DO NOT OPEN THIS TEST BOOKLET TILL YOU ARE ASKED TO DO SO.

TR/AUDITOR/GR-VI/I/21

Test Booklet Series

C

TEST BOOKLET

TITLE : English Grammar and Comprehension and Acts & Rules of State & Central Governments

PAPER – I

(Signature of the Candidate)

(Invigilator's Signature)

Time Allowed : 2 hours (Two hours) **Maximum Marks : 100**

INSTRUCTIONS

1. IMMEDIATELY AFTER THE COMMENCEMENT OF THE EXAMINATION, YOU SHOULD CHECK THAT THIS TEST BOOKLET DOES NOT HAVE ANY UNPRINTED OR TORN OR MISSING PAGES OR ITEMS ETC. IF SO, GET IT REPLACED BY A COMPLETE TEST BOOKLET.
2. **ENCODE CLEARLY THE TEST BOOKLET SERIES IN THE APPROPRIATE PLACE IN THE ANSWER SHEET BY BLACK BALL POINT PEN ONLY.**
3. This Test Booklet contains 100 items (questions). Each question, carrying 1 (one) mark only, has four responses (answers). You will select the response which you want to mark in the Answer Sheet. In case you feel that there is more than one correct response, mark the response which you consider the most appropriate. In any case, choose ONLY ONE response for each item.
4. You have to mark all your responses by **Black Ball Point Pen only** on the separate Answer Sheet provided. See directions in the Answer Sheet.
5. All items carry equal marks.
6. Before you proceed to mark in the Answer Sheet the responses to various items in the Test Booklet, you have to fill in some particulars in the Answer Sheet.
7. After you have completed filling in responses in the Answer Sheet and the examination is completed, you should handover the Answer Sheet to the Invigilator only. You are permitted to take the Test Booklet with you.
8. Sheets for rough work are appended in the Test Booklet at the end.
9. **Instructions for wrong and multiple answer(s) :**
   (a) There will be four alternatives for the answer to every question. However, there will be no negative marking for wrong answer.
   (b) If a candidate gives more than one answer, it will be treated as a **Wrong Answer** even if one of the given answers happens to be correct.

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Four options are given against each of the following questions. Select the best/correct option from among the four options and encode in the Answer Sheet by using **Black Ball Point Pen** only as per example given below :

Example : The wheel in our National Flag has

(A) 20 spokes (B) 24 spokes

(C) 30 spokes (D) 25 spokes

Answer : (A) ● (C) (D)

PART-I

Question Nos. 1-5. Select the correct answer from the alternatives showing the Change of voice for the following sentences.

1. I asked him to do it.

(A) It was he whom I asked to do it.

(B) He was asked to do it by me.

(C) It was I who asked him to do it.

(D) None of the above

2. I gave him a book.

(A) He was given a book by me.

(B) A book was given to him by me.

(C) It was he whom I gave a book.

(D) None of the above.

3. Sheela was watching a movie.

(A) A movie was watched by Sheela.

(B) A movie was being watched by Sheela.

(C) Watching a movie was done by Sheela.

(D) None of the above

4. He killed himself.

(A) Himself was killed by him. (B) He was killed by himself.

(C) Both (A) and (B) are correct. (D) All are incorrect.

5. She is singing a song.

(A) A song is sung by her. (B) Singing a song is done by her.

(C) A song is being sung by her. (D) None of these

Question Nos. 6-10. Choose the appropriate substitutes for underlined expressions.

6. He kept up the prestige of his family.

(A) Contended (B) Got along with

(C) Maintained (D) Heightened

7. Do not look down upon those who live from hand to mouth.

(A) Hate (B) Look downward from above

(C) Make proper consideration of (D) None of these

8. One should not hanker after riches.

(A) Have a strong desire for (B) Try desperately for

(C) Have a dislike for (D) None of these

9. The girl <u>takes after</u> her mother.

(A) Follows
(B) Takes what her mother wants
(C) Resembles
(D) None of these

10. He is the last man to put up with such an insult.

(A) Retaliate
(B) Tolerate
(C) Mediate
(D) Vindicate

Question Nos. 11-15. Choose the group of words/single word similar in meaning to the underlined expressions.

11. Deliberations

(A) Art of delivering things
(B) Resolutions
(C) Long and careful considerations and/or discussion
(D) Meditation

12. Hospitality

(A) Friendly and generous treatment of guests
(B) Rules and regulations in hospitals
(C) Civility
(D) Courtesy

13. Homage

(A) Respect
(B) Something related to one's home
(C) Commendation
(D) Hymn

14. Hypocrisy

(A) Showmanship

(B) Pretence of virtue or goodness

(C) A kind of governance in the society of Hippies

(D) Self-advertisement

15. Propitious

(A) Delicious (B) Proportionate

(C) Favourable (D) Flourishing

Question Nos. 16-20. Use the appropriate prepositions from the given alternatives.

16. For the sake of health, one should abstain ______ alcholol.

(A) of (B) for

(C) from (D) at

17. I called ______ him at his office.

(A) about (B) for

(C) at (D) on

18. Famous for her scenic beauties, Tripura is also very rich ______ mineral resources.

(A) for (B) in

(C) of (D) at

19. He insisted ______ my going there.

(A) for (B) in

(C) of (D) on

20. The teacher is looking ______ the answer-scripts.

(A) over
(B) on
(C) through
(D) at

Question Nos. 21-25. Fill in the blanks with the articles listed below.

21. It was ______ unanimous decision.

(A) a
(B) an
(C) the
(D) No article needed

22. 'For Brutus is ______ honourable man; ..'

(A) a
(B) an
(C) the
(D) No article needed

23. Presently, fighting against the pandemic together is the need of ______ hour.

(A) a
(B) an
(C) the
(D) No article needed

24. 'Give yourself the quarter of ______ hour and walk gently'.

(A) a
(B) an
(C) the
(D) No article needed

25. Bankim Chandra is known as ______ Scott of Bengal.

(A) a
(B) an
(C) the
(D) No article needed

Question Nos. 26-30. Find out the word/group of words opposite in meaning to the underlined.

