

May 2014

Series

A

The Accounts Test For Executive Officers

The A.P Financial Code. Treasury Code. Pension Code, Budget Manual, Constitution of India etc (With Books)

PAPER CODE 141

REGISTER NO. []

Time 2:00 Hrs.

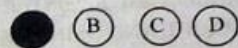
Maximum Marks : 100

INSTRUCTIONS TO THE CANDIDATES

- 1. Please check the Test Booklet and ensure that it contains all the questions. If you find any defect in the Test Booklet or Answer Sheet, Please get it replaced immediately.
2. The Test Booklet contains 100 questions. Each question carries one mark.
3. The Test Booklet printed in four (4) Series, viz ABCD. The Series, A or B or C or D is printed on the right-hand corner of the cover page of the Test Booklet. Mark your Test Booklet Series A or B or C or D in Part C on side 2 of the Answer Sheet by darkening the appropriate circle with Ball Point Pen.

Example to fill up the Booklet Series

If your Test Booklet Series is A, Please fill as shown below.



If you have not marked the Test Booklet Series at Part C of side 2 of the Answer Sheet or marked in a way that it leads to discrepancy in determining the exact Test Booklet Series, then in all such cases, your Answer Sheet will be invalidated without any further notice. No correspondence will be entertained in the matter.

- 4. You will be supplied with Answer Sheet Consisting of 2 copies, the original copy on the Top and Duplicate below. Do not attempt to separate or displace them while answering. After completion of examination you should hand over the original OMR Sheet (Top Sheet) to the invigilator and carry the bottom Sheet (Duplicate Sheet) for your record.

- 1. S. Mohan Rao, D.P.R.O retired on Superannuation Pension. His total qualifying Service including weightage (31) years (8) months (27) days. His Last drawn basic pay Rs.23650/- Calculate and find out Service Pension :
4. S. Mohan Rao, D.P.R.O retired on Superannuation Pension. His qualifying service including weightage (31) years (8) Months (27) days. His last drawn basic pay Rs.23,650/-. Calculate and find out Normal Family Pension :
5. S. Mohan Rao, D.P.R.O retired on Superannuation Pension. His total qualifying Service including weightage (31) years (8) months (27) days. His last drawn basic pay Rs.23650/- & DA. Rs.17005/- Calculate and find out Gratuity:
6. Smt. Rama Devi, retired from service voluntarily on completion of (28) years of qualifying service, her left over service is (2) years for superannuation being superior service. Find out Service Pension on L.D.B. Pay of Rs.19,050/-.

7. Smt. Ramadevi retired from service voluntarily on completion of (28) years of qualifying service, her left over service is (2) years for superannuation being superior service. Find out Gratuity on last drawn basic pay of Rs.19,050/- with D.A. Rs.13,698/-.

- (1) Rs.8,00,000/-
- (2) Rs.5,40,324/-
- (3) Rs.5,40,342/-
- (4) Rs.4,91,220/-

8. Smt. Rama devi retired from service Voluntarily on Completion of (28) years of qualifying service, her left over service is (2) years for superannuation being superior service, Find out Enhanced family pension on last drawn basic pay of Rs.19050/-

- (1) Rs.8,660/-PM
- (2) Rs.9,525/-PM
- (3) Rs.8,659/-PM
- (4) Rs.8,662/-PM

9. Smt. Rama devi retired from service voluntarily on completion of (28) years of qualifying service, her left over service is (2) years for superannuation being superior service. Find out Normal Family Pension on last drawn basic pay of Rs.19,050/-

- (1) Rs.5,716/-PM
- (2) Rs.5,715/-PM
- (3) Rs.5,715-50 PM
- (4) Rs.5,815/-PM

10. Smt. Rama devi retired from service voluntarily on completion of (28) years of qualifying service, her left over service is (2) years for superannuation being superior service. Find out commutation of Pension Amount on 40% of monthly pension.

- (1) Rs.3,56,321/-
- (2) Rs.3,53,828/-
- (3) Rs.3,53,827/- *Correct*
- (4) Rs.3,53,826/-

11. Md. Tajuddi, Tahsildar expired while in service after completing (30) years (6) months (14) days service with last drawn basic pay Rs.21820/- and DA.Rs.15,689/- Find out D.C.R. Gratuity.

