

No. A.34012/MF.CGA(E)/AAO Online Exam/Vol.II/ 1049
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
MAHALEKHA NIYANTRAK BHAWAN,
GPO COMPLEX, INA
NEW DELHI

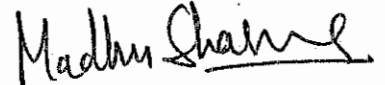
Dated : 15th January 2020

OFFICE MEMORANDUM

Sub:- Computer based AAO (Civil) Examination – regulations and syllabus – reg.

The Regulations and syllabus of the computer based Assistant Accounts Officer (Civil) Examination to be effective from the year 2020 are enclosed for information of all concerned. Model questions in each subject are also enclosed. These questions are only for guidance of the candidates. The questions to be set in the examination may or may not follow the pattern indicated in the model questions. The Regulations, syllabus and model questions are also available on the website of CGA [www.cga.nic.in].

2. Notification for conducting the first computer based examination under these Regulations will be issued in due course.



(Dr. Madhu Sharma)

Asstt. Controller General of Accounts

Ph : 011-24665509, 011-24624613

To

1. All Pr.CCAs/CCAs/CAs with independent charge.
 2. Sr. A.O. (ITD), Office of CGA, New Delhi for uploading on the website of CGA (59 pages)
- 1 = 60 pages)

Regulations for the AAO (Civil) Examination, 2020

1. TITLE:

These Regulations are called 'Assistant Accounts Officer (Civil) Examination Regulations 2020' and will be effective from the year 2020.

2. PURPOSE:

To select suitable departmental candidates to be considered for promotion as Assistant Accounts Officers in the Central Civil Accounts Service in accordance with the relevant Recruitment Rules.

3. PLAN OF EXAMINATION:

3.1 The Assistant Accounts Officer (Civil) Examination (hereinafter referred to as 'Examination') required to be passed in order to be eligible for promotion as Assistant Accounts Officer will comprise 8 Papers. A candidate can appear in all 8 papers at a time if he/she so chooses. The questions in all 8 papers will be of objective multiple choice type each carrying one mark. There will be no negative marking. The names of the 8 Papers and the detailed syllabus for each of the Papers have been given in **Annexure I**. The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned Departments/agencies from time to time.

3.2 Candidates who clear all 8 papers of the Examination will be declared as passed in the Examination and shall be eligible for consideration for promotion as Assistant Accounts Officers subject to the fulfillment of the conditions mentioned in the relevant Recruitment Rules. The successful candidates should undergo mandatory induction training for not less than 4 weeks after qualifying the AAO (Civil) Examination and getting promoted as AAO. Basic computer concepts will also be imparted to the trainees in these trainings. There may be tests conducted at the end of the training for the purpose of testing the understanding of the subject and its practical applications by the trainees. The tests will not be qualifying tests. Venue and schedule of the training will be decided by the CGA from time to time.

3.3 The Examination will be conducted in computer based mode and may be conducted on more than one occasion in a year. The question papers will be set by officers to be nominated by the Controller General of Accounts. The answers will be evaluated using computer software developed for this purpose.

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4. ELIGIBILITY CONDITIONS:

4.1 All Accountants/Sr. Accountants, Lower Division Clerks, Computer Operators, Data Entry Operators, Private Secretaries, Stenographers Grade I & II and Caretaker of INGAF belonging to the Central Civil Accounts Service (CCAS) who have completed three years of regular and continuous service in the relevant grades as on the first day of the month of examination and who have successfully completed the period of probation in the existing post will be eligible for taking part in the examination. In the case of persons who have joined the CCAS as Accountants initially on deputation basis and who have been absorbed subsequently into the said Service in accordance with the provisions of the Recruitment Rules for Accountants, the period of three years will be counted from the date of their joining the CCAS as Accountant on deputation basis. However, they will be eligible to appear in the Examination only if they have passed the departmental Confirmatory Examination for Accountants at the time of submitting their applications.

4.2 There will be no upper age limit for appearing in the 'Examination'.

5. NUMBER OF ATTEMPTS:

Candidates would be required to pass all 8 Papers in not more than 6 successive attempts commencing from his/her first appearance in one or more of the 8 papers of the Examination conducted under these Regulations. Any absence or withdrawal from an examination conducted after a candidate's first appearance in the Examination will be counted towards the 6 successive attempts. In case he/she does not pass all 8 Papers in 6 successive attempts including absences/withdrawals after first appearance, then he/she will forfeit the exemptions in any paper(s) already secured and he/she will have to reappear in all the 8 Papers afresh as if he/she did not secure exemption in any subject.

6. LIST OF CANDIDATES:

6.1 Subject to the instructions contained in these Regulations, the names and other particulars of the candidates eligible and willing to appear in the examination should be sent to the Controller General of Accounts in the manner to be prescribed by CGA from time to time. The Pr.CCAs/CCAs/CAs should ensure that the particulars furnished in respect of the candidates are correct.

6.2 Pr.CCAs/CCAs/CAs shall NOT forward original application or any other communication from any prospective candidates to the Office of Controller General of Accounts.

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7. RELAXATION IN THE CONDITIONS OF ELIGIBILITY:

All the conditions of eligibility of the candidates to take up the examination has been laid down in Para 4 above. The Pr.CCAs/CCAs/CAs who scrutinise the eligibility conditions with reference to the regulation laid down in Para 4 above must ensure that all candidates recommended by them satisfy all the above conditions of eligibility. No request for relaxation of eligibility conditions will be entertained by the Controller General of Accounts.

8. WITHDRAWAL FROM EXAMINATION:

A candidate who has applied for admission into the Examination for the first time will be allowed to withdraw from the examination provided the request for such withdrawal is received in the CGA's office before issue of Admit Cards. In such cases the withdrawal will not be counted against the six attempts referred to in Paragraph 5 above. In all other cases, withdrawal or absence from examination will be counted against the six attempts.

9. RESULTS/PASS MARKS:

A candidate who has passed all 8 papers of the 'Examination' will be declared as Passed and will be eligible to be considered for promotion as Assistant Accounts Officer. In order to pass each paper of the Examination, a candidate should secure a minimum of 50% marks. For SC/ST candidates the pass marks will be 45%.

10. EXEMPTIONS:

10.1 A candidate who passes any paper of the examination by securing 50% or 45% marks, as the case may be, will be exempted from re-appearing in that paper subject to the condition that such exemption will be valid for the duration of the permissible 6 attempts counted from the candidate's first appearance in any paper of the examination.

10.2 Exemptions secured under the Assistant Accounts Officer (Civil) Examination Regulations 2006 and/or earlier regulations will not be valid in the examinations to be conducted under the Assistant Accounts Officer (Civil) Examination Regulations 2020.

10.3 Candidates who are qualified Chartered Accountants or Cost Accountants will be exempted from appearing in Paper 8 - Commercial and Management Accounts.

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11. LANGUAGE MEDIUM:

Question papers of all eight subjects will be bilingual i.e., both in Hindi and English. Candidates may answer particular paper in its entirety either in Hindi or English. However, they will not be allowed to answer questions in a particular subject partly in Hindi and partly in English.

12. RESPONSIBILITY FOR SUPPLY OF BOOKS/PUBLICATIONS REQUIRED FOR PREPARATION FOR THE EXAMINATION:

Candidates are expected to make their own arrangements and avail of library facilities wherever available for their requirement of study material, prescribed books and correction slips to the various codes and manuals to prepare for the Examination. Candidates may also make use of the material available on the web site of CGA's office and other organisations as mentioned in the detailed syllabus. **No book will be allowed in the examination hall for answering questions in any paper.**

13. RE-EVALUATION:

No request from any candidate for re-evaluation of answer scripts or grant of grace marks will be entertained.

14. EXAMINATION CENTRES:

The Examination will be conducted at such places and on such dates as may be decided by the Controller General of Accounts. Candidates will have to appear at the centre nearest to the place of their posting. Requests for allotment of a centre other than the nearest one will be entertained if they are accompanied by valid reasons. Such requests will be considered in the CGA's office and decision of CGA in this regard shall be final. Candidates stationed at places other than the centre of examination will be entitled to travelling allowance as on tour, but without any allowance for halt, subject to the provisions of S.R. 132, for journeys between their Headquarters and the nearest centre of examination.

15. ADOPTION OF UNFAIR MEANS/ MISCONDUCT IN THE EXAMINATION:

The Controller General of Accounts shall have the authority to cancel the candidature of those candidates who are found guilty of misconduct at any stage of the examination and debar such candidates from appearing in the exam for a period of five years, besides cancelling his/her candidature for the examination in which unfair means were adopted by him/her. Disciplinary action may also be initiated against such candidates. The word 'misconduct' shall be interpreted broadly as any

Machin Sharma

act of omission or commission which affects the fair conduct of exam and/or results into undue benefit to anyone. Canvassing in any manner will also be viewed as misconduct.

16. GENERAL:

16.1 All Pr.CCAs/CCAs/CAs shall strictly adhere to the prescribed regulations and schedule that may be prescribed for the various activities connected with the Examination.

16.2 The Controller General of Accounts shall have the authority to exempt any candidate who is a qualified Chartered Accountant or Cost Accountant from appearing in any subject in the examination.

16.3 Where circumstances cause any difficulty to conduct the exam as per notification of the exam issued under these regulations or cause hardship to any specified class/group of persons, the Controller General of Accounts, for reasons to be recorded in writing, shall relax any of the provisions of these regulations in respect of such specified class/group of persons.

16.4 In all matters relating to the Examination, the decision of the Controller General of Accounts shall be final.

16.5 These Regulations would supersede all previous Regulations issued with regard to the conduct of the AAO (Civil) Examination.

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 1 : Comprehension & Office Procedure

Time Allowed : 2 hours

Maximum Marks : 100

Marks for Pass : 50

Syllabus content:-

1. Five short paragraphs followed by 4 questions each based on the given paragraphs
2. Questions on Hindi/English grammar including sentence correction, idioms and phrases, parts of speech, articles, direct and indirect speech, question tags, synonyms and antonyms, vocabulary, arranging sentences in correct order, spellings etc.
3. Translation of words/phrases commonly used in office notings/correspondences from English to Hindi and vice versa
4. Office procedure

Note :

- i) Candidates will have the option to choose either Hindi or English language for this paper.
- ii) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- iii) No book will be allowed to answer this paper.
- iv) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material:-

1. Good publications on Hindi/English grammar and comprehension of graduate level.
2. Manual of Office Procedure brought out by Department of Administrative Reforms and Public Grievances.
3. Manual of e-Office Procedure brought out by Department of Administrative Reforms and Public Grievances.