26. Introvert

(A) One who talks little (B) Frivolous

(C) Eccentric (D) Extrovert

27. Dizzy

(A) Giddy (C) Steady

(B) Unsteady (D) Weak

28. Prodigal

(A) Spendthrift (C) Expensive

(B) Stingy (D) Frugal

29. Affluent

(A) Rich (C) Poor/insolvent

(B) Prosperous (D) Opulent

30. Strict

(A) Severe (C) Authoritarian

(B) Lenient (D) Austere

Question Nos. 31-35. Mark the errors, if any, in the underlined parts (A, B, and C) of each sentence. In case no error is found, mark the 'No Error' Option.

31.	Many of us	is found moving	without mask.	No Error
	A	B	C	D
32.	There is	a lot of furnitures	in the room.	No Error
	A	B	C	D

33.	We should	be cautious for	the role of media.	No Error
	A	B	C	D
34.	My sister	who is usually nice,	is annoying today.	No Error
	A	B	C	D
35.	It is raining	when I	got home yesterday.	No Error
	A	B	C	D

Question Nos. 36-40. Read the passage carefully and answer the following questions with the help of suitable alternatives.

Prasanta Chandra Mahalanobis, considered the father of modern statistics in India, founded the Indian Statistical Institute (ISI), shaped the Planning Commission and pioneered methodologies for large-scale surveys. Every year June 29 is observed as National Statistics Day in our country to create public awareness about the importance of statistics in socio-economic planning and policy formulation. Born to Probodh Chandra Mahalanobis and Nirodbashini Devi on June 29, 1893, Prasanta Chandra Mahalanobis was the eldest of six children—two sons and four daughters. After his schooling at the Brahmo Boys' School, he joined the Presidency College to study physics. He also attended the King's College in Cambridge, where he met mathematical genius—Srinivasa Ramanujan. Mahalanobis returned to India and started teaching physics at the Presidency College in 1922. He remained a teacher there for over three decades and held the post of meteorologist at the Alipore Observatory in Calcutta, now Kolkata, from 1922 to 1926. Mahalanobis formed a group that was interested in statistics, that later expanded and eventually, the Indian Statistical Institute (ISI) was founded in 1932. In the next year, he launched *Sankhya : The Indian Journal Of Statistics.* He also established the National Sample Survey in 1950 and set up the Central Statistical Organisation to coordinate statistical activities. He became a member of the Planning Commission in 1955 and continued till 1967. He was instrumental in formulating India's second five-year plan (1956-1961), which laid the blueprint for industrialisation and development in India. Among his other contributions lies 'Mahalanobis distance' - a measure of comparison between two data sets. He also introduced innovative techniques to devise a statistical method called fractile graphical analysis used to compare socio-economic conditions of varied groups. He died on June 28, 1972, a day before his 79th birthday.

36. ISI here stands for

(A) Indian Serological Institute (B) Indian Society for Indology

(C) Indian Statistical Institute (D) Indian Standards Institute

37. The famous Indian whom Mahalanobis met in England was

(A) Jagadish Chandra Bose (B) Satyendranath Bose

(C) Meghnad Saha (D) Srinivasa Ramanujan

38. The term 'meteorologist' is related to

(A) A study of meteors (B) The science of measurement

(C) A study of Weather–forecast (D) The Metric-system

39. Why is June 29 observed as National Statistics Day in India each year?

(A) To coordinate statistical activities in various departments of the Government.

(B) To devise a statistical method called fractile graphical analysis.

(C) To create public awareness about the importance of statistics in socio-economic planning and policy formulation.

(D) To highlight the progress of the country with statistics.

40. People of India remember Prasanta Chandra Mahalanobis

(A) Only as the founder of ISI.

(B) For establishing the National Sample Survey in 1950.

(C) His leading role in formulating India's second five-year plan (1956-1961), which laid the blueprint for industrialisation and development in India.

(D) All of the above.

PART–II

41. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both means

(A) proper address
(B) address of delivery
(C) actual address
(D) None of these

42. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Commissioner, Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal means

(A) Adjudicating authority
(B) Authorised person
(C) Competent authority
(D) Proper officer

43. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 a person, including a factor, broker, commission agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another means

(A) Businessman
(B) Supplier
(C) Agent
(D) Recipient

44. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 "agriculturist" means an individual or a Hindu Undivided Family who undertakes cultivation of land

(A) by own labour

(B) by the labour of family

(C) by servants on wages payable in cash or kind or in by hired labour under personal supervision or the personal supervision of any member of the family

(D) All of the above

45. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 "assessment" means determination of tax liability under this Act and includes

(A) re-assessment (B) provisional assessment

(C) summary assessment (D) All of these

46. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 a bank or a branch of a bank authorised by the Central Government to collect the tax or any other amount payable under this Act means

(A) Nationalised bank (B) Authorised bank

(C) Apex bank (D) Appropriate bank

47. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 "common working days" shall mean such days in succession which are

(A) not declared as gazetted holidays by the Central Government or the Government of Tripura

(B) common for private sector limited and Government sector in India

(C) common for private business sector and Government business sector in Tripura

(D) None of the above

48. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 any person who owns, operates or manages digital or electronic facility or platform for electronic commerce means

(A) digital commerce manager (B) electronic commerce operator

(C) network provider (D) networker

49. As per the Tripura Goods and Services Tax Act, 2017 "family" means

(i) the spouse and children of the person

(ii) the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person

Choose the correct option :

(A) Family includes (i) only

(B) Family includes (ii) only

(C) Family includes (i) and (ii) both

(D) None of the above

50. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 receipt of goods or services or both in relation to a person whether by purchase, acquisition or any other means, with or without consideration means

(A) receive (B) supply

(C) acquisition (D) inward supply

51. As per the Tripura Goods and Services Tax Act, 2017 the full amount which a recipient of a supply is required to pay in order to obtain the goods or services or both of like kind and quality at or about the same time and at the same commercial level where the recipient and the supplier are not related means

(A) Market value (B) Supply amount

(C) Cost (D) Gross amount

52. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 a supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a

