

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**

**Note:- Section-A is compulsory. Attempt any four questions
from Section -B.**

Q.1. Attempt any 10 parts out of 14.

Section-A

- (i) Controller General of Accounts
- (ii) Appropriation Accounts.
- (iii) Form of Accounts of Union and State Governments
- (iv) Account of State with Reserve Bank of India.
- (v) Basis of Classification of transactions in Government Account
- (vi) Accounting of personal deposits
- (vii) Abstract and Detailed Contingent bills.
- (viii) Relation of DTO with the AG.
- (ix) Monthly reconciliation of DDO account with treasury.
- (x) Stamping of bills or vouchers.
- (xi) Fundamental principles of accounts.
- (xii) Entitlement functions of the AG.
- (xiii) Adjustment by transfer.
- (xiv) Accounts.

(4 X10)

Section-B

Q.2 Describe broad outlines of the system of accounts of the central and state governments

(15)

Q. 3(a) What are essential conditions governing expenditure.

(b) Describe the nature of sanction audit.

(7+8=15)

Q.4. Describe the procedure for monthly closing of accounts in Treasury.

(15)

Q.5. What is e-pension system. How the pension is disbursed through this system. Give suggestions for its further improvement.

(15)

Q.6. Give latest position with respect to duties of C & AG of India in relation to compilation of union and state accounts.

(15)

Q.7. (a) Guidelines for preparation of GPF schedules.

(5)

(b) Procedure for remitting money for deposit works

(5)

(c) What is the procedure for refund under e-stamping.

(5)

(5+5+5=15)

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- (vii) Abstract and Detailed Contingent bills
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(Control Sheet)