

**Accountant Set 03**

*Section 1: General Intelligence & Reasoning*

1.

In a certain code language, 'THRIVES' is written as 'SIUHRDU'. How is 'SOULFUL' coded in the same language?

A.

VPTKKTE

B.

VPTKETK

C.

TPVKKTE

D.

TNRKMVG

2.

In the following number series, only one number is wrong. Find out the wrong number: 125, 126, 124, 127, 123, 129

A.

126

B.

124

C.

123

D.

129

Study the following information carefully to answer the following next **Three Question**:

- I. 'A @ B' means 'A is the son of B.'
- II. 'A \* B' means 'B is the sister of A.'
- III. 'A # B' means 'A is the husband of B.'
- IV. 'A / B' means 'A is the father of B.'
- V. 'A \$ B' means 'B is the brother of A.'

3.

Which of the following conclusions cannot be drawn from the expression –  
'R@P\$Q/S\*T'?

A.

R is the nephew of Q.

B.

T is the niece of P.

C.

S is the sister of T.

D.

Only B and C

4.

Which of the following conclusions can be drawn from the given expression –  
'M#S\$J@W\*P'?

A.

W has two children.

B.

P is the aunt of J.

C.

W is the father-in-law of M.

D.

Both A and B

5.

"G is the brother-in-law of Y" can be derived from which of the following expressions?

A.

$K@G\$T\#Y^*U$

B.

$G/K@T^*U\$Y$

C.

$T/Y\$U\#G^*K$

D.

$K@G\$T/U^*Y$

*Section 2: General Awareness*

6.

Who is the author of Kdambin?

A.

Banabhatta

B.

Kalidasa

C.

Patanjali

D.

Varahmihir

7.

Which river is known as the "Vridha Ganga" in India?

A.

Tapi

B.

Godavari

C.

Kaveri

D.

Krishna

8.

The National Human Rights Commission (NHRC) of India was established in the year:

A.

1990

B.

1993

C.

1994

D.

1996

9.

The Right to Constitutional Remedies is guaranteed by Article:

A.

31

B.

32

C.

33

D.

34

10.

The "Phillips Curve" suggests an inverse relationship between:

A.

Unemployment and inflation

B.

Interest rates and inflation

C.

GDP and inflation

D.

Savings and investment

11.

The "Mint Parity" is related to the exchange rate between:

A.

Gold and silver

B.

Different currencies

C.

Stocks and bonds

D.

Foreign exchange and commodities

12.

The SI unit of electric resistance is?

A.

Volt

B.

Ohm

C.

Ampere

D.

Watt

13.

Name the agreement signed by 15 Asia-Pacific countries, forming the world's largest free-trade bloc.

A.

ASEAN Free Trade Area (AFTA)

B.

Trans-Pacific Partnership (TPP)

C.

NAFTA (North Asia Free Trade Agreement)

D.

Regional Comprehensive Economic Partnership (RCEP)

14.

What is the name of the new frog species discovered in Arunachal Pradesh named after the Patkai hills?

A.

*Rana patkaiensis*

B.

*Arunam patkaiensis*

C.

*Tigrina patkaiensis*

D.

*Gracixalus patkaiensis*

15.

'PM Vishwakarma Yojana' has been launched by which ministry?

A.

Ministry of Agriculture

B.

Ministry of Rural Development



C.

Ministry of Micro, Small and Medium Enterprises

D.

Ministry of Rural Development and Panchayati Raj

*Section 3: English Comprehension and Grammar*

For next **Four Question**, choose the correct framing of the sentence from the parts which are italicized. If none of the expressions improve the sentence, then choose option (D).

16.

You should *avoid to make* such trivial mistakes.

A.

Avoid making

B.

Avoid to have made

C.

Avoid make

D.

No Improvement

17.

The teacher gave the students some *advice*.

A.

Advices

B.

Advise

C.

Advices

D.

No improvement

18.

The floor of the hall was *covered by* a carpet.

A.

Covered in

B.

Covered with

C.

Covered upon

D.

No improvement

19.

Which word is incorrectly spelt?

A.

Extermination

B.

Explanation

C.

Exaggeration

D.

Expectation

20.

What is the word for a person living permanently in a certain place

A.

Native

B.

