

## QUESTIONS & ANSWERS

1. Which of the following provisions empowers a Drawing and Disbursing officer to deduct income tax from employee's pay bill : (Q.Id. 5012241)

1. Art.84 Financial Code
2. Art.85 Financial Code

**Ans: 3. Art.86 Financial Code**

4. Art.87 Financial Code.

2. Recovery effected from the salary of an employee should not ordinarily be more than of, his pay. Which of the following provisions provides this security : (Q.Id. 5012242)

1. Art.56 of Financial Code.
2. Art.57 of Financial Code.

**Ans: 3. Art.58 Financial Code.**

4. Art.60 of Financial Code.

3. "unless in any case it be otherwise distinctly provided, the whole time of a Government Servant is at the disposal of the Government \_\_\_\_". Which of the following proviso mandates this: (Q.Id. 5012242)

1. Rule.3 of APCS (Conduct) Rules, 1964
2. Rule.9 of A.P. Fundamental Rules

**Ans: 3. Rule.11 of A.P. Fundamental Rules**

4. Rule.9 of A.P.C.S (CC&A) Rules, 1991

4. It is a permanent post, but an individual Government cannot hold for more than a limited period. Such a post is; (Q.Id. 5012244)

1. Temporary post
2. Substantive post

**Ans: 3. Tenure post**

4. Officiating post.

(Rule 9 (30), Fundamental Rules)

5. Payment made to a Medical Officer for loss of a private practice is a (Q.Id. 5012245)

1. Special pay

**Ans: 2. Compensatory allowance**

3. Personal Pay

4. Miscellaneous allowance.

(Rule 9 (5), Fundamental Rules)

6. A Government Servant cannot claim Daily allowance in the following situations: (Q.Id. 5012246)

1. He performed a journey on a public transport.
2. He performed a journey on an official conveyance.

**Ans: 3. His absence from headquarters is less than six hours.**

4. He availed leave while on official tour.

(Rules 37 (2) (ii) (c). A.P.T.A Rules)

7. Lodging charges per a day admissible to a Government servant of Grade.II on an official tour to New Delhi is: (Q.Id. 5012247)

- Ans: 1. Rs. 785**      2. Rs. 525  
3. Rs. 1300      4. Rs. 875

G.O.Ms.No.150, Finance (HR.VI-TFR-A&L-TA) Dept., Dt.: 11-12-2015.

8. Which of the following is not correct with reference to an official tour of a Government Servant to New Delhi: (Q.Id. 5012248)

1. He is eligible to claim reimbursement of lodging charges.
2. He is eligible to claim auto fare from arrival point to place of stay.
3. He is eligible to claim conveyance charges for going to place of official work from place of stay.

**Ans: 4. He is eligible to claim conveyance allowance, but there shall be proportionate reduction in Daily allowance.**

9. Which of the following Municipal Corporations is not listed as eligible for City Compensatory Allowance in RPS.2015: (Q.Id. 5012249)

1. Rajahmundry
2. Kakinada.
3. Vijayawada

**Ans: 4. Machilipatnam**

G.O.Ms.No.49, Fin. (HRM.V-PC) Dept. Dt. : 30-4-2015

10. Daily allowance admissible to an officer drawing a pay of 47330 in a pay scale of 16400-49,870 for tours within the state is (Q.Id. 50122410)

1. Rs. 600
2. Rs. 450

**Ans: 3. Rs. 300**      4. Rs. 225

G.O.Ms.No.150, Finance (HR.VI-TFR-A&L-TA) Dept., Dt.: 11-12-2015

11. The ratio fixed between the Central Government and the State Government scales to arrive at the D.A rate of State Government in G.O.Ms.No. 47, Finance (HR-V-PC) Department Dt. 30.04.2015: (Q.Id. 50122411)

1. 1 : 3.921
2. 1 : 0.524
3. 1 : 8.908
4. 1 : 3.668

12. Subsistence allowance payable to government servant shall be reviewed after \_ months from the date of suspension: (Q.Id. 50122412)

1. One
2. Two

**Ans: 3. Three**

4. Six

13. Minimum service that a Government is required to put in to avail study leave is; (Q.Id. 50122413)

1. 1 year
2. 3 years

**Ans: 3. 5 years**

4. 2 years.



14. *Special Adhoc Promotion Post Scale is awarded to a Government servant when; (Q.Id. 50122414)*

1. A temporary vacancy arises in promotion post.
2. He is stagnated in present for six long years.

**Ans: 3. He is stagnated in present post for a prescribed period and there is no promotion post under relevant service rules.**

4. He is stagnated in present post, but his junior was promoted

15. *Which of the following rule deals with 'Transfer of lien?' (Q.Id. 50122415)*

1. F.R.12-A
2. F.R.13
3. F.R.14(a)

**Ans: 4. F.R.14-B**

16. *A Government department assigned a work undertaken from a Non-Government organization, to a Government servant in its rolls and paid him certain amount for that. Such a payment is called: (Q.Id. 50122416)*

1. Wage
2. Fee

**Ans: 3. Honorarium**

4. Ad-hoc payment.  
(Rule (9), Fundamental Rules)

17. *Medical allowance payable to the Pensioners was enhanced from 200 to 300 with effect from: (Q.Id. 50122417)*

1. July, 2013
2. Dec, 2015
3. Feb, 2016
4. June, 2014

**Ans: 2. Dec, 2015**

18. *Minimum pension as per Revised Pay Scales, 2015 is (Q.Id. 50122418)*

1. Rs.3350/- Per month.
2. Rs.5750/- per month.

**Ans: 3. Rs.6500/- per month.**

4. Rs.7250/- per month.

G.O.Ms.No.51, Finance (HRM.VI-Pension)  
Department, Dated: 08-05-2015.

19. *Which of the following Head of account denotes savings fund under GIS: (Q.Id. 50122419)*

1. 8011-106-01-001

**Ans: 2. 8011-106-01-002**

3. 8011-107-01-001

4. 8011-107-01-002

20. *What is the maximum entitlement of HRA in areas other than Hyderabad Municipal Corporation as per RPS-2015: (Q.Id. 50122420)*

1. Rs.12000/-

**Ans: 2. Rs.15000/-**

3. Rs.18000/-

4. Rs.20000/-

G.O.Ms.No.48, Finance (HR-V-PC)  
Department, Dated: 30-04-2015

21. *Minimum amount payable as obseques charges on death of a pensioner is (Q.Id. 50122421)*

1. Rs.10000/-
2. Rs.12000/-
3. Rs.13000/-

**Ans: 4. Rs.15000/-**

G.O.Ms.No.39, Finance (HR-5-Pension, GPF)  
Department, Dated: 08-03-2016.

22. *Which of the following statements is not correct with reference to Honourarium: (Q.Id. 50122422)*

**Ans: 1. Honourarium is admissible for temporary increases in work even though it form part of the legitimate duties of a Government servant.**

2. It is not admissible to temporary employees with less than three years of continuous service.
3. It should not be granted when over time allowance is paid in connection with the same work.
4. It should not be granted in case a Government servant performs duties of another sanctioned in addition to his own post.

23. *Which of the following claim is not admissible as per Travelling allowance rules: (Q.Id. 50122423)*

1. A Government Servant who made a journey, in public interest, while on leave has claimed Travelling

Allowance for the journey as a journey on tour.

2. A Government Servant, who is summoned to attend a departmental enquiry into his conduct, while he is On leave has claimed travelling allowance.

**Ans: 3. A Government Servant, whose services are terminated, has claimed travelling allowance to his place residence.**

4. A Government Servant, whose leave is curtailed by a recall, has claimed travelling allowance.

24. *Which among the following Head of account is prescribed for drawing leave encashment benefit granted at the time retirement in respect of provincialized Municipal employees? (Q.Id. 50122424)*

1. M.H 2071-115-(14)-001

2. M.H 2071-115-(14)-002

**Ans: 3. M.H 2071-115-(14)-003**

4. M.H 2071-115-(14)-010/018

25. *Who among the following are eligible to avail Leave Travel Concession: (Q.Id. 50122425)*

1. Industrial employees.
2. Contingent employees.
3. Part-time employees.

**Ans: 4. Employees on contract of five years or more.**



26. If expenditure head of account of Medical and Public Health is 2210, its loan Head of account: (Q.Id. 50122426)

1. 0010                      2. 0110

3. 4210                      **Ans: 4. 6210**

27. Sub-head (75) denotes: (Q.Id. 50122427)

1. Training

**Ans: 2. Lump-sum provision**

3. Suspense  
4. Adhoc-payment.

28. Which article of the Constitution of India lays down that accounts of the Union and the States should be kept in the form as advised by the Comptroller and Auditor General of India: (Q.Id. 50122428)

1. Art.142                      **Ans: 2. Art.150**

3. Art.152                      4. Art.167

29. Expenditure on construction of Buildings, Irrigation Projects is accounted for under (Q.Id. 50122429)

1. Revenue Account

**Ans: 2. Capital Account**

3. Loan Account  
4. Public account.

30. A Government servant on completion of 16 years in a Time scale has been appointed to SPP-I Scale on 1.7.2007. When he is eligible to be appointed to SPP-I (b) (Q.Id. 50122430)

1. 1.7.2009                      **Ans: 2. 1.2.2010**

3. 1.7.2015                      4. 1.2.2016

31. A Government servant who is drawing a pay of Rs.40270/- as

on 1.7.2016 has been promoted to the next higher cadre in the time space of Rs.42490-96110 as on 25.9.2016. What is his pay as on 1.7.2017. (Q.Id. 50122431)

**Ans: 1. Rs. 43680**

2. Rs. 42490  
3. Rs. 44870  
4. None of these.

32. When from the family pension is to be payable in case where the whereabouts of a Pensioner are not known. (Q.Id. 50122432)

1. Next month of the month upto which pension was paid  
2. From the date of receiving request from the Family pensioner.  
3. From the date of filing of FIR.

**Ans: 4. One year from the date of filing FIR.**

(Rule 14 -B-(v) under Appendix I, AP Revised Pension Rules)

33. A Government servant appointed on compassionate grounds and drawing family pension is eligible for DA (Q.Id. 50122433)

1. On both salary and Family pension  
2. On Family pension only

**Ans: 3. On Salary only.**

4. On either of these whichever is higher.

Rule 11 (b) under Appendix VIII, AP Revised Pension Rules read with G.O.Ms.No.125 F&P (FW.Pen.I) Dept., dt. 1-9-2000

34. Medical examination is required to commute pension in which of the following contingencies: (Q.Id. 50122434)

**Ans: 1. When the request is made after one year from date of superannuation.**

2. When the pension is not sanctioned pending disciplinary action.  
3. Pensioner became eligible to further commute a part of his pension due revision of his pay/pension.  
4. All the above.

(Rule 5 (a) (i) under Appendix IV, AP Revised Pension Rules)

35. A person who is working as Jamedar from 1.7.2007 and subsequently promoted as record Assistant on 25.7.2010 has applied for Special Grade appointment in the post of Record Assistant. He is eligible to be appointed to Special Grade Scale as on: (Q.Id. 50122435)

**Ans: 1. 1.7.2013**

2. 25.7.2016  
3. 1.7.2015  
4. He is not yet eligible to get the benefit.

36. A Government servant on superannuation is entitled to commute a maximum 40% his pension subject to drawal of a minimum pension. When his eligible pension under RPS-2015 is Rs.8750/- . The maximum pension he can commute is (Q.Id. 50122436)

1. Rs. 2750                      **Ans: 2. Rs. 2000**

3. Rs. 3500                      4. Rs. 3000

37. A temporary Government servant is entitled to avail the following leave(s). (Q.Id. 50122437)

**Ans: 1. Earned leave**

2. Half pay leave  
3. Both                      4. None.

38. A Government servant, who is having a balance of 30 days Earned leave at his credit, has availed E.O.L for 24 days from 2.8.2015 to 25.8.2015. What should be his Earned leave balance as on 1.1.2016. (Q.Id. 50122438)

1. 45 days                      2. 44 days  
3. 30 days                      **Ans: 4. 43 days.**

39. Which of the following provisions of Fundamental rules deals with the matter of willful/unauthorized absence; (Q.Id. 50122439)

1. F.R.11                      **Ans: 2. F.R.18**  
3. F.R.14                      4. F.R.17

40. Which of the following is not correct with reference to Leave not due. (Q.Id. 50122440)

1. It shall be debited against future earnings of HPL  
2. It shall be based on the left over service of the Government servant.  
3. It shall be sanctioned only on satisfying that the Government servant resumes duty after leave.

**Ans: 4. No recovery of leave salary need be affected even if the Government servant fails to resume duty.**



41. Which of the following is not correct with reference to Half pay leave. (Q.Id. 50122441)

1. A credit of 20 days shall be given for every completed one year service.

**Ans: 2. Temporary Government Servants are also eligible to get credit.**

3. E.O.L. availed by a Government servant does not affect the credit of HPL.
4. Dies-non and Suspension treated as not duty affects credit of HPL.

42. A Government Servant whose date of increment is on 25.4.2016 has availed E.O.L. for 38 days from 1.5.2016 to 7.6.2016. His next increment falls on: (Q.Id. 50122442)

1. 25.4.2017
2. 8.5.2017

**Ans: 3. 1.6.2017**

4. 2.6.2017

43. A Government servant is entitled to be granted House Building Advance on completion of a service of (Q.Id. 50122443)

1. 5 years
2. 6 years
3. 7 years

**Ans: 4. 8 years**

44. Penal interest prescribed in cases of \_\_\_\_\_ of House Building \_\_\_\_\_ (Q.Id. 50122444)

\_\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_ normal rate

\_\_\_\_\_ normal rate

31. A Government servant drawing \_\_\_\_\_

49. Expenditure on Non-conventional Sources of Energy (Renewable energy) is classified under sub-sector: (Q.Id. 50122449)

1. Science, Technology and Environment

**Ans: 2. Energy**

3. Social and Community Services.
4. Miscellaneous services.

50. Which of the following is not a Major Head under 'Education' (Q.Id. 50122450)

1. General Education

**Ans: 2. Primary Education**

3. Technical Education
4. Sports and Youth Services.

51. As per FR.54-B, the period of suspension of a Government servant shall not be treated a duty, when (Q.Id. 50122451)

1. He dies before conclusion of disciplinary proceedings.

**Ans: 2. It is considered that the suspension is justified**

3. It is considered that the suspension is unjustified
4. The disciplinary proceedings against him ended in punishment.

52. Maximum period of deputation allowed on a foreign service is (Q.Id. 50122452)

1. 3 years
2. one year
3. 2 years

**Ans: 4. 5 years.**

53. Which of the provisions in Fundamental Rules mandates production of medical certificate of Health for getting appointed substantively to a permanent post : (Q.Id. 50122453)

1. F.R.6
2. F.R.49

**Ans: 3. F.R.10**

4. F.R.18

54. Maximum period of 'Extraordinary leave on other than medical grounds' that counts as qualifying service for pension is (Q.Id. 50122454)

1. 180 days
2. 12 months
3. 24 months

**Ans: 4. 36 months**

55. Maximum period of weightage that a Government servant can add to his qualifying service to get full benefit of pension is (Q.Id. 50122455)

1. Two years
2. Three years

**Ans: 3. Five years**

4. Seven years.



56. Which of the following is not true in respect of Voluntary retirement

(i) Government servant shall give notice three months before the date on which he wishes to retire.

(ii) He is at liberty to withdraw such a notice before the date on which he wishes to retire.

(iii) He is entitled to add a maximum of 5 years weightage to his qualifying service. (Q.Id. 50122456)

1. (i)

**Ans: 2. (ii)**

3. (iii)

4. Both (i) and (ii)

57. There is scope for a dismissed Government Servant to receive: (Q.Id. 50122457)

**Ans: 1. Compassionate allowance**

2. Compensation pension

3. Subsistence allowance

4. Compulsory retirement pension.

58. A Government Servant whose date of superannuation falls on 30.9.2019 has been voluntarily retired on 30.4.2017 on completion of 25 years of service. What is the maximum weightage that can be add to his qualifying service: (Q.Id. 50122458)

**Ans: 1. 2.5 years**      2. 3 years  
3. 3.5 years      4. 4.5 years.

59. Which article of AP Financial Code speaks about 'Standard of Financial Propriety'. (Q.Id. 50122459)

**Ans: 1. Art. 3**      2. Art. 5

3. Art. 9      4. Art. 11

60. 'The fact that a Government Servant has been misled or deceived by a subordinate will in no way mitigate his personal responsibility.' Which provision of AP Financial Code says this: (Q.Id. 50122460)

1. Art. 273      2. Art. 300

**Ans: 3. Art. 5**      4. Art. 9

61. A fund placed at the disposal of the Governor to facilitate advances to meet unforeseen expenditure is: (Q.Id. 50122461)

1. Revolving fund

2. Consolidate fund

**Ans: 3. Contingency fund**

4. Sinking fund

62. The method adopted to execute a work when no contractor is available or when it is considered most economical: (Q.Id. 50122462)

1. Piece-work contract method

**Ans: 2. Departmental method**

3. Lump-sum contract method

4. Schedule contract method

63. Initial record of labour engaged by the department on each day of a work is (Q.Id. 50122463)

1. Attendance Register

**Ans: 2. Muster roll**

3. Wages book

4. Contingent register.

64. Which of the following is not correct (Q.Id. 50122464)

1. Separate Muster Roll should be kept for each work.

2. Separate Muster Roll should be there for each period of payment.

3. Unpaid items should be carried forward

**Ans: 4. Muster Roll should be prepared in duplicate.**

65. Which of the following provisions of AP Financial Code provides for payment of advance to a contractor: (Q.Id. 50122465)

1. Art.169      2. Art.165

3. Art.168      **Ans: 4. Art.177**

66. Powers delegated to subordinate authorities to sanction expenditure is listed in (Q.Id. 50122466)

1. Appendix 1 of A.P Financial code.

2. Appendix 3 of A.P Financial code.

3. Appendix 11 of A.P Financial code.

**Ans: 4. Appendix 12 of A.P Financial code.**

67. Annual expenditure on ordinary repairs to a Government building should be limited to (Q.Id. 50122467)

1. 1% of budget provision

**Ans: 2. 1% of capital cost of building**

3. 2% of budget provision.

4. 2% of Capital cost of building

68. Rate of leave salary contribution that a foreign employer shall pay for the services of a Government servant borrowed: (Q.Id. 50122468)

1. 7% of the pay drawn

2. 9% of the pay drawn

3. 10% of the pay drawn

**Ans: 4. 11% of the pay drawn.**

69. A Government servant is not eligible to seek fixation of his pay under FR.22-B in case his promotion is after availing Automatic Advancement scheme for (Q.Id. 50122469)

1. Special Grade

2. Special Promotion Post-I(a)

3. Special Promotion Post I(b)

**Ans: 4. Special Promotion Post-II**

70. A Government servant injured while on duty is entitled to seek sanction of (Q.Id. 50122470)

1. Hospital leave

2. Leave not due

**Ans: 3. Special Disability Leave**

4. None of these.



71. The General principles for enforcing responsibility of a Government servant for a loss sustained on account of a criminal offence committed by him is listed out in the following Article of Financial code (Q.Id. 50122471)

1. Art.273
2. Art.299

**Ans: 3. Art.300**

4. Art.302

72. Transfer of savings from one unit of appropriation to another unit of appropriation within the same grant and under the same section is (Q.Id. 50122472)

1. Budget transfer.

**Ans: 2. Reappropriation.**

3. Revenue transfer.
4. Receipt transfer.

73. The Major head 2217 represents (Q.Id. 50122473)

1. Receipts of Urban Development.

**Ans: 2. Expenditure of Urban Development.**

3. Capital Outlay on Urban Development.
4. Loans for Urban Development.

74. Provisional pension sanctioned under Rule.52 of A.P. Revised Pension Rules,1980 (Q.Id. 50122474)

**Ans: 1. shall not exceed normal pension entitled to.**

2. shall not exceed 75% of normal pension entitled

3. shall not be more than the amount of Anticipatory pension entitled to.

