

PROVISIONAL ANSWER KEY

Paper: Introduction to Indian Govt Accounts and Audit and the Constitution of India
Date of Test 05-05-2022

Question1:-The Accounts of the Union and State Governments are prepared by

- A:-Indian Audit and Accounts Department
- B:-Comptroller and Audit General
- C:-Central Accounting Organizations
- D:-Controller General of Accounts (Ministry of Finance)

Correct Answer:- Option-D

Question2:-When will a law made by the Legislature of a State, with respect to one of the matters enumerated in the Concurrent List contains any provision repugnant to the provisions of an earlier law made by Parliament or an existing law with respect to the matter, prevail in that state

- A:-Will never prevail as the law made by the parliament will prevail over a state law
- B:-With the assent of the Governor of the State
- C:-With the assent of the Parliament
- D:-With the assent of the President of India

Correct Answer:- Option-D

Question3:-Interpretation of law is a _____ function

- A:-Quasi-Judicial
- B:-Judicial
- C:-Executive
- D:-Legislative

Correct Answer:- Option-B

Question4:-What is the maximum amount payable by a person by way of taxes on professions, trades, callings and employments to the state or local authority

- A:-Rs.1,250/- Per month
- B:-Rs.2,500/- Per Annum
- C:-Rs.2,500/- Per month
- D:- No Ceiling Limit

Correct Answer:- Option-B

Question5:-What is the maximum number of Council of Ministers including the prime minister (Union Cabinet)?

- A:-Fifteen per cent. of the total number of members of the Lok Sabha
- B:-Fifteen per cent. of the total number of members of the Rajya Sabha
- C:-No such Maximum Limit
- D:-Twenty per cent. of the total number of members of the Lok Sabha

Correct Answer:- Option-A

Question6:-Who is responsible for giving advice to the Government of India upon legal matters

- A:-Chief Justice of India
- B:-Attorney-General for India
- C:-Judge of the Supreme Court
- D:-Advocate General

Correct Answer:- Option-B

Question7:-Under Article 293 of the Constitution a State may borrow _____ upon the Security of the Consolidated Fund of the State within such limits, as may from time to time be fixed by law

- A:-Within the territory of India
- B:-Within and Outside the Territory of India
- C:-Outside the Territory of India
- D:-Within the territory of India and from Nepal and Bhutan

Correct Answer:- Option-A

Question8:-The Reserve Bank acts as the Banker to the Central and State Governments except for

- A:-Jammu and Kashmir
- B:-Arunachal Pradesh
- C:-Sikkim
- D:-Jammu and Kashmir and Sikkim

Correct Answer:- Option-D

Question9:-Foreign State as per constitution means State other than _____

- A:-Sikkim
- B:-Jammu and Kashmir
- C:-Arunachal Pradesh
- D:-India

Correct Answer:- Option-D

Question10:-The audit of the comptroller and Auditor General is comprehensive and includes (a) Regularity Audit, (b) Propriety Audit and _____

- A:-Statutory Audit
- B:-Government Audit
- C:-Efficiency Cum-Performance Audit
- D:-Social Audit

Correct Answer:- Option-C

Question11:-The Audit Reports of the Comptroller and Auditor General are submitted to the _____ of the State

- A:-Chief Minister
- B:-Legislature
- C:-Governor
- D:-Administrator

Correct Answer:- Option-C

Question12:-Who issue One rupee notes in India?

- A:-Ministry of Finance
- B:-Reserve Bank of India
- C:-President of India
- D:-None of the Above

Correct Answer:- Option-A

Question13:-Which is the mostly used medium through which the transfer of funds between treasuries and sub-treasuries and branches and agencies of the Reserve Bank is effected.

