

1. The Government accounts of a year maybe kept open for a certain period for completion of various accounting processes in respect of transactions of March for ____ .
 - (1) Carrying out inter departmental adjustments
 - ~~(2)~~ Making payments to contractors
 - *~~(3)~~ Making payment of land compensation
 - (4) Making payment of salaries

2. The introduction of any new major head or minor head or abolition or change of nomenclature of any existing head shall require the approval of ____ .
 - ~~(1)~~ Government
 - (2) Head of the Department
 - (3) Comptroller & Auditor General of India
 - *~~(4)~~ Finance Department

3. All corrections affecting the treasury accounts of a previous year should be submitted to the Accountant General by ____ .
 - ~~(1)~~ 10th of April
 - (2) 25th of April
 - (3) 10th of May
 - (4) 20th of May

4. If a pension payable in India remains undrawn for more than _____ years, the pension shall cease to be payable
 - (1) 5 years (2) 3 years
 - (3) 2 years ~~(4)~~ 1 year

5. In which part of the Government account are the loans taken by the Govt. of A. P. received?
 - ~~(1)~~ Public Account of the State
 - (2) Contingency Fund of the State
 - (3) Consolidated Fund of the State
 - (4) Consolidated Fund of India

6. Every Government servant who is responsible for collection of any monies due to Government shall see that the demands are made _____ as payments become due.
 - ~~(1)~~ Within a week
 - (2) Within a month
 - (3) At once
 - (4) Within one year

7. No administrative approval is required for which of the following works?
 - (1) Construction of school building
 - ~~(2)~~ Ordinary or special repairs
 - (3) Construction of houses for weaker sections
 - (4) Construction of hospital buildings

8. The sanction to an estimate for a work of special repairs, unless the work has been started, ceases to be in force _____ years after the date when it was accorded.

- (1) One year
- (2) Two years
- ~~(3)~~ Five years
- (4) Ten years

9. Which of the following is not correct?

- (1) Only cash is to be paid in one challan.
- (2) Only cheque is to be paid in one challan.
- (3) Ordinarily challans must be presented in duplicate.
- ~~(4)~~ Cash and cheque can be included in the same challan.

10. Abstract contingent bill is drawn in Form _____

- (1) APTC 47
- ~~(2)~~ APTC 57
- (3) APTC 52
- (4) APTC 58

11. If money due to Government has actually reached a Government servant and then lost before reaching the treasury _____

- (1) It should not be taken as receipt
- (2) It should not be shown as expenditure
- (3) It should be taken as receipt and shown as expenditure as loss
- ~~(4)~~ No need to account for such transaction

12. Which of the following statements in relation to CAG's duties is not correct?

- (1) Can inspect the office of accounts under his control
- (2) Can require that any accounts be produced in the inspecting office
- ~~(3)~~ Cannot require that the records be sent to place other than inspecting office
- (4) Can put such questions to the person in charge of the office on the basis of transactions.

13. The transactions in Government accounts during a financial year shall represent

- (1) Amounts due to Govt. during the same period.
- ~~(2)~~ Actual cash receipts and disbursements during the same period.
- (3) Amounts due by govt. during the same period.
- (4) Actual disbursements only but not cash receipts.

14. The power of S.E. to accord technical sanction to estimates
- (1) Rs.500.00 lakhs
 - (2) Rs.200.00 lakhs
 - (3) Rs.100.00 lakhs
 - ~~(4) Rs. 50.00 lakhs~~
15. Executive Engineer can accord technical sanction to estimates for works upto a value of
- (1) Rs.100.00 lakhs
 - (2) Rs.50.00 lakhs
 - ~~(3) Rs.10.00 lakhs~~
 - (4) Rs.5.00 lakhs
16. Any correction made in the Agreement should be attested
- (1) By the Govt. servant
 - (2) By the contractor
 - ~~(3) By both Govt. servant who signed the agreement & contractor~~
 - (4) By two witnesses
17. The approval or sanction to an estimate for a work other than ordinary annual repair unless the work is started, ceases to be in force ___ years after the date when it was accorded.
- (1) Five
 - (2) Two
 - ~~(3) One~~
 - (4) Ten
18. The sanction to an estimate for ordinary repairs to roads or buildings lapses_____
- (1) After 5 years
 - ~~(2) On the last day of the financial year~~
 - (3) After one year
 - (4) After six months
19. When measurements are taken jointly by more than one Government servant, the measurements are to be recorded and signed by
- ~~(1) The junior officer~~
 - (2) All the officers
 - (3) The senior most officer
 - (4) Either junior or senior officer
20. Who will be held responsible for the correctness of the entries in the column "contents or area" in the Measurement Book.
- (1) Executive Engineer
 - ~~(2) Dy. Executive Engineer~~
 - (3) Asst. Executive Engineer
 - ~~(4) Govt. servant who takes Measurements~~
21. The piece work (K2) contract form may be adopted for construction works costing up to
- (1) Rs.1.00 lakh
 - (2) Rs. 5.00 lakhs
 - ~~(3) Rs. 10.00 lakhs~~
 - (4) Rs. 20.00 lakhs