4. Shall be equal to eligible subsistence allowance.

75. Jamedars working in Peshis of Ministers are entitled to a Special Pay of Rs.----- as per RPS-2015. (Q.Id. 50122475)

1. 150
2. 200

**Ans: 3. 300**

4. 350

76. Maximum amount of claim towards transport of personal effect on transfer that a Grade.II Government Servant can prefer on his transfer to a place far off at a distance of 260 k.m, is (Q.Id. 50122476)

1. Rs.4680
2. Rs.5200
3. Rs.6500
4. Rs.5800

77. A Government servant authorized to draw or countersign cheques or bills payable at the treasury or bank is required to send specimen signature to the Treasury Officer or bank. Which provision provides for this. (Q.Id. 50122477)

1. Treasury Rule.30
2. Treasury Rule.28

**Ans: 3. Treasury Rule.29**

4. Treasury Rule.31

78. If a Government servant is reduced to a lower stage in a time scale, as a measure of penalty, his pay shall be regulated as per provisions of (Q.Id. 50122478)

1. F.R. 22
2. F.R. 28

**Ans: 3. F.R. 29(1)**

4. F.R. 29(2)

79. Which of the following Treasury Rule authorizes a Treasury Officer to correct an arithmetical inaccuracy in a bill presented to him for payment. (Q.Id. 50122479)

1. Treasury Rule 11
2. Treasury Rule 17
3. Treasury Rule 23

**Ans: 4. Treasury Rule 26**

80. Which of the following expenditure does not come under TR.27.

- i) Pension.
- ii) Personal claims of Government Servants.
- iii) Claims of Urgency. (Q.Id. 50122480)

1. (i)
2. (ii)
3. (iii)

**Ans: 4. Both (i) and (ii)**

81. Who is authorized to prescribe the procedures of monetary management and accounting to be adopted by Government Servants? (Q.Id. 50122481)

1. The Governor
2. The Chief Minister

**Ans: 3. The Finance Minister**

4. The Accountant General.

82. Which of the following provision authorizes a Treasury Officer to advise a claimant to refer the claim to the Accountant General. (Q.Id. 50122482)

1. Treasury Rule 11
2. Treasury Rule 13
3. Treasury Rule 16

**Ans: 4. Treasury Rule 18**

83. Challan form prescribed for a remitting money into treasury is in (Q.Id. 50122483)

1. Form T.A. 5
2. Form T.A. 4

**Ans: 3. Form T.A. 10**

4. Form T.A. 11

84. A Government servant supplied with funds for expenditure shall be responsible for such funds until they are accounted for to the satisfaction of the Accountant General. Which Treasury Rule mandates this. (Q.Id. 50122484)

1. Treasury Rule 16
2. Treasury Rule 11

**Ans: 3. Treasury Rule 32**

4. Treasury Rule 18

85. Bill Form used for drawing Abstract Contingent Bill: (Q.Id. 50122485)

**Ans: 1. A.P.T.C. Form No. 57**

2. A.P.T.C. Form No. 62
3. A.P.T.C. Form No. 103
4. A.P.T.C. Form No. 108

86. An endorsement recorded on the margin of a bill specifying that its value of a bill is "Under \_\_\_\_\_ is known as (Q.Id. 50122486)

1. Payment endorsement
2. Pass order.
3. Pay order.

**Ans: 4. Protective endorsement.**



87. A Drawing and Disbursing Officer is required to review the Treasury Bills Register of his office (Q.Id. 50122487)

1. Weekly

**Ans: 2. Bi-weekly**

3. Monthly  
4. quarterly

88. In which among the following a Government servant is not eligible for commuting a part of his pension (Q.Id. 50122488)

1. When the Individual is retired compulsorily

**Ans: 2. When the individual is dismissed and allowed compassionate allowance**

3. When the individual has not opted for commutation within 06 months

4. None of the above

89. Additional Quantum of pension entitled to by a pensioner of age.92 years is (Q.Id. 50122489)

1. 25% of basic pension .

**Ans: 2. 30% of basic pension.**

3. 35% of basic pension.  
4. 50% on basic pay.

90. Who among the following is not eligible to receive family pension for life time. (Q.Id. 50122490)

1. Spouse out of marriage consummated after retirement

2. Mentally retarded child

3. Widowed daughter who has no livelihood and dependent on pensioner.

**Ans: 4. Minor son.**

91. Which among the following claims should be presented in the Treasury in 'duplicate not payable' copies of bills:

(i) Pay and allowances of Government servants.

(ii) Grants-in aid to local bodies.

(iii) Pay and allowances of Government servants whose services lent to Local Bodies.

(iv) Scholarships and Stipends. (Q.Id. 50122491)

1. (i)  
2. (ii) and (iii)

**Ans: 3. (ii),(iii) and (iv)**

4. All of the above.

92. A Drawing and Disbursing Officer presenting bills at a Treasury is required to keep Treasury Bills Book in form (Q.Id. 50122492)

**Ans: 1. Form.70**

2. Form.70-A  
3. Form.75  
4. Form.76

93. When a Government servant, receiving provisional pension, dies before conclusion of disciplinary proceedings against him, his family is entitled to receive (Q.Id. 50122493)

1. Provisional Pension.  
2. Anticipatory Pension.

**Ans: 3. Family Pension.**

4. Not any.

94. The procedure to be followed by a Drawing Officer in case of a lost cheque is prescribed in (Q.Id. 50122494)

1. S.R.43 of T.R.16  
2. S.R.44 of T.R.16

**Ans: 3. S.R 50 of T.R.16**

4. S.R.48 of T.R.16

95. Both Husband and wife in state service are transferred from two different stations to one and same station within a period of 6 months. (Q.Id. 50122495)

**Ans: 1. Both are entitled to draw travelling allowance for transport of personal effects independently.**

2. Anyone of them is entitled to draw it.

3. Anyone of them who se claim is advantageous is entitled to draw it.

4. Anyone of them whose claim is less is entitled to draw it.

96. Payment of pay and allowances in the middle of a month is permissible in the following contingency.

(i) When a government Servant proceeds on long leave.

(ii) When a government servant transferred from one department to another department.

(iii) When a Government servant finally quits service.

(iv) When a Government servant is transferred to a Foreign Service. (Q.Id. 50122496)

1. (i) only  
2. (ii) and (iii)  
3. (iii) and (iv)

**Ans: 4. (ii),( iii) and (iv)**

97. Which among the following is not correct ? (Q.Id. 50122497)

**Ans: 1. EOL on private affairs upto 3 years is counted for the required age of 20 years for voluntary retirement .**

2. EOL on medical grounds counts for increment .

3. EOL availed for prosecuting higher studies counts for increment.

4. EOL on private affairs upto 3 years counts as qualifying service for the purpose of pension.

98. Competent authority to pre-audit lapsed Deposit repayment bill (Q.Id. 50122498)

**Ans: 1. District Treasury Officer.**

2. Accountant General

3. Director of Treasuries and Accounts.

4. Government



99. A Government Servant dies after completion of one year of qualifying service but before completing five years of qualifying service, the amount of gratuity shall be calculated on the basis of (Q.Id. 50122499)

1. 1 year service
2. 5 years
3. 7 years

Ans: 4. 9 years.

100. Gratuity payable to a retired Government Servant and to be apportioned to the residuary state of Telangana is claimed under HOA: (Q.Id. 501224100)

Ans: 1. 2071-01-104-00-(34)-

040/042

2. 2071-01-104-00-(24)-040/042
3. 2071-01-104-00-(14)-040/042
4. 8658-00-129

Paper  
Code :  
**008**

# The Accounts Test for Subordinate Officers, Part - I

(With Books)

**NOVEMBER 2017 - APPSC (CBT)**

Time: 2 hours

Marks: 100

This Examination is WITH BOOKS that means Candidates are allowed to use TEXT BOOKS (BARE ACTS) in the Examination Hall. The following TEXT BOOKS (BARE ACTS) PUBLISHED BY US can be used at the Examination Hall

A.P. Fundamental Rules, Manual of Special Pay & Allowances (T.A.Rules), A.P. Revised Pay Scales, 2010

Treasury Code, Volume I, Treasury Code, Volume II

Financial Code, Volume I, Account Code, Volume I

Budget Manual, Revised Pension Rules,

A. P. Leave Rules, L.T.C. Rules

Note: Every effort has been made to ensure an up-to-date and correct publication in the hands of the readers by carrying out or following the amendments issued by the Government from time to time. Sincere effort has been made to furnish correct answers to the Questions in this Guide.

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## QUESTIONS & ANSWERS

1. Boy's service means service rendered prior to the attainment of \_\_\_\_ years of age. (Q.Id. 213792201)

1. 16      2. 20

**Ans: 3. 18**      4. 25

2. The Maximum limit up to which the earned leave can be accumulated by a temporary Government servant is appointed under Rule 10 (a)(i) (Q.Id. 213792202)

1. 240 days      2. 300 days

**Ans: 3. 30 days**      4. 100 days

3. The leave salary contributions payable in case of deputation to Foreign Service is ..... on the pay of Government servant drawn from time to time? (Q.Id. 213792203)

1. 15 %      **Ans: 2. 11 %**

3. 12 %      4. 10 %

4. The maximum limit for the grant of retirement gratuity .... (Q.Id. 213792204)

1. Rs.7.00 Lakhs

2. Rs. 8.00 Lakhs

3. Rs. 10.00 Lakhs

**Ans: 4. Rs. 12.00 Lakhs**

(G.O.Ms. No.6 Fin(HRM-VPensions) Dept., Dt.11.01.2016)

5. The fitment benefit given for fixation of pay in Revised Pay Scales 2015 is (Q.Id. 213792205)

1. 27 Percent      2. 29 Percent

**Ans: 3. 43 Percent**      4. 40 Percent

6. The minimum qualifying service required to earn pension is (Q.Id. 213792206)

1. 7 years

**Ans: 2. 10 Years**

3. 15 Years

4. 33 Years

7. The age of retirement of a superior Government servant in AP State is (Q.Id. 213792207)

1. 58 years

**Ans: 2. 60 years**

3. 56 years

4. 62 years

8. There are \_\_\_\_ Main divisions of Budget or Annual Financial Statement (Q.Id. 213792208)

**Ans: 1. Three**

2. Two

3. Four

4. Five

9. Capital expenditure and revenue expenditure is defined in AP Accounts code Vol-I under Article (Q.Id. 213792209)

1. Article 28

**Ans: 2. Article 30**

3. Article 32

4. Article 34

10. Standards of financial propriety is explained in chapter-I of AP financial code Vol-I under (Q.Id. 213792210)

**Ans: 1. Article 3**

2. Article 4

3. Article 5

4. Article 6

11. Increment should ordinarily be drawn unless it is withheld on account of misconduct as per fundamental Rules under (Q.Id. 213792211)

1. Rule 22 (a) (i)

2. 22 (B)

**Ans: 3. Rule 24**

4. Rule 31

12. The earning capacity of E.L by a Government servant in superior service appointed regularly is (Q.Id. 213792212)

1. 25 days in a calendar year

**Ans: 2. 30 days in a calendar year**

3. 35 days in a calendar year

4. 40 days in a calendar year

13. When a Government servant retired on superannuation on 31.03.2015, what is the pension that can be commuted whose pension is Rs.67,990/- (Q.Id. 213792213)

1. Rs.20,397

2. Rs.33,995

**Ans: 3. Rs.27,196**

4. Rs.16,998

14. Number statements are explained in \_\_\_\_ of AP Budget under (Q.Id. 213792214)

1. Para 10

2. Para 12

3. Para 14

**Ans: 4. Para 16**

15. Anticipated pension is payable as per APRPRs 1980 under (Q.Id. 213792215)

1. Rule 50 (A)

**Ans: 2. Rule 51 (A)**

3. Rule 52 (A)

4. Rule 53 (A)

16. Tenders system deals in AP Financial code under (Q.Id. 213792216)

1. Article 120

**Ans: 2. Article 125**

3. Article 130

4. Article 135

17. Fixed Traveling Allowance is defined in A.P.T.A. Rules under (Q.Id. 213792217)

1. Rule 10      **Ans: 2. Rule 12**

3. Rule 11

4. Rule 9

18. When pension calculated according to the formula works out to Rs.40,254.10 how to round off (Q.Id. 213792218)

**Ans: 1. Rs.40,255/-**

2. Rs.40,254/-

3. Rs.40,250/-

4. Rs.40,260/-

19. Every employee to produce fitness before reporting to service as per rule\_ of FRs (Q.Id. 213792219)

1. Rule 8

2. Rule 9

**Ans: 3. Rule 10**

4. Rule 11



## 20. Fees means (Q.Id. 213792220)

1. Fees received by registered Medical Practitioner from patients of Medical Treatment.

**Ans: 2. Recurring or non-recurring payments received by the Govt., Servant from source other than consolidated fund of state with the permission of Govt.,**

3. Amounts paid by students to the colleges
4. Fees received by the advocate from clients.

21. A Government servant was made to wait compulsorily after relief from old station for want of posting orders for 40 days. Who is component authority to treat the period as duty? (Q.Id. 213792221)

1. Head of the department
2. Head of the Office

**Ans: 3. Government in administrative department with the concurrence with finance department.**

4. A.G

22. An officer while drawing a pay of Rs. 73,270/- on foreign service retired on 31.07.2012 on superannuation. Had he not been deputed, his pay in parent department would be Rs. 67,990/-. What is the pay to be taken for calculation of pension and gratuity. (Q.Id. 213792222)

1. Rs.73,270

**Ans: 2. Rs.67,990**

3. Rs.69,000
4. Rs.69,750

23. Fixation under FR 22 B arises in cases (Q.Id. 213792223)

1. When promoted to higher post involving higher responsibility from the lower post according to the option of Government servant.
2. When promoted to SPPI post while drawing pay in Spl. Grade post according to the option of Government servant.

**Ans: 3. In both the above cases.**

4. When deputed to foreign services in the time scale.

24. The procedure for control of contingent expenditure against appropriation is defined in A.P Financial Code Vol-I under (Q.Id. 213792224)

1. Art- 99
2. Art- 100

**Ans: 3. Art-118**

4. Art- 125

25. Invalid pension is granted under rule of AP Revised Pension Rules, 1980 (Q.Id. 213792225)

1. 42
2. 33

**Ans: 3. 37**

4. 38

26. What is the maximum Weightage to be given to a Government servant on his retirement on superannuation on 30-06-2015 AN with a total qualifying service of 27 years 2 months 6 days (Q.Id. 213792226)

**Ans: 1. 5 years**

2. 3 years
3. 5 years 10 months
4. 4 years

27. The Death Relief payable to a superannuation Pensioner drawing a pension of Rs.37,100/- Whose wife died on 10.11.2013 is (Q.Id. 213792227)

**Ans: 1. Rs.10,000**

2. Nil
3. Rs.7,660
4. Rs.5,000

28. Cash verification are defined in treasury code under treasury rule\_ (Q.Id. 213792228)

1. T.R-10

**Ans: 2. T.R-11**

3. T.R-16
4. T.R-19

29. Who is competent to sanction the interest on belated payment of Retirement gratuity is. (Q.Id. 213792229)

1. Head of the Office

2. Head of the Department
3. Pension sanctioning authority

**Ans: 4. Government**

30. Contingency Fund is held by the (Q.Id. 213792230)

**Ans: 1. Secretary to Government, Finance Dept on behalf of Governor**

2. Governor
3. Legislature
4. Comptroller and audit General of India

31. No Government servant should be granted leave of any kind for continuous period exceeding (Q.Id. 213792231)

**Ans: 1. 5 years**

2. 4 years
3. 6 years
4. 7 years

32. Stoppage increment for a period of two years without cumulative effect, whose pay as on 01.04.2015 is Rs.36,070 in the scale of Rs.17,890-53,950, what would be his pay on 01.04.2017 and 01.04.2018 whose periodical increment is Rs.1030/- (Q.Id. 213792232)

**Ans: 1. 1.4.2017 - 36,070/-  
1.4.2018 - 39,160/-**

2. 1.4.2017 - 36,070/-  
1.4.2018 - 37,100/-
3. 1.4.2017 - 37,100/-  
1.4.2018 - 38,130/-
4. 1.4.2017 - 36,070/-  
1.4.2018 - 38,130/-



33. An officer has toured by Government vehicle from one station to another starting from Head quarters at 8 AM and reached back at 8 PM. The total distance travelled is 25 kms. All the stations are with the radius of 8 kms. What is the claim admissible for that day. (Q.Id. 213792233)

1. 1/2 of DA
2. One full DA

**Ans: 3. No claim is admissible**

4. Mileage allowance for the total distance of 25 kms

34. The wages paid to the work charged establishment for maintainance of civil works is debitable to (Q.Id. 213792234)

1. 020 Wages
2. 050 Other Expenses
3. 010 Salaries

**Ans: 4. 180 Maintainance**

35. In how many sectors were consolidated fund accounted for (Q.Id. 213792235)

1. 4 Sectors

**Ans: 2. 3 Sectors**

3. 5 Sectors

4. 2 Sectors

36. If a Government servant while officiating in a temporary post, if he is appointed to a post on the same time scale, the past service counts for increment under FRs in Rule (Q.Id. 213792236)

1. 22 (B)
2. 22 (a) (i)

3. 25 (B)

**Ans: 4. 26 (B)**

37. Verification of stores is defined in AP Financial Code Vol-I under articles.. (Q.Id. 213792237)

1. 140-142

**Ans: 2. 143-144**

3. 145-146

4. 137-138

38. Methods of Accounting for transactions pertaining to more than one major head of Account is defined in A.P Accounts Code Vol-I in (Q.Id. 213792238)

1. Art- 40

2. Art- 41

**Ans: 3. Art- 42**

4. Art- 44

39. Advances has to be drawn on bill (Q.Id. 213792239)

1. Form No.47

2. Form No.22

**Ans: 3. Form No.40**

4. Form No.62

40. The time limit for the purpose of claiming tour TA is? (Q.Id. 213792240)

1. 6 Months from the date of completion of Journey

**Ans: 2. 3 Months from the date of completion of Journey**

3. 9 Months from the date of completion of Journey

4. 1 year from the date of completion of Journey

41. If the claim for the availment of LTC is not preferred within the time limit, the claim is admitted subject to \_\_\_\_\_ of cut. (Q.Id. 213792241)

1. 20 Percent

2. To be summarily rejected

**Ans: 3. 15 Percent**

4. 10 Percent

42. If the sealed cash chest deposited to safe custody is taken back and is not redeposited into the Treasury for over \_\_\_\_\_ at a sub treasury, the authority competent to order for the closure of such item in the register of safe custody articles is (Q.Id. 213792242)

1. 2 Years by the DTA

2. 3 Years by the DTO

**Ans: 3. 1 Year by the DTO**

4. 1 Year by the A.G.

