

May 2015

Series

C

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. 11702930

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. The religious edifices like Temple, Mosque, Church and chapel tomb etc., should not be destroyed without special order of the govt. under article

- (1) 182  
(2) 185  
(3) 184  
(4) 183 ✓

2. The discretionary grants may be sanctioned by members/ officers mentioned under article

- (1) 212  
(2) 203  
(3) 202  
(4) 213 ✓

3. Whenever the head of an office finds that there is a reasonable suspicion that a criminal offence committed in respect of public moneys or property, he should report to police and higher authorities under article:-

- (1) 301  
(2) 303  
(3) 300  
(4) 302 (at) ✓

4. The destruction of official records connected with accounts should be made as per article:-

- (1) 326 ✓  
(2) 327  
(3) 328  
(4) 325

5. The sub-vouchers should be preserved for a period of :-

- (1) Three years ✓  
(2) Four years  
(3) Five years  
(4) Two years

6. Pay bills & Acquittance rolls and annual establishment return (i.e, Books of establishment) should be preserved for a period :-

- (1) 35 - Years ✓  
(2) 25 - Years  
(3) 30 - Years  
(4) 40 - Years

7. Find out the form No., of Fidelity Bond:-

- (1) APFC form 18 -A  
(2) APFC form -18 ✓  
(3) APFC form -19  
(4) APFC form -24

8. Find out the form No., of tender and contract for the supply of goods :-

- (1) APFC form - 8  
(2) APFC form - 9 ✓  
(3) APFC form - 10  
(4) APFC form - 11



9. In case of both family pensions are payable, the amount of two pensions shall be limited to

- (1) Rs.15,383/-
- (2) Rs.27,730/-
- (3) Rs.26,830/-
- (4) Rs.27,830/-

10. The family pension shall be paid to the more widows than one in equal shares under rule

- (1) 50 (5)
- (2) 50 (8)
- (3) 49 (6)
- (4) 50 (6)

11. The service as an training/apprenticeship is a pre-requisite for appointment shall qualify under rule:-

- (1) 26
- (2) 16
- (3) 17
- (4) 18

12. Minimum Financial assistance is payable as follows under RPS - 2010

- (1) Rs.3,450/-
- (2) Rs.3,350/-
- (3) Rs.3,500/-
- (4) Rs.5,000/-

13. Every D.D.O. should enclose the list of employees due to retire in a calendar year, every year working under their control for monthly pay bill or :-

- (1) January & July every year
- (2) April & October every year
- (3) November & May every year
- (4) January & June every year

14. The Widowed/Divorced/Unmarried daughter and parents are eligible for family pension under rule:-

- (1) 50 (13)
- (2) 50 (12)
- (3) 50 (10)
- (4) 50 (9)

15. The payment of family pension sanctioned to the legal heirs of employees who are appointed on or after 1-9-2004 and died while in service has been stopped vide G.O.Ms. No. \_\_\_

- (1) 63 dt. 7-3-2014 of Fin. Dept.
- (2) 54 dt.12-3-2013 of Fin. Dept.
- (3) 62 dt. 7-3-2014 of Fin. Dept.
- (4) 53dt.24-2-2014 of Fin. Dept.

16. The Dist. collector is empower to draw money on A.C. bill without sanction order from govt. to meet the expenditure connected with defence or other emergent purpose urgently under T.R.

- (1) TR 32
- (2) TR 30
- (3) TR 28
- (4) TR 27

17. If a pension payable in India remains undrawn for more than one year, the pensions shall cease to be payable under T.R

- (1) TR 16 SR 85
- (2) TR 16 SR 88
- (3) TR 16 SR 87
- (4) TR 16 SR 86

18. Find out detail of P.P.O. under treasury code in respect of pensioners:

- (1) Pension paying officer
- (2) Pension post order
- (3) Political pensions order
- (4) Pension payment order

19. Receipt and disbursement of moneys relating to the union govt. in the treasuries of the state of AP discussed under T.R.

- (1) TR - 34
- (2) TR - 36
- (3) TR - 35
- (4) TR - 38

20. Find out details of L.O.C under T.R

- (1) Letter of credit
- (2) Letter of cabinet
- (3) Legal of credit
- (4) Limitation of credit

21. The following officer is responsible for recovery of correct subscription of Group Insurance from the salary of employees.

