

**H.P. BOARD OF DEPARTMENTAL EXAMINATION
FOR TREASURY OFFICERS AND DISTRICT
TREASURY OFFICERS**

Session-May,2021

Time-3 Hours **Paper No-4 Treasury Rules & Accounting Procedure** Marks:100

With Books: CAG(DPC) Act, 1971 (Bare)
HP Treasury Rules & Detailed Treasury Procedures, 2006 or
as amended.
Accounting Rules 1990
Account Code Vol. II

Note:- Attempt any five question.

- Q.No-1 (a) Explain the importance of inspection of Treasuries critically
examine the procedure followed at present. 10 Marks
- (b) Elaborate various provisions of CAG Act 1971 vis-à-vis
salary and pension. 10 Marks
- Q. No-2 Attempt any four of the following:-
1. Cyber Treasury
2. LOC system
3. Refund of revenue
4. E-office
5. E-kuber 20 Marks
- Q. No-3 (a) Role of DDO and DTO in NPS are well defined. Even then
some discrepancies still persist. Explain 10 Marks
- (b) Now, NPS is becoming more & more subscriber friendly.
Elaborate. 10 Marks
- Q. No-4 (a) What are the loop holes/shortcomings in e-billing system? 10 Marks
- (b) What are the responsibilities of DDO in preparation &
submission of bills in treasury? Explain. 10 Marks
- Q.No-5 Write short notes on any four of the following:-
1. GST receipts
2. Time-barred claims
3. E-pension
4. Himkosh
5. AC and DC Bills 10 Marks
- Q.No-6 (a) Role of DTO/TO in administration is crucial. Elaborate. 10 Marks
- (b) Audit & Accounts are two different wings, Explain with role
& responsibilities. 10 Marks

Q. No-7

Give salient features of basic structure of Government Accounting.

10 Marks

Procedure for opening of Personal Ledger Accounts is quite cumbersome.

10 Marks