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 2 Service Rules

Time Allowed : 2 hours

Maximum Marks : 100

Marks for Pass : 50

Syllabus content:-

1. FRSR Part I- General Rules (except the portion on Govt. residences covered under Section 26 to 28 of S.R.)
2. Revised Pay Rules 2008 & 2016 and orders issued thereunder.
3. FRSR Part II – Travelling Allowances Rules
4. Central Services (Medical Attendance) Rules 1944 & Orders on CGHS
5. CCS (Pension) Rules, 1972
6. CCS (Extraordinary Pension) Rule
7. Payment of Arrears of Pension (Nomination) Rules 1983
8. CCS (Commutation of Pension) Rules, 1981
9. National Pension System (NPS)
10. Scheme for Payment of Pension to Central Government Civilian Pensioners through Authorised Banks
11. CCS (Leave) Rules & CCS (Joining Time) Rules
12. Orders on dearness allowance, dearness relief and house rent allowance
13. Leave Travel Concession Rules
14. General Provident Fund (Central Services) Rules, 1960
15. Central Government Employees Group Insurance Scheme, 1980
16. Orders governing fixation of pay of re-employed Pensioners
17. Sections 192 and 194-C of the Income Tax Act and related circulars issued by CBDT
18. General Financial Rules 2017 (Section I, Chapter 12) and Compendium of Rules on Advances to Government Servants
19. BHAVISHYA – the pension portal/WRPS
20. ACP/MACP Schemes
21. Children Education Allowance

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material:-

The relevant rules, instructions, circulars, manuals etc. covering the topics mentioned above.

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 3 : Government Accounts

Time Allowed : 2 hours

Maximum Marks : 100

Marks for Pass : 50

Syllabus content:-

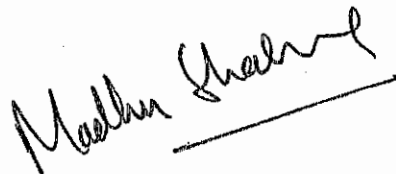
1. Government Accounting Rules, 1990
2. Central Government Account (Receipt & Payment) Rules 1983 except Sections IV and V of Part III
3. Notified Government Accounting Standards (available on the website of GASAB)
4. Civil Accounts Manual (latest edition) except chapters 4 & 12.
5. General Financial Rules, 2017 [Chapter 4 along with relevant Annexures/Appendixes]
6. List of Major and Minor Heads of Accounts
7. Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies [available on the website of CGA under the link "publications – Other Books, Manuals and Forms"]
8. Public Financial Management System (PFMS)
9. NTRP, e-Lekha
10. Concept of Agency Banks, Accredited Bank
11. Payment Settlement Act, 2007
12. Negotiable Instruments Act, 1881
13. Settlement and clearance process of RBI and NPCI
14. E-Payment technology
15. Tax receipt through portals and banking interface

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the Acts, rules and regulations notified by the concerned agencies from time to time.

Study material:

1. For material relating to PFMS, NTRP, e-Lekha and e-payment technology candidates may refer to CGA's website.
2. For concept of Agency Banks, Accredited Banks (Sl.No.10) and Tax receipt through portals and banking interface (Sl.No.15), candidates may refer to the relevant chapters, Annexures or Appendixes of CAM.
3. For study material on Sl.No.13, candidates may refer to the websites of RBI and National Payment Corporation of India (NPCI).
4. For the remaining portions of the syllabus, candidates may refer to the relevant manuals, acts, rules etc.


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Syllabus of AAO (Civil) Examination

(Effective from the year 2020)

Paper 4 Parliamentary Financial Control & Government Budgeting

Time Allowed : 2 hours

Maximum Marks : 100

Marks for pass : 50

Syllabus content:-

1. Constitution of India [Articles 77, 79 to 151, 245 to 290(a), 292 to 312 (a) and 352 to 360]
2. The FRBM Act and Rules
3. Rules of Procedure and Conduct of Business in the Lok Sabha [Chapter XXVI relating to Parliamentary Committees] [available on the website of Lok Sabha]
4. CAG (DPC) Act – Chapter III on duties and powers of CAG as amended from time to time [available on CAG's website]
5. General Financial Rules 2017 (Chapters 1 to 3 along with related Appendices)
6. Delegation of Financial Powers Rules 1978
7. Contingency Fund of India Rules
8. Budget Manual brought out by Budget Division of Department of Economic Affairs [available on the website of Budget Division]

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material :

The relevant acts, rules and manuals referred to above.

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 5 Specialised Accounts Rules

Time Allowed : 2 hours

Maximum Marks : 100

Marks for pass : 50

Syllabus content:-

1. Internal Debt Accounting Manual brought out by Office of the Chief Controller of Accounts, Min. of Finance
2. Manual of Accounting of Indirect Taxes brought out by O/o Pr. CCA, CBEC [only portions relating to Customs Duty]
3. CBDT Accounts Manual brought out by O/o the Pr. CCA, CBDT
4. General Financial Rules 2017 [Chapters 9, 10, 11 and Sections II to IX of Chapter 12]
5. Suspense Manual
6. CCS (Conduct) Rules
7. CCS (CCA) Rules
8. GST Act and GST Rules
9. The Right to Information Act 2005 & the Right to Information Rules 2012
10. CPGRAMS

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material:

1. The manuals, rules, acts etc. mentioned above.
2. For Sl. No. 10, candidates may refer to the website of Department of Administrative Reforms & Public Grievances.

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 6 : Public Works Account

Time Allowed : 2 hours

Maximum Marks : 100

Marks for pass : 50

Syllabus content:-

1. General Financial Rules, 2017 (Chapter 5)
2. Central Government Accounts (Receipts and Payment) Rules, 1983 (Part III, Section V)
3. CPWD Works Manual, 2019 & Standard Operating Procedures for CPWD Works Manual 2019
4. CPWD Accounts Code
5. General Conditions of Contract brought out by CPWD
6. Manual for Procurement of Works 2019 published by Department of Expenditure
7. Indian Contract Act, 1872

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material:

The Acts, rules and manuals mentioned above.

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 7 Procurement, Internal Audit & Control

Time Allowed : 2 hours

Maximum Marks : 100

Marks for pass : 50

Syllabus content:-

1. General Financial Rules, 2017 (Chapters 6, 7 & 8)
2. Central Government Accounts (Receipts and Payment) Rules, 1983 (Part III, Section IV)
3. Manual for Procurement of Goods published by Department of Expenditure [available on the website of Department of Expenditure]
4. Manual for Procurement of Consultancy & Other Services published by Department of Expenditure [available on the website of Department of Expenditure]
5. Procurement of Goods (Preference to Make in India) Order 2017 [available on the website of Department of Industrial Policy and Promotion]
6. E- Procurement & Government e-Marketplace (GeM)
7. Civil Accounts Manual [Chapters 4 & 12]
8. Generic Internal Audit Manual brought out by CGA [available on the website of CGA under the link "Publications – Other books and manuals"]
9. Internal Audit Hand Book for Central Civil Ministries/Departments brought out by CGA [available on the website of CGA under the link "Publications – Other books and manuals"]
10. Operational Manual for Internal Audit for Central Civil Ministries/Departments
11. The Limitation Act
12. Audit Para Monitoring System (APMS)

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material:

1. The relevant publications mentioned above.
2. For E-procurement and Government e-market place, the material available on the website of Department of Commerce, particularly the material available under "FAQs" and "Resource".

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**Syllabus of AAO (Civil) Examination
(Effective from the year 2020)**

Paper 8 Commercial & Management Accounts

Time Allowed : 2 hours

Maximum Marks : 100

Marks for pass : 50

Syllabus content:-

1. Introduction to Financial Accounting:

- (i) Theory base of Accounting
- (ii) Accounting equation and the interaction of its elements
- (iii) Meaning of Balance Sheet, Income Statement.
- (iv) Cash basis and Accrual Basis of Accounting- Concepts and Comparative Analysis

2. Vouchers and Recording of Transactions:

- (i) Meaning and classification of Vouchers. Recording of transactions in Vouchers
- (ii) Capital and Revenue- Receipts & Expenditure
- (iii) Preparing Day Book and posting into Ledger Accounts
- (iv) Preparation of Trial Balance and Rectification of Errors
- (v) Company Accounts- Transactions relating to Issue of Shares and Debentures

3. Financial Statements:

- (i) Measurement of Income
- (ii) Profit & Loss Account, Adjustment entries.
- (iii) Balance Sheet
- (iv) Analysis of Financial Statement - Ratio Analysis, Fund Flow and Cash Flow Statement.

4. Accounting of Not- For- Profit Organisations:

- (i) Accounting of non-profit organisation
- (ii) Receipts and Payment. Account
- (iii) Income & Expenditure Account and Balance Sheet

5. Accounting Standards:

- (i) Frame work for the preparation and presentation of financial statements.
- (ii) Brief overview of the Indian Accounting Standards for the topics under 3 & 4

6. Financial Statements for the Central Autonomous Bodies:

7. Management Accounting:

- (i) Basics of Cost Accounting.
- (ii) Prime Cost
- (iii) Overheads
- (iv) Cost Accounting Records
- (v) Marginal Costing & Decision Making
- (vi) Budgetary Control

Mohammed Shariq

Note :

- i) This paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no minus marking.
- ii) No book will be allowed to answer this paper.
- iii) The syllabus will be deemed to have been amended to the extent of changes in the rules and regulations notified by the concerned agencies from time to time.

Study material :

1. Study material on Financial and Management Accounting prepared by Institute of Cost and Works Accountants of India for Assistant Accounts Officer (Civil) Examination conducted by CGA. Separate study material on these two topics is available on the website of CGA under the link – Publications – Other books and manuals.
2. Compendium of Accounting Standards brought out by Institute of Chartered Accountants of India available on the website of CGA under the link “Publications – Other books and manuals.”
3. Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies available on the website of CGA under the link “Publications – Other books and manuals”.
4. In order that the candidates have a clear grasp of the fundamentals underlying the Commercial Accounting syllabus they are strongly advised to read the relevant chapters of the following : (i) National Open School – Accountancy (Revised) - Books 1,2 & 3 (ii) NCERT Publication on Financial Accounting for CBSE class XI (Part I and II) (iii) NCERT Publication on Accountancy - Analysis of Financial Statements - Text Book for CBSE class XII (Part I and II) (iv) Double Entry Book Keeping (Financial Accounting) by T.S. Grewal (for CBSE Class XI) (Publication by Sultan Chand) (v) Analysis of Financial Statements by T.S. Grewal (for CBSE class XII) (Pub: Sultan Chand).