- A:-Non-Banking Treasuries
- B:-Currency Chests maintained at Non-Banking Treasuries and Sub Treasuries
- C:-Sub Treasuries

D:-Issue Department of Bank

Correct Answer:- Option-B

Question14:-What is the Essential Features of Government Accounting (in Majority Instance)

A:-Accrual Basis

B:-Double Entry

C:-Cash Basis

D:-Cash Basis Kept on Single Entry

Correct Answer:- Option-D

Question15:-Article _____ of the Constitution provides that the Comptroller and Auditor General shall be appointed by the President by warranty under his hand and seal and shall only be removed from office in like manner and on the like ground as a Judge of the Supreme Court

A:-148

B:-151

C:-377

D:-149

Correct Answer:- Option-A

Question16:-In which Part of the Government Accounts is transaction relating to "Suspense"recorded

A:-Part I Consolidated Fund

B:-Part II Contingency Fund

C:-Part III Public Accounts

D:-Both in Part I and Part II

Correct Answer:- Option-C

Question17:-When is Expenditure on a temporary Asset Classified as Capital Expenditure

A:-When the Life of the Asset is more than 3 Years

B:-When Authorized by the Ministry of Finance

C:-When the expenditure is met from Capital Assets

D:-When authorized by the President on the advice of Comptroller and Auditor General

Correct Answer:- Option-D

Question18:-How is the Expenditure caused by Nature Calamities Accountant

A:-Capital Expenditure

B:-Revenue Expenditure

C:-Dividing between Capital and Revenue Expenditure

D:-All of the above as determined by Government on Case to case Basis

Correct Answer:- Option-D

Question19:-Who Carries out the Cash Business of a Non-Banking Treasury

A:-Reserve Bank of India

B:-Branches or Agencies entrusted by RBI

C:-Treasury Itself

D:-Banks Entrusted by RBI

Correct Answer:- Option-C

Question20:-"No child below the age of fourteen years shall be employed to work". Is the statement fully correct

A:-Yes

B:-No, The employment of children below the age of fourteen is restricted in Factories only

C:-No, The employment of children below the age of fourteen is restricted in Mines only

D:-No, The employment of children below the age of fourteen is restricted "in any Factory or mine or engaged in any other hazardous employment".

Correct Answer:- Option-D

Question21:-Which of the following acts as a medium for effecting the monetary settlement between the States

A:-Central Accounts Sections of the Reserve Bank at Nagpur

B:-Accountants General of the State

C:-Ministry of Finance of Central Government

D:-Controller General of Accounts (Ministry of Finance)

Correct Answer:- Option-A

Question22:-Please name of the intimation sent to the Government servant concerned and to the officer in charge of the treasury at which he drawn his pay, specifying the amount which he may draw in accordance with the order of Government

A:-Pay/Leave Salary Slip

B:-Slip

C:-Payment order

D:-None of the above

Correct Answer:- Option-A

Question23:-When the pensioner dies, the family pension is paid by the Treasury Officer, after getting a _____ to the eligible pensioner without any reference to Accounts Office

A:-Life Certificate

B:-Death Certificate

C:-Joint Pension Payment Order

D:-Legal Heir Certificate

Correct Answer:- Option-B

Question24:-The fundamental object of audit is to secure real value for the _____

A:-Government

B:-Treasury

C:-Tax Payer's Money

D:-Tax payer

Correct Answer:- Option-C

Question25:-The executive power of the Union shall be vested in the _____

A:-Parliament

B:-Union Government

C:-Prime Minister

D:-The President

Correct Answer:- Option-D

Question26:-Which of the following is not true in case of Audit done by the Comptroller and Auditor General

A:-Audit is carried out based on sample tests

B:-Audit is mostly Post Audit

C:-All the transactions are monitored and Audited

D:-Audit is done centrally as well as locally

Correct Answer:- Option-C

Question27:-The Governor is authorised to enable advances from the _____ for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by State Legislature by law under article 205 or 206

- A:-Consolidated Fund of the State
- B:-Public Account of the State
- C:-Contingency Fund of the State
- D:-Consolidated Fund of India

Correct Answer:- Option-C

Question28:-In which of the following cases does the president notify the houses of the parliament, his intention to summon them to meet in a joint sitting for the purpose of deliberating and voting on the Bill

- A:-If after a Bill has been passed by one House and transmitted to the other House and the Bill is rejected by the other House
- B:-If after a Bill has been passed by one House and transmitted to the other House and the Houses have finally disagreed as to the amendments to be made in the Bill
- C:-If after a Bill has been passed by one House and transmitted to the other House and more than six months has elapsed from the date of the reception of the Bill by the other House without the Bill being passed by it
- D:-All of the above

Correct Answer:- Option-D

Question29:-How to Capital receipts (related to a Capital Head) Accrued during the construction of a Project Accounted, in general circumstances

- A:-Credited to the Revenue Account
- B:-Reduction of Capital Expenditure
- C:-Taken as Deposit Collection
- D:-Reduction from other Revenue Expenditure

Correct Answer:- Option-B

Question30:-The Audit in relation to regularity of expenditure involves interpretation of the Constitution, Statutes, rules and orders with reference to the case law of previous decisions and precedents. The nature of such work can be classified as _____.

