

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR OTHER GAZETTED OFFICERS OF
HIMACHAL PRADESH

APRIL 2016

Paper No. 4 :Treasury Rules & Accounting Procedure

Time Allowed : 3 hours

Maximum marks : 100

With books:

- a) CAG(DPC) Act 1971 (Bare)
- b) Treasury Rules 2007 and Detailed Treasury Procedure
- c) Accounting Rules 1990
- d) Account Code Vol II

Note: **Section A is Compulsory. Attempt any four questions from Section B.**

SECTION A

- Q. No.1** Attempt any 4 out of 6 given below:
- i. Classification of Government transactions
 - ii. Finance Accounts & Appropriation Accounts
 - iii. Various types of Deposits in Detail
 - iv. Cyber treasury
 - v. LOC & its utility in today's context
 - vi. Audit and its significance vis-à-vis complete computerization of Treasury Work.
- 4x10 (40)**

SECTION B

- Q. No. 2.** Inspection of treasuries needs to be made more frequent, Elaborate your views in detail. **(15)**
- Q. No 3.** Role of Comptroller and Auditor General of India as the custodian of Government Money. **(15)**
- Q. No 4.** District Treasury Officer is the DDO for pension payments. What are his duties and responsibilities in this regard? **(15)**
- Q. No. 5** Explain in detail the National Pension Scheme (NPS). Who are the various stakeholders in the scheme? What are the various exit options available? **(15)**
- Q. No. 6** "As on today treasury work is not fully on line" Discuss this statement in detail with your suggestions. **(15)**

Q. No. 7 "Reconciliation of accounts with AG, RBI and DDO's is the main function of treasury." Elaborate this statement in the light of web based applications in treasuries. (15)

Q. No 8 Write short notes on the following:

- i. BT Adjustments
- ii. AC & DC Bills
- iii. E-stamps

3X5 (15)

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