Resident

C.

Domicile

D.

Subject

Based on the below comprehension, please answer the next **Five Question**:

There is more than a modicum of truth in the assertion that "a working knowledge of ancient history is necessary to the intelligent interpretation of current events". But the sage who uttered these words of wisdom might well have added something to the benefits of studying, particularly, the famous battles of history for the lessons they contain for those of us who lead or aspire for leadership. Such a study will reveal certain qualities and attributes which enabled the winners to win, and certain deficiencies which caused the losers to lose. And the student will see that the same pattern recur consistently, again and again, throughout the centuries.

21.

The expression 'more than a modicum of truth means

A.

nothing but truth

B.

some truth

C.

much truth

D.

more than a small amount of truth

22.

In this context, "intelligent interpretation of current events' means

A.

skillful interpretation of events

B.

intellectual outlook on events

C.

appropriate understanding of events

D.

rational explanation of events

23.

According to the writer, a study of the famous battles of history would

A.

provide food to modern leaders for reflection

B.

be beneficial to wise man

C.

help us understand the art of human warfare

D.

be more useful than a general knowledge of ancient history

24.

A person who aspires to lead could learn from the history of battles

A.

the qualities and deficiencies of commanders of these battles

B.

what led the previous leaders win battle

C.

what made them lose a battle

D.

the strategies they evolved in course of these battles

25.

A knowledge of history is necessary to interpret current problems because

A.

they may be repetitions of past events

B.

only then they can be put in a proper context

C.

they have roots in the past

D.

they can be contrasted with the past events

### Accountant\_Set 3

26.

The Government Accounts are kept in which of the undermentioned 3 parts ?

A

Consolidated Fund of India, Contingency Fund of India and General Provident Fund.

B

Consolidated Fund of India, Contingency Fund of India and Public Account.

C

Contingency Fund of India, Public Provident Fund Account and Pension Fund

D

General Provident Fund, Employees Provident Fund, Public Fund.

27.

The Code numbers allotted to 'Public Debt, Loans & Advances' under the scheme of Codification is :

A

4046 to 5999

B

6001-7999

C

0020-1999

D

0020-1999

28.

Choose the correct option to fill in the blanks.

If any excess over the sanctioned grant is found unavoidable or expenditure on a new service not provided in the Budget Estimates becomes necessary and, if there is no time to obtain supplementary grant, an advance from .....shall be obtained before incurring the expenditure.

A

Consolidated Fund of India.

B

By way of Vote on Account.

C

Fresh Budget by way of New Instrument of Service.

D

Contingency fund of India.



29.

Identify the name of the Scheme.

Under this scheme, the functional and day-to-day administrative control of the Cash Branch/DDO at the secretariat level in each Ministry/Department, would vest in the respective Pr.CCA/CCA/CA.

A

Merged DDO

B

Cheque Drawing DDO [CDDO]

C

Non Cheque Drawing DDO [NCDDO] submitting accounts to PAO

D

NCDDO submitting accounts to CDDO

30.

The maximum number of instalments in which amount of GPF Advance can be recovered, where the Advance exceeds 3 months' pay is :

A

24 months

B

36 months

C

48 months

D

60 months

31.

Choose the correct option.

The GPF Accounts in respect of the All India Service Officers borne on State / UT Cadre and Officers of State Governments, Railways, Defence shall be maintained by :

A

Accounts Officer of respective Government / Departments.

B

Merged DDO's / Accountant General.

C

Accountant General / Accounts Officer of respective Government / Departments.

D

Comptroller & Auditor General / Accountant General.

32.

All PPOs and subsequent amendments to PPOs issued by PPO issuing authorities are sent to which of the following Authority for arranging payment through authorized Banks irrespective of whether the payment is to be made at the same station or another station?

A

Principal Accounts office of concerned Ministries.

B

Central Pension Accounting Office.

C

Accountant General of the States.

D

Head Offices of the concerned Public Sector Banks.

33.

The recoveries from salary bills on account of income tax, surcharge, CGHS contributions, licence fees for government quarters, education cess, service tax, contributions towards defined contribution pension scheme, CGEGIS and PLI premia etc are :

A

Passed on to the Accounts Officers of the concerned Ministry/department.

