

FINAL ANSWER KEY

Paper: Introduction to the Indian Government Accounts and Audit (Paper III)
Date of Examination: 01-09-2019

Question1:-Which Act of the Parliament or the Legislature provides the authority for spending money for various purposes indicating in the government budget as passed

- A:-Finance Act
- B:-Appropriation Act
- C:-Contingency Act
- D:-None of the above

Correct Answer:- Option-B

Question2:-The Audit Reports laid on the table of the Legislature are examined by which committee?

- A:-Estimate Committee
- B:-Finance Committee
- C:-Public Accounts Committee
- D:-Expenditure Committee

Correct Answer:- Option-C

Question3:-CAG of India is appointed by whom?

- A:-Prime Minister of India
- B:-Union Public Service Commission
- C:-Chief Justice of India
- D:-President of India

Correct Answer:- Option-D

Question4:-In the field of Government accounting a fair and correct view of the financial stewardship of the Government during a year is presented by the

- A:-Annual accounts
- B:-Ways and means
- C:-Reconciliation statements
- D:-None of the above

Correct Answer:- Option-A

Question5:-A government company as per definitions in the Companies Act means a company in which the Central Government or any State Government or Governments or both together hold not less than _____ percent of the paid up share capital of that company.

- A:-50
- B:-51
- C:-26
- D:-100

Correct Answer:- Option-B

Question6:-The pay and allowances of the comptroller and auditor shall be charged upon which fund?

- A:-Consolidated fund of India
- B:-Contingency fund of India
- C:-Public accounts of India
- D:-Consolidated fund of each state

Correct Answer:- Option-A

Question7:-Under which section of the CAG's (DPC) Act, CAG is responsible for compiling the accounts of a State from the accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts?

- A:-Section 13
- B:-Section 14
- C:-Section 19
- D:-Section 20

Correct Answer:-**Question Cancelled**

Question8:-Union Territory is administered by whom?

- A:-The President of India

- B:-The Administrator
 - C:-The Council of Ministers
 - D:-The Governor
- Correct Answer:- Option-A

Question9:-The distribution of the Legislative Powers between the Union and the States is governed by which article of the constitution

- A:-Article 166
 - B:-Article 149
 - C:-Article 150
 - D:-Article 246
- Correct Answer:- Option-D

Question10:-Who prescribes the limit for raising money upon security of consolidated fund of India?

- A:-Reserve bank of India
 - B:-Finance commission of India
 - C:-The parliament by law
 - D:-The Union Finance Minister
- Correct Answer:- Option-C

Question11:-What is the maximum period within which a State Government has to repay the 'Special Ways and Means' advance taken from Reserve Bank of India?

- A:-Three months
 - B:-Six months
 - C:-One year
 - D:-One month
- Correct Answer:- Option-A

Question12:-Audit in relation to borrowings is to see what?

- A:-The proceeds to loans are properly brought to account
 - B:-They are expended only on objects for which the loans were originally raised
 - C:-Whether adequate arrangements are made by Government for amortization of debt
 - D:-All the above
- Correct Answer:- Option-D

Question13:-From which fund the expenditure of a state, when authorized by the appropriate legislature is met?

- A:-Employee's Provident Fund
 - B:-Consolidated Fund of the State
 - C:-Consolidated Fund of India
 - D:-The Labour Welfare Fund
- Correct Answer:- Option-B

Question14:-The control of the Resource operations of the Government of India and of States is vested in whom?

- A:-The Finance Ministry
 - B:-Reserve Bank of India
 - C:-State Bank of India
 - D:-The Planning Board
- Correct Answer:- Option-B

Question15:-Grants-in-aid of revenues to the needy states shall be paid out of which fund?

- A:-Contingency fund of India
 - B:-Consolidated fund of the state
 - C:-Consolidated fund of India
 - D:-Public accounts of India
- Correct Answer:- Option-C

Question16:-In how many Tiers are Government Account classified?

- A:-Five
- B:-Four
- C:-Three

D:-Six

Correct Answer:- Option-A

Question17:-In a Government Company, preparation of accounts is whose responsibility?

A:-The shareholders

B:-The Auditors

C:-The Directors

D:-None of these

Correct Answer:- Option-C

Question18:-In the regular Government accounts, the correct allocation of expenditure to revenue or capital heads of accounts is checked by which Department?

