

**PROVISIONAL ANSWER KEY**

Paper: 007 - Intro. to Indian Government Accounts and Audit , Account Code Vol 1 &amp; Constitution

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Question1:-Government audit ensures the accountability of

- A:-Legislature
- B:-Executive
- C:-Both (1) and (2)
- D:-None

Correct Answer:- Option-B

Question2:-Which of the following is not an objective for Government Audit?

- A:-To detect error and fraud in accounts
- B:-To enable timely finalisation of Accounts
- C:-To make know the public the affairs of Government
- D:-None

Correct Answer:- Option-D

Question3:-The contingency fund is at the disposal of

- A:-Chief Minister
- B:-Governor
- C:-Legislature
- D:-None

Correct Answer:- Option-B

Question4:-Audit assists

- A:-Legislature
- B:-Executive
- C:-Judiciary
- D:-All

Correct Answer:- Option-A

Question5:-The administrative powers of Comptroller and Auditor General will be governed by rules made by

- A:-Parliament
- B:-President
- C:-Cabinet
- D:-C & AG

Correct Answer:- Option-B

Question6:-The term of office of President of India is

- A:-3 Years
- B:-4 Years
- C:-5 Years
- D:-6 Years

Correct Answer:- Option-C

Question7:-Who among the following is not authorised to speak in Parliament?

- A:-President
- B:-Attorney General
- C:-Solicitor General
- D:-None

Correct Answer:- Option-C

Question8:-The pay and allowances of Comptroller and Auditor General shall met from

- A:-Voted expenditure
- B:-Charged Expenditure
- C:-Contingency Fund
- D:-Public Account

Correct Answer:- Option-B

Question9:-The proceeds of taxation is accounted in

- A:-Revenue account
- B:-Capital account
- C:-Contingency fund
- D:-None

Correct Answer:- Option-A

Question10:-The President of India shall be elected by

- A:-All members of both Houses of Parliament and Legislative Assembly of States
- B:-All elected members of both Houses of Parliament and Legislative Assembly of States
- C:-All Members of both Houses of parliament
- D:-All elected Members of both Houses of Parliament

Correct Answer:- Option-B

Question11:-Every person who is arrested and detained in custody shall produce before the nearest Magistrate within a period of

- A:-12 Hours
- B:-24 Hours
- C:-36 Hours
- D:-48 Hours

Correct Answer:- Option-B

Question12:-Maximum number of members to Council of State who can be nominated by President is

- A:-9
- B:-10
- C:-12
- D:-15

Correct Answer:- Option-C

Question13:-The authority to determine the classification of any Government transaction is

- A:-Reserve Bank
- B:-Finance Ministry
- C:-Treasury
- D:-Comptroller and Auditor General

Correct Answer:- Option-D

Question14:-A Charged expenditure means

- A:-An expenditure for a particular item

- B:-An expenditure for a prepaid payments
- C:-An expenditure subject to vote of Legislature
- D:-None

Correct Answer:- Option-D

Question15:-Which of the following is not a subject to Money Bill?

- A:-Alteration of Income Tax rate
- B:-Appropriation of money out of the Consolidated Fund of India
- C:-Withdrawal of money from Contingent Fund of India
- D:-Imposition of Licence fee for a new service

Correct Answer:- Option-D

Question16:-The functions of Government is represented by

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

Correct Answer:- Option-D

Question17:-Maximum number of ministers in Legislative Assembly of State is

- A:-10% of total number of members of Legislative Assembly
- B:-10% of total number of elected members of Legislative Assembly
- C:-15% of total number of members of Legislative Assembly
- D:-15% of total number of elected members of Legislative Assembly

Correct Answer:- Option-C

Question18:-If any provision of Law made by State Legislature is repugnant to any provision of law made by Parliament, the prevailing law will be

- A:-Law made by State Legislature
- B:-Law made by Parliament
- C:-The matter will decided by Supreme Court
- D:-The matter will decide by the President

Correct Answer:- Option-B

Question19:-The word 'Sovereign Democratic Republic' is incorporated in the Preamble of Constitution of India by the

- A:-2nd Amendment
- B:-42nd Amendment
- C:-73rd Amendment
- D:-74th Amendment

Correct Answer:- Option-B

Question20:-The major head for Revenue Expenditure is

- A:-0020 to 1999
- B:-2011 to 3999
- C:-4011 to 5999
- D:-6011 to 7999

Correct Answer:- Option-B

Question21:-Which of the following will not come under Capital Expenditure?