22. When a Govt. servant accepts a tender other than the lowest, he should keep a confidential record of reasons and produce this for perusal by _____

- ~~(1)~~ Head of the Department
- (2) Accountant General
- (3) Government
- (4) Immediate next higher authority

23. Permanent advance is not intended for

- (1) Unforeseen expenditure
- (2) Urgent expenditure
- ~~(3)~~ Advance of pay
- (4) Expenditure which cannot be postponed

24. The following portion of salary shall not be liable to court attachment.

- (1) 1/2 of salary
- ~~(2)~~ 1/3rd of salary
- (3) 1/4th of salary
- (4) 1/5th of salary

25. Who is responsible for compiling the accounts of State from the initial and subsidiary accounts rendered to audit and accounts office.

- (1) Director of Treasuries and Accounts.
- (2) Director of Works Accounts
- (3) Finance Department in Secretariat.
- ~~(4)~~ Comptroller and Auditor General

26. All appropriations lapse at the close of the financial year. Quote authority.

- (1) Art. 3 of APFC Vol. I
- (2) Art. 5 of APFC Vol. I
- (3) Art. 6 of APFC Vol. I
- ~~(4)~~ Art. 39 of APFC Vol. I

27. The District Treasury Officer shall conduct the technical examination of the Sub Treasuries at least once in

- ~~(1)~~ Calendar year
- (2) Financial year
- (3) Six months
- (4) Three months.

28. All works which the Govt. have not specifically allotted to other departments will be executed by

- (1) Departmental method.
- (2) Public Health Department
- ~~(3)~~ Public Works Department
- (4) Govt. Undertakings.

29. Among the following methods of execution of works, one of them is in use mainly in Forest and Agricultural departments

- (1) The Departmental method
- ~~(2)~~ The piece work contract method
- (3) The lump sum contract method
- (4) The schedule contract method.

30. APTC Form 52 is used for drawing _____
- (1) Salary
 - (2) Advances
 - ~~(3) Travelling allowance~~
 - (4) Abstract contingent bill.
31. Sanctions or orders communicated to Accountant General should be in one of the following modes.
- (1) Attested copy of the sanction order.
 - (2) Xerox copy of the sanction order.
 - ~~(3) Ink signed copy of the sanction order~~
 - (4) Stencil copy
32. All corrections, alterations and erasures in the bills are to be attested by _____
- (1) The employee who prepared the bill.
 - (2) By the officer above the rank of employee who prepared the bill.
 - (3) By the Section Head
 - ~~(4) By D.D.O~~
33. To ensure prompt drawal of increment, the drawing officer should verify the Service Books in the month of _____ each year and maintain a register.
- (1) December
 - (2) October
 - ~~(3) March~~
 - (4) January
34. Every D.D.O presenting bills at Treasury should enter particulars of all bills in a book called _____
- (1) Bill Book
 - (2) Bills transit Book.
 - (3) Transit Book
 - ~~(4) Treasury Bills Book.~~
35. Every D.D.O should maintain a cash book in Form _____
- (1) APTC 1
 - (2) APTC 5
 - ~~(3) APTC 10~~
 - (4) APTC 20
36. The Government servant who is responsible for the monies shall keep the key of the chest and the duplicate key shall be deposited in the _____
- (1) Nearest police station
 - (2) The immediate superior authority.
 - ~~(3) Treasury~~
 - (4) Director of Treasuries and Accounts.
37. The reports of the Comptroller and Auditor General of India relating to the accounts of a State shall be submitted to the _____
- (1) President
 - ~~(2) Governor~~
 - (3) Chief Minister
 - (4) Finance minister of the State.