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ASSISTANT ACCOUNTS OFFICER (CIVIL) EXAMINATION

SAMPLE QUESTIONS FOR THE COMPUTER BASED TEST

Name of Paper : Paper 1 - Comprehension & Office Procedure

Read the passages given below and choose the most appropriate answer to the questions that follow:

But I did not want to shoot the elephant. I watched him beating his bunch of grass against his knees, with the **preoccupied grandmotherly** air that elephants have. It seemed to me that it would be murder to shoot him. I had never shot an elephant and never wanted to (Somehow it always seems worse to kill a large animal). Besides, there was the beast's owner to be considered. But I had got to act quickly. I turned to some experienced-looking Burmans who had been there when we arrived, and asked them how the elephant had been behaving. They all said the same thing; he took no notice of you if you left him alone, but he might **charge** if you went too close to him.

1. The phrase 'Preoccupied grandmotherly air' signifies
 - a. Being totally unconcerned
 - b. Pretending to be very busy
 - c. A very superior attitude
 - d. Calm, dignified and affectionate disposition

2. From the passage it appears that the author was
 - a. An inexperienced hunter
 - b. Kind and considerate
 - c. Possessed with fear
 - d. A worried man

3. The author did not want to shoot the elephant because he
 - a. Was afraid of it
 - b. Did not have the experience of shooting big animals
 - c. Did not wish to kill animal which was not doing anybody any harm
 - d. Did not find the elephant to be ferocious

4. The word 'charge' in the last sentence of the paragraph means:
 - a. run away
 - b. prosecute
 - c. attack
 - d. play

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Organizations are big institutions where people work for a common goal and compete with each other for power and status. In pursuit of their interests, they form groups and sectional interests emerge. As a result, the goals of the organizations may be drifted in favor of groups' interests and benefits. This deviation sometimes prevents the emergence of organic systems. Most of the electronic firms have established research and development departments employing highly qualified and experienced scientists and technicians. Their expertise and high pay may be a threat to the established order of rank, power, and status. Most of the senior managers lack the expertise and knowledge of technicalities and new developments in the field of electronics. So, the manager may feel that working in close cooperation with the experts may reveal their ignorance and show their experience is now obsolete.

5. The theme of the passage is
 - a. growth of organizations
 - b. groups in an organization
 - c. challenges for senior managers
 - d. origin of sectional interests in organizations

6. The goals of the organization will be drifted
 - a. towards scientists' expertise and knowledge
 - b. towards financial growth of organizations
 - c. in favor of groups' interests and benefits
 - d. towards natural and unimpeded growth of organizations

7. Policy decision in an organization would give emphasis on
 - a. replacing old employees with new experienced employees
 - b. attracting highly qualified and experienced professionals
 - c. promotion of the old employees
 - d. provide training to the old employees

8. How do the managers feel working with highly qualified and experienced scientists?
 - a. They have to upgrade their skills and knowledge
 - b. They will be promoted
 - c. Their salary will be increased
 - d. It will reveal their ignorance and show their experience is now obsolete

In questions 9 and 10, complete the following sentences using the most appropriate alternative:

9. Could you tell me what _____ ?
 - a. Is the answer
 - b. The answer is
 - c. Was the answer
 - d. Would the answer be

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10. _____ apologized, I wouldn't have been so upset at the time.
- a. He had
 - b. If he
 - c. Had he
 - d. Would he

In questions 11 to 13, choose the most suitable tense, for each of the following sentences:

11. I usually (not take) sugar in my tea.
- a. does not take
 - b. will not take
 - c. shall not take
 - d. do not take.
12. We (not play) tennis together since last May.
- a. did not play
 - b. are not playing
 - c. have not played
 - d. had not played
13. He (sit) in the garden when the storm broke.
- a. Sat
 - b. Has been sitting
 - c. Had been sitting
 - d. Was sitting

In questions 14 to 16, fill in the blanks with words with the correct spelling:

14.includes pen, pencil, eraser, paper etc.
- a. Stationary
 - b. Stasionary
 - c. Stationery
 - d. stashionery
15. Allarrangements for conducting the examination have been made.
- a. Necessary
 - b. Nesessary
 - c. Necessary
 - d. Neceary

Mackin Shah

16. Thewas detected afterwards.

- a. Ommission
- b. Omission
- c. Omision
- d. Ommision

In questions 17 to 19, the given sentences contain an error in one of its parts marked A, B & C. Select the part which contains the error. If there is no error, then choose D as the answer.

17. In a democratic society every (A)/ voter has a (B)/ responsibility to cast their vote in the election process. (C)/ No error (D)

18. If the employees would have (A)/ succeeded in their attempt (B)/ they would have achieved a good target. (C)/ No error (D)/

19. The question is (A)/ so complicated that (B)/ it could not be solved immediately. (C)/ No error (D)/

20. Which of the following is not an urgency grading prescribed under the Manual of Office Procedure?

- a. Urgent
- b. Immediate
- c. Priority
- d. Top Priority

21. Addressing communications by name to officers is permissible when:

- a. The communication is of a classified nature or a demi-official nature;
- b. It is intended that the matter raised therein should receive his personal attention because of its special nature, urgency or importance;
- c. Both (a) and (b) above.
- d. Addressing communications by name to officers is not permissible under any circumstance.

22. As a general rule, no official shall keep a case pending for more than --- working days:

- a. 3
- b. 5
- c. 7
- d. 10

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23. Match the forms of communication given in Col. 1 with its most appropriate purpose given in Col.2:

Form of Communication	Purpose
1. Office Memorandum	i) obtaining the advice, views, concurrence or comments of other Departments on a proposal or in seeking clarification of the existing rules, instructions etc.
2. Office Order	ii) for issuing certain types of financial sanctions and for communicating government orders in disciplinary cases
3. Inter-departmental Note	iii) for issuing instructions meant for internal administration
4. Order	iv) for corresponding with other Departments or in calling for information from or conveying information to its employees
5. Letter	v) for corresponding with State Governments, various constitutional bodies, heads of attached and subordinate offices, public enterprises, statutory authorities, public bodies and members of the public generally

- a. 1 – i, 2 – ii, 3 – iii, 4 – iv, 5 – v
 b. 1 – ii, 2 – iii, 3 – iv, 4 – i, 5 – v
 c. 1 – iv, 2 – iii, 3 – i, 4 – ii, 5 – v
 d. 1 – v, 2 – iii, 3 – i, 4 – ii, 5 – iv

24. Each communication received from a Member of Parliament/VIP, shall be acknowledged within days, followed by a reply within the next days.

- a. 7, 7
 b. 5, 5
 c. 10, 10
 d. 15, 15

25. The minimum level at which a reply to be sent to a VIP on a reference received from him/her should be that of

- a. Under Secretary
 b. Deputy Secretary
 c. Joint Secretary
 d. Secretary

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ASSISTANT ACCOUNTS OFFICER (CIVIL) EXAMINATION

SAMPLE QUESTIONS FOR THE COMPUTER BASED TEST

Name of Paper : Paper 2 – Service Rules

1. Calculate the gross qualifying service put in by a govt. servant on the date of his superannuation from the following data.

Date of birth : 1.10.1961; Date of entry into service : 22.8.1985

- a. 33 years
- b. 34 years, 13 months & 10 days
- c. 35 years, 13 months & 10 days
- d. 36 years, 1 month & 10 days

2. What will be the amount of pension admissible in the following case:

Last pay drawn : Rs.50,200; Average pay for the last 10 months : 52,400; Net qualifying service : 25 years

- a. Rs. 25,100
- b. Rs. 19,016
- c. Rs.26,200
- d. Rs. 19,849

3. A government servant joined service on 2.1.2018. What will be the EL at his credit on 1.7.2018?

- a. 15
- b. 13
- c. 28
- d. 30

4. An official was on extra-ordinary leave for 70 days from 10.4.2018 to 18.6.2018. In case he dies on 25.7.2018, what will be the EL to be deducted from his EL Account for the extra-ordinary leave taken by him?

- a. No EL will be deducted in this case
- b. 7
- c. 3
- d. 4

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5. A Government servant drawing pay of Rs.49000/- in Pay level 6 is promoted to a post in the Pay Level of 8 on ad hoc basis w.e.f. 10.5.2018. He submits an option for fixation of his pay from the date of next increment, i.e., 1.7.2018. What will be his pay on 1.7.2018? Relevant cells in Pay Level 6 and 8 are: Pay Level 6 – 49,000, 50,500, 52,000, 53,600; Pay level 8 – 49,000, 50,500, 52,000, 53,600.
- 50,500
 - 52,000
 - 53,600
 - 49,000
6. Which of the following is not treated as a separate class for income tax purposes:-
- Women
 - Senior citizens of age 60 to less than 80
 - Very senior citizens of the age of 80 and above
 - Differently abled persons.
7. As per the Finance Act 2018, what will be the income tax payable by an individual below 60 years of age whose taxable income is Rs.10,00,000/-
- 1,00,000
 - 1,12,500
 - 2,62,500
 - 2,00,000
8. The rate of deputation duty allowance payable for deputations within the same station is:-
- 3% of basic pay subject to maximum of Rs.4500/-
 - 5% of basic pay subject to a maximum of Rs.4500/-
 - 5% of basic pay subject to a maximum of Rs.9000/-
 - 10% of basic pay subject to a maximum of Rs.9000/-

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9. Calculate the number of DAs admissible in the following case:-

Departure from residence to airport	:	11.00 AM on 25.3.2019
Reached airport	:	12.00 Noon
Scheduled reporting time	:	2.00 PM
Flight departure	:	3.30 PM
Return to HQ by flight (flight arrival time)	:	11.00 AM on 27.3.2019
Arrival at residence	:	12.15 PM

- a. 2.0
 - b. 2.4
 - c. 1.6
 - d. 3.0
10. Only the family members of a Government servant is eligible for LTC when the latter is:
- a. On Maternity/Paternity leave
 - b. On Study leave
 - c. On Earned leave
 - d. Under suspension
11. Which of the following statements about change of Home Town for purposes of LTC is correct?
- a) Home Town once declared cannot be changed under any circumstance.
 - b) It can be changed once during the entire service.
 - c) It can be changed any number of times during the entire service.
 - d) It can be changed only two times during the entire service.
12. The expenditure on LTC earned by AIS officers on deputation from State Government to Central Government but not availed of during the period of their deputation is:
- a. Borne by the Central Government
 - b. Borne by the concerned State Government
 - c. Shared equally by the Central and State Governments
 - d. The officer is not entitled to LTC as he did not avail it during his deputation with Centre.

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13. Service verification of all Government Servants should be done in the prescribed proforma recorded in theby the Head of Office:
- Once every year, Service Book
 - Once every year, Personal File
 - At the time of transfer, Service Book
 - At the time of transfer, Personal File.

14. Rate of interest on GPF is declared by the Government for every:

- Year
- Six months
- Quarter
- Month

15. Choose the correct way of depicting the following information in the ledger folio of a Government Servant for the year 2019-20:

O.B. as on 31.3.2018 : 10,000
 Monthly Subscription : 100
 Date of retirement : 30.9.2019

a.

