

DE-1/2022/4

Maximum : 100 marks

Time : 1½ hours

1. Under how many parts are Government accounts kept?
(A) Four (B) Two
(C) Three (D) Five
2. How many digits are there in Arabic number code for a Major Head?
(A) Four (B) Three
(C) Five (D) Two
3. In Public Account which alphabet is assigned to denote Deposits and Advances?
(A) J (B) M
(C) N (D) K
4. Under which detailed head of account is the expenditure on purchase and maintenance of a staff car to be debited?
(A) Motor Vehicles (B) Travel Expenses
(C) Office Expenses (D) Other Charges
5. Which among the following is a Commercial Department?
(A) Agriculture Department (B) Text Book Department
(C) Commercial Taxes Department (D) Forest
6. Among the following which is not included in the meaning of three E's of audit?
(A) Economy (B) Efficiency
(C) Effectiveness (D) Empower
7. The priced stores ledger is closed for both quantities and value :
(A) Half yearly (B) At the end of each month
(C) Quarterly (D) At the end of the calendar year
8. If the revenue expenditure Major head of Forestry and Wild Life is 2406, what is the corresponding capital outlay on Forestry and Wild Life?
(A) 4604 (B) 3406
(C) 4406 (D) 6406
9. Two digit code is allotted to :
(A) Minor head (B) Sub head
(C) Detailed head (D) Sub Major head
10. Which of the following does not come under the main division of the Government Account?
(A) Contingency Fund (B) Public Account
(C) Sinking Fund (D) Consolidated Fund

11. Amounts drawn from treasury for payment of rewards for destruction of wild animals, is an example of what kind of contingent charges?
- (A) Contract (B) Special
(C) Fully vouched (D) Scale Regulated
12. Which among the following is a non-tax revenue?
- (A) Income tax (B) Estate duty
(C) Registration fee (D) Customs duty
13. Which among the following is a Direct tax?
- (A) Commercial Tax (B) Motor vehicle tax
(C) Entertainment tax (D) Agricultural Income tax
14. Which among the following is an Indirect Tax?
- (A) Land revenue (B) Income Tax
(C) Wealth Tax (D) Estate Duty
15. The state election commission for conducting elections to Panchayats is appointed by:
- (A) President
(B) Governor
(C) Chief Minister
(D) Minister in Charge of Local Administration
16. Revenue received by Government are credited under :
- (A) Public Fund (B) Contingency Fund
(C) Provident Fund (D) Consolidated Fund
17. The contingency fund of state is at the disposal of :
- (A) Chief Minister (B) Governor
(C) State Legislature (D) Finance Minister
18. The sole right to issue bank notes in India has been vested in the RBI w.e.f. :
- (A) April 1935 (B) August 1947
(C) April 1950 (D) January 1950
19. The establishment of contingency fund of India is narrated in Article _____ of constitution.
- (A) 369 (B) 42
(C) 267 (D) None of above
20. The mass of Government accounts being of cash basis is kept on :
- (A) Double Entry System (B) Single Entry System
(C) Cash Basis (D) None of above

21. Large departments like public works and forests having cheque drawing powers under monthly compiled accounts to:
- (A) Accountant General (B) Director of treasuries
(C) Finance Department (D) Chief Engineer/Chief Conservator
22. Major head code number 4452 represents :
- (A) Revenue Receipts (B) Revenue Expenditure
(C) Capital Account Expenditure (D) Loans and Advances
23. The main unit of classification in account is:
- (A) Sector (B) Major head
(C) Sub major head (D) Minor head
24. The annual account of Government represents :
- (A) A fair and correct view of the financial stewardship of the Government during the year
(B) Total expenditure
(C) Total barring
(D) Total receipts
25. The incidental objects of commercial audit, flowing automatically ! maybe said to be :
- (A) Detection/Prevention of fraud
(B) Detection/Prevention of technical errors
(C) Detection of errors of principles
(D) All the above three
26. Comptroller and Auditor General of India exercise his duties and powers as per Article of constitution of India.
- (A) 151 (B) 148
(C) 149 (D) 147
27. The president may after consultation with the comptroller and Auditor General by order, relieve him from the responsibility of compiling the accounts of:
- (A) Union
(B) Any particular service or dept. of Union
(C) Any particular class or characters
(D) All the above
28. The Comptroller and Auditor General Act 1971 came into force from:
- (A) 1.12.1971 (B) 1.7.1971
(C) 15.12.1971 (D) 15.4.1971