- (1) Rs.6,18,899/-
- (2) Rs.5,72,012-50p
- (3) Rs.5,72,012/-
- (4) Rs.5,72,013/-

12. Md. Tajuddin, Tahsildar expired while in service after completing (30) years (6) months (14) days service with last drawn basic pay Rs.21,820/- & His age (56) years Find out Commutation of Pension Value.

- (1) None of 2,3,4.
- (2) Rs.4,48,898/-
- (3) Rs.4,45,757/-
- (4) Rs.4,48,899/-

13. Md. Tajuddin, Tahsildar expired while in service on 5-12-2013 and his date of birth is 18-6-1956. Find out upto what date the Enhanced family pension is payable to his wife.

- (1) Date 18-6-2021
- (2) Date 15-12-2020
- (3) Date 30-6-2014
- (4) Till to her death

14. An IAS/IPS/IFS officer retired while working in the state on superannuation and drawing service pension of Rs.40,000/-PM. Find out Commuted Value of Pension Amount on 40% of monthly Pension.

- (1) Rs.15,91,104/-
- (2) Maximum Rs.10,00,000/-
- (3) Rs.15,73,248/-
- (4) Rs.15,73,249/-

15. The spouse of a retired govt., service, died while drawing compassionate allowance is eligible for Family Pension under rule of APRPR 1980. Indicate Rule.

- (1) Rule (40)
- (2) Rule (41)
- (3) Rule 50 (2)
- (4) Rule (50) (1)

5.12.2013
18.6.1956

16. The Children of a Pre-deceased son eligible for Gratuity under Rule of APRPR 1980. Point out Rule.

- (1) Rule 46
- (2) Rule 47
- (3) Rule 48
- (4) Rule 49

17. The following Pension Rules are applicable to the All India Service Officers retired/died while working in the State. Point out the Rules applicable.

- (1) The Pensions Act, 1871.
- (2) Central Civil Services (Pension) Rules, 1972.
- (3) Central Civil Services (Pension) Rules, 1973
- (4) Central Civil Services (C.P.) Rules, 1981

18. Who is the responsible for recovery and remittance of contributions of all the members of All India Services (covered under the C.P.S.) and uploading of relevant information to the Concerned Agencies under contribution Pension Scheme (i.e. C.P.S) as State Nodal Officers.

- (1) Finance dept. in the Govt.
- (2) Director of Treasuries & Accounts, Hyderabad
- (3) Pay and Accounts Officer, Hyderabad
- (4) Pay and Accounts Officer (W&P) Hyderabad

19. The withdrawal procedures for subscribers from New Pension System (CPS) as Exit Policy orders issued by the Govt. vide G.O. Select the G.O:

- (1) G.O.Ms. No.63 Fin (Pen-1) dept. dt.7.3.2014
- (2) G.O.Ms. No.22 Fin (Pen-1) dept. dt.22.1.2013
- (3) G.O.Ms. No.54 Fin (Pen-1) dept. dt.12.3.2013
- (4) G.O.Ms. No.62 Fin (Pen-1) dept. dt.7.3.2014

20. On Superannuation of an employee retired under (NPS) Contribution Pension Scheme, The amount of total balance available as on the date of retirement will be paid as refund to the Employee. Indicate the percentage as per the Govt. orders in force.

- (1) 40%
- (2) 60%
- (3) 100%
- (4) 80%

21. On Superannuation of an employee retired under (NPS) Contribution Pension Scheme, out of the balance of amount available as on the date of retirement, will be utilized for purchase of an Annuity providing for Monthly Pension in the PFRDA. Indicate the percentage as per the Govt. orders in force.

- (1) 60%
- (2) 80%
- (3) 40%
- (4) 100%

22. Payment of Interest on the C.P.S. Contributions (NPS) of employee and matching contributions of Govt. for the legacy period will be allowed as shown below: Point out rate of Interest.

- (1) 8.5% per Annum
- (2) 9% per Annum
- (3) 7.5% per Annum
- (4) 8% per Annum

23. An Advance of travelling allowance may be sanctioned by the competent authority to an employee under the Article shown below:

- (1) 84
- (2) 85
- (3) 88
- (4) 239

24. Disposal of Govt. land and buildings, - such as sale, transfer etc., discussed under Article.

- (1) 318
- (2) 317
- (3) 319
- (4) 320

25. When any building or any land or other property belonging to the Govt. is let to person other than Govt. servant or Pensioner, discussed under Article.

