

Time Allowed: 2Hours

Max Marks: 60

Note: -No reference material is allowed

-Attempt any six questions. Question VIII is compulsory.

- |       |   |        |
|-------|---|--------|
| I.    | Explain different type of computer memory and their uses.   | 10     |
| II.   | What is the different type of network topologies and brief their advantages?  | 10     |
| III.  | a. Explain the process of receipt collection and compilation of account in Cyber Treasury.<br>b. Draw flow chart depicting various modules under IFMIS. Explain any one.  | 5<br>5 |
| IV.   | a. Why is the use of DBMS recommended? Explain by listing some of its major advantages.<br>b. What are the different types of relationships in the DBMS?  | 5<br>5 |
| V.    | Write short notes on any four of the following:<br>a. Digital Signatures and its use<br>b. Local Area Network and draw your office network<br>c. Operating System<br>d. Binary Number System<br>e. Working of web browser and name any four         | 10     |
| VI.   | Differentiate between any 4 of the following<br>a. Compiler and Interpreter<br>b. Firewall and Antivirus<br>c. Public and Private IP address<br>d. Primary and Unique key<br>e. Private Keys and Public Keys in Data Encryption<br>f. FTP and HTTPS | 10     |
| VII.  | a. Explain the steps for creation and processing of a bill under eBills and HPOLTIS along with checks.<br>b. What is the hosting environment of HPOLTIS and URL of application?   | 7<br>3 |
| VIII. | Complete any following ten statements   | 10     |
|       | 1. In a computer, most processing takes place in _____.   |        |
|       | 2. Software Program translates and executes program at run time line by line is Known as _____  |        |
|       | 3. A _____ converts an entire program into machine language.  |        |
|       | 4. First page of Website is termed as _____   |        |
|       | 5. To move a copy of file from one computer to another over a communication channel is called _____   |        |
|       | 6. No. of different characters in 7-bit ASCII coding system is _____  |        |
|       | 7. The scrambling of code is known as _____   |        |
|       | 8. A fault in a computer program which prevents it from working correctly is known as _____   |        |
|       | 9. MS WORD is an example of _____ Software.   |        |
|       | 10. The ability of an OS to run more than one application at a time is called _____   |        |
|       | 11. A computer cannot 'boot' if it does not have the _____  |        |
|       | 12. Which is most common tool used to restrict access to computer system _____  |        |

# Board of Departmental Examination, Himachal Pradesh

Session - 2022

Paper #1

Information Technology

(For Treasury Officers)

Part-B (Practical)

Time Allowed: 1 Hours

Max Marks: 40

Note: - Attempt any four questions. Use of multiple windows is allowed. In case of any problem with internet connectivity write down the steps on your answer sheet.

- I. Create your own letterhead in MS Word with logo, watermark, header and footer and write letter to department HOD for the approval of the one-day training program. Show the details of training program in a table. 10
- II. Create your Salary Statement of 12 Months (Month wise) with 5% increase in month of June in MS-Excel with Basic (variable), DA @159%, IR @125% and Deductions as Rs 120 GIS, 12% NPS of (Basic+DA) and 10% Income tax on your Gross Pay. Use appropriate formulas to show take home salary. 10
- III. Create a PPT presentation on Himkosh (create separate slides for at least 5 different applications under Himkosh). 10
  - a. Make use of following
  - b. Slide Master
  - c. Slide background and transformation
  - d. Use Hyperlinks to navigate to each application slide.
  - e. Show Page Number, Logo and Date on each slide.
- IV. Create a folder on the Desktop and move the word, excel and power point file created in the above questions to that folder. Rename the folder and create a copy of that folder. Email to your account. 10
- V. Search and access the following information on the internet 10
  - a. Your salary statement for the previous month.
  - b. CPF or GPF Subscription details.
  - c. Mobile apps of finance department
  - d. Treasury Rules
  - e. State Budget for current financial year
  - f. Pensioner Life certificate.

**H.P BOARD OF DEPARTMENTAL EXAMINATION**

**Departmental Examination for District Treasury Officers/Treasury Officers**

**Session :February 2022**

**PAPER 3 PRINCIPLES OF ACCOUNTS(WITHOUT BOOKS)**

Time Allowed : 3 hours      Maximum Marks : 100

**Notes :**

1. Attempt any five questions. All questions carry equal marks.
  2. Books are **NOT** allowed. Calculator is allowed.
  3. Indicate the same question number and its part as assigned in the question paper while answering the same.
  4. Marks are indicated against each question.
  5. Avoid cuttings and Overwritings
- 

Q.No.1 (a) Explain the difference between Book Keeping and Accounting .