(A) Package item (B) Mixed supply

(C) Packed food (D) Sealed supply

53. Choose the correct option :

As per the Tripura Goods and Services Tax Act, 2017 in relation to any goods or services or both, the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied means

(A) Supplier
(B) Business
(C) Seller
(D) Agency

54. Choose the correct option :

Under section 23(1) of the TSGST Act, the following persons shall not be liable to registration, they are

(A) Casual taxable persons making taxable supply

(B) Non-resident taxable persons making taxable supply

(C) Input Service Distributors, whether or not separately registered under this Act

(D) Agriculturists, to the extent of supply of produce out of cultivation of land

55. Choose the correct option :

The GST return that filed by a composition dealer is

(A) GSTR-1
(B) GSTR-3
(C) GSTR-4
(D) GSTR-6

56. Choose the correct option :

The annual return that is to be filed yearly by taxpayers registered under GST Act

(A) GSTR-1
(B) GSTR-5
(C) GSTR-7
(D) GSTR-9

57. Choose the correct option :

This is an electronic refund order issued by the proper officer to the taxpayer under GST. It is also popularly known as the final refund order. It is

(A) GST RFD-02 (B) GST RFD-04

(C) GST RFD-06 (D) GST RFD-08

58. Choose the correct option :

Challan used for deposit of GST is

(A) GST ASMT-02 (B) GST RFD-05

(C) GST ASMT-09 (D) GST PMT-06

59. Choose the correct option :

Application for Provisional Assessment under section 60 of the TSGST Act is

(A) GST ASMT-01 (B) GST ASMT-03

(C) GST RFD-01 (D) GST PMT-03

60. Choose the correct option :

If the authorised officer believes that an audit is necessary for any taxpayer under GST, he/she has the authority to issue notice in

(A) Form GST ADT-01 (B) Form GST ADT-02

(C) Form GST ADT-05 (D) Form GST ADT-06

61. Choose the correct option for the blank :

As per the GFRs 2017, no expenditure shall be incurred during a financial year on a ________________ not contemplated in the Annual Budget for the year except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund during that year.

(A) contingent purpose (B) new service

(C) salary (D) construction

62. Choose the correct option :

As defined in the GFRs the Chief Accounting Authority of the Ministry/Department is

(A) the Secretary of a Ministry/Department

(B) the Commissioner

(C) the Director

(D) the Collector

63. Choose the correct option :

As per the GFRs 2017, all foreign currency transactions and foreign aid shall be brought into accounts of Government in

(A) Indian Rupees
(B) Dollars

(C) Euros
(D) Varies with different places/countries

64. Choose the correct option :

As per the GFRs 2017, the allocation between capital and revenue expenditure on a Capital Scheme for which separate Capital and Revenue Accounts are to be kept, shall be determined in accordance with such general or special orders as may be prescribed by the Government after consultation with

(A) the Controller General of Accounts

(B) the Comptroller and Auditor General of India

(C) the Finance Minister

(D) the Advocate General

65. Choose the correct option for the blank :

As per the GFRs 2017, ______________ in so far they relate to expenditure previously debited to Capital accruing during the process of construction of a project, shall be utilised in reduction of capital expenditure.

(A) Capital receipts
(B) Revenue receipts

(C) Miscellaneous receipts
(D) Non-tax revenue

66. Choose the correct option for the blank :

As per the GFRs 2017, as a convention, a period of ________ has been accepted by the Central and State Governments for the re-audit of past transactions involving errors in classification.

(A) one year (B) two years

(C) three years (D) five years

67. Choose the correct option :

As per the GFRs 2017, inter-Governmental adjustments can be carried out upto the ___________ on which date the books of the Reserve Bank are closed for the month of March.

(A) 31st of March (B) 5th of April

(C) 15th of April (D) 30th of April

68. Choose the correct option :

As per the GFRs 2017, late bids i.e. bids received after the specified date and time of receipt

(A) should not be considered after three days

(B) should be considered upto seven days

(C) should not be considered after seven working days

(D) should not be considered

69. Choose the correct option for the blank :

As per the GFRs 2017, _____________ having custody of goods and materials, especially valuable and/or combustible articles, shall take appropriate steps for arranging their safe custody, proper storage accommodation, including arrangements for maintaining required temperature, dust free environment etc.

(A) the store keeper (B) the officer-in-charge of stores

(C) the DDO (D) the Head of office

70. Choose the correct option :

As per the GFRs 2017, for libraries having more than twenty thousand volumes and up to fifty thousand volumes, complete physical verification of books should be done at least once in

(A) one year (B) two years

(C) three years (D) five years

71. Choose the correct option for the blank :

As per the GFRs 2017, a sale account should be prepared for goods disposed of in ___________ duly signed by the officer who supervised the sale or auction.

(A) Form GFR-7 (B) Form GFR-11

(C) Form GFR-19 (D) Form GFR-22

72. Choose the correct option :

As per the GFRs 2017, no new autonomous institutions should be created by Ministries or Departments without the approval of the

(A) Cabinet (B) Prime Minister

(C) President of India (D) Chief Minister of the respective State

73. Choose the correct option for the blank :

As per the GFRs 2017, the accounts of all Grantee Institutions or Organisations shall be open to inspection by _______________ and audit, both by the Comptroller and Auditor General of India under the provision of the CAG(DPC) Act 1971 and internal audit by the Principal Accounts Office of the Ministry or Department.

(A) the sanctioning authority (B) head of the Institution or Organisation

(C) department (D) drawing officer

74. Choose the correct option :

As per the GFRs 2017, when Central Grants are given to State Governments for expenditure to be incurred by them through local bodies or private institutions, the Utilization Certificates should be furnished by

(A) the Chief controlling officer

(B) the local bodies or private institution

(C) the State Government concerned

(D) None of the above

75. Choose the correct option :

As per the GFRs Liability register for a year is required to be maintained in

(A) Form GFR-1 (B) Form GFR-7

(C) Form GFR-3 (D) Form GFR-9

76. Choose the correct option :

As per the GFRs Sale account is required to be maintained in

(A) Form GFR-1 (B) Form GFR-5

(C) Form GFR-8 (D) Form GFR-11

77. Choose the correct option :

As per the Government Accounting Rules 1990, these are constituted for the discharge of those functions which either (a) are inseparable from, and form part of the idea of Govt. or (b) are necessary to, and form part of the general conduct of the business of Government. These are

(A) Service departments (B) Commercial departments

(C) Public sector undertakings (D) Emergency services of Government

78. Choose the correct option for the blank :

As per the Government Accounting Rules 1990, recoveries of expenditure for services or supplies made to non-Government parties or other Governments (including local funds and Governments outside India) shall, in all cases be classified as ______________ of the Government rendering such services or supplies.

