

FINAL ANSWER KEY

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

Question1:-Appropriation account of a State Government is prepared by _____ of the State.

- A:-Accountant General
- B:-Finance Department
- C:-Director of Treasuries
- D:-None of the above

Correct Answer:- Option-A

Question2:-Parliamentary Committee works under the direction of whom?

- A:-President of India
- B:-Election Commission of India
- C:-Presiding Officer of the House
- D:-None of the above

Correct Answer:- Option-C

Question3:-The Head of the Indian Audit Accounts Department is

- A:-Accountant General
- B:-Controller of Accounts
- C:-Comptroller and Auditor General
- D:-Director General Audit

Correct Answer:- Option-C

Question4:-Government Accounts are generally kept in

- A:-single entry system
- B:-double entry system
- C:-hybrid system
- D:-none of the above

Correct Answer:- Option-A

Question5:-Under which Article of Constitution is CAG appointed by the President?

- A:-149
- B:-151
- C:-166
- D:-148

Correct Answer:- Option-D

Question6:-As per the Constitution CAG can be removed from his office in like manner and on the like ground as a

- A:-Judge of a High Court
- B:-Judge of the Supreme Court
- C:-Chief Justice of India
- D:-Election Commissioner

Correct Answer:- Option-B

Question7:-In the Financial Administration process in India the Administration which is engaged in carrying out the policies acceptable to the Legislature is accountable to whom?

- A:-The Judiciary
- B:-The Legislature
- C:-The Audit
- D:-Council of Ministers

Correct Answer:- Option-B

Question8:-Which among the following is NOT considered as an overall process of control over the financial administration in a State, in a Parliamentary set up?

- A:-Legislative control
- B:-Administrative control

C:-Audit control

D:-Logical control

Correct Answer:- Option-D

Question9:-Under which Article of the Constitution the Contingency Fund of India is constituted?

A:-Article 266

B:-Article 267

C:-Article 268

D:-Article 277

Correct Answer:- Option-B

Question10:-Which of the following State has not entered into agreement with the Reserve Bank for acting as its banker?

A:-Odisha

B:-Nagaland

C:-Tripura

D:-Sikkim

Correct Answer:- Option-D

Question11:-Which committee of the State Legislature examines the Audit Reports and Finance and Appropriation Accounts of that State?

A:-Committee on Public Undertakings

B:-State Public Accounts Committee

C:-Estimate Committee

D:-Expenditure Committee

Correct Answer:- Option-B

Question12:-The initial responsibility for the administration of each department of a State is laid upon whom?

A:-The Head of the department

B:-The Legislature

C:-The Government

D:-None of these

Correct Answer:- Option-A

Question13:-Who can relieve the CAG from responsibility for the preparation and submission of the accounts relating to annual receipts and disbursement for the purpose of a State?

A:-The Governor of the State

B:-The Chief Secretary

C:-The Council of Ministers of the State

D:-None of these

Correct Answer:- Option-A

Question14:-Which among the following forms the basic concept applicable to commercial accounts?

A:-Financial conditions

B:-Results of operations

C:-True and fair view

D:-All the above

Correct Answer:- Option-D

Question15:-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

Question16:-In a Government Company who has to report to the Shareholders whether in his opinion those accounts give a true and fair view of the state of affairs of the company and of its profit or loss or in what respect they fail to do so?

A:-The Chief Accounts Officer

B:-The Directors

C:-Managing Director

D:-The Auditors

Correct Answer:- Option-D

Question17:-Which among the following is an incidental object of Commercial audit?

A:-Detection / Prevention of fraud

B:-Detection / Prevention of technical errors

C:-Detection of errors of principles

D:-All these

Correct Answer:- Option-D

Question18:-Transactions pertaining to Public Accounts of Union Territory Governments are accounted under which Accounts?

A:-Contingency Fund of the Union Territory

B:-Public Accounts of the Central Government

C:-Consolidated fund of the Union Territory

D:-Consolidated fund of the state

Correct Answer:- Option-B

Question19:-Capital expenditure is generally met from receipts of a

A:-Capital nature

B:-Debt

C:-Deposit

D:-All these

Correct Answer:- Option-D

Question20:-Authorization of pension and other retirement benefits to State Government employees in Kerala is the responsibility of

A:-Administrative Head of the Department

B:-Director of the Department

C:-Accountant General (Accounts and Entitlement)

D:-Accountant General (Audit)

Correct Answer:- Option-C

Question21:-Who undertakes the internal audit of Defence expenditure and receipts?