A:-Indian Audit and Accounts Department

B:-Finance Department

C:-Budget Department

D:-Planning Department

Correct Answer:- Option-A

Question19:-The Government Accounts are kept in how many parts?

A:-Three

B:-Two

C:-One

D:-Five

Correct Answer:- Option-A

Question20:-Expenditure on Grants-in-aid to local bodies or institutions (for purpose of creating assets which will belong to these local bodies or institutions) shall not except in cases specifically authorized by the President on the advice of comptroller and Auditor General be debited to a _____ head of account.

A:-Revenue

B:-Capital

C:-Public Accounts

D:-None of these

Correct Answer:- Option-B

Question21:-All charges for the first construction and equipment of a project is classified as

A:-Capital

B:-Revenue

C:-Either Capital or Revenue

D:-None of these

Correct Answer:- Option-A

Question22:-Assisting the State Public Accounts Committees and Public Undertakings Committee in their examination of the audit reports is the responsibility of whom?

A:-Secretaries of the Administrative Department to which the audit report pertain to

B:-Accountant General (Audit)

C:-Accountant General (Accounts and Entitlement)

D:-None of the above

Correct Answer:- Option-B

Question23:-The Budget estimates of Defence are presented in how many parts?

A:-Three

B:-Two

C:-Five

D:-Seven

Correct Answer:- Option-C

Question24:-In the event of death of a pensioner who was issued a joint pension order, the family pension is paid after getting a death certificate, to the eligible pensioner by whom?

A:-The Accountant general

B:-The Treasury Officer concerned

C:-The Head of department

D:-None of these

Correct Answer:- Option-B

Question25:-What is the broad aim of audit?

A:-To safeguard the financial interest of tax payer

B:-To safeguard the interests of the Government servants

C:-To safeguard the interests of the Finance Department

D:-All these

Correct Answer:- Option-A

Question26:-Bringing wastefulness in public Administration and infructuous expenditure to the notice of executive government is the duty of whom?

A:-Heads of the Department concerned

B:-Audit

C:-Vigilance wing of the Government

D:-None of these

Correct Answer:- Option-B

Question27:-What is the first principle of Government audit?

A:-to verify the accuracy and completeness of accounts

B:-to secure that all revenue and receipt collected are brought to account

C:-to recognize the clear distinction between auditorial and administrative functions

D:-to see that all expenditure and disbursements are authorized

Correct Answer:- Option-C

Question28:-What is the fundamental object of audit?

A:-To secure real value for the tax payer's money

B:-to detect fraud

C:-to prevent corruption

D:-none of these

Correct Answer:- Option-A

Question29:-While scrutiny of the rules and orders audit should see what?

A:-They are not inconsistent with any provisions of the constitution or of the laws made there under

B:-They are consistent with the essential requirements of audit and accounts as determined by the comptroller and auditor general

C:-In case in which they have not been separately approved by a competent authority, the issuing authority possesses the necessary rule making power

D:-All these

Correct Answer:- Option-D

Question30:-All rules and standing orders of a financial character issued by State Government or by authorities subordinate to State Government are Scrutinized finally by whom?

A:-The High Court of the State

B:-The Finance Department of the respective State

C:-The Advocate General of the State

D:-The Accountant General of the State Concerned

Correct Answer:- Option-D

Question31:-Audit conducted at the Head Quarters Office of the Accountant General (Audit) based on the Accounts, Vouchers, Scheduled and other documents submitted by various disbursing outlets like Treasuries, Public Works/Forest Divisions and other Departmental Authorities as also the copies of sanctions endorsed to them by the various sanctioning authorities is called

A:-Field Audit

B:-Voucher Audit

C:-Central Audit

D:-None of the above

Correct Answer:- Option-C

Question32:-Government receipts such as Income Tax, Wealth Tax and Gift Tax are classified as _____?

A:-Direct Tax

- B:-Indirect tax
- C:-Non-Tax revenue
- D:-None of these

Correct Answer:- Option-A

Question33:-Which among the following is an indirect tax levied by State Governments?

- A:-Income tax
- B:-Wealth Tax
- C:-Agricultural Income Tax
- D:-Stamp Duty

Correct Answer:- Option-D

Question34:-Which among the following is ordinarily NOT a function of Audit in regard to audit of receipts?