(A) non-tax recovery
(B) profit
(C) reimbursement
(D) receipts

79. Choose the correct option :

As per the Government Accounting Rules 1990, the travelling expenses of a Government servant should on whatever duty he may be employed be debited under the same major/minor/subhead as his

(A) Pay
(B) TA
(C) Duty performed
(D) Work

80. Choose the correct option :

As per the Government Accounting Rules 1990, advances of Pay and Travelling Allowances on transfer should be debited

(A) to the final head of account
(B) to the Civil Advances
(C) as per sanction order
(D) None of these

81. Choose the correct option :

As per the Delegation of Financial Power Rules, 2019, all civil/electrical works including public buildings, public services, transport infrastructure etc., both original and repair works and any other project, including infrastructure which is for the use of general public means

(A) Public service
(B) Public works
(C) Minor works
(D) Projects

82. Choose the correct option :

As per the Delegation of Financial Power Rules, 2019, the formal acceptance by the Department concerned for an original work other than a petty work costing Rs. 50,000 or under to be undertaken for the Department either by the Public Works Department or the Department or Agency to which the work may have been assigned by the Governor means

(A) Endorsement
(B) Authorisation
(C) Expenditure sanction
(D) Administrative approval

83. Choose the correct option :

As per the Delegation of Financial Power Rules, 2019, all expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary, pensions, contingencies, grants-in-aid, contribution works, stock, tools and plant and the like means

A) Miscellaneous expenditure
(B) Minor expenses
(C) Additional expenditure
(D) Petty expenses

84. Choose the correct option :

As per the Delegation of Financial Power Rules, 2019, expenditure incurred on normal running of the Government departments and maintenance of services, interest charges on debt incurred by Government, subsidies and so on means

(A) Essential expenditure
(B) Necessary expenditure
(C) General expenses
(D) Revenue expenditure

85. Choose the correct option :

As per the Delegation of Financial Power Rules, 2019, deployment of outside agencies on a sustained long term (for one year or more) for performance of other services which were traditionally being done in-house by the employees of Ministries/ Departments means

(A) Obligatory service area
(B) Contractual work
(C) Outsourcing of services
(D) Miscellaneous services

86. Choose the correct option for the blank :

Where excess of requirement over the administrative approval or/ and technical sanction exceed ______________, it will need revision of administrative approval or/and technical sanction. Diversion in such cases should be made only after assessment of actual requirement is made on the basis of detailed revised estimates and revised administrative approval of the competent authority is obtained.

(A) 10% (B) 15%

(C) 20% (D) 25%

87. Choose the correct option for the blank :

________ is competent to approve the purchase of furniture/laptop/air-conditioners/ photocopiers and any other equipments not in common use in Government offices up to Rs. 2.00 lakhs for any establishment in a year subject to ceiling of Rs.10.00 lakhs for all offices/sections within that financial year for the entire department.

(A) The Secretary of a Department

(B) The Additional Secretary of a Department

(C) The Head of office

(D) The Minister

88. Choose the correct option for the blank :

Administrative Departments will be competent to decide deputation of any individual or team to participate in any cultural, sports or similar programme outside the State within India with approval of ____________________. However, for participation abroad from State Government's funds, concurrence from Finance Department shall be required in addition.

(A) the Chief Minister

(B) the Finance Minister

(C) the Secretary of the Department

(D) the Governor

89. Choose the correct option :

A Government officer may not, except with the special permission of the Government, deposit moneys withdrawn from the Government Account, in a bank account other than that with

(A) the nationalised bank (B) the private bank

(C) the gramin bank (D) the accredited bank

90. Choose the correct option for the blank :

A Bill Register in ______________ should be maintained by all Heads of Offices who are authorised to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.

(A) Form G.A.R 2 (B) Form G.A.R 6

(C) Form G.A.R 9 (D) Form G.A.R 11

91. Which of the following statements is correct ?

(A) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(B) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(C) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

(D) All of the above

92. Choose the correct option :

Bills for travelling allowance other than permanent or fixed travelling allowance shall be prepared in

(A) Form G.A.R 9 (B) Form G.A.R 11

(C) Form G.A.R 14 (D) Form G.A.R 17

93. Choose the correct option :

Bill for reimbursement of the expenditure incurred by Government servants on account of medical attendance and treatment may be drawn in

(A) Form G.A.R. 23 (B) Form G.A.R. 26

(C) Form G.A.R. 19 (D) Form G.A.R. 13

94. Choose the correct option :

The Head of an Office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance. The legal quittance may be obtained in an Acquittance Roll in

(A) Form G.A.R. 24 (B) Form G.A.R. 20

(C) Form G.A.R. 17 (D) Form G.A.R. 27

95. Choose the correct option for the blank :

The Treasury office may correct an arithmetical inaccuracy of any obvious mistake in any bill presented to him for payment, but shall intimate to the ______________ any correction which he makes.

(A) Accountant General (B) Drawing Officer

(C) Higher Authority (D) Collector

96. Choose the correct option for the blank :

The Collector shall satisfy himself at least once in every ______________ that deposit registers are kept according to prescribed rules and that all necessary entries are made and initialled without fail, at the time of the transaction.

