

LOCAL FUND AUDIT DEPARTMENT TEST

(i) Syllabus

PAPER-I : LOCAL ACTS AND RULES FRAMED THEREUNDER:

1. The Andhra Pradesh Municipalities Act 1965
Parts I, II, III, IV, V (except Chapter VII therein),
VI and VII and Schedules II, III, IV, V and IX.
2. The Andhra Pradesh Gram Panchayat Act 1964 and the
rules framed thereunder.
3. The Andhra Pradesh (Andhra Area) Public Health Act,
Chapters I, II, III, IV, V, VI, VIII, IX, X, XI,
XII & XIV.
4. The Andhra Pradesh Charitable and Hindu Religious
Institutions and Endowments Act 1966 and the rules
framed thereunder.
5. The Andhra Pradesh Panchayat Samithi & Zilla Parishad
Act and the rules framed thereunder.

NOTE: A knowledge of sections in the chapters of the
Acts prescribed above bearing on the revenue,
expenditure and accounts matters will be expected.

BOOKS TO BE ALLOWED FOR THE EXAMINATION:

1. The Municipal Account Code
2. The Local Boards Manual
3. The Union Manual
4. The A.P.Municipalities Act, 1965
5. The Andhra Pradesh (Andhra Area) Public Health Act
6. The Andhra Pradesh Gram Panchayat Act 1964
7. The A.P.Charitable & Hindu Religious Institutions
Endowments Act, 1966.
8. Statutory rules under:-
 - a) The Andhra Pradesh Municipalities Act, 1965
 - b) The Andhra Pradesh Gram Panchayat Act
 - c) The Andhra Pradesh Charitable & Hindu Religious
Institutions and Endowments Act, 1966.
9. The Andhra Pradesh Panchayat Samithis and Zilla
Parishads Act and the rules framed thereunder.

PAPER-II: ACCOUNTS AND AUDIT:

The Accounts maintained by the Institutions
mentioned below and the checks to be exercised
auditing them.

1. Municipalities
2. Panchayat Samithis and Zilla Parishads
3. Gram Panchayats
4. The A.P.Charitable and Hindu religious Institutions
and Endowments Act, 1966.

BOOKS TO BE ALLOWED FOR THE EXAMINATION

1. The Municipal Account Code
2. The Local Boards Manual
3. The Union Manual
4. The A.P.Municipalities Act, 1965
5. The A.P.Gram Panchayat Act, 1964
6. The Local Fund Audit Department Manual
7. The A.P.Charitable & Hindu Religious Institutions and Endowments Act, 1966.
8. Statutory rules under:-
 - a) the A.P.Municipalities Act, 1965
 - b) The A.P.Gram Panchayat Act, 1964
 - c) The A.P.Charitable and Hindu Religious Institution and Endowments Act, 1966.
9. The A.P.Panchayat Samithis and Zilla Parishads Act and the rules framed thereunder.

PAPER-III: FUNDAMENTAL RULES AND TRAVELLING ALLOWANCE RULES AND A.P.PENSION CODE.

1. Fundamental Rules and subsidiary rules of the Andhra Pradesh Government excluding rules in Chapter VII and rules special to Military Officers and to members of All India Service.
2. The A.P.Travelling Allowances Rules in the Manual of special pay and allowances.
3. Pension Rules in the A.P.Pension Code sofar as these relate subordinate and inferior services, the A.P. Liberalised Pension rules, 1961. The A.P.Government Servants family pension rules, 1964 and the A.P. Revised Pension Rules 1980 (G.O.Ms.No:558 G.A.(Ser.C) Department, dt:23-11-1987).

BOOKS TO BE ALLOWED FOR THE EXAMINNTION

1. Fundamental Rules (Printed & published by the A.P. Government)
2. The A.P.Manual of special pay and allowances
3. A.P.Pension Code, Volumes I & II
4. A.P.Liberalised Pension Rules, 1961
5. The A.P.Govt. Servants family pension rules, 1964.
6. The A.P.Revised Pension rules 1980 (G.O.Ms.No:558, G.A.(Ser.C) Department, dt:23-11-1987).

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PAPER-IV: COMMERCIAL BOOK-KEEPING:

Text Book - Double Entry Book-Keeping by
J.R. Bottli Boi.

CHAPTERS BEARING THE FOLLOWING TITLES

<u>Chapter Number</u>	<u>Title</u>
I	Elements of Double Entry
II	Rules of Journalising
III	Ledger Accounts
IV	Sub-Division of Journal
V	The Cash Books
VI	Banking Transactions
VII	Bill Transactions
VIII	The Journal Proper
IX	The Tribal Balance
X	The Trading Account
XI	The profit and Loss Account
XIV	Consignment Account
XV	Company Accounts only the portion upto redumption of Debentures - upto example 94.
XVII	Capital and Revenue Expenditure - Receipts and payments and income and expenditure Account
XVIII	Single Entry Book-Keeping.

ii) Number of question papers, duration, maximum and minimum marks:

<u>SUBJECT</u>	<u>Duration</u> <u>hours</u>	<u>Maximum</u> <u>Marks</u>	<u>Minimum</u> <u>Marks</u>
1. Local Acts and Rules framed thereunder (with Books)	2	100	40
2. Accounts & Audit (With Books)	2	100	40
3. Fundamental Rules & Travelling Allowance Rules (with books)	2	100	40
4. Commercial Book-Keeping (Without Books)	2	100	40