- A:-Verify that the internal procedure adequately secures correct and regulating accounting of demands, collections and refunds
- B:-Verify that no amounts due to Government are left outstanding on its book without sufficient reasons
- C:-To set right errors by adopting such legal course as they may deem necessary
- D:-Verify that the claims are pursued with diligence and are not abandoned or reduced except with adequate justification and with proper authority

Correct Answer:- Option-C

Question35:-Which among the following is essential process involved in the payment of money on Government Account?

- A:-The submission of a claim
- B:-The disbursement of the money claimed
- C:-The incorporated of the transaction in the accounts
- D:-All the above

Correct Answer:- Option-D

Question36:-The power to dispose of property and stores pertaining to the Union Government is vested in whom?

- A:-The President of India
- B:-The Prime Minister of India
- C:-The Union Finance Minister
- D:-None of these

Correct Answer:- Option-A

Question37:-As per the guiding principles in audit of sanctions to expenditure what should audit do if any one item of a scheme requires sanction of a higher authority?

- A:-Audit should request the Government to cancel the scheme
- B:-Audit should hold under objection any expenditure on that item until sanction to it is obtained
- C:-Audit does not have powers to object the expenditure on the ground of absence of sanction of higher authority
- D:-None of the above

Correct Answer:- Option-B

Question38:-The Ultimate responsibility for keeping the expenditure within the Grant or Appropriation lies with _____ ?

- A:-The Audit
- B:-The Legislature
- C:-The executive
- D:-The Judiciary

Correct Answer:- Option-C

Question39:-The selection of sub-heads of a Grant or Appropriation which are fixed as units of the appropriation rests with _____ ?

- A:-Government
- B:-Accountant General
- C:-The President
- D:-The Legislature

Correct Answer:- Option-A

Question40:-Under which section of the comptroller and auditor general's (Duties, Powers and Conditions of Service) Act, 1971 the comptroller and auditor general is responsible for audit of all transactions of the Union and of the States relating to contingency funds and public accounts

A:-Section 15(1)

B:-Section 15(2)

C:-Section 14

D:-Section 13(b)

Correct Answer:- Option-D

Question41:-Which among the following is NOT an item to be verified and satisfied himself by an audit officer in auditing the transactions connected with the sinking funds?

A:-Credits to these funds are in accordance with the undertaking given by Government

B:-Credits to these funds are in accordance with the conditions set forth in the prospectus of the loans

C:-The payments are eventually utilized for the purpose for which the funds themselves were created

D:-Interests have been accounted properly

Correct Answer:- Option-D

Question42:-Which among the following is NOT a matter to be satisfied in audit in the case of moneys received to be held as deposits with Government and its repayments?

A:-There is individual sanction for each amount of deposit received

B:-The money can properly be credited to the Public Account of India or of a state by virtue of a statutory provision or of general or special orders of Government

C:-No item is credited as a revenue receipt or in reduction of ordinary expenditure of that government

D:-There are proper vouchers in support of the amount repaid and that repayment do not exceed the amounts originally received and credited to Government

Correct Answer:- Option-A

Question43:-In the case of departmental undertakings the responsibility for the introduction of a commercial accounting system rests with whom?

A:-The Finance Ministry or Department of the Government of India or of the State

B:-Comptroller and Auditor General of India

C:-Controller of Accounts

D:-President of India

Correct Answer:- Option-A

Question44:-The balancing of the cash book in a concern periodically with the bank or treasury pass book is done as part of

A:-Audit

B:-Internal check

C:-Stock verification

D:-All of these

Correct Answer:- Option-B

Question45:-Departmental commercial Undertaking derives their finances from where?

A:-Internal accruals

B:-Borrowings

C:-Public deposits

D:-The Budget allocations of the Administrative Ministries/Departments

Correct Answer:- Option-D

Question46:-In which of the following states the divisional accountants in PWD is NOT a subordinate of the Accountant General?

A:-Uttar Pradesh

B:-Madhya Pradesh

C:-Maharashtra

D:-Kerala

Correct Answer:- Option-D

Question47:-Which is the most important primary account record with PWD sub-divisional officer?