A:-Director of Defence Audit

B:-Controller General of Accounts

C:-Controller General of Defence Accounts

D:-None of these

Correct Answer:- Option-C

Question22:-A fresh slip to a State Gazetted officer is issued from the Accountant general's office on which occasion?

A:-Whenever any increment is stopped

B:-Whenever an efficiency bar, or any other bar against the grant of a particular increment is removed

C:-Whenever there is a change of any kind in emoluments, otherwise than by accrual of increment, in the ordinary course

D:-All these

Correct Answer:- Option-D

Question23:-Which of the following points are to be seen while conducting monthly check/review of PF Accounts?

A:-There is no delay in the receipt of debits on account of temporary withdrawals

B:-recovery of principal are being made in accordance with the sanction; and

C:-the recoveries are regular

D:-all these

Correct Answer:- Option-D

Question24:-What is the primary function of Audit?

A:-to verify the accuracy and completeness of accounts

B:-to secure that all revenue and receipts collected are brought to account under the proper head

C:-to see that all expenditure and disbursements are authorized, vouched and correctly classified

D:-all these

Correct Answer:- Option-D

Question25:-Audit is one of the instruments of which control?

- A:-Budgetary control
- B:-Financial control
- C:-Security control
- D:-None of these

Correct Answer:- Option-B

Question26:-Making financial rules and orders is the function of whom?

- A:-the audit
- B:-the executive government
- C:-the cabinet
- D:-none of these

Correct Answer:- Option-B

Question27:-The roles of Audit and Administration are really _____ to each other.

- A:-supplementary
- B:-complementary
- C:-opposing
- D:-all these

Correct Answer:- Option-B

Question28:-All general rules and orders of a financial character (including those relating a conditions of service) issued by the President are scrutinized by whom?

- A:-the Supreme Court
- B:-the Finance Ministry
- C:-the Comptroller and Auditor General
- D:-none of these

Correct Answer:- Option-C

Question29:-How does the Audit deal with a situation where it observes an order issued by executive Government inconsistent with another order?

- A:-Audit should refer the inconsistency to the competent authority for resolution
- B:-Audit should correct the order immediately
- C:-Audit should object all expenditure incurred on the basis of the new order
- D:-Audit should ignore such inconsistencies

Correct Answer:- Option-A

Question30:-Which among the following is the purpose of examining the initial and subsidiary accounts?

- A:-to see that they are properly maintained in the prescribed form
- B:-to see that financial rules and orders are being carried out
- C:-to see that adequate care and scrutiny are being exercised by the departmental officers to ensure their accuracy
- D:-All the above

Correct Answer:- Option-D

Question31:-The Comptroller and Auditor General audits all tax and non-tax receipts of

- A:-The union
- B:-The States
- C:-The Union Territories
- D:-All these

Correct Answer:- Option-D

Question32:-Which among the following is non-tax revenue?

- A:-taxes on profession
- B:-stamp duty
- C:-registration fee
- D:-land revenue

Correct Answer:- Option-C

Question33:-Which among the following regulate the basis and procedure for levy and collection of taxes and non-tax revenues in a state?

- A:-laws as are enforceable in different states

B:-rules framed under the relevant acts

C:-judicial decisions and executive instructions interpreting the provisions of the Acts and Rules

D:-all the above

Correct Answer:- Option-D

Question34:-Which among the following is NOT an essential condition for incurring expenditure from the Consolidated fund of India or Consolidated fund of Union Territory with Legislature or the Consolidated Fund of a State?

A:-there should exist sanction accorded by a competent authority, authorizing the expenditure

B:-there should be provision of funds authorized by competent authority fixing the limits within which the expenditure can be incurred

C:-the expenditure should have approval of the Council of Ministers

D:-the expenditure should be incurred with due regard to broad and general principles of financial propriety

Correct Answer:- Option-C

Question35:-The power to sanction expenditure from the Consolidated Fund of a State and the Contingency Fund of a state if such a fund is established in any State is vested in whom?