- A:-Increasing concrete asset of a material
- B:-Reduce recurring liability
- C:-Purchase of equipment for a project
- D:-Expenditure on asset on a temporary nature

Correct Answer:- Option-D

Question22:-Classification of Government transaction is based on

- A:-Function
- B:-Department
- C:-Object
- D:-All

Correct Answer:- Option-A

Question23:-Audit against regularity means

- A:-Verify the expenditure confirms the rules and by laws applicable
- B:-Expenditure made in time
- C:-Receipts are properly collected
- D:-Appropriation are properly regulated

Correct Answer:- Option-A

Question24:-The accounts of General Provident Fund of State Government employees are kept by

- A:-Department concerned
- B:-State Government
- C:-Accountant General
- D:-Treasury

Correct Answer:- Option-C

Question25:-The President shall submit his resignation to

- A:-Vice President
- B:-Speaker of Lok Sabha
- C:-Chief Justice of Supreme Court
- D:-Any of the above

Correct Answer:- Option-A

Question26:-The maximum period that a Union minister can hold his office without becoming a member of either Houses of Parliament is

- A:-3 Months
- B:-4 Months
- C:-6 Months
- D:-One year

Correct Answer:- Option-C

Question27:-The power of President to promulgate ordinance is given in

- A:-Art. 53
- B:-Art. 118
- C:-Art. 123
- D:-None

Correct Answer:- Option-C

Question28:-Which of the following is not a Charged Expenditure?

- A:-Salary of Vice President

- B:-Salary of Speaker of House of People
- C:-Salary of Supreme Court Judge
- D:-Salary of Prime Minister

Correct Answer:- Option-D

Question29:-The expenditure from Consolidated Fund is authorised by

- A:-Money Bill
- B:-Annual Financial Statement
- C:-Vote on Account
- D:-Appropriation Bill

Correct Answer:- Option-D

Question30:-The minimum number of seats reserved for women in Panchayathi Raj Institutions is

- A:-1/4th of total members
- B:-1/3rd of total numbers
- C:-1/2th of total members
- D:-The State Legislature can decide

Correct Answer:- Option-B

Question31:-Residuary power of Legislation goes to

- A:-State Legislature
- B:-Parliament
- C:-Both Parliament and State Legislature
- D:-President

Correct Answer:- Option-B

Question32:-As per Constitution of India the allocation of seats of People cannot be altered until the first census after the year \_\_\_\_\_ published.

- A:-2021
- B:-2024
- C:-2026
- D:-None

Correct Answer:- Option-C

Question33:-The Constitutional body which gives the recommendation to President regarding the sharing of tax revenue between Centre and States is

- A:-Parliament
- B:-Interstate Council
- C:-Council of Ministers of Union
- D:-Finance Commission

Correct Answer:- Option-D

Question34:-The audit of accounts of Panchayati Raj Institutions is conducted by

- A:-C & AG
- B:-Agency authorised by Union Government
- C:-Chartered Accountant
- D:-Agency authorised by State Legislature

Correct Answer:- Option-D

Question35:-The maximum period of President's Rule in a state is

- A:-6 Months
- B:-One Year
- C:-Two Year
- D:-Three Year

Correct Answer:- Option-D

Question36:-Audit against sanction is

- A:-Verifying the compateny of sanctioning authority
- B:-Verifying the budgetary control
- C:-Verifying the sanction order with respect to laws and rules
- D:-All of the above

Correct Answer:- Option-A

Question37:-Which of the following not coming under the three E's of financial propriety?

- A:-Efficiency
- B:-Economy
- C:-Effectiveness
- D:-Eligibility

Correct Answer:- Option-D

Question38:-The annual financial statement of Government is commonly known as

- A:-Appropriation account
- B:-Vote on account
- C:-Budget
- D:-Finance Bill

Correct Answer:- Option-C

Question39:-The minimum age to become Governor is

- A:-18
- B:-21
- C:-25
- D:-35

Correct Answer:- Option-D

Question40:-Who among the following is not a member of GST Council?