- (1) 21
- (2) 23
- (3) 22
- (4) 24

26. The definition of Bank defined under Article. Point out.

- (1) 8
- (2) 2
- (3) 5
- (4) 6

27. The Counter Signing Authority should communicate to the disbursing authority the items if any disallowed with amount in the monthly Contingent Bills under Article:

- (1) 112
- (2) 113
- (3) 114
- (4) 110

28. Service Postage stamps should be used only for prepaying postage on Communications which are bonafied on the service of Govt. under Article:

- (1) 120
- (2) 119
- (3) 118
- (4) 130

29. The Pay & allowances due to a Govt. servant whose whereabouts are unknown should be paid as per procedure laid down under Article.

- (1) 84
- (2) 82
- (3) 81
- (4) 80

30. When a tender is accepted for the supply of stores the successful tender should be required to execute an agreement in regard to the supply but long-term contracts should be avoided under Article.

- (1) 138
- (2) 130
- (3) 129
- (4) 128

31. Security to be taken from Contractors under Article.

- (1) 139
- (2) 128
- (3) 129
- (4) 122

32. The Govt. may sanction the interest bearing advances to their servants in accordance with the rules (Articles) mentioned under Article.

- (1) 232
- (2) 235
- (3) 227
- (4) 226

33. The Post Office Savings Bank Pass Books, fidelity bonds and security bonds or agreements should be kept in the safe custody of the departmental authority which takes the security under Article.

- (1) 289
- (2) 287
- (3) 285
- (4) 286

34. When a Govt. servant who has furnished security in one office is transferred to another office or dept., the security should be retained by the 1st office until the period specified in the security bond has expired under Article.

- (1) 277
- (2) 287
- (3) 288
- (4) 289

35. The Govt. servant should submit the Application form prescribed under the Rules regulating the grant of loans to the State Govt. Servants for House Building purpose in the APFC Form:

- (1) 14-B
- (2) 18-B
- (3) 16-A
- (4) 16-B

36. The Form of Fidelity Bond should submit by Govt. servant if necessary in the APFC Form:

- (1) 18
- (2) 18-A
- (3) 19
- (4) 24

37. The "Limited Tender" system should ordinarily be adopted whenever the estimated value of the order to be given is less than:

- (1) Rs. 6.00 Lakhs
- (2) Rs. 5.00 Lakhs
- (3) Rs. 10.00 Lakhs
- (4) Rs. 5.50 Lakhs

38. Ceiling limit for Dist. Collectors' for purchase of Computers & it peripherals as per delegation of powers:

- (1) Full powers subject to availability of Budget.
- (2) Rs.5,00,000/- subject to availability of Budget.
- (3) Rs.1,00,000/- subject to availability of Budget.
- (4) Rs.2,50,000/- subject to availability of Budget.

39. The Rent fixed for the Private Buildings taken on lease by the Govt. depts., for All Grade-I Municipalities per sft., For classified Area Rate. Find out Rate.

- (1) Upto Rs.5.50p per sft.
- (2) Upto Rs.4.50p per sft.
- (3) Upto Rs.3.00 per sft.
- (4) As per local rate fixed by the R.D.O.

40. The Govt. servant should submit the Utilization certificate within the period prescribed in the rules from the date of receipt of vehicle loan amount. Find out the Period:

- (1) One year
- (2) Six months
- (3) One month
- (4) Two months

41. Find out the Authority to open a Drawing Account in respect of a Cheque Drawing Officer at the Treasury.

- (1) T.R. 15
- (2) T.R. 17
- (3) T.R. 18
- (4) T.R. 16

42. A Treasury Officer should not under take on behalf of the claimant any correspondence with any authority in regard to a claim which he considers to be disputable under T.R., Indicate the Rule:

- (1) T.R. 20
- (2) T.R. 19
- (3) T.R. 18
- (4) T.R. 22

43. The Drawing Officer who authorized to draw Govt. money through Cheques should notify to the Bank or the Treasury upto which he draws the numbers of Cheque books withdrawn from use and numbers of Cheques they contain, immediately after their drawal, under T.R., point out the Rule.