(A) year (B) six month

(C) quarter (D) month

97. Choose the correct option :

Receipts books are prepared in

(A) Form TR-5 (B) Form GFR-3

(C) Form-CT-6 (D) Form RP-7

98. Choose the correct option :

All corrections and alterations in a cheque shall

(A) not be accepted

(B) be intimated to the issuing authority

(C) be at the discretion of the Treasury Officer

(D) be attested by the drawing officer by his full signature

99. Choose the correct option :

As per CPF Rules Conversion of an advance into a withdrawal is

(A) not permissible

(B) the discretion of the subscriber

(C) the discretion of the sanctioning authority

(D) the discretion of the Accounts Officer

100. Choose the correct option :

A Government servant on joining time shall be regarded as on duty during that period and shall be entitled to be paid joining time pay equal to the pay

(A) which was drawn before relinquishment of charge in the old post

(B) which will be drawn in new post

(C) which will be decided as per transfer order

(D) which will be drawn without DA as admissible

(Space for rough work)

DO NOT OPEN THIS TEST BOOKLET TILL YOU ARE ASKED TO DO SO.

TR/AUDITOR/GR-VI/II/21

Test Booklet Series

D

TEST BOOKLET

TITLE : Accounts, Audit, Cost Accountancy, Business Mathematics & Statistics and Basic Knowledge in Computer Application

PAPER – II

(Signature of the Candidate)

(Invigilator's Signature)

Time Allowed : 2 hours (Two hours) **Maximum Marks : 100**

INSTRUCTIONS

1. IMMEDIATELY AFTER THE COMMENCEMENT OF THE EXAMINATION, YOU SHOULD CHECK THAT THIS TEST BOOKLET DOES NOT HAVE ANY UNPRINTED OR TORN OR MISSING PAGES OR ITEMS ETC. IF SO, GET IT REPLACED BY A COMPLETE TEST BOOKLET.
2. **ENCODE CLEARLY THE TEST BOOKLET SERIES IN THE APPROPRIATE PLACE IN THE ANSWER SHEET BY BLACK BALL POINT PEN ONLY.**
3. This Test Booklet contains 100 items (questions). Each question, carrying 1 (one) mark only, has four responses (answers). You will select the response which you want to mark in the Answer Sheet. In case you feel that there is more than one correct response, mark the response which you consider the most appropriate. In any case, choose ONLY ONE response for each item.
4. You have to mark all your responses by **Black Ball Point Pen only** on the separate Answer Sheet provided. See directions in the Answer Sheet.
5. All items carry equal marks.
6. Before you proceed to mark in the Answer Sheet the responses to various items in the Test Booklet, you have to fill in some particulars in the Answer Sheet.
7. After you have completed filling in responses in the Answer Sheet and the examination is completed, you should handover the Answer Sheet to the Invigilator only. You are permitted to take the Test Booklet with you.
8. Sheets for rough work are appended in the Test Booklet at the end.
9. **Instructions for wrong and multiple answer(s) :**
   (a) There will be four alternatives for the answer to every question. However, there will be no negative marking for wrong answer.
   (b) If a candidate gives more than one answer, it will be treated as a **Wrong Answer** even if one of the given answers happens to be correct.

DO NOT OPEN THIS TEST BOOKLET TILL YOU ARE ASKED TO DO SO.

Four options are given against each of the following questions. Select the best/correct option from among the four options and encode in the Answer Sheet by using **Black Ball Point Pen** only as per example given below :

Example : The wheel in our National Flag has

(A) 20 spokes (B) 24 spokes

(C) 30 spokes (D) 25 spokes

Answer : (A) ● (C) (D)

1. A Committee was set up by the Government of India for a more meaningful classification of transactions for presentation of Government operations in terms of functions, programmes and activities was acutely felt. What was the name of the Committee ?

(A) Bhashkar Committee (B) Mukharjee Committee

(C) Subramanian Committee (D) Dantekar Committee

2. The recommendations of the Committee were accepted by the Government of India and ———— with the approval of the President. (Reference to Question No.1)

(A) The Chief Justice of India

(B) The Controller General of Accounts

(C) The Ministry of Finance, Govt. of India

(D) The Comptroller and Auditor General of India

3. Disbursing Officers of the Public Works Department obtain from the treasury the cash which they require for disbursement, in two ways either directly by bills drawn on the treasury or by ————.

(A) means of Demand Drafts (B) means of cheques.

(C) means of Banker's cheque (D) None of the given options

4. The general administration of all the stores of a Public Works Division, under the headings, stock, tools, and plant, materials charged to works and road metal, is vested in the ————.

(A) Divisional Accountant (B) Divisional Officer

(C) Store in Charge (D) Chief Engineer

5. Audit forms an indispensable part of the financial system and is one of the important organs necessary to ensure the sound functioning of a ————.

(A) good governance (B) parliamentary democracy

(C) secular democracy (D) autocratic governance

6. According to the Going Concern Concept, it is assumed that the business ———— and transactions are recorded from this point of view.

(A) will borrow funds from open market

(B) will exist for a long time

(C) will mainly remain dependent to the proprietor of the firm

(D) will remain dependent on the shareholders

7. Details of recoveries (advances, interest thereon, overpayment of pay and allowances, house rent etc.) are shown in the ————.

(A) Gratuity Payment Order (B) Family Pension order

(C) Leave Encashment order (D) Commutation of Pension Order

8. Public Accounts embrace debt, deposits and remittances and ———— heads.

(A) Revenue (B) Suspense

(C) Capital (D) Grants in Aid

9. Government Companies are governed by the Companies Act, ————.

(A) 1956
(B) 1965
(C) 1916
(D) 1952

10. Within each of the divisions and sections of the Consolidated Fund , the transactions are grouped into sectors such as, "General Services", "Social and Community Services", ————.

(A) Special Services
(B) Charged Services
(C) Economic Services
(D) Cumulative Services

11. The main accounts which a PWD Divisional Officer keeps in addition to those kept in the subdivision are : (a) Contractor's Ledger ; (b) Register of works ; (c) ———— ; (d) Priced Stores Ledger.

(A) Transfer Entry Book
(B) Secured Advance Register
(C) Advance Register for contractors
(D) None of the given options

12. The preliminary study of the project/scheme helps in understanding the idea of the scheme, its ————, financial targets and actual expenditure, the agencies executing the schemes etc.

