

HP BODE
Session NOV-2019

Paper 4 : TREASURY RULES AND ACCOUNTING PROCEDURE

Max. Marks: 100

With Books: CAG(DPC) Act, 1971 (Bare)
Treasury Rules, 2017 & Detailed Treasury Procedure
Accounting Rules, 1990
Account Code Vol-II
ALL QUESTIONS ARE COMPULSORY

- Q.1. (a) What are the responsibilities of DTO in ensuring smooth functioning of all application softwares under HIMKOSH ?
(b) What are different provisions relating to inspection of treasuries by different officers in H.P.Treasury Rules 2017 ? (10+10=20)

OR

- (a) Describe online payment and receipt procedures in Himachal Pradesh.
(b) Explain the role and responsibilities of CAGI for maintaining accounts and audit in respect of state government. (10+10=20)

- Q.2. (a) What are latest provisions relating to registering employee in NPS? What are the roles and responsibilities of DDO and TO/DTO for registration of employee?
(b) What checks are required to be exercised while passing refunds for online receipts received in cyber treasury and for offline challans received in treasury? (10+10=20)

- Q. 3 (a) Describe the procedure for pension payment to pensioners in the state.
(b) Describe in detail roles and responsibilities of DDO for deduction and accounting of GST-TDS. (10+10=20)

OR

- (a) What are the provisions relating to salary, leave and pension of CAG of India in CAG (DPC) Act, 1971 ?
(b) Write a note on compliance audit and audit of sanctions. (10+10=20)

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- Q4. Write a detailed note on procedure for custody of treasure in treasuries.(20)

OR

Write a detailed note on vendor registration and preparation of bill in eBill system. What are the shortcomings of the present system? What features can be added to make authentication more secure? (5+5+5+5=20)

- Q.5. Attempt any four

- (1) Procedure for entertaining disputed claims.
- (2) Write note on monthly accounts in treasury.
- (3) GST treasury.
- (4) Shortcomings of LoC system.
- (5) Contents of Finance Accounts & Appropriation Accounts.
- (6) Responsibilities of DTO/TO in processing salary in eSalary (5+5+5+5=20)