- (1) Drawing & Disbursing Officer
- (2) Disbursing Officer
- (3) Dist. officer of concerned
- (4) Director of A.P.G.L.I

22. Maximum amount payable to the nominee of the deceased govt. employee towards Booster Scheme under APGPF rules

- (1) Rs.30,000/-
- (2) Rs.20,000/-
- (3) Rs.25,000/-
- (4) Rs.50,000/-

23. Pay fixation proceeding valid up to:

- (1) No Valid Period
- (2) One year
- (3) Two years
- (4) Three years



41. The principle amount of marriage advance will be recovered in the number of installments shown below:-  
 (1) 135  
 ✓ (2) 70  
 (3) 60  
 (4) 80
42. The motor car advance maximum ceiling is under RPS -2010  
 (1) Rs.4,60,000/-  
 ✓ (2) Rs.4,50,000/-  
 (3) Rs.4,00,000/-  
 (4) Rs.3,50,000/-
43. The Fly-leaf register prepared with reference to pay and allowance of each employee of the dept., is maintained by the officer.  
 ✓ (1) Treasury officer concerned  
 (2) D.D.O of concerned Dept.  
 (3) Disbursement officer of concerned dept.  
 (4) Dist. officers of concerned dept.
44. The increment watch register showing the increment due in the month, will be maintained in APTC form:  
 ✓ (1) 106  
 (2) 107  
 (3) 108  
 (4) 109
45. The pay bill register is maintained in the APTC form :  
 ✓ (1) 109  
 (2) 108  
 (3) 106  
 (4) 107
46. Treasury bill register is maintained in the APTC form :  
 ✓ (1) 70  
 (2) 70-A  
 (3) 72  
 (4) 69
47. The permanent advance register is maintained in the APTC form :  
 (1) 90  
 (2) 87  
 ✓ (3) 89  
 (4) 88
48. The Group insurance and FBF amounts will be drawn in APTC form:  
 (1) 58 x  
 (2) 52 x  
 ✓ (3) 40 Correct  
 (4) 47 x
49. The social security-Exgratia payments will be drawn in the APTC form :  
 (1) 58 x  
 (2) 40 x  
 (3) 102 x  
 ✓ (4) 103
50. Find out the sanctioning authority for pensionary benefits of the employee.  
 ✓ AGAP Hyd / DAO of SA concerned  
 (2) Concerned departmental authorities where the employee retired  
 (3) JDPPPO / DTO concerned  
 (4) PAO(Gen) / PAO (W&P) Hyderabad.
51. No Govt. Servant should exercise his powers of sanctioning expenditure so as to pass an order directly or indirectly to his own advantage under article  
 (1) 5 (2) 4  
 ✓ (3) 3 (4) 2
52. Contractor means a person, syndicate or firm that has entered into a contract with the govt, under article  
 (1) 4  
 ✓ (2) 6  
 (3) 8  
 (4) 10
53. Treasury means any treasury of the state and includes a sub-treasury under article  
 (1) 2  
 ✓ (2) 6  
 (3) 8 x  
 (4) 4
54. Sale of govt. property or Right by auction discussed under article  
 (1) 24 (a)  
 (2) 23 - A  
 ✓ (3) 22 - A Correct  
 (4) 22 x
55. No attempt should be made to prevent the lapse of an appropriation by any undue rush of expenditure during March, under article  
 (1) 41  
 (2) 38  
 ✓ (3) 39 Correct  
 (4) 40
56. Lapse of sanction detailed under article  
 (1) 60  
 (2) 49 x  
 ✓ (3) 50 Correct  
 (4) 52
57. The T.A claims which are not preferred within three years of the performance of the Journey should not admitted under article  
 ✓ (1) 54  
 (2) 52  
 (3) 55  
 (4) 53



58. An inferior govt. servant retired on superannuation and completed (30) years of service, his last drawn basic pay Rs.15,700/- under APRPS-2010 and non-qualifying service is (2) years D.A Rs.12230/-. Find out Gratuity.

- (1) Rs.4,60,850/-
- (2) Rs.4,60,840/-
- ✓ (3) Rs.4,60,845/-
- (4) Rs.8,00,000/-

$$\left. \begin{array}{l} \text{Service} = 30 - 2 \\ = 28 \\ \text{Weight} = 28 + 5 \\ = 33 \end{array} \right\}$$

$$\text{Hint: } (15,700 + 12230) \times \frac{66}{4}$$

59. An inferior govt. servant retired on superannuation and completed (30) years of service, his last drawn basic pay Rs.15,700/- under RPS-2010 and non-qualifying service is (2) years Find out normal family pension.