A:-Muster roll

B:-Records of receipts and issues of stock, plant and road metal

C:-Cash book

D:-Measurement book

Correct Answer:- Option-C

Question48:-Contractor's ledger is maintained for what purpose?

A:-To keep the names and details of registered contractors

B:-To record the expenditure incurred in the division during a year

C:-Keep running account with each contractor, showing the amounts due by him for advances made to him, and due to him for work done by him

D:-To watch the details of materials issued to each work

Correct Answer:- Option-C

Question49:-In PWD a revised estimate must be submitted when the sanctioned estimate is likely to exceed by more than _____ percent.

A:-Ten

B:-Five

C:-Twenty

D:-Twenty five

Correct Answer:- Option-B

Question50:-Which among the following statements is NOT TRUE in regard to management of stores and stock?

A:-Management of stores and stock embraces acquisition of stores, their custody and distribution according to requirements and their disposal

B:-The goods received sheets are generally prepared in triplicate

C:-An issue rate is assigned to each new articles as it is brought on stock

D:-Disposal of unserviceable and obsolete stores is not a function relating to management of stores and stock

Correct Answer:- Option-D

Question51:-The comptroller and Auditor-General of India derive his powers and duties in relation to accounts of the Union and of the States from which Articles of the Constitution of India

A:-149 and 150

B:-Article 151 and 152

C:-Article 148

D:-Articles 166

Correct Answer:- Option-A

Question52:-Power to make advances from the Contingency fund of a state for meeting unforeseen expenditure, pending authorization of such expenditure by the State Legislature under appropriations made by law is vested with whom?

A:-The President

B:-The Governor of the State

C:-The Speaker of the Legislative Assembly

D:-The Planning Commission

Correct Answer:- Option-B

Question53:-Each office or branch of the Reserve Bank keeps two separate accounts of cash transactions undertaken by it on behalf of Government. The two accounts pertain to what?

A:-One for the transactions of the Central Government and the other for the transactions of the State bank of India

B:-One for the transactions of the State Government concerned and the other for the transactions of the state bank of India

C:-One for the transactions of the Central Government and the other for the transactions of the State within whose area the bank is situated

D:-None of these

Correct Answer:- Option-C

Question54:-The Accounts of Defence Services as a whole are compiled by whom?

A:-The Comptroller-General of Defence Accounts

B:-The Comptroller and Auditor General

C:-The Accountant general

D:-None of these

Correct Answer:- Option-A

Question55:-The form of Finance Accounts is prescribed by whom?

A:-The Finance Department of the state

B:-The Directorate of treasuries

C:-The Comptroller and Auditor General

D:-None of these

Correct Answer:- Option-C

Question56:-The transit pay and allowances of a Government servant proceeding to join an office on reversion from one department to another shall be debited to which office as per general orders?

- A:-The office from where he is proceeding
- B:-The office to which he is proceeding
- C:-He will not be eligible for transit pay
- D:-None of these

Correct Answer:- Option-B

Question57:-Which among the following is NOT a Departmental Commercial Undertaking in the state of Kerala Maintaining pro forma accounts?

- A:-The P.W.D. Engineering Workshop, Trivandrum
- B:-The Text Book Department
- C:-The State Water Transport Department
- D:-Kerala Civil Supplies Corporation

Correct Answer:- Option-D

Question58:-The proceeds of taxation and other receipts are classified as _____ in Division 1 of Part I of Government Accounts.

- A:-Capital
- B:-Revenue
- C:-Public debt
- D:-Loans

Correct Answer:- Option-B

Question59:-Which is the third part of Government Account?

- A:-Consolidated Fund
- B:-Contingency Fund
- C:-Public Account
- D:-Appropriation Account

Correct Answer:- Option-C

Question60:-Which is the main unit of classification in Government Accounts?

- A:-Detailed head
- B:-Minor heads
- C:-Sub heads
- D:-Major heads

Correct Answer:- Option-D

Question61:-Subject to any general or special orders issued by Government after consultation with the Comptroller and Auditor-General, transactions in one account circle which are adjustable in the accounts of another circle are passed on month by month to the latter for adjustment through one or the other of the following accounts. Which are those accounts?

