

H.P. Board of Departmental Examination
September-2020
Paper-4 Treasury Rules and Accounting Procedure.

Time Allowed: 3 Hours

Maximum on Marks:100

Note:-

1. Attempt any five question.

Books:-

CAG (DPC) Act, 1971 (Bare)

HP Treasury Rules and Detailed Treasury Procedures, 2006 or as amended.

Accounting Rules 1990

Account Code Vol.II

- Q.1. (a) E-kuber of RBI is beneficial to state governments. Elaborate in detail. (10)
- (b) Cyber treasury is becoming popular day by day. Explain (5)
- (c) 'Paperless offices' is the new norm of Modern India. Elaborate (5)
- Q.2. (a) What are the salient feature of CAG Act, 1971.
- (b) Give salient features of basic structure of Government Account. (2*10)
- Q.3. Attempt any four of the following (4*5)
- a) E-kosh
- b) E-challan
- c) E-pension
- d) E-office
- e) E-bills system
- Q.4. What are the various exit options in National Pension System. What changes/reforms are required in NPS to make it more subscriber friendly? (20)
- Q.5. (a) L.O.C. System needs to be replaced by a better system. Comment
- (b) How can inspection of treasuries, improve its working? Highlight shortcomings of present procedures and suggest ways to make inspection of treasuries more objective. (2*10)
- Q.6. (a) 'Himkosh' has become a very useful tool in government's financial planning. Throw some light on this issue.
- (b) District Treasury Officers is a financial adviser in the District administration. Comment. (2*10)
- Q.7. Write short notes on any four of the following:-
- a) Refund of Revenue
- b) Finance Accounts and Appropriation Accounts.
- c) Personal Ledger Accounts.
- d) Abstract and Detailed Contingent Bills.
- e) Accounting procedure in NPS arrear contributions. (4*5)