- (1) Rs.4,610/-
- (2) Rs.7,850/-
- ✓ (3) Rs.4,710/-
- (4) Rs.4,810/-

$$\text{Hint: } 15700 \times \frac{30}{100}$$

60. Enhanced family pension payable the nominee in the event of death of govt. servant after retirement as shown below:

- ✓ (1) 50% of LDB pay or service pension which ever is less
- (2) Service pension or 60% of LDBP which ever is more
- (3) 30% of LDB pay
- (4) 50% of LDB pay

FU/C

$$10 \text{ Hint: } 50,560 \times \frac{30}{100}$$

61. A service pensioner drawing monthly pension of Rs.8000/-, he commuted 40% of the pension on attaining the age on next birthday (62) years under RPS - 2010. Find out commutation of pension value amount.

- ✓ (1) Rs.3,10,771/-
- (2) Rs.3,10,772/-
- (3) Rs.3,10,773/-
- (4) Rs.3,06,509/-

62. A Govt. employee retired on invalid pension and completed (22) years service with basic of Rs.44,740/- under RPS 2010. Find out of enhanced family pension.

- (1) Rs.13,422/-
- ✓ (2) Rs.14,914/-
- (3) Rs.14,913/-
- (4) Rs.22,370/-

$$\text{Hint: } 44,740 \times \frac{39}{66}$$

63. A Govt. servant retired on invalid pension and completed (28) years service with basic of Rs.50,560/- under RPS 2010. Find out normal family pension.

- (1) Rs.15,169/-
- ✓ (2) Rs.15,168/-
- (3) Rs.15,167/-
- (4) Rs.15,166/-

$$10 \text{ Hint: } 50,560 \times \frac{30}{100}$$

64. As per G.O.Ms.No. 507, Fin. (TFR) Dept., dt.10-04-2002, the DDO should enclose every month to his salary bill the following - proforms pertains to:-

- ✓ (1) Cadre strength & details of pay & allowances
- (2) Budget details of each item of expenditure
- (3) Details of employees due to retire
- (4) Pending audit paras & Reconciliation & AC bill.

65. Every D.D.O should reconcile the Govt. figures with STO/DTO/PAO pertains to :-

- (1) Receipts only
- (2) Expenditure only
- (3) Loans & Advances paid to public
- ✓ (4) All money drawn from treasury & Remitted into treasury

66. The Govt. cheque valid up to:

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

67. Appropriation to the contingency fund detailed under para:

- (1) Para 8.7
- (2) Para 9.8
- ✓ (3) Para 8.9
- (4) Para 8.8

68. Preparation of Annual financial statement and Budget memorandum made under para

- ✓ (1) Para 18.4
- (2) Para 18.7
- ✗ (3) Para 18.5
- (4) Para 18.6

69. The estimates for office expenses and other items of expenditure require careful scrutiny by controlling officer under para:

- (1) 16.14
- (2) 16.15
- (3) 16.18
- ✓ (4) 16.16

70. Annual payments to certain Devaswom funds under article:

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

71. Borrowing by the Govt. of India as time to time be fixed by parliament by law and giving guarantees under Article:

- ✗ (1) 291
- (2) 293
- (3) 289
- ✓ (4) 292

11

FU/C



72. A Teacher expired while in service and completed (16) years service with basic pay Rs.36,700/- and family pension sanctioned Rs.18,350/-. Find out the commutation pension value amount at age of (55) years under RPS-2010.

- (1) Rs.7,59,867/-
- (2) Rs.7,59,866/-
- (3) Rs.7,55,022/-
- (4) None of 1, 2, 3

73. An amount of Rs.4,500/- sanctioned towards monthly service pension. Find out the commuted amount of monthly pension eligibility under RPS-2010.

- (1) Rs.1800/-
- (2) Rs.1350/-
- (3) Not eligible
- (4) Rs.1150/-

74. A service pensioner expired while drawing monthly pension of Rs.4849/-. His last drawn basic pay Rs.10,000/-. Find out the enhanced family pension payable to the nominee under RPS - 2010.

- (1) Rs.5,000/-
- (2) Rs.3,350/-
- (3) Rs.4,959/-
- (4) Rs.4,849/-

75. The "No Due Certificate" shall be served on the officer before retirement. Find out the period of years under APRPR 1980.