B

Passed on to the Principal Accounts Officers of the concerned Ministry/department for final settlement.

C

Credited to the appropriate final head of account by the DDO.

D

Passed on to the Controller General of Accounts for final settlement.

34.

The monthly rate of leave salary contribution in respect of all class of Government servants including group 'D' officials is governed by the Central Civil Service (Leave) Rules, and is applicable at **what percentage** of pay drawn in foreign service ?

A

8% of pay drawn in foreign service.

B

9% of pay drawn in foreign service.

C

10% of pay drawn in foreign service.

D

11% of pay drawn in foreign service.

35.

A ..... is an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.

A

Internal Audit

B

Statutory Audit

C

Compliance Audit

D

Financial Audit

36.

A ..... approach allows internal auditors to respond to organizational hazards more timely and provide insights to management to help solve problems on a regular cadence. To enhance those insights, the use of data is critical.

A

Operational Audit.

B

Risk-based Audit.

C

Performance Audit.

D

Information System.

37.

Unless otherwise provided by any law, rule or departmental regulations, a cheque issued in India for making payment or a refund order issued for refund of revenue under these rules shall be valid for :

A

One Month from the date of Issue

B

Two Months from the date of Issue

C

three months from the date of issue.

D

Four Months from the date of Issue

38.

Choose the correct options to fill in the blanks.

Every officer is expected to exercise the same ..... in respect of expenditure incurred from ..... moneys as a person of ordinary prudence would exercise in respect of expenditure of his.....

A

intelligence, personal, own money.

B

care, government, own house.

C

importance, government, own savings.

D

vigilance, public, own money.

39.

In accordance with the provisions of Article 112 (1) of the Constitution, the Finance Minister shall arrange to lay before both the Houses of Parliament, an .....also known as the ..... showing the estimated ..... of the Central Government in respect of a financial year, before the commencement of that year.

A

expenditure statement, finance account, cost

B

Annual Financial Statement, Budget, receipts and expenditure.

C

receipt statement, appropriation account, expenditure.

D

Profit & Loss statement, financial statement, receipt.

40.

The major head wise provisions in the .....Demands for Grants shall match with the provision made in the ..... for Grants presented by Budget Division, as the ..... are sought on the basis of Demands for Grants.

A

Supplementary, provision, assumptions

B

Detailed, Demands, appropriations

C

Provisional, Supplementary Demands, demands

D

Supplementary, Provisional Demands, appropriations



41.

In the context of GFR 2017, what is the term used for the process by which expenditure sanctions are issued to authorize the spending of funds?

A

Budget Allotment

B

Expenditure Management

C

Appropriation Control

D

Financial Sanction

42.

What is the term used for the process of allocating funds to government departments within the approved budgetary limits?

A

Budget Authorization

B

Budget Control

C

Budget Allotment

D

Budget Reallocation

43.

Which of the following is an example of charged expenditure under the General Financial Rules 2017?

A

Funding a new infrastructure project

B

Emergency relief funds

C

Routine maintenance expenses

D

Salaries of judges in the judiciary

44.

Which of the following statements is true regarding GEM in the GFR?

A

Purchases from GeM are optional for government transactions.

B

Purchases from GeM are limited to state-level transactions.

C

Purchases from GeM are applicable to defense transactions.

D

Purchases from GeM are mandatory for all government transactions.

45.

As per GFR 2017, Purchase of goods upto the value of ..... only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority.

A

Rs 15,000.00

B

Rs 20,000.00

C

Rs. 25,000.00

D

Rs 50,000.00

46.

**What is the primary purpose of Advertised Tender Enquiry in GFR?**

A

To restrict competition

B

To promote transparency and competition

C

To favour specific vendors

D

To expedite the procurement process

47.

**What is the purpose of the pre-bid conference in the Advertised Tender Enquiry process?**

A

To exclude certain bidders

B

To clarify any doubts or queries raised by potential bidders

C

To finalize the contract without further discussion

D

To negotiate the terms with selected bidders

48.

What does the Technical Bid generally include?

A

Price quotation

B

Qualification, technical details along with commercial terms and conditions

C

Payment terms

D

Warranty information

49.

In the Two Bid System, when is the Financial Bid opened for evaluation?

