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TR/AUDIT/GR-V/I/20

TEST BOOKLET

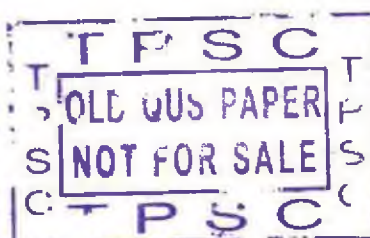
Test Booklet Series

**TITLE : English Grammar and Comprehension
and Constitution of India
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 A, B, C OR D AS THE CASE MAY BE 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 one (1) 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. **Instruction 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** only as per example given below :

Example : The wheel in our National Flag has

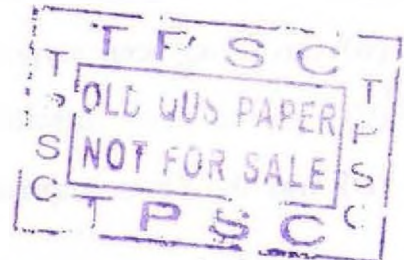
(A) 20 spokes

(B) 24 spokes

(C) 30 spokes

(D) 25 spokes

Answer : (A) ☒ (C) (D)



PART - I

Question Nos. 1 to 5. The given sentences are in active/passive voice. Change the voice of the sentences from the correct options given below :

1. Ravi mailed the package.

(A) The package mailed by Ravi.

(B) The package was mailed by Ravi.

(C) The package has been mailed by Ravi.

(D) None of the above.

2. The teacher will help me.

(A) I am being helped by the teacher.

(B) I have been helped by the teacher.

(C) I will be helped by the teacher.

(D) None of the above.

3. Shalini's mother has cooked chicken today.
- (A) Shalini's mother has been cooking chicken today.
 - (B) Chicken was cooked by Shalini's mother today.
 - (C) Chicken has been cooked by Shalini's mother today.
 - (D) Chicken cooked by Shalini's mother today.
4. Did the news surprise you ?
- (A) Were you surprised by the news ?
 - (B) Have you been surprised by the news ?
 - (C) Has the news surprised you ?
 - (D) Was the news surprising to you ?
5. Water surrounds an island.
- (A) Water is surrounded by an island.
 - (B) An island is surrounded by water.
 - (C) An island is being surrounded by water.
 - (D) An island has been surrounded by water.

Question Nos. 6 to 10. Choose the appropriate meaning of the underlined idioms/phrases :

6. It can be certainly said that his activities are above board.
- (A) Open to all
 - (B) Secretive
 - (C) Beyond doubt
 - (D) Bold
7. Please come to the point without beating about the bush.
- (A) Searching in the bush
 - (B) Talk irrelevantly
 - (C) Talk brazenly
 - (D) Talking about the bush

8. You should consider the pros and cons of the proposal before you take a decision.

- (A) Profit and loss (B) Benefits
(C) Loopholes (D) Details

9. He was wrongfully taken to task in spite of doing the job rightly.

- (A) Given task (B) Punished
(C) Asked to redo (D) Rewarded

10. The whole conspiracy has finally come to light.

- (A) Can be seen in light (B) Is still doubtful
(C) Is concluded (D) Become known



Question Nos. 11 to 15. Find out error, if at all, in any part of the given sentences.

11. Will genetic engineering effect our food supply in the future? No error

- A B C D

12. I bought some furnitures for my apartment. No error

- A B C D

13. Anne had unusual experience yesterday. No error

- A B C D

14. Pen is mighty than sword. No error

- A B C D

15. I distributed the chocolates among the two boys. No error

- A B C D

Question Nos. 16 to 20. Choose the word nearest in meaning to the words given below.

16. Pristine

(A) Opinion

(B) Priestly

(C) Sacred

(D) Clean, pure

17. Ascertain

(A) Check

(B) To give

(C) To ask

(D) Understand

18. Ransack

(A) Kind of sack

(B) Stroll

(C) To terminate

(D) Plunder

19. Acquisition

(A) Acquirement

(B) Assessment

(C) Assurance

(D) Give and take

20. Perseverance

(A) Questioning

(B) Interfere

(C) Persistence

(D) Nostalgia

Question Nos. 21 to 25. Choose the word opposite in meaning to the words given below.

21. Destitute

(A) Rich

(B) Soggy

(C) Faithful

(D) Poor

22. Veracity

(A) Deserted

(B) Simplicity

(C) Falsehood

(D) Truthfulness



23. Refrain

(A) To restrain

(B) To refer

(C) To ask

(D) Check

24. Preposterous

(A) Idiotic

(B) Realistic

(C) Absurd

(D) Haggard

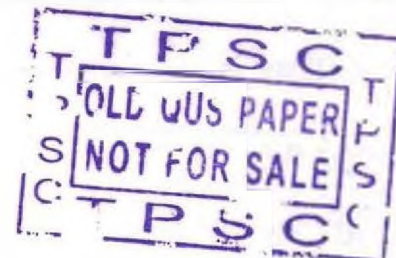
25. Benevolent

(A) Royal

(B) Charismatic

(C) Generous

(D) Hurtful



Question Nos. 26 to 30. Choose the appropriate preposition for the blanks.

26. He has been here _____ four o'clock.

(A) on

(B) since

(C) about

(D) poor

27. Do not interfere _____ me in my business.

(A) in

(B) with

(C) over

(D) from

28. She is very kind _____ her children.

(A) for

(B) on

(C) about

(D) to

29. I agree with you _____ that.

(A) on

(B) beside

(C) for

(D) by

30. I admire you ————— your ability to laugh at yourself.

- (A) over (B) for
(C) to (D) at

Question Nos. 31 to 35. Choose the appropriate articles, wherever necessary in the blanks.

31. Kolkata is ————— city of joy, though there are many sufferings.

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

32. ————— Mahabharata is the longest epic.

- (A) A (B) The
(C) An (D) No article

33. ————— birds of a feather flock together.

- (A) A (B) An
(C) The (D) No article

34. He is ————— most intelligent boy in the class.

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

35. He lives in Germany, but his brother lives in ————— U.S.

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

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Question Nos. 36 to 40. The following questions comprise two words each that have a certain relationship between them followed by four pair of words. Select the lettered pair that has the same relationship as the original pair of words.

