

## BUDGET & TREASURY RULES

(WITH BOOKS)

**Time allowed: 3 hours**

**Max. Marks: 150**

Instruction for candidates:

1. Please read instructions carefully
2. Question No. 1 to 4 are compulsory and attempt any one Question between Q. No. 5 and Q. No. 6.
3. All the parts of question be attempted together.
4. Support your answer with Rules.

### Q.No. 1

- (a): Prepare Budget Estimate under Head “2054 T&A Administration; 095 Directorate of Accounts & Treasuries, Headquarter Establishment” for the year 2023-24 from the following figures with Explanatory Note: -

BM Form No. 2 Budget Estimate 2023-24

S. No.	Object of Expenditure	Budget Estimate 2022-23	Accounts 2020-21	Actual of previous year 2021-22 for last 6 months	Actual of current year 2022-23 for first 6 months	Revised Estimate 2022-23 proposed By HOD	Budget Estimate 2023-24 proposed by HOD	Remarks
1	Salary	13,50,000	11,10,000	6,02,000				
2	Wages	4,68,10500	3,22,000	1,71,400				
3	O.E.	9,12,600	8,64,000	5,10,000				
4	D.A.	5,82,800	3,87,800	2,12,500				
5	POL	4,33,900	2,98,600	1,62,500				
6	RRT	17,00,000	17,00,000	8,50,000				
7	TE	2,30,900	2,00,000	60,000				
8	Maintenance	8,40,600	8,00,000	4,10,000				
9	Publication	2,19,500	2,00,000	1,25,000				
10	Contribution	7,38,700	7,35,000	3,67,500				

NOTE: Government has issued instructions regarding economy measures.

(Marks 20)

(b) Please define money bill. When it become a law? Whether the budget is a money bill? What happen if Houses of Legislative differs?

(Marks 10)

**Q.No. 2**

(a) Prepare a Pay Bill from the following, draft the payment order to be signed by Treasury Officer “X” on the Pay Bill of Non-gazetted staff of Education Department for the month of December, 2022 and classify each item:

Sr. No.	Emoluments		Deductions:	
1	Pay & Leave salary	28,19,800	G.P.F.	38,700
2	Subsistence Allowance	26,900	N.P.S.	23,300
3	Cycle Allowance	8,700	Computer Advance	8,430
4	F.M.A.	38,000	Wheat Advance	7,650
5	Hill Area Allowance	14,300	Income Tax	38,500
6	H.R.A.	1,81,900	Surcharge on Income Tax	1,540
7	Uniform Allowance	12,800	L.I.C.	3,800
8	Washing Allowance	9,700	P.L.I.	30,200
9	Conveyance Allowance	21,800	HRA payable to (a) Chandigarh Administration (b) HRA payable to Haryana	18,000 19,200
10	Dearness Allowance	38%	Recovery of over payment	8,000
11			Recovery from DDA Gurugram	3,000
12			Recovery of over payment of an Assistant while working in FCI	2,100
13			Court Attachment	8,000
14			Recovery for use of Govt. Vehicle	9,200
15			Interest on H.B.A.	7,700

(Marks 20)

(b) In case where a period of leave is followed by transfer, please clarify from where the leave salary will be drawn?

(Marks 5)

(c) Whether the Treasury Officer has the power to correct any mistake in bill at the time of passing of bill?

(Marks 5)

**Q.No. 3**

(a): Prepare re-appropriation order. Indicate the authority competent and also mention para/sub-para vide which appropriation may be made from the figures given below: -

		Original Appropriation	Appropriation Required
1.	Grant No. 1 2058 Stationery & Printing Voted  Charged	10,00,000  27,00,000	12,00,000  13,50,000
2	2058 Stationery & Printing 103 Govt. Press 105 Govt. Publication	9,90,000 10,00,000	8,00,000 12,00,000
3	Grant No. 10 2210 M & PH (Malaria) 01 Salary Grant No. 12 2210 M & PH(PHC) 01 Salary	26,00,000  13,00,000	30,00,000  12,00,000
4	2202 Education 01 - Salary 19 -Machinery & Equipments(Capital Expenditure)	19,00,000 28,00,000	30,00,000 12,00,000
5	2203 Technical Education 05- OE 08 – Advt. & Publishing	18,00,000 8,00,000 (Restricted by Assembly)	12,00,000 13,00,000
6	2054 Treasuries & Accounts 05- OE (2021-22) 04 – TE (2022-23)	13,00,000 10,00,000	11,00,000 12,00,000
7	2053 Distt. Admn. 05 – OE 04 – TE	NIL 8,00,000	(New expd.) 18,00,000 2,00,000

8	2401 Crop Husbandry 01 – Salary 05 – OE	11,00,000 7,00,000	8,80,000 9,00,000
9	2406 Forestry & Wildlife OE POL	9,00,000 5,00,000	11,60,000 3,00,000
10	2210 Medical & PH OE Salary	12,00,000 18,00,000	6,70,000 24,95,000

(Marks 20)

(b) Whether an excess expenditure may be incurred beyond the total grant or appropriation for the financial year?

(Marks 5)

(c) Please describe the cases when supplementary estimate is required?

(Marks 5)

**Q.No. 4**

(a): Prepare Excess & Surrender of Treasuries and Accounts Department: -

(i) Major Head: “2054-Treasuries and Accounts Administration”

(ii) Minor Head: “095-Pay & Accounts Officer-Non-Plan.”

And also indicate reasons for Excess & Surrender.:

Sr. No. of object	Object/Primary Unit	Original	Anticipated
01	Salaries	60,00,000	74,50,000
03	DA	38,00,000	42,30,600
04	TE	60,000	39,000
05	OE	1,90,600	2,60,500
06	RRT	10,00,000	--
07	Publication	5,00,000	2,00,000
45	POL	7,20,000	8,00,000
98	Furniture	8,00,000	--
86	Training	12,00,000	12,00,000
75	Conveyance Allowance	3,70,000	3,70,000

(Marks 15)

(b) Please describe the purpose of Excess & Surrender statement?  
(Marks 8)

(c) Please describe the cases when savings may be passed into regrants.  
(Marks 7)

**Q.No. 5**

(a): Please describe how Govt. Expenditure is controlled by public.  
(Marks 10)

(b) What procedure is followed for award by collector or other civil officer not specially employed for land acquisition?  
(Marks 10)

(c) Please mention the circumstances when departmental receipt can be used for departmental expenditure.  
(Marks 10)

**Q. No. 6:**

(a) What are the guidelines required to be followed by DDO regarding preparation of contingency bill?  
(Marks 10)

(b) What is the procedure to deposit the earnest money by tenderer?  
(Marks 10)

(c) Which expenditure is charged on Consolidated Fund of State?  
(Marks 10)