A

Before the Technical Bid

B

After the Technical Bid is qualified

C

Simultaneously with the Technical Bid

D

Once the technical bid is rejected

50.

Which tender process will be adopted by a Department for standardisation of machinery or spare parts to be compatible to the existing sets of equipment :

A

Limited Tender Enquiry

B

Reverse Auction Enquiry

C

Single Tender Enquiry

D

Advertised Tender Enquiry

51.

What is the primary mechanism of a Reverse Auction?

A

Bidders compete to offer lower prices

B

Bidders submit sealed bids

C

Negotiations between the buyer and sellers

D

Direct purchase from a pre-qualified vendor

52.

As per GFR what percentage of the 'Estimated Cost put to Tender' is charged as 'Bid Security'?

A

1% to 3%

B

2% to 5%

C

3% to 5%

D

5% to 10%



53.

Choose the correct option to fill in the blanks.

As per GFR, Performance Security should remain valid for a period of ..... days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.

A

Sixty

B

Seventy Five

C

Ninety

D

One hundred twenty

54.

Choose the correct option to fill in the blanks.

Advance payment demanded by private firms in case of yearly maintenance contracts, should not exceed ..... of the yearly contract value.

A

20%

B

30%

C

40%

D

50%

55.

Which stage of the procurement process follows the submission of 'Expressions of Interest' [EOI] according to GFR?

A

Project initiation

B

Evaluation

C

Tendering

D

Contract award

56.

According to GFR, which method emphasizes assessing both 'technical quality' and 'cost' to determine the best value for the government?

A

Lowest Bid Method

B

Quality cum Cost Based Selection

C

Fixed Price Method

D

Cost Plus Fixed Fee Method

57.

As per GFR, the Least Cost System (LCS) is appropriate for assignments of a standard nature. How much weightage is given to 'Technical Score' and 'Financial Score' in LCS evaluation ?

A

60% to Technical and 40% to Financial Evaluation

B

70% to Technical and 30% to Financial Evaluation

C

80% to Technical and 20% to Financial Evaluation

D

No score is given to Technical or Financial Evaluation

58.

Choose the correct option to fill in the blanks.

As per GFR, loss of ..... books per ..... volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence.

A

five, one thousand

B

ten, one thousand

C

twenty, one thousand

D

fifty, one thousand

59.

What is the purpose of a Force Majeure clause in a contract according to GFR?

A

To detail risk factors involved in execution of contract

B

To determine the payment schedule

C

To detail performance factors in execution of contract

D

To regulate quality standards

60.

A contract in which the price payable for supplies or services under the contract is determined on the basis of actual cost of production of the supplies or services concerned plus profit either at a fixed rate per unit or at a fixed percentage on the actual cost of production

A

Lump sum contract

B

Cost plus contract

C

Item rate contract

D

General contract

61.

Choose the correct option to fill in the blanks.

As per GFR, the Grants-in-aid to Voluntary Organizations should not exceed ..... percent of approved administrative expenditure on pay and allowances of the personnel of the voluntary organization concerned.

A

25%

B

35%

C

50%

D

75%

62.

In cases where the Grants in Aid / CFA are being made as reimbursement of expenditure already incurred on the basis of duly audited accounts Utilization certificates is to be furnished in.....

A

three months time

B

six months time

C

Nine months time

D

need not be furnished

63.

Any arrear claim of a Government servant which is preferred within .....of its becoming due shall be settled by the Drawing and Disbursing Officer or Accounts Officer, as the case may be, after usual checks.

A

six months

B

twelve months

C

eighteen months

D

two years

64.

As per GPF Rules how much GPF advance can be sanctioned by a Sanctioning Authority to any subscriber ?

A

nine months' pay or half the amount standing to his credit in the Fund

B

six months' pay or half the amount standing to his credit in the Fund

C

three months' pay or half the amount standing to his credit in the Fund

D

one months' pay or half the amount standing to his credit in the Fund



65.

In how many installments, the leave account of every Government servant (other than a military officer) who is serving in a Department other than a Vacation Department, shall be credited with 'Earned Leave', in advance ?

A

Four installments

B

Three Installments

C

Two installments

D

One installment

66.

'Leave Not Due' is debited against which kind of leave the Government servant may earn subsequently ?