A:-The finance Department of the state

B:-The Chief Minister of the State

C:-The Governor of the State

D:-The expenditure Commission of the State

Correct Answer:- Option-C

Question36:-The responsibility for watching the progress of expenditure against a Grant or Appropriation devolves on

A:-the executive

B:-the legislature

C:-the judiciary

D:-the audit

Correct Answer:- Option-A

Question37:-Appropriation audit check generally will not be exercised beyond _____ of a Grant or Appropriation.

A:-detailed head

B:-sub head

C:-major head

D:-minor head

Correct Answer:- Option-B

Question38:-In cases where the accounts of a Government are kept by a separate organization not subordinate to the Comptroller and Auditor General, the responsibility in regard to appropriation Audit vests with whom?

A:-The Accountant General (Audit)

B:-Accountant General (A&E)

C:-The organization which keeps the accounts

D:-None of these

Correct Answer:- Option-C

Question39:-Sinking funds are generally constituted by Government for what purpose?

A:-for the redemption of loans raised by Government

B:-for meeting unforeseen expenses

C:-for paying interests on PF accounts

D:-none of these

Correct Answer:- Option-A

Question40:-Under which situation given below relating to the Audit of Investments the Audit Officer is required to take up promptly with the Government?

A:-in case he considers the investment to be unauthorized

B:-in case he considers the investment to be irregular or unsound

C:-when there is unusual depreciation in the market price of any investment

D:-all the above

Correct Answer:- Option-D

Question41:-Which among the following is NOT a duty or responsibility of Audit in regard to audit of loans?

A:-audit may require that the reasons for making the loan as well as the conditions of which it is made are stated in full in the orders

sanctioning the loan or Advance

B:-audit may enquire the reason for any unusual condition, e.g., remission of interest in an individual case

C:-audit should see that the conditions of repayment of a loan are complied with, by the debtor

D:-audit may recommend for waiver of interest for prompt payment in an individual case

Correct Answer:- Option-D

Question42:-What is meant by 'net proceeds' in relation to any tax or duties?

A:-total of Taxes and duties

B:-proceeds there of reduced by cost of collection

C:-difference between income tax and other taxes

D:-total collection of income tax in a year

Correct Answer:- Option-B

Question43:-Authority for audit of all Trading and Manufacturing and Profit and Loss Accounts and Balance Sheet of departmental concerns vests with whom?

A:-Finance Ministry of the Union Government or the Finance Department of the State concerned

B:-The President or Governor as the case may be

C:-The Comptroller and Auditor General of India

D:-The Controller of Accounts

Correct Answer:- Option-C

Question44:-Which sections of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act 1971, describe the functions of the Comptroller and Auditor General in the case of grants or loans given to anybody or authority for specific purpose?

A:-Section 13

B:-Sections 15(1) and (2)

C:-Section 19

D:-Section 20

Correct Answer:- Option-B

Question45:-Divisional Accountants posted at CPWD. Divisions are under the control of which Ministry?

A:-The Ministry of Urban Development

B:-The Ministry of Road Transports and Highways

C:-Ministry of Water Resources and River development

D:-Ministry of Rural Development

Correct Answer:- Option-A

Question46:-A record of detailed count or measurement of materials received, examined and counted or measured, as the case may be prepared after delivery of the material is called what?

A:-indent

B:-goods issue note

C:-goods received sheet

D:-delivery challan

Correct Answer:- Option-C

Question47:-Technical sanction for a work implies what?

A:-the concurrence of the administrative department for the proposal for the execution of work and expenditure thereon

B:-guarantee that the proposals are structurally sound and that the estimates are accurately calculated and based on adequate data

C:-provision of a particular sum of money to meet expenditure on a specified object

D:-none of these

Correct Answer:- Option-B

Question48:-Who is responsible for bringing to the notice of the PWD Divisional Officer all instances in which subordinate officers exceed the financial limits placed on their power by the Divisional Officer or a higher authority?