Month	Subscription	Balance
O.B.	--	10,000
April, 2018	100	10,100
May, 2018	100	10,200
June 2018	100	10,300
July, 2018	100	10,400
August, 2018	100	10,500
September, 2018	100	10,600
October 2018	100	10,700

b.

Month	Subscription	Balance
O.B.	--	10,000
April, 2018	100	10,100
May, 2018	100	10,200
June 2018	100	10,300
July, 2018	100	10,400
August, 2018	100	10,500
September, 2018	100	10,600

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c.

Month	Subscription	Balance
O.B.	--	10,000
April, 2018	100	10,100
May, 2018	100	10,200
June 2018	100	10,300
July, 2018	100	10,400

d.

Month	Subscription	Balance
O.B.	--	10,000
April, 2018	100	10,100
May, 2018	100	10,200
June 2018	100	10,300

16. The Form in which details of monthly TDS accounted for by the PAO is filed by PAO is :

- a. 24Q b. 24G c. 26Q d. 26G

17. The BIN Number generated after filing of TDS statement by the PAO is disseminated to the DDOs to enable the latter to file his quarterly return of TDS. BIN Stands for

- a. Bank Identification Number
b. Business Identification Number
c. Book Identification Number
d. Book Information Number

18. For grant of ,financial up-gradation under the MACPS, the prescribed benchmark would befor all the posts.

- a. Average b. Good c. Very Good d. Outstanding

19. The three assured financial up-gradations under the MACP Scheme are granted after completion of:

- a. 10, 20 & 30 years of service
b. 10, 15 & 20 years of service
c. 10, 20 & 25 years of service
d. 12, 24 and 30 years of service

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20. Which of the following statements about fixation of pay on grant of financial up-gradation under the MACP Scheme is/are correct:

- i) Benefit of pay fixation as admissible at the time of regular promotion is admissible at the time of financial up-gradation under the MACP Scheme;
 - ii) At the time of regular promotion after grant of MACP, no further pay fixation will be done;
 - iii) At the time of regular promotion after grant of MACP, pay fixation will be done if the promotion is to a post in a higher pay level than the one granted under MACP;
 - iv) The facility of 'option' is admissible even in the case of MACP.
- a. Only (i) is correct
 - b. Only (i) & (ii) are correct
 - c. Only (i), (ii) & (iv) are correct
 - d. All are correct

21. A central government servant drawing pay of Rs.90,000/- retired on superannuation on 31.5.2019 with a pension of Rs.45000/- p.m (date of birth 22.5.1959). He died on 17.8.2024. Is his family entitled to enhanced rate of family pension and if so at what rate and for what period?

- a. No, as he died after retirement.
- b. Yes, @ Rs. 90,000/- for a period of 7 years from 18.8.2024.
- c. Yes @ Rs.45,000/- for a period of 7 years from 1.6.2019, i.e., the day following the date of retirement
- d. Yes @ Rs.45000/- for a period from 18.8.2024 to 21.5.2026

22. Calculate the retirement gratuity admissible from the following information. Choose the correct formula from the 4 alternatives given:

Pay at the time of retirement : 1,10,000 ; DA : 15%; Net qualifying service : 38 years

- a. $(110000/4) \times 76$ subject to maximum of 20,00,000
- b. $(126500/4) \times 76$ subject to maximum of 20,00,000
- c. $(110000/4) \times 66$ subject to minimum of 20,00,000
- d. $(126500/4) \times 66$ subject to maximum of 20,00,000

23. Calculate the Commuted value of pension from the following information:

Pension : 60,000 Commutation factor : 8.194; Portion of pension commuted : Maximum admissible under the rules.

- a. 491640
- b. 196656
- c. 2359872
- d. 20,00,000

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24. Amount of DA admissible on tour if the absence from HQ is less than 6 hours is:-
- a. No DA is admissible
 - b. 30% of lumpsum amount
 - c. 70% of lumpsum amount
 - d. 60% of lumpsum amount
25. Which of the following statements about time barred claims is/are correct:
- i) Any arrear claim preferred after 2 years will be treated as time barred.
 - ii) Time barred claims will not be paid under any circumstances.
 - iii) Time barred claims will be paid with the express sanction of the Government issued with the previous consent of Internal Finance Wing of the Ministry/Department.
 - iv) Time barred claims will be paid with the approval of Head of Department.
- a. Only (i) & (ii) are correct.
 - b. Only (i) & (iv) are correct.
 - c. Only (i) & (iii) are correct.
 - d. Only (i), (iii) & (iv) are correct.

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ASSISTANT ACCOUNTS OFFICER (CIVIL) EXAMINATION
SAMPLE QUESTIONS FOR THE COMPUTER BASED TEST

Name of Paper : Paper 3 – Accounting Procedure

- Q.1 Rs. 2000/- (-) credited to "0210-Medical & Public Health". What does it mean?
- (a) Increase in receipts
 - (b) Decrease in Receipts
 - (c) Increase in expenditure
 - (d) Decrease in expenditure
- Q.2 What is the monetary limit for which excess under a sub-head is to be explained
- (a) 10% of the sanctioned provision
 - (b) Rs. 50 lakhs
 - (c) 10% of the sanctioned provision or Rs. 50 lakhs whichever is higher
 - (d) Rs. 1 crore
- Q.3 Which one of the following category of bills cannot be paid by a cheque drawing DDO?
- (a) Travel Expenses
 - (b) Advance for the purchase of cycle
 - (c) Advances from GPF
 - (d) Grant-in-aid bill of office recreation club
- Q.4 After the submission of Statement of Central Transactions, it is discovered that a large amount pertaining to one minor head has been classified under another minor head under the same major head. Course of action in this regard is
- (a) Send a revised Statement of Central Transactions
 - (b) Make a note of the correction in the office itself
 - (c) Propose a Journal Entry for acceptance by CGA
 - (d) None of the above
- Q.5 An account payee D.D in favour of a Departmental Officer (outstation non-CDDO) as per an Act was endorsed by him in favour of the PAO and sent. The PAO should
- (a) return the same to the Departmental Officer as it is an Account Payee D.D
 - (b) request his accredited bank branch to advise further action
 - (c) remit it into the bank in the normal way
 - (d) write to Pr. Accounts Office to take action to amend the Act
- Q.6 One dealing branch of a bank conducting government business gives a running serial number on its scrolls for each month. The practice of the bank branch is
- (a) In order
 - (b) it should have been for the accounting year
 - (c) It should be for each quarter
 - (d) There is no need for serial numbers

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Q.7 For payment of loans/grants to the State Governments, on receipt of sanction from the Ministry concerned, the Principal Accounts Office would:

- (a) prepare an outward claim and get a cheque issued to the concerned State Govt.
- (b) advise CAS, RBI Nagpur to debit Central govt. by credit to State Govt.
- (c) advise Govt. link cell at Nagpur to do the needful
- (d) wait for a bill from the DDO of the Ministry for arranging payment

Q.8 Appropriation Accounts are prepared in respect of

- (a) Revenue & Expenditure Major Heads of Account
- (b) Revenue (Voted & Charged) and Expenditure (Voted & Charged) Major Heads
- (c) Expenditure including Loans & Advances Major Heads (Revenue & Capital Account-Voted & Charged)
- (d) Revenue, Expenditure and Public Account Major Heads of Account

Q.9 A refund of Rs. 500 in cash due to an individual was drawn by a departmental officer, but could not make payment for more than a month as the claimant has failed to turn up in spite of intimation. The money should be

- (a) credited back to government account
- (b) remitted to the claimant by money order at the cost of government
- (c) remitted to the claimant by money order less cost of remittance
- (d) kept for 3 more months

Q.10 In support of his telephone charges to the extent of Rs. 5000, a DDO attached a photocopy of the telephone bill to his fully vouched contingent bill. The PAO should

- (a) return the bill as original telephone bill is not attached as all sub vouchers exceeding Rs. 500 is to be attached
- (b) pass the bill for payment
- (c) pass the bill and keep it under objection for want of original sub voucher
- (d) pass the bill for payment as a one time measure

Q.11 Cash balance as per the Cash Book should be physically verified by the Head of office (or the gazette officer in charge of the cash)

- (a) Once everyday
- (b) Once in a fortnight
- (c) Once in three months
- (d) At the end of each month

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Q.12 Which stage of the Head wise appropriation Accounts is approved by the Chief Accounting Authority on file?

- (a) Stage I
- (b) Stage II
- (c) Stage III
- (d) Stage IV

Q.13 Head wise appropriation accounts for each grant/appropriation of the Ministries/ Department is prepared up to:

- (a) Minor head level
- (b) Sub head level
- (c) Detailed head level
- (d) Object head level

Q.14 'Cheques drawn for Rs. 10,00,000/- and above shall bear two signatures'. To which category of Govt. cheques does this provision apply?

- (a) Category A
- (b) Category B
- (c) Category C
- (d) Category D

Q.15 The Focal Point Branch sends the DMS (Date wise Monthly Statement) to which of the following authorities:

- (a) Non Cheque drawing DDO
- (b) Cheque drawing DDO
- (c) PAO
- (d) Pr. AO

Q.16 Assignment account opened in the bank Branch are meant for which of the following:

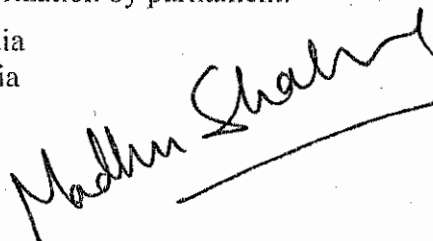
- (a) Non Cheque drawing DDO
- (b) Cheque drawing DDO
- (c) PAO
- (d) Non Cheque drawing DDO submitting bills to the Cheque drawing DDO

Q.17 OLTAS, i.e. On Line Tax Accounting System is used with reference to which of the following tax:

- (a) Customs tax
- (b) Direct tax
- (c) Service tax
- (d) Central Excise tax

Q.18 In an emergent case of ' New Service/New Instrument of Service, where it is not possible to wait for prior approval of parliament, which source of funds can be drawn upon for meeting the expenditure pending its authorization by parliament:

- (a) Consolidated Fund of India
- (b) Contingency Fund of India
- (c) Public Account of India
- (d) Any of the above



Q.19 The 'Penal Interest' chargeable from banks for delayed remittances is at the following rate:

- (a) Bank rate+2%
- (b) GPF rate + 2%
- (c) GPF rate + 2.5%
- (d) Bank rate + 2.5%

Q.20 In case of Public Sector Banks, wherever the collecting bank branch and the Focal Point Branch of the bank are in the same city/agglomeration, the settlement of transaction with the RBI shall be completed within:

- (a) T+ 3 working days
 - (b) T+ 3 days
 - (c) T+ 5 working days
 - (d) T+ 5 days
- (Note: T is the day when money is available to the bank branch.)