- A:-Judicial
- B:-Quasi-Judicial
- C:-Adjudication
- D:-Arbitration

Correct Answer:- Option-B

Question31:-All rules and standing orders of a financial character issued by State Government or by authorities subordinate to State Government are scrutinized finally by the _____

- A:-Account General of the State concerned
- B:-Controller General of Accounts
- C:-Comptroller and Auditor General
- D:-Legislative Assembly

Correct Answer:- Option-A

Question32:-Even though the accounts themselves may be in order and no obvious irregularity has occurred Audit may bring to light those matters which in its judgement appears to involve improper expenditure or waste of public money or stores. What is such Audit called?

- A:-Propriety Audit
- B:-Social Audit
- C:-Performance Audit
- D:-Material Audit

Correct Answer:- Option-A

Question33:-Each Service Book is to be verified once in _____ Years

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

Correct Answer:- Option-A

Question34:-The inspection Report is complete by the Inspecting Officer before the audit of the office inspected is closed and it is not signed until _____

- A:-The officer in-charge of the office has been given the opportunity for reading and discussing it and giving suggestion
- B:-Test Audit Notes are replied in detail
- C:-It is approved by the officer in charge
- D:-The Head of the department (Auditee) approves it

Correct Answer:- Option-A

Question35:-Which is the feature of the Indian treasury System which marks the essential difference from the financial system in England where the Public Receipts and Payments are all centralized at the Bank of England in London and there are no outlying State Treasuries

- A:-Centralization of Treasury work
- B:-Decentralization of Treasury work
- C:-Mode of encashment of Bill in Treasury
- D:-Mode of Treasury Accounting

Correct Answer:- Option-B

Question36:-What is the initial process in the payment of money from Government Account

- A:-The incorporation of the transaction in the accounts
- B:-Passing of Bills
- C:-Audit of Bills
- D:-Submission of a Claim

Correct Answer:- Option-D

Question37:-Who issue Bank notes in India?

- A:-Ministry of Finance
- B:-Reserve Bank of India
- C:-President of India
- D:-None of the above

Correct Answer:- Option-B

Question38:-The responsibility for watching the progress of expenditure against a Grant or Appropriation devolves on the _____ and the executive is ultimately responsible for keeping the expenditure within the Grant or Appropriation

- A:-Judiciary
- B:-Comptroller and Auditor General
- C:-Executive
- D:-Legislative

Correct Answer:- Option-C

Question39:-Who is responsible for the selection of sub-heads of a Grant or Appropriation which are fixed as units of the appropriation?

- A:-Accountant General
- B:-Government

C:-Controller General of Accounts

D:-C and AG

Correct Answer:- Option-B

Question40:-Is it permissible to make appropriation from one Grant or Appropriation to another Grant or Appropriation?

A:-Yes as the Government Funds are not effected overall

B:-Permissible as it is not ultravires of the provisions of the Constitution

C:-Permissible with the approval of the Accountant General

D:-Not permissible, as it will have the effect of reducing and increasing the amounts of the grants or Appropriation concerned as specified in the schedule to the Appropriation Act and therefore ultravires of the provisions of the Constitution

Correct Answer:- Option-D

Question41:-What are the main points in fraud investigation?

A:-Exercise of ordinary common sense

B:-The application of existing rules

C:-Following the step by step procedure of Audit

D:-Exercise of ordinary common sense and the application of existing rules

Correct Answer:- Option-D

Question42:-Which of the following is an exemption to article 13 of the Indian Constitution (Laws inconsistent with or in derogation of the fundamental rights)

A:-Amendment made under article 368

B:-Law made by the state which takes away or abridges with the Fundamental Rights

C:-Any law in controvention to the Fundamental Rights

D:-Definition of the term "law"

Correct Answer:- Option-A

Question43:-"No person accused of any offence shall be compelled to be a witness against himself". Site the relevant article of the Constitution

A:-Article 13 (3)

B:-Article 368 (1)

C:-Article 20 (3)

D:-Article 20 (2)

Correct Answer:- Option-C

Question44:-Who is the supreme command of the Defence Forces of the Union?