43. The earning capacity of earned leave that is earned by Government servant in superior service appointed regularly is (Q.Id. 213792243)

1. 25 days in a calendar year

2. 40 days in a calendar year

**Ans: 3. 30 days in a calendar year to be credited 15 days on 1st January and 15 days on 1st July in installments as advance credit**

4. 50 days in a calendar year

44. The transit pay and allowances of a Government servant deputed to Foreign service both ways will be debited to (Q.Id. 213792244)

1. For onward journey to borrowing foreign employer

2. For return journey to the department to which he has been repatriated

**Ans: 3. Both onward and return journeys debitable to borrowing foreign employer**

4. Both onward and return journeys to the department from which he has been deputed

45. Number statement in Form A should be prepared and sent by \_\_\_\_\_ to the Finance Department by. (Q.Id. 213792245)

1. Head of Office to the Head of Dept., by 1st August

**Ans: 2. Head of Department to Finance Department by 1st August**

3. Head of Department to the AG by 1st August

4. Head of Department to Finance Department by 1st December



46. A Government servant in a service had following events (i) kept under suspension for one year adjusted as specific penalty (ii) deputed to foreign service for a period of 2 years (iii) deputed to undergo in-service training for a period of 6 months. What is the non qualifying service. (Q.Id. 213792246)

1. 2 Years
2. 3 Years
3. 3 Years 6 Months

**Ans: 4. 1 Year**

47. Budget Memorandum is prepared by (Q.Id. 213792247)

1. Head of Department
2. A.G.
3. Head of Office

**Ans: 4. Government in Finance Department**

48. Permanent advance is defined in AP Financial Code Vol-1 under Articles. (Q.Id. 213792248)

**Ans: 1. 94 to 98**

2. 101 to 105
3. 88 to 93
4. 106 to 110

49. The rate of D.A. of for tours to any place outside the State to the Grade-II officer from 11-12-2015 is (Q.Id. 213792249)

**Ans: 1. Rs.450/-**

2. Rs.400/-
3. Rs.500/-
4. Rs.550/-

50. What is the maximum pension can be commuted? (Q.Id. 213792250)

1. 30 Percent
2. 40 Percent
3. 25 Percent
4. 35 Percent

**Ans: 2. 40 Percent**

51. The rate of lodging charges per day admissible to Grade-I Officer for the halt out of the state at Mumbai/Chennai / Kolkata/ Bangalore w.e.f 11-12-2015 is ..... (Q.Id. 213792251)

1. Rs.1500/-
2. Rs.1300/-
3. Rs.785/-
4. Rs.525/-

**Ans: 2. Rs.1300/-**

52. The earned leave can be accumulated up to a maximum of (Q.Id. 213792252)

1. 400 days
2. 240 days
3. 200 days

**Ans: 4. 300 days**

53. What is the weightage admissible, if a Government servant retired on medical ground after putting a total qualifying service of 30 years (Q.Id. 213792253)

1. 1 Year
2. 2 Years
3. 5 Years

**Ans: 4. Nil**

54. The minimum pension payable is (Q.Id. 213792254)

1. Rs.3,350/-
2. Rs.3,500/-
3. Rs.5,000/-

**Ans: 4. Rs.6,500/-**

55. Authority competent to order the additional charge arrangements in respect of non gazetted establishment upto a period of 3 months is (Q.Id. 213792255)

1. Head of the Office
2. Regional Office

**Ans: 3. Head of the Department**

4. Government

56. What is the maximum period upto which a Government servant can be deputed for Foreign Service (Q.Id. 213792256)

1. 3 years
2. 4 years

**Ans: 3. Initially 3 years can be extended upto 5 years**

4. 10 years

57. Periodical verification of cash held in District Treasury and deposit accounts once in half year by (Q.Id. 213792257)

**Ans: 1. DTA or any Officer authorized by him**

2. Government
3. Accountant General
4. None of the above

58. A register of all pad locks and keys belonging to District Treasuries and Sub Treasuries should be maintained in Form No. (Q.Id. 213792258)

1. 16

**Ans: 2. 26**

3. 12

4. 20

59. A Government servant while drawing a maximum pay of Rs.67,990/- from 01.06.2015 in the time scale of Rs.23,100 - Rs.67,990 retired on 31.05.2016. The rate of increment after Rs.67,990/- is Rs.1,760/- in Master Scale. The pay to be taken into account for calculation of pension is (Q.Id. 213792259)

**Ans: 1. Rs.69,750/-**

2. Rs.69,650/-
3. Rs.67,990/-
4. Rs.68,000/-

60. The conditions to which the service counts for increments and which will not count for increments is defined in FRs under (Q.Id. 213792260)

**Ans: 1. Rule 26**

2. Rule 28
3. Rule 30
4. Rules 32



61. The responsibility of Chief Controlling Officer in regard to reconciliation of expenditure and receipts are defined in A.P Budget Manual in (Q.Id. 213792261)

**Ans: 1. Para 19.7.1**

2. Para 14.1
3. Para 16
4. Para 18

62. Leave should not be granted to an employee while under suspension as per Fundamental Rules as per (Q.Id. 213792262)

**Ans: 1. Rule 55**

2. Rule 56
3. Rule 57
4. Rule 58

63. The procedure to be followed in respect of recoveries by one Govt., from another is defined in A.P Financial Code Vol-I in (Q.Id. 213792263)

1. Art- 56
2. Art- 72

**Ans: 3. Art- 74**

4. Art- 67

64. Provisional pension is defined in APRPRs under rule \_ (Q.Id. 213792264)

1. 50
2. 51

**Ans: 3. 52**

4. 53

65. A Govt., servant while officiating in a temporary post, if he is appointed to a post on the same time, the past service counts for increment under FRs in Rule. \_ (Q.Id. 213792265)

1. FR 22 (B)
2. FR 22 (a) (i)
3. FR 31 (1)

**Ans: 4. FR 26 (B)**

66. A Government servant retired on superannuation on 31.03.2002 AN. He has commuted maximum pension admissible and received the commutation value with other pensioner benefits simultaneously. What is the due date of restoration of pension commutation? (Q.Id. 213792266)

1. 1.4.2020
2. 1.8.2015

**Ans: 3. 1.4.2017**

4. 1.11.2018

67. Presumptive pay of a post is defined under FR in Rule (Q.Id. 213792267)

1. 9(20)
2. 9(21)
3. 9(23)

**Ans: 4. 9(24)**

68. Personnel pay defined in FRs under Rule (Q.Id. 213792268)

1. 9(21) (a)

**Ans: 2. 9(23)**

3. 9(22)

4. 9 (24)

69. The procedure of action to be taken in respect of losses of stores is defined in Financial Code Vol-I under Article (Q.Id. 213792269)

1. 290
2. 292

**Ans: 3. 298**

4. 300

70. The date of birth of an officer in AP Government is 01.01.1957, what is the date of retirement on superannuation. (Q.Id. 213792270)

1. 31-01-2015 AN
2. 31-12-2014 AN
3. 31-01-2017 AN

**Ans: 4. 31-12-2016 AN**

71. The millage allowances admissible to Grade-I Officer to travel on official duty in own car is Rs \_\_\_\_\_ if it is run by petrol. (Q.Id. 213792271)

1. Rs.9/- per KM
2. Rs.5/- per KM

**Ans: 3. Rs.13/- per KM**

4. Rs.10/- per KM

72. How do you round off the total qualifying service of 31 years 9 months 1 day worked and after adding weightage for the purpose of calculation of pension and gratuity (Q.Id. 213792272)

1. 31 years 9 months
2. 31 years
3. 31 years 6 months

**Ans: 4. 32 years**

73. The competent authority to order for allowing the deposit of a Municipality a sealed packet containing duplicate keys of cash chest in a sub treasury for safe custody is (Q.Id. 213792273)

1. D.T.A

**Ans: 2. D.T.O**

3. A.G

4. Government

74. Loss of cash in a department ordered to be written off by the competent authority should be debited to (Q.Id. 213792274)

1. Miscellaneous Expenditure of the Department

**Ans: 2. Contingent charges of the Department concerned**

3. Suspense Account

4. Separate head deducting the expenditure of the Department

75. Whenever a sealed packet or cash chest of a departmental officer is deposited for safe custody, under the orders of competent authority, a receipt should be issued by the Treasury in Form No. (Q.Id. 213792275)

1. 19
2. 26
3. 52

**Ans: 4. 104**



76. The EL that can be encashed on the date of retirement or death is up to a maximum of \_\_\_\_ days subject to availability in Leave account (Q.Id. 213792276)

1. 240 days

**Ans: 2. 300 days**

3. 180 days
4. 120 days

77. The establishment paid voucher should be preserved. (Q.Id. 213792277)

**Ans: 1. 3 years after the expiry of the year in which the transaction has occurred**

2. 6 years after the expiry of the year in which the transaction has occurred
3. 5 years after the expiry of the year in which the transaction has occurred
4. To be permanently retained

78. What is the earning capacity of half Pay leave by a Government servant appointed regularly. (Q.Id. 213792278)

1. 50 days after completion of every year of service

**Ans: 2. 20 days after completion of every year of service**

3. 30 days after completion of every year of service
4. 15 days after completion of every year of service

79. What is the maximum limit up to which the half pay leave can be accumulated. (Q.Id. 213792279)

1. 300 days
2. 240 days
3. 180 days

**Ans: 4. No limit**

80. Any article / packet / chest etc., lying in the Treasuries and Sub Treasuries not claimed for \_\_\_\_ years shall be treated as unclaimed articles and action taken to its disposal as per Treasury Rules. (Q.Id. 213792280)

1. 5 Consecutive Years

**Ans: 2. 10 Consecutive Years**

3. 3 Consecutive Years
4. 7 Consecutive Years

81. If a continuous halt is made at a particular station by a Government servant with in a state exceeding 10 days which is the authority to allow DA for the period exceeding 10 days (Q.Id. 213792281)

1. State Government
2. Countersigned authority
3. Head of the office

**Ans: 4. HOD with 3/4 rate exceeding 10 days**

82. Who is competent authority to treat the compulsory wait period of 40 days on duty (Q.Id. 213792282)

1. Head of the Office
2. Head of the Department
3. Accountant General

**Ans: 4. Government**

83. The role to be played by the District Treasury Vis - a - Vis by the Bank in cases where the PD Accounts are kept at the bank is defined under note 3 & 4 instructions 22 of T.R. (Q.Id. 213792283)

1. 10
2. 11

**Ans: 3. 16**

4. 30

84. The responsibilities of Government servant in recovering amounts attached by civil courts from their pay and allowing of employees is briefed in AP Financial code Vol-I Under (Q.Id. 213792284)

**Ans: 1. Article 88**

2. Article 86
3. Article 84
4. Article 82

85. The 1st list of payments along with paid vouchers should be Sent by RP on 10th of every month to (Q.Id. 213792285)

1. DTA

**Ans: 2. AG**

3. Government
4. DTO

86. Subsistence grant is defined under FR in Rule (Q.Id. 213792286)

1. 9(20)
2. 9(24)
3. 9(25)

**Ans: 4. 9(27)**

87. Combination of appointments are defined in F.R under Rule (Q.Id. 213792287)

**Ans: 1. F.R.49**

2. F.R.33
3. F.R.2
4. F.R.25

88. Special pay defined in Fundamental Rules under Rule (Q.Id. 213792288)

**Ans: 1. 9(25)**

2. 9(24)
3. 9(27)
4. 9 (28)



89. What is the provision dealing under which certain items of Departmental receipts which can be appropriated towards payments. (Q.Id. 213792289)

1. TR 10

**Ans: 2. TR 7(2)**

3. TR 16

4. TR 11

90. Authority competent to interpret rules under FRs is (Q.Id. 213792290)

1. Comptroller & Auditor General of India

2. Head of the Department

**Ans: 3. State Government**

4. Accountant General

91. The Treasuries should maintain a Register in Form No..... showing the particulars of all sealed parcels and cash chest received for safe custody? (Q.Id. 213792291)

1. 26

**Ans: 2. 19**

3. 104

4. 25

92. A Government servant retired at Hyderabad on 30.06.2013 AN on superannuation. His home town is Srikakulam. He wants to go to his home town for settlement along with his family and PEs. What is the time limit with which he can avail this concession? (Q.Id. 213792292)

1. 30th Sept 2013

2. 30th June 2014

**Ans: 3. 30th Dec 2013**

4. 30th Oct 2013

93. An expenditure of Rs.50,000/- for the construction of office building is accounted for in \_\_\_\_\_ Accounts. (Q.Id. 213792293)

1. Revenue Accounts

2. Deposit Account

**Ans: 3. Capital Account**

4. Loan Account

94. Manner of payment of pension and identification of pensioners is prescribed in Treasury Rule 16 under (Q.Id. 213792294)

1. S.R. 62

2. S.R. 63

**Ans: 3. S.R. 64**

4. S.R. 65

95. Leave cannot be granted continuously for a period exceeding 5 years as per FR. (Q.Id. 213792295)

1. FR.10      2. FR.11

3. FR. 17      **Ans: 4. FR.18**

96. The lapsed deposit statement should be prepared by \_\_\_\_\_ and sent to the \_\_\_\_\_ after close of every financial year. (Q.Id. 213792296)

1. By the STO to DTO

2. By the DTO to the DTA

3. By the DTA to the AG

**Ans: 4. By the DTO to the AG**

97. Leave travel concession availed by a Government servant is debited to detailed head. (Q.Id. 213792297)

1. 040 Travelling Expenses

2. 020 Wages

**Ans: 3. 010 Salaries 019 LTC**

4. Encashment of E.L

98. The authority for fixation of the rate of pension contribution and leave salary contribution for the purpose of their recovery from the foreign employer is? (Q.Id. 213792298)

1. Accountant General

2. State Government

**Ans: 3. Head of the Department**

4. Head of office from which the Government servant was deputed

99. There is no complete information on record with regard to Date of Birth of the Government Servant. In the Service book only the year i.e., 1960 was found to have been recorded. Then the date of birth should be fixed as.. (Q.Id. 213792299)

1. 1st Jan 1960

**Ans: 2. 1st July 1960**

3. 1st Sept 1960

4. 15th July 1960

100. If the date of birth of a Govt., Servant was recorded in the service book as August, 1957 and if there is no other record to show the date of birth, the date of birth should be fixed as..? (Q.Id. 213792300)

1. 1st Aug 1957

2. 1st Jan 1957

3. 15th Aug 1957

**Ans: 4. 16th Aug 1957**



# The Accounts Test for Subordinate Officers,

## Part - I

(With Books)

Paper  
Code :  
**008**

**MAY 2018 - APPSC (CBT)**

Time: 2 hours

Marks: 100

This Examination is WITH BOOKS that means Candidates are allowed to use TEXT BOOKS (BARE ACTS) in the Examination Hall. The following TEXT BOOKS (BARE ACTS) PUBLISHED BY US can be used at the Examination Hall

A.P. Fundamental Rules, Manual of Special Pay & Allowances (T.A.Rules), A.P. Revised Pay Scales, 2015

Treasury Code, Volume I, Treasury Code, Volume II

Financial Code, Volume I, Account Code, Volume I

Budget Manual, Revised Pension Rules,

A. P. Leave Rules, L.T.C. Rules

Note: Every effort has been made to ensure an up-to-date and correct publication in the hands of the readers by carrying out or following the amendments issued by the Government from time to time. Sincere effort has been made to furnish correct answers to the Questions in this Guide.

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# QUESTIONS & ANSWERS

1. The rate of anticipatory Pension has been adopted at 90% of the pension in Revised Pay Scales \_\_\_\_\_? (Qn.ID 3948131)

**Ans: 1. Revised Pay scales. 2010**

2. Revised Pay scales. 2005
3. Revised Pay scales. 2015
4. Revised Pay scales. 1993

2. What is the Maximum Earned Leave that may be granted at a time to a regular Government servant in superior service is \_\_\_\_\_ (Qn.ID 3948132)

1. 120 days
2. 60 days

**Ans: 3. 180 days**

4. 300 days

3. What are the benefits entitled by an employee under Automatic Advancement Scheme, who has completed 20 years of service, not yet attained the age of 45 years, and did not pass the tests prescribed for promotion under department service rules, till date? (Qn.ID 3948133)

1. Special Promotion Post Scale 1A

**Ans: 2. Special Grade Post Scale**

3. Special Promotion Post Scale 1B
4. 1 and 2 as above

4. Obtaining the Advance Stamp Receipt is exempted for payments made through (Qn.ID 3948134)

**Ans: 1. On line credit to the respective beneficiaries bank account.**

2. Demand Draft
3. By issue of Cheque
4. In Cash.

5. Vehicle Hire charges payable to an officer of the rank of MRO is (Qn.ID 3948135)

1. Rs.45,000 p.m. (Rs.12/- per KM over & above 2500 KMs)

**Ans: 2. Rs.35,000 p.m. (Rs.10/- per KM over and above 2500 KMs)**

3. Rs.25,000 p.m. (Rs.12/- per KM over and above 2500 KMs)

4. Rs.30,000 p.m. (Rs.12/- per KM over and above 2500 KMs)

6. The minimum remuneration entitled, by the (functionaries contract employees shall be not less than (Qn.ID 3948136)

**Ans: 1. Rs.12000**

2. Rs.10000

3. Rs.8000
4. Rs.15000

7. Up to which date the services of existing out sourcing employees are extended by the Government? (Qn.ID 3948137)

**Ans: 1. 31.07.2018**

2. 31.03.2019

3. 30.06.2018
4. 31.12.2018

8. What is the amount of Medical allowance payable to the Pensioners and Family pensioners? (Qn.ID 3948138)

1. Rs.500 Per Month

**Ans: 2. Rs.300 Per month**

3. Rs.200 Per Month
4. Rs.1000 Per Month

9. Who is the competent authority to issue sanction orders for delayed (beyond six years) arrears claim? (Qn.ID 3948139)

1. Accountant General

2. Government
3. Head of the Office

**Ans: 4. Head of the Department**

10. Non Drawl certificate shall be attached to/recorded by the DDO for arrears claim as per Treasury Rule \_\_\_\_\_ (Qn.ID 39481310)

1. SR.11 under TR. 16

**Ans: 2. SR 14 under TR 16**

3. TR. 34

4. SR. 2 under TR. 11

11. The Subsidiary Rule 28 under Treasury Rule.16 contains instructions about? (Qn.ID 39481311)

1. Survey department bills
2. Repayment of deposits

**Ans: 3. Drawl of Loans & Advances**

4. Refund of Revenue

12. The Treasury Officer shall not make any payment on a bill without obtaining adequate information as to its nature. This condition is stipulated in Treasury Rule \_\_\_\_\_? (Qn.ID 39481312)

**Ans: 1. SR 32 under TR 16**

2. SR 35 under TR 16

3. SR 36 under TR 16

4. SR 29 under TR 16

13. According to which proviso of AP Financial code the Increment certificate need to be attached to the bill on which increment in pay of a Government servant is drawn? (Qn.ID 39481313)

1. Article 73

2. Article 74

**Ans: 3. Article 75**

4. Article 67

14. The Treasury Rule which contains the instructions, and procedure of first drawl of Pay of a Government servant? . (Qn.ID 39481314)

**Ans: 1. SR 12 under TR 16**

2. SR 15 under TR 16

3. SR 16 under TR 16

4. SR 19 under TR 16

15. Find out the Treasury Rule which prescribes a condition that arrears pay shall not be clubbed with regular monthly Pay bill? (Qn.ID 39481315)

1. SR 22 under TR 16

**Ans: 2. SR 14 under TR 16**

3. SR 18 under TR 16

4. SR 24 under TR 16

16. If any amount is drawn in excess of what is due, the drawing officer is primarily responsible to make good the excess amount so drawn. Find the Article in AP Financial code in which this condition is laid down? (Qn.ID 39481316)

1. Article 53
2. Article 54

**Ans: 3. Article 56**

4. Article 52

17. As per Article 58 of AP Financial code recoveries may not ordinarily be made at a rate exceeding \_\_\_\_\_ of Pay of a Government servant (Qn.ID 39481317)

**Ans: 1. One third**

2. Half the Pay

3. Two third

4. Three fourth



18. What is the minimum service (continuous) required to avail the LTC facility by a Government employee? (Qn.ID 39481318)

1. 1 year      **Ans: 2. 5 years**  
3. 3 years      4. 2 years

19. Advance Pay shall be restricted to one month's pay drawn in previous post before transfer or one month's pay of the new post whichever is less as per AP Financial Code Proviso \_\_\_\_? (Qn.ID 39481319)

1. Article 239(c)(2)  
2. Article 239(b)

**Ans: 3. Article 239(c)(1)**

4. Article 240(1)

20. Which of the following condition is Not True for drawl of Festival Advance (Qn.ID 39481320)

1. The advance should be drawn two weeks immediately preceding the Festival  
2. It is admissible to those who are on duty or on leave  
3. The first installment shall be recovered from the pay of the following month in which it was drawn

**Ans: 4. The second advance may be sanctioned in a Financial year if the previous advance is fully recovered**

21. Identify the FR Provision, as per which a certificate of Non employment /Non engagement in any business or profession, shall be furnished of by a suspended Government to draw

subsistence allowance ? (Qn.ID 39481321)

- Ans: 1. FR 53 (2)**      2. FR 53 (1) (a)  
3. FR.54 (1)      4. FR.54 (2)

22. As per which Treasury Rule the tour bill shall be countersigned of by the competent authority ? (Qn.ID 39481322)

**Ans: 1. SR 16 under TR 16**

2. SR 15 under TR 16  
3. SR 18 under TR 16  
4. TR 11

23. A lapsed sanction requires renewal as per Proviso \_\_\_\_ of AP Financial code? (Qn.ID 39481323)

1. Art. 54      **Ans: 2. Art. 50**  
3. Art. 99      4. Art. 49

24. "No detailed bill shall be rendered for the secret service expenditure drawn on AC bill". Identify the relevant Treasury Rule. (Qn.ID 39481324)

1. SR 18 (d) Under TR 16  
2. SR 19 (i) Under TR 16

**Ans: 3. SR 18 (f) Under TR 16**

4. SR 18 (c) Under TR 16

25. Abstract contingent bill bearing APTC Form No \_\_\_\_ is used for contingent expenditure, which requires counter signature after Payment? (Qn.ID 39481325)