- A:-Union Finance Minister
- B:-Union Minister for Revenue and Finance
- C:-Union Commerce Minister
- D:-Minister nominated by State

Correct Answer:- Option-C

Question41:-Appropriation Audit is intended to check

- A:-Whether the expenditure is doubtful
- B:-Whether expenditure is under budgetary control
- C:-Whether expenditure is wasteful
- D:-All of the above

Correct Answer:- Option-B

Question42:-C & AG shall submit the Audit Report to

- A:-President
- B:-Public Account Committee
- C:-Parliament
- D:-None

Correct Answer:- Option-A

Question43:-At present the supreme commander of defence force in India is

- A:-President
- B:-Defence Minister
- C:-Chief of Defence Service
- D:-Prime Minister

Correct Answer:- Option-A

Question44:-The ex officio chairman of Council of State is

- A:-Prime Minister
- B:-Vice President
- C:-Dy. Chairperson
- D:-President

Correct Answer:- Option-B

Question45:-Which of the following is not related to vote on account?

- A:-Authorise to make grant in aid in advance before completing Budget
- B:-Part of Annual Budget
- C:-Passed by Parliament or State Legislature
- D:-None

Correct Answer:- Option-D

Question46:-The rules of procedure of a State Legislature is made by

- A:-Parliament
- B:-Governor
- C:-Lok Sabha Secretariate
- D:-State Legislature itself

Correct Answer:- Option-D

Question47:-The Article in the Constitution of India that give the power of Governor to promulgate ordinance is

- A:-Art. 154
- B:-Art. 160
- C:-Art. 213
- D:-None

Correct Answer:- Option-C

Question48:-The office of Lieutenant Governor is in

- A:-National Capital Territory of Delhi
- B:-Union Territory of Lakshadweep
- C:-Union Territory of Andaman Nicobar
- D:-Union Territory of Daman, Diu

Correct Answer:- Option-A

Question49:-The maximum of tax on Profession, trade and employment is fixed by

- A:-State Government
- B:-Local Body
- C:-Union Government
- D:-None

Correct Answer:- Option-D

Question50:-The Contingency Fund of India is placed under the disposal of

- A:-President
- B:-Prime Minister
- C:-Speaker of Lok Sabha
- D:-Finance Minister

Correct Answer:- Option-A

Question51:-The Constitutional powers of Comptroller and Auditor General to prescribe the form of accounts of State and Central Government is given in

- A:-Art. 52
- B:-Art. 77
- C:-Art. 112
- D:-Art. 150

Correct Answer:- Option-D

Question52:-A Money bill shall be introduced in

- A:-House of People
- B:-Council of States
- C:-Either of the Houses
- D:-None

Correct Answer:- Option-A

Question53:-The term of office of Advocate General is

- A:-Five Years
- B:-During the pleasure of President
- C:-During the pleasure of Council of Ministers
- D:-During the pleasure of Governor

Correct Answer:- Option-D

Question54:-The executive power of State is vested in

- A:-Council of Ministers
- B:-Legislative Assembly
- C:-Chief Minister
- D:-Governor

Correct Answer:- Option-D

Question55:-Amendment to The Constitution shall be passed by

- A:-Simple majority of both Houses of Parliament
- B:-Two third members present at the time of voting
- C:-Both (1) and (2)
- D:-None

Correct Answer:- Option-C

Question56:-In the Constitution of India, Part IX Panchayaths is incorporated in the year

- A:-1950
- B:-1992
- C:-1994
- D:-1996

Correct Answer:- Option-B

Question57:-Which of the following is not a Constitutional body?

- A:-Public Service Commission
- B:-Niti Aayog
- C:-Municipality
- D:-Finance Commission

Correct Answer:- Option-B

Question58:-Government account are prepared on the basis of

- A:-Double entry system
- B:-Single entry system
- C:-Accrual based double entry system
- D:-Proforma account

Correct Answer:- Option-B

Question59:-Number of tiers of classification of Government Account is

- A:-3
- B:-4
- C:-5
- D:-None

Correct Answer:- Option-C

Question60:-Which of the following is a capital expenditure?

