

PROVISIONAL ANSWER KEY

Paper: 007 - Intro. to Indian Government Accounts and Audit , Account Code Vol 1 & Constitution
Date of Test 21-05-2023

Question1:-The Comptroller and Auditor General is responsible for

A:-compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries

B:-keeping such accounts in relation to any of the matter specified

C:-Both (a) and (b)

D:-None of the above

Correct Answer:- Option-C

Question2:-The President may, after consultation with the Comptroller and Auditor General, by order, relieve him from the responsibility

A:-for compiling the accounts of the Union (either at once or gradually by the issue of several orders)

B:-for compiling the accounts of any particular services or departments of the Union

C:-for keeping the accounts of any particular class or character

D:-all of the above

Correct Answer:- Option-D

Question3:-Prior to 15th December, 1971, the date on which the Act came into force, the Comptroller and Auditor General was not compiling the accounts of

A:-Defence, Railway and certain other Departments of the Central Government

B:-Lok Sabha and Rajya Sabha Secretariats

C:-The Union Territories of Goa, Daman and Diu and Pondicherry

D:-All of the above

Correct Answer:- Option-D

Question4:-Section 22 of the Act authorizes the Central Government to make rules regarding

A:-The manner in which initial and subsidiary accounts shall be kept by the treasuries, officer and departments rendering accounts to audit and accounts offices

B:-The manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept

C:-The manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State as the case may be

D:-All of the above

Correct Answer:- Option-D

Question5:-The Comptroller and Auditor General is responsible in terms of Section 13, 16 and 17 of the Act

A:-to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts

B:-to audit all trading, manufacturing, profit and loss accounts and balance sheets and other subsidiary accounts kept in any department of the Union or of a State.

C:-to audit the accounts of stores and stock kept in any office or department of the Union or of a State and in each case to report on the expenditure, transactions or accounts so audited by him.

D:-all of the above

Correct Answer:- Option-D

Question6:-It shall be the duty of the Attorney-General to

A:-give advice to the Government of India upon such legal other provisions as matters and to perform such other duties of a legal character, as may from time to time be referred or assigned to him by the President.

B:-to discharge the functions conferred on him by or under is Constitution or any other law for the time being in force.

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question7:-All executive action of the Government of India shall be expressed to be taken in the name of the

A:-President

B:-Vice President

C:-Governor

D:-None of the above

Correct Answer:- Option-A

Question8:-It shall be the duty of the Prime Minister

A:-to communicate to the President all decisions of the Council of Ministers relating to the administration of the affairs of the Union and proposals for legislation.

B:-to furnish such information relating to the administration of the affairs of the Union and proposals for legislation as the President may call for

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question9:-A member holding office as Deputy Chairman of the Council of States

A:-shall vacate his office if he ceases to be a member of the Council

B:-may at any time, by writing under his hand addressed to the Chairman, resign his office

C:-may be removed from his office by a resolution of the Council passed by a majority of all the then members of the Council

D:-all of the above

Correct Answer:- Option-D

Question10:-A member holding office as Speaker or Deputy Speaker of the House of the People

A:-shall vacate his office if he ceases to be a member of the House of the People

B:-may at any time, by writing under his hand addressed, if such member is the Speaker, to the Deputy Speaker, and if such member is the Deputy Speaker, to the Speaker, resign his office

C:-may be removed from his office by a resolution of the House of the People passed by a majority of all the then members of the House

D:-all of the above

Correct Answer:- Option-D

Question11:-A Government may for special reason which shall be recorded, and communicated to the Accountant General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary

A:-in the interests of economy

B:-departmental control of expenditure

C:-both (a) or (b) above

D:-none of the above

Correct Answer:- Option-C

Question12:-In the case of Plan schemes, adjustment of cost should be made in respect of supplies made or service rendered by

A:-one service department to another

B:-between different branches of the same service department

C:-both (a) or (b) above

D:-none of the above

Correct Answer:- Option-C

Question13:-Payments of amounts due by one Department of Government to another shall ordinarily be made by _____ except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

- A:-book transfer
- B:-online transfer
- C:-online debit
- D:-none of the above

Correct Answer:- Option-C

Question14:-Where manufacturing, production or supply of articles or repair operations are involved, the procedure to be followed