Q.21 The net salary paid to an employee is Rs. 40,000/- after making deductions totaling Rs. 18,000/- on various a/c from Gross Salary. The amount to be booked under the relevant salary head will be:

- (a) 40,000/-
- (b) 58,000/-
- (c) 22,000/-
- (d) Cannot be determined with the given information

Q.22 Payment Scroll indicating payment of a bill of Rs. 75,000/- has been received in the PAO from the accredited bank. The accounting entry to be made by the PAO will be:

- (a) MH 8658-PAO Suspense will be debited Rs.75,000/- and MH 8658- PSB Suspense credited Rs. 75,000/-
- (b) MH 8658- PAO Suspense will be credited Rs. 75,000/- and MH 8658 PSB Suspense debited Rs. 75,000/-
- (c) MH 8670- Cheques & Bills will be credited Rs. 75,000/- and MH 8658-PAO Suspense will be (-) credited Rs. 75,000/
- (d) MH 8670 Cheques and Bills will be (-) credited Rs. 75,000/- and MH 8658- PSB Suspense credited Rs. 75,000/-

Q.23 Citizens can digitally pay fees, user charges and other non-tax dues through:

- (a) PFMS
- (b) NTRP
- (c) APMS
- (d) WRPS

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Q.24 The PAO passed on the GPF Contribution of an AIS officer borne on Maharashtra Cadre on deputation to Central Govt. amounting to Rs. 50,000/- to A.G Maharashtra through cheque Correct entry of this transaction in the A/c will be:

- (a) Salary Head will be debited Rs. 50,000/- and MH 8658- PSB Suspense credited Rs. 50,000/-
- (b) MH 8009 will be debited Rs. 50,000/- and MH 8670 PAO Suspense credited Rs. 50,000/-
- (c) MH 8658- PAO Suspense will be (-) credited Rs. 50,000/- and MH 8670 -Cheques & Bills be credited Rs. 50,000/-
- (d) MH 8658- PAO Suspense will be (-) credited Rs. 50,000/- and MH 8009 will be credited Rs. 50,000/-

Q. 25 The accounting entry to be made in the accounts upon issue of advice on RBI for release of Grant-in-aid amounting to Rs. 5 crore to U.T of Pondicherry will be:

- (a) MH 3602 will be debited Rs. 5 crore and MH 8658- PAO Suspense credited Rs. 5 crore.
- (b) MH 3602 will be debited Rs. 5 crore and MH 8658- PSB Suspense credited Rs. 5 crore.
- (c) MH 3602 will be debited Rs. 5 crore and MH 8675- Reserve Bank Deposit credited Rs. 5 crore.
- (d) MH 3602 debited Rs. 5 crore and MH 8658- Reserve Bank Suspense credited Rs. 5 crore.

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ASSISTANT ACCOUNTS OFFICER (CIVIL) EXAMINATION

SAMPLE QUESTIONS FOR THE COMPUTER BASED TEST

Name of Paper : Paper 4 - Parliamentary Financial Control & Government Budgeting

Q.1 Whose advice is required for changing the form of Government account as per Article 151 of Constitution?

- (a) Controller General of Accounts (b) Finance Secretary
(c) Attorney General (d) Comptroller and Auditor General

Q.2 When was FRBM Act enacted?

- (a) 2009 (b) 2012
(c) 2004 (d) 2017

Q.3 From whom a State government cannot borrow as per Article 292 of the Constitution?

- (a) Government of India (b) Central Public Sector Units
(c) Foreign Countries and Institutions (d) Reserve Bank of India

Q.4 What term is used for Budget in the Constitution?

- (a) Annual Financial statement (b) Demand for grant
(c) Detailed Demand for grant (d) Appropriation Statement

Q.5. Which Parliamentary Committee examines the audit reports of CAG?

- (a) Estimate Committee (b) Standing Committee
(c) Public Accounts Committee (d) Business Advisory Committee

Q.6. How many members are required for completing the quorum of a House of parliamentary?

- (a) 1/10th of total strength (b) 1/5th of total strength
(c) 1/15th of total strength (d) 2/3rd of total strength

Q.7. What is the name of the bill through which Budget is passed?

- (a) Appropriation Bill (b) Finance Bill
(c) Annual Finance Bill (d) Budget Authorisation Bill

Q.8 'Guillotine ' is a term related to :

- (a) Appropriation Account (b) Budget (Appropriation bill)
(c) Supplementary Demand (d) Cut Motion

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Q.9. Which one of these is not an auditable entity as per CAG DPC Act?

- (a) Institution established by Constitution
- (b) Institution owned by Government
- (c) Non-Government organization financed by govt.
- (d) None of the above

Q.10. Which one of these is not a function of the CAG?

- (a) Compilation of State Government's account
- (b) Advising Union Government on the form of Accounts
- (c) Audit of institutions substantially financed from Govt. of India or a State Government
- (d) Compilation of Union Finance Account

Q.11 Which IT system of Controller General of Accounts is referred in GFR for tracking of funds released from Government of India?

- (a) GePG
- (b) COMPACT
- (c) PFMS
- (d) State's Treasury

Q.12. Which type of re-appropriation can be approved by the Secretary of the Ministry?

- (a) From Revenue to Revenue of ₹ 10 Cr & below
- (b) From Capital to Capital of ₹ 100 Cr & below
- (c) From Revenue to Revenue of ₹ 5 Cr. & below
- (d) From Revenue to Capital of ₹ 5 Cr. & below

Q. 13. The allocation under which object head can be increased by re-appropriation only with the approval of Parliament

- (a) Investment
- (b) Salary & Wages
- (c) Grants-in-aid
- (d) Office Expenditure

Q.14. Which of these re-appropriation will require a 'Technical Supplementary'?

- (a) Revenue to Capital
- (b) O.E. to Salary
- (c) Salary to Grant-in-aid
- (d) Grant-in-aid-salary to Grant-in-aid-General

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Q.15 From where the advance from Contingency Fund is recouped?

- (a) RBI Cash balance (b) Consolidated Fund of India
(c) Public Account (d) Revenue Budget

Q.16 Which of these documents is not presented by Budget Division along with Budget?

- (a) Demand for Grants
(b) Detailed Demand for Grants
(c) FRBM Statements
(d) Implementation of Budget announcement

Q.17. Finance Commission is constituted at the interval of

- (a) 5 years (b) After every Lok Sabha election
(c) 8 Years (d) As and when government decides

Q.18 What is the main scope of work of Finance Commission?

- (a) Centre-State relation
(b) Tax policy of Union & State Governments
(c) Centre-State distribution of taxes
(d) Grant of resources to Local Bodies

Q.19 On what security, Government of India borrows money

- (a) Consolidated Fund of India (b) RBI's Cash balance
(c) Public account (d) Tax receipts

Q20. Which new Constitutional provision was added for GST?

- (a) 356 (b) 269-A
(b) 309 (d) 252

Q.21. Which office has recently been set up for undertaking borrowing activities of government of india?

- (a) Internal Debt Management Department (IDMD)
(b) Public Debt Office (PDO)
(c) Public Debt Management Cell (PDMC)
(d) Public Debt Strategy Division (PDSD)

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Q.22. Who chaired the committee to revise the FRBM Act?

- (a) Bimal Jalan
- (b) N.K. Singh
- (c) Sumit Bese
- (d) Raghuram Rajan

Q.23. Which additional deficit parameter introduced by the new revised FRBM Act?

- (a) Effective Revenue Deficit
- (b) Primary Deficit
- (c) Debt to GDP ratio
- (d) Tax-GDP ratio

Q. 24. Which of the following is the basis of calculating Primary Deficit?

- (a) Grant-in-aid expenditure
- (b) Total capital expenditure
- (c) Interest payment
- (d) Total public debt

Q.25. Which of these is the basis of calculating Effective Revenue Deficit?

- (a) Grant-in-aid – General expenditure
- (b) Interest payment
- (c) Grant-in-aid-for capital creation
- (d) Total Revenue Expenditure

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Syllabus of AAO (Civil) Examinations

(Effective from the year 2020)

Model Questions and Answers

Paper 5

Specialised Accounts Rules

Objective Questions:

1. Which of the following constitute Internal Debt:

- a) Cash Management Bills
- b) Dated Securities Inflation Index Bonds
- c) Non Marketable securities
- d) Interest bearing obligations under Public Account

The answer is

- A) a and b above
- B) a, b and c above
- C) a, b, c and d above
- D) a, c and d above

2. The executive borrowing powers of the Centre and States have been defined in which of the following

- A) Article 292 of the Constitution of India
- B) Article 293 of the Constitution of India
- C) Both Article 292 and Article 293 of the Constitution of India
- D) None of the above.

3. With regard to Internal Debt which of the following is NOT TRUE:-

- A) Internal Debt of the Government of India is booked under the Major Head -6001
- B) It is broadly divided into Marketable and Non Marketable Securities
- C) Marketable securities can be readily sold on stock exchange
- D) Dated Securities is not a tradable instrument.

4. With regard to Cash Management Bills which of the following is true:-

- A. Cash Management Bills is a long term instrument

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- B. The tenure of bills is between 91 and 180 days
- C. The Cash Management Bills are issues at discount to the face value through auctions like in the case of Treasury Bills
- D. Reserve Bank of India plays no role in the issue of Cash Management Bills

5. In case of National Small Savings Fund which of the following is Not True:-

- A. Deposits under various small savings scheme are accounted for in the Public Account of India
- B. Withdrawals by subscribers under various small savings scheme are accounted for in the Consolidated Fund of India
- C. Interest payment to subscribers under various small savings scheme are accounted for in the Consolidated Fund of India
- D. All the payments against cost of operations under various small savings scheme are accounted for in the Consolidated Fund of India

6. Which of the following tax at present is Not collected by CBDT:-

- A. Income Tax
- B. Corporation Tax
- C. Securities Transaction Tax
- D. Wealth Tax

7. In case of acquisition of immovable property from person having official dealings which of the following apply:-

- A. It is not permissible
- B. It is permissible
- C. It is permissible but with prior intimation to the prescribed authority
- D. It is permissible but with previous sanction of the prescribed authority

8. Deemed suspension applies in following case:-

- A. Where a Government servant is detained in custody for a period exceeding 48 hours
- B. Where a Government servant is sentenced for imprisonment for a period exceeding 48 hours
- C. Either of A or B above
- D. None of the Above

9. With regard to disciplinary proceeding against an employee officiating in a higher post on ad hoc basis which of the following does not apply:-

- A. The employee in above case will be reverted back to the post held by him on a regular basis
- B. The employee shall be reverted back to the post held by him on a regular basis only if the employee has held post under ad hoc for less than one year
- C. The employee shall not be reverted back to the post held by him on a regular basis if the employee has held post under ad hoc for more than one year

D. None of the above

10. "Workplace" for examination of complaint under sexual harassment has been defined as :

- A. Any department, organisation undertaking establishment enterprise institution office etc
- B. Hospitals or nursing homes
- C. Any sports institute ,stadiums, any place visited by the employee during course of employment etc.
- D. All of the above

11. In case of order under disciplinary proceedings against an employee , the period of limitation for filing appeal is

- A. 30 days
- B. 45 days
- C. 60 days
- D. 90 days

12. Which of the following is Not part of minor penalty;

- A. Censure
- B. Withholding of promotion
- C. Withholding of increment of pay
- D. Compulsory retirement

13. Service Tax was first introduced by which of the following Act:-

- A. Finance Act 1993
- B. Finance Act ,1994
- C. Finance Act, 1996
- D. Finance Act, 1997

14. Under Rule 7 of the Service Tax Rules , 1994 , every assessee is required to submit a return in the prescribed form along with the Challan Identification Number (CIN) on

- A. Half yearly basis
- B. Quarterly basis
- C. Yearly Basis
- D. Monthly basis

15. Who are mandatorily enjoined to pay tax indirect taxes online:-

- A. All corporate who are liable to pay excise duty and service tax of Rs 1 lakh or above in a year.
- B. All corporate who are liable to pay excise duty and service tax of Rs 5 lakh or above in a year.
- C. All corporate who are liable to pay excise duty and service tax of Rs 10 lakh or above in a year.