- A:-Financial assistance to Local Body for construction of road
- B:-Grant in aid to local library for construction of building
- C:-Construction of temporary building
- D:-Repayment of loan taken by the Government for construction of building

Correct Answer:- Option-D

Question61:-Refund of non tax revenue will be accounted under

- A:-Separate minor head under the same Major Head
- B:-Same Minor Head
- C:-Separate Major Head
- D:-Either (1), (2) or (3)

Correct Answer:- Option-A

Question62:-The Audit Report issued by Accountant General is examined by

- A:-Public Accounts Committee
- B:-Estimate Committee
- C:-Local Fund Accounts Committee
- D:-Finance Committee

Correct Answer:- Option-A

Question63:-Loans and advances made by Government is accounted in

- A:-Revenue account
- B:-Capital account
- C:-Public Debt, loans and advances
- D:-Public account

Correct Answer:- Option-C

Question64:-Contingency Fund is set up by Article \_\_\_\_\_ of Constitution of India.

- A:-Art. 110
- B:-Art. 150
- C:-Art. 204
- D:-Art. 267

Correct Answer:- Option-D

Question65:-The Finance Account of States are prepared by

- A:-Accountant General
- B:-Treasury
- C:-Finance Ministry
- D:-Comptroller and Auditor General

Correct Answer:- Option-A

Question66:-Primary unit of appropriation of Government account is

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

Correct Answer:- Option-D

Question67:-A contribution made by a private party to Government to meet whole or part of the cost of construction of capital asset is credited to

- A:-Capital account
- B:-Revenue account
- C:-Public account
- D:-None

Correct Answer:- Option-B

Question68:-The term of office of Finance Commission is

- A:-3 Years
- B:-4 Years
- C:-5 Years
- D:-Till the pleasure of President

Correct Answer:- Option-C

Question69:-The article in the Constitution of India that prohibits states to levy tax on property of Union is

- A:-Art. 268
- B:-Art. 270
- C:-Art. 276
- D:-Art. 285

Correct Answer:- Option-D

- Question70:-Accounts of Central Government with the bank are maintained by  
A:-Accountant General  
B:-Bank concerned  
C:-Finance Ministry  
D:-Reserve Bank of India  
Correct Answer:- Option-D
- Question71:-The Capital Receipt Major Head is  
A:-00200 to 1999  
B:-2011 to 3999  
C:-4000  
D:-4011 to 5999  
Correct Answer:- Option-C
- Question72:-Who is authorised to approve the deletion of a Major Head in Government accounting system  
A:-Finance Minister  
B:-Comptroller and Auditor General  
C:-Reserve Bank  
D:-President  
Correct Answer:- Option-B
- Question73:-A loan raised by Central Government is usually accounted under the Head  
A:-Revenue Account  
B:-Capital Account  
C:-Public Account  
D:-Either (1) or (2)  
Correct Answer:- Option-B
- Question74:-Major Head 2011 denotes  
A:-A receipt under Revenue Account  
B:-A receipt under Capital Account  
C:-A receipt under Public Account  
D:-A payment under Revenue Account  
Correct Answer:- Option-D
- Question75:-Which of the following is not a Revenue Expenditure  
A:-Maintenance of a Building  
B:-Working expense of a Project  
C:-Maintenance work of a Project that is not yet started  
D:-None  
Correct Answer:- Option-C
- Question76:-The detailed head for Office Expenses is  
A:-01  
B:-02  
C:-04  
D:-05  
Correct Answer:- Option-D
- Question77:-The Article in the Constitution of India that empowers States to make provision for reservation of job for backward classes is  
A:-Art 14  
B:-Art 15  
C:-Art 16  
D:-None  
Correct Answer:- Option-A
- Question78:-The maximum period of preventive detention is  
A:-One month  
B:-Two months  
C:-Four months  
D:-None  
Correct Answer:- Option-D
- Question79:-The new President of India, before entering upon his office shall take oath before  
A:-Vice President  
B:-Supreme Court Chief Justice  
C:-Senior Judge in the Supreme Court  
D:-None  
Correct Answer:- Option-B
- Question80:-Which of the account statement is preparing in Government account  
A:-Balance Sheet  
B:-Income and Expenditure Statement  
C:-Ledger  
D:-Trial Balance  
Correct Answer:- Option-C
- Question81:-The maximum number of members of council of ministers of Union is  
A:-10% of total number of House of People  
B:-10% of total number of Parliament  
C:-15% of total number of House of People  
D:-15% of total number of Parliament  
Correct Answer:- Option-C
- Question82:-The Major Head of Suspense Account is  
A:-4000  
B:-4059  
C:-8550  
D:-8658  
Correct Answer:- Option-D
- Question83:-As per Constitution of India which of the following is not a part of Parliament  
A:-House of People  
B:-Council of State  
C:-President  
D:-None  
Correct Answer:- Option-D