- Ans: 1. Form 57**      2. Form 58  
3. Form 56      4. Form 52

26. Permanent advance should be recoupment atleast twice a month as per Article \_\_\_\_ of APFC ? (Qn.ID 39481326)

1. Art. 96 (f)      **Ans: 2. Art. 96 (e)**  
3. Art. 92      4. Art. 94

27. All appropriations lapse at the close of the financial year as per Proviso \_\_\_\_ of AP Financial Code? (Qn.ID 39481327)

- Ans: 1. Art. 39.**      2. Art. 38  
3. Art. 40      4. Art. 42

28. In which Article of AP financial code, the procedure is detailed, as to the payment of Pay and other allowances due to a deceased Government servant? (Qn.ID 39481328)

1. Art. 82.      2. Art. 83  
3. Art. 40      **Ans: 4. Art. 80**

29. The Treasury Rule which insist up on furnishing of a certificate of non exemption of Central or State Sales tax, where charges on sales Tax on Purchase of goods included in the claim? (Qn.ID 39481329)

**Ans: 1. SR.19(v) under TR.16**

2. SR.19(i) under TR.16  
3. SR.19(x) under TR.16  
4. SR.19(ii) under TR.16

30. As on 02.01.2017 an employee is having 280 days of Earned leave at credit. He was granted EOL on private work for 25 days in the month of April 2017, and 12 days EL in the month May 2017, What will be the balance of leave in his Earned leave account on 02.01.2018 (Qn.ID 39481330)

1. 300 days      **Ans: 2. 295 days**  
3. 298 days      4. 290 days

31. An employee entered into Government service on selection by APPSC on 05.06.1984. He did not avail any Half Pay Leave during the service. He retired on

30.06.2016. What is the balance of leave at credit in his Half Pay leave account, as on 30.06.2016. After-noon. (Qn.ID 39481331)

1. 440 days      2. 600 days

**Ans: 3. 640 days**      4. 520 days

32. How many days are allowed for preparation, apart from journey period, to change the residence, when an employee is transferred from one station to another station on administrative grounds. (Qn.ID 39481332)

1. One day      **Ans: 2. Six days**  
3. Five days      4. 15 days

33. The Fundamental Rule where it is mentioned, that a government servant who does not join his post with in his joining time, is entitled no pay or leave salary at the end of the joining time is? (Qn.ID 39481333)

1. FR.105      2. FR.107

**Ans: 3. FR 108**      4. FR.110

34. No Government servant may be transferred to foreign service against his will as per \_\_\_\_ (Qn. ID 39481334)

1. FR.102      2. FR.110 (b)  
3. FR.108      **Ans: 4. FR 110(a)**

35. List of authorized courses of instructions and training treated as duty under FR 9 (6) (b) (i) are mentioned in FR in (Qn.ID 39481335)

**Ans: 1. Annexure 1 of Subsidiary Rules**

2. Annex. 1-A of Subsidiary Rules  
3. Annex. VII of Subsidiary Rules  
4. Annex. IV of Subsidiary Rules



36. Which of the following statement is TRUE as to the sanction of child care Leave to Women Government employees (Qn.ID 39481336)

1. It should be sanctioned in one spell
2. It should be sanctioned to look after the children up to the age of Eight (8) years only

**Ans: 3. LTC cannot be availed during child care leave**

4. Child care leave shall be debited to Half Pay Leave account

37. The Maximum distance can be travelled by an employee on LTC to any place in India once in the service is? (Qn.ID 39481337)

**Ans: 1. 3500 Kilo meters**

2. 3500 meters
3. 2500 Kilo meters
4. 5500 Kilo meters

38. Identify the employee from the following, who is eligible for protection of his last pay of the previous post, on appointment to another post in AP Government, on selection by APPSC under Rule 22 (a) (iv) of AP Fundamental Rules? (Qn.ID 39481338)

1. Previously an employee of a University
2. Previously an employee of other State Government

**Ans: 3. Previously an employee of Zilla Parishad (Local Body) in Andhra Pradesh**

4. Previously an employee of a Corporate body of AP Government.

39. Rule 26 of AP Revised Pension Rules, 1980 pertains to (Qn.ID 39481339)

**Ans: 1. Forfeiture of service on resignation**

2. Additions to Qualifying service
3. Emoluments considered for fixing the Pension
4. Family Pension

40. The Family pension in respect of a deceased Government servant, who rendered more than 20 years of service and, later died while in service, shall be fixed at? (Qn.ID 39481340)

**Ans: 1. Enhanced FP at 50% of the Pay up to 7 years or till the date he/she would have attained the age of 65 years had he alive whichever is earlier and 30 % of last Pay thereafter, subject to not less than Minimum pension.**

2. 50% of Last Pay subject to not less than Minimum Pension with no time limit
3. 30 % of last Pay subject to not less than Minimum Pension
4. 90 % of Service Pension received had he/she alive.

41. Which of the following Item of Pay counts for Pension? (Qn.ID 39481341)

1. Special Pay drawn for performing arduous nature of duties
2. Personal Pay sanctioned as an incentive for

undergoing Family Planning Operation

**Ans: 3. Un absorbed portion of emoluments treated as personal pay for having reached maximum time scale of the post held during the course of Pay fixation in Revised Pay Scales.**

4. All above
42. The competent authority to issue administrative sanction for drawl of the time barred arrears of Pension / Family Pension, when claimed by the eligible beneficiary is (Qn.ID 39481342)

1. Finance Department in AP Secretariat
2. Head of the Department

**Ans: 3. Administrative Department in AP Secretariat**

4. Pension disbursing officer
43. Where appointment to a new post does not involve assumption of duties and responsibilities of greater Importance the pay shall be fixed applying Rule? (Qn.ID 39481343)

1. Rule 22 (a) (i) of AP FR

**Ans: 2. Rule 22 (a) (ii) of AP FR**

3. Rule 22 (B) of AP F.R.
4. Rule 22 (a) (iv) of AP Fundamental Rules

44. Where there is no channel for promotion to a higher post in department service rules, an employee who has completed 18 years of service counts

for increments, is eligible for the benefit under Automatic Advancement Scheme for..... (Qn.ID 39481344)

1. SPP Scale 1B
2. SAP Post Scale. II
3. SPP Scale 1A

**Ans: 4. Special Adhoc Promotion Post Scale. 1B**

45. The amount of obsequies (Funeral) Charges payable to the family of a deceased Pensioner is? (Qn.ID 39481345)

**Ans: 1. One month Basic Pension subject to minimum of Rs.15000**

2. 1 month Residuary Pension
3. Rs. One Lakh
4. Higher of Rs.10000 or One month Basic pension

46. As per instructions issued in G.O.M.No.145 (Finance. FR.II) Dept dated.19.5.2009, if an employee does not exercise option for pay fixation on promotion, within One month from the date of promotion, the pay shall be fixed by the competent authority-----? (Qn.ID 39481346)

1. Under Rule.FR 22 (B) from the date of Promotion
2. Under Rule.FR 22 (B) from the date of accrual of increment in the lower post

**Ans: 3. By adopting the method whichever is most beneficial to the employee**



4. Under Rule.FR 22 (a) (i) from the date of Promotion and be re fixed under FR 31 (2) on the date of accrual of increment in the lower post.

47. Conveyance allowance admissible to the prescribed category employees for maintenance of Bicycle those drawing pay in 2015 Revised Pay scales is ? (Qn. ID 39481347)

1. Rs.1500      **Ans: 2. Rs.300**  
3. Rs.500      4. Rs.1050

48. ....is the amount of Conveyance allowance payable to the Blind and Physically handicapped employees in RPS 2015? (Qn.ID 39481348)

**Ans: 1. 10% of the basic pay restricted to Rs.1350/- per month.**

2. 10% of the basic pay -No ceiling  
3. Higher of 10% of the basic pay or Rs.1500  
4. Rs.1350

49. No Pay and allowances shall be drawn at old station after issuing Last Pay Certificates as Per Treasury Rule? (Qn.ID 39481349)

1. AP Treasury Rule 15

**Ans: 2. AP Treasury Rule 23**

3. AP Treasury Rule 16 SR 11  
4. AP Treasury Rule 12 SR.4

50. A Government servant lodged in prison and suspended is eligible for ----- until finalization

of Judicial proceedings? (Qn.ID 39481350)

1. Salary last drawn

**Ans: 2. Subsistence allowance as per FR.53**

3. Not eligible for any emoluments  
4. Minimum pay of the Time scale attached to the post last held

51. Full rate HRA and CCA shall be allowed during all kinds of leave up to? (Qn.ID 39481351)

1. 240 days      2. 120 days

**Ans: 3. 180 days**      4. 60 days

52. An employee worked in Government service beyond the date of superannuation by mistake shall be paid? (Qn.ID 39481352)

1. Salary

**Ans: 2. Shall not be paid Salary**

3. The responsible officer who has not taken any action for getting the employee discharged on retirement. Shall pay his/her salary  
4. The employee shall not be sanctioned benefits of Pension

53. Who is the competent authority to permit the Extraordinary leave granted on Medical Certificate for a period not more than six months to be counted for the purpose of allowing increments Under FR.26 (b)(ii)? (Qn.ID 39481353)

1. Head of the office  
2. Government

**Ans: 3. Head of the Department**

4. Governor

54. As per Rule---- of AP Revised Pension Rules 1980, all extraordinary Leave granted on Medical Certificate counts for Pension? (Qn.ID 39481354)

- Ans: 1. Rule 21**      2. Rule 26  
3. Rule 16      4. Rule 22

55. What is the full form of "NABARD"? (Qn.ID 39481355)

1. National Bonds for Agriculture and Rural Development

**Ans: 2. National Bank for Agriculture and Rural Development**

3. National Board for Agriculture and Rural Development  
4. National Bureau for Agriculture and Rural Development

56. Major Head 6003 under Public Debt signifies? (Qn.ID 39481356)

**Ans: 1. Internal Debt of State Government**

2. Internal Debt of Central Government  
3. External Debt-suspense  
4. Loans and Advances from Central Government

57. Major Head 7610 under Loans and Advances stand for? (Qn.ID 39481357)

1. Loans and Advances to State Government

**Ans: 2. Loans to Government servants**

3. Miscellaneous Loans  
4. Inter State settlement

58. Major Head 8009 under Public account stand for? (Qn.ID 39481358)

1. Insurance and Pension Funds

**Ans: 2. State Provident Fund**

3. Public Provident Funds  
4. Special Deposit accounts

59. In the following given Non Plan expenditure classification, Sub Head 03 stand for ? Major Head 2210 Medical and Health Department:: Sub Major Head 06 Public Health Minor Head 101 Drug Control :: Group Sub Head 00 :: Sub Head 03\_\_\_\_; Detailed Head 010 Salaries :: Sub detailed Head 011 Pay. (Qn.ID 39481359)

1. Regional Offices  
2. Headquarters

**Ans: 3. District Offices**

4. Salaries

60. Identify the correct sequence of distribution of funds provided in Budget? (Qn.ID 39481360)

**Ans: 1. Finance to Chief**

**Controlling Officer to Sub Controlling Officer to DDO**

2. Chief Controlling Officer to Sub Controlling Officer to DDO  
3. Finance to Sub Controlling Officer to DDO  
4. Finance to DDO



73. What are the details to be filled in Descriptive rolls in Annexure 1 of Pension Papers for drawl of Service Pension? (Qn.ID 39481373)

1. Photo of the pensioner and his/her specimen signatures only
2. Photo of the pensioner, Joint photo of the pensioner with spouse and their specimen signatures
3. Photo of the pensioner, Joint photo of the pensioner with spouse their specimen signatures, and finger prints (in case of illiterate / for others optional)

**Ans: 4. Photo of the pensioner, Joint photo of the pensioner with spouse their specimen signatures, their identification marks and finger prints (in case of illiterate / for others optional)**

74. In which part of the Pension papers the nomination details are to be furnished by the retired / Retiring Government servant to enable the nominees to draw life time arrears, in case of demise of pensioner before he/she receive the pensioner benefits? (Qn.ID 39481374)

1. Part. II A
2. Part. II B
3. Annexure. I

**Ans: 4. Annexure. II**

75. What kind of pension is received by a government servant, where disciplinary proceedings are pending on the date of his retirement? (Qn.ID 39481375)

**Ans: 1. Provisional Pension**

2. Superannuation Pension
3. Anticipatory Pension
4. Retiring Pension

76. What is the commutation factor (value expressed in number of years of purchase) applicable in respect of a government servant who retired in the year 2017 on superannuation on attaining the age of 60 years, and opted to commute 40% of his pension? (Qn.ID 39481376)

- Ans: 1. 8.194**      2. 8.371  
3. 10.46      4. 8.287

77. Last Pay of a Government servant on the date of his retirement on 31.03.2018 is Rs.71510 DA admissible as on that date is 24.104%. His qualifying service is 33 years. Calculate retirement gratuity? (Qn.ID 39481377)

1. Rs 14,64,326
2. Rs 14,64,330
3. Rs.11,79,915

**Ans: 4. Rs.12,00,000**

78. An employee is permitted to retire from Government service voluntarily from 31.01.2018 After Noon. In normal course his superannuation retirement is due on 31.05.2021. He entered in to Government service on 02.08.1993. What is the quantum of weightage to be added to his

service for fixation of pension? (Qn.ID 39481378)

1. Five Years

**Ans: 2. Three Years Four Months**

3. Three Years four months four days
4. Four years

79. Calculate the Enhanced Family Pension, and Family Pension of a Government servant who died on 08.04.2018 while on duty and who has completed 20 years of service. His last Pay is Rs.44870. (Qn.ID 39481379)

**Ans: 1. EFP Rs.22435 Per Month  
Normal FP is Rs.13461 Per Month**

2. EFP Rs.22435 Per Month  
Normal FP is Rs.6731 Per Month
3. EFP Rs.33924 Per Month  
Normal FP is Rs.13461 Per Month
4. EFP Rs.22193 Per Month  
Normal FP is Rs.13461 Per Month

80. Monthly Service Pension of a Government servant who retired in the year 2016 is fixed at Rs.32335. He has received commutation value on 40% of the pension. Dearness Relief on pension is at 24.104% as on date. Find the monthly emoluments of pension he will receive adding Rs 300 Medical allowance (Qn.ID 39481380)

1. Rs.24377. Per Month

**Ans: 2. Rs.27495 Per Month**

3. Rs.24077 Per Month
4. Rs.27195 Per Month

81. Which bill form is used for drawl of Festival Advance? (Qn.ID 39481381)

**Ans: 1. APTC Form 40**      2. Form 52  
3. APTC form 48      4. Form. 42

82. Which bill form is used for drawl of Leave Salary? (Qn.ID 39481382)

1. APTC Form 40
2. APTC form 52

**Ans: 3. APTC form 47**

4. APTC Form. 42

83. Which bill form is used for drawl of encashment of Earned Leave? (Qn.ID 39481383)

1. APTC Form 40

**Ans: 2. APTC form 47**

3. APTC form 48
4. APTC Form 42

84. A last grade Government employee is drawing Pay of Rs.21820 in the time scale of Rs.14600-430-15460-470-16870-510-18400-550-20050-590-21820-640-23740-700-25840-760 -28120 -820 -30580 -880 -33220-950-36070-1030-39160-1110-42490-1190-44870. His next increment is due on 01.05.2018. He retired on 30.04.2018 After-noon. His Total service till retirement is 27 years 7 months. Calculate the Qualifying service for pension and fix his service pension? (Qn. ID 39481384)

**Ans: 1. Qs. 32 years 6 months / Pension Rs.11060**

2. Qs 33 years / Pension Rs.11230
3. Qs. 32 years / Pension Rs.10890
4. Qs. 32 years 6 months / Pension Rs.10745



85. Upto what extent the financial powers have been delegated to a District Office Head for procuring Water Coolers if budget is available? (Qn.ID 39481385)

1. Not exceeding Rs.25000
2. Not exceeding Rs.20000

**Ans: 3. Full Powers**

4. Not exceeding Rs.10000

86. Calculate Death-cum-Retirement Gratuity in respect of deceased Govt servant who died after completion of 28 years 4 months service and drawn last pay of Rs.43680 and 24.104% DA there upon (Qn.ID 39481386)

1. Rs.772478
2. Rs.772480

**Ans: 3. Rs.772479**

4. Rs.758926

87. What is the monetary limit prescribed for procurement of materials and stores through e-procurement platform (Qn.ID 39481387)

**Ans: 1. More than Rs.One Lakh**

2. More than Rs. Ten thousand
3. More than Rs. Ten lakhs
4. More than Rs. Five lakhs

88. The time scales attached to two different posts are determined as identical time scales? (Qn.ID 39481388)

1. If the Minimum of the Time scales are identical
2. If the Maximum of the time scales are identical
3. If the Minimum and Maximum of the time scales are identical

**Ans: 4. If the Minimum, Maximum, the period and rate of increments of the Time scales are identical**

89. Date of last increment of a Government servant is 01.06.2017.Total period of EOL without MC, Suspension and dies non, together after the above date arrived to 3 months 22 days. Fix the date, from which he will draw next increment with monetary benefit? adopting the Rule FR 26 (a). (Qn.ID 39481389)

1. 23.09.2018
2. 24.09.2018

**Ans: 3. 01.09.2018**

4. 01.10.2018

90. Miss. Rekha was appointed as Senior Auditor in Treasuries Department on 01.04.2005 After Noon. She has completed 13 years of service by 01.04.2018. She has passed required Tests for promotion to the post of STO/JAO held in June 2017. She attended the last examination on 24.06.2017. Fix the dates from which she is eligible for Special Grade Post Scale and Special Promotion Post Scale 1A, since there are no vacant posts available to grant promotion. (Qn.ID 39481390)

**Ans: 1. SG scale from 02.04.2011 SPP.1A from 25.06.2017**

2. SG scale from 02.04.2011 SPP 1A from 02.04.2017
3. SG scale from 01.04.2011 SPP 1A from 01.06.2017
4. SG scale from 01.04.2011 SPP 1A from 25.06.2017

91. Quote the TA Rule to claim tour TA by an employee who is holding full additional charge of another post at other place, for attending the duties of that post? (Qn.ID 39481391)

1. TA Rule 45 (6)

**Ans: 2. TA Rule.47 (6)**

3. TA Rule.78 (2)
4. TA Rule 83(2)

92. Mr. Ravi Teja was appointed to the post of Senior Assistant in Public Health Department through selection by APPSC on 04.01.2012. He passed the tests prescribed for declaration of probation, in the examinations held in November 2014 last examination date was 18.11.2014. Find out the date of drawl of his first increment and second increment assuming that his probation was declared as per AP state and subordinate service Rules in vogue. (Qn.ID 39481392)

**Ans: 1. First increment from 01.01.2013 Second increment from 19.11.2014**

2. First increment from 01.01.2013 Second increment from 01.11.2014
3. First increment from 18.11.2014 Second increment from 19.11.2014
4. First increment from 01.01.2013 Second increment from 01.01.2014

93. An employee working as Senior Assistant in a Government Department was awarded the Punishment of stoppage of One Annual increment for two years through orders issued on 05.01.2013.His last increment date was 01.01.2013.He was on duty till date. Find out the date on which the withheld increment is restored. (Qn.ID 39481393)

1. On 01.01.2014
2. On 01.01.2015

**Ans: 3. On 01.01.2016**

4. On 01.01.2017

94. An employee who has drawn pay of Rs.13390, and died after completing One year of service which has been regularized. Fix the Family Pension payable from next day to the date of death, to the wife of the deceased Government servant. (Qn.ID 39481394)

1. Not eligible for Family Pension
2. Rs.6695 Per month up to seven years

**Ans: 3. Rs.6500 Per month**

4. Rs.4017 Per month

95. The drawing officer has to maintain a register of increments in APTC form 106 as per instructions issued under \_\_\_\_\_ (Qn.ID 39481395)

1. SR.11 under Treasury Rule 11
2. SR.11 under Treasury Rule 16
3. SR.11 under Treasury Rule 21

**Ans: 4. Note.(3) of SR. 13 under Treasury Rule 16**



96. What information shall be furnished by the drawing officer in column No.15 (Last one) of the Periodical Increment Certificate (APTC Form 49) (Qn. ID 39481396)

1. Scale of Pay
2. Rate of Increment
3. Nature of appointment

**Ans: 4. Language test, Departmental tests and other tests to be passed**

97. From the following identify the relatives of a women government servant who are not considered as dependent Family members for the purpose of transfer TA under AP TA Rules 1996. (Qn.ID 39481397)

1. Dependent husband
2. Un married dependent daughter aged 26 years
3. Dependent Parents

**Ans: 4. Dependent Mother-in-law and Father-in Law**

98. As per by \_\_\_\_\_ AP TA Rule 1996 if the journey does not exceed 32 KM, mileage allowance shall be restricted to one DA (Qn. ID 39481398)

**Ans: 1. TA Rule 24 (3)**

2. TA Rule .34 (2)
3. TA Rule 27 (1)
4. TA Rule.3

99. Which category All India Service Officers are classified under Grade. II for the Purpose of AP TA Rules. (Qn.ID 39481399)

1. Officers of AIS in Senior Time scale and below

**Ans: 2. Officers of AIS in Junior Time scale**

3. Officers of AIS in Selection Grade scale and below
4. All Officers of AIS are covered under Grade 1 only

100. Travelling allowance facilities (Special Rules) to Governor, Ministers, and Chief Secretary of the State are incorporated in AP(CS) TA Rules.1996 under (Qn.ID 394813100)

**Ans: 1. Rule. 90 Annexure-V**

2. Rule. 92 Annexure-V
3. Annexure. VI
4. Rule. 13 (A)

## The Accounts Test for Subordinate Officers, Part - I

(With Books)

**Paper Code : 008**

**NOVEMBER 2018  
APPSC -13-11-2018**

Question IDs (Q.Id.39481331301 to 39481331400)

Time: 2 hours

Marks: 100

### QUESTIONS & ANSWERS

1. As per the latest Government orders on CPS, the subscriber employees in case of premature exits from CPS on invalidation may exercise option to?