A:-sub divisional officer

B:-technical officer to the sub divisional officer

C:-divisional accountant

D:-none of these

Correct Answer:- Option-C

Question49:-Postings in the period Store ledger is made from

- A:-store issue notes and intends
 - B:-bin cards and issue notes
 - C:-goods received notes and intends duly valued
 - D:-monthly accounts
- Correct Answer:- Option-C

Question50:-In how many parts is the Tools and Plant Ledger kept?

- A:-three
 - B:-two
 - C:-five
 - D:-four
- Correct Answer:- Option-A

Question51:-By virtue of provisions of which Article of the Constitution Comptroller and Auditor-General is empowered, with the approval of the President to prescribe the form of initial accounts from which the accounts rendered to the Indian Audit and Accounts Department are compiled or on which those accounts are based?

- A:-Article 149
 - B:-Article 150
 - C:-Article 148
 - D:-Article 166
- Correct Answer:- Option-B

Question52:-The banking operations of each State are confined to the offices and branches of the two Banks which have been designated as falling within the area of the particular State.Which are those two banks?

- A:-Reserve Bank of India and Indian Bank
 - B:-Indian Bank and Bank of India
 - C:-Reserve Bank of India and State Bank of India
 - D:-Industrial Development Bank of India and Industrial Credit and Investment Corporation of India
- Correct Answer:- Option-C

Question53:-Complete accounts of the Central Government and of each of the State Governments with the Reserve Bank are maintained by

- A:-Central Account Section of State Bank of India at Kolkata
 - B:-Comptroller and Auditor General of India
 - C:-The Central Accounts Section of the Reserve Bank at Nagpur
 - D:-None of these
- Correct Answer:- Option-C

Question54:-The annual accounts of State which are known as the Finance Accounts are prepared by whom?

- A:-The finance department of the state
 - B:-The Directorate of treasuries
 - C:-The State Accountant-General
 - D:-None of these
- Correct Answer:- Option-C

Question55:-Proforma accounts are maintained by whom?

- A:-Comptroller and Auditor general
 - B:-The departmental authorities
 - C:-Chartered Accountants appointed by Government
 - D:-None of these
- Correct Answer:- Option-B

Question56:-The annual accounts of the Central, State and Union Territory Governments, which the Comptroller and Auditor-General are required to render, shall record transactions which take place during the period _____ in each year?

- A:-1st January to 31st December
 - B:-1st April to 31st March
 - C:-1st June to 31st May
 - D:-1st March to 28th or 29th February as the case may be
- Correct Answer:- Option-B

Question57:-Transactions of a genuine sterling character, which are kept in sterling and accounted for finally in the books of the High

Commissioner for India in London are exhibited in the Combined Finance and Revenue Accounts of the Central and State Governments

- A:-both in rupees and sterling
- B:-in rupee
- C:-in sterling
- D:-none of these

Correct Answer:- Option-A

Question58:-Transactions connected with which Fund set up by Government of India or of a State or Union Territory are recorded in Part II of the Government Accounts?

- A:-The Consolidated Fund
- B:-The Public Account
- C:-The Contingency Fund
- D:-None of these

Correct Answer:- Option-C

Question59:-In which order each government transaction is accounted under Part I of Government Accounts?

- A:-Sectors, major heads, minor heads, sub heads, detailed head
- B:-Sectors, detailed head, sub heads, major heads, minor heads
- C:-Detailed head, major heads, minor heads, sectors, sub heads
- D:-Major heads, minor heads, sub heads, detailed head, sectors

Correct Answer:- Option-A

Question60:-The detailed head in the Government Accounts constitutes what?

- A:-the function
- B:-the scheme
- C:-the object classification
- D:-the programme

Correct Answer:- Option-C

Question61:-Whose approval is required for introduction of any new major head or minor head, as well as the abolition or change of nomenclature of any of the existing heads?

- A:-Prime Minister or Chief Minister of the State as the case may be
- B:-Chief Justice of India
- C:-Comptroller and Auditor General of India
- D:-Attorney General of India

Correct Answer:- Option-C

Question62:-Expenditure, which under the provisions of the Constitution is NOT subject to the vote of the Legislature is called

- A:-voted expenditure
- B:-miscellaneous expenditure
- C:-charged expenditure
- D:-classified expenditure

Correct Answer:- Option-C

Question63:-How will the transit pay and allowances of a Government servant transferred from one Government to another or to Foreign Service be adjusted?

