

UP Board of Departmental Examination
Session-April, 2014

Paper 4 : TREASURY RULES AND ACCOUNTING PROCEDURE

Time Allowed: 3 Hours

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) Define Accounts and Transactions
- (ii) Define Appropriation Accounts.
- (iii) Contents of Finance Accounts
- (iv) Consolidated fund of India.
- (v) Cash Account of treasury.
- (vi) Plus \minus memorandum of Accounts
- (vii) Main features of Responsibility for money withdrawn .
- (viii) Responsibilities of T.O. under e-Vitran.
- (ix) Distribution of work for District Treasurer.
- (x) Provision relating to Pad Locks.
- (xi) General Rules relating to pay and allowances.
- (xii) Reports under e-Kosh.
- (xiii) Refund of Revenue.
- (xiv) Latest provision relating to annual verification of pensioners.

(4
X10)

Section-B

Q.2. Describe procedure for preparation of cash accounts and list of payment.

(15)

Q.3(a) Write note on duties of CAGI in relation to compilation of accounts.

(b) What is the general provisions relating to audit in CAG Act of 1971.

(10+5=15)

Q.4. Describe payment and receipt procedure in Banking Treasury.

(15)

Q.5. Write a detailed note on e-pension system.

Q.6. Give salient features of basic structure of government accounts. (15)

Q.7. (a) Write note on adjustment by transfer. (15)

(b) Audit of Expenditure. (5)

(c) Register of RBD. (5)

(5+5+5=15)