

## AFO-PART2

1. In what order data is entered into Journal?

- (A) Chronological Order
- (B) Numeric Order
- (C) Alphabetically
- (D) Bullets

2. Journals are also referred to as

- (A) Book of economic events
- (B) T Account
- (C) Book of original entires
- (D) book of entries

3. Which of the following is liabilities?

- (A) Obligations
- (B) Future benefits
- (C) Resources
- (D) Expenses

4. \_\_\_ is the gross inflow of economic benefits.

- (A) Assets
- (B) Liabilities
- (C) Expenses
- (D) Income

5. The process of entering all transactions from the Journal to Ledger is called

- (A) Accounting
- (B) Posting
- (C) Entry
- (D) data feeding



6. Balance sheet is a statement of
- (A) capital
  - (B) liabilities
  - (C) assets
  - (D) All of these
7. What is not an object of verification of Assets
- (A) Physical verification of as et
  - (B) hecking value of assets
  - (C) examining the autheticity of their acquisition
  - (D) to maximise cost of assets
8. Valuation of fixed assets is based on the concept of
- (A) going concern
  - (B) conservation
  - (C) money measurement
  - (D) dual aspect
9. Fixed assets are valued at
- (A) cost
  - (B) market price
  - (C) cost price or market price whichever is less
  - (D) cost less depreciation
10. Audit team in central universities are appointed by
- (A) concern state government
  - (B) vice chancellor
  - (C) central government
  - (D) CAG
11. In his audit report the auditor give his -----
- (A) judgement
  - (B) opinion
  - (C) guarantee to correctness of accounts
  - (D) true state of affairs



12. Accounting standards are prepared by

- (A) SEBI
- (B) RBI
- (C) ICAI
- (D) Ministry of Finance

13. Auditing begins where ----- ends

- (A) Book keeping
- (B) internal check
- (C) academic year
- (D) accounting

14. Treating revenue expenses as capital expenses is an example of error of ----

- (A) principle
- (B) compensating
- (C) clerical
- (D) omission

15. An audit which is conducted between two annual audit is known as ---

- (A) periodical audit
- (B) standard audit
- (C) interim audit
- (D) operational audit

16. Audit of government offices or department is known as

- (A) tax audit
- (B) periodical audit
- (C) government audit
- (D) efficiency audit

17. Double entry system was introduced in the year---

- (A) 1494
- (B) 1594
- (C) 1694
- (D) 1794



18. Depreciation is the process of -----
- (A) valuation
  - (B) reduction
  - (C) allocation
  - (D) appreciation
19. The Main object of providing depreciation is ---
- (A) to calculate true profit
  - (B) To Calculate financial position
  - (C) to reduce tax burden
  - (D) to reduce profit
20. Under the diminishing balance method depreciation is calculated on
- (A) original value
  - (B) written down value
  - (C) market value
  - (D) scrap value
21. The accounts of Government universities are generally maintain accroding to
- (A) mercantile accounting system
  - (B) cash accounting system
  - (C) double entry book keeping system
  - (D) single engry book keeping system
22. Depreciation in universities is provided on
- (A) softwares
  - (B) fictitious assets
  - (C) investments in bonds
  - (D) fixed assets
23. Depreciation fund is also called
- (A) reserve funds
  - (B) compensation fund
  - (C) future requirement fund
  - (D) sinking fund



24. Receipt an payment account in universities includes
- (A) revenue items
  - (B) capital items
  - (C) both capital and revenue items
  - (D) deferred payments
25. income and expenses account is based on
- (A) cash accounting
  - (B) accrual accounting
  - (C) cost accounting
  - (D) management accounting
26. Auditing refers to
- (A) preparation & checking of accounts
  - (B) examining of accounts of business entity only
  - (C) examining the accounts of professional accounts
  - (D) checking of vouchers
27. Main object of audit is
- (A) detection of errors
  - (B) to find out what profit and loss account and balance sheet shows true and fair state affairs
  - (C) Detection of frauds
  - (D) detection and prepration of frauds and errors
28. auditing is compulsory for
- (A) small scale business
  - (B) all partnership firms
  - (C) all joint stock companies
  - (D) all propriotory concerns
29. window dressing implies
- (A) curtailment of expenses
  - (B) checking wastage
  - (C) undervaluation of assets
  - (D) over valuation of assets