36. Migrane : headache.

(A) Goitre : thyroid

(B) Encephalitis : mosquito

(C) Malaria : plasmodium vivax

(D) Arthritis : inflammation

37. CPU : Motherboard.

(A) Fan : Blade

(B) Garage : car

(C) House : pillar

(D) Library : books

38. Spring : River

(A) Glacier : snow

(B) Cloud : rain

(C) Storm : wind

(D) Sea : waves

39. Cricket : Gully

(A) Basketball : basket

(B) Golf : hole

(C) Hockey : goalie

(D) Football : left back

40. Biography : non-fiction

(A) Drama : tragedy

(B) Epic : canto

(C) Novel : fiction

(D) Poetry : sonnet

Question Nos. 41 to 45. Choose the appropriate word from the options given below for the blanks.

41. The mail is usually _____ to his apartment around eleven o'clock.

(A) despatched

(B) received

(C) delivered

(D) dropped

42. The Maories of New Zealand are the _____ in that country.

- (A) aborigines (B) aliens
(C) settlers (D) invaders

43. The printing press was _____ by J. Gutenberg.

- (A) imported (B) discovered
(C) procured (D) invented

44. The Chinese people belong to the _____ race.

- (A) Caucasian (B) Aryan
(C) Mongoloid (D) Negroid

45. Steppe is a kind of _____ found in Siberia.

- (A) hillocks (B) grasslands
(C) strong breeze (D) glaciers

Question Nos. 46 to 50. Read the passage given below and answer the questions choosing the appropriate option.

In the past, the richest States often grew the fastest and the poor ones the slowest. But India's record GDP growth of 8.49% per year in the five-year period 2004-2009 is a case of improved productivity and growth in customarily poor States trickling up and aggregating into rapid growth at the national level. Nobody should call this a success of trickle-down economics. Trickle-down assumes that fast growth can be had simply by changing a few policies that benefit the rich, after which some benefits trickle down to the poor.

In fact, miracle growth is globally rare, precisely because it is so difficult for countries to improve the productivity of a substantial proportion of the population. Only when productivity improvement is widespread, is there enough productivity improvement from all regions and people to add up to fast growth. In other words, fast growth does not trickle down; it trickles up. Once a country grows fast, Government revenues will boom, and can be used to accelerate spending in social sectors and welfare.

Miracle growth and record revenues enabled the Central Government to finance social welfare schemes, farm loan waivers and enormous oil subsidies. This can be called the trickling down of part of the revenue bonanza into welfare and workfare. But neither welfare

nor workfare could have caused the sharp acceleration of economic growth. The growth bonanza itself was sparked by state-level political and policy changes that accelerated local growth, which then trickled up to the national level.

46. Which of the following is TRUE in the context of the Passage ?

- (A) India's growth was more inclusive in nature during 2004-2009 than it had been in the past.
- (B) Developed countries use the same model of development as India.
- (C) Widespread growth is best achieved through Central Government-monitored schemes.
- (D) At present India's traditionally poor States are more prosperous than her socially developed ones.

47. Why have countries found it difficult to achieve high growth ?

- (A) Ensuring an increase in the output among a large number of citizens is difficult.
- (B) Corruption of politicians at the grassroots level results in the benefits of growth not reaching the poor.
- (C) The Government's failure to allocate sufficient income to inclusive social welfare schemes.

(A) Only (A)

(B) Only (A) & (B)

(C) Only (B) & (C)

(D) All (A), (B) & (C)

48. To which of the following factors does the author attribute India's high growth rate during 2004-09 ?

- (A) Tremendous growth of the vast majority of richer States.
- (B) Change in national-level policies to benefit only large well-off States.
- (C) Gains of richer States have been used to fund social welfare schemes in the larger States.
- (D) Improved productivity of traditionally low-performing States.

49. Which of the following is opposite in meaning of the word 'SHARP' as used in the context of the passage ?

(A) Blunt

(B) Expected

(C) Late

(D) Gradual

50. Which of the following is similar in meaning to the word 'ADD' as used in the context of the passage ?

(A) Aggravate

(B) Result

(C) Include

(D) Compute

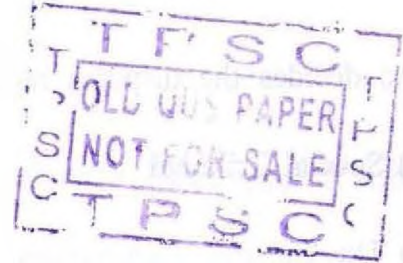


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PART – II

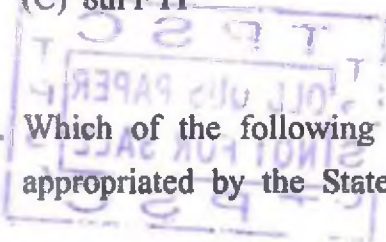
51. Who rules the State in the event of declaration of emergency under Article 356 ?

- (A) The Prime Minister
- (B) The Chief Minister
- (C) The Governor
- (D) The Chief Justice of the High Court



52. 'Mid-Day Meal Scheme' was started in the Primary Level of Education during the

- (A) 6th FYP (Five Year Plan)
- (B) 7th FYP
- (C) 8th FYP
- (D) 9th FYP



53. Which of the following are the taxes levied by the Union but are collected and appropriated by the States ?

- (A) Stamp duties
- (B) Income tax
- (C) Taxes on railway fares and freights
- (D) Excise duties

54. Which one of the following functions is not the concern of the local Municipal Authorities in India ?

- (A) Public Health
- (B) Sanitation
- (C) Roads and bridges
- (D) Maintenance of Public Order

55. How many members can the President nominate to the Rajya Sabha ?

- (A) 15 (B) 12
(C) 20 (D) 16

56. Who decides the disputes regarding election of the President ?

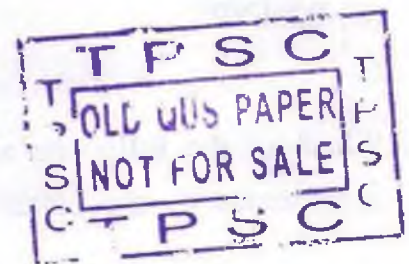
- (A) Special Tribunal (B) The Supreme Court
(C) The Election Commission (D) The President