**Ans: 1. Invalid Pension**

2. Service Pension
3. Pro-rata Pension
4. Ex-Gratia amount

2. As per latest Government orders on CPS (NPS) in respect of deceased Government servant who is covered under the scheme, the family members may exercise option to?

**Ans: 1. Family Pension**

2. Ex-gratia allowance
3. Compassionate Appointment
4. None

3. What is the full form of PFRDA with reference to CPS?

1. Provident Fund Regulatory Development Authority

**Ans: 2. Pension Fund Regulatory Development Authority**

3. Provisional Fund Regulatory Development Authority
4. Personal Fund Regulatory Development Authority

4. The Employees who are covered by CPS and retired from Government service upon normal Superannuation are eligible to withdraw \_\_\_\_% of accumulated pension wealth?

1. 100 Percent
2. 40 Percent

**Ans: 3. 60 Percent or less at their option**

4. 90 Percent

5. In case of death before superannuation the family members of deceased Government servants are paid \_\_\_\_% accumulated pension wealth?

**Ans: 1. 100 Percent** 2. 70 Percent  
3. 40 Percent 4. 60 Percent

6. The subscribers who exit from CPS before the age of normal superannuation have to compulsorily utilize \_\_\_\_% of accumulated wealth for purchase of annuity from PFRDA empanelled annuity service provider?

1. 20 Percent

**Ans: 2. 40 Percent**  
3. 80 Percent  
4. 60 Percent



7. Total qualifying service for calculation of pension in respect of an employee who retired on 31.07.2018. AN, on superannuation is arrived to 32 years 1 month. His last Pay is Rs.55410. Calculate the commuted value of pension, if he opted to commute 40% of Pension?
- Ans: 1. Rs.1056633** 2. Rs.1079457  
3. Rs.990566 4. Rs.1068625
8. Quote the Rule from AP Revised Pension Rules.1980, from the following, under which service gratuity is allowed.
- \*Ans: 1. Rule 45** **Ans: 2. Rule 46**  
3. Rule 49 4. Rule 50
- \*Both 1 and 2 are correct as per Commission's Revised Key. Refer Page 16.**
9. Quote the Rule under which AP Revised Pension Rules.1980 the amount of Retirement gratuity is fixed.
1. Rule 45 **Ans: 2. Rule 46**  
3. Rule 49 4. Rule 50
10. According to which AP Revised Pension Rules.1980, the amount of Family Pension is fixed.
1. Rule 45 2. Rule 51  
**Ans: 3. Rule 50** 4. Rule 38
11. An employee who has retired on 30/04/2013 is receiving service pension at Rs. 16600 in Revised Pay scales.2010. Fix the consolidated pension in RPS 2015 payable from 2/6/2014.
1. Rs.16870 2. Rs.35120  
3. Rs.32000 **Ans: 4. Rs.34253**
12. Select the formula for fixation of commuted value for an employee who was in superior service and retired on attaining the age of superannuation on 30/09/2018 AN, who opted to commute 40% of service pension.
- Ans: 1. 40% of pension X 8.194 X 12**  
2. 40% of pension X 8.371 X 12  
3. 40% of pension X 8.197 X 12  
4. 40% of pension X 102/100
13. Quote the rule in APRPR.1980, for payment of compassionate allowance to a dismissed employee under special circumstances.
1. Rule 39 2. Rule 38  
**Ans: 3. Rule 40** 4. Rule 45
14. The amount of membership subscription to be deducted from the first salary of an employee for Employees Welfare Fund is.
1. Rs.20 2. Rs.19  
3. Rs.10 **Ans: 4. Rs.50**
15. For which purpose an employee cannot avail the loan from Employees Welfare Fund
1. Children Education  
2. Medical expenses  
**Ans: 3. House Construction**  
4. Marriage Expenses
16. What is the Draft Budget as defined in AP Budget Manual?
1. Final Budget to be placed before Legislative Assembly  
2. Estimated expenditure and Revenues of a Department for the ensuing financial year  
3. Previous Year Budget.  
**Ans: 4. The budget proposals for ensuing financial year**

placed before the general public for advise.

17. In some cases the Major Heads are sub divided in to?

**Ans: 1. Sub Major Heads**

2. Sub Heads  
3. Group Sub Heads  
4. Object Heads

18. In Classification structure of Government accounts object classification of Expenditure is represented by-----?

1. Major Heads

**Ans: 2. Detailed Heads**

3. Sectors  
4. Minor Heads

19. The digital code/codes assigned for sub head, Deduct recoveries in AP. Budget Manual is/are?

1. 80 **Ans: 2. 96 to 98**  
3. 90 to 95 4. 03

20. Which of the following retirement benefit will not be allowed to family members of deceased government servant, who died while in service?

1. Family pension  
2. Encashment of EL or HPL  
3. Death gratuity

**Ans: 4. Anticipatory death gratuity**

21. An employee who has 57 days of Earned Leave and 570 days Half Pay Leave at credit on the date of retirement, can be permitted to encash ?

1. For 57 days EL and 570 days of HPL  
2. For 57 days EL and 285 days of HPL

**Ans: 3. For 57 days EL and 243 days of HPL**

4. For 57 days EL and 57 days of HPL

22. The Pension of mentally retarded child shall be paid to ?

1. Sister

**Ans: 2. Legal Guardian**

3. Elder Brother  
4. To him or her only

23. On 30th June, 2018 an employee has 287 days of Earned Leave at credit. He has availed 15 days Surrender Leave from the above balance 01/07/2018, without waiting for completion of 12 months gap as per Govt. Instructions, in circular memo. He retired from Govt. service on 3.11.2018. Calculate the leave balance at credit on his retirement date, assuming he has not used any EL after 01/07/2018?

1. 300 days 2. 297 days  
3. 287 days **Ans: 4. 285 days**

As a safeguard against fraud, the authority for repayment of deposit from. Treasury, shall enter the name of the payee after the words "Passed for Payment" to, in the repayment order, as per instructions issued in AP Treasury Rules under\_\_\_\_\_?

**Ans: 1. SR.31 TR.16**

2. SR.29 TR.16  
3. SR.33 TR.16  
4. SR.35 TR.16

25. An employee who was awarded the punishment of withholding two annual increments for



7. In to how many sections the transactions relating to consolidated fund are accounted for?

1. Four sections
2. Two sections

Ans: 3. Three sections

4. One Section

Option changed to 3 as per Commission's Revised Key. Refer Page 16.

8. Special Pay admissible in Revised Pay Scales 2015 to the Office Subordinates possessing driving License, when their services are utilized as Drivers temporarily is ?

1. Rs.500 Per month

Ans: 2. Rs.325 Per month

3. Rs.825 Per month
4. Rs.150 Per month

9. When a government servant is reduced to lower service, grade, or post to lower time scale as measure of punishment, the pay in the lower service, grade or post, or a lower time scale shall be regulated in accordance with Rule \_\_\_\_\_ of AP Fundamental Rules?

1. Rule 30 of FR
2. Rule 22 (A)(II) of FR

Ans: 3. Rule 28 of FR

4. Rule 31(2) of FR

40. The Fundamental rule in which it was mentioned that, "to arrive at the date of next increment the total of all such periods that does not count for increments in that time scale shall be added to the normal date of increment"?

1. FR 24
2. FR 26 (aa)

Ans: 3. FR 26(a)

4. FR 25

41. Trace the ruling from AP Fundamental Rules, where it has been described that where a Government servant passed prescribed test or examinations in installments, any right, benefits, or concession there to will be deemed to have been occurred on the day following the last day of examination in the subjects which he has passed?

Ans: 1. Ruling 2 under FR 26 (a)

2. Ruling 2 under FR 24 (a)
3. Sub Rule (1) under FR 31-A
4. Clause (iii), Sub Rule (2) under FR 31-A

42. Choose from the following options, the procedure to be followed for sanction of increments (first and second) in respect of probationers as per the proviso of AP Fundamental Rules?

1. First increment after putting the service necessary to earn an increment. Second increment after one year to the date of first increment.
2. First increment after commencement of probation, after putting the service necessary to earn an increment. Second increment from the date following the date from which he is declared to have completed his probation satisfactorily.

Ans: 3. First increment after commencement of probation, after putting in

the service necessary to earn the increment. Second increment with effect from the date on which he is declared to have completed the probation satisfactorily.

4. First increment from the date on which orders of commencement of probation are issued and second increment from date of issue of orders of completion of probation satisfactorily.

43. Which Chapter of AP Fundamental Rules, contains the Rules prescribed for payment of House Rent Allowance to Government employees?

Ans: 1. Chapter. V

2. Chapter. III
3. Chapter. I
4. Chapter. VI

44. Norms and conditions for allotment of residences by Government to its employees are Provided in AP Fundamental Rules under Rule \_\_\_\_\_?

Ans: 1. Rule 45

2. Rule 44
3. Rule 46
4. Rule 48

45. Government employees have no claim, for extra remuneration for temporary increase in the work due to holding of special conferences according to \_\_\_\_\_ Ruling under AP Fundamental Rules?

Ans: 1. Ruling (4) under FR 46

2. Ruling (3) under FR 46
3. Ruling (2) under FR 45
4. Ruling (2) under FR 42

46. As per Article 25 of A.P Accounts Code the transactions related to Contingency Fund are recorded under Part \_\_\_\_\_?

1. Part. I

Ans: 2. Part. II

3. Part. III
4. Part. IV

47. Monthly accounts of Government payments and receipts are rendered to the Accountant General, Andhra Pradesh by?

1. Heads of the Departments and Secretariat Departments Heads.
2. Finance Dept. in Secretariat.

Ans: 3. District Treasury Officers and Pay and Accounts Officers

4. Director of Economics and Statistics

48. Chief Controlling Officers with regard to Government expenditure and receipts are?

1. Drawing and Disbursing Officers in all offices
2. Director of Treasuries and Accounts

3. Accountant General, Andhra Pradesh

Ans: 4. Heads of the Departments and Secretariat Departments Heads

49. The monetary benefit of Pay fixed in Revised Pay Scales, 2015 was allowed with effect from

1. 1.7.2013
2. 1.4.2015

Ans: 3. 2.6.2014

4. 1.7.2015



50. The Decretal amount is defined in AP Budget Manual as -

1. The deficit in Government account

**Ans: 2. Expenditure on payment of decree or award of any Court**

3. Ways and means advances
4. Expenditure incurred over the appropriations

51. A Government servant shall not be appointed to (officiate) hold additional charge of another post which is subordinate to the regular, post. This condition is stipulated in AP FR under?

1. Rule 49(c)

**Ans: 2. Rule 49(b)**

3. Rule 45
4. Rule 44

52. When an employee is appointed to hold full additional charge of another Post, he is entitled to draw the compensatory allowance?

1. Of his own post
2. Second post which he is appointed to whole full additional charge

**Ans: 3. Larger of the two allowances**

4. Least of the two allowances.

53. What is the minimum required period to draw additional pay under FR 49?

1. Should exceed 10 working days

**Ans: \*2. Should exceed 14 working days excluding public holidays**

3. 14 days including public holidays

**Ans: \*4. Should exceed one month**

\*Both 2 and 4 are correct as per Commission's Revised Key. Refer Page 16.

54. Find out the instructions issued under FR. 49 where it was laid down that an employee shall not be granted additional pay unless previous incumbent of the additional post held, has actually given over charge under the orders of the competent authority?

**Ans: 1. Inst. (2) issued under FR 49**

2. Instructions (B) issued under FR 49
3. Instructions (3) issued under FR 49
4. Instructions (4) issued under FR 49

55. The Expenditure Major Head of Contingency Fund is?

1. 7999 **Ans: 2. 8000**
3. 8001
4. 8121

56. Which category employees given below are eligible for placing to hold full additional charge of another post?

1. Drivers
2. Record assistants
3. Class IV employees

**Ans: 4. Stenographers**

57. The procedure of recording irregular and unusual payment in the accounts is described in AP Accounts Code under Article \_\_\_\_\_

1. Article 85
2. Article 80
- Ans: 3. Article 83**
4. Article 15

58. If the period of suspense has been prolonged due to reasons attributable to the Government servant, the competent authority may reduce the subsistence allowance as per AP Fundamental Rule \_\_\_\_?

1. FR 53 (1) (ii) (a)

**Ans: 2. FR 53 (1) (ii) (a) (ii)**

3. FR 53 (1) (ii) (a) (i)
4. FR 53 (2)

59. Where prima-facie case is established on charge of corruption, acceptance of illegal gratification, and misappropriation the substance allowance shall be restricted to 50% as per ruling \_\_\_\_\_ under AP Fundamental Rules?

1. FR 53 (1) (ii) (a) (i)
2. FR 53 (1) (ii) (a) (ii)
3. FR 54 (1) (ii) (a) (i)

**Ans: 4. FR 53 (1) (ii) (a) (iv)**

60. Rule 52 of AP Fundamental Rules stipulates that \_\_\_\_?

1. The rate of DA will be based on increased or decreased amount of subsistence allowance.
2. A permanent post vacated by the dismissed, removal or compulsory retirement of a Government servant should not be filled substantively until one year from the date of such event

**Ans: 3. The pay and allowances of a government servant who is dismissed or removed from**

**the service ceases from the date of such removal or dismissed according to Rule of AP FR**

4. Arrears of substances allowance due to a Govt. servant shall not be with held, but be paid of adjusting, Government dues and demands.

61. Which Appendix in AP Financial Code, contains the authorities, who are delegated with powers to sanction refund of Revenues is specified?

1. Appendix-18
2. Appendix-7
3. Appendix-10

**Ans: 4. Appendix-2**

62. APTC form 40-A is used for drawl of -----

1. Drawl of house Building Advance
2. Drawl of LTC advance
3. Drawl Pay and Allowances

**Ans: 4. Withdrawal from GPF**

63. According to which AP Treasury Rule, Form 16 appended to income tax rules 1962, for the tax deducted from the salary of an employee should be issued annually?

1. TR 16 sub rule 2 (1)(ii)
2. TR 16 sub rule 2 (1)(i)
3. TR 16 sub rule 2 (n)
4. TR 11 sub rule 2 (k)

\*None of the options given are correct. Question is deleted as per Commission's Revised Key. Refer Page 16.



64. No orders regarding promotions and similar changes shall be attached to any bill or voucher as per instructions issued in AP Treasury Rule \_\_\_\_\_?

**Ans: 1. TR 16 Sub Rule 2 (m)**

2. TR 16 Sub Rule 1 (m)
3. TR 12 Sub Rule 2 (m)
4. TR 31 Sub Rule 2

65. The schedule for recovery of an amount under court attachment in APTC Form 41-C in Triplicate should be attached to establishment pay bill as per AP Treasury Rule \_\_\_\_\_?

1. TR 16 SR (2)(m)
2. TR 12 SR (2)(k)

**Ans: 3. TR 16 SR (2)(k)**

4. TR 12 SR (10)

\*Option changed to 3 as per Commission's Revised Key. Refer Page 16.

66. The unreduced pension due up to the day preceding the date of effect of Commutation, shall be paid along with the commuted value, to pensioner as per AP Treasury Rule \_\_\_\_\_?

1. SR 92 under TR 16

**Ans: 2. SR 93 (b) under TR 16**

3. SR 94 under TR 16
4. Instructions 66 under TR 16

67. Find the instructions issued under AP Treasury Rule, where it was stated that the declaration shall be countersigned by the next higher competent authority in case of the Gazetted officers, who counter signs their own TA bills?

**Ans: 1. Instructions 1 under TR 17**

2. Instructions 1 under TR 16

3. Instructions 2 under TR 17
4. SR 92 under TR 16

68. The Treasury Officer should not disburse the amount towards Grants-in-Aid sanctioned by the competent authority having powers delegated to, until he has received the sanction order from the sanctioning authority, and until the original sanction received by the Grantee is enclosed to the bill, as per instructions issued under Rule \_\_\_\_\_ of AP Treasury Rules?

1. TR 16 Instructions 1
2. TR 11 Instructions 2
3. TR 17 Instructions 1

**Ans: 4. TR 17 Instructions 2**

69. Treasury Officer shouldn't undertake any correspondence with any authority in regard to a claim which he considers to be disputable, on behalf of the client. Quote the appropriate Rule in AP Treasury Rule?

**Ans: 1. Instructions under TR 18**

2. Instruction (1) under TR 19
3. Instruction (2) under TR 18
4. Instruction (3) under TR 16

70. The Gazetted Government servant may at his options draw his pay at the District treasury instead of at the sub treasury at his head quarters according to AP Treasury Rule \_\_\_\_\_?

**Ans: 1. Instructions 1 under Treasury Rule 19**

2. Inst. 6 under Treasury Rule 17
3. Inst. 3 under Treasury Rule 19
4. Instructions 2 under Treasury Rule 20

71. Which Rule in AP Treasury code restrain the Head of an office to draw and disburse any Pay or allowances of a Non- Gazetted Government servant, to whom he has granted Last Pay Certificate?

1. Instructions (11) under TR 22
2. Note (3) Instructions (1) under TR 23

**Ans: 3. Note (1) under instructions (1) of TR 23**

4. Instructions (3) under TR 16

72. The transfer TA of a Government Servant who has been transferred on promotions shall be charged to?

**Ans: 1. To the office to which he has been posted on promotion**

2. To be previous office where he was relieved to join new post
3. Suspense account
4. To the office of the Head of the Department concerned

73. In case of transfer, If the emoluments of Government Servant are not drawn up to the date of relief, at old station the DDO shall specify in Last Pay Certificate the Head of account to which such emoluments are allocable, according to the instructions under AP Treasury Rules \_\_\_\_\_?

1. Instructions 2 under Treasury Rule 29

**Ans: 2. Instructions 2 under Treasury Rule 23**

3. Instructions 2 under Treasury Rule 27

4. Instructions 1 under Treasury Rule 29

74. A Last Pay Certificate should be granted to every Government Servant who retires on pension as per instructions under AP Treasury Rules \_\_\_\_\_?

**Ans: 1. Instruction 5 under TR 23**

2. Instruction 2 under TR 23
3. Instruction 4 under TR 23
4. Instruction 5 under TR 30

75. The Treasury Rule which contains the instructions that no voucher shall be treated as a valid voucher unless it bears a distinct pay order specifying the amount payable in words and figures and signed or initialed, and dated by hand in ink?

**Ans: 1. SR 3 under TR 32**

2. SR 1 under TR 32
3. SR 2(c) under TR 32
4. SR 4 under TR 32

76. Last payment of pay, allowances, etc shall not be made by the disbursing officer in case of a Government Servant who retire, dismissed, or placed under suspension until he has satisfied himself, that no amount is due to the Government from the Government servant. These instructions are issued in AP Treasury Rules under \_\_\_\_\_?