A:-The President

B:-The Prime Minister

C:-The Chief of Defence Staff

D:-Defence Minister

Correct Answer:- Option-A

Question45:-The auditors of government companies are appointed / re-appointed by the Company Law Department on the advice of the _____

A:-Government

B:-Accountant General

C:-Comptroller and Auditor General

D:-Controller General of Accounts

Correct Answer:- Option-C

Question46:-Parliamentary committees are constituted based on

A:-Constitutional Provisions

B:-Rules of Procedure and Conduct of Business

C:-Both (1) and (2)

D:-Parliamentary Procedure

Correct Answer:- Option-B

Question47:-What is the Date of Adoption of Indian Constitution?

A:-26.01.1950

B:-26.11.1949

C:-25.11.1949

D:-14.01.1950

Correct Answer:- Option-B

Question48:-Which of the following Court can enforce the provisions contained in the Directive Principles of State Policy

A:-Supreme Court

B:-High Court

C:-District Court

D:-Not enforceable by any court

Correct Answer:- Option-D

Question49:-The comptroller and Auditor General of India is regarded as a _____ of the Committees on Public Accounts and Public Undertakings

A:-friend

B:-philosopher

C:-Guide

D:-Friend, Philosopher and Guide

Correct Answer:- Option-D

Question50:-Who is the ultimate authority to regulate the right of citizenship?

A:-Central Government

B:-The President of India

C:-Parliament

D:-None of the above

Correct Answer:- Option-C

Question51:-Which of the following does not come under the definition of "the state"?

A:-Central Government and Parliament of India

B:-State Government and the legislature of each of the states

C:-all local or other authorities within the territory of India or under the control of the Government of India

D:-None of the above

Correct Answer:- Option-D

Question52:-The monthly accounts of Inter State Suspense are prepared and dispatched to the Accountants General of the State concerned. What are such monthly accounts called?

A:-Interstate Suspense Accounts

B:-Adjustment Accounts

C:-Settlement Accounts

D:-Suspense Accounts

Correct Answer:- Option-C

Question53:-The cash balance of a Government comprises the balance in its account with the _____ and the balances at treasuries and sub-treasuries, the cash business of which is not conducted by the Bank

- A:-Bank
- B:-Reserve Bank
- C:-State Bank of India
- D:-All of the above

Correct Answer:- Option-B

Question54:-What are the titles that can be conferred by the state?

- A:-Fine art Distinction
- B:-Literary Distinction
- C:-Military and Academic Distinction
- D:-No Title can be conferred by the state

Correct Answer:- Option-C

Question55:-Can a person who is a citizen of India, holding an office of profit or trust under the State, accept any title from any foreign state.

- A:-No
- B:-Yes with the consent of the president
- C:-Yes with the consent of the State
- D:-None of the above

Correct Answer:- Option-A

Question56:-Can a person who is a citizen of India, holding an office of profit or trust under the State, accept any present from any foreign state. Would the answer change if the person is not a citizen of India.

- A:-No. The answer will not change
- B:-Yes with the consent of the president. The Answer will not change
- C:-Yes with the consent of the State. The Answer will change
- D:-Yes with the consent of the president. The Answer will change

Correct Answer:- Option-B

Question57:-What are the nature of the bills for which Governor shall not assent to, but shall reserve for the consideration of the President

- A:-Bills of matters related to power of Governor
- B:-Bills of matters related to power of Legislative Assembly
- C:-Derogate from the powers of the High Court as to endanger the position which that Court is by this constitution designed to fill.
- D:-Derogate from the powers of the Any Court as to endanger the position which that Court is by this Constitution designed to fill

Correct Answer:- Option-C

Question58:-Which law is applicable for interpretation of the Constitution of India

- A:-General Clauses Act, 1897
- B:-Rules of Interpretation of Statutes
- C:-Indian Contract Act
- D:-Constitution of United Kingdom

Correct Answer:- Option-A

Question59:-Divisional Engineer of Railways arranges that a certain number of items is verified by actual count each month, so that the whole Divisional stock is verified at least once in _____

- A:-An year
- B:-Every 6 Months
- C:-Every quarter
- D:-Every month

Correct Answer:- Option-B

Question60:-As a general rule, transactions in a Government Accounts should be classified based on which of the following?