(10 Marks)

(b) Write short note on Double Entry system of Accounting.

(7 Marks)

(c) State what is the end product of Financial Accounting .

(3 Marks)

Q.No.2 What do you understand by Accounting Conventions. Explain major types of Accounting Conventions.

(20 Marks)

Q.No.3 Explain the terms "Grouping" and "Marshalling" used in connection with balance sheet of a Business. Explain the ways in which a Balance Sheet may be marshalled.

(20 Marks)

Q.No.4 The following Trial Balance has been wrongly prepared. You are required to draw the correct Trial Balance stating reasons for the changes made.

Trial Balance as on 31.03.2019

Debit Balances		Credit Balance	
	Rs		Rs
Opening Stock	16000	Sales	1,90,000
Purchases	1,60,000	Insurance Premium	6000
Salaries	21000	Equipment	25000
Outstanding Salaries	14000	Repairs to Building	5000
Wages	10000	Drawing	31000
Wages Due	9000	Sundry Receipts	15000
Building	1,00,000	Bank Overdraft	93000
Plant	80,000	Ground Rent	8000
Interest Received	2000	Return Inwards	16000
Advertisement	12000	Capital	2,00,000
Outstanding Expenses	17000	Investments	44000
Depreciation on Plant	8000		
Prepaid Expenses	10000		
Return Outwards	12000		
Closing Stock	1,62,000		
	6,33,000		6,33,000

(20 Marks)

Q.No. 5(a) What do you understand by Depreciation ?What is the need for providing Depreciation .

(b) Explain Straight Line Method of Depreciation .

(12+8=20 Marks)

Q.No. 6 Write short notes on the following

- (a) Revenue Receipts and Capital Receipts
- (b) Fictitious Assets and Current Assets
- (c) Revenue Expenditure and Deferred Revenue Expenditure
- (d) Tangible Assets and Non-Tangible Assets

(4\*5=20 Marks)

Q.No.7 A firm bought a machinery for Rs 7,40,000 on 1st April ,2018 and Rs 60,000 is spent on its installation. Its useful life is estimated to be of 5 years. Its estimated realizable or scrap value at the end of the period was estimated at Rs 40,000.Find out the amount of annual Depreciation and rate of Depreciation.

(20 Marks)

Q.No.8 Explain the difference between Provision and Reserve .What are different types of Reserves ?

(20 Marks )

March, 2022

Treasury Rules and Accounting Procedure

Paper - 4 for DTo/To

With Books: CAG (DPC) Act, 1971 (Bare)

Treasury Rules, 2017 & Detailed Treasury Procedure

Accounting Rules, 1990

Account Code Vol-II

All Questions are compulsory

1. (a) Examine the role of Comptroller & Auditor General in preparation of accounts of the State Government and auditing thereof.  
(b) Comment on constitutional provisions relating to Comptroller & Auditor General in India or  
(a) What are the provisions relating to salary, pension and condition of service of CAGI.  
(b) Write note on value for money audit. 10+10=20
2. Describe the procedure for payment of pension in treasury. What are the shortcomings in e-pension software? Suggest ways to improve the shortcoming in the software.

Or

What are the salient features of Cyber Treasury? Explain the workflow for depositing receipt in Cyber Treasury through offline and online mode. 20

3. Write short note on any four: -

- (i) Himkosh reports
- (ii) OB suspense
- (iii) Responsibilities of DDO in e-Salary
- (iv) Inspection of treasuries
- (v) AC/DC bills

4x5=20

4. (a) Critically examine the role of e-Office as a step towards paperless offices.  
(b) write note on system of refund of revenue.

OR

- (a) What is the procedure for opening of PLA account?
- (b) Write detailed note on e-Bill system of treasury.

10+10=20

5. What are the provision relating to registration of subscriber in NPS? What are roles and responsibilities of DDO and Treasury for deduction and upload of subscription? 20

Or

- a. Write a note on exit from NPS.
- b. What are the latest provisions with respect to choice of pension fund manager and investment pattern available to the NPS subscribers? 10+10=20

BOARD OF DEPARTMENTAL EXAMINATION, HIMACHAL PRADESH

DEPARTMENTAL EXAMINATION

February, 2022

Paper No.5: FINANCIAL RULES(FOR TREASURY OFFICERS AND DISTRICT TREASURY OFFICERS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

Notes:

- i) Attempt any five Questions. All questions carry equal marks.
- ii) Marks are indicated against each part of a question.
- iii) Attempt all parts of a question in consecutive order.
- iv) Reference Books, Bare Acts, Rules and Notifications are allowed. Quote rules in support of your answer where necessary.
- v) While answering a question and its parts, indicate the same number as assigned in the question paper.