57. Under which Article of the Constitution, the Governor can reserve the Bill for the consideration of the President ?

- (A) Article 199 (B) Article 200
(C) Article 201 (D) Article 202

58. When was the Tripura Municipal Act enacted ?

- (A) 1991 (B) 1992
(C) 1993 (D) 1994



59. When was the Agartala Municipal Council elevated to the Agartala Municipal Corporation ?

- (A) 21st January, 2017 (B) 21st January, 2016
(C) 21st January, 2015 (D) 21st January, 2014

60. Which of the following taxes is levied by the State Government only ?

- (A) Entertainment tax (B) Corporation tax
(C) Wealth tax (D) Income tax

61. Under which Article of the Constitution, the Goods and Services Tax Council has been formed ?

(A) Article 279

(B) Article 279-A

(C) Article 290

(D) Article 290-A

62. When was 'MPLADS' (Member of Parliament Local Area Development Scheme) launched ?

(A) 23. 12. 1991

(B) 23. 12. 1992

(C) 23. 12. 1993

(D) 23. 12. 1994

63. When was PMGSY (Pradhan Mantri Gram Sadak Yojana) launched ?

(A) 25th December, 2000

(B) 25th December, 2001

(C) 25th December, 2002

(D) 25th December, 2003

64. Salaries of the Judges of the Supreme Court are drawn from

(A) Grants in aid

(B) Public Accounts

(C) Contingency Fund

(D) Consolidated Fund

65. Who decides the numbers of Judges in a High Court ?

(A) Governor of the State

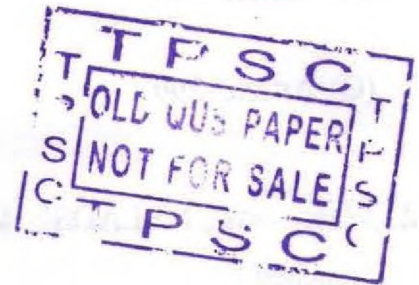
(B) Parliament

(C) The President

(D) The Chief Justice of India

66. How can the number of Judges in the Supreme Court in India be increased ?

- (A) By the President
- (B) By an Act of Parliament
- (C) By an amendment of the Constitution
- (D) By the Supreme Court



67. Census in India is being held regularly after every

- (A) 5 years
- (B) 7 years
- (C) 10 years
- (D) 15 years

68. The Indian economy is

- (A) Federal
- (B) Socialistic
- (C) Mixed
- (D) Capitalist

69. The system of Public Interest litigation has been introduced in India

- (A) through Constitutional Amendment
- (B) by Judicial initiative
- (C) by Political Parties
- (D) by an Act of Parliament

70. Consolidated Fund of the State is created under the provision of the Constitution of India contained in

- (A) Article 266
- (B) Article 268
- (C) Article 272
- (D) Article 313

71. Which State has the largest number of seats reserved for Scheduled tribes in Lok Sabha ?

(A) Bihar

(B) Assam

(C) Madhya Pradesh

(D) Chattisgarh

72. Annual taxation proposals considered and passed by Legislatures becomes Statute as

(A) Appropriation Act

(B) Finance Act

(C) Income Tax Act

(D) None of these

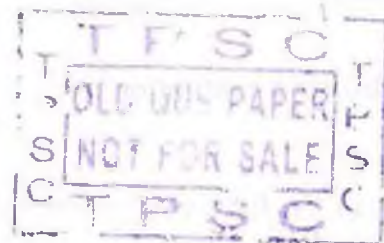
73. The idea of India's Economic Planning is basically manifested in the

(A) Preamble

(B) Fundamental Rights

(C) Directive Principles of State Policy

(D) None of these.



74. Every candidate for election to the office of the President has to make security deposit of

(A) Rs. 15,000

(B) Rs. 10,000

(C) Rs. 7,000

(D) Rs. 5,000

75. In the Constitution of India, the term 'Federal'

(A) Figures in the Preamble

(B) Figures in Part-III of the Constitution

(C) Figures in Article 368

(D) Does not figure anywhere

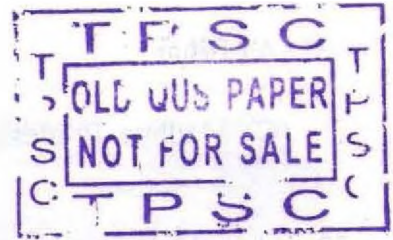
76. Under which Article of the Constitution Parliament can form a new State ?

(A) Article-3

(B) Article-4

(C) Article-156

(D) Article-268



77. Largest Union Territory of India is

(A) Daman and Diu

(B) Jammu and Kashmir

(C) Puducherry

(D) Chandigarh

78. Which of the following Constitutions was the first to begin with a Preamble ?

(A) American Constitution

(B) Swiss Constitution

(C) British Constitution

(D) Russian Constitution

79. Which of the following words has been added to the Preamble by the 42nd Amendment Act ?

(A) Socialist

(B) Secular

(C) Integrity

(D) All of these

80. If the speaker of the Lok Sabha intends to vacate his office before the expiry of his term, he sends his resignation to

(A) The President of India

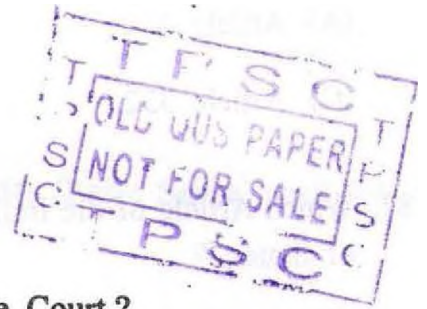
(B) The Prime Minister

(C) The Deputy Speaker of Lok Sabha

(D) The Chairman of Rajya Sabha

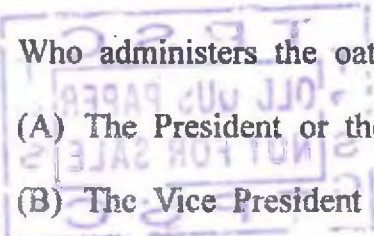
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81. Who among the following decides whether a Bill is a Money Bill?