A

earned leave

B

half pay leave

C

commuted leave

D

paternity leave

67.

The maximum number of days up to which 'Leave Encashment during LTC' can be availed during the entire career of a Government Servant is ?

A

120 days

B

90 days

C

75 days

D

60 days

68.

The maximum number of days a female Government servant / single male Government servant may be granted 'Child Care Leave' during entire service for taking care of two eldest surviving children is :

A

180 days

B

360 days

C

540 days

D

730 days

69.

Who is the Competent Authority to sanction 'Leave Travel Concession' Advance ?

A

Head of Office

B

Head of the Department

C

Controlling Officer

D

Secretary of the Ministry concerned

70.

If a Group D Employee who becomes a member of CGEGI Scheme in January 1991, acquires membership in Group 'C' and Group 'B' after 15 and 25 years of service respectively and retires on superannuation after 32 years of service. He shall be paid :

A

Amount due to him from Savings Fund on monthly subscription of Rs 15.00 for 15 years + Amount due to him from Savings Fund on monthly subscription of Rs 15.00 [Rs 30.00 - Rs 15.00] for 17 years + Amount due to him from Savings Fund on monthly subscription of Rs 30.00 [Rs 60.00 - Rs Rs 30.00] for 7 years

B

Amount due to him from Savings Fund on monthly subscription of Rs 15.00 for 17 years + Amount due to him from Savings Fund on monthly subscription of Rs 15.00 [Rs 30.00 - Rs 15.00] for 15 years + Amount due to him from Savings Fund on monthly subscription of Rs 30.00 [Rs 60.00 - Rs Rs 30.00] for 7 years

C

Amount due to him from Savings Fund on monthly subscription of Rs 15.00 for 17 years + Amount due to him from Savings Fund on monthly subscription of Rs 15.00 [Rs 30.00 - Rs 15.00] for 24 years + Amount due to him from Savings Fund on monthly subscription of Rs 30.00 [Rs 60.00 - Rs Rs 30.00] for 7 years

D

Amount due to him from Savings Fund on monthly subscription of Rs 15.00 for 32 years + Amount due to him from Savings Fund on monthly subscription of Rs 15.00 [Rs 30.00 - Rs 15.00] for 17 years + Amount due to him from Savings Fund on monthly subscription of Rs 30.00 [Rs 60.00 - Rs Rs 30.00] for 7 years

71.

Which of the following statements about Contributory Provident Fund [CPF] is true?

A

A Government Employee on a pensionable post can opt for CPF.

B

Contribution to CPF is optional for non-pensionable Government Servant.

C

Every non-pensionable Government servant is to compulsorily subscribe to the Fund.

D

All the statement above are false

72.

When an employee ceases to draw pay and allowances?

A

While on Earned leave.

B

During unauthorized absence.

C

While on Half Pay Leave.

D

While on Casual Leave.

73.

Risk Allowance is paid to government Employees for?

A

Employees engaged in hazardous nature of duties.

B

Employees posted in tough locations.

C

Employees posted in large scale projects.

D

Employees posted in hilly areas.

74.

The patient shall be entitled to Travelling Allowance for Medical Attendance when the place at which a patient falls ill is more:

A

than ten miles by the shortest route from the consulting room of the AMA

B

than five miles by the shortest route from the consulting room of the AMA

C

than three miles by the shortest route from the consulting room of the AMA

D

than two miles by the shortest route from the consulting room of the AMA

75.

As per CS MA Rules, the age limit of dependency for Medical Attendance in case of daughter of the Government Servant is :

A

Till she starts earning or gets married, irrespective of age whichever is earlier

B

Till she attains the age of 20 years or starts earning or gets married, whichever is earlier

C

Till she attains the age of 25 years or starts earning or gets married, whichever is earlier

D

Till she attains the age of 30 years or starts earning or gets married, whichever is earlier

76.

As per TA Rules, the travel entitlements of officials on tour, within the country, having pay level 5 and below is :

A

Economy class by Air or AC II by Train/ AC Chair Car by Train

B

First Class/ AC-III / AC Chair Car by Train

C

Economy class by Air or AC III by Train / AC Chair Car by Train

D

Business class by Air or AC III by Train / AC Chair Car by Train

77.