29. The Comptroller and Auditor General's duties and powers regarding audit are described in _____ of C and AG's Act 1971.
- (A) Section 13, 16 and 17 (B) Section 8, 9 and 10
(C) Section 10, 11 and 12 (D) Section 3, 4 and 5
30. From 1977-78 onwards the responsibility for compiling the accounts of the Union Government Vest with:
- (A) Comptroller and Auditor General
(B) Controller General of Accounts (Ministry of Finance)
(C) Finance Department
(D) Public Accounts Committee
31. The audit of customs revenue is limited to receipts under the Customs Act:
- (A) 1950 (B) 1948
(C) 1956 (D) 1962
32. Who is the authority to inspect any office of accounts under control of union or of State Governments?
- (A) Budget Committee (B) Planning Commission
(C) Comptroller and Auditor General (D) Finance Commission
33. Who is responsible for appropriation audit?
- (A) Finance Secretariat (B) Comptroller and Auditor General
(C) Administrative Secretariat (D) Subject Committee
34. The Latin word 'Audire' means :
- (A) To see (B) To watch
(C) To hear (D) To verify
35. Who is the authority to sanction expenditure for consolidated or contingent fund as per Article 77(3) of constitution?
- (A) President (B) Cabinet
(C) Prime Minister (D) Finance Minister
36. Contractors' ledger is a running account showing :
- (A) The amount paid to each contractor
(B) The amount due for recovery from each contractor
(C) The particulars of work being executed
(D) The amount due by each contractor, the advances made and due to him for work done

37. Priced stores ledger is :
- (A) A record showing issue rates of stock items
 - (B) A chronological record of all transactions of stock and a value-cum-numerical account of stores held
 - (C) A record showing the various items of stock available
 - (D) A record for noting issue of items of stock from time to time
38. A revised estimate for a work is to be obtained when
- (A) A work is completed and variation is found between original estimate and actuals
 - (B) The work is abandoned
 - (C) The sanctioned estimate is likely to exceed by more than the prescribed percentage
 - (D) When Audit asks for it
39. A supplementary estimate is required when
- (A) Items considered necessary while a work is in progress and not fairly contingent on the proper execution of the work as first sanctioned
 - (B) There is excess over estimate
 - (C) A.G. asks for it
 - (D) The actual quantities exceed the estimated quantities
40. Extra expenditure covered by a supplementary or revised estimate can be incurred
- (A) If unavoidable delay in preparation of revised estimate is foreseen and a report is sent to the authority who is to accord sanction, narrating the circumstances
 - (B) Before sanction is obtained, in anticipation
 - (C) Only after sanction is accorded
 - (D) If there is adequate budget provision
41. Pension Payment Order issued by the A.G. consists of :
- (A) A single sheet
 - (B) One booklet
 - (C) Two halves
 - (D) A single order
42. Normally the period of provisional / anticipatory pension is not to exceed
- (A) Six months
 - (B) One year
 - (C) Two years
 - (D) Three months
43. In conducting propriety audit, audit will see whether :
- (A) There is sanction
 - (B) There is allotment
 - (C) The vouchers are in order
 - (D) Not only whether there is proper authority but also investigate the necessity for it and whether the rates and scales of expenditure were justified

44. Central audit is by and large
 (A) Regularity and propriety audit
 (B) Regularity audit
 (C) Propriety audit
 (D) Efficiency audit
45. Every payment of money on Government account involves _____ principal processes.
 (A) Four (B) Three
 (C) Two (D) Several
46. Appropriation Acts of the Parliament/State Legislature provide the authority for:
 (A) Expenditure incurred
 (B) Spending money on various purposes included in the Budget
 (C) Expenditure sanction
 (D) Withdrawal of funds from the treasury
47. Appropriation Accounts are accounts of expenditure showing the amounts:
 (A) Voted for each grant compared with actuals
 (B) Charged for each grants, compared with actuals
 (C) Voted and charged grants for several items compared with actuals of voted and charged for each financial year so as to exhibit the excess or savings
 (D) In the form of a statement under each major head of account
48. Appropriation Accounts of a State Government (where accounting function vests with the AG.), are prepared by :
 (A) Finance Department and sent to Governor
 (B) C and AG and sent to Governor
 (C) AG and approved by C and AG and sent to Governor for being laid before Legislature
 (D) Controller General of Accounts and sent to President
49. Finance Committees of Lok Sabha are comprised of :
 (A) Public Accounts committee, Estimate Committee and Committee on Public undertakings
 (B) Estimate Committee and Public Accounts Committee
 (C) Estimate Committee and Committee on Public Undertakings
 (D) Public Accounts Committee and Committee on Public Undertakings
50. Public Accounts Committee is constituted for the purpose of :
 (A) Advising Government on economy
 (B) Scrutiny of Accounts and Audit Reports (of C and AG) laid before legislature
 (C) Reviewing the working of major departments
 (D) Investigating major irregularities

