

Himachal Pradesh Departmental Examination
OCTOBER - 2015.

Paper 4 : TREASURY RULES AND ACCOUNTING PROCEDURE

Time allowed 3 hrs.

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 5 parts out of 8.

Section-A

- (i) Form of Accounts of Union and State Governments
 - (ii) Basis of Classification of transactions in Government Account
 - (iii) Personal Ledger Accounts
 - (iv) Abstract and Detailed Contingent bills.
 - (v) Himachal Pradesh Cyber treasury.
 - (vi) Fundamental principles of accounts.
 - (vii) eKosh reports and treasury procedure for data upload
 - (viii) Latest provisions regarding annual verification of pensioners.
- (8 X5)

Section-B

Q.2 Describe procedure for preparation of cash account and list of payments.

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

(15)

(b) Describe the procedure for rectification of misclassification in accounts.

(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 audit and compilation of union and state accounts.

(15)

Q.7. (a) General rules relating to pay and allowances.

(5)

(b) Procedure for remitting money for deposit works

(5)

(c) What are the provisions relating to distribution of work in treasuries.

(5)

(5+5+5=15)