

Departmental Test – May 2020 session
Paper code- 08
(Accounts Test for Subordinate Officers Part-I)

Q.No : 02 As per _____" the Treasury officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information unless there are valid reasons, which he shall record in writing, for omitting to require it?

Ans : T.R 25

Q.No : 03 Normally, the Sub-Treasury officer is in charge of the Sub-Treasury. Who of the following can act as a double lock officer?

Ans : Any one of the above three

Q.No : 04 A bill presented to treasury should contain _____

Ans : All above

Q.No : 05 A contingent bill should contain_____

Ans : All above

Q.No : 08 When the collector is absent on tour from headquarters or is incapacitated, the headquarters Sub Collector or the Divisional officer or any other gazetted officer performing the duties of the collector may exercise the power specified in treasury rule when money is very urgently required for expenditure connected with defense or other emergent purpose. If no such officer is on the spot, the treasury officer himself may make such payment.

Ans : T.R 27

Q.No : 09 Which among the following is a local fund account?

Ans : All above

Q.No : 10 No Govt. servant may incur any item of expenditure from public funds, unless, which among the following conditions are satisfied?

Ans : Both (1) and (2) must be satisfied

Q.No : 11 Which articles of APFC discusses about arrear claims

Ans : Article 52 to 55

Q.No : 12 Normally, the T.A bill will be made with in _____ from the date on which the claim has fallen due

Ans : Three Months

Q.No : 15 Which article of APFC speaks about the "Drawl of pay above an efficiency bar"?

Ans : Art-74

Q.No : 17 Rules and instructions governing the purchase of stores, discussed in articles _____ of APFC

Ans : 125-130

Q.No : 18 Which among the following is not an "Interest bearing loan/advance"?

Ans : Special festival advance

Q.No : 19 Which among the following is not a "Non-interest bearing advance/loan"?

Ans : Computer advance, GPF advance Both are correct

Q.No : 20 What is the stitching charges applicable to a male employee in RPS 2015

Ans : Rs.240/- per pair/per annum

Q.No : 22 Destructions of official records connected with accounts" discussed in _____ of APFC?

Ans : Art-326

Q.No : 23 Appendix 2 of APFC Vol-II, discusses about?

Ans : Powers delegated to Departmental authorities to sanction refunds of revenues

Q.No : 24 Which appendix of APFC, Vol-II discusses about the "powers of subordinate authorities to write off losses?

Ans : 23

Q.No : 25 Comptroller and Auditor General's directions for the preparation and submission of annual establishment returns are available in _____ of APFC, Vol-II

Ans : Appendix-6

Q.No : 26 Procedure for recovery and accounting of postal life insurance/APGLI primea discussed in _____ of APFC, Vol-II?

Ans : Appendix-26

Q.No : 27 List of authorities empowered to execute contracts, deeds etc, on behalf of the Governor discussed in _____ of APFC, Vol-II?

Ans : Appendix-4

Q.No : 28 An officer who is drawing a basic of Rs.37,100/- and above is eligible for a motor car advance of rupees _____ in RPS 2015?

Ans : 15 months basic pay (or) Rs 6.00 lakhs (or) actual cost of the vehicle, whichever is less

Q.No : 30 As per RPS-2015, who are eligible for moped advance?

Ans : 1 and 2

Q.No : 34 What is the maximum amount of advance can be sanctioned to other than class-IV employee towards the marriage of male employees themselves, or for the marriage of sons of the male/female employees, in RPS-2015?

Ans : Deleted

Q.No : 35 In how many maximum instalments, the principal and interest towards computer advance sanctioned should be recovered, as per RPS-2015?

Ans : Principal in 135 Interest in 65

Q.No : 38 What is the educational advance can be sanctioned to a Non-Gazetted officer, in RPS-2015

Ans : Rs.7,500/-

Q.No : 41 Maximum, in how many instalments the HBA shall be recovered from the employee, as per RPS-2015?

Ans : 240 principal, 60 Interest

Q.No : 43 What is the DA, per day, applicable to a Grade-1 Govt. employee, when he tours any place outside the state, as per RPS-2015?

Ans : Rs.600/-

Q.No : 44 What is the DA, per day, applicable to a grade-II Govt. employee, when he tours any place within the state, as per RPS-2015?

Ans : Rs.300/-

Q.No : 46 What is the maximum amount of reimbursement of lodging charges applicable to a grade-II employee, when he travels to Delhi, Mumbai, Chennai, Kolkata and Bangalore, as per RPS-2015?

