

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, you may write down the steps on your answer sheet.

I. Create MS-Word the following table and perform the following task. 10

Day	Period I	Period II	Period IV	Period V
Sunday	Math	Science	English	Computer
Monday	Science	Computer	Math	English
Tuesday	English	Math	Computer	Science
Wednesday	Computer	Science	Math	English
Friday	Math	Science	English	Computer

- Create page margin: top & bottom; 1.1 inch and right & left; 1.5 inch.
- Insert Period III column after Period II
- Insert Thursday row bellow Wednesday row
- Table font "Times New Roman" and 13 size
- Heading should be bold and underlined and Size 14

II. Create the following table in MS Excel and performs the following task. 10

Roll No.	Name	Marks In English	Marks in Maths	Total Marks
1.	Rahul	85	95	
2	Ronit	65	50	
3	Amit	72	80	
4	Rupesh	40	60	
5	Shivika	35	70	
6	Garima	87	91	

- In the total marks column, entries should be calculated using formulas and it is the sum of marks in English and marks in Maths.
- Insert a new row at the end of the table and also find the grand total using formula.
- All columns should be centre aligned .
- Heading should be in bold and underlined.
- Font should be times new roman and size 12

- III. Create a Presentation on Online Payment System. Make 5 slides by use of the following:** **10**
- a. Slide Transition
 - b. Slide background
 - c. Insert different themes on each slide
 - d. Insert Rupee Logo on each slide
- IV. Perform the following task** **10**
- a. Arrange your desktop icons by their date modified.
 - b. Create a folder XYZ on desktop and hide it.
 - c. Draw a picture of your own choice and save it on desktop.
 - d. Pin a MS Word program icon in the taskbar.
 - e. Invite your 10 friends for birthday party using word's mail merge feature.
- V. Create an email id and send, receive and forward mails with attachments.** **10**

Board of Departmental Examination Himachal Pradesh

Departmental Examination for District Treasury Officers/ Treasury Officers, April, 2023

Paper: 3 Principles of Accounts (Without Books)

Time Allowed: 3 Hours

Notes:

- I. Attempt any five questions and books are not allowed.
- II. Indicate the same question number and its part as assigned in the question paper while answering the same.
- III. All parts of a question should be attempted consecutively.
- IV. Marks are indicated against each question.
- V. Use of simple calculator is allowed.

- Q. No. 1. A) Distinguish between Book-keeping and Accountancy? (10)
B) What do you mean by cash basis of accounting? What are its disadvantages? (10)
- Q. No. 2. Discuss the basic concepts and conventions of Accounting. (20)
- Q. No. 3. A) 'Every debit must have a corresponding credit.' Explain. (10)
B) Journalise the following transactions: (10)

2002		Rs.
Jan 3	Received cash from Ram.	15,000
Jan 4	Purchased goods for cash.	2,500
Jan 11	Sold goods to Hari	3,200
Jan 13	Paid Ramesh	1,400
Jan 17	Received from Hari	1,100
Jan 20	Bought furniture from Ram	2,200
Jan 27	Paid rent	480
Jan 30	Paid Salary	1,100

- Q. No. 4. A) What do you mean by Journal? Why is it called the book original entry?
B) Distinguish between provision and reserve.
C) Differentiate between fictitious asset and fixed asset. (10+5+5)
- Q. No. 5. 'Is the agreement of Trial Balance a conclusive proof of the accuracy of a book-keeper?' If not, what are the errors, which remain undetected by the Trial Balance? (20)
- Q. No. 6. What is the purpose of preparing Bank Reconciliation Statement? Explain the reasons responsible for difference between the balance of Cash Book and Bank Pass Book. (20)

Q. No. 7. The following is the Trial Balance of Ram Lal on March 31, 2002. (20)

Debit Balances:	Rs.		Rs.
Bank	7,500	Bills Receivable	7,500
Purchases (adjusted)	34,96,000	Stock (31 st March, 2002)	3,06,250
Salaries	21,000		
Carriage on Sales	2,500	Credit Balances:	
Carriage on Purchases	2,000	Capital	2,00,000
Lighting	1,500	Bill payable	50,000
Building	1,35,000	Loan	1,00,000
Rates and Taxes	2,000	Sales	36,00,000
Sundry Debtors	40,000	Discount	2,000
Furniture	30,000	Commission	500
Cash in Hand	1,250	Sundry Creditors	1,00,000

Rates have been prepaid to the extent of Rs. 600. During the year, bad debts amounted to Rs. 2,500. A provision @5% has to be made on debtors. Buildings have to be depreciated at 2% and Furniture at 10%. Prepare Trading and Profit and Loss Account and Balance Sheet as on March 31, 2002.

Q. No. 8. A) What is depreciation? What are the causes of depreciation? (10)

B) ABC Ltd. Purchased on 1st April, 1995 a small plant for Rs. 45,000. On 1st Oct. In the same year additional plant was purchased costing Rs. 22,500. On 1st Oct. 1996, plant purchased on 1st April, 1995 having become obsolete, was sold for Rs. 18,000. On 1st Oct., 1997 fresh plant was purchased for Rs. 54,000 and the plant purchased on 1st Oct., 1995 was sold for Rs. 18,900. Depreciation is provided at 10% p.a. on straight line method for every year on 31st March. Show Machinery Account upto 31st March, 1998.