- A:-by debiting to the Government from where he is proceeding
- B:-by debiting to the Government to which he is proceeding
- C:-in such manner as may be mutually agreed upon by the Governments concerned
- D:-will not be eligible for any transit pay

Correct Answer:- Option-C

Question64:-Expenditure on account of the leave allowances from the date of the order of transfer, of an officer transferred from one department to another while on earned leave shall be charged to which department?

- A:-to the department from which he is transferred
- B:-to the new department to which he is transferred
- C:-no leave allowance will be admissible
- D:-none of these

Correct Answer:- Option-B

Question65:-Besides the Annual Finance Accounts of the Central Government, the Comptroller and Auditor-General is also required to submit to the President annually a General Financial Statement incorporating what?

- A:-Combined Finance Accounts of all States
- B:-Combined Revenue Accounts of all States
- C:-Combined Finance and Revenue Accounts of the Central and State Governments in India
- D:-Combined Finance and Revenue Accounts of the Central and Union Territories in India

Correct Answer:- Option-C

Question66:-The travelling allowance and daily allowance paid to officers of State Government appointed as members of Committees and Commissions set up by the Government of India are generally governed by which Rules?

- A:-The Central Government Rules
- B:-The State Government Rules
- C:-As per the Terms of reference
- D:-None of these

Correct Answer:- Option-B

Question67:-Expenditure on the maintenance and repairs of all Government non-residential Buildings whether for administrative, office or functional purposes, will be accounted for under which Major Head?

- A:-The Major Head for Housing
- B:-The Major Head for Education
- C:-The Major Head for Public works
- D:-None of these

Correct Answer:- Option-C

Question68:-When any land or building not belonging to the Public Works Department is hired by another department for occupation for any other public purpose, the rent should be paid by whom?

- A:-the Public Works Department
- B:-the department concerned
- C:-no rent is collected
- D:-none of these

Correct Answer:- Option-B

Question69:-The recovery of pay and travelling allowance advances on transfer if recovered in the same year will be treated as

- A:-minus expenditure
- B:-refund
- C:-receipt
- D:-none of these

Correct Answer:- Option-A

Question70:-Items of receipt and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reason may be held temporarily under the head

- A:-settlement account
- B:-exchange account
- C:-suspense account
- D:-account current

Correct Answer:- Option-C

Question71:-Among the different classifications on the expenditure side of the Government accounts, particularly in respect of the heads of account within the consolidated fund which classification (head) indicate the nature of expenditure on a scheme or activity or organization?

- A:-detailed head
- B:-major heads
- C:-minor heads
- D:-sub heads

Correct Answer:- Option-A

Question72:-How is Municipal Rates and taxes, on a non-residential building utilised for functional purposes, such as for schools, colleges or hospitals, if paid by the relevant departments dealing with those functions adjusted in the accounts

- A:-As part of the sub-heads/minor heads concerned relating to the function, under the detailed head "Rent, Rates and Taxes"
- B:-Debited to the maintenance estimate of the building concerned under Public Works - Maintenance and repairs
- C:-Debited to the head 'Other Administrative Services - Other Expenditure'

D:-None of these

Correct Answer:- Option-A

Question73:-The detailed rules governing the payment of municipal and other local taxes on buildings, etc., occupied by the Departments of the Kerala Government or Government servants under their administrative control are laid down in

A:-Article 117 of the Kerala Account Code Vol I

B:-Article 117 of the Kerala Account Code Vol II

C:-Article 117 of the Kerala treasury code

D:-Article 117 of the Kerala service rules

Correct Answer:- Option-C

Question74:-Interest paid by Government on loans is taken initially under the head "Interest Payments" and necessary transfers from this head are made subsequently in respect of amounts debitible to Commercial Departments, by credit to which Account?

A:-"Interest Receipts" of the Government account

B:-No such transfer is required

C:-"Interest receipts" of the concerned Commercial Department

D:-None of these

Correct Answer:- Option-A

Question75:-The detailed rules by which allocation or expenditure between capital and revenue in Commercial Departments and undertakings shall be made by whom?