1. SR 4(a) under TR 32

**Ans: 2. SR 4(e) under TR 32**

3. SR 2 under TR 17
4. SR 4(c) under TR 32



92. Which Article of AP Financial Code, reveal that the Government financial transactions are grouped into broad classes of receipts and disbursements?

1. Article 308
2. Article 245
3. Article 90

**Ans: 4. Article 1**

93. In which Article of AP Accounts Code the main divisions in which accounts of the Government shall be kept, is explained?

1. Article.19

**Ans: 2. Article.24**

3. Article.35
4. Article.39

94. As defined in AP Accounts code "Social Services." "General Services" "Economic Services" are Known as

1. Minor Heads
2. Group sub Heads
3. Major Heads

**Ans: 4. Sector Heads**

95. The main unit of classification in Government accounts shall be?

**Ans: 1. Major Head**

2. Sector Head
3. Group Head
4. Sub Head

96. In classification of expenditure the "Minor Head" denote the?

1. Functions

**Ans: 2. Programmes**

3. Organizations
4. Activities

97. As per Article 69 of AP Accounts Code Registration Fee payable by a Government department to Registration & Stamps department for registration of documents shall be made by means of?

1. Drawl of Cheque
2. By way of Challan remittance
3. By preferring a contingent bill at Treasury, endorsing payment in favour of DDO of Registration & Stamps Department

**Ans: 4. Preferring a contingent bill for adjustment by transfer credit to the Registration & Stamps Department**

98. Which Chapter in AP Accounts Code deals with the directions to regulate the exhibition and adjustment of losses in Government accounts?

1. Chapter. 1

**Ans: 2. Chapter. 6**

3. Chapter. 10
4. Chapter. 5

99. The accounting procedure laid down in AP Accounts code for recording the loss of money due to the Government, if embezzled or stolen after it is received by a Government servant is ?

1. Adding to the expenditure against concerned Head of account
2. Shown on the expenditure side by shown as loss under separate Head Loss

**Ans: 3. It shall be brought as receipt into consolidated fund or public account as the case may be and then shown as expenditure under a separate Head as Loss**

4. Reduction on the Receipts side under concerned Head

100. Outstanding amount of Loans and advances granted to an employee if written off due to his death while in service, under proper authority should be debited to the Major Head?

1. 2071: Pensions and other retirement benefits
2. 7610: Loans to Government servants
3. 2054 : Treasury and Accounts Administration

**Ans: 4. 2075 : Miscellaneous General Services**



**OBJECTIONS ACCEPTED BY APPSC FOR NOVEMBER 2018**

Andhra Pradesh Public Service Commission - Vijayawada

Departmental Tests - NOVEMBER 2018

As per the Commission's decision and Expert Committee recommendations on the objections received during the November, 2018 session, the statement showing the questions deleted and certain changes made in the key for paper code 8 mentioned below:

S. No.	Paper Code	No. of Que. ID on which objections received	Question ID to which key is changed	Remarks
1	008	19	39481331302	Commission's key - 1 is correct.
			39481331307	Commission's key - 1 is correct.
			<b>39481331308</b>	<b>Both -1 &amp; 2 options are correct.</b>
			39481331311	Commission's key - 4 is correct.
			39481331316	Commission's key - 4 is correct.
			39481331322	Commission's key - 2 is correct.
			39481331323	Commission's key - 4 is correct.
			<b>39481331328</b>	<b>Both -1 &amp; 2 options are correct.</b>
			39481331331	Commission's key - 4 is correct.
			39481331334	Commission's key - 2 is correct.
			<b>39481331337</b>	<b>Correct option is 3 instead of 2</b>
			39481331339	Commission's key - 3 is correct.
			<b>39481331353</b>	<b>Both 2 &amp; 4 options are correct.</b>
			39481331359	Commission's key - 4 is correct.
			<b>39481331363</b>	<b>None of the options given are correct. Question is deleted</b>
			<b>39481331365</b>	<b>Correct option is 3 instead of 2</b>
			39481331375	Commission's key - 1 is correct.
			39481331398	Commission's key - 2 is correct.
			39481331400	Commission's key - 4 is correct.

Sd/- ADDITIONAL SECRETARY

For Full Text of above Objections and Expert Recommendations go through the following Link: <http://bit.ly/nov2018objections>

# The Accounts Test for Subordinate Officers, Part - I

(With Books)

Paper

Code :

**008****MAY 2019 - APPSC****DATE -13-06-2019 F.N.**

Time: 2 hours

Marks: 100

This Examination is WITH BOOKS that means Candidates are allowed to use TEXT BOOKS (BARE ACTS) in the Examination Hall. The following TEXT BOOKS (BARE ACTS) PUBLISHED BY US can be used at the Examination Hall

A.P. Fundamental Rules, Manual of Special Pay & Allowances (T.A.Rules), A.P. Revised Pay Scales, 2015

Treasury Code, Volume I, Treasury Code, Volume II

Financial Code, Volume I, Account Code, Volume I

Budget Manual, Revised Pension Rules,

A. P. Leave Rules, L.T.C. Rules

Note: Every effort has been made to ensure an up-to-date and correct publication in the hands of the readers by carrying out or following the amendments issued by the Government from time to time. Sincere effort has been made to furnish correct answers to the Questions in this Guide.

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## QUESTIONS & ANSWERS

1. If the period of waiting for posting orders of a Government servant on return from leave is treated as "compulsory wait", such waiting period shall be treated as: (Q.Id.2070171501)

1. Not on Duty
2. On Leave

**Ans: 3. On Duty**

4. None of the Above

(S.R. (13) under Rule 9 (6) sub-clause (b) (iii), Fundamental Rules)

2. A Monthly Grant made to a Government servant who is not in receipt of pay or Leave salary is called as- (Q.Id.2070171502)

**Ans: 1. Subsistence Allowance**

2. Honorarium
3. Substantive Pay
4. Dearness Allowance

(Rule 9 (27), Fundamental Rules)

3. Under which one of the following clauses where a Government Servant shall be deemed to have resigned from Government Service. (Q.Id.2070171503)

1. F.R 17
2. F.R 18-A
3. F.R 22-A
4. F.R 45-C

4. A Post which carrying a definite scale of pay and sanctioned for a limited period is called as \_\_\_\_\_ (Q.Id.2070171504)

1. Tenure Post
2. Permanent Post

**Ans: 3. Temporary Post**

4. Substantive Post

(Rule 9 (30), Fundamental Rules)

5. If the date of increment of an employee fallen due on the day following his date of retirement, then which of the following actions took place (Q.Id.2070171505)

1. Increment allowed in advance in the retirement month itself.
2. He loses the benefit of increment for all purposes.

**Ans: 3. Notional increment may be sanctioned purely for pension purpose.**

4. None of the above

6. The " Probation period" for a newly appointed (direct recruit) employee is normally ... (Q.Id.2070171506)

1. 1 year duty within a period of 3 years
2. 6 months duty within a period of 3 years.
3. 3 years duty within a period of 4 years

**Ans: 4. 2 years duty within a period of 3 years**

7. Quote the rule under which the Full Additional Charge (FAC) Allowance is sanctioned? (Q.Id.2070171507)

**Ans: 1. F.R 49**

2. F.R 26
3. F.R 45
4. F.R 22 (a) (i)

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8. Deputation of a Government Servant out of India shall be permitted with the approval of. (Q.Id.2070171508)

1. United Nations Organization
2. World Bank

**Ans: 3. Government of India**

4. State Government concerned.

(Rule 50, Fundamental Rules)

9. Quote the rule under which states "Leave cannot be claimed as of right" \_\_\_\_\_. (Q.Id.2070171509)

1. F.R 54

**Ans: 2. F.R 67**

3. F.R 78
4. F.R 82

10. While a Government Servant is in Foreign Service, The Foreign Employer will not pay the Contributions towards \_\_\_\_\_. (Q.Id.2070171510)

1. Pension Contribution
2. Leave Salary

**Ans: 3. General Provident Fund**

4. 1 & 2

11. A female Government Employee who underwent tubectomy operation is eligible for special casual Leave not exceeding \_\_\_\_\_. (Q.Id.2070171511)

**Ans: 1. 14 days**

2. 12 days
3. 15 days
4. 42 days

(Exe. Inst. 7 (iv) Annexure VII, A.P. Fundamental Rules)

12. Under RPS-2015, an Employee is eligible for appointment to the post SPP IB/SAPP-IB scale, after completion of \_\_\_\_\_ Years of incremental service in a particular post. (Q.Id.2070171512)

1. 16 years
2. 12 years

**Ans: 3. 18 years**

4. 24 years.

13. The maximum Period an employee can be on Deputation is (Q.Id.2070171513)

1. 3 years

**Ans: 2. 5 years**

3. 6 years
4. 10 years

14. Which of the following allowances does not come under the purview of "Compensatory Allowances" (Q.Id.2070171514)

1. House Rent Allowance
2. Travelling Allowance
3. Uniform Allowance/Ration Allowance

**Ans: 4. Dearness Allowance.**

15. The maximum number of Stagnation of Increments shall allowed under RPS 2015 (Q.Id.2070171515)

1. 03

**Ans: 2. 05**

3. 02
4. 04

16. The Declaration of Probation is under Rule \_\_\_\_\_ of AP State and Subordinate Service Rules (Q.Id.2070171516)

- Ans: 1. Rule 18**      2. Rule 16  
3. Rule 13      4. Rule 10

**\* Question Deleted by Commission**

17. A committee constituted to advise the appointing authority in regard to the persons to be included in the promotion panel called as- (Q.Id.2070171517)

1. Departmental Selection Committee
2. District Selection Committee

**Ans: 3. Departmental Promotion Committee**

4. Departmental Advisory Committee.

18. Change of Date of Commencement of Probation comes under \_\_\_\_\_ Rule of A.P State and Subordinate Service Rules, 1996 (Q.Id.2070171518)

1. Rule 16(b)
2. Rule 16(c)

**Ans: 3. Rule 16(h)**

4. Rule 16(d)

19. The Commutation Value of Pension (CVP) of a State Government Service Pensioner will normally be restored after completion of \_\_\_\_\_ number of years (Q.Id.2070171519)

- Ans: 2. 15**  
1. 12      4. 18  
3. 10

(Rule 18, Appendix IV, Revised Pension Rules)

20. Which of the following Pensions will be sanctioned to a person who has departmental/judicial proceedings pending against him/her? (Q.Id.2070171520)

1. Invalid Pension
2. Service Pension
3. Anticipatory Pension

**Ans: 4. Provisional Pension**

(Rule 52, A.P. Revised Pension Rules)

21. Which of the following authorities is competent to issue Pension Authorizations in respect of superior service (Q.Id.2070171521)

**Ans: 1. Accountant General**

2. District Treasury Officer
3. Director of Treasuries
4. District Audit Officer

22. Which of the following rules of AP Revised Pension Rules, 1980 Family Pension is Sanctioned. (Q.Id.2070171522)

1. Rule 45

**Ans: 2. Rule 50**

3. Rule 35
4. Rule 33

23. The Minimum amount of Death Relief to be paid to the State Government Pensioners \_\_\_\_\_. (Q.Id.2070171523)

1. Rs.10,000/-
2. Rs.25,000 /-
3. Rs.20,000/-

**Ans: 4. Rs.15,000/-**

(G.O.MS.No. 39, Finance (HRM.V) Department Dated 08.03.2016)



24. The Maximum weightage that shall be allowed for the purpose of calculation of Service Pension on Superannuation is \_\_\_\_ (Q.Id.2070171524)

**Ans: 1. 5 years**

2. 3 years
3. 2 years
4. 6 years

(Rule 29 A.P. Revised Pension Rules read with Para 6, G.O.Ms.No.100, Finance (Pension-I) Dept. Dt. : 06-04-2010.

25. Which of the among the officials listed below is not a member in District Level Committee for scrutiny of retirement proposals on Medical Invalidation. (Q.Id.2070171525)

1. District Collector
2. District head of department concerned

**Ans: 3. District Treasury Officer**

4. District Medical and Health Officer

26. The family pension sanction to the spouse If an employee died while in service after completion of 7 years of service, is \_\_\_\_ (Q.Id.2070171526)

**Ans: 1. 50% on last pay drawn**

2. 40% on last pay drawn
3. 30% on last pay drawn
4. Minimum Pension

(Rule 50 (3) (a) (i), A.P. Revised Pension Rules)

27. In case of Pensioners whose "Whereabouts are Not Known", then the Family Pension to be sanctioned and commenced from \_\_\_\_ (Q.Id.2070171527)

**Ans: 1. From the date of lodging of FIR**

2. From date of Disappearance
3. From the date of its Sanction
4. None of the above

(Inst.14 (B) (v) under Appendix I, Revised Pension Rules)

28. What is the additional Quantum of Pension that shall be paid to the State Government pensioner between the age group of 85 to 90 years (Q.Id.2070171528)

1. 15% of Basic Pension
2. 20% of Basic Pension

**Ans: 3. 25% of Basic Pension**

4. 10% of Basic Pension
- (G.O.MS.No. 66, Finance (Hrm.VI) Department, Dated:12-06-2015)

29. Quote the rule under which the pay of the individual will be fixed in promotion post who is already drawing SPP-II Scale (Q.Id.2070171529)

1. FR 22 (a)(ii)
2. FR 22 (B)

**Ans: 3. FR 22 (a) (i)**

4. FR 31 (2)

30. What is the additional pay allowed for holding Full Additional Charge for first 90 days \_\_\_\_ (Q.Id.2070171530)

1. 1/10th of Substantive Pay
2. 1/5th of Substantive Pay
3. 1/10th of Officiating Pay

**Ans: 4. 1/5th of Officiating Pay**

(Inst. (1) and (2) under Rule 49, A.P. Fundamental Rules)

31. If an employee is on leave on the first day of his increment month, then the monetary benefit allowed from \_\_\_\_ (Q.Id.2070171531)

1. From the first day of increment month

**Ans: 2. From the day when he resumes the duty**

3. Postpone to next month
4. Postpone to next year

32. The Service of a Government servant who receives his pay and allowances from other than Consolidated fund is termed as \_\_\_\_ (Q.Id.2070171532)

1. Abroad Service
2. Domestic Service

**Ans: 3. Foreign Service**

4. Public Service

(Rule 9 (7), Fundamental Rules)

33. Please mention the Government Order number in which Maternity Leave was enhanced from 120 to 180 days \_\_\_\_ (Q.Id.2070171533)

1. G.O.438

**Ans: 2. G.O.152**

3. G.O.29
4. G.O.69

(G.O.Ms.No. 152, Finance (FR.I) Department, Date:04.05.2010)

34. What is the Minimum Pension In RPS -2005 (Q.Id.2070171534)

1. Rs.3350/-
2. Rs.6500/-

**Ans: 3. Rs.1925/-**

4. Rs.1295/-

(Rule 45 (5), A.P. Revised Pension Rules)

35. The Maximum House Rent Allowance eligible in RPS 2015 scales other than Greater Hyderabad municipal Corporation. (Q.Id.2070171535)

**Ans: 1. Rs.15,000/-**

2. Rs.12,000/-
3. Rs.10,000/-
4. Rs.20,000/-

(Para 2 (ii) G.O.Ms.No.48, Finance (HR.V-PC.I) Department Dated: 30 April 2015)

36. Which of the following periods do not count for the Service for pension (Q.Id.2070171536)

1. Extraordinary Leave on Private affairs less than 2 years
2. Extraordinary Leave on Medical Grounds
3. Training Period

**Ans: 4. Dies-non**

37. A Government Servant shall have the option to retire from service Voluntarily after he has put in not less than \_\_\_\_ of qualifying service (Q.Id.2070171537)

1. 15 years
2. 20 years
3. 25 years
4. 18 years

(Rule 43, A.P. Revised Pension Rules)

38. The authority competent to sanction Special Disability leave are? (Q.Id.2070171538)

1. Head of the office
2. District Collector
3. Head of the Department

**Ans: 4. Government**

(Rule 83, Fundamental Rules)



39. What is the percentage of admissible Anticipatory Family pension? (Q.Id.2070171539)

**Ans: 1. 75%**

2. 80%
3. 90%
4. 50%

(Rule 51 -B, A.P. Revised Pension Rules)

40. Inter State Transfer of Pensions should be routed through \_\_\_\_\_ (Q.Id.2070171540)

1. Pay and Accounts Officer
2. Director of treasuries
3. Finance Department

**Ans: 4. Accountant General**

41. Which of the following authorities are Competent to Sanction "Extraordinary Pension" \_\_\_\_\_ (Q.Id.2070171541)

1. District Collector
2. Head of the Department

**Ans: 3. Government**

4. District Treasury Officer

(Rule 211, Appendix V, A.P. Revised Pension Rules)

42. The Maximum Earned Leave that may be granted at a time to a Government Servant is \_\_\_\_\_ (Q.Id.2070171542)

1. 240 Days
2. 120 Days

**Ans: 3. 180 Days**

4. 90 Days

43. Male Government Servants, who undergo vasectomy operation under the Family welfare Program will be eligible for Special Casual Leave \_\_\_\_\_ (Q.Id.2070171543)

1. Not exceeding Three working days

**Ans: 2. Not exceeding Six working days**

3. Not exceeding Seven working days
4. Not exceeding Five working days

(Exe. Inst. 7 (iv) Annexure VII, A.P. Fundamental Rules)

44. Which of the following document is not valid as Date of Birth Proof for Family Pensioners for sanction of Additional Quantum of Pension in case, Date of Birth of Family Pensioner is not available in Pension Payment Order. (Q.Id.2070171544)

1. Matriculation Certificate
2. Voter ID Card

**Ans: 3. Legal hier certificate**

4. PAN Card

45. The Family Pension to a Minor should be paid to which of the following persons \_\_\_\_\_ (Q.Id.2070171545)

**Ans: 1. Guardian on behalf of the minor**

2. Brothers/ Sisters of the minor
3. Brother in law
4. None of the above

(Rule 50, A.P. Revised Pension Rules)

46. What is the maximum number of days of Commuted Leave an employ can avail during the entire service (Q.Id.2070171546)

1. 180 days
2. 300 days

**Ans: 3. 240 days**

4. 120 days

47. Which of the following component is not allowed while Surrender of Earned Leave. (Q.Id.2070171547)

1. City Compensatory Allowance

**Ans: 2. Interim Relief**

3. Typist Allowance
4. Family Planning Increment

48. Quote the rule under which the suspended employee shall submit a certificate that he/she is not engaged in any other employment (Q.Id.2070171548)

1. FR 54
2. FR 44
3. FR 49

**Ans: 4. FR 53**

49. Which of the following leaves are available to the suspended employee (Q.Id.2070171549)

1. EL
2. HPL
3. EOL

**Ans: 4. None of the above**

50. Who is the competent authority for sanction of premature increments (Q.Id.2070171550)

1. Head of the Office
2. District Head
3. HOD

**Ans: 4. Government**

51. Expand E.F.P (Q.Id.2070171551)

1. Early Family Pension
2. Extra Family Pension

**Ans: 3. Enhanced Family Pension**

4. Every Time Family Pension

(Rule 50 (3) (a) (i), A.P. Revised Pension Rules)

52. Which of the following services rendered in two categories are allowed for counting of service for Automatic Advancement Scheme? (Q.Id.2070171552)

**Ans: 1. O.S. & RA**

2. O.S. & JA
3. JA. & SA
4. RA & JA

(G.O.Ms.No.68, Finance (HRM.V-PC) Dept., Dt.:12-06-2015)

53. What is the joining time if transfer of employee is in the same station on regular basis. (Q.Id.2070171553)

1. 6 days
2. 7 days

**Ans: 3. No joining time**

4. 8 days

54. Who will get the weightage while calculating Pension (Q.Id.2070171554)

1. Family Pensioner
2. Retired on medical invalidation

**Ans: 3. Retired on Superannuation & Voulantarly**

4. Provisional Pensioner

(Rule 29 and Rule 43 (5), A.P. Revised Pension Rules)



55. State the G.O. number in which the government allowed Maternity leave to the women employees who are working on outsourcing/contract basis (Q.Id.2070171555)

**Ans: 1. 17**

2. 152
3. 26
4. 52

(G.O.MS.No. 17, Finance (HR.I-Plg. & Policy) Department, Dt. 31-01-2019)

56. Whether the period of suspension counts for pension? (Q.Id.2070171556)

**Ans: 1. No**

2. Yes
3. None
4. Only upto 2 years

(Rule 23, A.P. Revised Pension Rules)