- (A) The Finance Minister
- (B) The Chairman of the Rajya Sabha
- (C) The President of India
- (D) The Speaker of the Lok Sabha



82. Who administers the oath to the Judges of the Supreme Court?

- (A) The President or the person appointed by him for this purpose
- (B) The Vice President
- (C) The Prime Minister
- (D) The Chief Election Commissioner



83. The impeachment of the President of India can be initiated in

- (A) Either House of Parliament
- (B) A joint sitting of both Houses of Parliament
- (C) The Lok Sabha alone
- (D) The Rajya Sabha alone

84. The joint session of both the Houses of the Parliament is presided over by

- (A) The Vice President
- (B) The President
- (C) The speaker of the Lok Sabha
- (D) The Prime Minister

85. Which Article of our Constitution deals with the Amendment Procedure of our Constitution?

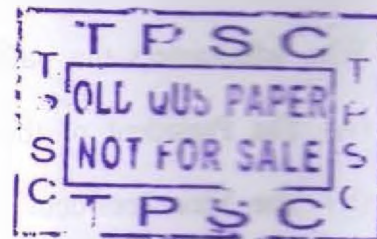
- (A) Article 365
- (B) Article 368
- (C) Article 371
- (D) Article 377

86. Under which Article, the President of India appoints two Anglo-Indian in the Lok Sabha?

- (A) Article 330 (B) Article 331
(C) Article 332 (D) Article 333

87. Which Article of the Indian Constitution says "India, that is, Bharat shall be a Union of States"?

- (A) Article 7 (B) Article 5
(C) Article 1 (D) Article 2



88. How many times the President of India can seek re-election to his Post?

- (A) Once (B) 2 times
(C) 3 times (D) Any number of times

89. The President is bound by the advice of the Cabinet under which Article of the Constitution?

- (A) Article 74(1) (B) Article 74(2)
(C) Article 75(3) (D) Article 75(4)

90. The Union Public Service Commission of India has been established under the

- (A) Article 122 (B) Article 178
(C) Article 272 (D) Article 315

91. The Chairman of Public Accounts Committee (PAC) is appointed by

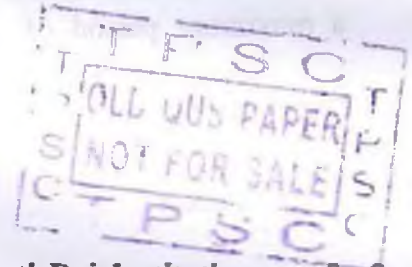
- (A) The Speaker of Lok Sabha (B) The President
(C) The Chief Justice (D) The Chairman of Rajya Sabha

92. How many members can the President nominate to the Lok Sabha ?

- (A) 05 (B) 02
(C) 10 (D) 12

93. Which Article of the Constitution says that Council of States (Rajya Sabha) shall not be subject to dissolution ?

- (A) Article 80 (B) Article 81
(C) Article 82 (D) Article 83



94. Which of the following States has not introduced Panchayati Raj Institutions so far ?

- (A) Tripura (B) Nagaland
(C) Assam (D) Manipur

95. The Panchayati Raj Institutions depend for funds mainly on

- (A) Local tax (B) Property tax
(C) Government grants (D) Only Central Government grants

96. The subject 'Local Government' is mentioned in the

- (A) Residuary List (B) Concurrent List
(C) Central List (D) State List

97. Which Article provides the provision of Prime Minister as the head of the Union Cabinet ?

- (A) Article 55 (B) Article 74
(C) Article 79 (D) Article 83

98. Who among the following holds office during the pleasure of the President ?

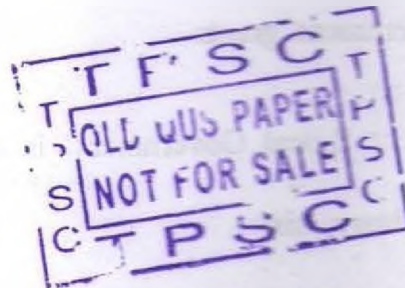
- (A) The Governor
- (B) The Election Commissioner
- (C) The Speaker of Lok Sabha
- (D) The Prime Minister

99. In case a President dies while in office, the Vice President can act as President for a maximum period of

- (A) 1 year
- (B) 3 months
- (C) 6 months
- (D) 2 years

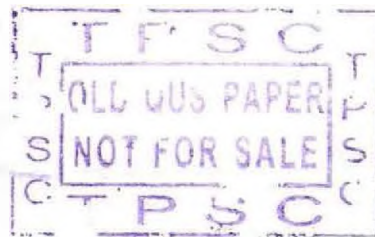
100. Who among the following enjoys the rank of a Cabinet Minister of the Indian Union ?

- (A) Deputy Chairman of the Planning Commission
- (B) Deputy Chairman of Rajya Sabha
- (C) Secretary to the Government of India
- (D) Governor, Reserve Bank of India



(Space for rough work)

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TEST BOOKLET

Test Booklet Series

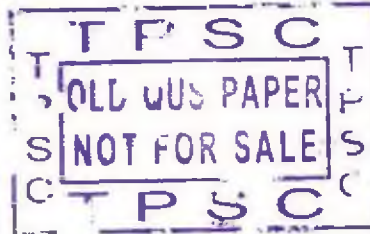
**TITLE : Accounts, Audit, Cost Accountancy, Business
Mathematics & Statistics and Basic
Knowledge in Computer Application
PAPER – II**

B

(Signature of the Candidate)

(Invigilator's Signature)

Time Allowed – 2 hours (Two hours)



Maximum Marks – 100

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 - (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.

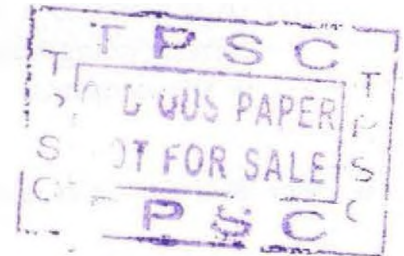
Four options are given against each of the following questions. Select the best/correct option from among the four options and encode in the answer sheet by using **Black Ball Point Pen** only as per example given below :

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. Issue Rate includes

- (A) Handling charges (B) Storage charges
(C) Carriage charges (D) All of these

2. Approval of detailed estimate of a work, project (construction or repair) by the authority competent is termed as

- (A) Administrative sanction (B) Technical sanction
(C) Financial sanction (D) Budgetary sanction

3. Goods Receipt sheet is maintained in CPWA

- (A) Form 8 (B) Form 8-A
(C) Form 12 (D) Form 12-A

4. The amount of excess or short-fall representing the differences in values due to revision of rates etc., should be worked out

- (A) Monthly (B) Quarterly
(C) Half-yearly (D) Annually

5. Pick the incorrect statement regarding transfer entry.

- (A) In order to correct an error of classification in the original accounts.
- (B) To adjust, by debit or credit to the proper head of account (or work), an item outstanding under a suspense account or under a debt, deposit or remittance head.
- (C) To bring to account certain classes of transactions which do not pass through the cash or stock account.
- (D) To respond to a remittance transaction advised by the Accounts Officer for the corresponding debit or credit to the Remittance head has already been appeared in the accounts.