Ans : Deleted

Q.No : 47 Which among the following is not correct?

Ans : The employees who are eligible to travel by second class may travel by 1st AC

Q.No : 48 Which is not correct?

Ans : The employees belonging to Gr-I & II of Annexure-1 of T.A rules are permitted to travel by air conditioned buses of APSRTC, only if the places are not connected by rail

Q.No : 49 What is the rate of mileage allowance entitled by a Grade-I officer if he travels by his own petrol driven vehicle, as per RPS-2015?

Ans : Rs.13/- per K.M

Q.No : 52 What is the packing/unpacking/loading/unloading charges applicable to a grade-I employee, if he is transferred to outside the Zone, in RPS-2015?

Ans : Rs.1500/- at each end

Q.No : 54 A grade-II employee is eligible to travel anywhere in the country on LTC once in entire service, during the second block period, subject to a maximum of _____in RPS-2015?

Ans : 3500 kms and Rs.18,750/-

Q.No : 57 Who are the officers eligible to travel by air on official duty, as per RPS-2015?

Ans : All above

Q.No : 59 FR 9(6) (b) (13) discusses about _____ ?

Ans : Compulsory wait

Q.No : 60 What is "substantive pay"?

Ans : All above

Q.No : 62 When a person appointed to the new post involves the assumption of duties or responsibilities of greater importance (as interpreted for the purpose of Rule 30), than those attaching to such permanent post, he will draw as initial pay the stage of the time scale next above his substantive pay in respect of the old post as per_____

Ans : FR 22 (a)(i)

Q.No : 63 As per _____on an enhancement in the substantive pay, as a result of increment or otherwise, the pay of such government servant shall be refixed under sub rule (1) from the date of such enhancement, as if he was appointed to officiate in that post on that date where such refixation is to his advantage.

Ans : RR 31(2)

Q.No : 65 Which is correct, in respect of full additional charge_____

Ans : Should exceed 14 working days excluding holidays, optional holidays and C.Ls

Q.No : 66 Who is competent to grant full additional charge allowance beyond 6 months?

Ans : FAC allowance are not allowed beyond six months

Q.No : 68 As per _____" no Govt. servant may be transferred to foreign service against his will"

Ans : FR 110 (a)

Q.No : 69 Paternity leave can be availed with in_____

Ans : 1 & 2

Q.No : 70 Women employees are entitled for _____ days of child care leave in their entire service?

Ans : 60

Q.No : 72 The govt. of AP following _____tires of classification of accounts?

Ans : Seven

Q.No : 74 What is capital expenditure?

Ans : Expenditure incurred with the object of either increasing concrete assets or of extinguishing or reducing recurring liabilities, Only 1 - both are correct

Q.No : 76 Directions on how to regulate the exhibition and adjustment of losses in government accounts is discussed in _____ of AP Accounts code, Vol-1

Ans : Art 79

Q.No : 77 The principles and rules regulating the distribution of certain charges and receipts between Govt. discussed in _____of AP Accounts code, Vol-I

Ans : Appendix-3

Q.No : 78 The public accounts compresses of _____

Ans : All above

Q.No : 79 Which among the following is not part of consolidated fund of a state?

Ans : Deposits and advances

Q.No : 80 Who is the custodian of "contingency fund of the state?"

Ans : The Governor

Q.No : 81 Which one is not a charged expenditure?

Ans : Judges of district and below level

Q.No : 82 As per__monetary benefits arising out of re-fixation, shall be limited to the duty periods and arrears shall be payable only for the periods during which the Government servants actually discharged the duties of the post. Arrears shall not be payable for the notional duty periods assigned as a revision of seniority position.

Ans : FR 26(aa) Note (1)

Q.No : 83 Under Article 202 of the constitution of India a statement of the estimated receipts and expenditure of the state for each financial year has to be laid before the two houses of the legislature. This statement is known as the "Annual financial statement" and also known as _____

Ans : Budget

Q.No : 84 The Andhra Pradesh Revised Pension Rules 1980 come into force with effect from _____

Ans : 29.10.1979

Q.No : 85 The AP Revised Pension Rules shall not apply to those employees who have been appointed on or after _____

Ans : 1.9.2004

Q.No : 86 Rule 8 of AP Revised Pension Rules 1980 Speaks about _____

Ans : Pension subject to future good conduct

Q.No : 87 The Government reserves the right of withholding of _____

Ans : Both 1 & 2

Q.No : 90 A Govt Servant who is declared by the appropriate medical authority to be permanently incapacitated for further service in accordance with the instructions on the subject may be granted _____

Ans : Invalid pension

Q.No : 92 A Government servant shall have the option to retire from service voluntarily after he has put in not less than_____ Years of qualifying service?