38. No person who is member of a civil service of the Union or an all-India service shall be dismissed or removed by an authority subordinate to that by which he was appointed. Quote the Article of the Constitution of India.

- ~~(1)~~ Art. 311
- (2) Art. 312
- (3) Art. 312 A
- (4) Art. 313

39. When the estimated value of construction or repair is not more than Rs.1000/-, it is not essential to obtain formal agreement but there should be _____

- ~~(1)~~ A work order
- (2) Letter from the concerned departmental officer
- (3) At least a written understanding
- (4) No necessity of any written documents.

40. After each set of measurements in the Measurement Book, the signature of the contractor or his agent should be obtained below the statement

- (1) Accepted measurements
- (2) Measurements accepted
- (3) All measurements accepted
- ~~(4)~~ I accept the measurements.

41. For opening a new drawing account in favour of Executive Engineer, the following is necessary.

- (1) Orders of Government
- (2) Orders of Accountant General
- (3) Both orders of Government and authorization from Accountant General.
- ~~(4)~~ Orders of the H.O.D

42. The cheque issued by the administrator of P.D. account is valid for _____

- (1) One month from the date of issue.
- (2) One month from the month of issue.
- ~~(3)~~ Three months from the date of issue
- (4) Three months from the month of issue

43. One of the expenditures listed below is not charged on the Consolidated Fund of the State.

- (1) Emoluments and allowances of the Governor
- (2) Salaries and allowances of the Speaker of the Legislative Assembly
- ~~(3)~~ Any sums required to satisfy any judgement, decree or award of any court
- (4) Salaries of Chief Engineer's office

44. All stores should be verified physically at least once _____
- (1) In three months
 - (2) In six months
 - (3) In two years
 - ~~(4) In a year~~
45. The transfer of savings from one unit of appropriation to another unit of appropriation is called
- (1) Appropriation Account
 - (2) Reappropriation
 - ~~(3) Transfer Entry~~
 - (4) Revised Estimate
46. The main head of account for the purposes of recording and classifying receipt and disbursement of monies that enter into Government account is
- ~~(1) Sub Head~~
 - (2) Minor Head
 - (3) Major Head
 - (4) Detailed Head
47. The responsibility for recovery of rent in respect of a building in charge of Public Works Dept., rests mainly on
- (1) Dy. Executive Engineer
 - (2) Asst. Executive Engineer
 - (3) Asst. Engineer
 - ~~(4) Executive Engineer~~
48. Work which is to be executed under a contract is to be started only after
- (1) Sanction of estimate
 - (2) Administrative approval is received
 - (3) Contractor has signed formal written agreement
 - ~~(4) Work order is issued~~
49. Government servant who draws an advance for purchase of motor car/ motor cycle shall purchase the vehicle within _____ month/ months from the date of drawal of advance
- ~~(1) One~~
 - (2) Two
 - (3) Three
 - (4) Four
50. According to Article _____ of the Constitution the form in which the accounts of the Union and of the States shall be kept is to be prescribed by the President on the advice of CAG.
- | | |
|-------------------|---------|
| (1) 10 | (2) 50 |
| (3) 100 | (4) 150 |
51. The amount of a lapsed deposit refunded under the rules of Government should appear in Treasury Accounts as
- ~~(1) Misc. Refund~~
 - (2) Refund of Deposit
 - (3) Minus Expenditure
 - (4) Payment of Deposit