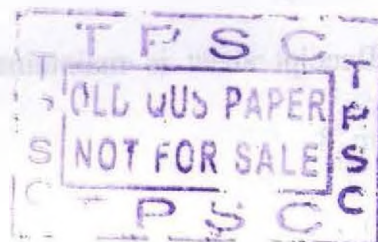
6. For every transfer entry there must either be an authority in Form

- (A) C.A.M. 34
- (B) C.A.M. 35
- (C) C.A.M. 51
- (D) C.A.M. 53

7. Match the following

(p) Major Head	(i) Scheme
(q) Minor Head	(ii) Programme
(r) Sub-Head	(iii) Unit of appropriation
(s) Object Head	(iv) Function

- (A) (p)-(ii), (q)-(i), (r)-(iv), (s)-(iii)
- (B) (p)-(iii), (q)-(i), (r)-(ii), (s)-(iv)
- (C) (p)-(ii), (q)-(iii), (r)-(i), (s)-(iv)
- (D) (p)-(iv), (q)-(ii), (r)-(i), (s)-(iii)



8. Nature of expenditure such as "Salaries" is an example of

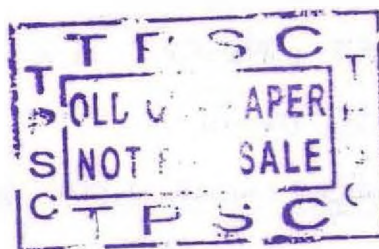
- (A) Minor Head
- (B) Object Head
- (C) Sub-Major Head
- (D) Detailed Head

9. Pick the incorrect one in respect of Divisional Accountant.

- (A) Where monetary transactions at HQs of the Divisional Office are not large either in number or amount, the Divisional Accountant may be required to receive or pay out cash.
- (B) Receiving or paying out cash by DA should be with prior consent of Pay and Accounts Officer.
- (C) He may not be authorised to issue final receipt in CPWA 3 and 3-A over his own signature.
- (D) He should affix his dated initial after the last entry of the day's transaction in the Divisional Cash Book/Stock Account.

10. Re-appropriation of Funds has been referred to in

- (A) Rule 8 of the DFPRT 2019
- (B) Rule 10 of GFR 2017
- (C) Rule 10 of R & P 1983
- (D) Rule 10 of GAR 1990



11. Works which add capital value to existing assets but do not create new assets are called

- | | |
|--------------------|----------------------|
| (A) Original Works | (B) Repair Works |
| (C) Minor Works | (D) Contingent Works |

12. GeM stands for

- | | |
|-------------------------------|----------------------------|
| (A) Government Money | (B) Government e-Marketing |
| (C) Government e-Market Place | (D) Goods e-Market Place |

13. Right of Bidder to question rejection at Techno-Commercial stage has been referred to in Manual for Procurement of Goods, Government of Tripura under Rule

(A) 7.4.1

(B) 7.4.2

(C) 7.4.3

(D) 7.4.4

14. Under GST, 'value addition' refers to

(A) Expenses 'plus' profit

(B) Cost plus tax

(C) Cost plus tax plus profit

(D) Tax plus profit

15. Tax rate on goods under GST are determined by

(A) Union budget

(B) State budget

(C) GST council

(D) Central Government in consultation with State Government.

16. Central Government Account (Receipts and Payments) Rules, 1983 come into force on

(A) 1st January, 1983

(B) 1st April, 1983

(C) 1st June, 1983

(D) 1st April, 1984

17. The date on which the Tripura State Civil Services (Leave) Rules-1986 came into effect is

(A) 1st January, 1986

(B) 26th June, 1986

(C) 1st July, 1986

(D) 15th August, 1986

18. When a Government servant applies for a specific kind of leave, the Leave Sanctioning Authority does not have the power to

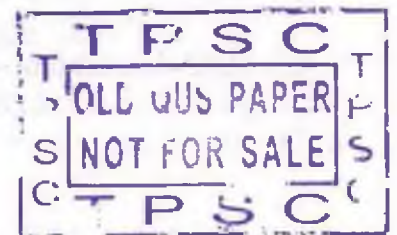
- (A) Sanction (B) Refuse
(C) Revoke (D) Alter

19. Daily allowance is not admissible at tour station for a continuous halt beyond

- (A) 180 days (B) 30 days
(C) 90 days (D) 240 days

20. Contingency Fund of India has been established under the

- (A) Contingency Fund of India Act, 1949 (49 of 1949)
(B) Contingency Fund of India Act, 1950 (49 of 1950)
(C) Contingency Fund of India Act, 1951 (49 of 1951)
(D) Contingency Fund of India Act, 1952 (49 of 1952)



21. The procedure for the safe custody of moneys in the hands of Government Officers shall be regulated by the provisions contained in

- (A) GAR (B) GFR
(C) R&P Rules (D) Treasury Rules

22. Public Account of India referred to in

- (A) Article 266(2) (B) Article 266(3)
(C) Article 267(2) (D) Article 267(3)

23. According to Government Accounting Rules, 1990, each State or Central treasury, which renders accounts to a State Accountant General will submit
- (A) one set of accounts for transactions of the State Government
 - (B) one set of accounts for transactions of the Central Government
 - (C) Both of the above
 - (D) None of the above
24. Who submits a copy of the monthly account (Civil) to the Central Government in the Ministry of Finance (Department of Economic Affairs) ?
- (A) Comptroller and Auditor General of India
 - (B) Controller General of Accounts
 - (C) State Accountant Generals
 - (D) All of the above
25. As per DFPRT 2019, what is the power of the Additional Chief Engineer regarding Administrative Approval and Expenditure sanction for works/projects ?
- (A) Full power
 - (B) Rs. 2.50 crores
 - (C) Rs. 2.00 crores
 - (D) None of these
26. As per DFPRT 2019, the financial ceilings up to which rates and terms of contract for goods/services and consultancy may be recommended by Departmental Purchase Committee ?
- (A) Above Rs. 5.00 lakhs upto Rs. 50.00 lakhs
 - (B) Above Rs. 50.00 lakhs upto Rs. 1.00 crores
 - (C) Above Rs. 50.00 lakhs upto Rs. 2.00 crores
 - (D) Above Rs. 50.00 lakhs upto Rs. 5.00 crores

27. Who coined the concept of Management accounting ?

- (A) R.N Anthony (B) James H. Bliss
(C) J. Batty (D) American Accounting Association

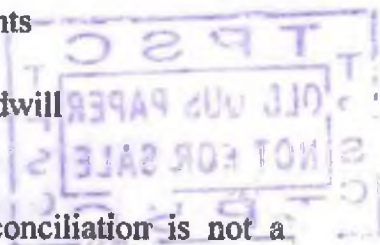
28. Which of the following is capital expenditure ?