- (1) None of 2, 3, 4
- (2) Two years before retirement
- (3) One year before retirement
- (4) Six months before retirement

76. Anticipatory family pension is payable as shown below to the nominee at request.

- (1) 80% of eligible pension
- (2) 75% of eligible pension with allowances
- (3) 75% of eligible pension without allowances
- (4) 90% of eligible pension with allowances

77. The retirement gratuity shall be lapsed to govt. under rule :-

- (1) 58
- (2) 46
- (3) 48
- (4) 49

78. A govt. servant may at any time cancel a nomination by sending a notice in writing to the competent authority under

- (1) 49 (2)
- (2) 49 (3)
- (3) 49 (9)
- (4) 49 (5)

79. Pension & Commutation authorisations valid up to:-

- (1) Six months
- (2) One year
- (3) Five years
- (4) No Limit

80. T.A. bill on retirement / death should submit within a period of:-

- (1) Eight Months
- (2) One year
- (3) Six months
- (4) Three months

81. Find out the amount to be recovered from the 1<sup>st</sup> salary bill of the employee on appointment

- (1) Rs.20/-
- (2) Rs.100/-
- (3) Rs.50/-
- (4) Rs.60/-

82. The GIS subscription of Rs.60/- pm is to be recovered from salary of employee for the time scale of pay in RPS-2010. Select one.

- (1) 7960 - 23650
- (2) 11530 - 33200
- (3) 15280 - 40510
- (4) 18030 - 43630

83. An orthopedically handicapped employees are eligible for conveyance allowance. If they are having minimum of percentage.

- (1) 40%
- (2) 60%
- (3) 80%
- (4) 50%

84. The deduction made towards C.M Relief Fund & Amount of C.P.S from the salary of Govt. employees is credited to the following fund account of the state.

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

85. If the loans & Advances are misused or not utilized properly at all by the Govt. employees, the penal interest will be charged as follows:

- (1) No penal interest imposed
- (2)  $1\frac{1}{2}$  times the normal rates
- (3)  $2\frac{1}{2}$  times the normal rates
- (4) 1 time the normal rates



86. Identify the maximum limit of commutation of monthly pension of A.I.S. officers retires on superannuation while working in A.P. State.

- (1) 1/3 of pension
- (2) 35% of pension
- (3) 40% of pension
- (4) 50% of pension

87. In case of death in service of A.I.S. officers, the enhanced family pension payable to the family of the officer for a period of:

- (1) Seven years from the date of death, with the upper age limit of 65 years
- (2) Seven years from the date of death, with the upper age limit of 67 years
- (3) Twelve years from the date of death, without any upper age limit.
- (4) Ten years from the date of death, without any upper age limit.

88. Identify the age of retirement of A.I.S. officers on superannuation working in A.P. State.

- (1) 58 - years
- (2) 60 - years
- (3) 62 - years
- (4) 65 - years

89. The following pension rules are applicable to the A.I.S. officers working in A.P. State

- (1) Central Civil Service pension rules, 1972
- (2) Central Civil Service pension rules, 1973
- (3) Central Civil Service pension rules, 1981
- (4) A.P. revised pension rules 1980.

90. Identify the rate of commutation value expressed as a number of years purchase for one rupee for next birth day to the officers of A.I.S. retires in A.P. state on superannuation pension.

- (1) 8.371
- (2) 8.194
- (3) 8.287
- (4) 8.093

91. Identify the minimum pension per month payable to central pensioners under C.C.S.P. rules.

- (1) Rs.3,350/-
- (2) Rs.3,500/- *correct*
- (3) Rs.3,600/-
- (4) Rs.3,550/-

92. An inferior govt. servant retired on superannuation and completed (30) years of service, his last drawn basic pay Rs.15,700/- under RPS-2010 and non-qualifying service is (2) years Find out monthly pension.

- (1) Rs.7,136/-
- (2) Rs.7,850/-
- (3) Rs.6,660/-
- (4) Rs.7,855/-

93. The bus warrants amount will be drawn in the APTC form :

- (1) 52
- (2) 57
- (3) 58
- (4) 102

94. The professional and special services amount will be drawn in the APTC form:

- (1) 40
- (2) 58 *correct*
- (3) 57 *X*
- (4) 52 *γ*

95. The Drugs and Medicines is classified and debited to the sub-detailed head of account

- (1) 210
- (2) 271
- (3) 212
- (4) 211

96. The TA / DA to non-official members is debited to the sub-detailed head of account

- (1) 110
- (2) 112
- (3) 111
- (4) 113

97. Find out the Sub-account number of payment major head of account - 2030 - Stamp & Registration:

- (1) 23
- (2) 25
- (3) 24
- (4) 27

98. Find out the Sub-account number of payment major head of account - 8009 GPF.

- (1) 103
- (2) 112
- (3) 111
- (4) 113

99. Find out the Sub-account number of receipt major head of account - 0049- Interest:

- (1) 21
- (2) 39
- (3) 29
- (4) 31

100. Find out the Sub-account number of receipt major head of account - 8011 - Insurance & Pension fund:

- (1) 111
- (2) 112
- (3) 113
- (4) 107