

### Question Starts

1. The Constitution provides to constitute a Finance Commission at intervals of -
  - (a) 5 (five) years ;
  - (b) 10 (ten) years ;
  - (c) 15 (fifteen) years ;
  - (d) 20 (twenty) years.
2. In the case of payment, claims are presented in the prescribed form at the treasury by the departmental drawing offices or by the public or pensioners. The bills presented by the public are countersigned by \_\_\_\_\_.
  - (a) Village Chowkidar ;
  - (b) Member of Panchayat ;
  - (c) Municipal Councillor ;
  - (d) Departmental Officer.
3. In the case of non-banking treasuries, the treasury also performs the function of \_\_\_\_\_.
  - (a) Checking the bills ;
  - (b) Checking the vouchers ;
  - (c) Checking the sub-vouchers ;
  - (d) Making the cash payments.
4. The Accountant's balance includes the balances of the sub-treasuries and also the remittances in transit between the treasuries in the district, which have to be deducted before agreement can be effected with the \_\_\_\_\_.
  - (a) Treasury Officer's balance ;
  - (b) Sub-Treasury Officer's balance ;
  - (c) Assistant Treasury Officer's balance ;
  - (d) Treasurer's balance.
5. The Treasury Officer then verifies the cash, etc., in the hands of the Treasurer as shown in his balance and together with the Treasurer, locks it up under double lock in the strong-room which is then left for the night in-charge of the \_\_\_\_\_.
  - (a) Supervisor ;
  - (b) Watchman ;
  - (c) Chowkidar ;
  - (d) Guard.
6. The working of the treasury proceeds in this from day-to-day and the monthly process is completed by the cash (coin and notes) present in the district treasury on the last day of the month being verified by the \_\_\_\_\_ himself or , if he is absent from headquarters or is otherwise unable to perform the duty, by a responsible assistant, the cash in each sub-treasury being similarly verified by the local officer-in-charge. An actual cash balance report for the whole district is then drawn up with which the account balance is compared.
  - (a) Accountant ;
  - (b) Treasurer ;
  - (c) District Treasury Officer ;
  - (d) Collector.
7. The point has now been reached for the despatch of the monthly returns to the Accountant General. These monthly returns which in the case of treasuries are separate for transactions of the State and for those of the Union, consist of (i) schedules of payment in two parts, the first relating to the payment made from the first to the 10<sup>th</sup> of the month and the second part to those made during the rest of the month ; (ii) schedule of receipts ; (iii) a list of payments ; and (iv) a cash account. These are written up daily in the treasury from the \_\_\_\_\_ Cash Book and the registers subsidiary thereto, and the vouchers are day by day numbered, arranged and put away under lock and key.
  - (a) Treasurer's ;
  - (b) Accountant's ;
  - (c) Sub-Treasury Officer's ;
  - (d) Treasury Officer's .

8. The first batch of payment schedules, supported by necessary vouchers is sent to the Accountant General on the 10<sup>th</sup> and 11<sup>th</sup> of the month ; and the remaining schedules supported by necessary vouchers, the List of Payments and the Cash Account, which is accompanied by a certificate of agreement of the account balance with the balance reported in the cash balance report of the treasury for the last day of the month, are sent on the \_\_\_\_\_.
- last day of the month ;
  - first day of the succeeding month ;
  - 10<sup>th</sup> day of the succeeding month ;
  - 11<sup>th</sup> day of the succeeding month.
9. The Schedules, List of Payments and Cash Account described above, as sent from each treasury monthly to the accountant General, represent the first state of compilation of the \_\_\_\_\_ accounts.
- Divisional ;
  - District ;
  - Government ;
  - Public.
10. In matters of accounts and check at the treasury, the Collector with the Treasury Officer under him, is responsible to the Accountant General whose instructions he is bound to carry out. The Accountant General does not, however, ordinarily interfere with the Collector's responsibility for the \_\_\_\_\_ working of the Treasury further than by constant correspondent with him for the removal of irregularities detected in the accounts and returns submitted.
- normal ;
  - practical ;
  - smooth ;
  - proper.
11. The system of central audit is confined to the offices of the Accountants-General (Audit) located in the different \_\_\_\_\_.
- Towns ;
  - Cities ;
  - Districts ;
  - States.
12. Local audit may be distinguished from inspection in that its purpose is to audit the initial accounts maintained in certain Government institutions and offices on the \_\_\_\_\_.
- Desk ;
  - Table ;
  - Allegations ;
  - Spot.
13. Here the duties of audit are not confined merely to seeing whether the initial accounts are maintained in proper form or whether the financial rules are properly observed but a test audit of accounts is conducted in sufficient detail to verify the accuracy and completeness of accounts according to the prescribed \_\_\_\_\_ for the audit of expenditure and receipts of the Union and State Government.
- Rules ;
  - Instructions ;
  - Provisions ;
  - Code.
14. The object of inspection of treasuries by an Audit Officer is to \_\_\_\_\_ the Revenue authorities in establishing a system of treasury working strictly in accordance with the prescribed rules.
- Help ;
  - Guide ;
  - Assist ;
  - Pull up.