- (1) T.R. 28
- (2) T.R. 29
- (3) T.R. 27
- (4) T.R. 30

44. Compensation awarded by Courts out of fines to injured parties in a criminal case discussed under T.R. : Choose the Rule.

- (1) T.R. 16 SR. 27
- (2) T.R. 16 SR. 25
- (3) T.R. 16 SR. 26
- (4) T.R. 16 SR. 28

45. The Account of local fund at the Treasury is purely a banking account, and the nature of the disbursement need not be specified on any local fund cheque under T.R.- Choose the Rule.

- (1) T.R. 16 instrun 52
- (2) T.R. 16 instrun 50
- (3) T.R. 16 instrun 56 *Correct*
- (4) T.R. 16 instrun 32

46. As a general rule, no cheque shall be issued for a sum less than Rs.10/- under T.R. Select the Rule.

- (1) T.R. 16 SR 48
- (2) T.R. 16 SR 47
- (3) T.R. 16 SR 50
- (4) T.R. 16 SR 45

47. The original Last pay certificate should be enclosed to the First salary Bill of the employee on transfer at New station. Under T.R. Select the Rule.

- (1) T.R. 16 SR 12
- (2) T.R. 16 SR 22
- (3) T.R. 16 SR 11
- (4) T.R. 16 SR 9

48. The head of an office is personally responsible for all money drawn and disbursement of pay and allowances of all Govt. servants under T.R. Select the Rule.

- (1) T.R. 32 SR (3)
- (2) T.R. 32 SR (5)
- (3) T.R. 33
- (4) T.R. 32 SR (4)

49. A Drawing Officer should invariably keep the Cheque book, supplied to him in his personal custody under lock and key. Under T.R. Select the Rule.

- (1) TR 16 instrn. 44
- (2) TR 16 instrn. 41
- (3) TR 16 instrn. 42
- (4) TR 19 instrn. 1

50. The Absentee statement should be prepared in the A.P.T.C. Form., Select the Form.

- (1) Form 50
- (2) Form 49
- (3) Form 47
- (4) Form 48

51. Receipt for Income Tax deducted at source statement should be prepared in the A.P.T.C. Form. Select the Form.

- (1) Form 41-A
- (2) Form 41-B *Correct*
- (3) Form 41-C
- (4) Form 44

52. The amounts should be drawn for payment of services already availed like professional and Spl. Services / Publications / Legal Charges / Honoraria etc., in the APTC Form. Select the Form.

- (1) Form 57 (2) Form 102
- (3) Form 62 (4) Form 58

53. The Tax Revenue, Non-Tax-Revenue, Grants-in-Aid received from various sources, loans floated by the Govt., are creditable to the following fund of the state - Select the fund.

- (1) Consolidated fund
- (2) Contingent fund
- (3) Public Account
- (4) C.M. Relief Fund

54. How is the budget classification indicated in the bills at the time of their draw from the Treasury / PAO.

- (1) Major & Minor head wise
- (2) Excluding sector and sub-sector
- (3) Including sector and sub-sector
- (4) In Seven-Tier Head of Account.

55. Lumpsum provision is not permissible in budget estimates - According to Para.

- (1) Para 20.4
- (2) Para 16.13
- (3) Para 16.12
- (4) Para 5.12

56. Not surrendering the savings of Budget in a financial year is a :

- (1) Irregularity
- (2) Major Irregularity
- (3) Minor Irregularity
- (4) Non of 1, 2, 3

57. The Head of the department has to surrender the savings of budget to the Govt. by:

- (1) 25th March of every year
- (2) 31st March of every year
- (3) 25th February of every year
- (4) 20th February of every year

58. The activities carried out by Govt. in the capacity of a Bank, such as Provident fund, Reserve fund, suspense and miscellaneous amount, deposits & Advance coming under the :

- (1) Consolidated fund
- (2) Contingency fund
- (3) C.M. Relief fund
- (4) Public Account

59. The Heads of departments should submit Both the revised budget estimates of the current year and budget estimates of next year of the concerned dept., to Govt., by :

- (1) 1st October every year
- (2) 15th October every year
- (3) 25th October every year
- (4) 1st October and 15th November in Batches

