

Classification of Govt. Accounts PYQ (2000 to 2025)*Hem Sharma Classes: 9991500264***January 2025****Q. 3** Classify any ten of the following up to minor head level:**Marks: 10X2**

1. Sale proceeds of government surplus land developed at the cost of state revenue for construction of a residential colony.
2. Licence Fee for driving licence collected under Motor Vehicle Act.
3. Discount to agents for sale of lottery tickets.
4. Grant received from University Grant Commission for Government College.
5. Expenditure relating to Municipal Administration or other Urban Development Authority concerned.

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6. Government of Haryana invested in Haryana Financial Corporation.
7. Tools and Plant acquired by P.W.D. exclusively for construction of non-residential Building.
8. Loans for Rural Water Supply Programmes.
9. Loans to contractors for purchase of machinery not debited to work.
10. Deduction under Defined Contributory Pension Scheme of government employees.
11. Expenditure on relief to persons affected by riots.
12. Initial booking of subscriptions towards market loan floated by the Government of Haryana.

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November 2024**Q. 3** Classify any ten of the following up to minor head level:**Marks: 10X2**

1. Expenditure on consolidation of holding for development of agriculture.
 2. Expenditure on prevention and control of animal diseases.
 3. Collections under the Education Cess.
 4. Deposit of State Public Service Commission Examination Fees by the candidates.
 5. Interest on debenture received by the Government of Haryana from Public Sector and other Undertakings.
 6. Expenditure on providing subsidised rations to the police personnel in general.
 7. Capital outlay on Composite Village and Small Industries Cooperatives.
 8. Compensation to Landholders on the abolition of Zamindari system, when it is decided to capitalise the expenditure.
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9. Loan received by the Government of Haryana from the Central Government to cover gap in resources of a Centrally Sponsored Scheme.
 10. Advance paid to a government employee for purchase of a Car from authorised dealer. Hem Sharma Classes: 9991500264
 11. Saving Fund under State Government Employees' Group Insurance Scheme.
 12. Deposits of fees received by Government servants for work done for private bodies.

March 2024**Q. 3** Classify any ten of the following up to minor head level:**Marks: 10X2**

1. Receipts on account of sale of Waste Lands and redemption of Land Tax.
2. Interest on debentures received by state government from a public sector undertaking. Hem Sharma Classes: 9991500264
3. Expenditure by the state government of Haryana on College of Physical Education which is not affiliated to any University.
4. Expenditure incurred on maintenance of public garden attached to a Zoo.
5. Initial booking of subscriptions towards market loan floated by the Government of Haryana.
6. Deposits on account of Deposit Scheme of Mahila Samridhi Yojna for Rural Women.
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7. Grant of loan by the Central Government as advance assistance to the State Government of Haryana for relief on account of damage by natural calamities.
8. Expenditure on commercial, experimental and other agricultural farms other than seed farms.
9. Loan received by a State government from the National Bank for Agricultural and Rural Development.
10. Loan to state governments for Development of Border Areas.
11. Expenditure on port equipment and machinery for a major port.
12. Loans to public sector and other undertakings for mining of Non-Ferrous Metals.

June 2022**Q. 3** Classify any ten of the following:-**Marks: 4x5**

1. Sales of Goods for Rs. 10,000 by public auction.
2. Receipt Rs. 1,000 under RTI Act 2005.
3. Rs. 5,000 Fee paid for Govt. Audit.
4. Receipts Rs. 1,500 of water charges paid by Govt. employee to Public Health Department. *Hem Sharma Classes: 9991500264*
5. Rs. 500 Discount paid to stamp vendor.

February 2014 Evening Session**Q. 3** Classify any ten of the following:**Marks: 20**

1. Fees for copies of registered documents.
2. Fines and confiscation under Opium and Abkari Acts.
3. Receipts from sale of blood to institutions etc. other than in-patients.
4. Expenditure on Chemical Examiner.
5. Capital expenditure by Public Works Department on all non-residential buildings under 'General Services'.
6. Loans from I.L.O. *Hem Sharma Classes: 9991500264*
7. Loans as advanced plan assistance for drought relief.
8. Loans to contractors for purchase of machinery etc. not debited to work.
9. Interest on P.F. balances received from transferring government in respect of government servant transferred permanently from one Government to another.
10. Tax Deducted at Source (TDS) Suspense.
11. Remittances between Ministry of External Affairs and Missions.

February 2014 Morning Session**Q. 3** Classify any ten of the following:-**Marks: 20**

1. Fees for authentication of Powers of Attorney.
2. Additional duty of excise on pan masala.
3. Receipts from Archives and Museums.
4. Expenditure on departmental manufacture of common pharmaceutical preparations. *Hem Sharma Classes: 9991500264*
5. Capital expenditure on Government Presses.
6. Loans from OPEC Special Fund.
7. Loans for schemes of North Eastern Council.
8. Advances for purchase of motor conveyance to Presiding Officers of State Legislatures. *Hem Sharma Classes: 9991500264*
9. Interest on investment in special State Government Securities.
10. All India Services Officers Group Insurance Scheme.
11. Write-offs from Heads of Account closing to balance.