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D. All corporate who are liable to pay excise duty and service tax of Rs 1 crore or above in a year.

16. THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 has been notified on

- A. 12th April 2017
- B. 12th May 2017
- C. 12th April 2018
- D. 12th May 2018

17. The liability to pay tax on goods under the CENTRAL GOODS AND SERVICES TAX ACT, 2017 shall arise

- A. at the time of supply as defined under the Act
- B. at the time of placing the order
- C. at the time of sale
- D. at the time of realisation of profit

18. Input tax credit of every registered person who is entitled for the same is credited to

- A. the electronic credit ledger
- B. the bank account of the assessee
- C. the physical credit Ledger
- D. a certificate issued in this regard

19. Invoice is issued under the CENTRAL GOODS AND SERVICES TAX ACT, 2017 by registered person supplying goods at the time of

- A. removal of goods for supply to the recipient, where the supply involves movement of goods,
- B. delivery of goods or making available thereof to the recipient, in any other case
- C. either A or B
- D. at the time of receipt of payment

20. Provision for procedure of passing budget in parliament is given in

- A. Article 113 of the Constitution of India
- B. Article 51 of the Constitution of India
- C. Article 267 of the Constitution of India
- D. Article 49 of the Constitution of India

21. The competent body to approve setting up of a new autonomous organisation is

- A. The administrative ministry
- B. The Ministry of Finance
- C. The Secretary of the concerned Department
- D. The Union Cabinet

22. Which of the following can be treated as Utilisation Certificate in case of Direct Benefit Transfer :

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- A. Intimation from the bank /National Payments Corporation of India regarding deposit in the beneficiary account as per prescribed procedure
- B. Sanction letter for payment in the account of beneficiaries
- C. Record of the Ministry relating to release of fund under direct benefit transfer
- D. Any of the above

23. With regard to externally aided projects which of the following is not true:

- A. External aid can be in foreign currency or Indian Rupee
- B. It is received by Reserve Bank of India
- C. Reserve Bank of India remit the rupee equivalent to the account of Controller General of Accounts, Department of Expenditure
- D. The remittance is counted as external loan /Grants receipts in the Consolidated Fund of India.

24. Who is not part of the Committee for recommendation of appointment of the Chief Information Commissioner and Information Commissioners

- (i) the Prime Minister, who shall be the Chairperson of the committee;
- (ii) the Leader of Opposition in the Lok Sabha;
- (iii) a Union Cabinet Minister to be nominated by the Prime Minister
- (iv) the Chief Justice of India .

25. The period of limitation for filing appeal by anyone aggrieved against decision of Central Public Information Officer or State Public Information Officer or in case of failure to get information from the same is how many days from the date of decision or failure to get information:-

- A. 15 days
- B. 30 days
- C. 45 days
- D. 60 days

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ASSISTANT ACCOUNTS OFFICER (CIVIL) EXAMINATION
SAMPLE QUESTIONS FOR THE COMPUTER BASED TEST

Name of Paper : Paper 6 – Public Works Accounts

Question 1: Calculate the O.B. to be entered in the cash book from the following data:

Temporary Imprest given to JE	Rs. 1500
Deposit-at-call Receipts	Rs. 5000
Refund of Festival Advance not utilised by a UDC	Rs. 600

- (a) Rs. 2100
- (b) Rs.6500
- (c) Rs.7100
- (d) Rs.5600

Question 2: Work out the O.B. to be entered in the cash book from the following data:

A/c payee cheque in favour of a contractor	4000
Imprest with SDO	2200
Notes and coins (including soiled notes for Rs.70)	1300
Revenue stamps	100

- (a) Rs. 7600
- (b) Rs.3600
- (c) Rs.3530
- (d) Rs.7530

Question 3: Work out the amount of cash to be indicated in the certificate of surprise check of cash from the following data:

Unpaid wages of work charged staff	3000
Unpaid salary of a regular UDC pending disbursal	6000
Cheque in f/o DDO towards refund of unused LTC advance	1500
Notes and coins including two counterfeit coins of Rs.10 each	900

- (a) Rs. 5380
- (b) Rs. 5400
- (c) Rs. 11,380
- (d) Rs. 11,400

Question 4: Work out the amount of payment already made as per previous bill (entry K) from the following data:

Work done upto date - Rs.6,00,000; Work done since previous bill - Rs.2,80,000, amount withheld in previous bill – Rs. 2000 and amount released in this bill – Rs. 1000

- (a) Rs. 3,20,000
- (b) Rs. 3,21,000
- (c) Rs. 3,22,000
- (d) Rs. 3,18,000

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Question 5: If EMD is Rs. 40,000 and work done and measured in first RA Bill is Rs. 12,00,000/-, the 5% security deposit recoverable from the first RA Bill will be:

- (a) Rs. 20,000
- (b) Rs. 40,000
- (c) Rs. 60,000
- (d) Rs. 1,00,000

Question 6: If 100 cft. brickwork requires 1000 bricks, up to date brickwork is 8000 cft. and up to date brickwork done in the previous bill was 6000 cft., Secured Advance granted earlier for bricks is recoverable for:

- (a) 80000 bricks
- (b) 20,000 bricks
- (c) 60,000 bricks
- (d) 1,40,000 bricks

Question 7: Cost of Materials and carriage charges for a work executed departmentally are debited in the Works Abstract to the sub-head:

- (a) Contractors-Other Transactions
- (b) Contingencies
- (c) Materials
- (d) Additional charges for materials issued to contractor

Question 8: Value of cement issued for RCC work executed by a contractor on finished rate basis will be debited in the Works Abstract under the sub-head:

- (a) Materials
- (b) Contractors-Other Transactions
- (c) Cement Work
- (d) RCC Work

Question 9: A cheque for Rs. 1500/- dated 7th January issued to a supplier for purchase of stationery was cancelled on 10th March of the same year. The entry for this in the cash book on 10th March will be:

	Date	To whom paid	Bank or Treasury		Classification
			Ch. no	Amount	
(a)	10-3	By cancellation of cheque		(-) 1500	Work concerned
(b)	10-3	By cancellation of cheque		(-) 1500	Miscellaneous
(c)	10-3	By cancellation of cheque		(-) 1500	O.E.
(d)	10-3	Cheque no... dated: 7-1 for Rs. 1500 cancelled (Red Ink)		(-) 1500	O.E.

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Question 10: For CPWD works costing upto Rs. 5 crore, normallydays are allowed between the date of uploading the tender on website and the last date for receipt of tenders:

- (a) 7 days
- (b) 14 days
- (c) 21 days
- (d) 28 days

Question 11: A fresh cheque no. 1234 for Rs. 5000 was issued after cancelling cheque no. 0123 dated 1st July. The necessary entry to be made in the Cash Book will be:

	To whom paid	Bank or Treasury	
		Ch. no	Amount
(a)	By issue of fresh Cheque in lieu of Ch. No. 0123 dated 1-7	1234	5,000
(b)	By cancellation of cheque no.0123 dt. 1-7 issued fresh Cheque no. 1234 (in red ink)	0123	(-)5000
(c)	Fresh cheque issued in lieu of Ch. No. 0123 dated 1-7 for Rs.5000 (in red ink)	1234	---
(d)	No entry is required		

Question 12: A cheque for Rs. 3250 on account of rent of a circuit house, remitted by a Division to the Bank on 1st July was dishonoured by Bank the same day. Receipts side of the Cash Book will be written as:

	Date	From whom received	Amount (Rs.)	Classification
(a)	1-7	To rent of circuit house	(-) 3250	0059- Public Works
(b)	1-7	To rent of circuit house	(-) 3250	0075- Misc. Admn Services
(c)	1-7	To rent of circuit house	(-) 3250	Remittances to Bank
(d)	No entry is required. Matter will be taken up with the drawer of the cheque.			

Question 13: Which of the following is obtained from the successful bidder to ensure due performance of the contract:

- (a) Earnest Money Deposit (EMD)
- (b) Bid Security
- (c) Performance Guarantee
- (d) Secured advance

Question 14: Payments to contractors and others for the work done or other services rendered are made on the basis of measurements recorded in the.....

- (a) Contractor's Ledger
- (b) Register of Works
- (c) Measurement Book
- (d) Work Abstract

Question 15: Self Cheque for Rs. 7000/- dated 15th May is encashed on 16th May. Its entry in the cash book on 16th May will be:

- (a) Receipts Side - Rs. 7000 in amount column
- (b) Receipt Side- Rs. 7000 in amount column
Payment Side- Rs. 7000 in bank column
- (c) No entry in money columns will be made, only a note of encashment will be made in red ink
- (d) No entry is required to be made in the cash book on encashment of the cheque.

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Question 16: As per Rule 159 and 160 of GFR 2017, all tender enquiries are to be published on the Central Public Procurement Portal and all tenders to be received and processed online through the e-procurement portal. In the case of CPWD works, exception to this rule can be made where national security is involved with the approval of:

- (a) DG, CPWD
- (b) Urban Development Minister
- (c) Secretary, UD with the concurrence of FA
- (d) Secretary, UD with the previous approval of Department of Expenditure.