52. Contractor means
- (1) A person who entered into a contract with Government
 - (2) A syndicate that entered into a contract with Government
 - (3) A firm that entered into a contract with Government
 - ~~(4)~~ All at 1, 2, 3 above.
53. The order of a competent authority sanctioning a properly detailed estimate of the cost of work is called
- (1) Estimate
 - ~~(2)~~ Administrative Sanction
 - (3) Technical Sanction
 - (4) Agreement
54. Who has the power to create or abolish any post in connection with the affairs of the State?
- (1) Head of office
 - (2) Head of the Department
 - ~~(3)~~ Government
 - (4) All the above three
55. Educational Advance bills should be preferred in Form
- ~~(1)~~ APTC 40
 - (2) APTC 47
 - (3) APTC 52
 - (4) APTC 58
56. All A.C. Bills drawn during the financial year shall be settled within ___ months from the date of drawal?
- (1) One year
 - (2) Six Months
 - ~~(3)~~ Three Months
 - (4) One month
57. All the DDOs shall reconcile figures of expenditure with those booked in Treasury/PAO on or before _____ of each month for the expenditure incurred in the previous month.
- ~~(1)~~ 10th
 - (2) 20th
 - (3) 25th
 - (4) 30th
58. When loss occurs by way of damage to any immovable property belonging to Government, the Head of Office after full investigation should forward a report to Head of the Department and at the same time an abstract of it in Form 20 to _____
- (1) Government
 - (2) Police Department
 - ~~(3)~~ Accountant General
 - (4) Finance Department
59. The _____ is responsible for the auditing of all expenditure charged against the Government.
- (1) Government
 - (2) Local Fund Audit
 - (3) Head of the Dept
 - ~~(4)~~ Accountant General

60. In the purchase of stores, single tender system may be adopted where the value of the order does not exceed
- (1) Rs.30,000/-
 - ~~(2) Rs.50,000/-~~
 - (3) Rs.10,000/-
 - (4) Rs.20,000/-
61. The drawing officer should attach an increment certificate in APTC Form No. _____ signed by him to every bill on which a periodical increment in pay for a Government servant is drawn.
- ~~(1) 49~~ (2) 48
 - (3) 47 (4) 52
62. The reports of the Comptroller and Auditor General of India relating to the accounts of the State shall be submitted to the _____ of the State, who shall cause them to be laid before the legislature of the State.
- (1) Chief Minister
 - ~~(2) Governor~~
 - (3) Finance Minister
 - (4) Speaker of the Assembly
63. As laid down in _____ a Government servant who is authorized to draw money by means of cheques shall notify the Bank the number of each cheque book brought into use.
- (1) TR 28 ~~(2) TR 29~~
 - (3) TR 27 (4) TR 31
64. Rent for office buildings is to be paid according to plinth area value and rent assessment by
- (1) Head of Office
 - (2) Head of the Department
 - (3) Irrigation Department
 - ~~(4) R&B Department~~
65. The Head of the Department should reconcile the entire department figures with the A.G.'s figures
- ~~(1) Monthly~~
 - (2) Quarterly
 - (3) Half Yearly
 - (4) Yearly
66. The following are recorded in Part-III Public Account
- ~~(1) Deposits~~
 - (2) Advances
 - (3) Remittances
 - (4) All the above three
67. The Treasury Officer should render separate monthly classified accounts for transactions of the Central Government and the State Government to
- (1) Finance Department
 - (2) Each HOD
 - (3) Accountant General
 - ~~(4) Director of Treasuries & Accounts~~

68. The head quarters accounts of March must be kept open until the receipt of daily sheet of every sub treasury for _____
- (1) 25th March
 - (2) 26th March
 - ~~(3) 31st March~~
 - (4) 1st April
69. Every endeavour should be made in the Treasury to close the March accounts not later than _____
- (1) 1st April
 - (2) 5th April
 - ~~(3) 10th April~~
 - (4) 20th April
70. A measurement book is a very important record and must be kept with great care since it may have to be produced as evidence in a _____
- (1) Enquiry
 - (2) Inspection
 - ~~(3) Court of Law~~
 - (4) AG's Audit
71. A Government servant who draws money from the treasury on bills.
- (1) Controlling Officer
 - (2) Head of the Department
 - (3) Chief Controlling Officer
 - ~~(4) Disbursing Officer~~
72. Every Government servant should give proper attention to all objections received from _____ without delay.
- *~~(1) Head of the Department~~
 - (2) Chief Controlling Officer
 - ~~(3) Accountant General~~
 - (4) Treasury Officer
73. The pension of an insane person may be paid to _____
- (1) Guardian
 - ~~(2) Any close relative~~
 - (3) Brother
 - (4) Sister
74. All bills and vouchers passed for payment in the treasury on any day shall be paid _____
- (1) Within a week
 - (2) Within two days
 - ~~(3) On the same day~~
 - (4) On the next day
75. An order for refund of revenue shall remain in force for a period of _____ from the date on which it was issued.
- (1) One month
 - ~~(2) Three months~~
 - (3) Four months
 - (4) Six months
76. The result of the investigation of an irregularity in a Treasury should be brought to the notice of _____ by the Director of Treasuries & Accounts.
- (1) Head of Office
 - (2) Head of Dept.
 - (3) Government
 - ~~(4) Accountant General~~