A:-Comptroller and Auditor general of India

B:-Controller General of Accounts

C:-The Governments

D:-None of these

Correct Answer:- Option-C

Question76:-If in an account, an amount was debited to an expenditure head instead of to a debt, deposit or remittance head and the account has been closed the error can be rectified

A:-by debiting the proper head and crediting 'Recoveries of Service Payment'

B:-by debiting refunds and crediting the proper head

C:-by transfer to the head under which it should originally have appeared

D:-by transfer from the one to the other

Correct Answer:- Option-A

Question77:-The service departments of a Government are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of the business of Government. Which among the following is a department considered as Class (a) - inseparable form and form part of, the idea of Government?

A:-Public Works (Buildings and Roads Branch)

B:-The departments of Survey

C:-Government Printing

D:-Education

Correct Answer:- Option-D

Question78:-Which among the following statements is NOT true?

A:-a branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment may levy charges in respect of the work for which it has been constituted

B:-a branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department

C:-a regularly organized store branch of a department should ordinarily charge any other department for supplies made; but petty and casual supplies of stores may, if the supplying department consents, be made without payments

D:-transfers of land or buildings to the Governor's official residences in Kerala should not be charged for

Correct Answer:- Option-D

Question79:-Which among the following is Department / Undertaking under Government of Kerala which has been recognized by the Government as commercial undertaking?

A:-posts and telegraphs

B:-railways

C:-the currency note press, Nasik Road

D:-The P.W.D. Engineering Workshops, Trivandrum

Correct Answer:- Option-D

Question80:-Recoveries representing debits to another Government of expenditure which was so debitible from the moment it was sanctioned, if not effected within the accounts of the year in which the expenditure was incurred, shall be treated as

- A:-revenue
- B:-deductions from expenditure
- C:-miscellaneous receipt
- D:-none of these

Correct Answer:- Option-A

Question81:-Recoveries by a commercial department from another department of the same Government, in respect of services rendered to the other department in pursuance of the proper functions for which the department is constituted should be treated as _____ of that department.

- A:-receipt
- B:-deduction from the gross expenditure
- C:-other income
- D:-none of these

Correct Answer:- Option-A

Question82:-Which among the following statements in regard to travelling and daily allowance and other remunerations for which an officer of State Governments is entitled to, for attending meetings or for doing work in connection with the affairs of a statutory organization, corporate body, industrial and commercial undertaking (not departmentally run), is TRUE?

- A:-he shall claim the allowances according to the Rules of the organization of which he attended the meeting or done the work
- B:-he shall not be eligible for Travelling or daily allowance
- C:-such expenses will be realized from the organization concerned as per the rules of the concern and credited to the Government accounts
- D:-all of the above

Correct Answer:- Option-C

Question83:-Unless otherwise provided to the contrary under the Rules of allocation, receipts and recoveries on Capital Accounts in so far as they represent recoveries of expenditure previously debited to a capital major head shall be taken as _____ under the major head concerned

- A:-revenue
- B:-deductions from expenditure
- C:-miscellaneous receipt
- D:-none of these

Correct Answer:- Option-B

Question84:-Charges written back on disallowance from Exchange Accounts or charges disallowed from the Inward Settlement Accounts which are not susceptible of final adjustment against some other head are kept under which account?

- A:-settlement account
- B:-other receipts
- C:-exchange account
- D:-suspense account

Correct Answer:- Option-D

Question85:-Any recovery made in the course of the year in which the losses are brought to account shall be shown as

- A:-deduction from the head under which the loss is recorded
- B:-as an item of receipt
- C:-as suspense account
- D:-none of these

Correct Answer:- Option-A

Question86:-An excess payment for bricks manufactured shall be accounted as

- A:-Miscellaneous expenditure
- B:-Suspense under the work for which bricks are used
- C:-Debit to the work for which the bricks are used
- D:-None of these

Correct Answer:- Option-C

Question87:-In the case of a Government Servant of one State Government on deputation to another State Government or Central Government, the grant of extraordinary pension / gratuity in respect of Government servants receiving injuries and dying during the period of deputation to another Government will be regulated in accordance with the rules of which Government?