Question 17: Following recoveries are made from a contractor's bill:

(i) Fine for bad work	Rs. 200
(ii) Cost of cement	Rs. 1100
(iii) Court Attachment	Rs. 150
(iv) Compensation under Workmen's Compensation Act	Rs. 100

The total amount of receipts to be entered on Receipts side of the Cash Book will be:

- (a) Rs. 1550
- (b) Rs. 450
- (c) Rs. 250
- (d) Rs. 1300

Question 18: Following deductions were made from a Contractor's bill:

Hire charges of hot mix plant	Rs. 1000
Cost of steel supplied	Rs. 3000
Items of same work got done on contractor's behalf	Rs. 700

The total amount of receipts to be entered on Receipts side of the Cash Book will be:

- (a) Rs. 3700
- (b) Rs. 4700
- (c) Rs. 1700
- (d) Rs. 1000

Question 19: The standard form of contract used for works which are to be awarded without call of tender is:

- (a) Lumpsum Contract Document (CPWD Form 12)
- (b) Piece Work (CPWD Form 10)
- (c) Percentage Rate Tender (CPWD Form 7)
- (d) Work Order (CPWD Form 11A)

Question 20: Following recoveries were made from a salary bill:

GPF	Rs. 10,000
Income Tax	Rs. 2,500
Overpayment of previous month	Rs. 1,000

The total amount of receipts to be entered on Receipts side of the Cash Book will be:

- (a) Rs.13,500
- (b) Rs. 12,500
- (c) Rs. 3,500
- (d) Rs. 2,500

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Question 21: In which of the following cases secured advance can be paid to a contractor for work 'A':

- (a) Upon bringing to the site 350 bags of cement issued to him from department store.
- (b) Upon bringing to the site glass panes for fixing on window frames.
- (c) Upon bringing to the site 1,00,000 bricks.
- (d) Upon bringing to the site 25 tons of steel to be used on work 'B'.

Question 22: Maximum Secured Advance admissible for one lakh bricks brought to site, market rate of which is 4000/- per 1000 bricks, is:

- (a) Rs.3,00,000
- (b) Rs.3,60,000
- (c) Rs.4,00,000
- (d) Rs.2,00,000

Question 23: Rs.600/- was withheld from the 1st RA bill of a contractor. Out of this a sum of Rs.400/- was released from 2nd RA bill. Rs. 400/- will appear in the 2nd RA bill as:

- (a) (-)Rs.400 in line 5(a) of the Memo of Payments
- (b) (-)Rs.400 in line 5(b) of the Memo of Payments
- (c) Rs.400 in line 5(a) of the Memo of Payments
- (d) Rs.400 in line 5(b) of the Memo of Payments

Question 24: Secured Advance of Rs.54,000/- paid against Bricks (value Rs.60,000) brought to a Work will appear in Ledger as:

(a)	Secured Advance	Name of work or account	Debit	Credit
	Rs. 54,000	Work	Rs.60000	Rs.60,000

(b)	Secured Advance	Name of work or account	Debit	Credit
	Rs.54,000	Work	Rs.54000	

(c)	Secured Advance	Other Transactions	Name of work	Debit	Credit
	Rs.54,000		Work		Rs.54000

(d) None of the above

Question 25: Contractors Ledger Form is given below.

Bill Date	Bill No.	Serial No. of RA Bill	Advance Payment	Secured Advance	Other Transactions	Name of Work	Debit	Credit	Total value of work
1	2	3	4	5	6	7	8	9	10

In column 8 is recorded:

- (a) Value of work done or supplies made since previous bill
- (b) Value of work done or supplies made plus Advance payment and Secured Advance, if any, since previous bill.
- (c) Amount of Cheque paid to the contractor.
- (d) None of the above.

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MODEL QUESTION PAPER

Paper 7- PROCUREMENT, INTERNAL AUDIT & CONTROL

Question No.1- Which of the following are included in the inclusive definition of "Goods" given in GFR 2017?

- I. Assemblies and subassemblies
- II. Technology transfer, licenses & patents acquired as Intellectual properties
- III. Books, Publications, Periodicals etc for a library
- IV. Commissioning, training & maintenance incidental to the supply of goods.

Options: (a) I, II & III (b) I & III (c) I, III & IV (d) I, II & IV

Question No.2- The description of the subject matter of public procurement should be objective, functional, generic and measurable

(a) In all cases

(b) in all cases where the estimated value of procurement is in excess of Rupees one lakh in each case.

(c) to the extent practicable

(d) when the procurement is for Information Technology purposes.

Question No.3- The standard method of obtaining bids include

- I. Advertised Tender Enquiry
- II. Local Purchase Committee Enquiry
- III. Three Stage bidding
- IV. Electronic Reverse Auctions
- V. Single Tender Enquiry

Options: - (a) I, IV & V (b) I, II & III (c) I, III, IV & V (d) I, II & V

Question No.4- which one of the following is not a method of selection/ evaluation of bids prescribed in GFR 2017?

(a) PPI (b) QCBS (c) Nomination (d) LCS

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Question No.5- A Ministry/Department may resort to procurement of non-consulting services by choice in consultation with the Financial Adviser, when

- I. Justified circumstances leading to such procurement exist.
- II. No performance standards can be identified.
- III. Some special purpose or interest shall be served
- IV. Measurable deliverables cannot be prescribed

Options: - (a) I, III & IV (b) I & III (c) All the above (d) II & IV

Question No.6- Which of the following statements is true with regard to Inventory Management as laid down in GFR 2017?

- I. Physical verification of fixed assets should be done at least once in a year
- II. Physical verification of consumable goods and materials should be done at least once in two years.
- III. For libraries with more than twenty-five thousand volumes and up to fifty thousand volumes, physical verification of books should be done at least once in three years.
- IV. Buffer stock of consumable goods and materials should normally not be maintained to avoid blockade of Government money

Options: - (a) I, II, III & IV (b) I, II & IV (c) I & III (d) I & IV

Question No.7- Which of the following are true with regard to provisions of GFR 2017 for modes of disposal of surplus or obsolete or unserviceable goods.

- I. Such goods of assessed residual value of more than Rupees two lakhs should be disposed of by obtaining bids through advertised tender.
- II. The option of public auction for disposal of such goods is available only when the assessed residual value is more than Rupees five lakhs
- III. For disposal of currency, negotiable instruments, receipt books, compliance of rules-relating to official secrets should be ensured.
- IV. Such goods of hazardous nature may be destroyed by burning in the open.

Options: - (a) I & II (b) All the above (c) II & III (d) I & III

Question No.8- Which of the following statements are true

- I. A Ministry/ Department, may at its discretion, make purchases of value up to Rupees two lakh fifty thousand, by issuing purchase orders containing basic terms and conditions.
- II. Cost plus contracts should normally be avoided
- III. In case of Works Contracts or Contracts for purchases of value between Rupees one lakh to Rupees ten lakh, where the tender document includes GCC, SCC and scope of work, the letter of acceptance shall constitute a binding contract
- IV. Contract documents may be invariably executed in case of turnkey contracts, contracts for maintenance of equipment or provisions of services.

Options: - (a) All the Above (b) I & II (c) I, III & IV (d) II & III

Question No.9- Which of the following is not a mode of payment prescribed in CGA (R&P) Rules for payment for purchases abroad

- (a) Account payees Government cheque of category 'C'
- (b) Bank Draft
- (c) Letter of Credit
- (d) Bank Telegraphic Transfer

Question No. 10 - The tool of Reverse Auction (RA) can be used for procurement (other than automobiles) through GeM, when

- (i) Cost is up to Rs. 25000 and competent authority decides to go for RA.
- (ii) Cost is more than Rs. 25000 and up to Rs. 5,00,000 and product other than L₁ is added to cart.
- (iii) The cost is above Rs. 5,00,000.
- (iv) The L₁ price becomes known after bidding and it is decided to conduct RA amongst participating bidders.

Options: -

- (a) (ii) and (iii) above
- (b) (i), (ii) and (iii) above
- (c) None of above
- (d) All of above

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Question No. 11 - Splitting of quantity of purchase can be prescribed in the Bid Documents with the condition(s) that

(i) The splitting shall be among bidders as per %age mentioned in the bid document.

(ii) The bidders other than L₁ shall have to match their price with the L₁ price

(iii) The splitting shall be decided by the L₁ bidder

(iv) The splitting shall be with the mutual consent of the participating bidders

Option: -

(a) (i) and (ii) above

(b) (ii) and (iv) above

(c) (ii) and (iii) above

(d) None of above

Question No. 12: - Which of the following is/are true about the Local Purchase Committee?

(i) Nominated by the Head of Office

(ii) Three Group 'A' officers as members

(iii) Recommends procurement on the basis of three quotations

(iv) As per provisions of Rule 154 of GFRs, 2017

Option: -

(a) (i), (iii) and (iv)

(b) (ii), (iii) and (iv)

(c) None of above

(d) All of above

Question No. 13: - International Commercial Terms (INCOTERMS) allocate responsibilities to the buyer and seller, with respect to:

(i) Control and care of the goods while in transit

(ii) Carrier selection, transfers and related issues

(iii) Costs of freight, insurance, taxes, duties and forwarding fees

(iv) Contract with insurance company

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Option:

- (a) (i) and (iv) above
- (b) (ii), (iii) and (iv) above
- (c) (i), (ii) and (iii) above
- (d) (iii) and (iv) above

Question No. 14: - A Department e-published Limited Tender Enquiry (LTE) inviting ten firms to submit their offers for procurement of goods. Eleven tenders were received including one tender from an uninvited firm. This tender

- (i) shall be entertained for enhancement of competition
- (ii) shall be treated as unsolicited and not entertained
- (iii) shall be destroyed
- (iv) shall be kept in file unopened

Option: -

- (a) (ii) and (iii) above
- (b) (ii) and (iv) above
- (c) (i) above
- (d) None of above

Question No. 15: - In response to an advertised tender enquiry, only one Bid was received. The process may be considered valid and finalised provided the following conditions are satisfied:

- (i) The procurement was satisfactorily advertised and sufficient time was given for submission of bids
- (ii) The qualification criteria were not unduly restrictive
- (iii) Prices are reasonable in comparison to market values.
- (iv) There possibility of uptrend in market prices

Option: -

- (a) (i), (ii) and (iii) above

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- (b) (ii), (iii) and (iv) above
- (c) None of above
- (d) All of above

Question No. 16: - Before starting the evaluation of bids for Consultancy Services, the Consultancy Evaluation Committee (CEC) members should ensure that they:

- (i) have no conflict of interest
- (ii) understand the rating and scoring system
- (iii) have been provided with evaluation worksheets
- iv) agree on how to evaluate the proposals.

Option: -

- (a) (ii) and (iii) above
- (b) (iii) and (iv) above
- (c) (i), (ii) and (iii) above
- (d) All of above

Question No. 17: - Individual consultants/service providers are normally employed on assignments for which

- (i) Teams of personnel is not required
- (ii) No additional outside professional support is required
- (iii) Rates are strictly based on Minimum Wages Act
- (iv) The experience and qualifications of the individual is the paramount requirement.