- A:-No adjustment is required if the cost of supplies services is Rs. 250 or Less Public Works.
- B:-Forest and other Departments vested with cheque drawing powers shall settle the claims against them through cheques.
- C:-The other supplied Department will, on receipt of the invoice from the Supplying Officer present a bill at the treasury for the cost of supplies
- D:-all of the above

Correct Answer:- Option-D

Question15:-After adjustment the Treasury Officer will retain the original copy of the Chelan and send the duplicate and triplicate copies to the Supplied Officer, who will keep one copy for his office record and send the other copy to

- A:-the Supplying Officer
- B:-the Accountant General
- C:-the Custodian Officer
- D:-none of the above

Correct Answer:- Option-A

Question16:-_____ is the accomplishment of assigned goals, production targets or other specific programme objectives in a systematic manner which contributes to minimizing operating costs without detracting from the level, quality or timing of the service to be provided by the public entity, project or enterprise.

- A:-Enterprise
- B:-Operation
- C:-Efficiency
- D:-None of the above

Correct Answer:- Option-C

Question17:-_____ is the adoption of a course of action which assures achievement of the clearly defined predetermined plans, objectives or goals at the lowest reasonable costs and in a practical manner within an established or agreed time frame.

- A:-Planning
- B:-Effectiveness
- C:-Establishment
- D:-None of the above

Correct Answer:- Option-B

Question18:-Which one of the following are the duties and functions carried out in Central audit?

- A:-audit of sanctions, agreements, etc.
- B:-audit of vouchers and monthly accounts according to the quantum
- C:-recording of the objections in the Objection Book and issue of the objection memos and pursuance with the concerned departments
- D:-all of the above

Correct Answer:- Option-D

Question19:-The main purpose of the local audit is to conduct a test check of the accounts for a particular period to verify

- A:-the accuracy and completeness of accounts
- B:-that the vouchers not required to be sent to the Audit Office are kept on record duly cancelled
- C:-that entries in the local accounts are properly vouched
- D:-all of the above

Correct Answer:- Option-D

Question20:-The service books are checked in Audit to see that

- A:-a service book is maintained for every non-gazetted Government servant
- B:-entries of all events in the official carrier of a Government servant made in the service book and attested by competent authority
- C:-no alteration is made in the date of birth without the sanction of competent authority entries in the front page are re-attested every five years
- D:-all of the above

Correct Answer:- Option-D

Question21:-The most important function of Audit in relation to assessment, collections and refunds is to satisfy itself by such test checks as it may consider necessary that the internal procedure adequately provides for and actually secures.

- A:-the collection and utilization of data necessary for the computation of the demand or refund under the law
- B:-the prompt raising of demands on tax payers in the manner required by law
- C:-the regular accounting of demands, collections and refunds
- D:-all of the above

Correct Answer:- Option-D

Question22:-A person shall be disqualified for being chosen as, and for being, a member of either House of Parliament

- A:-if he holds any office of profit under the Government of India or the Government of any State, other than an office declared by Parliament by law not to disqualify its holder
- B:-if he is of unsound mind and stands so declared by a competent court
- C:-if he is an undischarged insolvent
- D:-all of the above

Correct Answer:- Option-D

Question23:-Which one of the following statements is correct?

- A:-A Bill shall not be deemed to have been passed by the Houses of Parliament unless it has been agreed to by both Houses, either without amendment or with such amendments only as are agreed to by both Houses.
- B:-A Bill pending in Parliament shall not lapse by reason of the prorogation of the Houses.
- C:-A Bill pending in the Council of States which has not been passed by the House of the People shall not lapse on a dissolution of the House of the People.
- D:-All of the above

Correct Answer:- Option-D

Question24:-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 the said period of fourteen days, it shall be deemed to have been passed by both Houses at the expiration of the said period in the form in which it was passed by the House of the People.

- A:-correct
- B:-incorrect
- C:-as per the discretion of the President
- D:-none of the above

Correct Answer:- Option-A

Question25:-A Bill shall be deemed to be a Money Bill if it contains only provisions dealing with

A:-the imposition, abolition, remission, alteration or regulation of any tax

B:-the regulation of the borrowing of money or the giving of any guarantee by the Government of India, or the amendment of the law with respect to any financial obligations undertaken or to be undertaken by the Government of India

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question26:-The President shall in respect of every financial year cause to be laid before both the Houses of Parliament a statement of the estimated receipts and expenditure of the Government of India for that year, referred to as the

A:-annual accounts

B:-annual financial statement

C:-balance sheet

D:-none of the above

Correct Answer:- Option-B

Question27:-The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.

