H.P. Board of Departmental Boannination, Fail lowers Shim la 171012 Session october, 2014

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** Section-A is compulsory. Attempt any four questions from Section -B. Attempt any 10 parts out of 14. Section-A Controller General of Accounts Appropriation Accounts. Form of Accounts of Union and State Governments Account of State with Reserve Bank of India. Basis of Classification of transactions in Government Account Accounting of personal deposits Abstract and Detailed Contingent bills. Relation of DTO with the AG. Monthly reconciliation of DDO account with treasury. Stamping of bills or vouchers. Fundamental principles of accounts. Entitlement functions of the AG. Adjustment by transfer. Accounts. (4 X10)Section-B (15)

Describe broad outlines of the system of accounts of the central and state governments

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

(b) Describe the nature of sanction audit.

Note:-

(ii)

(iii)

(iv)

(V)

(vi)

(VII)

(viii)

(ix)

(X)

(xi)

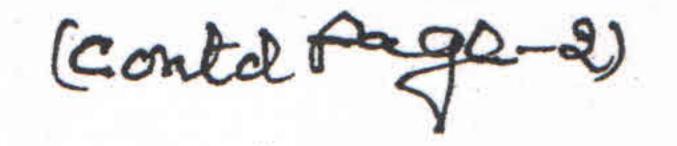
(Xii)

(Xiii)

(xiv)

(7+8=15)

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



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.

(E)

(5+5+5=15)

(x)

. . .

A-0017295

Propriet General of Account

State with Reserve B

Basis of Classification of transactions in Government Account
Accounting of personal deposits

Abstract and Detailed Contingent bills.
Relation of DTO with the ac-

Ptonthly reconciliation of DDO account with treasury.

Stamping of bills or vouchers.

Fundamental principles of accounts.

Entitlement functions of the AG.

B-nodbač

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

Q. 3(a) What are essentlal 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.

المراجع المراج