**30.** What is the Contribution per month under CGHS for employees in pay Level 12 and above?

- (A) Rs 1250
- (B) Rs 1000
- (C) Rs 650
- (D) Rs 1500

**31.** Which among the following allowance cannot be treated as a Compensatory Allowance ?

- (A) Special Compensatory Allowance
- (B) Bad Climate Allowance
- (C) Project Allowance
- (D) Sumptuary Allowance

**32.** Extraordinary leave is mentioned under which Rule of CCS(Leave) Rules, 1972?

- (A) Rule 32
- (B) Rule 30
- (C) Rule 29
- (D) Rule 26

**33.** Q.4What is maximum number of days of encashment of cash equivalent of leave salary for both earned leave and half pay leave payable to a retired Government Servant?

- (A) 360 days
- (B) 300 days
- (C) 240 days
- (D) 700 days

**34.** Rates/ceiling of Children Education Allowance (CEA) would be automatically raised by \_\_\_\_ % every time the Dearness Allowance on the revised pay structure goes up by \_\_\_\_%?

- (A) 10% and 25 %
- (B) 25% and 50%
- (C) 50% and 100%
- (D) None of the mentioned



- 35.** The maximum number of times Travelling Allowance Shall be drawn by a Government Servant under SR 130 for a journey to & from the place at which he appears for an obligatory examination.
- (A) 1 time
  - (B) 2 times
  - (C) 3 times
  - (D) 4 times
- 36.** Central Civil Services (Pension) Rules, 2021 has been notified in the official Gazette on?
- (A) 18 July 2021
  - (B) 20 December 2021
  - (C) 1 July 202
  - (D) 14 February 2022
- 37.** What is the name of the online system for sanction of retirement benefits and tracking of sanction and payment of pension by the Government servant and the authorities concerned with sanction of pension to the Government servant?
- (A) Bhavishya
  - (B) Karmayogi
  - (C) Anubhav
  - (D) Sampoorna
- 38.** Encashment of earned leave of up to 10 days at the time of availing LTC is permitted, provided a balance of \_\_\_\_ days of EL is available at the credit of a Government servant.
- (A) 180 days
  - (B) 45 days
  - (C) 30 days
  - (D) 300 days
- 39.** Appellate Authority" is mentioned in which Rule of CCS(CCA) Rules,1965?
- (A) Rule 21
  - (B) Rule 30
  - (C) Rule 34
  - (D) Rule 24



40. GPF (CS) Rules 1960 shall not apply to Government servant appointed on or after.
- (A) 1st January 2006
  - (B) 1st July 2005
  - (C) 1st January 2004
  - (D) 7th December 2003
41. Which section of the Employees Provident Fund & Miscellaneous Provisions Act 1952 deals with Authorising certain employers to maintain provident fund accounts?
- (A) Section 16A of the Employees Provident Fund & Miscellaneous Provisions Act 1952
  - (B) Section 14 of the Employee Provident Fund & Miscellaneous Provisions Act 1952
  - (C) Section 13A of the Employee Provident Fund & Miscellaneous Provisions Act 1952
  - (D) Section 18 of the Employees Provident Fund & Miscellaneous Provisions Act 1952
42. Numerical grading to be awarded by reporting and reviewing authorities in APAR is on a scale of.
- (A) 0-10
  - (B) 1-100
  - (C) 1-10
  - (D) 0-25
43. APARs graded between 8 and 10 will be rated as?
- (A) very good
  - (B) outstanding
  - (C) extra outstanding
  - (D) good
44. Under payment of gratuity act 1972 Power of Inspectors is mentioned in which section?
- (A) Section 7A
  - (B) Section 7
  - (C) Section 7C
  - (D) Section 7D