- A:-Exchange Accounts and Account Current
- B:-Settlement Accounts and Account Current
- C:-Account Current and Public Account
- D:-Exchange Accounts and Settlement Accounts

Correct Answer:- Option-D

Question62:-Which head of account constitute the primary units of appropriation for the purpose of the demands for grants of Government?

- A:-Major heads
- B:-Minor heads
- C:-Sub heads
- D:-Detailed heads

Correct Answer:- Option-D

Question63:-Who have the discretion to open all the prescribed detailed heads and to open any new detailed head where absolutely necessary subject to the principles enunciated in Article 26(c) of the Account Code?

- A:-The Accountant General
- B:-The Advocate General
- C:-The Attorney General
- D:-None of these

Correct Answer:- Option-A

Question64:-Which among the following is generally classified as capital expenditure?

A:-Expenditure incurred with the object of extinguishing or reducing recurring liabilities

B:-Expenditure by Government on Grants-in-aid to local bodies or institutions for the purpose of creating assets which will belong to these local bodies or institutions

C:-Expenditure on a temporary asset

D:-Subsequent charges for maintenance and all working expenses of a project

Correct Answer:- Option-A

Question65:-The travelling allowance of an officer paid from a Local Fund when travelling in the execution of Government duty, may be paid and charged to _____?

A:-Local fund

B:-General Revenues

C:-No TA will be paid

D:-None of these

Correct Answer:- Option-B

Question66:-Refunds of revenue as a general rule, shall be taken as

A:-Separate head 'Refund' under expenditure head

B:-Reduction of revenue deposits

C:-Reduction of capital receipts

D:-None of these

Correct Answer:- Option-B

Question67:-Which among the following statements is TRUE in regard to Pro forma Accounts of Departmental Commercial Undertakings?

A:-The actual transactions entering these Pro forma Accounts except those adjusted on a liability basis, find a place primarily in the regular accounts

B:-The pro forma accounts as such are part of general accounts

C:-Pro forma accounts are kept purely on cash basis

D:-All are true

Correct Answer:- Option-A

Question68:-In the case of re-transfer of a Government servant to lending Government the debit on account of advance of pay will be accounted by whom?

A:-The borrowing Government

B:-The lending Government

C:-Central Government

D:-None of these

Correct Answer:- Option-B

Question69:-How cost of land acquired for any specific work or a project shall be accounted?

A:-Along with the cost of the works or of the project under the relevant functional major/minor head

B:-Under the head Public Works-other expenditure/Capital outlay on public works

C:-Under the major head relevant to General Administrative services

D:-None of these

Correct Answer:- Option-A

Question70:-Municipal Taxes on non-residential buildings occupied by departments other than the Defence Department, if paid by a department nominated by Government in this behalf and not passed on to the occupying departments, shall be debited to

A:-under 'Other Administrative Services-other Expenditure' of the paying department

B:-Debited to the maintenance estimate of the building concerned under public works-maintenance and repairs

C:-Under the detailed head 'Rent, Rates and Taxes' of the occupying department

D:-None of these

Correct Answer:- Option-A

Question71:-Receipts or charges pertaining to more than one head of account may be booked in the first instance under one of the heads concerned but the portion debitible or creditable to the other head or heads involved should be transferred from the former head to the latter when?

A:-Within three financial years

B:-In the immediate next financial year

C:-In the same year before the accounts of the year are closed

D:-No such transfer is required

Correct Answer:- Option-C

Question72:-All items of expenditure to be met from Revenue should be initially and finally debited

A:-Initially under capital and transfer to revenue over a period of years

B:-Directly to Revenue

C:-Directly under capital

D:-None of these

Correct Answer:- Option-B

Question73:-Which among the following statement is NOT TRUE in regard to transactions/adjustments after close the financial year?

A:-The Government accounts of a year may be kept open for a certain period in the following year for completion of the various accounting process

B:-Adjustments may be made after the close of the year owing to mispostings and misclassifications coming to notice after 31st March

C:-An actual transaction taking place after 31st March should be treated as pertaining to the previous financial year if the accounts for that year are open for adjustments

D:-Adjustments may be made after the close of the year for carrying out of certain interdepartmental adjustments in respect of transactions took place in March

Correct Answer:- Option-C

Question74:-The powers of the C and AG for writing off amounts outstanding in Government accounts due to book-keeping errors may be exercised by the Accountant General (AG) subject to conditions. Which among the following statements is NOT TRUE in regard to exercising such powers by AG?