60. Regarding sanction of "Token grant" to new service scheme discussed under Para:

- (1) Para 20.4
- (2) Para 20.5
- (3) Para 20.3
- (4) Para 20.13

61. The Capital Account, Loan Account and Revenue Account are the sections of the state fund. Select any one :

- (1) Contingency Fund
- (2) Consolidated Fund
- (3) Public Account
- (4) C.M. Relief fund

62. Described the method of watching actual of budgeted expenditure by a Chief Controlling Officer of the dept., in Para:

- (1) Para 19.7
- (2) Para 19.5
- (3) Para 19.4
- (4) Para 19.3

63. According to the principles of the Account, Recoveries of expenditure are taken as Reduction of expenditure in certain cases under Para:

- (1) Para 14.1
- (2) Para 14.4
- (3) Para 13.1
- (4) Para 16.1

64. The memorandum of variations between figures in Budget and in Appropriation Act. Discussed under Para:

- ✓ (1) Para 18.10
- (2) Para 18.11
- ✗ (3) Para 18.12
- (4) Para 19.12

65. Proforma Accounts are usually kept on a proforma basis outside the general accounts of the Govt. under Article:

- (1) Article 20
- (2) Article 34
- ✓ (3) Article 19 *Doubt*
- ✓ (4) Article 18

66. Transfer Entries, which are entries intended to transfer an item from One head of account to another as prescribed under Article:

- (1) Article 20
- ✓ (2) Article 62 *Doubt*
- (3) Article 53
- (4) Article 52

67. The Accounting for Transactions pertaining to more than one Major Head of account procedure laid down under Article:

- (1) Article 43
- (2) Article 42 *no answer*
- ✗ (3) Article 52
- (4) Article 62

68. Identify the Receipt Major head of account of Medical & public health:

- ✓ (1) M.H. 0210
- (2) M.H. 0216
- (3) M.H. 0220
- (4) M.H. 0211

69. Identify the Receipt Major Head of Account of Roads & Bridges.

- (1) M.H. 1055
- ✓ (2) M.H. 1054
- ✗ (3) M.H. 1053
- (4) M.H. 1056

70. Identify the payment Major head of Account of Pension & Other Retirement benefits:

- (1) M.H. 2072
- (2) M.H. 2070
- ✓ (3) M.H. 2071
- (4) M.H. 2075

71. Identify the Payment Major head of Account of State Legislature (M.L.A. Salaries).

- (1) M.H. 2070
- (2) M.H. 2015
- (3) M.H. 2014
- ✓ (4) M.H. 2011

72. Identify the detailed & sub-detailed head for Tools and plant.

- (1) 520/524
- ✓ (2) 520/522
- (3) 520/523
- (4) 520/521

73. Identify the detailed & sub-detailed head for other Grants-in-Aid.

- (1) 310/314
- (2) 310/313
- ✓ (3) 310/312
- (4) 310/311

74. Identify the Receipt Major head of account of E.W.F.

- (1) MH 8121
- ✓ (2) MH 8342
- ✓ (3) MH 8222
- (4) MH 8115

75. The Comptroller and Auditor General shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States under Article:

- (1) 150
- ✓ (2) 149
- ✗ (3) 151
- (4) 148

76. The Audit Reports of the C & AG of India relating to the accounts of Union shall be submitted to :

- (1) The Prime Minister
- (2) The Finance Minister
- ✓ (3) The President of India
- (4) The Vice-President

77. The Audit Reports of the C & AG of India relating to the accounts of State shall be submitted to:

- ✓ (1) The Chief Minister
- (2) The Governor
- ✗ (3) The Finance Minister
- (4) The Deputy Chief Minister

78. The legislative Assembly of a State shall have power on Vote on account, Votes of credit and exceptional grants under Article:

- ✗ (1) 204
- (2) 205
- (3) 207
- ✓ (4) 206

79. "Finance commission" means a Finance Commission Constituted under Article:

- (1) 281
- ✓ (2) 280
- (3) 283
- (4) 284

80. The Chairman and members of Finance Commission to be appointed by:

- (1) The Vice-President
- (2) The Parliament Members
- (3) The Prime Minister
- ✓ (4) The President of India

81. Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in any of the ways under Article:

