

HARYANA STAFF SAS EXAMINATION (OB) PART-II-2025
BUDGET & TREASURY RULES
WITH BOOKS

TIME ALLOWED- 3 HOURS

MAXIMUM MARKS-150

Note: -1. Please read instructions carefully.

2. Question No. 1 and 2 of Part 'A' are mandatory. Attempt any three questions from 3 to 6.
3. All parts of Questions are to be attempted together.
4. **Support your answers with relevant rules.**
5. All questions of Part-B are mandatory.
6. Marks of each question shown in bracket.

(Part-A)

Question No. 1:-

Define the responsibilities of Head of Departments, Controlling Officers, Disbursing Officers and Audit Officer for control over Expenditure. **(Marks-15)**

Question No. 2:-

- (a) A Contractor presents his bill directly into Treasury for supply of goods along with supply order issued by Head of Department. The Treasury officer passed the bill.
- (b) A Gazetted Officer requests DDO not to recover Income Tax due from his salary for the m/o 02/2025 and DDO allows the same.
- (c) The DEO, Rohtak authorizes his Assistant to sign all the Bills/Vouchers for him and communicate his name & Specimen signatures to Treasury Rohtak.
- (d) A Bill for Rs. 4000/- was presented by DEO, Panchkula in Panchkula Treasury containing obvious arithmetical mistakes which can easily be corrected by Treasury Officer, Panchkula, but the same was returned with observation.
- (e) The Treasury Officer postpones the recovery of rent advised by Executive Engineer on the plea that application has been made for revision of rent. **(Marks 3x5=15)**

Question No. 3:-

Define the following: -

(Marks- 3x5=15)

- (i.) Vote of credit
- (ii.) Contingency Fund of the State
- (iii.) Communication of Grants
- (iv.) Public Account of the State
- (v.) Committee on Public Accounts

Question No. 4:-

Define Reappropriation in detail and explain where it is not permissible? In case the appropriation of a Unit is reduced by re-appropriation sanctioned by the competent authority how it is to be dealt?

(Marks-15)

Question No. 5:-

What steps are required to be taken at the time of verification of Stock in Central Stamp Store? **(Marks-15)**

Question No. 6:-

What are the instructions to be followed by the A.D for preparation of proposals of Technically new schemes and new schemes for submission to F.D?

(Marks-15)

(Part-B)

Question No. 1:-

Prepare Budget Estimate under Head “2054 T & A Administration; 095 Directorate of Accounts & Treasuries, Headquarter Establishment” for the year 2026-27 from the following figures with Explanatory Note: - **(Marks-20)**

S. No.	Object of Expenditure	Budget Estimate 2025-26	Accounts 2023-24	Accounts 2024-25
1	Salary	50000000	40000000	45000000
2	Wages	1000000	900000	1000000
3	D.A.	26000000	20000000	24000000
4	TE	500000	350000	400000
5	O.E.	5000000	3500000	4000000
6	RRT	500000	400000	440000
7	Publication	200000	150000	175000
8	M&S	1000000	900000	950000
9	POL	1000000	700000	800000
10	Contractual Services	3000000	2500000	2750000

Note: Government has issued instructions to follow the measures of Economy in Expenditure.

Question No. 2:-

Prepare a Pay Bill from the following, draft the payment order to be signed by Treasury Officer, Karnal on the Pay Bill of Gazetted Officers of Health Department for the month of June-2025 and classify each item: **(Marks-20)**

Sr. No.	Emoluments		Deductions:	
1	Basic Pay	50,00,000	GPF	5,00,000
2	Personal Pay	1,000	Income Tax	1,10,000
3	F.M.A.	60,000	LIC	6,000
4	H.R.A.	As per Rule	PLI	4,000
5	Dearness allowance	55%	GIS	12,000
6	NPA	As per Rule	Court Attachment	10,000
7	PHA	As per Rule	Recovery of Private use of Govt. Vehicle	8,000
8	Special Pay	2,000		

Note:- Out of Gazetted Officers, 20 Nos. are Doctors getting basic pay of Rs. 1,00,000/- each and performing clinical duties and are getting NPA at prescribed rates admissible under rules and out of these 20 Doctors 50% of the Doctors are posted at Gurugram and getting salary from Karnal. Further two doctors are physically handicapped and getting Physically Handicapped Allowance as per rules.

Question No. 3:-

Prepare Excess & Surrender Statement with explanatory memo thereof in the proforma as provided in PBM from the following particulars for the Financial Year 2025-2026.

Major Head:-2210-Health

Minor Head: -

(Marks-20)

Sr. No.	Primary Unit	Accounts 2024-25	Budget 2025-26	Amount likely to be incurred upto 31-03-2026
1	Salaries	45,00,000	50,00,000	55,00,000
2	DA	20,00,000	24,00,000	25,00,000
3	TE	35,000	46,000	40,000
4	OE	4,50,000	5,00,000	3,00,000
5	RRT	1,00,000	1,30,000	1,45,000
6	M&S	30,00,000	40,00,000	35,00,000
7	Contractual Services	9,00,000	10,00,000	11,00,000
8	POL	3,00,000	4,00,000	3,00,000
9	Furniture	12,00,000	16,00,000	13,00,000
10	Training	40,00,000	50,00,000	45,00,000

Question No. 4:-

Prepare Re-appropriation order of the Competent Authority on the basis of the figure mentioned below: -

(Marks-15)

Grant No. 2

Major Head 2054-Treasury and Accounts Administration

03-Training

99-Accounts Training Institute

(P-01-06-2054-51-003-99-51)

Sr. No.	Standard Object	Budget	Actual Expenditure
1	Salary	45,10,000	45,80,000
2	Wages	4,52,000	4,00,000
3	D.A	22,68,000	22,80,000
4	M.R	17,55,000	16,40,000
5	LTC	1,85,000	1,60,000

Grant No. 2

Major Head 2047-Other Fiscal Services

103-Promotion of Small Saving

(99)(98)- Establishment Expenses Small Scale & Treasury

(P-01-06-2047-51-103-99-98)

Sr. No.	Standard Object	Budget	Actual Expenditure
1.	Salary	50,00,000	50,00,000
2.	Wages	45,00,000	45,50,000
3.	DA	25,00,000	25,40,000