A Government Servant on tour is entitled to claim :

A

Actual fare for journey by rail, road, sea or air and daily allowance for absence from headquarters

B



Actual fare for journey by rail, road, sea or air and incidentals on the way expenses for absence from headquarters

C

Actual fare for journey by rail, road, sea or air and transfer grant for absence from headquarters

D

Actual fare for journey by rail, road, sea or air for self and family for absence from headquarters

78.

The Daily Allowance, on tour within the country, admissible to officials having pay level 6 to 8 is :

A

Reimbursement of Hotel Accommodation / Guest House of upto Rs 4500.00 per day + Non AC Taxi charges of upto Rs 338.00 + Food bills not exceeding Rs 1000.00 per day

B

Reimbursement of Hotel Accommodation / Guest House of upto Rs 750.00 per day + Non AC Taxi charges of upto Rs 225.00 + Food bills not exceeding Rs 800.00 per day

C

Reimbursement of Hotel Accommodation / Guest House of upto Rs 750.00 per day + Non AC Taxi charges of upto 50 Kms + Food bills not exceeding Rs 900.00 per day

D

Reimbursement of Hotel Accommodation / Guest House of upto Rs 2250.00 per day + Non AC Taxi charges of upto Rs 338.00 + Food bills not exceeding Rs 800.00 per day

79.

As per TA Rules, the amount admissible for fraction of a day i.e when the absence from Headquarters is between then 6 to 12 hours, the amount payable towards 'Food Charges' shall be

A

30% of the Lump Sum Amount

B

50% of the Lump Sum Amount

C

70% of the Lump Sum Amount

D

100% of the Lump Sum Amount

80.

As per TA Rules, the entitlement for transportation of 'Personal Effects' of officials having pay level 6 to 11 is :

A

6000 kgs by Goods Train/4 wheeler wagon/1 double container

B

6000 kgs by Goods Train/4 wheeler wagon/1 single container

C

3000 kgs by Goods Train/1 single container

D

1500 kgs by Goods Train/1 double container

81.

Why was Merged DDO Scheme at Secretariat level introduced in Ministries ?

A

To make payments on behalf of PAO in the Ministry

B

To avoid duplicity in maintenance of accounts records in the office of DDO and PAO

C

To maintain separate records other than records of PAO for better management

D

To settle bill payments quickly

82.

Choose correct option to fill in the blanks.

“Personal Deposit Account” is an account which is authorised to be opened in the public account portion of Government Account in an accredited bank with the approval of ..... in Central Civil Ministries and Departments

A

Head of Office

B

Controller General of Accounts

C

Head of the Department

D

Secretary of the Ministry / Department concerned

83.

The period of Extra Ordinary Leave [EOL] without Medical Certificate should be treated as :

A

Dies Non

B

Qualifying Service for Pension Purposes

C

Non Qualifying Service for Pension Purposes

D

Break in Service

84.

The name of 'pension' given to a person who retires in advance of the age of compulsory retirement [as per Rule 48] or to a Government Servant who on being declared surplus opts for voluntary Retirement is :

A

Superannuation Retirement

B

Retiring Pension

C

Invalid Pension

D

Compensation Pension

85.

In context of Pension Rules what is the quantum of 'Compassionate Allowance' sanctioned to a Government Servant ?

A

It is two-thirds of Pension or Gratuity or both admissible to him if he had retired on Compensation Pension

B

It is one-thirds of Pension or Gratuity or both admissible to him if he had retired on Compensation Pension

C

It is half of Pension or Gratuity or both admissible to him if he had retired on Compensation Pension

D

It is three-fourth of Pension or Gratuity or both admissible to him if he had retired on Compensation Pension

86.

In case of Government Servant retiring under CCS Pension Rules before completing qualifying service of 10 years, the amount of service gratuity shall be calculated at the rate of ?

A

One-fourth month's emoluments for every completed six monthly period of qualifying service

B

Half month's emoluments for every completed six monthly period of qualifying service

C

One-third month's emoluments for every completed six monthly period of qualifying service

D

Full month's emoluments for every completed six monthly period of qualifying service

87.

What is the quantum of additional pension that shall be payable to a retired Government Servant, in addition to his normal pension, if his age is 95 years ?