A:-correct

B:-incorrect

C:-as per the discretion of the Head of the Department

D:-none of the above

Correct Answer:- Option-A

Question28:-Any amount which the Government finally order to be written off as irrecoverable on account of any such loss should be adjusted in the State accounts under the head

A:-'2075-00-795-Miscellaneous'

B:-'2076-00-795-Miscellaneous'

C:-'2078-00-795-Miscellaneous'

D:-none of the above

Correct Answer:- Option-D

Question29:-In case of loss, misappropriation, embezzlement, etc., where a claim once drawn has to be re-drawn for the purpose of disbursement to the claimants, the amount re-drawn should be debited to the head

A:-Festival Advance

B:-Special Advances

C:-Claim Advances

D:-None of the above

Correct Answer:- Option-B

Question30:-An overpayment of pay shall be debited to the head

A:-Salaries

B:-Pay

C:-Advances

D:-None of the above

Correct Answer:- Option-B

Question31:-The rules relating to the exhibition of losses in the Appropriation Accounts are contained in the instructions issued by the

A:-Accountant General

B:-Finance Department

C:-Comptroller and Auditor General

D:-None of the above

Correct Answer:- Option-C

Question32:-The Comptroller and Auditor General shall have authority in so far as his audit functions are concerned

A:-to inspect any office of accounts under the control of the Union or of a State, including treasuries and such offices responsible for the keeping of initial or subsidiary accounts, as submit accounts to him

B:-to require that any accounts books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend shall be sent to such place as he may appoint for his inspection

C:-to put such questions or make such observations as he may consider necessary, to the person in charge of the office and call for such information as he may require for the preparation of any accounts or report which it is his duty to prepare

D:-all of the above

Correct Answer:- Option-D

Question33:-Net Proceeds in relation to any tax or duty means

A:-the proceeds thereof reduced by the cost of collection

B:-the proceeds thereof not reduced by the cost of collection

C:-both (a) and (b) above

D:-None of the above

Correct Answer:- Option-A

Question34:-In a Parliamentary set up, the overall process of control over the financial administration in a State is

A:-two fold

B:-threefold

C:-fourfold

D:-None of the above

Correct Answer:- Option-B

Question35:-Legislative Control over the finances is exercised mainly

A:-at the time of policy making

B:-in controlling the implementation of the policy

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question36:-The scope of State Audit encompasses

A:-Fiscal accountability - which includes fiscal integrity, full disclosure and compliance with applicable laws and regulations

B:-Managerial accountability - which is concerned with efficiency and economy in the use of public funds, property, personnel and other resources

C:-Programme accountability - which is concerned with whether Government programmes and activities are achieving the objective established for them with due regard to both costs and results

D:-All of the above

Correct Answer:- Option-D

Question37:-A Judge of the Supreme Court shall not be removed from his office except by

A:-an order of the President passed after an address by each House of Parliament supported by a majority of the total membership of that House.

B:-a majority of not less than two thirds of the members of that House present and voting has been presented to the President in the same session for such removal on the ground of proved misbehaviour or incapacity.

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question38:-_____ means an area having a population of ten lakhs or more, comprised in one or more districts and consisting of two or more Municipalities or Panchayats or other contiguous areas, specified by the Governor by public notification

A:-Municipal area

B:-Metropolitan area

C:-Municipality

D:-None of the above

Correct Answer:- Option-B

Question39:-An area in transition from a rural area to an urban area

A:-Municipal Council

B:-Municipal Corporation

C:-A Nagar Panchayat

D:-None of the above

Correct Answer:- Option-C

Question40:-The Legislature of a State may, by law

A:-authorise a Municipality to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits.

B:-assign to a Municipality such taxes, duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits.