- A:-Department in which the revenue or expenditure occurs
- B:-Ministry which sanctions the expenditure
- C:-Object of the revenue or expenditure
- D:-Government Policy

Correct Answer:- Option-C

Question61:-How can fraud be prevented more efficiently?

- A:-Enacting more stringent laws
- B:-Forming of Separate Fraud Detecting Team
- C:-Revision of the existing system
- D:-Punishing the defalcated person and the official whose negligence rendered the fraud possible

Correct Answer:- Option-D

Question62:-What are the protection available to a person who is arrested, under article 21 of the Indian Constitution

- A:-She/he shall not be detained without being informed of the grounds for such arrest
- B:-She/he shall not be detained the right to consult, and to be defended by, a legal practitioner of his/her choice
- C:-Both (1) and (2) above
- D:-Protection (1, 2) is available under article 22 of the constitution and not under 21

Correct Answer:- Option-D

Question63:-The Supreme Court shall have power to issue directions or orders or writs, including writs in the nature of habeas corpus, mandamus, prohibition, quo warranto and certiorari, whichever may be appropriate, for the enforcement of any of the rights to Constitutional Remedies. Who has the power to empower any other court to exercise within the local limits of its jurisdiction all or any of the powers exercisable by the Supreme Court

- A:-Central Government
- B:-The President of India
- C:-Parliament
- D:-Supreme Court

Correct Answer:- Option-C

Question64:-Who takes the final decision in the matter as to whether a Bill is Money Bill or Not?

- A:-Speaker of the Lok Sabha
- B:-Vice President
- C:-The President of India
- D:-Majority of the House of the people

Correct Answer:- Option-A

Question65:-Who is the ex officio Chairman of the Rajya Sabha?

- A:-The president
- B:-The Vice President
- C:-The Prime Minister
- D:-Defence Minister

Correct Answer:- Option-B

Question66:-The Audit carried out at the site of the offices of the departments of Governments or authorities is known as

- A:-Central Audit
- B:-Pre Audit
- C:-Concurrent Audit
- D:-Local audit

Correct Answer:- Option-D

Question67:-Concurrent list contains matters in respect of which both Parliament and State Legislatures are competent to make laws. As regards matters in concurrent list, the Central law prevails over the State law in general. What is the exemption to the same?

- A:-State law has been specially assented by the Governor.
- B:-State law specially assented by the President.
- C:-State law enacted prior to 1950
- D:-None of the above

Correct Answer:- Option-B

Question68:-The oath of Comptroller and Auditor General under the Constitution requires him to uphold the _____ and to discharge his duties without "_____".

- A:-Constitution and the laws, "fear or favour, affection or ill will"
- B:-Laws in India, "Prejudice"
- C:-Constitution, "fear or favour, affection or ill will"
- D:-Constitution and the laws, "Prejudice"

Correct Answer:- Option-A

Question69:-When can the Parliament (by law) extend the tenure of the House of the People

- A:-House of the people cannot be dissolved
- B:-When Proclamation of Emergency is in operation
- C:-When there is declaration of war
- D:-Tenure cannot be extended

Correct Answer:- Option-B

Question70:-What is the quorum to constitute a meeting of either House of Parliament?

- A:-One-tenth of the total number of members of the House
- B:-One-fifth of the total number of members of the House
- C:-One-eighth of the total number of members of the House
- D:-One-eleventh of the total number of members of the House

Correct Answer:- Option-A

Question71:-What is maximum number of directors of a co-operative society including the number of co-opted members?

- A:-Twenty
- B:-Twenty One
- C:-Twenty Seven
- D:-Twenty Three

Correct Answer:- Option-D

Question72:-Who is responsible for giving opinion to the president regarding the decision as to the disqualification of member of either house of the parliament?