57. Whether the recoveries can be effected in pension? (Q.Id.2070171557)

1. Yes

**Ans: 2. No**

3. None
4. If they are less than Rs.10,000/-

58. Under which RPS, 6(g)(i) is allowed between Ordinary grade and Special grade (Q.Id.2070171558)

1. 1986

**Ans: 2. 1993**

3. 1999
4. 2005

59. Quote the rule under which APSSS rule the probation will be extended (Q.Id.2070171559)

**Ans: 1. Rule 17**

2. Rule 16
3. Rule 18
4. Rule 6

**\* Question Deleted by Commission**

60. What is the % of posts earmarked under rule of reservation in respect of ST candidates (Q.Id.2070171560)

1. 15%

**Ans: 2. 6%**

3. 29%
4. 54%

**\* Question Deleted by Commission**

61. What is the % of posts earmarked under of rule of reservation to disabled candidates (Q.Id.2070171561)

1. 3%
2. 2%

**Ans: 3. 4%**

4. 5%

**\* Question Deleted by Commission**

62. How many sanctioned posts are required for observation of rule of reservation to SC/ST while promotion in from one category to another? (Q.Id.2070171562)

1. More than 1
2. More than 3
3. More than 7

**Ans: 4. More than 5**

63. What is the cut off date for preparation of panel (Q.Id.2070171563)

**Ans: 1. First September**

2. First January
3. First July
4. 1st December

64. Quote the rule under which sexual harassment was incorporated in the conduct rules (Q.Id.2070171564)

1. Rule 3A
2. Rule 3B

**Ans: 3. Rule 3C**

4. Rule 3D

65. Quote the rule which prohibit the bigamy in Government employees (Q.Id.2070171565)

**Ans: 1. Rule 25**

2. Rule 26
3. Rule 27
4. Rule 3

66. The maximum limit fixed for DCRG from 1st April 2016 is (Q.Id.2070171566)

1. 8.5 Lakhs
2. 7.5 Lakhs
3. 10 Lakhs

**Ans: 4. 12 Lakhs**

(G.O.MS.No. 6 Finance (HRM.V-Pension) Department Dated 11.01.2016)

67. Under which rule of A.P.C.S.(CCA) Rules, 1991, the procedure prescribed for minor penalties. (Q.Id.2070171567)

1. Rule 20
2. Rule 14

**Ans: 3. Rule 22**

4. Rule 21

**\* Question Deleted by Commission**

68. In which G.O, the Government issued orders for removal from service if an employee unauthorized absence for more than 1 year. (Q.Id.2070171568)

**Ans: 1. 260**

2. 261

3. 262
4. 263

69. The minimum pension payable under RPS 2015 is (Q.Id.2070171569)

1. Rs.3500
2. Rs.1925
3. Rs.5500

**Ans: 4. Rs. 6500**

(G.O.MS.No.51, Finance (HRM.VI-Pension) Department, Dated: 08-05-2015)

70. Under which rule the notional fixation allowed due to revision of seniority / promotion (Q.Id.2070171570)

1. FR 22(a)(i)
2. FR 22(a)(ii)
3. FR 22(a)(iii)

**Ans: 4. FR 26 (a)**

71. A service rendered prior to attaining the age of 18 is termed as (Q.Id.2070171571)

**Ans: 1. Boy Service**

2. Adolescent Service
3. Special Service
4. None of the above

72. What is the minimum qualifying service to earn regular pension (Q.Id.2070171572)

1. 20 years
2. 15 years

**Ans: 3. 10 years**

4. 12 years



73. The following service does not counts for increment (Q.Id.2070171573)

1. Training
2. Leave
3. Deputation

**Ans: 4. Suspension treated as not duty**

74. The validity of the Surrender of earned Leave proceedings is (Q.Id.2070171574)

**Ans: 1. 90 days**

2. At the end of F.Y
3. One year
4. 6 months

75. For which of the following purposes a loan under EWF is not sanctioned (Q.Id.2070171575)

**Ans: 1. House Construction**

2. Marriage
3. Medical
4. Education

76. The percentage of interest ordered by the High Court of Allahabad in "Pralhad Singh Vs. State of U.P. (1983) (Q.Id.2070171576)

1. 5
2. 4
3. 8

**Ans: 4. 6**

77. Quote the GO number under which the Government servant is permitted to maintain duplicate service register (Q.Id.2070171577)

1. 122

4.

1. (FR), Dept., Dt. 64]

78. Under which article of constitution the States are permitted to avail borrowings? (Q.Id.2070171578)

- Ans: 1. 293**      2. 291  
3. 290      4. 294

**\* Question Deleted by Commission**

79. Provisional Pension is defined in APRPR -1980 under which of the following rules (Q.Id.2070171579)

1. 50      2. 51  
**Ans: 3. 52**      4. 54

80. Quote the rule under which the compassionate Allowance is defined in APRPR 1980 (Q.Id.2070171580)

1. 10
2. 20
3. 30

**Ans: 4. 40**

(Rule 40, A.P. Revised Pension Rules)

81. Under CPS if an employee dies while in harness the family is eligible for how much percentage of accumulated pension wealth? (Q.Id.2070171581)

- Ans: 1. 100%**  
2. 75%  
3. 50%  
4. 40%

82. Under which of the following rules of APRPR-1980 service gratuity is allowed (Q.Id.2070171582)

1. 45
2. 35

**Ans: 3. 46**

4. 44

83. Quote the rule under which the quantum of family pension is fixed in AP revised pension Rules 1980 (Q.Id.2070171583)

1. 51
2. 52

**Ans: 3. 50**

4. 53

84. How much amount is deducted from the first salary of the employee towards Employees Welfare Fund (EWF) (Q.Id.2070171584)

**Ans: 1. 50**

2. 30
3. 75
4. 100

85. The family pension to a mentally retarded children of the deceased employee is payable to (Q.Id.2070171585)

**Ans: 1. Legal Guardian**

2. Sister
3. Brother
4. Only to the individual

(Rule 50 (5) B-(e), A.P. Revised Pension Rules)

86. Quote the article in APFC under which instructions were elaborated for payment of pay & allowances in respect of employees whose whereabouts are not known (Q.Id.2070171586)

1. 79

**Ans: 2. 81**

3. 80
4. 82

87. Quote the article under which instructions were laid out for the Head of the office to be followed when he detected a fraud? (Q.Id.2070171587)

1. 301

**Ans: 2. 302**

3. 300
4. 310

88. Which of the following articles of APFC describes the procedure for destruction of Government records connected with accounts? (Q.Id.2070171588)

**Ans: 1. 326**

2. 321
3. 324
4. 322

89. Which article under Constitution of India authorizes expenditure to be charged onto consolidated fund of the State without subject of vote of house of Assembly (Q.Id.2070171589)

**Ans: 1. 204**

2. 205
3. 207
4. 209

90. Quote the article of constitution under which the Finance commission is empowered to make recommendations to the President of India (Q.Id.2070171590)

**Ans: 1. 281**

2. 290
3. 288
4. 291

**\* Question Deleted by Commission**



91. What is the main unit of classification in the Government Accounts (Q.Id.2070171591)

1. Minor Head

**Ans: 2. Major Head**

3. Detailed Head

4. Group head

92. Which article denotes the procedure of recording irregular and unusual payments (Q.Id.2070171592)

1. 57

2. 84

**Ans: 3. 83**

4. 27

93. Appendix -2 of APFC contains the authorities who are empowered to sanction (Q.Id.2070171593)

1. Excess expenditure

2. Refund of deposits

**Ans: 3. Refund of revenues**

4. None of the above

94. Quote the article of APAC in which the main divisions are explained to maintain the Government accounts (Q.Id.2070171594)

**Ans: 1. 24**

2. 22

3. 26

4. 23

95. What is the chapter of APAC in which the directions were explained to exhibit & adjust the losses of Government (Q.Id.2070171595)

1. 1

2. 2

3. 4

**Ans: 4. 6**

96. Which of the following articles of APFC described the procedure to be adopted while effecting the recovery from pay and allowances of a Government employee through a civil court attachment (Q.Id.2070171596)

**Ans: 1. 87**

2. 89

3. 22

4. 36

97. Subsidiary Rule 26 under Treasury rule 16 elaborates (Q.Id.2070171597)

1. Decretal Charges

2. Refund of revenues

3. Drawls from work deposits

**Ans: 4. None of the above**

98. State the mandatory number of years which separate two Car loans of an employee? (Q.Id.2070171598)

**Ans: 1. 5**

2. 7

3. 10

4. 4

(Art. 230 (8), A.P. Financial Code, Vol. I)

99. The pay advance while an employee on transfer is subject to recovery in how many instalments (Q.Id.2070171599)

1. 12

**Ans: 2. 3**

3. 6

4. 4

100. Which of the following chapters under APFR describe the payment of House Rent Allowance to Government employees? (Q.Id.2070171600)

1. 7

2. 6

**Ans: 3. 5**

4. 4

(Chapter V, Fundamental Rules)

### OBJECTIONS ACCEPTED BY APPSC FOR MAY 2019

Andhra Pradesh Public Service Commission - Vijayawada

Departmental Tests - MAY 2019

As per the Commission's decision and Expert Committee recommendations on the objections received during the May, 2019 session, the statement showing the questions deleted and certain changes made in the key for paper code 8 mentioned below:

S. No.	Paper Code	Question ID to which key is changed	Remarks
1	008	2070171509	Correct option is 2
		2070171510	Correct option is 3
		2070171516	Question is deleted
		2070171528	Correct option is 3
		2070171530	Correct option is 4
		2070171535	Correct option is 1
		2070171543	Correct option is 2
		2070171551	Correct option is 3
		2070171554	Correct option is 3
		2070171559	Question is deleted
		2070171560	Question is deleted
		2070171561	Question is deleted
		2070171567	Question is deleted
		2070171578	Question is deleted
		2070171582	Correct option is 3
		2070171590	Question is deleted



# The Accounts Test for Subordinate Officers, Part - I

(With Books)

**Paper  
Code :**
**008**
**NOVEMBER 2019 - APPSC**
**DATE -14-11-2019 F.N.**

Time: 2 hours

Marks: 100

This Examination is WITH BOOKS that means Candidates are allowed to use TEXT BOOKS (BARE ACTS) in the Examination Hall. The following TEXT BOOKS (BARE ACTS) PUBLISHED BY US can be used at the Examination Hall

A.P. Fundamental Rules, Manual of Special Pay & Allowances (T.A.Rules), A.P. Revised Pay Scales, 2015

Treasury Code, Volume I, Treasury Code, Volume II

Financial Code, Volume I, Account Code, Volume I

Budget Manual, Revised Pension Rules,

A. P. Leave Rules, L.T.C. Rules

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## QUESTIONS & ANSWERS

1. No Government servant should hold the stock in excess of the requirement in a reasonable period as per (Q.Id. 1820374301)

1. Article 138 of AP Financial Code Volume-I
2. Article 139 of AP Financial Code Volume-II
3. Article 138 of AP Financial Code Volume-II

**Ans: 4. Article 139 of AP Financial Code Volume-I**

2. Financial year is defined in \_\_\_\_ of AP Financial Code Volume-I (Q.Id. 1820374302)

**Ans: 1. Article 6**

2. Article 7
3. Article 8
4. Article 9

3. Which of the following appendix of AP Financial Code Volume-II deals with the regulations related to audit of receipts and stores and stock accounts (Q.Id. 1820374303)

**Ans: 1. 10**      2. 11  
3. 12      4. 13

(Art. 37, Financial Code. Vol. I)

4. T.A claims which are not preferred within three years of performance of journey should not be admitted under (Q.Id. 1820374304)

1. Article 52 of APFC Volume-I
2. Article 53 of APFC Volume-I

**Ans: 3. Article 54 of APFC Volume-I**

4. Article 55 of APFC Volume-I

5. The Introduction of New Major Head shall require the approval of \_\_\_\_ (Q.Id. 1820374305)

1. Accountant General
2. Director of Treasuries and Accounts
3. Finance Department

**Ans: 4. Comptroller and Auditor General**

(Art. 27, Account Code, Vol. I)

6. Sanctioning authority for a new permanent advance to an office is \_\_\_\_ (Q.Id. 1820374306)

1. Director of Treasuries and Accounts
2. Head of the Department
3. Head of the Office

**Ans: 4. Government**

7. Guidelines for Retention of records in the office is given in \_\_\_\_ (Q.Id. 1820374307)

1. Art. 330 of APFC Volume-I

**Ans: 2. Art. 326 of APFC Volume-I**

3. Art. 325 of APFC Volume-I
4. Art. 320 of APFC Volume-I

8. The mortgage bond for a motor car on account of which a Government servant has drawn an advance shall be in the form no \_\_\_\_ prescribed in Financial Code. (Q.Id. 1820374308)

**Ans: 1. 14**

2. 14 A
3. 14 B
4. 16

(Article 230(c)(3), Financial Code, Vol.I)



9. The head of account for a particular item of expenditure is written as 2202011030004310318NVN, the minor head in the classification is \_\_\_\_\_ (Q.Id. 1820374309)

1. 110

2. 011

**Ans: 3. 103**

4. 300

10. The head of account for a particular item of expenditure is written as 2202021910004230231NVN, the object head of this classification corresponds to \_\_\_\_\_ (Q.Id. 1820374310)

1. Salaries of regular staff

2. Other contractual services

**Ans: 3. Diet charges**

4. Either (2) or (3)

11. The following item of expenditure is charged on the consolidated fund of State (Q.Id. 1820374311)

1. Salary of chief minister

2. Expenditure in Chief Minister's Office

**Ans: 3. Salary of chairman of legislative council**

4. All the above

**\*Question Deleted by Commission**

12. The District Collector has power to make discretionary grants for the construction, repairs and improvement of drinking water resources for poor classes under APFC Volume-I, Article no. \_\_\_\_\_ (Q.Id. 1820374312)

1. 27

2. 113

**Ans: 3. 213**

4. 320

13. The arrears of pay shall be drawn in a separate bill and not in ordinary monthly pay bill according to (Q.Id. 1820374313)

1. T.R.16, S.R.13

**Ans: 2. T.R.16, S.R.14**

3. T.R.16, S.R.15

4. T.R.16, S.R.16

14. Certain officers are authorized to draw Lump sum amount from Government account under real cases of emergency. Such amounts shall be drawn in \_\_\_\_\_ (Q.Id. 1820374314)

1. APAC form 40

2. APFC form 48

**Ans: 3. APTC form 57**

4. All the above

15. Which of the following provision deals with rules regarding last pay certificate (Q.Id. 1820374315)

**Ans: 1. T.R. 23 of Treasury code**

2. Art. 57 of Financial Code

3. Para 19.1.1 of Budget manual

4. T.R. 42 of Treasury code

16. The provisions in the Manual of Special Pays and Allowances are called \_\_\_\_\_ (Q.Id. 1820374316)

1. Articles

**Ans: 2. Rules**

3. Paras

4. Items

**\*Answer revised to 2 by Commission**

17. Procedure to be followed by drawing officer in respect of time expired cheques is given in \_\_\_\_\_ of AP Treasury Code. (Q.Id. 1820374317)

1. T.R. 10, S.R.2

2. T.R.11, S.R.11

**Ans: 3. T.R.16, S.R.49**

4. T.R.32, S.R.2

18. Sanctioning authorities for Transfer Travelling Allowance is mentioned in Article \_\_\_\_\_ of APFC Volume-I (Q.Id. 1820374318)

1. 210

2. 225

3. 238

**Ans: 4. 239**

19. As per the following provision, no municipal tax is payable on a public building situated in a contonement \_\_\_\_\_ (Q.Id. 1820374319)

1. Article 123 of AP Financial Code Volume-I

2. Article 122 of AP Financial Code Volume-I

3. Article 121 of AP Financial Code Volume-I

**Ans: 4. Article 120 of AP Financial Code Volume-I**

20. The authority under which the recoveries from pay bill shall not exceed 1/3rd of the pay is \_\_\_\_\_ (Q.Id. 1820374320)

1. Article 35 of APFC Volume-I

2. Article 39 of APFC Volume-I

3. Article 46 of APFC Volume-I

**Ans: 4. Article 58 of APFC Volume-I**

21. Rounding off transactions in Government accounts is given in (Q.Id. 1820374321)

1. Article 320 of APFC Volume-I

2. S.R. 2(g) of T.R.16 of APTC Volume-I

**Ans: 3. Both (1) and (2)**

4. None of the above

22. The rules regarding prosecution for embezzlement of public moneys or property is given in \_\_\_\_\_ of APFC Volume-I (Q.Id. 1820374322)

1. Article 102

2. Article 202

**Ans: 3. Article 302**

4. Article 329

23. The sub vouchers for amounts below Rs.1000 are cancelled, retained in the office and need not be presented along with bill to treasury under \_\_\_\_\_ (Q.Id. 1820374323)

1. S.R.18(e) of T.R.32

**Ans: 2. S.R.18(e) of T.R.16**

3. S.R. 32 of T.R.16

4. S.R.16 of T.R.32

24. Every sub voucher shall contain distinct pay order by drawing officer both in figures and words according to \_\_\_\_\_ (Q.Id. 1820374324)

1. S.R.2 of T.R.16

2. S.R.3 of T.R.16

3. S.R.2 of T.R.32

**Ans: 4. S.R.3 of T.R.32**



25. The responsibility for the deduction of tax at source lies with \_\_\_\_\_ (Q.Id. 1820374325)

1. Head of the office
2. Head of the Department
3. Employee himself

**Ans: 4. Drawing and disbursing officer**

26. GPF, GIS and APGLI deductions from the employees shall be credited to \_\_\_\_\_ (Q.Id. 1820374326)

1. Consolidated fund
2. Contingency fund

**Ans: 3. Public Account**

4. Any one of the above

27. The major head corresponding to permanent cash imprest is \_\_\_\_\_ (Q.Id. 1820374327)

1. 8654 **Ans: 2. 8672**
3. 8793 4. 8782

28. The object head for major works is \_\_\_\_\_ (Q.Id. 1820374328)

1. 270 **Ans: 2. 530**
3. 540 4. 630

29. Contingent bills shall be prepared in accordance with the instructions given in \_\_\_\_\_ (Q.Id. 1820374329)

**Ans: 1. S.R. 1. of T.R. 1. APTC Volume-I**

2. S.R. 65 of T.R. 16 APTC Volume-I
3. S.R. 45 of T.R. 16 APTC Volume-I
4. S.R. 55 of T.R. 16 APTC Volume-I

30. Register of bills shall be presented by DDO in the form prescribed by \_\_\_\_\_ (Q.Id. 1820374330)

1. AP Accounts Code
2. AP Financial Code
3. Fundamental Rules

**Ans: 4. AP Treasury Code**

31. Budget estimates are detailed estimates of \_\_\_\_\_ in a financial year. (Q.Id. 1820374331)

1. Expenditure only
2. Receipts only

**Ans: 3. Receipts and expenditure**

4. Number statements only

32. Lapsed deposits shall be remitted to \_\_\_\_\_ (Q.Id. 1820374332)

1. Public account
2. CM relief fund

**Ans: 3. Consolidated fund**

4. Either (1) or (3)

33. Budget memorandum will be prepared by \_\_\_\_\_ (Q.Id. 1820374333)

**Ans: 1. Finance Department**

2. Heads of all departments
3. Governor
4. Director of treasuries and Accounts

34. Recovery of court attachment amount is done according to \_\_\_\_\_ of AP Treasury Code Volume-I (Q.Id. 1820374334)

**Ans: 1. S.R. 2(k) of T.R. 16**

2. S.R. 94 of T.R. 16
3. S.R. 3(b) of T.R. 16
4. S.R. 20 of T.R. 30

35. The salaries of Government employees under 010 are drawn from \_\_\_\_\_ according to AP Budget manual. (Q.Id. 1820374335)

1. Contingency fund

**Ans: 2. Consolidated fund**

3. Public account
4. Either (2) or (3)

36. The anticipatory pension shall be drawn by the DDO in form 47. It shall be debited to which of the following Major Head? (Q.Id. 1820374336)

1. 8009 2. 8342

**Ans: 3. 2071 4. 8338**

37. DDO shall write pass order in a pay bill for \_\_\_\_\_ (Q.Id. 1820374337)

1. Gross amount only

**Ans: 2. Net amount only**

3. Adjustment amount only
4. All the above

38. Procedure to be followed for first drawl of pay and allowances of an employee is given in \_\_\_\_\_ (Q.Id. 1820374338)