77. The currency chest maintained at Treasuries contain rupees and notes which belong to _____
- (1) Reserve Bank of India
 - (2) State Bank of India
 - (3) State Bank of Hyderabad
 - ~~(4) Government~~
78. When after the dispatch of the monthly treasury account, an erroneous classification is noticed, the Treasury office should prepare
- (1) Transfer Slip
 - ~~(2) Alteration of Memorandum~~
 - (3) Transfer Entry
 - (4) Alteration in Account
79. In the preparation of the Transfer slips in a Treasury which one of the following statements is wrong.
- (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) Two or more major heads on the credit side and two or more major heads on the debit side
80. The transit pay and allowances of a Government servant proceeding to join an office whether on first appointment or on transfer, should be debited to the office _____
- (1) From which he is proceeding
 - (2) To which he is proceeding
 - (3) Shared between the two equally
 - ~~(4) No transit pay is paid.~~
81. Which of the following is not treated as a capital expenditure?
- (1) Expenditure on the construction of a permanent building.
 - ~~(2) Expenditure on a temporary asset.~~
 - (3) Expenditure on a permanent asset.
 - (4) Expenditure on the construction of a bridge.
82. Refunds of revenue shall, as a general rule be taken
- ~~(1) As reduction in revenue receipts~~
 - (2) Expenditure under the major head
 - (3) Reduction of revenue expenditure
 - (4) Reduction of capital expenditure
83. Cash balances held in the treasuries of Central Government from part of
- ~~(1) Consolidated Fund of India~~
 - (2) Contingency Fund of India
 - (3) Public Account of India
 - (4) All the three above

84. In which article of the Constitution of India, it is laid down that no tax shall be levied or collected except by authority of Law?
- (1) 270 (2) 269
(3) 265 ~~(4) 272~~
85. Finance Commission is constituted at the expiration of every _____
- (1) Year (2) 2nd Year
(3) 4th Year ~~(4) 5th Year~~
86. The property of the Union shall be exempt from all taxes imposed by a State as per which article of the Constitution of India?
- (1) 285 (2) 286
~~(3) 282~~ (4) 265
87. The Contingency Fund of the State shall be at the disposal of the
- (1) Governor
(2) Chief Minister
~~(3) Finance Minister~~
(4) Speaker of the Legislative Assembly
88. The general banking business of the Govt. of A.P. is carried on by which Bank?
- (1) Central Bank of India
(2) Reserve Bank of India
(3) State Bank of India
~~(4) State Bank of Hyderabad~~
89. In the purchase of stores, open tender system should be followed when the value is
- (1) Rs.1.00 lakh or more
(2) Rs.2.00 lakhs or more
(3) Rs.3.00 lakhs or more
~~(4) Rs.5.00 lakhs or more~~
90. One of the following is not a local body
- (1) Zilla Parishad
(2) Municipal Council
~~(3) Road Transport Corporation~~
(4) Panchayat
91. Which department is responsible for collection of revenue on account of Water supplied from any Irrigation Tank?
- (1) Public Works Dept
(2) Public Health Dept
~~(3) Revenue Dept.~~
(4) Panchayat Raj Dept
92. A copy of every order sanctioning expenditure should be communicated to the Accountant General / PAO - Quote authority.
- ~~(1)~~ Art. 44 of APFC Vol. I
(2) Art. 45 of APFC Vol. I
(3) Art. 42 of APFC Vol. I
(4) Art. 47 of APFC Vol. I