Ans : 20 years

Q.No : 95 What is the minimum pension applicable to a pensioner in RPS 2015?

Ans : Deleted

Q.No : 99 Which is wrong in respect of applicability of family pension to the widowed daughter?

Ans : Irrespective of having minor or major children

Departmental Test – May 2020 session
Paper code- 113
(Divisional Test)

Q.No : 03 The C & AG performs his duties and exercise his powers as may be prescribed by

Ans : The Parliament

Q.No : 04 The Form in which the accounts of the State to be kept is prescribed by

Ans : The President

Q.No : 08 Whose recommendation is mandatory for making a demand for a grant?

Ans : The Governor

Q.No : 09 According to which Article of the constitution of India, 'no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law?

Ans : 204

Q.No : 10 Who causes to be laid before the Legislature of statement for supplementary, additional or excess grants?

Ans : The Governor

Q.No : 11 Who has the power to make an exceptional grant which forms no part of the current service?

Ans : The Legislative assembly

Q.No : 12 Which of the following is not the actual special provision as to financial bills?

Ans : Financial bills shall not be introduced in Legislative Assembly

Q.No : 14 Which is of the following is in the nature of an imprest?

Ans : The Contingency Fund of the State

Q.No : 15 In the absence of any extant Act, who directs to regulate the recruitments and service conditions of civil services of a State?

Ans : The Governor

Q.No : 16 Who is the appropriate authority to regulate the Recruitment, Service Conditions of public services of State?

Ans : The Legislature

Q.No : 19 No person who is a member of civil service of a state shall be dismissed.

Ans : By an authority subordinate to that by which he was appointed

Q.No : 23 Whom the Governor of State consults, in case he has to relieve the C & AG from the responsibility of compiling the accounts of the State?

Ans : C & AG of India

Q.No : 30 The Annual Accounts of the State are prepared by
1) _____ and submitted to
2) _____ for transmission to
3) _____

Ans : 1) The Accountant General, 2) The C & AG 3) The Governor

Q.No : 32 The double entry system is applied to Government accounts in regards to

Ans : Maintenance of a set of technical accounts called Journal and Ledger

Q.No : 35 Homogeneous Schemes under a programme, especially those involving small outlays are grouped into suitable

Ans : Sub-heads

Q.No : 38 The term 'recovery' in terms of AP Accounts Code Volume-I, means

Ans : 1 & 2

Q.No : 44 Which is true in regard to an advance held to be irrecoverable by the revenue authorities?

1) It should be written off the treasury plus and minus memorandum under the authority of the Accountant General,

2) It should be written off the treasury plus and minus memorandum under the authority of the Director of Treasuries and Accounts

3) Any subsequent recovery should not effect the treasury plus and minus memorandum but should be taken direct to revenue

Ans : 1 & 3

Q.No : 45 A transfer slip may have:

1) One major head on the credit side and one major head on the debit side,

2) One major head on the credit side and two or more major heads on the debit side,

3) One major head on the debit side and two or more major heads on the credit side,

4) One or more major heads on debit side and two or more major heads on credit side

Ans : 1, 2 & 3

Q.No : 46 Every alteration memorandum should be prepared in such a way as not to effect:

1) More than two subsidiary accounts,

2) More than one subsidiary account and the main account.

Ans : 1 or 2

Q.No : 47 The Plus and Minus Memoranda should be prepared in such separate part as may be determined by the

Ans : The Accountant General

Q.No : 48 The abolition or change of nomenclature of any of the existing major head of account require

Ans : The approval of C & AG who has to obtain the approval of the President

Q.No : 53 The Functions of every Government Servant entrusted with the duty of collecting any revenue due to the Government are:

- 1) Assess demands carefully
- 2) Collect revenues promptly
- 3) Maintain proper accounts
- 4) Watch progress of collections against demand
- 5) Take prompt steps to collect all arrears
- 6) Write off irrecoverable arrears inspite of all appropriate steps
- 7) Apply to competent authority in case of function mentioned at 6.