(A) Nodal Department
(B) Nodal Ministry
(C) Aims and objectives
(D) None of the given options

13. Audit against regularity consists in verifying that the expenditure conforms to the relevant provisions of the ———— and of the Laws and Rules made thereunder and is also in accordance with the financial rules, regulations and orders issued by a competent authority.

(A) Law
(B) Constitution
(C) Ordinance
(D) None of the given options

14. 'Authority' has been interpreted to mean a person or ———— exercising power or command vested in it by virtue of provisions in the Constitution or Acts passed by Parliament or the State Legislatures.

(A) persons (B) body

(C) hindu un-divided family (D) members of a group

15. A 'detailed head', is termed as ———— classification.

(A) Single (B) Final

(C) An object (D) Intermediate

16. Summary of findings of Social Audit conducted during a financial year shall be submitted by the State Government to the ————.

(A) C & AG of India

(B) Ministry of Finance, Govt. of India

(C) Ministry of RD, Govt. of India

(D) None of the given options

17. Government revenues, i.e., Government receipts other than those under fund, deposit and loan heads of account, may be classified as ————.

(A) General Revenue (B) Tax revenues and not-tax revenues

(C) Grants in Aid (D) External Aid

18. The accounts of the Stores under the PWD are based on the fundamental principle that the ———— should direct to the final head of account concerned or the particular work for which they are required, and if either of these cannot be determined at once, it should be kept in a Suspense account

(A) value of stores (B) value of unused stores

(C) cost of their acquisition (D) None of the given options

19. According to the Dual-Aspect Concept, each transaction has two aspects; if a business has acquired an asset, it must have resulted in one of the following : (find the incorrect one)

(A) the proprietor has contributed money for the acquisition of the asset

(B) some other asset, has been acquired too

(C) the obligation to pay for it has arisen

(D) there has been a profit, leading to an increase in the amount that the business owes to the proprietor

20. There being no separate Public Account for of Union Territory Governments, the transactions pertaining to this account are booked in the ————.

(A) Public Account of the State Government

(B) Public Account of the nearby big State Government Accounts

(C) Public Account of the Central Government

(D) None of the given options

21. The Pension Payment Order consists of 2 halves (1) the Pensioner's half and (2) ————.

(A) Accountant General's half (B) Banker's half

(C) Disburser's half (D) None of the given options

22. Investment is a part of

(A) Consolidated Fund (B) Public Account

(C) Contingency Fund (D) None of the given options

23. The following two points should be kept in mind in interpreting orders

(a) the orders of a sanctioning authority must generally be interpreted in terms of the communication in which the application for sanction was made ; and

(b) the word 'etc.' in an order covers only ———— and not an instance where there is a difference.

(A) other cases (B) similar cases of a like nature

(C) equal cases (D) None of the given options

24. A pre-review discussion is held with the departmental authorities soliciting suggestions regarding ———— to be taken up for study during the Performance Audit (Review Audit).

(A) financial outlay
(B) areas/aspects
(C) major irregularities
(D) major shortfall in achievements

25. The Sub-Treasuries send the account of transactions, both receipts and payments, along with the supporting documents (challans and vouchers) daily to the ————.

(A) Sub-Treasury Officer
(B) Sub-Divisional Magistrate
(C) District Treasury
(D) Finance Department of the Government concerned

26. Audit checks the compliance, by the various authorities, with the rules and orders issued by ———— and thus secures accountability on the part of each authority subordinate to the one immediately above in the hierarchy of delegation.

(A) Legislature
(B) Ministry
(C) State or Central Secretariat
(D) The Executive Government

27. In order to avoid ———— of increments by officer and unnecessary work perpetual or permanent pay slip are issued in respect of officers holding permanent posts indicating therein the scale of pay and the date of annual increment.

(A) duplicate drawal
(B) excess drawal
(C) delay in the drawal
(D) drawal at higher rate

28. The ———— System recognizes the fundamental fact that every transaction is a double-sided affair.

(A) Single Entry Accounting
(B) Double Entry Accounting
(C) Both (A) and (B)
(D) None of the given options

29. Reserves and Reserve Funds are part of

(A) Consolidated Fund (B) Revenue Heads

(C) Capital Heads (D) None of the given options

30. The ———— under Treasury Operations merely list out the individual receipts and payments giving the particulars of the depositor/payee and amounts and are required to reach the Treasury the same evening or the next morning.

(A) Bank Book details (B) Pass Book details

(C) Bank Scrolls (D) None of the given options

31. Audit of bodies and authorities substantially financed are undertaken by the C&AG under Section ———— of the DPC Act, 1971.

(A) 14 (B) 15

(C) 16 (D) 19

32. ———— is not an example of Non-Tax Revenue.

(A) Stamp Duty (B) Forest Revenue

(C) Interest Charges (D) Penalties

33. In the case of departmental undertakings the responsibility for the introduction of a Commercial Accounting System rests with the ————.

(A) President of India (B) C&AG of India

(C) Prime Minister of India (D) Finance Ministry/Department

34. In Govt. Companies, Central Government or by any State Government, or Governments or both together hold ———— of the paid up share capital.

(A) not less than 49 per cent (B) not less than 51 per cent

(C) not less than 91 per cent (D) None of the given option

35. A subscriber of the Provident Fund should not, if he objects, be pressed to disclose the name of the ———— when he/she is the nominee.

(A) mother
(B) wife
(C) father
(D) brother

36. The Comptroller and Auditor General may, with the approval of and shall if so required by ————, audit and report on the receipt of any Department of the Union or State.

(A) Finance Ministry and Finance Department
(B) MPs and MLAs
(C) Prime Minister
(D) President or the Governor of State

37. A chronological record by quantity only of the receipts, issues and the remaining balance of each article stock in the PWD Store is kept by the Officer in charge in the ————.

(A) Priced Store Ledger
(B) Bin Card
(C) Goods Received Sheet
(D) None of the given options

38. Rules and orders dealing with the mode of presentation of claims against Government, withdrawal of moneys from the Consolidated Funds, Contingency Funds of Government of India/State or Union Territory and in general ———— prescribing the detailed procedure to be followed by Government servants in dealing with Government transactions.