- 45.** In sec 3-A of CCS Conduct rules explained
- (A) Observance of Government's policies
  - (B) Prohibition of sexual harassment of working women
  - (C) Promptness and Courtesy
  - (D) All of these
- 46.** Interest on delayed payment of gratuity is applicable if?
- (A) The Government servant delays submission of papers.
  - (B) The delay is attributable to clear administrative lapses.
  - (C) The Government servant is ignorant of the rules.
  - (D) All of these
- 47.** Which rule of CCS(Conduct) Rules 1964 discuss about "Taking Part in Politics and Elections?"
- (A) Rule 3
  - (B) Rule 7
  - (C) Rule 5
  - (D) Rule 13
- 48.** No Government servant shall give, take or abet dowry in accordance with
- (A) Rule 13 A
  - (B) Rule 3 A
  - (C) Rule 9
  - (D) Rule 8
- 49.** Joining time is not allowed in case of
- (A) Temporary transfer for a period up to 180 days
  - (B) Temporary transfer for a period more than 180 days
  - (C) Permanent transfer
  - (D) All of these
- 50.** In case of air travel maximum joining time available is:-
- (A) 10 days
  - (B) 12 days
  - (C) 15 days
  - (D) da s



51. For the purpose of calculating pension, 'emoluments' include.

- (A) Basic Pay
- (B) Basic Pay+ Non practicing allowances
- (C) Basic Pay +Dearness Allowance
- (D) Basic Pay + Non-practicing allowance + Dearnes allowance

52. Dearness allowance is to considered for cal ulat on of:

- (A) Pension
- (B) Commuted value of pension
- (C) Gratuity
- (D) Family Pension

53. Central Civil Services (Pension) Rules, 1972 came into force w.e.f

- (A) 1st January 19 2
- (B) 1stMarch 1972
- (C) 1stJune 1972
- (D) 1stJuly 1972

54. If the official is relieved of old post in the afternoon of a day the joining time commences from -

- (A) The same days
- (B) The next day
- (C) The next working day
- (D) None of the these

55. Gift defined in of CCS Conduct rules

- (A) Sec 11
- (B) Sec 12
- (C) Sec 10
- (D) Sec 13

56. Joining time is the time allowed to join

- (A) A power on new appointment
- (B) A new po t on promotion
- (C) Duty after returning from sick leave
- (D) A post on transfer in public interest



- 57.** Joining time is not allowed in case of
- (A) Temporary transfer for a period up to 180 days
  - (B) Temporary transfer for a period more than 180 days
  - (C) Permanent transfer
  - (D) All of these
- 58.** Under CCS (joining Time) rules, minimum joining time allowable is
- (A) 10 days
  - (B) 12 days
  - (C) 1 day
  - (D) 15 days
- 59.** In case of air travel maximum joining time available is:-
- (A) 10 days
  - (B) 12 days
  - (C) 15 days
  - (D) 7 days
- 60.** When Holiday(s) follow(s) joining time, the normal joining time is deemed to be extended by such holiday(s)
- (A) TRUE
  - (B) FALSE
  - (C) True but the number of holiday(s) should not exceed 2 days
  - (D) None of these
- 61.** If the official is relieved of old post in the afternoon of a day, the joining time commences from:-
- (A) The same days
  - (B) The next day
  - (C) The next working day
  - (D) None of the above