- (A) Wages
(B) Wages paid for building construction
(C) Repair expenses of building
(D) Advertisement expenses



29. Out of the following assets which one is not an intangible asset ?

- (A) Patents (B) Investment
(C) Goodwill (D) Trade mark



30. Bank reconciliation is not a

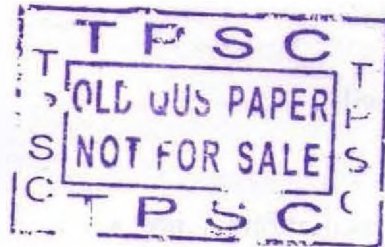
- (A) Reconciled records (B) Memorandum statement
(C) Ledger account (D) Procedure to provide cash book adjustments

31. The features of Double Entry System are

- (i) It has two parties; Receiver and Giver
(ii) Total amount of Debit will be equal to total amount of Credit
(iii) Receiver is Debit and Giver is Credit. Which one is correct ?

- (A) (i) & (ii) (B) (ii) & (iii)
(C) (i) & (iii) (D) (i), (ii) & (iii)

32. Closing stock is entered in
- (A) Trading account (B) Balance sheet
- (C) Both (A) and (B) (D) None of these
33. Which items influence the Trial balance agreement?
- (A) Deposit in transit
- (B) Compensating errors
- (C) Complete omission of a transaction
- (D) Partial omission of a transaction
34. Which of the following is not a limitation of analysis of financial statements?
- (A) Affected by personal bias
- (B) To know the financial strength
- (C) Lack of Qualitative Analysis
- (D) Based on accounting concepts
35. Income and Expenditure Account is a
- (A) Personal Account (B) Real Account
- (C) Nominal Account (D) Real and Nominal Account, both
36. Subscription received in cash during the year amounted to ₹ 40,000; subscription outstanding at the end of previous year was ₹ 1,500 and outstanding at the end of current year was ₹ 2,000. Subscription received in advance for next year was ₹ 800. The amount credited to Income & Expenditure Account is
- (A) ₹ 38,700 (B) ₹ 39,700
- (C) ₹ 40,300 (D) ₹ 41,300



37. The term Management accounting was first coined in the year

- (A) 1960
- (B) 1950
- (C) 1945
- (D) 1955

38. Management accountancy is a structure for

- (A) Costing
- (B) Accounting
- (C) Decision making
- (D) Management

39. Management accounting deals with

- (A) Quantitative information
- (B) Qualitative information
- (C) Both (A) and (B)
- (D) None of these

40. Limited Tender Enquiry is adopted where the estimated value of procurement is more than Rs. 25 lakhs when

- (A) department certifies that the demand is urgent and the reasons why the procurement could not be anticipated
- (B) it will not be in public interest to procure the goods through advertised tender enquiry
- (C) the sources of supply are definitely known and possibility of fresh source beyond those being tapped is remote
- (D) All of the above

41. The performance security is to be obtained from the successful bidder for an amount

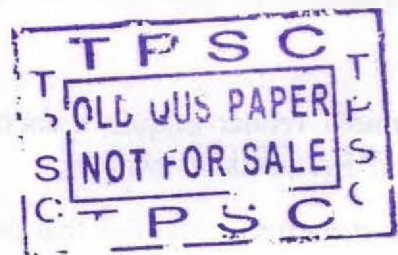
- (A) 2% of the value of the contract
- (B) 5% to 10% of the value of the contract
- (C) 15% of the value of the contract
- (D) None of the above

42. Which among the following is correct ?

- (A) Price variation may be allowed beyond scheduled delivery date through amendment to the contract in all cases.
- (B) Price variation is admissible beyond original scheduled delivery date for default on the part of the supplier.
- (C) Price variation may be allowed beyond scheduled delivery date through an amendment to the contract only in cases of Force majeure or default by the Government.
- (D) Where deliveries are accepted beyond scheduled delivery date liquidated damages not leviable.

43. According to Manual for procurement of Consultancy and other services 2018, in procurement of consultancy services bid, security remain valid for _____ days beyond the validity period for the proposal.

- (A) 30
- (B) 45
- (C) 60
- (D) 90



44. Audit risk is composed of 3 factors. Which of the following is NOT one of those factors ?

- (A) Compliance risk
- (B) Detection risk
- (C) Control risk
- (D) Inherent risk

45. Which should not be considered at the planning stage ?

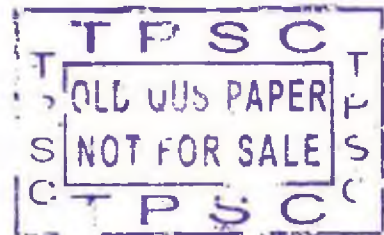
- (A) The timing of the audit
- (B) Whether corrections from the inventory count have been implemented
- (C) Last year's audit
- (D) The potential use of internal audit

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46. Audit will be conducted

- (i) in the Audit Office
 - (ii) in the office of the Auditable entity
 - (iii) at the site where the relevant records for audit are available
 - (iv) at such place as may be decided by audit
- (A) (i) & (ii) above (B) (i) (ii) & (iii) above
(C) (ii) (iii) & (iv) above (D) (i) to (iv) above

47. Auditing standards will apply to

- (i) the individual auditor
- (ii) the audit department
- (iii) the auditee organisation
- (iv) the head of the auditee organisation



- (A) (i) above (B) (i) (ii) above
(C) (i) (ii) (iii) above (D) (i) (ii) and (iv) above

48. C&AG is authorised to audit all expenditure from Consolidated fund of India and of a State and of a Union Territory having a legislative assembly under _____ of DPC Act.