- A:-Attorney General
- B:-Comptroller and Auditor General
- C:-Election Commission
- D:-None of the above

Correct Answer:- Option-C

Question73:-Can the detention of a person in custody exceed 24 hours of such arrest

- A:-No
- B:-Yes
- C:-Yes, but with the authority of the magistrate
- D:-Yes, but with the authority of the Government

Correct Answer:- Option-C

Question74:-Which of the following is the ideal action of an Audit Officer?

- A:-Avoiding Constructive help
- B:-Pointing out mistakes and indicating how they may be rectified and avoided in future
- C:-Pointing out mistake but not indicating how they may be rectified and avoided in future
- D:-Investigate but not educate

Correct Answer:- Option-B

Question75:-What is the basis for determining "Economically Weaker Sections" for the purpose of Article 16 of the Constitution?

- A:-Family Income
- B:-Other indicators of economic disadvantage
- C:-Family income and other indicators of economic disadvantage
- D:-Caste

Correct Answer:- Option-C

Question76:-If a Money Bill passed by the House of the People and transmitted to the Council of States for its recommendations is not returned to the House of the People within fourteen days when shall it be deemed to have been passed by both Houses

- A:-At the expiration of 14 days in which it was passed by the House of the People
- B:-At the day on which it was passed by the House of People
- C:-At the day on which it was received by the council of states
- D:-At the day on which it send by the House of People to the council of states

Correct Answer:- Option-A

Question77:-What is the Minimum Number of ministers in a State Cabinet?

- A:-14
- B:-12
- C:-15
- D:-Fifteen per cent of the total number of members of the legislative assembly of that State

Correct Answer:- Option-B

Question78:-As is Attorney general to the President so is _____ to the Governor.

- A:-Judge of High Court
- B:-Inspector General
- C:-Advocate General
- D:-Chief Justice of High Court

Correct Answer:- Option-C

Question79:-Where there are two Houses of the Legislature of a State, one shall be known as the Legislative Council and the other as the Legislative Assembly, and where there is only one House, it shall be known as the

- A:-Legislative Council
- B:-Legislative Assembly

- C:-Legislature of a State
- D:-Administrative Assembly
- Correct Answer:- Option-B

Question80:-What is the maximum and minimum number of members respectively in the Legislative Assembly of each State?

- A:-500 and 60
- B:-60 and 500
- C:-499 and 61
- D:-500 and 61

Correct Answer:- Option-A

Question81:-Which matter's discussion is restricted on discussion in Legislature of a State?

- A:-As per article 212 the conduct of any Judge of the Supreme Court or of a High court in the discharge of his duties
- B:-The conduct of the Union Government
- C:-The conduct of the President
- D:-Conduct of any Judge of the Supreme Court or of a High Court in the discharge of his duties

Correct Answer:- Option-D

Question82:-Who is appointed to review the Financial Position of the Panchayath?

- A:-Finance Commission
- B:-Planning Board
- C:-Statutory Auditor
- D:-Judicial Commission

Correct Answer:- Option-A

Question83:-What is the time limit for the completion of Audit of a Co-operative Society?

- A:-31st July of the subsequent Financial Year
- B:-30th September of the subsequent Financial Year
- C:-Six months of the close of the financial year to which such accounts relate
- D:-Six months of the close of the Calendar year to which such accounts relate

Correct Answer:- Option-C

Question84:-All other public moneys received by or on behalf of the Government of India shall be credited to the

- A:-Consolidated Fund of India
- B:-Public Fund of India
- C:-Consolidated Accounts of India
- D:-Public Accounts of India

Correct Answer:- Option-D

Question85:-Who make recommendations to the Parliament for, apportioning the Goods and Services Tax collected on inter-state Trade or Commerce, between Union and States?

- A:-Ministry of Finance
- B:-Goods and Services Tax Council
- C:-Goods and Services Tax Network
- D:-Comptroller and Auditor General

Correct Answer:- Option-B

Question86:-Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than _____ of the members present and voting.