A:-The amounts written off should have been thoroughly examined by Internal audit section

B:-The AG should be satisfied that items have been outstanding for over five years that a dead end has been reached in all cases and a write off is unavoidable

C:-The AG should be satisfied himself that the outstanding is the result of a book-keeping error only

D:-The power of AG in exercising such powers is unlimited

Correct Answer:- Option-D

Question75:-For purposes of inter-departmental payments, the departments of a Government shall be divided into how many departments?

A:-Three

B:-Two

C:-Five

D:-Six

Correct Answer:- Option-B

Question76:-The powers to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking is vested with whom?

A:-The Accountant general

B:-The Advocate General

C:-The Government

D:-None of these

Correct Answer:- Option-C

Question77:-Expenditure on the construction of Government non-residential buildings for administrative and office purpose and other buildings which exclusively relate to the functions under General Services, as distinct from that on the construction of buildings for functional purposes like schools, colleges, hospitals, etc., will be accounted for under which head?

A:-The major head for public works

B:-Major head closely connected with education

C:-Major head closely connected with Health

D:-None of the above

Correct Answer:- Option-A

Question78:-Recoveries from Private persons or bodies (including local funds, and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure subject to exceptions. Which among the following is NOT an exception in this regard?

A:-When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body

B:-Recoveries of expenditure on works in progress

C:-Transactions of stock and other suspense accounts

D:-None of these

Correct Answer:- Option-D

Question79:-Expenditure on Government residential buildings shall be accounted for under which major head?

- A:-Public works
 - B:-General administration
 - C:-Miscellaneous
 - D:-Housing
- Correct Answer:- Option-D

Question80:-How are recoveries on account of commuted value of pensions effected from other Governments treated?

- A:-Credited as Revenue
 - B:-Deductions from expenditure
 - C:-Miscellaneous receipt
 - D:-None of these
- Correct Answer:- Option-B

Question81:-Recoveries by one department from another department of the same Government, should be treated as _____, except such recoveries as are made by a commercial departments.

- A:-Revenue
 - B:-Miscellaneous Capital receipt
 - C:-Deduction from the gross expenditure
 - D:-None of these
- Correct Answer:- Option-C

Question82:-An officer of State Government attending meeting or for doing other work in connection with the affairs of an industrial and commercial undertaking (not departmentally run) shall claim travelling allowance and daily allowance according to the travelling allowance rules of which Government/Organization?

- A:-The Government under which he is working
 - B:-The Organization which called the meeting/for which the work is done
 - C:-Not eligible for any travelling and daily allowance
 - D:-None of these
- Correct Answer:- Option-A

Question83:-Recoveries made from another department if not effected within the accounts of the year in which the expenditure was incurred, should be treated as _____, unless otherwise specifically authorized by provision in the budget estimates.

- A:-Revenue
 - B:-Deductions from Expenditure
 - C:-Miscellaneous receipt
 - D:-None of these
- Correct Answer:- Option-A

Question84:-How is the loss of public money accounted in cases where the loss is partially met by non-issue of pay or pension to an employee or group of employees and the accounts department authorisisedly applies the unissued amount to meet the public claim?

- A:-The entire claim shall be treated as loss
 - B:-No amount can be treated as loss
 - C:-The resultant balance of the claim alone should be treated as loss
 - D:-None of these
- Correct Answer:- Option-C

Question85:-A service receipt of which full particulars are not given must be taken to which head?

- A:-Suspense Account
 - B:-Temporarily under the minor head "Other Receipts" under the revenue head to which it appears to belong
 - C:-Settlement account
 - D:-None of these
- Correct Answer:- Option-B

Question86:-How pay or pension to an employee or group of employees is treated if such amount of pay or pension is not issued to the concerned employees and the account department authorisisedly applies the unissued amount to meet a loss of a public money?

- A:-The amount of pay or pension to the extent unissued to the employee or group of employees shall be accounted as loss
- B:-The un-issued emoluments due shall be debited to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim
- C:-The un-issued emoluments shall be kept under suspense account
- D:-None of these

Correct Answer:- Option-B

Question87:-In case of loss, misappropriation, embezzlement etc., where a claim once drawn has to be re-drawn for the purpose of disbursement to the claimants, the amount re-drawn should be accounted with the specific sanction of the Government as _____?

