

H.P.BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION FOR TREASURY AND DISTT.TREASURY OFFICERS
SESSION APRIL, 2017

PAPER 4 : TREASURY RULES & ACCOUNTING PROCEDURES

Time Allowed: 3 HOURS

Maximum Marks: 100

WITH BOOKS:

- i) CAG (DPC) Act 1971 (Bare)
- ii) Treasury Rules 2007 and Detailed Treasury Procedure
- iii) Accounting Rules 1990
- iv) Account Code Vol II

Note: Section A is compulsory. Attempt any four questions from section B.

Section 'A'

Q.No.1 Attempt any 4 of the following:-

- i) e-pension
- ii) e-stamps
- iii) e-receipts
- iv) e-kosh
- v) HP-OLTIS
- vi) e-Salary

(4x10=40)

Section 'B'

Q.No.2 i) What are the provisions for a meaningful audit in CAG Act of 1971.

ii) Is the CAG Act 1971 fully capable of resolving issues relating to salary & pension.

(10 + 5 = 15)

Q.No.3 What are the benefits of e-bill system. What improvements do you suggest to make it more efficient.

(15)

Q.No.4 Role of Treasuries in today's context is not only of account compilation, but also advisory. Comment.

(15)

Q.No.5. Comment on any three of the following:-

- i) Inspection of treasuries
- ii) Accounting in banking treasury
- iii) Transfer of charge in treasuries
- iv) Duties & responsibilities of Treasury Officers
- v) Double lock transactions

(3 x 5= 15)

Q.No.6 Concept of digital India is already in practice in Himachal Pradesh. Comment with historical background.

(15)

Q.No.7 Explain the salient features of National Pension Scheme (NPS). What are the latest exit options.

(15)