Option: -

- (a) (i), (ii) and (iii) above
- (b) (i), (ii) and (iv) above
- (c) (ii) and (iv) above
- (d) None of above

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Question No. 18: - For Direct Purchase on GeM, a Buyer adds to cart a certain quantity of stationary items. Rates for carted quantity, for that buyer, are frozen

- (i) during carting period of 10 days
- (ii) during carting period of 5 days
- (iii) against any upward revision by seller.
- (iv) downward revision shall be provided by the seller

Option: -

- (a) (ii) and (iii) above
- (b) (i) and (iii) above
- (c) (i), (iii) and (iv) above
- (d) None of above

Question No. 19: - Which of the following is/are true with regard to Two-Cover Bid System:

- (i) Bid Security is to be provided alongwith Technical Bid
- (ii) Financial Bids of only technically qualified bidders are opened.
- (iii) Representative of bidders can attend opening of financial bids only.
- (iv) Technical Evaluation Committee can allow deviations in technical parameter which is not satisfied by all the bidders.

Option: -

- (a) (i) and (ii) above
- (b) (iii) and (iv) above
- (c) (ii), (iii) and (iv) above
- (d) All of above

Question No.20-The jurisdiction of Internal Audit includes

- I. Principal Accounts Office
- II. DDOs of Ministry/ Department
- III. Indian Missions abroad
- IV. Other Government of Indian Offices abroad.
- V. Audit offices of C&AG abroad

Options: - (a) All the above (b) I, II & III (c) All except V (d) I, II & V

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Question No. 21- The extent and nature of checks in Internal Audit will include the following-

- I. Detailed scrutiny of Accounts
- II. Verifying the extent & frequency of controls and checks exercised by head of office.
- III. Checking the procedure followed for disposal of assets.
- IV. Scrutiny of general office management procedures

Options: - (a) I & II (b) I, II & III (c) I & III (d) All the above

Question No.22- As per the CAM, the nature of checks to be exercise by the Internal Audit parties in respect of CDDOs include

- I. Payments made by the Cheque Drawing DDOs are in accordance with the rules and orders governing them, with correct arithmetical calculations and poor recoveries/ deductions made from the bills. It will further be checked whether the List Payments with paid vouchers are sent by them every week to the concerned PAO by the prescribed dates, and as per given instructions;
- II. GPF/CPF Accounts of all employees including Group 'A'.
- III. The instructions relating to the processing & submission of Pension are observed.
- IV. Every personal deposit account in Ministry/ Department is alive & in operation.
- V. All instructions relating to defined contribution pension scheme including maintenance of pay bill register, pay bills etc. are strictly followed.

Options: - (a) All of the above (b) I, II, IV & V (c) I, II, III & V (d) all except II

Question No.23- Checking of receipts by Internal Audit parties shall include

- I. The Internal Audit shall conduct mandatory checks to see whether the Department has prescribed adequate regulations & procedures for effective checks on collecting and accounting of all revenue receipts and that they are followed correctly
- II. The above checks in case of refund is not mandatory.
- III. Test checks as may be considered necessary to ensure that the demands are raised promptly in the manner required by the law or Act of

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Parliament & that no amount due to Government is left outstanding in its books without sufficient reasons.

- IV. Checks for proper safe guard against willful omission or negligence in the levy or collection of taxes wherever due is the primary responsibility of the Departmental Officer. A certificate of test checks in such cases recorded by the Departmental Officer shall be insisted upon by the Internal Audit party

Options: -

- (a) II & III (b) II, III & IV (c) all the above (d) all except IV

Question No.24- Match the following in context of categorization of risks by Ministries/Departments:

<u>A</u>	<u>B</u>
<u>Risk Likelihood</u>	<u>How likely is the Risk to occur?</u>
1- High	1- The process is somewhat difficult to perform
2- Moderate	2- Performance data shows evidence that the requirements will be met
3- Low	3- It is a common process and not difficult to perform
	4- The process is extremely difficult to perform

Options: -

- (a) A1-B4, A2-B1, A3-B2, A3-B3
 (b) A1-B4, A1-B1, A2-B2, A3-B3
 (c) A1-B4, A2-B2, A2-B1, A3-B3
 (d) None of the above.

Question No.25- Complete the following, Risk matrix:

Probability	High	Moderate	High	C
	Moderate	Low	B	High
	Low	A	Low	Moderate
		Low	Moderate	High
	Severity of Impact			

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Options: -

- (a) A –Low, B –Moderate, C –Moderate
- (b) A –Moderate, B- Low, C- Moderate
- (c) A –Low, B –Low, C-Moderate
- (d) A –Low, B –Moderate, C –High

Mallik Chakraborty

ASSISTANT ACCOUNTS OFFICER (CIVIL) EXAMINATION
SAMPLE QUESTIONS FOR THE COMPUTER BASED TEST

Name of Paper : Paper 8 – Commercial & Management Accounts

Question 1: A started business with cash 5000, building 5000, furniture 2000, having depreciation of 10% on building. The total amount of capital comes to Rs. _____

- (a) 11,500
- (b) 12,000
- (c) 12,500
- (d) 13,000

Question 2: If during a month anticipated sales are 5,000 kg, opening stock is 1,000 kg and closing stock is 500 kg then what will be the quantity of production.

- (a) 3,500 kg
- (b) 4,000 kg
- (c) 4,500 kg
- (d) 5,000 kg

Question 3: Marginal cost is computed as:

- (a) Prime cost + All Variable overheads
- (b) Direct material + Direct labour + Direct Expenses + All variable overheads
- (c) Total costs – All fixed overheads
- (d) All of the above

Question 4: All indirect expenses are charged against:

- (a) Trading Account
- (b) Profit and Loss Account
- (c) Manufacturing Account
- (d) None of the above

Question 05: The cost of a machine is Rs.5,70,000. Its scrap value is Rs.25,000 and useful life is 10 years. The depreciation amount under Straight Line Method is:

- (a) Rs.57,000
- (b) Rs.59,500
- (c) Rs.54,500
- (d) Rs.50,000

Question 06: Arrange the steps of accounting in sequential order:

- (i) Trial Balance;
- (ii) Journal Entry;
- (iii) Balancing of Accounts
- (iv) Ledger Posting

- (a) (i),(ii),(iii),(iv)
- (b) (ii),(iii),(iv),(i)
- (c) (ii),(iv),(i),(iii)
- (d) (ii),(iv),(iii),(i)

Madhu Shrivastava

Question 07: A machinery is purchased for Rs. 3,00,000 and Rs. 50,000 is spent on its installation. Rs. 5,000 is spent on fuel. What will be the amount of capital expenditure?

- (a) Rs. 3,00,000
- (b) Rs. 3,50,000
- (c) Rs. 3,55,000
- (d) None of these

Question 08: Determine Stock Turnover Ratio, if Opening Stock is 31,000, Closing Stock is 29,000, Sales is 3,20,000 & Gross Profit Ratio is 25% on sales?

- (a) 31 times
- (b) 11 times
- (c) 8 times
- (d) 32 times

Question 09: What is the amount of gross profit/loss when opening stock is Rs. 18,000, purchases Rs. 78,000, cost of goods sold Rs. 1,06,000 and sales Rs. 1,49,000?

- (a) Rs. 44,000 profit
- (b) Rs. 42,000 profit
- (c) Rs. 43,000 profit
- (d) Rs. 43,000 loss

Question 10: What is the main purpose of Bank Reconciliation?

- (a) To locate cashier's mistake
- (b) Reconciliation of the cash book and bank balances
- (c) To find out bank balances
- (d) To find out cash balances

Question 11: Cost of asset should always be equal to the cost of the liabilities. This concept is:

- (a) Double Entry Bookkeeping
- (b) Matching Concept
- (c) Consistency
- (d) Money Measurement Concept

Question 12: The selling price is `10 per unit, variable cost `06 per unit, and fixed cost 5,000, the breakeven-point in units will be:

- (a) 500 units
- (b) 1000 units
- (c) 1250 units
- (d) None of these

Question 13: Income and expenditure account is based on

- (a) Cash accounting
- (b) Accrual accounting
- (c) Government accounting
- (d) Management accounting

Mudhar Shah

Question 14: A company invited application for subscription of 5000 shares. The applications were received for 6000 shares. The shares were allotted on pro-rata bases. If Shyam applied for 180 shares, how many shares would be allotted to him?

- (a) 180
- (b) 200
- (c) 150
- (d) 175

Question 15: Given Net profit for the year Rs 2,50,000 Transferred to general reserves Rs 40,000 and old machinery bought for Rs 50,000 was sold for Rs 20,000. Calculate funds from operations.

- (a) Rs 2,80,000
- (b) Rs 2,20,000
- (c) Rs 2,90,000
- (d) Rs 3,00,000

Question 16: Cash Flow Statement is also known as:

- (a) Statement of Changes in Financial Position on Cash basis
- (b) Statement accounting for variation in cash
- (c) Both a and b
- (d) None of the above.

Question 17: The arithmetical accuracy of books of account is verified through?

- (a) Journal
- (b) Trial Balance
- (c) Ledger
- (d) None of the above

Question 18: Which of the following account(s) will be affected, while rectifying the error of sales to Rahim Rs. 336 posted to his account as Rs. 363?

- (a) Sales account
- (b) Both sales and Rahim's Account
- (c) Cash account
- (d) Rahim's account

Question 19: Sale of goods to Mr. Amir is wrongly debited to Umair A/c(debtor) instead of Amir A/c(debtor), this is an example of?

- (a) Error of principle
- (b) Error of omission
- (c) Error of commission
- (d) Error of original entry

Question 20: Which of the following a/c will always have a debit balance:

- (a) Cash
- (b) Bank
- (c) Discount
- (d) None of the Above

Question 21: Sales made to Ahmed on credit should be debited to?

- (a) Account Receivable
- (b) Cash
- (c) Account Receivable-Ahmed
- (d) Sales

Muhammad Ishaq

Question 22: Discount allowed is:

- (a) Expense of business
- (b) Income of business
- (c) Loss of business
- (d) Abnormal loss of business

Question 23: Which of the following accounts will be debited if the business's owner withdraws cash from business for his personal use?

- (a) Drawings
- (b) Cash
- (c) Business
- (d) Stock

Question 24: If opening capital is Rs.70,000 and closing capital is Rs.90,000, what is the amount of profit or loss?

- (a) Profit Rs.20,000
- (b) Loss Rs.20,000
- (c) Loss Rs.70,000
- (d) Profit Rs.90,000

Question 25: Old Furniture worth Rs. 4,400/- was sold out. This entry will be shown as:

- (a) Only Receipt side of Receipt & Payment A/c
- (b) Income side of Income & Expenditure A/c
- (c) Receipt Side of Receipt & Payment A/c and Assets side of Balance Sheet
- (d) Receipt & Payment A/c, Income & Expenditure A/c & Balance Sheet

Madhu Sharma