1. S.R. 10 of F.R. 18
2. Art. 330 of AP Financial Code Volume-I
3. Para 1.2.9 of AP Budget manual

**Ans: 4. S.R. 1. of T.R. 16**

39. Classification of expenditure as charged and voted categories is discussed in \_\_\_\_\_ of AP Accounts code Volume-I (Q.Id. 1820374339)

1. Article 25 **Ans: 2. Article 28**
3. Article 37 4. Article 45

40. According to T.R. 16, S.R. 14 of AP Treasury Code, a DDO shall furnish \_\_\_\_\_ along with a claim (Q.Id. 1820374340)

1. Sanction order
2. Specimen signature
3. Last pay certificate

**Ans: 4. Non drawl certificate**

41. The cash book in the departmental offices is maintained in APTC form \_\_\_\_\_ (Q.Id. 1820374341)

1. 4 **Ans: 2. 5**
3. 6 4. 7

42. Certificate of credit shall be issued in case of loss of original challan under \_\_\_\_\_ (Q.Id. 1820374342)

1. T.R. 10, S.R. 4
2. T.R. 10, S.R. 9

**Ans: 3. T.R. 10, S.R. 6**

4. T.R. 10, S.R. 2

43. Article 272 of AP Financial Code deals with \_\_\_\_\_ (Q.Id. 1820374343)

1. Lapsing period of deposits
2. Types of deposits
3. Procedure for lapsing of deposits

**Ans: 4. Repayment of lapsed deposits**

44. A service expenditure which is not contemplated in the appropriation act is called \_\_\_\_\_ (Q.Id. 1820374344)

1. Supplementary service
2. Additional service

**Ans: 3. New service**

4. Revised service



45. S.R.4(c) of T.R.32 deals with the subject of \_\_\_\_ (Q.Id. 1820374345)

1. Aquittance register
2. Treasury bill register
3. Permanent advance register

**Ans: 4. Un disbursed pay register**

46. Object head in seven tier classification is also called \_\_\_\_ (Q.Id. 1820374346)

1. Minor head
2. Group head

**Ans: 3. Detailed head**

4. Sub major head

**\* Question Deleted by Commission**

47. Provisions regarding cancellation and destruction of sub vouchers are given in instruction 2 of T.R.32. This provision is related to (Q.Id. 1820374347)

1. Part -I of AP Treasury Code Volume-I

**Ans: 2. Part-II of AP Treasury Code Volume-I**

3. Part-I of AP Treasury Code Volume- II
4. Part-II of AP Treasury Code Volume-II

48. Art. 26-28 of AP Accounts Code Volume-I deals with \_\_\_\_ (Q.Id. 1820374348)

1. Principles of accounting
2. Inter departmental adjustments
3. Inter government adjustments

**Ans: 4. Form of accounts**

49. The adjustment of municipal rates and taxes on Government buildings shall be done according to \_\_\_\_ of AP Accounts Code Volume-I (Q.Id. 1820374349)

1. Article 35 **Ans: 2. Article 40**
3. Article 48
4. Article 75

50. Directions regulating the inter departmental Transfers in accounting are detailed under (Q.Id. 1820374350)

**Ans: 1. Chapter 4 Accounts Code Vol.-I**

2. Chapter 10 AP Financial Code
3. Chapter 3 AP Treasury code
4. Chapter 6 AP Treasury code

51. Procedure of claiming payments of net proceeds of entertainment tax to Gram Panchayats is given in (Q.Id. 1820374351)

1. Instruction 33 of T.R.16 of AP Treasury Code Volume-I
2. Instruction 34 of T.R.16 of AP Treasury Code Volume-I

**Ans: 3. Instruction 38A of T.R. Ans: 1. of AP Treasury Code Volume-I**

4. Instruction 41 of T.R.16 of AP Treasury Code Volume-I

52. Recoveries of sums ordered by AG shall be affected by treasury officer immediately under (Q.Id. 1820374352)

1. T.R.18 AP Treasury Code Vol.-I
2. T.R.19 AP Treasury Code Vol.-I
3. T.R.23 of AP Treasury Code Volume-I

**Ans: 4. T.R.31 of AP Treasury Code Volume-I**

53. Match the following terms under Set-A with corresponding tier of classification under Set -B with regard to AP budget manual.

**Set-A**

**Set -B**

- |                           |                   |
|---------------------------|-------------------|
| a. Function               | A. Group sub head |
| b. Programme              | B. Major head     |
| c. Similar set of schemes | C. Minor head     |
- (Q.Id. 1820374353)
1. a - C, b - B, c - A
  2. a - B, b - A, c - C
  3. a - A, b - B, c - C

**Ans: 4. a - B, b - C, c - A**

54. Which of the following is not a part of Organs of State (Q.Id. 1820374354)

1. State Legislature
2. Administration and justice

**Ans: 3. Administrative services**

4. Elections

55. The current income and expenditure of the state is known as \_\_\_\_ (Q.Id. 1820374355)

**Ans: 1. Revenue Account**

2. Capital Account
3. Loan Account
4. Public Account

56. For successful financial management, Government needs \_\_\_\_ (Q.Id. 1820374356)

1. Advance planning but not Accurate estimation
2. Accurate estimation but not Advance planning

**Ans: 3. Advance planning and Accurate estimation**

4. Neither Advance planning nor Accurate estimation

57. Receipts and disbursements which do not form part of consolidated fund of state are included in \_\_\_\_ (Q.Id. 1820374357)

**Ans: 1. Public Account**

2. Centrally sponsored schemes
3. Minor works
4. Loans and advances

58. According to the definitions of Budget manual, Charged expenditure is related to constitution of India by \_\_\_\_ (Q.Id. 1820374358)

1. Art. 283
2. Art. 212
3. Art. 266 **Ans: 4. Art. 202**

59. Which of the following is not a part of General Services as per sectorial classification? (Q.Id. 1820374359)

1. Fiscal Services

**Ans: 2. Industry and Minerals**

3. Administrative Services
4. Organs of State

60. The Budget publication for the year 2017-2018 contains (Q.Id. 1820374360)

1. Actual expenditure of 2016-17
2. Revised estimate of 2017-18

**Ans: 3. Budget estimates of 2016-17**

4. All the above

61. Under which rule the Treasury Officer shall obtain sufficient information as to the nature of every payment is making, unless there are valid reasons. (Q.Id. 1820374361)

1. T.R 27
2. T.R 10
3. T.R 30 **Ans: 4. T.R 25**



62. The Treasury Officer is responsible in recovering the amounts which was pointed out by the AGAP Hyderabad in post Audit as excess drawn by the Drawing Officer against the rules and the Treasury Officer shall recover the said excess amount without delay. Indicate the Rule position (Q.Id. 1820374362)

1. T.R 20      2. T.R 10

**Ans: 3. T.R 31      4. T.R.29**

63. The latest instructions on Classification of Accounts and Standardization of Object Heads is given in \_\_\_\_\_ (Q.Id. 1820374363)

1. G.O Ms No. 49 Fin(Budget-I) Dept., Dt. 14.08.2019  
2. G.O Ms No. 59 Fin(Budget -I) Dept., Dt. 14.08.2019

**Ans: 3. G.O Ms No. 69 Fin(Budget -I) Dept., Dt. 14.08.2019**

4. G.O Ms No. 99 Fin (Budget-I) Dept., Dt. 14.08.2019

64. Leave encashment benefits on retirement shall be booked under major head \_\_\_\_\_ (Q.Id. 1820374364)

**Ans: 1. 2071-pensions and other retirement benefits**

2. 2070-other administrative services  
3. 018-surrender of earned leave  
4. 2075-miscellaneous general services

**\*Question Deleted by Commission**

65. Which of the following sub sector is a part of organs of state? (Q.Id. 1820374365)

1. Treasury Administration  
2. Education  
3. District Administration

**Ans: 4. Election**

66. As per civil services (TA) rules, 1996; a day means \_\_\_\_\_ (Q.Id. 1820374366)

1. 6 AM to 6 PM  
2. 6 PM to 6 AM

**Ans: 3. Absence of 24 hours from Head Quarters**

4. Absence of more than 24 Hours but less than 36 Hours from Head Quarters  
(Rule 2 (ii), A.P. T.A. Rules)

67. Which of the following kinds of travelling allowances is admissible during Casual leave? (Q.Id. 1820374367)

**Ans: 1. Fixed Travelling Allowance**

2. Mileage allowance  
3. Daily allowance  
4. All the above  
(Rule 11 (2), A.P. T.A. Rules)

68. According to Government memo No. 14500/78/TA/ A2/99 Fin & Plg (Fin-TA) dated. 28-04-1999, "Fixed Travelling Allowance and Conveyance Allowance are mutually exclusive". This means \_\_\_\_\_ (Q.Id. 1820374368)

**Ans: 1. One allowance is not admissible when other is allowed**

2. Both allowances are simultaneously allowed

3. Both allowances are not allowed

4. Both allowances are allowed at half the eligible rates

69. The delegation of powers regarding the sanction of refund of revenue are detailed in \_\_\_\_\_ (Q.Id. 1820374369)

**Ans: 1. Article 32 of AP Financial Code Volume-I read with Appendix-2**

2. Article 33 of AP Financial Code Volume-I read with Appendix-2

3. Article 32 of AP Accounts Code Volume-I read with Appendix-2

4. Article 33 of AP Accounts Code Volume-I read with Appendix-2

70. Which of the following article in AP financial Code volume-I outlines brief idea about the provisions under part-II of AP Budget Manual? (Q.Id. 1820374370)

1. Article 36      **Ans: 2. Article 40**  
3. Article 51      4. Article 58

71. The guidelines for proposing a rate of pay for a new post created are given in \_\_\_\_\_ (Q.Id. 1820374371)

**Ans: 1. Article 65 of AP Financial Code Volume-I**

2. Article 56 of AP Financial Code Volume-I

3. FR 22(B) read with FR 31(2)

4. SR 2(a) of TR 16 read with FR 49

72. Article 85 of AP Financial Code Volume-I deals with (Q.Id. 1820374372)

1. All deductions in pay bills  
2. IT deductions in pay bills

**Ans: 3. Provident fund deductions in pay bills**

4. Court attachments to be deducted in pay bills

73. As per AP financial Code, Contingent charges means \_\_\_\_\_ (Q.Id. 1820374373)

**Ans: 1. The incidental expenditure necessarily incurred in running an office**

2. Unforeseen expenditure not contemplated in the budget estimates

3. Miscellaneous expenditure incurred by secretariat departments

4. Loans and advances sanctioned to local bodies and their employees

74. The general arrangement of columns in a contingent register shall be in \_\_\_\_\_ (Q.Id. 1820374374)

1. APTC form 7

**Ans: 2. APFC form 7**

3. APAC form 7

4. APAC form VII



75. The forms of security to be taken from contractors for due fulfilment of the contract are given in \_\_\_\_\_ of AP Financial Code Volume-I (Q.Id. 1820374375)

1. Art. 130    2. Art. 125

**Ans: 3. Art. 279    4. Art. 271**

76. Festival advances shall be admissible on the eve of \_\_\_\_\_ (Q.Id. 1820374376)

1. Any festival given in yearly calendar
2. Any festival given in the list of general holidays of Government
3. Any festival given in the list of optional holidays of Government

**Ans: 4. Any festival given in the list of general and optional holidays of Government**

(Art. 242-B (iv), A.P. Financial Code, Vol. I)

77. According to Chapter 5 of Accounts Code Volume-I, as a general rule, recoveries from private persons should be treated as \_\_\_\_\_ (Q.Id. 1820374377)

1. Deduction from expenditure

**Ans: 2. Revenue**

3. Interest on expenditure
4. Profit on expenditure

78. The net difference between the total receipts and the total payments shown in the bank's daily statement should be posted by treasury officer in \_\_\_\_\_ (Q.Id. 1820374378)

1. Classified register

**Ans: 2. Register of RBD**

3. Day book

4. Scroll book

(Art. 44, Account Code, Vol. II)

79. The detailed rules prescribed by Government for inspection of District Treasuries are given in \_\_\_\_\_ (Q.Id. 1820374379)

1. Appendix-2 of AP Treasury Code Volume-I

**Ans: 2. Appendix-2 of AP Treasury Code Volume-II**

3. Instruction 4 under Treasury Rule 4, Volume-I
4. Instruction 7 under Treasury Rule 5, volume-I

80. Direct appropriation of Departmental receipts for Departmental Expenditure is permitted in certain cases according to \_\_\_\_\_ (Q.Id. 1820374380)

**Ans: 1. Treasury Rule 7(2), AP Treasury Code Volume-I**

2. Treasury Rule 10(2), AP Treasury Code Volume-I
3. Treasury Rule 9(2), AP Treasury Code Volume-I
4. Treasury Rule 16(2), AP Treasury Code Volume-I

81. According to AP Treasury Code Volume-I, Director of Treasuries and Accounts is defined as \_\_\_\_\_ (Q.Id. 1820374381)

1. Chief of the State Finances
2. State budget authoriser

**Ans: 3. Head of the Treasuries and Accounts Department**

4. Pre audit authority of bills in State

82. Quote the authority for the following:

"The particulars of the sanction orders shall be entered on the bill and a copy shall be attached to the bill" (Q.Id. 1820374382)

1. SR 32(c) of TR 16, AP Treasury Code Volume-I

**Ans: 2. SR 32(d) of TR 16, AP Treasury Code Volume-I**

3. SR 32(f) of TR 16, AP Treasury Code Volume-I
4. SR 34(i) of TR 16, AP Treasury Code Volume-I

83. Three Gazetted and two non-gazetted Government servants retired in the same month in an office having their provident fund accounts maintained by AG. The final withdrawal of General Provident funds \_\_ (Q.Id. 1820374383)

**Ans: 1. Shall be drawn on separate bills for each employee**

2. Shall be drawn for all employees in a single bill
3. Shall be drawn in two bills one for Gazetted other for non gazetted
4. Shall be drawn on separate bills but in different months

84. Quote the authority for the following:

"No sub voucher shall be treated as valid until it bears a distinct pay order specifying the amount words and figures and signed

by drawing officer" (Q.Id. 1820374384)

1. SR 2(h) of TR 16, AP Treasury Code Volume-I
2. SR 3(b) of TR 16, AP Treasury Code Volume-I

**Ans: 3. SR 2(a) of TR 32, AP Treasury Code Volume-I**

4. SR 3 of TR 32, AP Treasury Code Volume-I

**\*Answer revised to 3 by Commission**

85. The list of non-gazetted Government servants who draw bills on treasuries is given in \_\_\_\_\_ (Q.Id. 1820374385)

1. Appendix 14 of AP Treasury code Volume- II

**Ans: 2. Appendix Ans: 1. of AP Treasury code Volume- II**

3. Appendix 12 of AP Treasury code Volume- II
4. Appendix 11 of AP Treasury code Volume-II

86. Quote the authority for the following:

"The particulars of the sanction orders shall be entered on the bill and a copy shall be attached to the bill" (Q.Id. 1820374386)

1. SR 2(a) of TR 16, AP Treasury code Volume-I
2. SR 2(c) of TR 16, AP Treasury code Volume-I

**Ans: 3. SR 2(j) of TR 16, AP Treasury code Volume-I**

4. SR 2(1) of TR 16, AP Treasury code Volume-I



87. The month and year of birth of a Government servant are known to be September 1965 but exact date of birth is not available, then his date of birth shall be regarded as \_\_\_\_\_ (Q.Id. 1820374387)

1. 01.09.1965      2. 15.09.1965

**Ans: 3. 16.09.1965**      4. 30.09.1965

Inst. 6 under Part III, Annexure II, A.P. Fundamental Rules)

88. A Government servant is on suspension on a charge of misconduct on the due date of superannuation, then read the following statements and choose the option

- He shall be allowed to retire from service
  - His suspension continues even after retirement
  - He shall not be allowed to retire till the completion of departmental proceedings (Q.Id. 1820374388)
1. A and B are correct

**Ans: 2. Only A is correct**

- Only B is correct
- Only C is correct

89. Invalid Pension cannot be less than \_\_\_\_\_ (Q.Id. 1820374389)

- Service Pension

**Ans: 2. Normal Family Pension**

- Enhanced Family Pension
- Pro-rata Pension

(Rule 45 (7), Revised Pension Rules)

90. Enhanced rate of Family Pension shall be limited to \_\_\_\_\_ (Q.Id. 1820374390)

- 50% of service pension
- 50% of Last Pay Drawn

**Ans: 3. Service pension**

4. (3/5)th of Last Pay Drawn

(1st Proviso under Rule 50 (3) (a) (ii), Revised Pension Rules)

91. The extraordinary leave sanctioned to a Government servant on request for regularization of suspension period after exhausting all kinds of available leave may be counted for \_\_\_\_\_ (Q.Id. 1820374391)

- Increments notionally
- Pension

**Ans: 3. Both (1) and (2)**

4. Neither (1) nor (2)

92. Which of the following periods count for increments (Q.Id. 1820374392)

- All kinds of leaves taken during probation
- All kinds of leaves without pay and allowances

**Ans: 3. Periods treated as compulsory wait**

4. All the above

93. An Assistant Treasury Officer drawing a pay of Rs.39160 in the time scale of pay 35120- 87130 from 01.02.2015 has availed EOL on private affairs for 25 days from 01.12.2015. The due date of his next increment will be \_\_\_\_\_ (Q.Id. 1820374393)

- 26.02.2015

**Ans: 2. 26.02.2016**

- 01.02.2015
- 01.02.2016

94. An Assistant Treasury Officer drawing a pay of Rs. 39160 in the time scale of pay 35120 - 87130

from 01.02.2015 has availed EOL on private affairs for 25 days from 01.12.2015. The monetary benefit of his next increment will be given from \_\_\_\_\_ (Q.Id. 1820374394)

**Ans: 1. 01.02.2016**

- 25.02.2016
- 26.02.2016
- 01.03.2016

95. The balance of earned leave at credit of an employee in a non vacation department on 01.04.2016 is 256 days. The employee permitted to retire voluntarily on the AN of 31.10.2016. The balance of EL at credit on the day of retirement will be \_\_\_\_\_ (Q.Id. 1820374395)

- Ans: 1. 266 days**      2. 270 days  
3. 271 days      4. 260 days

96. Compassionate allowance should be less than \_\_\_\_\_ (Q.Id. 1820374396)

- Invalid pension

**Ans: 2. Two thirds of invalid pension**

- 50% of invalid pension
- One third of invalid pension

97. According to G.O 147 Fin (HRM. IV) dept. dated 30.06.2014 :-

"Every Government employee shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years." This amendment to age of superannuation is supported by (Q.Id. 1820374397)

- Ans: 1. F.R.2**      2. F.R.22(B)  
3. F.R.48      4. F.R.117

98. The following authority is competent to count extraordinary leave on medical grounds for increments if the period is not more than six months. (Q.Id. 1820374398)

- Head of the Office
- Next superior Gazetted officer
- District Officer

**Ans: 4. Head of the Department**

99. Assume that the state of Tamil Nadu decided to adopt the DDO coding system of Andhra Pradesh. Coimbatore District is given code 23 and Mettupalayam, a subtreasury in Coimbatore district is given code 02. If the departmental coding system is same as that of Andhra Pradesh, the code for the DDO in the office of District Treasury, Coimbatore will be \_\_\_\_\_ (Q.Id. 1820374399)

- Ans: 1. 23010702001**  
2. 23020702001  
3. 02230702001  
4. 07022301001

**\*Question deleted by Commission**

100. On enhancement of age of superannuation from 58 years to 60 years, the maximum insurable age under APGLI is enhanced from (Q.Id. 1820374400)

- Ans: 1. 53 years to 55 years**  
2. 58 years to 60 years  
3. 48 years to 53 years  
4. 48 years to 55 years



**OBJECTIONS ACCEPTED BY APPSC FOR NOVEMBER 2019**

Andhra Pradesh Public Service Commission - Vijayawada

Departmental Tests - NOVEMBER 2019

As per the Commission's decision and Expert Committee recommendations on the objections received during the November, 2019 session, the statement showing the questions deleted and certain changes made in the key for paper code 8 mentioned below:

S. No.	Paper Code	Question ID to which key is changed	Remarks
1	008	18203743011	Question is deleted
		18203743016	Correct option is 2
		18203743046	Question is deleted
		18203743064	Question is deleted
		18203743084	Correct option is 3
		18203743099	Question is deleted