C:-provide for making such grants-in-aid to the Municipalities from the Consolidated Fund of the State

D:-all of the above

Correct Answer:- Option-D

Question41:-The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Municipalities shall be vested in

A:-the Central Election Commission

B:-the State Election Commission

C:-either (a) or (b)

D:-none of the above

Correct Answer:- Option-B

Question42:-The payment of leave salary and allowances in respect of Earned Leave Surrendered by the State Government Employees on deputation to the Central Government will be the liability of the

A:-State Government

B:-Central Government

C:-Either (a) or (b) above

D:-None of the above

Correct Answer:- Option-A

Question43:-The grant of extraordinary pension/gratuity will be regulated in accordance with the rules of the _____ in respect of the Government servants receiving injuries and dying during the period of deputation.

A:-State Government

B:-Borrowing Government

C:-Accountant General

D:-None of the above

Correct Answer:- Option-B

Question44:-In the case of deputation of a Government servant who is governed by the Contributed Provident Fund Rules, Government contribution for the period of deputation is payable by the

A:-State Government

B:-Borrowing Government

C:-Accountant General

D:-None of the above

Correct Answer:- Option-B

Question45:-In the case of Government servants returning from duty abroad whose services are lent to another Government the liability of the borrowing Government for the transit pay and allowances including travelling allowances while joining the new service shall be restricted to

A:-the period of commencing from the date of arrival of the Government servant in India

B:-the date of joining of the Government servant in India

C:-either (a) or (b) above

D:-none of the above

Correct Answer:- Option-A

Question46:-When a Military or Medical Officer holding a civil post on consolidated pay which is less than his military pay is allowed to draw the difference between them he draws it from the Department - Central or State - from which he receives his consolidated pay.

A:-correct

B:-incorrect

C:-as per the discretion of the Head of Department

D:-none of the above

Correct Answer:- Option-A

Question47:-State Audit is the main instrument to secure

A:-accountability of the lower formation in the set up to the Administration

B:-the Administration to the Legislature in the area of financial administration

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question48:-The executive power of the Union vests in the _____.

A:-President

B:-Governor

C:-Prime Minister

D:-None of the above

Correct Answer:- Option-A

Question49:-The executive power of a State vests in the _____

A:-President

B:-Governor

C:-Prime Minister

D:-None of the above

Correct Answer:- Option-B

Question50:-Every Union Territory is administered by the _____.

- A:-President
- B:-Governor
- C:-Prime Minister
- D:-None of the above

Correct Answer:- Option-A

Question51:-The distribution of the Legislative Powers between the Union and the States is governed by _____ of the Constitution.

- A:-Article 250
- B:-Article 248
- C:-Article 246
- D:-None of the above

Correct Answer:- Option-C

Question52:-On receipt of a gazette with the notifications Registers and History of Services or Service Cards

A:-note all the necessary details in the Audit Registers and History of Services or Service Cards
B:-issue Pay-slip for alterations in pay and allowances where necessary, filling in at the same time, the money columns in the Audit Register when necessary

- C:-when leave has been sanctioned, compare the amount of leave sanctioned with that shown in the office copy of the leave report
- D:-all of the above

Correct Answer:- Option-D

Question53:-The financial rules, regulations and orders against which audit is conducted mainly fall under

A:-rules and orders regulating the powers to sanction and incur expenditure from the Consolidated Fund of India or of a State or of Union Territory with Legislature and the Contingency Fund of India or of a State or of a Union Territory with Legislature

- B:-rules and orders regulating the pay and allowances, pensions and other conditions of service of Government servants
- C:-both (a) and (b)
- D:-none of the above

Correct Answer:- Option-C

Question54:-In the scrutiny of audit of expenditure against regularity, it should be seen in Audit that

- A:-they are not inconsistent with any provisions of the Constitution or of the laws made there under
- B:-they are consistent with the essential requirements of audit and accounts as determined by the Comptroller and Auditor General
- C:-they do not conflict with the orders of or rules made by, any higher authority
- D:-all of the above

Correct Answer:- Option-D

Question55:-Public moneys should not be utilized for the benefit of a particular person or section of the community unless

- A:-the amount of expenditure involved is insignificant
- B:-a claim for the amount could be enforced in a court of law
- C:-the expenditure is in pursuance of a recognized policy or custom
- D:-all of the above

Correct Answer:- Option-D

Question56:-_____ is the practical systematic management of the affairs of a project or scheme which assures minimum operating costs for carrying out functions and responsibilities.