62. Appropriate authority of government organization may grant extension of joining time up to
- (A) 15 days
  - (B) 30 days
  - (C) 45 days
  - (D) 60 days
63. Joining time can not be combined with
- (A) Earn Leave
  - (B) Causal Leave
  - (C) Sick Leave
  - (D) Commuted leave
64. A Government servant seeking voluntary retirement is required under rule 48 A to give to the Appointing Authority a notice of:-
- (A) At least one month
  - (B) At least two months
  - (C) At least three months
  - (D) At least six months
65. CCS (Pension) Rules 1972 are applicable to all employees who joined Government services on or before
- (A) 31.12.2003
  - (B) 31.12.2004
  - (C) 31.12.2005
  - (D) 31.12.2006
66. The qualifying service of an employee, who opts for voluntary retirement after completion of 30 years of service, shall be increased by-
- (A) 2 years
  - (B) 3 years
  - (C) 4 years
  - (D) 5 years



- 67.** Dearness allowance is to considered for calculation of:
- (A) Pension
  - (B) Commuted value of pension
  - (C) Gratuity
  - (D) Family Pension
- 68.** Interest at the rate applicable to GPF deposit shall be paid if the payment of gratuity is delayed beyond the date of retirement by \_\_\_\_\_ months
- (A) 3 months
  - (B) 6 months
  - (C) 9 months
  - (D) 12 months
- 69.** Government audit is conducted by the department maintained by Government of India is known as
- (A) Cost and audit deparatment
  - (B) Accounts and audit departanient
  - (C) Tax and audit department
  - (D) GST and Audit department
- 70.** Accounts and Audit Department is headed by
- (A) Finance Minister
  - (B) Governor of Reserve Bank of India
  - (C) Comptroller and Audit General of India
  - (D) Secretary Finance
- 71.** Full form of GFR is
- (A) General Forest Regulations
  - (B) General Financial Rules
  - (C) Goods for Resale
  - (D) Goods & Services Regulations



72. Which is not considered as a suspected material fraud or irregularity of serious nature involving public funds
- (A) Expenditure on repairing of building and maintenance
  - (B) Wasteful expenditure
  - (C) loss of revenue due to irregularities in business
  - (D) loss of revenue which exceeds the monetary limit prescribed by C&AG
73. Auditors should ordinarily not become members of management committees
- (A) FALSE
  - (B) TRUE
  - (C) May be with permission of Income Tax
  - (D) None of these
74. The C&AG of India undertakes audit which are broadly categorised as
- (A) Financial audit, compliance audit and Performance audit
  - (B) Civil audit, commercial audit, railway audit and P&T audit
  - (C) Receipt audit, expenditure audit and grant audit
  - (D) all of these
75. Excess or savings are shown in which account/s: - (i) appropriation accounts (ii) finance accounts
- (A) (i) appropriation accounts
  - (B) (ii) finance accounts
  - (C) both (i) (ii) of given options
  - (D) neither (i) or (ii) in given options

## AFO-PART2

---

1. In what order data is entered into Journal?
  - A Chronological Order
  - B Numeric Order
  - C Alphabetically
  - D Bullet s
  
2. Journals are also referred to as
  - A Book of economic events
  - B T Account
  - C Book of original entries
  - D book of entries
  
3. Which of the following is liabilities?
  - A Obligations
  - B Future benefits
  - C Resources
  - D Expenses
  
4. \_\_\_ is the gross inflow of economic benefits.
  - A Assets
  - B Liabilities
  - C Expenses
  - D Income
  
5. The process of entering all transactions from the Journal to Ledger is called
  - A Accounting
  - B Posting
  - C Entry
  - D data feeding



6. Balance sheet is a statement of
- A capital
  - B liabilities
  - C assets
  - ✓ D All of these
7. What is not an object of verification of assets-----
- A Physical verification of assets
  - B checking value of assets
  - C examining the authenticity of their acquisition
  - ✓ D to maximise cost of assets
8. Valuation of fixed assets is based on the concept of
- A going concern
  - B conservation
  - C money measurement
  - D dual aspect
9. Fixed assets are valued at
- A cost
  - B market price
  - ✓ C cost price or market price whichever is less
  - D cost less depreciation
10. Audit team in central universities are appointed by
- A concerned state government
  - B vice chancellor
  - C central government
  - ✓ D CAG
11. In his audit report the auditor gives his -----
- A judgement
  - ✓ B opinion
  - C guarantee to correctness of accounts
  - D true state of affair