- A:-the Central Government irrespective of whether the borrowing Government is another State Government or Central Government
- B:-the borrowing Government in case the borrowing Government is another State Government
- C:-the borrowing Government or of lending Government whichever is beneficial to the Government servant

D:-the lending Government

Correct Answer:- Option-C

Question88:-When a Government servant is transferred permanently from one Government to another, his transit pay and allowance including travelling allowances shall be borne by which Government?

A:-the Government from which he is transferred

B:-the Government to which he is transferred

C:-the Central Government

D:-shared by both the borrowing and lending Government

Correct Answer:- Option-B

Question89:-Under Article 149 of the Constitution and the provisions of paragraph 13 (1) CAG's (DPC) Rules the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States and of certain accounts specified in the order. The cost of this function by CAG is a

A:-charge of the Central Government

B:-charge of the Central Government and all State Governments

C:-charge of the State Governments

D:-none of these

Correct Answer:- Option-A

Question90:-Recoveries by a commercial department from another department of the same Government in respect of service rendered to that department, acting as an agent of another department for the discharge of functions not germane to the essential purpose of the commercial department shall be treated as

A:-revenue

B:-deductions from expenditure

C:-miscellaneous receipt

D:-none of these

Correct Answer:- Option-B

Question91:-Contributions towards leave salary and pension recovered on behalf of a Government servant in Foreign Service are creditable to whom?

A:-the government (Central or State) under which he was permanently employed at the time of his transfer to Foreign Service

B:-no such recovery is needed during the period of foreign service

C:-to the sinking fund

D:-none of these

Correct Answer:- Option-A

Question92:-Who has to bear the responsibility for the function 'Order' in Railways?

A:-Railway

B:-Civil Governments

C:-Military

D:-None of these

Correct Answer:- Option-B

Question93:-Any amount transferred from the treasury balance in order to make any deficiency found in the currency chest, pending recovery or orders to write it off, should be debited under which head?

A:-expenditure

B:-suspense

C:-revenue

D:-advances repayable

Correct Answer:- Option-D

Question94:-For which of the Police function in Railways,, the railway bears responsibility and expense?

A:-order

B:-crime

C:-watch and ward

D:-catering

Correct Answer:- Option-C

Question95:-Receipts or charges pertaining or 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 other head or heads involved should be transferred from the former head to the latter. What is a condition for this?

A:-transfer from the former head to latter shall be done only after the accounts for the year is closed

B:-transfer from the former head to latter shall be done in the year before the accounts of the year are closed

C:-the amount involved shall not be more than Rs.500

D:-none of these

Correct Answer:- Option-B

Question96:-Which among the following is NOT a subject matter of the Estimate Committee?

A:-to suggest alternative policies in order to bring about efficiency and economy in administration

B:-to examine whether the money is well laid out within the limit of the policy implied in the estimates; and

C:-to suggest the form in which the estimates shall be presented to Parliament

D:-that the expenditure conforms to the authority which governs it

Correct Answer:- Option-D

Question97:-Recoveries by a commercial department from another department of the same Government in respect of services rendered to that department, acting as an agent of another department for the discharge of functions not germane to the essential purpose of the commercial department shall be treated as

A:-revenue expenditure

B:-miscellaneous receipt

C:-deduction from expenditure

D:-none of these

Correct Answer:- Option-D

Question98:-The transit pay and allowances including travelling allowance on transfer from one office to another, of an officer in a joint cadre serving two Governments will be debited to which Government?

A:-to the office from which he is proceeding

B:-shared by both the Governments

C:-to the office to which he is proceeding

D:-none of these

Correct Answer:- Option-C

Question99:-Any amount subsequently recovered, in case of loss misappropriation, embezzlement, etc., where a claim once drawn was redrawn and disbursed to the claimants with the approval of Government, may be accounted as

A:-miscellaneous receipt

B:-suspense head

C:-shown as contingent expenditure head

D:-credited to special advances

Correct Answer:- Option-D

Question100:-In the case of Government companies the recovery of the cost of supplementary audit conducted under section 619 (3)(b) of the Companies Act, 1956, where the audit is done by the Comptroller and Auditor-General through his own departmental staff shall be collected from whom?

A:-shall be waived

B:-from the respective Governments under which the Government company functions

C:-from the respective Government companies

D:-none of these

Correct Answer:- Option-A