- A:-Economy
- B:-Procurement
- C:-Audit
- D:-None of the above

Correct Answer:- Option-A

Question57:-Every member of either House of Parliament shall, before taking his seat, make and subscribe before the President, or some person appointed in that behalf by him, an oath or affirmation according to the form set out for the purpose in the _____.

- A:-First Schedule
- B:-Second Schedule
- C:-Third Schedule
- D:-None of the above

Correct Answer:- Option-C

Question58:-The Chairman or Speaker, or person acting as such, shall not vote in the first instance, but shall have and exercise a _____ in the case of an equality of Votes.

- A:-indelible vote
- B:-casting vote
- C:-recasting vote
- D:-none of the above

Correct Answer:- Option-B

Question59:-Until Parliament by law otherwise provides, the quorum to constitute a meeting of either House of Parliament shall be _____ of the total number of members of the House.

- A:-one fourth
- B:-one fifth
- C:-one-tenth
- D:-none of the above

Correct Answer:- Option-C

Question60:-If at time during a meeting of a House there is no quorum, it shall be the duty of the Chairman or Speaker, or person acting as such, either to

- A:-adjourn the House
- B:-suspend the meeting until there is a quorum
- C:-both (a) and (b) above
- D:-none of the above

Correct Answer:- Option-C

Question61:-If for a period of _____ days a member of either House of Parliament is without permission of the House absent from all meetings thereof, the House may declare his seat vacant.

- A:-Forty
- B:-Fifty
- C:-Sixty
- D:-None of the above

Correct Answer:- Option-C

Question62:-Recoveries from private persons or bodies (including local funds, and Governments outside India) should, as a general rule, be treated as

- A:-revenue
- B:-deduction from expenditure

- C:-recovery
- D:-none of the above
- Correct Answer:- Option-A

Question63:-Recoveries on account of commuted value of pensions effected from other Governments should be treated as deductions from expenditure

- A:-correct
- B:-incorrect
- C:-as per the discretion of Finance Department
- D:-none of the above
- Correct Answer:- Option-A

Question64:-In the case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure under the directions will be decided by the Comptroller and Auditor-General, with the approval of the

- A:-Prime Minister
- B:-President
- C:-Governor
- D:-None of the above
- Correct Answer:- Option-B

Question65:-If money due to Government has actually reached a Government servant and is then embezzled, stolen or lost even though it may not have reached the treasury and thus have passed into the Consolidated Fund or the Public Account it should be brought as a receipt into the

- A:-Consolidated Fund
- B:-The Public Account
- C:-Either (a) or (b) above
- D:-None of the above
- Correct Answer:- Option-C

Question66:-If any transactions are recorded under a Suspense head in the Government accounts, losses or deficiencies relating thereto must be written off

- A:-the Revenue head
- B:-the Suspense head
- C:-both (a) or (b) above
- D:-none of the above
- Correct Answer:- Option-B

Question67:-Every State Legislature has exclusive powers to make laws in respect of matters enumerated in _____.

- A:-List I
- B:-List II
- C:-List III
- D:-None of the above
- Correct Answer:- Option-B

Question68:-As per _____ of the Constitution of India, each State has a separate Consolidated Fund entitled the Consolidated Fund of the State.

- A:-Article 266
- B:-Article 248
- C:-Article 246
- D:-None of the above
- Correct Answer:- Option-A

Question69:-The revenues received by the Government of India including those received by Union Territories without separate Legislature, loans raised by that Government by the issue of Treasury Bills, loans or ways and means advances and moneys received by that Government in repayment of loans are credited into a separate Consolidated Fund, entitled the

- A:-Consolidated Fund of State
- B:-Consolidate Fund of India
- C:-Both (a) and (b) above
- D:-None of the above
- Correct Answer:- Option-B

Question70:-The financial arrangements embodied in the Constitution provide for

- A:-assignment to the States of certain duties levied by the Government of India but collected by the States within which such duties are respectively leviable. Where such duties are leviable within any Union Territory these are collected by the Union Government.
- B:-assignment to the States of the net proceeds of certain duties and taxes levied and collected by the Government of India (excepting the proceeds attributable to Union Territories) and their distribution among the States within which such duties and taxes are leviable in accordance with the prescribed principles.
- C:-assignment to the States of a share of the net proceeds of Taxes on Income other than agricultural income except those attributable to Union Territories and its distribution among them in the prescribed manner
- D:-all of the above

Correct Answer:- Option-D

Question71:-Under _____ of the Constitution, the Union can raise money by borrowing upon the Security of the Consolidated Fund of India.