12. Accounting standards are prepared by
- A SEBI
  - B RBI
  - ✓ C ICAI
  - D Ministry of Finance
13. Auditing begins where ----- ends
- A Book keeping
  - B internal check
  - C academic year
  - ✓ D accounting
14. Treating revenue expenses as capital expenses is an example of error of ----
- ✓ A principle
  - B compensating
  - C clerical
  - D omission
15. An audit which is conducted between two annual audit is known as ---
- A periodical audit
  - B standard audit
  - ✓ C interim audit
  - D operational audit
16. Audit of government offices or department is known as
- A tax audit
  - B periodical audit
  - ✓ C government audit
  - D efficiency audit
17. Double entry system was introduced in the year--
- ✓ A 494
  - B 1594
  - C 1694
  - D 1794



18. Depreciation is the process of -----
- A valuation
  - B reduction
  - C allocation
  - D appreciation
19. The Main object of providing depreciation is
- A to calculate true profit
  - B To Calculate financial position
  - C to reduce tax burden
  - D to reduce profit
20. Under the diminishing balance method depreciation is calculated on
- A original value
  - B written down value
  - C market value
  - D scrap value
21. The accounts of Government universities are generally maintain according to
- A mercantile accounting system
  - B cash accounting system
  - C double entry book keeping system
  - D single entry book keeping system
22. Depreciation in universities is provided on
- A softwares
  - B fictitious assets
  - C investments in bonds
  - D fixed assets
23. Depreciation fund is also called
- A reserve funds
  - B compensation fund
  - C future requirement fund
  - D sinking fund



- 24.** Receipt and payment account in universities includes
- A revenue items
  - B capital items
  - ✓ C both capital and revenue items
  - D deferred payments
- 25.** income and expenses account is based on
- A cash accounting
  - B accrual accounting
  - C cost accounting
  - D management accounting
- 26.** Auditing refers to
- A preparation & checking of accounts
  - B examining of accounts of business entity only
  - C examining the accounts of professional accounts
  - D checking of voucher
- 27.** Main object of audit is
- A detection of errors
  - ✓ B to find out what profit and loss account and balance sheet shows true and fair state affairs
  - C Detection of frauds
  - D detection and preparation of frauds and errors
- 28.** auditing is compulsory for
- A small scale business
  - B all partnership firms
  - ✓ C all joint stock companies
  - D all proprietary concerns
- 29.** window dressing implies
- A curtailment of expenses
  - B checking wastage
  - C undervaluation of assets
  - ✓ D over valuation of assets



30. What is the contribution per month under CGHS for employees in Pay Level 12 and above?
- A Rs 1250
  - B Rs 1000
  - C Rs 650
  - D Rs 1500
31. Which among the following allowance cannot be treated as a Compensatory Allowance ?
- A Special Compensatory Allowance
  - B Bad Climate Allowance
  - C Project Allowance
  - D Sumptuary Allowance
32. Extraordinary leave is mentioned under which Rule of CCS (Leave) Rules, 1972?
- A Rule 32
  - B Rule 30
  - C Rule 29
  - D Rule 26
33. Q.4 What is maximum number of days of encashment of cash equivalent of leave salary for both earned leave and half pay leave payable to a retired Government Servant?
- A 360 days
  - ✓ B 300 days
  - C 240 days
  - D 700 days
34. Rates/ceiling of Children Education Allowance (CEA) would be automatically raised by \_\_\_\_ % every time the Dearness Allowance on the revised pay structure goes up by \_\_\_\_ %?
- A 10% and 25 %
  - ✓ B 25% and 50%
  - C 50% and 100%
  - D None of the mentioned