(A) procedures
(B) regulations
(C) the financial rules
(D) authority

39. The members of the Boards of the Govt. Companies/Corporations are appointed and are removed by ———— concerned.

(A) Shareholders
(B) Central and/or State Government
(C) General members
(D) None of the given options

40. To conduct Social Audit process, a Gram Sabha shall be convened to discuss the findings of the verification exercise and also to ———— the compliance on transparency, accountability, fulfillment of the rights and entitlements of the labourers and proper utilization of funds.

(A) review (B) ensure

(C) enforce (D) None of the given options

41. The Bills are passed for payment by the Treasury and sent to the ———— which makes the payment for the amounts as passed by the Treasury after identification of the payee.

(A) District Treasury Officer (B) Sub-District Officer

(C) Bank (D) None of the given options

42. In the Social Audit, the Gram Sabha shall provide a ———— to all villagers to seek and obtain further information and responses from all involved in implementation in MGNREGA Works.

(A) platform (B) process

(C) movement (D) procedure

43. The intention of a rule made by Government can be ascertained authoritatively only by reference to the discussions leading up to the framing of the rule, that is, to the ———— of Government.

(A) Cabinet Note (B) Gazette Notification

(C) Press Brief (D) Files

44. Fraud investigation may sometimes indicate a defective system of ———— and then the revision of the system is essential.

(A) control (B) check

(C) supervision (D) None of the given option

45. The responsibility for watching the progress of expenditure against a Grant or Appropriation devolves on the ———— and the ———— ultimately responsible for keeping the expenditure within the Grant or Appropriation. (Find a common option for both the gaps.)

(A) Executive (B) Administrative Officer

(C) Audit Officer (D) Finance Department

46. It is not the function of audit to prescribe what the rules and orders shall be, as framed by the Government or to interfere with their ————.

(A) Legislative application (B) Financial application

(C) Administrative application (D) Manualised application

47. A Bank Treasury means a Treasury, the cash business of which is conducted by the ———— or its branches or agencies authorized to conduct Government business.

(A) State Bank of India (B) Union Bank of India

(C) Bank of India (D) Reserve Bank of India

48. The Treasury Officer sends the list of Paid Cheques on behalf of a PWD Division to the Accountant General ———— in a month.

(A) two times (B) four times

(C) three times (D) as many as required

49. The preliminary study of the project/scheme during Performance Audit (Review Audit) is aimed at having a ———— obtained at the time of initial selection to locate areas/aspects requiring an in-depth examination.

(A) sampling details

(B) finance details

(C) comprehensive insight into the broad picture

(D) None of the given options

50. In the case of receipts, the Treasury checks the correctness of classification and completeness of the ———————.

(A) Papers submitted by the Department

(B) Orders of the Finance Department

(C) Challans

(D) Orders of the District Treasury Officer

51. 'Disclosure' in accounting term means that apart from legal requirements, good accounting practice also demands that all ——————— should be disclosed.

(A) contract information

(B) significant information

(C) name of the suppliers

(D) name of the debtors

52. All general rules and orders of a financial character (including those relating a conditions of service) issued by the President are scrutinized by the ———————.

(A) Controller General of Accounts

(B) State Accountant General

(C) Comptroller and Auditor General

(D) Ministry of Finance, Govt. of India

53. ——————— is not an example of Union Government Direct Taxes.

(A) Income Tax

(B) Wealth Tax

(C) Estate Tax

(D) Excise Duty

54. The main functions of audit in commercial units are : (a) to secure that the commercial accounts present a ——————— picture of the financial results of the undertaking in terms of commercial ideas of liability and assets, debit and credit, profit and loss.

(A) Fair and Correct

(B) Partial and Incomplete

(C) Full and True

(D) Up-to date and Relevant

55. Efficiency evaluation is a complex and multifaceted problem which needs not only technical skill but also a high degree of developed and abundant ————.

(A) audit skill (B) audit intelligent quotient

(C) common sense (D) information

56. ———— accommodate temporarily, transactions which can not be taken in to final heads or which represent amount due to or from others and are cleared by transfer to final heads or recovery or payment as the case may be.

(A) Revenue Heads (B) Deposit Heads

(C) Suspense Heads (D) Debt Heads

57. A 'debit balance' shows that : (Find out the incorrect sentence)

(A) Money is owing to the firm

(B) Money is owing to some person

(C) The firm owns some property (cash, goods, furniture, etc.)

(D) The firm has lost money or has incurred some expense

58. Any obvious errors in computation of assessment etc., can be pointed out in audit leaving it to the ———— to set right errors.

(A) Legislative assembly (B) Administrative authorities

(C) Parliament (D) None of the given options

59. The powers and duties of the Comptroller and Auditor General of India for audit of the autonomous bodies, are derived from ———— of the Constitution of India.

(A) Article 275 (B) Article 151

(C) Article 149 (D) Article 148

60. The book which contains accounts is known as the ledger. The ledger is also called the ————.

(A) Purchase Book
(B) Principal Book
(C) Journal
(D) Sales Book

61. The concept of Efficiency-cum-performance audit or Economy efficiency and effectiveness audit has been developed to review the performance in terms of the ————.

(A) financial outlay
(B) goals and objectives of a project or scheme
(C) area coverage
(D) period of existence of the Scheme or Project

62. ———— shall be responsible for preparation of Social Audit Reporting format, resource materials, guidelines for social audit process.

(A) State Social Audit Unit
(B) C&AG of India
(C) Finance Ministry, Govt. of India
(D) Ministry of RD, Govt. of India

63. Sinking Funds are associated with ————.

(A) Debt Discharge
(B) Redemption of Loans
(C) Interest payable on Debts
(D) None of the given options

64. Department concerns maintain accounts on a Single entry system and on ————.

(A) Accrual basis
(B) Cash basis
(C) Real time basis
(D) Calendar basis

65. When the pensioner dies, the family pension is paid by the Treasury Officer, after getting a death certificate, to the eligible pensioner without any reference to ————.

