

Board of Dept. Examination UP.
Session Dec-2017

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

QUESTION 1 IS COMPULSORY. ATTEMPT ANY FOUR FROM SECTION B
SECTION A

Q-1 Attempt any four out of six given below:

1. NPS Architecture
2. Finance and Appropriation Accounts
3. GST Receipt and Accounting
4. BT adjustments
5. eKuber of RBI
6. Accounting procedure for NPS arrear contribution

SECTION B

Q.2. (a) What are abstract contingent and detailed contingent bills? What is the procedure for preparation and processing of these bills?

(b) What are the responsibilities of DTO for management of treasuries in the district? (10+10=20)

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

(b) Write a note on separation of account and audit in India. (10+10=20)

Q4. Write a detailed note on e-bill system. What are the shortcomings in the present system? Suggest measures for its improvement. (10+5+5)

Q.5. Attempt any two

- (a) Types of deposits
- (b) LoC system for works transactions
- (c) Cyber Treasury

(10+10=20)

Q.6. "Single Source of truth" Examine this in the light of existing online treasury system and future requirements to make it fully operational. (20)

Q.7. What are the responsibilities of DDO in preparation and submission of bills in treasury? What are the responsibilities of TO in authorising payments and preparing accounts? (10+10=20)