. 1 the States shall be kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified". In the light of this statement explain in brief the Form of (20)Government Accounts and basis of classification.
 - What is the Procedure for Communication, date of effect and lapse of financial sanctions? Explain in brief the guiding principles for audit of sanctions to expenditure?
 - Explain the procedure of Inspection of Treasuries in Himachal Pradesh. O. No. 3
 - What are the provision for preparation and closing of daily/monthly Accounts? O. No. 4 Explain in brief the mechanism of reconciliation of Accounts.

- Q. No. 5
- (a) What are Pension Payments? How Treasury Officer should satisfy himself in making pension payments?
- (b) What is the procedure at Treasuries in receiving money and granting receipts? (10+10)
- Q. No. 6 "The Constitution of India has installed the Comptroller and Auditor General as a high independent statutory authority who is the one dignitary who sees on behalf of the Legislature that the expenses voted by them are not exceeded or varied and that the money expended was legally available for and applicable to the purpose or purposes to which it has been applied". In the light of this statement explain in brief the duties and powers of Comptroller & Auditor General of India regarding Government Audit and Accounts.

Q. No. 7 Explain in brief:-

- (a) Criteria for determining whether expenditure should be classified under heads of Capital Section or Revenue Section of the Consolidated Fund.
- (b) How misclassifications in accounts are rectified?
- (c) Classification and accounting of recoveries of over payments.
- (d) What is Journal and Ledger?

(5+5+5+5)

- Q. No. 8 Write short notes on the following:-
 - (a) Inevitable Payments
 - (b) Personal Ledger Account.
 - (c) Audit of Receipts.
 - (d) Proforma Accounts.

(5+5+5+5)