A:-An expenditure under the relevant head

B:-Debit to the head "Special Advances" under "Deposits and Advances-Part III- advances not bearing interest"

C:-Written off as loss

D:-None of these

Correct Answer:- Option-B

Question88:-The payment of leave salary and allowances in respect of Earned Leave Surrendered by the State Government Employees on deputation to the Central Government will be the liability of whom?

A:-The State Government

B:-The Central Government

C:-Will be shared among both the Governments

D:-None of these

Correct Answer:- Option-A

Question89:-In the case of deputation of a Government servant who is governed by the Contributory Provident Fund Rules, Government contribution for the period of deputation is payable by which Governments?

A:-The borrowing Government

B:-The Lending Government

C:-Central Government in any case

D:-None of these

Correct Answer:- Option-A

Question90:-When the services of a Government servant are lent by one Government to another, the transit pay and allowances including travelling allowances while he is leaving the new service shall be debited to which Government?

A:-The Lending Government

B:-The Central Government in any case

C:-The borrowing Government

D:-Shared by both the lending and borrowing Governments

Correct Answer:- Option-C

Question91:-When Military troops are employed by State Governments for duties on occasions of calamities of nature such as fire, earthquakes, floods, famines etc. the State Governments will be liable to bear which costs, unless they are waived by the Central Government for any exceptional reasons?

A:-The complete cost of the force including ordinary pay and allowances

B:-All extra cost involved in the way of transport, equipments etc., and all extraordinary expenses in the shape of special pay or the supply of stores to the personnel engaged

C:-No cost needs to be paid by the State Government

D:-None of the above

Correct Answer:- Option-B

Question92:-Besides the audit of expenditure from the revenues of the Union and of the States and of certain accounts, as per Article 149 of the Constitution and section 13 (1) of the DPC Act, the Comptroller and Auditor-General may be entrusted with the audit of the accounts of 'any other authority or body' by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from whom?

A:-The Central Government

B:-The State Government concerned

C:-The authority or body whose accounts are audited

D:-No cost is recoverable in respect of such audits

Correct Answer:-**Question Cancelled**

Question93:-Who will bear the cost of audit where the comptroller and Auditor-General is the sole auditor for a local body/institution, whether under any law made by Parliament under Article 149 of the Constitution or on consent basis?

A:-by the state government

B:-by the central government

C:-by the local body/institution where CAG is the sole auditor

D:-CAG conducts the audit free of cost

Correct Answer:- Option-C

Question94:-Incidence of Expenditure involved in keeping the accounts of a state, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General is _____?

A:-A charge of the State Government concerned

B:-A charge of the Central Government

C:-Shared among the central government and the state government concerned

D:-None of these

Correct Answer:- Option-B

Question95:-Any recovery made after the accounts of the year are closed shall be shown as _____?

A:-Deduction from the head under which the loss is recorded

B:-As suspense account

C:-As an item of receipt

D:-None of these

Correct Answer:- Option-C

Question96:-Police functions in Railways are divided into how many categories?

A:-five

B:-two

C:-four

D:-three

Correct Answer:- Option-D

Question97:-Who has to bear the expenses required for the function 'order' in Railways?

A:-Railway

B:-Civil Governments

C:-Military

D:-None of these

Correct Answer:- Option-A

Question98:-"The Bank" referred to in the Kerala Account Code Volume I refers to which bank/banks?

A:-Any branch of Reserve Bank of India

B:-Any branch of State bank of India

C:-Any branch of the banking department of the Reserve Bank of India and any branch of the State Bank of India, acting as the agent of the Reserve Bank of India

D:-Any branch of any bank in India

Correct Answer:- Option-C

Question99:-How many Financial Committees are there in Lok Sabha?

A:-three

B:-five

C:-two

D:-six

Correct Answer:- Option-A

Question100:-Any amount which the Government finally orders to be written off as irrecoverable on account of any loss of cash due to acceptance of counterfeit coins or notes should be adjusted in the State Accounts under which head?

A:-Suspense

B:-Deduction in expenditure

C:-Miscellaneous - Miscellaneous and unforeseen charge

D:-None of these

Correct Answer:- Option-C