Q.No.1. (a) What are the powers of special court regarding attachment under the H.P. Protection of Interests of depositors (in Financial Establishment) Act, 1999 ? (10)

(b) Describe the procedure for inquiry on complaints by the Competition Commission as provided under Competition Commission Act, 2002. (10)

Q.No.2. (a) Every Officer incurring expenditure from public exchequer shall be guided by high "standards of financial Propriety". Explain the general principles which are required to be observed by every drawing and disbursing officer for regulating expenditure from public fund. (10)

(b) What procedure is followed for disposal and condemnation of permanent/dead stock/stores in government offices ? (10)

Q.No.3. Mr. 'X' a H.P. government servant was drawing substantive pay of Rs. 22,500 plus Grade pay of Rs. 5,400/- as on 30.09.2012 in the Pay Band of Rs. 10,300-34,800+5,400 G.P after availing ACPS benefit of 4 years. He was fixed at Rs. 22,500 Plus GP 5,400 on 01.10.2012 after re-revision of the Pay Band to Rs. 15,600-39,100 Plus G.P. 5,400. He was promoted on regular basis to the higher post in the revised Pay Band of Rs. 15,600-39,100+6,600 G.P. of earlier PB of Rs. 10,300-34,800+GP Rs. 5,400/- and joined as such on 19.11.2013. His pay was fixed at Rs. 25,100+6,600 GP on 19.11.2013 with Date of Next Increment on 1.11.2014. He was drawing Pay at Rs. 27,040+6,600GP w.e.f. 01.11.2015.

Fix his pay at the most beneficial stage in the new pay structure of 2016 revision by applying all three options i.e. Factor of 2.25, Factor of 2.59 and 15% increase on BP+DA @113% as on 31.12.2015 w.e.f. 01.01.2016. Further he was promoted to the next higher Level of 21 in new pay structure of 2016 revision and joined as such on 01.04.2016 and opted his pay to be fixed from the date of next increment on 01.11.2016 in the lower post and fix his pay on promotion in new pay structure.

(20)

Q.No.4. (a) Briefly describe the Procedure for dealing with various Time-Barred Claims as per Himachal Pradesh Financial Rules, 2009.

(10)

(b) Describe mandatory, optional and prohibited deductions to be made from the subsistence allowance of a government servant?

(10)

Q.No.5. Write short note on the following:-

- i) Consolidated Fund and Public Account
- ii) Tenure Post and Temporary Post
- iii) Limited Tender and Unlimited Tender
- iv) Original Works and Repair Works
- v) Bid Security and Performance Security

(5x4=20)\*

Q.No.6. Differentiate between the following:-

- i) Compensatory Allowance and Subsistence Allowance
- ii) Probationer and one under probation
- iii) Joining time Pay and Substantive Pay
- iv) Compulsory Retirement Pension and Retiring Pension
- v) Saving Fund and Insurance Fund.

(5x4=20)

Q.No.7. An amount of Rs. 8,90,287/- was lying in the GPF account Mr 'Y' as on 31.03.2020. His monthly subscription was @ Rs. 25,000/ per month from 01.04.2020 to 31.03.2021. He withdrew an amount of Rs. 3,30,000/- (Rs. Three lac thirty thousand) only as advance on 05.04.2020 to be refunded in 30 equal instalments @ Rs. 11,000/- per month. He could spend only Rs. 2,00,000/- and refunded unspent amount of Rs. 1,50,000/- on 02.03.2021. A sum of Rs. 7,523/- was credited in his account as DA arrears with the salary of July, 2020. The rate of interest on GPF for the Financial year 2020-21 is @ 7.1%. From the above information calculate the amount of interest on his GPF account for the Financial year 2020-21 and balance as on 31.03.2021 in his account.

(20)

Q.No.8. Mr. 'X' was appointed in H.P. Government service as Class-III employee and he joined as such on 16.08.1988. He was enrolled as member of H.P. Employees Group Insurance Scheme 1984 and his subscription was started accordingly. On enhancement of per unit subscription from Rs. 10/- to Rs. 15/- w.e.f. 1.4.1990, he adopted the enhanced per unit subscription of Rs. 15/- per unit. He was promoted to Class-II post and joined as such on 30.11.1998 and again he was promoted to the Class-I post and joined as such on 25.07.2007. GIS subscriptions due as per his position were deducted from time to time regularly. He has retired from the Class-I post on 31.12.2020. From the above information calculate Saving Fund accumulation due in his favour on superannuation.

(20)