A

20% of basic pension

B

30% of basic pension

C

40% of basic pension

D

50% of basic pension

88.

If a Government Servant dies while in service, having completed 6 years of qualifying service, the death gratuity that shall be paid to his family would be :

A

2 times the emoluments

B

4 times the emoluments

C

8 times the emoluments

D

12 times the emoluments

89.

What is the maximum limit of Death cum Retirement Gratuity as per CCS Pension Rules ?

A

Rs 10.00 lac

B

Rs 15.00 lac



C

Rs 20.00 lac

D

Rs 25.00 lac

90.

When a Government Servant dies while in service, the rate of family pension payable to the family shall be equal to 50 per cent of the pay last drawn and is payable from the date following the date of death for a period of ?

A

10 years

B

07 years

C

5 years

D

3 years

91.

On completion of how many years [from the date of reduction of pension] the 'Committed Amount' of pension is restored ?

A

16 years

B

15 years

C

14 years

D

10 years

92.

Which of these is not a 'Minor Penalty' under Central Civil Services, Classification Control & Appeal Rules ?

A

Compulsory Retirement

B

Withholding of promotion

C

Withholding of increments

D

Censure

93.

Under which Rule in 'Central Civil Services Classification Control & Appeal Rules' the 'Procedure for Imposing Penalties' has been defined ?

A

Rule 10

B

Rule 12

C

Rule 13

D

Rule 14

94.

What is the primary purpose of the 'Appellate Authority' under 'Central Civil Services Classification Control & Appeal Rules'?

A

To conduct inquiries

B

To review disciplinary decisions

C

To appoint Inquiry Officers

D

To administer classification rules

95.

Special Duty Allowance is admissible to Central Government Employees for their posting at ?

A

Jammu and Kashmir

B

Andaman & Nicobar Islands

C

North Eastern Region and Ladakh

D

Difficult Areas

96.

Island Special Duty Allowance is payable to Central Government Employees for their posting at?

A

Jammu and Kashmir State

B

North Eastern region

C

Andaman & Nicobar Islands and Islands of Union Territory of Lakshadweep

D

Ladakh Region of Jammu & Kashmir

97.

Which of the following Allowances cannot be treated as a Compensatory Allowance?

A

Special Compensatory Allowance

B

Sumptuary Allowance

C

Project Allowance

D

Bad Climate Allowance

98.

Minimum qualifying service required for earning an increment is ?

A

3 months

B

6 months

C

9 months

D

12 months

99.

Recovery not to be made from 'Subsistence Allowance' is ?

A

Income Tax

B

CGHS Contribution

C

Court Attachment

D

HBA principal

100.

An officer transports his personal conveyance by own propulsion i.e driven away by himself and spent Rs. 4000 as fuel expenses. The other freight are as under

i. If transported by passenger rail the total freight would be Rs. 4500

ii. If transported on truck, the total freight would be Rs. 4200

iii. Distance between the old and new residence was 402 KM and rate per KM is Rs. 10 per KM.

The DDO will restrict the claim to:

A

Rs 4000

B

Rs 4200

C

Rs 4500

D

Rs 4020





<b>PaperCode</b>	<b>AT-3(Accountant)</b>
<b>Question Number</b>	<b>Answer Key</b>
1	A
2	D
3	C
4	D
5	B
6	A
7	B
8	B
9	B
10	A
11	A
12	B
13	D
14	D
15	C
16	A
17	D
18	B
19	B
20	C
21	D
22	D
23	A
24	A
25	A
26	B
27	B
28	D
29	A
30	B
31	C
32	B
33	C
34	D
35	D
36	B
37	C
38	D
39	B
40	B
41	D
42	C
43	D
44	D
45	C
46	B
47	B

48	B
49	B
50	C
51	A
52	B
53	A
54	D
55	C
56	B
57	D
58	A
59	A
60	B
61	A
62	D
63	D
64	C
65	C
66	B
67	D
68	D
69	A
70	D
71	C
72	B
73	A
74	B
75	A
76	B
77	A
78	B
79	C
80	B
81	B
82	B
83	C
84	B
85	A
86	B
87	D
88	D
89	C
90	A
91	B
92	A
93	D
94	B
95	C
96	C

97	B
98	B
99	C
100	D