35. The maximum number of times a Government Servant under SR 130 for a journey to & from the place at which he is posted for an obligatory examination.
- A 1 time
  - B 2 times
  - C 3 times
  - D 4 times
36. Central Civil Services (Pension) Rules, 2021 was notified in the official Gazette on?
- A 8 July 2021
  - ✓ B 20 December 2021
  - C 01 July 2022
  - D 4 February 2022
37. What is the name of the online system for sanction of retirement benefits and tracking of sanction and payment of pension by the Government servant and the authorities concerned with sanction of pension to the Government servant?
- A Bhavishya
  - B Karmayogi
  - C Anubhav
  - D Sampurna
38. Encashment of earned leave of up to 10 days at the time of availing LTC is permitted, provided a balance of \_\_\_\_\_ days of EL is available at the credit of a Government servant.
- A 180 days
  - B 45 days
  - C 30 days
  - D 300 days
39. "Appellate Authority" is mentioned in which Rule of CCS(CCA) Rules, 1965?
- A Rule 21
  - B Rule 30
  - C Rule 34
  - ✓ D Rule 24



40. GPF (CS) Rules 1960 shall not apply to government servant appointed on or after?
- A 1st January 2006
  - B 1st July 2005
  - C 1st January 2004
  - D 7th December 2003
41. Which section of the Employees Provident Fund & Miscellaneous Provisions Act 1952 deals with Authorisation of Provident Funds?
- A Section 16A of the Employees Provident Fund & Miscellaneous Provisions Act 1952
  - B Section 14 of the Employees Provident Fund & Miscellaneous Provisions Act 1952
  - C Section 13A of the Employees Provident Fund & Miscellaneous Provisions Act 1952
  - D Section 18 of the Employees Provident Fund & Miscellaneous Provisions Act 1952
42. Numerical grading to be awarded by reporting and reviewing authorities in APAR is on a scale of?
- A 0-10
  - B 1-100
  - C 1-10
  - D 0-25
43. APARs graded between 8 and 10 will be rated as?
- A very good
  - B outstanding
  - C extra outstanding
  - D good
44. Under Payment of Gratuity Act 1972 Power of Inspectors is mentioned in which section?
- A Section 7A
  - B Section 7B
  - C Section 7C
  - D Section 7D



45. In sec 3-A of CCS Conduct rules explained
- A Observance of Government's policies
  - B Prohibition of sexual harassment of working women
  - ✓ C Promptness and Courtesy
  - D All of these
46. Interest on leave payment of gratuity is applicable if?
- A The Government servant delays submission of papers.
  - ✓ B The delay is attributable to clear administrative lapses.
  - C The Government servant is ignorant of the rules.
  - D All of these
47. Which rule of CCS (Conduct) rules 1964 discuss about "Taking Part in Politics and Elections?"
- A Rule 3
  - B Rule 7
  - ✓ C Rule 5
  - D Rule 13
48. No Government servant shall give, take or abet dowry in accordance with
- ✓ A Rule 13 A
  - B Rule 3 A
  - C Rule 9
  - D Rule 8
49. Joining time not allowed in case of
- ✓ A Temporary transfer for a period more than 180 days
  - B Temporary transfer for a period more than 180 days
  - C Permanent transfer
  - D All of these
50. In case of air travel maximum joining time available is:-
- A 10 days
  - ✓ B 12 days
  - C 15 days
  - D 7 days



- 51.** For the purpose of calculating pension, 'emoluments' include:-
- A Basic Pay
  - ✓ B Basic Pay+ Non practicing allowances
  - C Basic Pay +Dearness Allowance
  - D Basic Pay + Non-practicing allowance + Dearness allowance
- 52.** Dearness allowance is to considered for calculation of
- A Pension
  - B Commuted value of pension
  - ✓ C Gratuity
  - D Family Pension
- 53.** Central Civil Services (Pension) Rules 1972 came into force w e f
- A 1st January 1972
  - B 1stMarch 1972
  - ✓ C 1stJune 19
  - D 1stJuly 1972
- 54.** If the officia is relieved of old post in the afternoon of a day, the joining time commences from:
- A The same da s
  - ✓ B The next d
  - C The nex working day
  - D None of the these
- 55.** Gift defined in \_\_\_\_\_ CS Conducts rules
- A Se 11
  - B Sec 12
  - C Sec 10
  - D Sec 13
- 56** Join ng time is the time allowed o join
- A A power on new appointment
  - B A new post on promotion
  - C Duty after returning from sick leave
  - ✓ D A post on transfer in public interes



