

H.P. Board of Departmental Examination

Departmental Examination for Treasury Officers and District Treasury Officers(Non-Technical) Deptt.

DEC-2018

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.I. Attempt any four of the following:

- HP-OLTIS
- GST Receipt and Accounting.
- e-Kosh
- Accounting procedure for NPS Arrear contribution.
- e-Kuber of RBI

(4 X 5=20)

- Q. II i) Is the CAG Act, 1971 fully capable of resolving issues relating to salary and pension ?
ii) Write a note on separation of Account and Audit in India.

(10+10 =20)

- Q. III. i) What are the responsibilities of DDO in preparation and submission of bills to Treasury.
ii) What are the responsibilities of the Treasury Officer in authorizing payments and preparing accounts

(10+10=20)

- Q.IV i) What are the Abstract Contingent and Detailed Contingent Bills ? What is the procedure for preparation and processing of these bills ?
ii) What are the responsibilities of District Treasury Officer for Management of District ?

(10+10=20)

- Q. V. i) Explain the procedure of inspection of Treasuries in Himachal Pradesh.

- Explain the rules regulating the security of strong rooms ?
- Give salient features of basic structure of Government Account .
- What is the procedure for opening a Personal Ledger Account ?

(4 X5 =20)

- Q.VI. i) Write a detailed note on e-bill system.
ii) What are the shortcoming in the present system of e-billing ?
iii) Suggest measures for its improvement i.e. e-billing system.

(10+5+5=20)

- Q. VII i) Role of Treasuries in the present context is not only account compilation but also advisory in nature. Comment.
ii) Explain the salient features of National Pension System (NPS). What are the latest exit options?

(10+10=20)