- A:-Three-fourth of the votes
- B:-Two third of the weighted votes
- C:-Three-fourth of the weighted votes
- D:-Two third of the votes

Correct Answer:- Option-C

Question87:-Under Part VI and Part of the Constitution XIV, unless the context otherwise requires, the expression "State" does not include

- A:-Jammu and Kashmir
- B:-Sikkim
- C:-Arunachal Pradesh
- D:-There is no such exclusion at present

Correct Answer:- Option-D

Question88:-Administrator appointed to Delhi is designated as

- A:-Administrator
- B:-Governor
- C:-Chief Administrator
- D:-Lieutenant Governor

Correct Answer:- Option-D

Question89:-What is the maximum penalty that can be levied for conviction of any offence?

- A:-Greater than that which might have been inflicted under the law in force at the time of the commission of the offence
- B:-Less than that which might have been inflicted under the law in force at the time of the commission of the offence
- C:-Less than or equal to that which might have been inflicted under the law in force at the time of the commission of the offence
- D:-There is no limit on levying penalty

Correct Answer:- Option-C

Question90:-The currency of India consists of coins issued under _____, 1906.

- A:-The Indian Coinage Act
- B:-Reserve Bank of India Act
- C:-Banking Regulation Act
- D:-Negotiable Instruments Act

Correct Answer:- Option-A

Question91:-The term _____ applies generally to all articles and materials purchased or otherwise acquired for use of Government including not only expendable and issuable articles in use or accumulated for specific purposes, but also articles of dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures etc.,

- A:-Materials
- B:-Spares
- C:-Stores
- D:-Stock

Correct Answer:- Option-C

Question92:-When can the Lieutenant Governor take his own decision in the case of difference of opinion between the Lieutenant Governor and his Ministers on any matter, which is pending before the President of India?

- A:-Lieutenant Governor cannot take such decision without the consent of the President
- B:-If the matter in the opinion of the Lieutenant Governor is so urgent that it is necessary for him to take immediate action
- C:-With the Assent of Supreme Court of India
- D:-With the Assent of Union Cabinet

Correct Answer:- Option-B

Question93:-Government Accounts incorporate the results of the Total Government transactions arising both in and outside India except for the transactions occurring in

- A:-No exemption
- B:-Pakistan
- C:-Nepal
- D:-Bhutan

Correct Answer:- Option-A

Question94:-Who prescribes the form of the keeping the Accounts of the Union and the States?

- A:-The Comptroller and Auditor General
- B:-The Indian Accounts and Audit Department
- C:-Ministry of Finance
- D:-The President of India

Correct Answer:- Option-D

Question95:-The terms 'Ways and Means' refers to methods of maintaining the Government's _____ at a level sufficient to meet its day-to day requirements.

- A:-Deposits
- B:-Weekly Cash balance
- C:-Daily Cash balance
- D:-None of the above

Correct Answer:- Option-C

Question96:-In which of the situation is Article 14 Equality before the law or equal protection of the laws not applicable?

- A:-When the questionable incident happens outside the territory of India
- B:-When the questionable incident happens in Jammu and Kashmir
- C:-When the questionable incident happens outside the territory of India except Nepal and Bhutan
- D:-There is no such situation

Correct Answer:- Option-A

Question97:-Who examines the Accounts and Audit Reports laid before the parliament?

- A:-Parliament itself
- B:-Committee on Public Accounts and in relation to PSU's Committee of Public undertakings
- C:-Audit Committee
- D:-Ministry of Finance

Correct Answer:- Option-B

Question98:-In which stage of customs and audit is the audit of procedure carried out

- A:-Audit of ships file
- B:-Review of bills of entry
- C:-Review of shipping bills
- D:-Audit of bill of entry

Correct Answer:- Option-A

Question99:-How should be a sample size taken to ensure reasonable reliability of audit findings?

- A:-Sample size should be adequate and is fairly representative of the whole transactions
- B:-It should be randomly taken as need not represent the whole population of transactions
- C:-Samples should be taken based on the recommendations of the officers of the institutions visited
- D:-None of the above

Correct Answer:- Option-A

Question100:-Government Expenditure is a five tier classification under sectors, major heads, minor heads, sub heads and

- A:-Heads of Account
- B:-Detailed Heads of Account
- C:-Account Code
- D:-Detailed Sectors

Correct Answer:- Option-B