- (A) Section 13 (B) Section 14
(C) Section 15 (D) Section 16

49. Discussion at the entry conference shall, interalia, include

- (A) Audit objectives, scope, criteria and coverage of audit
- (B) Proposed techniques of evidence collection
- (C) Overall time frame and tentative time schedule
- (D) All of the above

50. Where a Government company or a deemed Government company ceases to be so, the fact shall be intimated to the C&AG by the administrative ministry/department within _____ of such occurrence.

- (A) 15 days (B) one month
(C) two months (D) three months

51. Examination of system for detection and prevention of fraud and corruption is an integral part of _____ audits.

- (A) Regulatory (B) Performance
(C) Financial (D) All of these

52. The responsibility for the prevention and detection of fraud and error rests primarily with the _____ through the implementation and continued operation of accounting and control systems designed to check the fraud.

- (A) Audit team
(B) Management of the audited entity
(C) Vigilance and Corruption Department
(D) All of the above

53. Which analysis is considered as dynamic ?

- (A) Horizontal Analysis (B) Vertical Analysis
(C) Internal Analysis (D) External Analysis

54. When bad position of the business is tried to be depicted as good, it is known as _____.

- (A) Personal Bias (B) Price Level Changes
(C) Window Dressing (D) All of these

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55. Main limitation of financial analysis is
- (A) to know earning capacity
 - (B) to know financial strength
 - (C) it does not reflect changes in price level
 - (D) comparative study with other firms

56. According to the Central Treasury Rules (Volume 1), all corrections and alterations in orders of payment must be attested by the

- (A) dated initials of the DDO
- (B) dated initials of the Treasury Officer
- (C) initials of the DDO
- (D) initials of the Treasury Officer



57. Issue of duplicates or copies of receipts is regulated under Rule _____ of the Central Treasury Rules (Volume 1).

- (A) 83
- (B) 84
- (C) 85
- (D) 86

58. According to the Central Treasury Rules (Volume 1), what is the periodicity of the examination of cash and opium of the Treasury by the Collector ?

- (A) Once in three months
- (B) Once in six months
- (C) Once a year
- (D) None of these

59. Mention the rule under which no money shall be drawn from the Treasury unless it is required for immediate disbursement.

- (A) Rule 289
- (B) Rule 290
- (C) Rule 389
- (D) Rule 390

60. The variables whose calculation is done according to the weight, height and length are known as

- (A) Flowchart Variables (B) Discrete Variables
(C) Continuous Variables (D) Measuring Variables

61. Karl Pearson coefficient of correlation between 'X' and 'Y' variable measures

- (A) Covariance between the two
(B) Inverse of the products of their standard deviations
(C) Product of 'X' and 'Y'
(D) None of the above

62. Which one of the following is not a measure of dispersion?

- (A) Quartile (B) Skewness
(C) Mean Deviation (D) Standard Deviation

63. A box contains cards numbered 6 to 50. A card is drawn at random from the box. The probability that the drawn card has a number which is a perfect square is

- (A) $1/45$ (B) $2/15$
(C) $4/45$ (D) $1/9$

64. There are 25 tickets numbered as 1,2,3,4,, 25 respectively. One ticket is drawn at random. What is the probability that the number on the ticket is a multiple of 3 or 5?

- (A) $2/5$ (B) $11/25$
(C) $12/25$ (D) $13/25$

65. For a frequency distribution, mean, median and mode are connected by the relation
- (A) $\text{Mode} = 3 \text{ Median} - 2 \text{ Mean}$
 (B) $\text{Mode} = 2 \text{ Median} - 3 \text{ Mean}$
 (C) $\text{Mode} = 2 \text{ Median} - \text{Mean}$
 (D) $\text{Mode} = 3 \text{ Median} - \text{Mean}$
66. The x-coordinate of the point of intersection of two ogives gives
- (A) Mean (B) Mode
 (C) Median (D) None of these
67. Three coins are tossed simultaneously. What is the probability of getting exactly two heads ?
- (A) $1/2$ (B) $1/4$
 (C) $3/8$ (D) $3/4$
68. What is the probability that a leap year has 52 Wednesdays ?
- (A) $3/7$ (B) $6/7$
 (C) $4/7$ (D) $5/7$
69. The median of a given frequency distribution is found graphically with the help of
- (A) Histogram (B) Frequency curve
 (C) Ogive (D) Frequency polygon

70. Which of the following shortcut key is used to check spelling ?

(A) F1

(B) F2

(C) F7

(D) F9

71. What is the Thesaurus used for ?

(A) Spelling options

(B) Grammar options

(C) Synonyms and Antonyms

(D) Opposite Words

72. What is the function of Drop Cap ?

(A) It does not allow capital letters to be used in the documents.

(B) It does not allow capital letters to be used in the documents apart from the first letter of every sentence.

(C) It lets you begin a paragraph with a large dropped initial capital letter.

(D) It automatically starts all paragraphs and sentences with capital letters.

73. A word processor would most likely be used to do which of the following ?

(A) Keep an account of money spent

(B) Do a computer search in media center

(C) Maintain an inventory

(D) Type a biography

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74. What is the minimum number of rows and columns that a word table can have?

- (A) Zero (B) 2 rows and 1 column
(C) 2 rows and 2 columns (D) 1 row and 1 column

75. Who is the founder of Wikipedia?

- (A) Tim Berners-Lee (B) Jimmy Wales
(C) Josh Begas (D) Johns Berley

76. URL stands for

- (A) Uniform Resource Locator
(B) Uniform Real Locator
(C) Uniform Resource Location
(D) Uniform Real Location

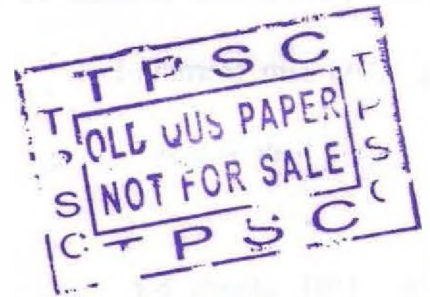
77. In the binary language each letter of the alphabet, each number and each special character is made up of a unique combination of