- A:-Article 292
- B:-Article 293
- C:-Article 294
- D:-None of the above
- Correct Answer:- Option-A

Question72:-Under _____ of the Constitution a State may borrow within the territory of India upon the Security of the Consolidated Fund of the State.

- A:-Article 292
- B:-Article 293
- C:-Article 294
- D:-None of the above
- Correct Answer:- Option-B

Question73:-_____ is commonly known as the Budget.

- A:-Explanatory Memorandum
- B:-Annual Financial Statement
- C:-Muster Roll
- D:-None of the above
- Correct Answer:- Option-B

Question74:-The Budget shows receipts and payments of the Government under the head

- A:-Consolidated Fund
- B:-Contingency Fund
- C:-Public Account
- D:-All of the above

Correct Answer:- Option-D

Question75:-Budget comprises of

- A:-Revenue Budget
- B:-Capital Budget
- C:-Both (a) and (b) above
- D:-None of the above

Correct Answer:- Option-C

Question76:-In order to have meaningful reflection of the national development effort and also as means for evaluating the progress of projects against set targets as well as to serve as a tool for securing the efficient management of operations entrusted to the Administration, a system of _____ has been introduced both at the Centre and in the States.

- A:-Social budgeting
- B:-Performance budgeting
- C:-Economic budgeting
- D:-None of the above

Correct Answer:- Option-B

Question77:-One rupee notes issue by the Central Government are _____ and these notes are treated as rupee coin for all purposes of the Reserve Bank of India Act.

- A:-limited legal tender
- B:-unlimited legal tender
- C:-currency
- D:-none of the above

Correct Answer:- Option-B

Question78:-The control of the Resource operations of the Government of India and of States, vests in the _____.

- A:-Reserve Bank
- B:-State Bank of India
- C:-State Treasuries
- D:-None of the above

Correct Answer:- Option-A

Question79:-Stamp duties and duties of excise on medical and toilet preparations mentioned in the Union list, though levied by the Government of India, are collected and retained by _____.

- A:-the Central Government
- B:-the State Government
- C:-the Panchayats
- D:-none of the above

Correct Answer:- Option-B

Question80:-It is the duty of the Finance Commission to make recommendations regarding the

- A:-distribution of Income tax
- B:-Union excise duties between the Union and the States
- C:-Principles which should govern grants under Article 275
- D:-All of the above

Correct Answer:- Option-D

Question81:-In making its recommendations, the Finance Commission will have regards, among other considerations to

- A:-the resources of the Central Government and the demands thereon on account of the expenditure on civil administration, defence and border security, debt servicing and other committed expenditure or liabilities.
- B:-the existing practice in regard to determination and distribution of Central assistance for financing State Plans.
- C:-the revenue resources of the State on the basis of the present levels of taxation and the targets set for the future.
- D:-all of the above

Correct Answer:- Option-D

Question82:-The Sixth step of Commercial audit

- A:-investigation of unusual items
- B:-check of the compilation of accounts and of the classification of transactions
- C:-check of the accuracy of the original record
- D:-none of the above

Correct Answer:- Option-B

Question83:-The incidental objects of commercial audit

- A:-Detection/prevention of fraud
- B:-Detection/prevention of technical errors
- C:-Detection of errors of principles
- D:-All of the above

Correct Answer:- Option-D

Question84:-The important objective sought to be achieved by the Mukherjee Committee reforms

- A:-to have a uniform classification for the budget, accounts and plan
- B:-present the objectives and purposes of Government expenditure clearly in terms of functions, programmes and activities
- C:-amplification of the accounting classification to provide for new functions and programmes in a more meaningful manner
- D:-all of the above

Correct Answer:- Option-D

Question85:-In Part-I, namely the Consolidated Fund of accounts, the main division is

- A:-Revenue consisting of sections for 'Receipt heads (Revenue Account)' and 'Expenditure Heads (Revenue Account)'.
B:-Capital, Public Debt, Loans consisting of sections for 'Receipt heads (Capital Account)', 'Expenditure Heads (Capital Account)' and 'Public Debt', 'Loans' and 'Advances'
- C:-both (a) and (b)
- D:-none of the above