Ans : All except 6

Q.No : 54 No Government servant may incur any item of expenditure from public funds unless:

- a) The expenditure must have been sanctioned by a general order of the competent authority,
- b) The expenditure must have been sanctioned by a special order of the competent authority.
- c) Sufficient funds must have been provided for the expenditure in the Treasury, Sufficient funds must have been provided for the expenditure in the Treasury,
- d) Sufficient funds must have been provided for the expenditure in the appropriation Act for the current financial year,
- e) Re-appropriation of funds provided by competent authority

Ans : a or b and d or e

Q.No : 55 Government servants who incur expenditure from public funds are to be guided by some standards of propriety. How many of them are given in the AP Financial code

Ans : 4

Q.No : 59 Who should be familiar with financial Rules in an office?

Ans : Every Government Servant

Q.No : 61 What is the actual nature of Administrative Approval?
1)It is formal acceptance by the administrative department,
2)It is formal acceptance by the PW department
3)An instruction to the PW department
4)Incurring expenditure on a specified work
5)To execute a specified work
6)Work at a specified cost

Ans : 1, 3, 4 and 5 or 6

Q.No : 62 What is the part of amount out of budget provision kept at the disposal of the Disbursing Officer called technically?

Ans : Appropriation

Q.No : 64 A book adjustment may represent:
1)Transactions between different departments of the Government,
2) Correction in entries already made in the accounts,
3) Transactions between different governments
4) Recording cash receipts and disbursements

Ans : 1 and 2 only

Q.No : 66 The meaning of cheque includes

Ans : Demand draft also

Q.No : 70 The meaning of Quantity encompasses

Ans : Quantity measured, weighed or counted

Q.No : 73 The competent authority for calculation of the rent leviable where the building is used partly as residence and partly as office is the

Ans : The Superintending Engineer

Q.No : 75 In the case of pending intimation for recovery of revised rent from the Executive Engineer, the Drawing Officer

Ans : Should continue to recover the rent at the same rate

Q.No : 76 Who is responsible for assessing revenue on account of water supplied from any natural stream incharge of Revenue Department?

Ans : Revenue Department

Q.No : 77 Who is responsible for maintenance of Register of special recoveries due the Government?

Ans : Accountant General

Q.No : 81 The Rules regarding passage of budget estimates through the legislature, distribution of appropriations among controlling and disbursing officers and their responsibility in watching the progress are given in

Ans : AP Budget Manual

Q.No : 82 What are the three types of mandatory authorisations without which any authority subordinate to Government can sanction expenditure from Public Funds?

Ans : 1. A Legislative Enactment, 2. Codal Rules provided in AP Financial Code Vol.1, 3. Government order delegating powers

Q.No : 89 The PD Account Code as given in GO.Ms. No.99, Finance (D & DM) Department, Dated. 14.08.2009 is a combination of

Ans : Head of Account and DDO Code

Q.No : 91 Which of the following statements is/are false as regards PD Accounts?

- 1) Only accounts operated under 8443-Civil Deposits, Minor Head 106 will be defined as PD Account,
- 2) PD Accounts are categorised as
 - a) Corporate PD Accounts,
 - b) Regular PD Accounts and
 - c) Green Channel PD Accounts,
- 3) All PD Accounts and Deposit accounts, unless other wise specifically defined, will follow the similar process for bill submission, auditing and payment
- 4) Only accounts operated under 8443-Civil Deposits, Minor Head 110 will be defined as PD Account.

Ans : 2 & 4

Q.No : 92 The terms of deposit of Government moneys kept in the bank is covered by agreement between the

Ans : RBI and the Governor

Q.No : 95 A Government servant may deposit in a bank moneys drawn from Government account when there is a

Ans : Special permission from Government

Q.No : 96 Who is the authority, according to the Treasury code, to permit withdrawal of moneys for any purpose?

Ans : Accountant General

Q.No : 99 All adjustments against the balance of the State by debit or credit to another Government shall be made through the

Ans : Central Accounts section of the Reserve Bank of India

Q.No : 100 When claiming the first charge for rent for a private building used to provide office at the end of every ____ year(s), the drawing officer should attach to the bill a certificate from the Executive Engineer that suitable public building was not available.

Ans : Every two

Departmental Test – May 2020 session
Paper code- 146
(Accounts Test for Employee of Local Bodies)

Q.No : 22 Under which Food Adulteration Rule & the particulars of declaration required to be specified on the label shall be in English or _____Script

Ans : Rule 33, Hindi in Devanagari

Q.No : 79 Who is the authority to remove Mandal Parishad President under Sec 249 of APPR Act

Ans : Government