Question84:-Maximum number of members of Lok Sabha reserved for Union Territories

- A:-15
- B:-20
- C:-35
- D:-No such reservation

Correct Answer:- Option-B

Question85:-A Bill pending in Parliament will lapse

- A:-If the Houses are prorogated
- B:-Bill pending in the Council of States which has not been passed by the House of People and the later is dissolved
- C:-A Bill which is pending in House of People or passed by it and pending in the Council of state and the House People dissolved
- D:-Any of the above

Correct Answer:- Option-C

Question86:-Parliament has no power to make laws relating to

- A:-Union list
- B:-Concurrent List
- C:-International agreement
- D:-State list

Correct Answer:- Option-D

Question87:-Deduction towards General Provident Fund will accounted in

- A:-Revenue Account
- B:-Capital Account
- C:-Suspense Account
- D:-Public Account

Correct Answer:- Option-D

Question88:-The Major Head from 4011 to 5999 deals with

- A:-Revenue expenditure
- B:-Capital expenditure
- C:-Public Debt
- D:-Loans and Advances

Correct Answer:- Option-B

Question89:-The office of Comptroller and Auditor General is created by

- A:-President
- B:-Constitution of India
- C:-Law made by Parliament
- D:-None

Correct Answer:- Option-B

Question90:-The term of office of Governor is

- A:-3 years
- B:-4 years
- C:-5 years
- D:-Till the pleasure of President

Correct Answer:- Option-C

Question91:-The total number of representation of the States and Union Territories in the Council of States is

- A:-238
- B:-240
- C:-242
- D:-250

Correct Answer:- Option-A

Question92:-Parliament can make laws relating to State List if

- A:-The Parliament desires
- B:-The Council of States resolved to make law with two third majority at the time of voting
- C:-Majority of States requested
- D:-None

Correct Answer:- Option-B

Question93:-The term of office of members of Public Service Commission is

- A:-4 Years
- B:-5 Years
- C:-Six Years
- D:-Upto the age of Sixty

Correct Answer:- Option-C

Question94:-The salary and allowances of Ministers of State is decided by

- A:-Legislative Assembly
- B:-Council of Ministers
- C:-Governor
- D:-None

Correct Answer:- Option-A

Question95:-Who among the following is not an officer of Legislative Assembly

- A:-Speaker
- B:-Dy. Speaker
- C:-Chief Minister
- D:-None

Correct Answer:- Option-C

Question96:-The maximum duration between two consecutive assembly session is

- A:-3 months
- B:-4 months
- C:-6 months
- D:-9 months

Correct Answer:- Option-C

Question97:-The procedure to be adopted to account transit pay of a Government servant on transfer is detailed in Article \_\_\_\_\_ of Kerala Account Code Vol.I

- A:-Art. 21
- B:-31
- C:-32
- D:-None

Correct Answer:- Option-B

Question98:-Which of the following are not the main purposes of Government accountant?

- A:-To reduce the tax burden of citizen
- B:-To maintain necessary activities of Government with proper standard and efficiency
- C:-To expand the activity of Government
- D:-To make more revenue

Correct Answer:- Option-D

Question99:-Entitlement function of Accountant General includes

- A:-Authorisation of pay and allowances of Gazetted Officers
- B:-Reporting and issue of payment authorities of pension and gratuity of retired Government servants
- C:-Issue of Family pension
- D:-All of the above

Correct Answer:- Option-D

Question100:-Contingency Fund of State is audited by

- A:-C & AG
- B:-Performance Audit
- C:-Kerala State Audit
- D:-None

Correct Answer:- Option-A