(10)

Q. No. 9. A) Explain deferred revenue expenditure with examples. (10)

B) What is Capital Expenditure? Illustrate your answer by giving five examples. (10)

Q. No. 10. Explain following terms: -

(5X4=20)

- i. Assets
- ii. Debtors & Creditors
- iii. Trial Balance
- iv. Journal
- v. Accounting Cycle

Board of Departmental Examination, Himachal Pradesh
Session .. April, 2023
Paper 4 : Treasury Rules and Accounting Procedure

Time Allowed: 3 hours

Max Marks: 100

Note: -

- All Questions are compulsory.
- Indicate the same question number & its part as assigned in the question number while answering the same.
- Marks are indicated against each question.
- With Books : CAG (DPC) Act ,1971 (Bare)
- Treasury Rules 2017 & Detailed Treasury Procedures
- Accounting Rules,1990
- Account Code Vol-II
- Only bare Acts, bare Rules, Notifications/orders and reference books are allowed.

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1. Discuss in detail the procedure for processing of Family Pension in case of death of Government Servant covered under NPS. (20)

OR

- (a) Discuss the Graphical Dashboard feature of HIMKOSH. (10)
(b) What are the various financial reports available on HIMKOSH? (10)
2. (a) Discuss the duties and powers of Comptroller and Auditor General of India. (10)
(b) Explain the procedure of Inspection of Treasuries in Himachal Pradesh. (10)

OR

- (a) What is the procedure for issue of non-payment certificate in case Bills/Pay orders are lost before payment ? (10)
(b) What do you understand by Bill Transit Register? Explain its significance. (10)
3. Write short notes on any four of following (20)
- I. E-Kuber
 - II. PFMS
 - III. E-office
 - IV. Manav Sampada
 - V. E-Vitran

- 4 (a) Discuss the procedure of refund through Cyber Treasury. (10)
(b) If an employee in Class II category, is promoted to Class I category, in month of July 2022, how his monthly Insurance and Saving deductions will be affected? Also discuss, if Insurance deduction is erroneously made in case of contractual employee, can same be refunded? (10)

OR

(a) What do you understand by Tier-I and Tier -II account in NPS? What are the benefits of Tier -II account.

(10)

(b) Discuss the Auto and Active Investment choices under NPS.

(10)

5.(a)What are the responsibilities of District Treasury Officer for management of treasuries in the district ?

(10)

(b) Discuss salient features of basic structure of Government accounts.

(10)

Board of Departmental Examinations, Himachal Pradesh,
(Departmental Examination)

Paper No. 5: Financial Rules.

April, 2023

(For Treasury Officers and District Treasury Officers)

Time allowed: 3 Hours.

Max. Marks-100.

Note:

- i) Attempt any five questions.
- ii) Maximum marks for every question are mentioned against the question in the brackets.
- iii) Attempt all the parts of a question in a consecutive.
- iv) Only Bare Acts, Rules and Notifications are allowed in the hall.
- v) Use of normal calculator is allowed.

Q.No.I. What are general principles of financial Rules? Elaborate in detail? (20)

Q.No.II. (a) What are the powers of special courts regarding attachment of property under the H.P. Protection of interest of Depositors Act 1999? (10)

(b) What are the powers of the Central Government to supersede the Commission under the Competition Act 2002? (10)

Q.No.III. Differentiate between following:

- (a) Compulsory retirement pension and Compassionate allowance.
- (b) Personal Pay and Substantive Pay.
- (c) Travelling Allowance and daily allowance.
- (d) Censure and Warning. (4x5=20)

Q.No.IV. 'X' Government servant was drawing basic pay of Rs.75400 in the Level-18 (Rs.56100-177500) of the Pay Matrix on 31.03.2020 with DNI on 1st May 2020. He was promoted to the higher post carrying duties and responsibilities of greater nature, on 18th September, 2021 in the Level-21 (Rs. 67400-201200) of the Pay Matrix. His date of superannuation from service is 31st August 2022. Fix his pay on promotional post, with or without exercise of option, which may be most beneficial to him for retirement benefits. (20)

Level-18	73200	75400	77700	80000	82400	84900
Level-21	73600	75800	78100	80400	82800	85300

Q.No.V. (a) Briefly explain the term (i) advance from fund (ii) withdrawal from fund and final payment of fund, with reference to GPF(CS) Rules 1960. (10)

- (b) What are different kinds of pensions under the CCS (Pension) Rules 1972. Briefly explain the main conditions relating to grant of each kind of pension? (10)
- Q.No.VI. (a) Describe the procedure for conduct of inquiry under rule 14 of the CCS(CCA) Rules 1965? (10)
- (b) A Government is prohibited from taking part in the politics and election. Explain with reference to Conduct Rules. (10)
- Q.No.VII. Work out the net qualifying service and calculate pension, family pension, commutation, retirement gratuity and leave encashment in respect of Class-I officer who retired from service on 31.12.2021. He was drawing basic of Rs 93500/- on 30.4.2021 with DNI on 30th November, 2021 in the Level-22 (Rs. 83100-202300) of Pay Matrix. The following are the details of his service:
- (i) Gross qualifying service 31 years 2 months and 15 days.
- (ii) Non-qualifying service:-
- (a) EOL 2 month 17 days.
- (b) Suspension 7 Months 15 days.
- (c) dies non-23 days.
- (iii) Balance of EL 290 days and HPL 250 days.
- (iv) Factor 8.371.
- (v) Dearness allowance 31%. (20)
- Q-No. VIII. (a) Enumerate the cases where the provision of FR22(I) (a)(1) do not apply at the time of fixation of pay. (10)
- (b) What are different forms of communications in the Government ? Explain each form in brief. (10)

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