- (A) Four bits (B) Eight bits
(C) Sixteen bits (D) Sixty four bits

78. WPA2 is used for security in

- (A) LAN (B) Wi-fi network
(C) Both of (A) & (B) (D) None of these

79. ISDN service can transmit data up to _____ using a standard phone line.
- (A) 128 Mbps (B) 148 Mbps
(C) 128 Kbps (D) 148 Kbps
80. The main object of an audit is _____.
- (A) Expression of opinion
(B) Detection and prevention of fraud and error
(C) Both (A) and (B)
(D) Dependent on the type of audit
81. Which of the following is not true about the opinion of auditor on financial statements ?
- (A) The auditor should express an opinion on financial statements.
(B) His opinion is no guarantee to future viability of business.
(C) He is responsible for detection and prevention of frauds and errors in financial statements.
(D) He should examine whether recognised accounting principles have been consistently followed.
82. When issuing unqualified opinion, the auditor who evaluates the audit findings should be satisfied that the
- (A) Amount of known misstatement is documented in working papers
(B) Estimates of the total likely misstatement is less than materiality level
(C) Estimates of the total likely misstatement is more than materiality level
(D) Estimates of the total likely misstatement cannot be made



83. The C & AG , some years ago, gave adverse comments on expenditure incurred on buying coffins for soldiers killed in a war. In his opinion, the coffins cases imported could have been replaced with less expensive, domestically produced ones. This is an aspect of

(A) Audit of sanctions.

(B) Audit of stores and stocks

(C) Propriety audit

(D) Both (B) and (C)

84. Which of the following would prevent double payment of the same voucher?

(A) The person signing the cheque should cancel the supporting documents.

(B) Cheques should be signed by at best two persons.

(C) The data of payment of vouchers of similar nature should be the same or close to each other.

(D) All of the above.

85. When counting cash in hand, the auditor should _____

(A) ensure presence of somebody from management

(B) obtain a receipt from custodian as to its return

(C) ensure postage and revenue stamps are not counted in physical count

(D) count temporary advances to employees to calculate balance of cash in hand

86. An auditor should study and evaluate internal controls to

(A) determine whether assets are safeguarded

(B) suggest improvements in internal control

(C) plan audit procedures

(D) express an opinion

87. Voucher relates to _____.

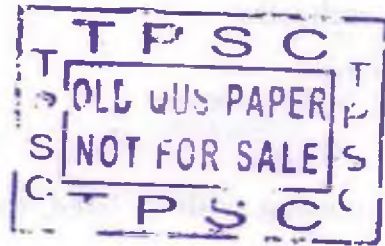
- (A) Cash receipts (B) Cash payments
(C) Credit transactions (D) All of these

88. Who is primarily responsible for enforcing economy and efficiency in the expenditure of public money ?

- (A) Executive Government (B) Audit Department
(C) Both (A) and (B) (D) None of them

89. Compliance audit is the independent assessment of whether _____ is in compliance with applicable authorities identified as _____.

- (A) the audit objectives; subject matter
(B) the audit objectives; criteria
(C) subject matter; criteria
(D) subject matter; audit evidence



90. Under which Article of the Constitution the Contingency Fund of India is constituted ?

- (A) Article 266 (B) Article 267
(C) Article 268 (D) Article 277

91. Which among the following forms the basic concept applicable to commercial accounts ?

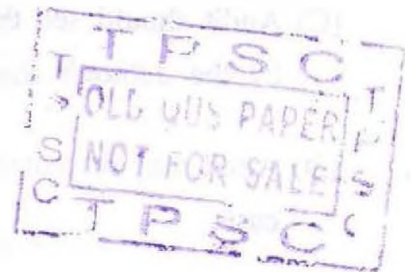
- (A) Financial conditions (B) Results of operations
(C) True and fair view (D) All of these

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92. What is the primary function of Audit ?

- (A) To verify the accuracy and completeness of accounts.
- (B) To secure that all revenues and receipts collected are brought to account under the proper head.
- (C) To see that all expenditure and disbursements are authorized, vouched and correctly classified.
- (D) All of the above.

93. Which among the following is non-tax revenue ?

- (A) Taxes on profession
- (B) Stamp duty
- (C) Registration fee
- (D) Land revenue



94. Sinking funds are generally constituted by the Government for what purpose ?

- (A) For the redemption of loans raised by the Government
- (B) For meeting unforeseen expenses
- (C) For paying interests on FF accounts
- (D) None of these

95. Under which situation given below relating to the Audit of Investments, the Audit Officer is required to take up promptly with the Government ?

- (A) In case he considers the investment to be unauthorized
- (B) In case he considers the investment to be irregular or unsound
- (C) When there is unusual depreciation in the market price of any investment
- (D) All of the above

96. Which among the following is NOT a duty or responsibility of Audit in regard to audit of loans ?

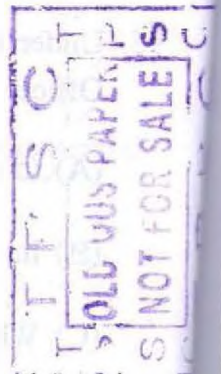
- (A) Audit may require that the reasons for making the loan as well as the conditions of which it is made are stated in full in the orders sanctioning the Loan or Advance.
- (B) Audit may enquire the reason for any unusual condition, e.g., remission of interest in an individual case.
- (C) Audit should see that the conditions of repayment of a loan are complied with, by the debtor.
- (D) Audit may recommend for waiver of interest for prompt payment in an individual case.

97. A record of detailed count or measurement of materials received, examined and counted or measured, as the case may be prepared after delivery of the material is called what ?

- (A) Indent
- (B) Goods issue note
- (C) Goods received sheet
- (D) Delivery challan

98. Complete accounts of the Central Government and of each of the State Governments with the Reserve Bank of India are maintained by

- (A) Central Account Section of State Bank of India at Kolkata
- (B) Comptroller and Auditor General of India
- (C) The Central Accounts Section of the Reserve Bank at Nagpur
- (D) None of these



99. In which order each Government transaction is accounted under Part I of Government Accounts ?

- (A) Sectors, major heads, minor heads, sub-heads, detailed head
- (B) Major heads, minor heads, sub-heads, detailed head, sectors
- (C) Sectors, detailed head, sub-heads, major heads, minor heads
- (D) Detailed head, major heads, minor heads, sectors, sub-heads

100. Administrative approval in Public Works Department stands for

- (A) Allocation of fund
- (B) Formal acceptance of a project by Administrative department
- (C) Formal acceptance of a project by Finance department
- (D) Acceptance-cum-approval of a tender by the PWD