- (1) 288
- ✓ (2) 286
- (3) 287
- (4) 289

82. The Property and Income of a state shall be exempt from Union Taxation under Article:

- ✓ (1) 289
- (2) 288
- (3) 290
- (4) 293

83. Parliament may be law to vary or revoke, whether prospectively or retrospectively the conditions of service of officers of certain services under Article:
- (1) 312 (2) 311
 (3) 312-A (4) 310
84. Prior recommendation of President required to Bills affecting taxation in which states are interested - under Article:
- (1) 274 (2) 275
 (3) 276 (4) 284
85. The Economy, Efficiency and Effectiveness of Audit discussed under para of Chapter-17.
- (1) 17-7
 (2) 17-11
 (3) 17-1
 (4) 18-1
86. An Organization headed by the Controller-General of Accounts has been created in the department of Expenditure of the Ministry of Finance, under Para of Chapter 10.
- (1) 10-1 (2) 10-3
 (3) 10-4 (4) 10-2
87. For purposes of Public Works Administration, each State is generally divided into Circles under Para.
- (1) 24-7 (2) 24-2
 (3) 24-1 (4) 24-4
88. The Controller of Defence Accounts(Pensions), Allahabad is responsible for the sanction of Pensions to all Personnel below officer Rank of Army / Navy / Air Force & Civilians. Under Para.
- (1) 28.13
 (2) 28.23
 (3) 28.14
 (4) 28.18
89. An amount of Rs. 4,50,000/- i.e. (as enhanced ceiling rate) may be sanctioned towards purchase of Motor Car as Advance to the employees drawing basic pay of :
- (1) Rs. 27,700/- and above
 (2) Rs. 18,030/- and above
 (3) Rs. 13,660/- and above
 (4) Rs. 18,520/- and above
90. The Marriage Advance may be sanctioned to the daughter of Class IV employees Maximum Amount:
- (1) Rs.75,000/-
 (2) Rs.50,000/- *Correct*
 (3) Rs.30,000/-
 (4) Rs.1,00,000/-
91. The employees who are drawing basic pay Rupees and above are eligible for Personal Computer Advance. Find out the Basic Pay.
- (1) Rs.23,040/- and above
 (2) Rs.18,030/- and above
 (3) Rs.22,430/- and above
 (4) Rs.13,660/- and above
92. Minimum service required for sanction of Marriage advance to Govt. employees. Find out the service.
- (1) 5-years (2) 6-years
 (3) 8-years (4) 10-years
93. The H.B.A. will be waived by the sanctioning authority in respect of employees who expired while in service, after completing all formalities under Rule:
- (1) 12 (2) 15
 (3) 14 (4) 13
94. The Govt. shall be re-conveyed the property to the Govt. employees after repayment of Principle & Interest completely - sanctioned towards HBA under Rule:
- (1) 13 (2) 14
 (3) 15 (4) 12
95. The Enhanced rates of House Rent Allowance shall Come into force with effect from:
- (1) 1.2.2010 (2) 1.4.2011
 (3) 11.4.2011 (4) 1.7.2008
96. The Medical Re-imbusement amount to MLAs/Ex-MLAs/MLCs/Ex-MLCs and Members of their families enhanced from Rs. 2.00 Lakhs to:
- (1) Rs. 3.00 Lakhs
 (2) Rs. 6.00 Lakhs
 (3) Rs. 4.00 Lakhs
 (4) No limit
97. The Medical Reimbursement Bills of Retired Govt. employees and their dependants may be submitted in the office where they last worked or in the Dist Office of the Dept concerned where they last settled after retirement with effect from:
- (1) 9.4.2007
 (2) 10.1.2001
 (3) 1.1.2001
 (4) 15.3.2005
98. The fixation of Pay of an employee while holding SPP-II, or regular promotion to second and third level promotions from SPP-II may be fixed under F.R :
- (1) FR. 22 (a) (i)
 (2) FR. 22 (a) (i) r/w 31 (2)
 (3) FR. 22 a (iv)
 (4) FR. 22 - (B)
99. The garage Rent enhanced from Rs.3/- pm to:
- (1) Rs. 200/- pm
 (2) Rs. 300/- pm *Dabt*
 (3) Rs. 400/- pm
 (4) Rs. 250/- pm
100. During suspension of an employee the HRA & CCA will be drawn on subsistence Allowance upto:
- (1) 3 Months
 (2) 6 Months
 (3) 12 Months
 (4) Re-Instatement