Correct Answer:- Option-C

Question86:-In Part III, namely Public Account, of the Accounts, which of the following transaction relating to Debt is recorded

- A:-Deposits
- B:-Advances
- C:-Remittances and Suspense
- D:-All of the above

Correct Answer:- Option-D

Question87:-Parliament may by law

- A:-form a new State by separation of territory from any State or by uniting two or more States or parts of States or by uniting any territory to a part of any State
- B:-increase the area of any State
- C:-diminish the area of any State
- D:-all of the above

Correct Answer:- Option-D

Question88:-Every person who has his domicile in the territory of India shall be a citizen of India provided

- A:-he was born in the territory of India
- B:-either of whose parents was born in the territory of India
- C:-he has been ordinarily resident in the territory of India for not less than five years immediately preceding such commencement
- D:-all of the above

Correct Answer:- Option-D

Question89:-All citizens shall have the right

- A:-to freedom of speech and expression
- B:-to assemble peaceably and without arms
- C:-to form associations or unions
- D:-all of the above

Correct Answer:- Option-D

Question90:-Every person who is arrested and detained in custody shall be produced before the nearest magistrate within a period of _____ of such arrest excluding the time necessary for the journey from the place of arrest to the court of the magistrate

- A:-twelve hours
- B:-twenty-four hours
- C:-six hours
- D:-none of the above

Correct Answer:- Option-B

Question91:-No sums shall ordinarily be credited to Government by debit to a

- A:-Credit Head
- B:-Suspense head
- C:-Either (a) or (b) above
- D:-None of the above

Correct Answer:- Option-B

Question92:-The major head to which the sale-proceeds of Government land buildings is creditable, if sold in the Defence Department

- A:-"0076 - Defence Services - Army"
- B:-"0077 - Defence Services - Navy"
- C:-"0078 - Defence Services - Air Force"
- D:-all of the above as the case may be

Correct Answer:- Option-D

Question93:-Taxes on non-residential buildings occupied by departments other than the Defence Department, if paid by a department nominated by Government in this behalf and not passed on to the occupying departments, shall be debited to

- A:-"265 - Other Administrative Services - Other Expenditure".
- B:-"266 - Other Administrative Services - Other Expenditure".
- C:-"267 - Other Administrative Services - Other Expenditure".
- D:-None of the above

Correct Answer:- Option-A

Question94:-In cases where the whole or any portion of the taxes which by local rule or custom are ordinarily leviable on the tenant, is paid by a department of the Government such payments are treated as part of the

- A:-consolidated expenditure of the department
- B:-contingent expenditure of the department
- C:-both (a) and (b) above
- D:-none of the above

Correct Answer:- Option-B

Question95:-The expenditure incurred on special transport arrangements made by the Defence Services shall be debited to

- A:-the Defence Estimates
- B:-the Defence Services
- C:-either (a) or (b) above
- D:-none of the above

Correct Answer:- Option-A

Question96:-The Finance Bill containing the annual taxation proposals is considered and passed by the Legislatures only after the Demands for Grants have been Voted and the total expenditure is known.

- A:-correct
- B:-incorrect
- C:-as per the discretion of Governor
- D:-none of the above

Correct Answer:- Option-A

Question97:-The term _____ refers to methods of maintaining the Government's daily cash balance at a level sufficient to meet its day-to-day requirements.

- A:-Expenditure
- B:-Ways and Means
- C:-Financial Control
- D:-None of the above

Correct Answer:- Option-B

Question98:-The process of distribution of funds so that all the treasuries have at all times sufficient funds to meet the demands on them is referred to as _____.

- A:-Resource Operations
- B:-Financial Operations
- C:-Control Operations
- D:-None of the above

Correct Answer:- Option-A

Question99:-A statement of closing balance of the Central Government is sent each month by the Central Accounts Section of the Reserve Bank to the Controller General of Accounts indicating

- A:-Railway Fund Balance
- B:-Postal Account Balance
- C:-Telecommunication Account Balance
- D:-All of the above

Correct Answer:- Option-D

Question100:-The audit of the Comptroller and Auditor General is comprehensive and includes

- A:-Regularity Audit,
- B:-Propriety Audit and
- C:-Efficiency cum Performance Audit
- D:-All of the above

Correct Answer:- Option-D