

Session June -18
Paper-4 : Treasury Rules and Accounting Procedure

Max Marks: 100

With Books: CAG(DPC) Act, 1971 (Bare)
H.P. Treasury Rules, and Detailed Treasury Procedure, 2006 or as amended
Accounting Rules, 1990
Account Code Vol-II

Attempt any Five Questions:

- Q.1. a) What are the roles and responsibilities of the District Treasury Officers and Treasury Officers in the Districts ?
b) Describe the payment and receipt procedure in the Banking Treasuries ?
c) Explain the procedure of inspection of Treasuries in Himachal Pradesh.
(10+5+5=20)
- Q. 2 a) What are the salient features of CAG Act, 1971 ?
b) How this Act resolves issues relating to salary and pension ?
c) What is the procedure for opening a Personal Ledger Account ?
d) Explain the rules regulating the security of strong rooms ?
(4X5=20)
- Q.3. Attempt any four of the following:
i) e-Salary
ii) e-Kuber of R.B.I.
iii) e-bills system(Online OLTIS)
iv) e-Kosh
v) e-Receipts
(4X5=20)
- Q. 4. a) Explain the salient features of National Pension System(NPS).
b) What are the latest exit options and Accounting procedure in NPS arrear contribution ?
(10+10=20)
- Q. 5. a) What are the responsibilities of DDO in preparation and submission of bills in Treasuries ?
b) What checks are required to be exercised while passing the bills in Treasuries ?
(10+10=20)
- Q.6. a) What are the general provisions relating to Audit in CAG Act of 1971.
b) Write a note on separation of Account and Audit in India.
(10+10=20)
- Q.7. Attempt any four:
a) Give Salient features of basic structure of Government Accounts.
b) Contents of Finance Accounts and Appropriation Accounts.
c) Refund of Revenue.
d) L.O.C. System for works transactions.
e) G.S.T. receipt and accounting.
(4X5=20)