51. One- third of the members of the Council of State shall retire on the expiration of every :
- (A) Third year (B) One year
(C) Second year (D) Fourth year
52. A person shall not be qualified to be chosen as Member of Rajya Sabha, unless he is not less than :
- (A) 30 years of age (B) 21 years of age
(C) 25 years of age (D) 35 years of age
53. A person shall not be qualified to be chosen as Member off 'Parliament in Lok Sabha unless he is not less than :
- (A) 21 years of age (B) 25 years of age
(C) 30 years of age (D) 35 years of age
54. Deputy Chairman of the Council of States is :
- (A) Chosen by drawing lots (B) Nominated by the Chairman
(C) Elected by the Council Members (D) Nominated by the President
55. The Speaker of the Lok Sabha is chosen by the :
- (A) President (B) Election commission
(C) Leader of the House (D) Members of Lok Sabha
56. By virtue of which Article of Constitution Contingency Fund is setup?
- (A) 149 (B) 268
(C) 148 (D) 267
57. By whom the complete accounts of the Central Government and of State Governments with the bank are maintained?
- (A) Reserve Bank at New Delhi
(B) Central Accounts Section of Reserve Bank at Nagpur
(C) State Bank of India at New Delhi
(D) Reserve Bank at the capital of each state
58. Cash balance held in a state treasury form part of _____ of state.
- (A) Public account (B) Contingency fund
(C) Consolidated fund (D) All three above
59. The comptroller and Auditor General of India derives his powers and duties in relation to the accounts of union and states from which articles of the constitution?
- (A) 130 and 131 (B) 148 and 149
(C) 149 and 150 (D) 267

60. The contingency fund of the state will be at the disposal of whom?
(A) Governor (B) President
(C) Chief Minister (D) Finance Minister
61. Which are the important standing committees of Parliament?
(A) Public Accounts Committee
(B) Estimates Committee
(C) Committee on public undertakings
(D) All the above three
62. Who is regarded as a “friend, philosopher and guide” of the committees on public accounts and public undertakings?
(A) Speaker of Lok Sabha
(B) Comptroller and Auditor General of India
(C) Chairman of Rajya Sabha
(D) Prime Minister
63. Who is recognised as the Head of Indian Audit and accounts department?
(A) Comptroller and Auditor General (B) Principal Accountant General
(C) President (D) Finance Minister
64. What are the threefold control over the financial administration in a state?
(A) Judicial, Audit and Administrative Control
(B) Legislative, Administrative and Audit Control
(C) Administrative, Technical and Financial Control
(D) Judicial, Technical and Audit Control
65. Annual Financial Statement is also known as :
(A) Income and Expenditure Statement
(B) Annual Estimate
(C) Budget
(D) Economic Review
66. By whom all the general rules and orders of financial character issued by the President are scrutinised?
(A) Comptroller and Auditor General (B) Accountant General
(C) Director of Audit (D) Director of Accounts
67. Reports of CAG relating to the accounts of Central/State Governments are submitted to the President/Governor who shall cause them to be laid before :
(A) Estimate committee (B) Parliament/legislature
(C) Planning commission (D) Finance ministry of central/state

68. What is “MODVAT”?
- (A) Modern Valued Agricultural Tax
 (B) Modern Value Added Tax
 (C) Modified Value Added Tax
 (D) Modified and Valued Additional Tax
69. It is an important duty of audit to review and verify the balances under :
- (A) Debt/Deposit heads (B) Expenditure heads
 (C) Revenue heads (D) Capital heads
70. In a public works division, a sub-divisional officer’s principal account records include :
- (A) Cash book (B) Muster roll
 (C) Works abstract (D) All the three above
71. Expenditure on the construction of government non-residential buildings for administrative and office purposes will be accounted for under the major head :
- (A) 2216 or 4216 (B) 2059 or 4059
 (C) functional major head (D) None of these
72. Taxes both on residential and non-residential buildings owned by defence department shall be debited where?
- (A) 2216 housing (B) 2059 public works
 (C) Defence service estimates (D) None of these
73. “Pensions and Miscellaneous” is a sub sector of :
- (A) General services under revenue expenditure head
 (B) Economic services under revenue expenditure head
 (C) Social and economic services under revenue expenditure head
 (D) None of these
74. Under which sector “Taxes on income and expenditure” exist?
- (A) Economic services (B) Non-tax revenue
 (C) Grants-in-aid (D) Tax revenue
75. Part III of government accounts is
- (A) Contingency fund (B) Public debt
 (C) Account (D) Loans and advances
76. Each major head is allotted a code number which is ————— digit Arabic number.
- (A) 4 (B) 2
 (C) 3 (D) 5