2011**Q. 3** Classify any ten of the following:-**Marks: 20**

1. Revenue from export of Coir.
2. Transactions of special courts established under the Special Courts Act, 1979.
3. Expenditure relating to Municipal administration or other Urban Development Authority concerned.
4. The working expenses of departmental commercial undertaking relating to Village and Small industries. *Hem Sharma Classes: 9991500264*
5. Expenditure on capital outlay on film studios.
6. Compensation Bonds issued under Land Ceiling Laws.
7. Loans for Rural Water Supply Programmes.
8. Deposits of fees received by Govt. servants for work done for private bodies.
9. Loans from International Monetary Fund.
10. Expenditure on milk supply schemes which are not declared as commercial.
11. Expenditure on personal staff attached to ministers.
12. Deposits schemes of Mahila Samridhi Yojna for Rural Women.

May 2010**Q. 3** Classify any ten of the following:-**Marks: 20**

1. Sale proceeds of confiscated goods.
2. Fees for registering documents.
3. Receipts from departmentally run drug manufacturing concerns.
4. Expenditure relating to literary awards.
5. Capital expenditure relating to Central Bureau of Investigation.
6. Expenditure on seed farming. *Hem Sharma Classes: 9991500264*
7. Loans against external assistance received for State/Union Territory Plan Schemes.
8. Interest on Public Provident Fund.
9. Tax Deducted at Source (TDS) Suspense.
10. Write-off from Heads of Account closing to balance.
11. Loans from International Monetary Fund.
12. House Building Advance sanctioned by Haryana Govt. for a member of Haryana State Legislature. *Hem Sharma Classes: 9991500264*

April 2009

Q. 4 Classify any ten of the following:-

Marks: 20

1. Expenditure relating to Death-cum-Retirement Gratuity.
2. Expenditure on Lokayukta.
3. Expenditure incurred in connection with assistance to Non-Government Secondary Schools.
4. Expenditure on departmental manufacture of common pharmaceutical preparations. *Hem Sharma Classes: 9991500264*
5. Expenditure relating to Municipal Administration.
6. Expenditure on election to Legislative Assembly.
7. Taxes on Plantation.
8. Payment of interest on delayed payment of gratuity to a pensioner.
9. Receipts on account of unclaimed loans written off to revenue.
10. Expenditure relating to ex-gratia payment to bereaved families.
11. Advance sanctioned by Haryana Govt. to an MLA for purchase of Motor Car.
12. Sale of Gold by public auction. *Hem Sharma Classes: 9991500264*
13. Expenditure on salary of Chief Minister.
14. Fees for stamping weights and measures.

May 2006

Q. 3 Classify any ten of the following:

Marks: 20

1. Expenditure incurred on Public Gardens.
2. Sale proceeds of opium and other contraband goods by Customs authorities.
3. Expenditure relating to ex-gratia payment to bereaved families.
4. Receipt on account of unclaimed loans written off to revenue.
5. Charges for conducting election of Vice-President of India.
6. Government contributions towards social security measures for labour and industrial workers, such as family pension-cum-life assurance scheme and personal injuries compensation schemes. Hem Sharma Classes: 9991500264
7. Fees for stamping weights and measures.
8. Expenditure pertaining to Superannuation and Retirement Allowances.
9. Expenditure on investment in trading institutions like State Trading Corporation and Minerals and Metal Trading Corporation.
10. Fees realised for authentication of Power of Attorney and copies of registered documents.
11. Sale proceeds of confiscated cocaine.
12. Expenditure on medical relief provided to general public through hospitals, dispensaries and primary health centres. Hem Sharma Classes: 9991500264
13. Grants received from University Grants Commission for Government Colleges.

August 2000

Q. 3 Classify any ten of the following:

Marks: 20

1. Taxes on profession, trade, callings and employment.
2. Taxes on plantation. *Hem Sharma Classes: 9991500264*
3. Expenditure on travelling and equipment of Governor on appointment.
4. Expenditure on election to Legislative Assembly.
5. Expenditure relating to subsidised rations to police personnel.
6. Expenditure relating to Rural Functional Literacy Programme.
7. Expenditure incurred on Slum Clearance Schemes.
8. Expenditure relating to Municipal Administration.
9. Expenditure on Industrial Training Institutes.
10. Expenditure on Personal Accident Insurance Scheme for poor families.
11. Expenditure on prevention and control of animal diseases.
12. Expenditure on Milk Supply Scheme. *Hem Sharma Classes: 9991500264*
13. Expenditure relating to Grassland Scheme in a forest area.
14. Expenditure on Co-operative Ventures of Composite Culture.