57. Joining time is not allowed in case of
- ✓ A Temporary transfer for a period up to 180 days
  - B Temporary transfer for a period more than 180 days
  - C Permanent transfer
  - D All of these
58. Under CCS (Joining Time) rules, minimum joining time allowance is
- A 10 days
  - B 12 days
  - ✓ C 1 day
  - D 15 days
59. In case of air travel maximum joining time available is:-
- A 10 days
  - ✓ B 12 days
  - C 15 days
  - D 7 days
60. When Holiday(s) follow(s) joining time, the normal joining time is deemed to expire only such holiday(s)
- ✓ A TRUE
  - B FALSE
  - C True but the number of holiday(s) should not exceed 2 days
  - D None of these
61. If the official is relieved of old post in the afternoon of a day, the joining time commences from:-
- A The same days
  - ✓ B The next day
  - C The next working day
  - D None of the above



62. Appropriate authority of government organization may grant extension of joining time up to
- A 15 days
  - B 30 days
  - C 45 days
  - D 60 days
63. Joining time can not be combined with
- A Earn Leave
  - B Causal Leave
  - C Sick leave
  - D Commuted leave
64. A Government servant seeking voluntary retirement is required under rule 48 A to give to the Appointing Authority
- A At least one month
  - B At least two months
  - C At least three months
  - D At least six months
65. CCS (Pension) Rules 1972 are applicable to all employees who joined Government services on or before
- A 31.12.2003
  - B 31.12.2004
  - C 31.12.2005
  - D 31.12.2006
66. The qualifying service of an employee, who opts for voluntary retirement after completion of 30 years of service, shall be increased by-
- A 2 years
  - B 3 years
  - C 4 years
  - D 5 years



- 67.** Dearness allowance is to considered for calcul on of:
- A Pension
  - B Commuted value of pension
  - C Gratuity
  - D Family Pension
- 68.** Interest at the rate applicable to GPF deposit shall be paid if the paymen o gratuity is delayed beyond the date of retirement by \_\_\_\_\_ months
- A 3 months
  - B 6 months
  - C 9 months
  - D 12 months
- 69.** Government audit is conducted by the department maintained by Government of India is known as
- A Cost and audit deparatment
  - B Accounts and audit departament
  - C Tax and audit department
  - D GST and Audit department
- 70.** Accounts and Audit Department is headed by
- A Finance Minister
  - B Governor of Reserve Bank of India
  - ✓ C Comptroller and Audit General of India
  - D Secretary Finance
- 71.** Full form of GFR is
- A General Forest Regulations
  - ✓ B General Financial Rules
  - C Goods for Resale
  - D Goods & Services Regulations



72. Which is not considered as a suspected material fraud or irregularity of serious nature involving public funds
- ✓ A Expenditure on repairing of building and maintenance
  - B Wasteful expenditure
  - C loss of revenue due to irregularities in business
  - D loss of revenue which exceeds the monetary limit prescribed by C&AG
73. Auditors should ordinarily not become members of management committees
- A FALSE
  - B TRUE
  - C May be with permission of Income Tax
  - D None of these
74. The C&AG of India undertakes audits which are broadly categorise
- A Financial audit, compliance audit and Performance audit
  - B Civil audit, commercial audit, railway audit and P&T audit
  - C Receipt audit, expenditure audit and grant audit
  - D all of these
75. Excess or savings are shown in which account/s (i) appropriation accounts (ii) finance accounts
- A (i) appropriation accounts
  - B (ii) finance accounts
  - C both (i) (ii) of given option
  - D neither (i) or (ii) in given options