77. Receipt major heads on Revenue Account are assigned the block of consecutive serial numbers from
- (A) 4011 to 5999 (B) 0020 to 1999
(C) 2011 to 3999 (D) 6001 to 6010
78. Code number '4000' denotes :
- (A) revenue receipt head (B) capital receipt major head
(C) contingency fund (D) remittance head
79. Which is the main unit of classification in accounts?
- (A) Sub heads (B) Minor heads
(C) Major heads (D) Object heads
80. The scheme or activities under a programme is depicted in government accounts as :
- (A) Detailed heads (B) Object heads
(C) Sub heads (D) Minor heads
81. Bin card of store items is posted from :
- (A) Invoices
(B) Goods received sheets and store indents
(C) Issue notes
(D) Statements of store keeper
82. Quo Warranto is the name of a :
- (A) Writ (B) Summons
(C) Warning (D) Petition
83. No child below the age of _____ years shall be engaged on any hazardous employment.
- (A) 10 years (B) 14 years
(C) 13 years (D) 12 years
84. The President of India shall be elected by an electoral college consisting of :
- (A) Ministers of both houses of the Parliament
(B) Elected Members of both houses of the Parliament
(C) Elected Members of the Legislative Assemblies of the State
(D) Electoral College consists of (B) and (C) above
85. Who is the ex-officio Chairman of the Council of States?
- (A) President
(B) Prime Minister
(C) Vice President
(D) Leader of the Party having largest number in the House

86. The Control of Resource operations of the Government of India and State Government vests in the
- (A) Finance Department (B) Accountant General
(C) Treasuries Department (D) Reserve Bank of India
87. The outstanding feature of Parliamentary democracy in India is the accountability of the administration to the :
- (A) Legislature (B) Judiciary
(C) Executive (D) Audit
88. Ways and Means refer to :
- (A) Raising of new loans
(B) Method of maintaining Government's daily cash balance a minimum level fixed by the Reserve Bank of India
(C) Raising of additional revenue
(D) Levying of new taxes
89. The Budget of the Government of India consists of :
- (A) Capital Budget and Revenue Budget
(B) Revenue Budget and Performance Budget
(C) Revenue Budget and Railway Budget
(D) Capital Budget and Railway Budget
90. No money can be withdrawn from the Consolidated Fund of a State Government until
- (A) Demands for Grants are passed
(B) Vote on accounts is passed
(C) Appropriation Act is passed
(D) Finance Minister presents the Budget in the State Assembly
91. State the item below not credited into the consolidated fund :
- (A) Loan raised by the issue of Treasury Bill
(B) Tax
(C) Provident Fund
(D) Ways and means advance
92. Accounting period of Govt. accounts is stated in Article _____ of KAC Vol.I
- (A) One (B) Eight
(C) Thirty Six (D) Twenty one

93. The receipt and payment of moneys on behalf of a state outside its jurisdiction are ordinarily arranged through the _____ of the state in which the transactions take place.
- (A) Finance Department (B) Accountant General
(C) Treasury (D) Governor
94. Complete accounts of the Central Govt. and each of the state govt. are maintained by which act as a general clearing house :
- (A) Central Accounts Section of SBI
(B) Central Accounts Section of RBI
(C) Controller General of Accounts
(D) None of the above
95. The Combined Finance and Revenue Accounts of the Central and States Govts. is required to submit to the President by :
- (A) Finance Department (B) Reserve Bank of India
(C) Comptroller and Auditor General (D) Accountant General
96. Statement of Treasury accounts, schedules and cash account schedules etc. are sent to the Accountant General for compilation of accounts :
- (A) Daily (B) Weekly
(C) Monthly (D) Annually
97. Each Treasury is inspected periodically by a gazetted officer deputed by :
- (A) Accountant General (B) Governor
(C) Currency Officer (D) None of the above
98. The monthly accounts of interstate suspense are prepared and despatched to the AG. of the state concerned. These accounts are called the :
- (A) Settlement Accounts (B) Departmental Adjusting Account
(C) Department accounts (D) Compilation Sheet
99. Regulation and authorisation of pay and allowances of gazetted officers, reporting and issue of payment authorities of pension and gratuity of retired servants etc. by Accountant General are known as :
- (A) Entitlement Function (B) Accounting Function
(C) Auditing Function (D) Authorisation Function
100. Pay slip issued by AG. is invalid in the event of :
- (A) The officer proceeding on leave
(B) Undergoing a period of suspension
(C) Being transferred, promoted or reverted to another post before the increment accrues
(D) In all of the above cases
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