(A) District Treasury Controller (B) Service Book of the employee

(C) Last Pay Certificate (D) Accounts Office

66. The fundamental object of audit is to secure real value for the ————.

(A) Govt. Grant (B) Govt. Loan

(C) Tax payer's money (D) Govt. Subsidy

67. Expenditure in excess of the amount of a Grant or Appropriation as well as expenditure not falling within the scope or intention and Grant or Appropriation unless regularized as laid down in ———— of the Constitution of India should be treated as unauthorized expenditure.

(A) Article 15 or Article 25 (B) Article 115 or Article 205

(C) Article 175 or Article 215 (D) None of the given options

68. State Social Audit Unit facilitates in creating awareness amongst the ———— about their rights and entitlements under the MGNREGA Act, 2005.

(A) Labourers (B) Gram Rojgar Sevakas

(C) Social Audit Persons (D) None of the given options

69. It is the first principle of Government audit to recognize the clear distinction between auditorial and ———— functions.

(A) investigating (B) executive

(C) administrative (D) legislative

70. The Treasury system under which the ———— Treasury is the basic unit and the focal point for the primary record of financial transactions of Government in the ————. (Find a common option for the both the gaps.)

(A) Sub-Division (B) Taluka

(C) District (D) None of the given options

71. Bills for all debt-head items should be drawn in separate forms printed in ———— on white paper.

(A) bold letters (B) red ink

(C) italics font (D) None of the given options

72. Erasures and overwritings in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in ———— and the correct entry is inserted.

(A) green ink (B) red ink

(C) black ink (D) blue ink

73. The amount of each bill should be as far as whole rupees are concerned. In the event of there being ————, the word 'only' must be inserted after the number of whole rupees.

(A) no fraction of a rupee (B) a Contingent Bill

(C) fully Vouched Bill (D) None of the given options

74. All receipts must be written in figures and in words in the original and such other copies of challans in Form ————.

(A) T.R-5 (B) T.R-6

(C) T.R-4 (D) T.R-75

75. In case, the use of a bill purely in Hindi or in any regional language becomes unavoidable, a brief abstract should be endorsed in ———.

(A) Official Language of the State (B) English

(C) Numerical Figures (D) None of the given options

76. Expenditure Head Capital Accounts represent the Major Heads ———.

(A) 4000 (B) 4046 to 5999

(C) 4001 to 6000 (D) 8000

77. Find the incorrect one, if the Bill amount is written like this.

(A) Rupees twenty-six only

(B) Rupees twenty-five and 25 paise

(C) Rupees twenty-five and 25 paise only

(D) All are correct forms of presentations

78. 2401 represents the ———.

(A) Revenue Receipt Head (B) Capital Receipt Head

(C) Revenue Expenditure Head (D) Capital Expenditure Head

79. The ———, Major heads, Minor heads, Sub-heads and Detailed heads together constitute a five tier arrangement of the classification structure of Government Accounts.

(A) Schemes (B) Sectors

(C) Revenue Heads (D) Capital Heads

80. Public Account represents the Major Heads of Accounts ———.

(A) 6001-7999 (B) 0020-1999

(C) 8001-8995 (D) None of the given options

81. The middle observation in an arranged set of data is called ________.

(A) Mean (B) Mode

(C) Median (D) Range

82. The standard deviation is a measure of how close the data values in a data set are from the ________.

(A) Mean (B) Median

(C) Mode (D) None of the given option

83. Which one of the following is not an example of quantitative data ?

(A) Height (B) Weight

(C) Blood Group (D) Blood Presssure

84. A die is rolled, find the probability that an even number is obtained.

(A) 1/4 (B) 1/2

(C) 1/3 (D) 1/6

85. Two coins are tossed, find the probability that two heads are obtained. Each coin has two possible outcomes H (head) and T (Tail).

(A) 2/3 (B) 9/15

(C) 1/4 (D) 5/6

86. Which of these numbers cannot be a probability ?

(A) 1.001 (B) 20%

(C) 0 (D) 1

87. In a stratified sample, researchers divide a population into homogeneous sub-populations, which is called ————.

(A) Sub-sample (B) Strata

(C) Extra population (D) Cluster

88. Probability sampling means that every member of the population has a chance of being ———— for study.

(A) ignored (B) selected

(C) left out (D) None of the given options

89. A card is drawn at random from a deck of cards. Find the probability of getting the card having the card value 3

(A) 1/13 (B) 6/19

(C) 5/26 (D) 48/52 i.e 12/13

90. A set of rules that governs data communication is called

(A) HTML (B) Protocol

(C) Information (D) E-mail

91. Which part of TCP/IP is responsible for dividing a file or a message into very small parts, at the source computer ?

(A) TCP (B) IP

(C) Both (A) and (B) (D) None of the given options

92. Internet E-mail is based on standard known as

(A) Protocols (B) Network

(C) Both (A) and (B) (D) None of the given options

93. An organization responsible for providing Internet Services to the customer is commonly known as

(A) Government (B) TCP/IP

(C) ISP (D) HTTP

94. Which of the following service will not be provided by a typical Internet Service Provider ?

(A) E-mail Address (B) Modem

(C) A connection to the Internet (D) Technical help

95. An IP address is a string of ———— numbers separated by periods.

(A) 3 (B) 4

(C) 2 (D) 5

96. In order to tell Ms-Excel that we are entering formula in a Cell we must begin with an operator

(A) & (B) #

(C) @ (D) =

97. Any data entered into the memory of a computer is considered as

(A) Storage (B) Output

(C) Input (D) Information

98. Which of the following is not an application software package ?

(A) Red Hat Linux (B) Adobe pagemaker

(C) Open Office (D) Microsoft Office

99. Operating System is the most common type of ———— software.

(A) Communication (B) Application

(C) System (D) Word Processing Software

100. Arithmetic Logic Unit (I) Perform Arithmetic Operations (II) Store Data (III) Perform Comparison (IV) Communicate with input devices. Find out the correct options.

(A) (I) only (B) (II) only

(C) (I) and (III) only (D) (I) and (IV) only.