

Postal And Telecom Accounts & Works Rules And Procedures

100 Marks

(For Final stage Candidates of PT & T Audit Branch)

Aim

To give the candidates exposures to concepts, procedure and practices of accounting in Post Offices and Telecom Sector as well as works (Buildings and Telecom Works) in the Public Sector in General and in Departmentalized Accounts in Post Offices & Telecom Sector.

Specification Grid

Syllabus Contents Area	Weight age
Objective Type Questions covering all areas of Section I & II	25 Marks
Section – I (Postal Accounts & Works)	45 Marks
Section – II (Telecom Sector Accounts & Works)	30 Marks
Total	100 Marks

Syllabus Contents

Section - I

1. Allocation of expenditure between capital renewal reserve fund and working expenses. Supply of funds to Post Offices and other remittance transaction, contingents' charges. Post Office Accounts (IAC Vol-1 chapter 3,5,1.26)
2. Agency functions of PPO Department reserve and cash certificates work (Post Office and Saving Certificates Rules only)
3. Money Order (P&T Manual – VI Chapter)
4. Building works, detailed estimates, contractor's bill, contractor's ledger, payments, completion report (P&T Manual).
5. Surrendering value paid up value, maturity of PLI Policies (Post Office Insurance Fund).
6. Public Procurement Rules, 2004.
7. System of Financial Control and Budgeting.
8. Accounting/disbursement procedures schemes from Bait-ul-Mal.

Section – II

1. Telecom Reorganization Act, 1996 (Amended)
2. Accounting procedure of telecom entities, NRTC and TIP
3. Telecom Works Audit (TAC – Vol – III Chapter)

Recommended Books:

1. IAC Volume – I
2. P&T Manual
3. Post Office Instructions