15. The inspecting officer sees that irregularities brought to notice at the previous inspection have been \_\_\_\_\_ and that the correct procedure is being observed in respect of all matters, the procedure relating to which was considered defective previously.
- Rectified ;
  - Removed ;
  - Remedied ;
  - Corrected.
16. The inspecting officer does not merely confine himself to the routine audit and inspection work. He is allotted one major work or \_\_\_\_\_ minor works, whether completed or in progress, for a complete analysis and examination of these accounts since commencement.
- One ;
  - Two ;
  - Three ;
  - Four.
17. The main purpose of the local audit is to conduct a test check of the accounts for a particular period to verify the \_\_\_\_\_ and correctness of accounts.
- True ;
  - Correctness ;
  - Accuracy ;
  - Exact.
18. The periodicity, scope and extent of local audit of the departmental offices and offices of authorities and bodies whose audit of entrusted to the Comptroller and Auditor-General are determined by the \_\_\_\_\_.
- Government ;
  - Local Authority ;
  - Local Body ;
  - Comptroller and Auditor-General.
19. An important element of local audit is the examination of \_\_\_\_\_ and efficiency of internal control procedures.
- Adequacy ;
  - Accuracy ;
  - Correctness ;
  - Exact.
20. The initial and subsidiary accounts are examined to see that they are \_\_\_\_\_ maintained in the prescribed form; that financial rules and orders are being carried out and that adequate care and scrutiny are being exercised by the departmental officers to ensure their accuracy.
- Smoothly ;
  - Correctly ;
  - Properly ;
  - Systematically.
21. The tender documents leading to the award of a contract for a work or supply of machinery, equipment, stores, etc., the contract, the design and estimates, the project feasibility report, periodical appraisal reports of a project, cost documents, papers leading to a financial sanction or decision, etc., are \_\_\_\_\_.
- Checked ;
  - Verified ;
  - Scrutinized ;
  - Examined.
22. The pay and allowances, overtime allowance claims, children's education claims, reimbursement of tuition fees claims and T.A. Bills are \_\_\_\_\_ with reference to the local records kept in the departmental accounts offices to satisfy about the correctness of the certificates on the basis of which the claims have been drawn and to see that the rules and regulations in regulating such claims have been followed.
- Checked ;
  - Verified ;
  - Scrutinized ;
  - Examined.

23. The service books are \_\_\_\_\_ to see that  
 (i) a service book is maintained for every non-Gazetted Government servant, (ii) entries of all events in the official career of a Government servant made in the service book and attested by the competent authority, (iii) no alternation is made in the date of birth without the sanction of competent authority; entries in the front page are re-attested every five years, (iv) annual certificate of verification of service is recorded in the service book.  
 (a) Checked ;  
 (b) Verified ;  
 (c) Scrutinized ;  
 (d) Examined.
24. In the service book selected for check, the correctness of pay and \_\_\_\_\_ allowed to the Government servant from time to time for the period to which the check of service book relates, is also to be checked.  
 (a) Allowances ;  
 (b) Grade pay ;  
 (c) Increments ;  
 (d) Entitlements.
25. It is also checked that no payment has been made to a Government servant beyond his attaining the age of \_\_\_\_\_ or on the expiry of term of extension of service sanctioned by competent authority.  
 (a) Retirement ;  
 (b) Quitting service ;  
 (c) Compulsory retirement ;  
 (d) Superannuation.
26. A test check of the leave accounts including accounts of persons likely to retire or likely to complete \_\_\_\_ years of qualifying service are checked in detail.  
 (a) 10 ;  
 (b) 15 ;  
 (c) 20 ;  
 (d) 30.
27. As a rule, \_\_\_\_\_ matters which, can be and have been set right on the spot or are of no consequence to the finances of Government, are not mentioned, but if a number of similar points are noticed, they are brought to notice, mentioning the type of error or irregularity with one or more instances, so that proper instructions may be issued for future guidance of the Government servants concerned.  
 (a) Trifling ;  
 (b) Un-necessary ;  
 (c) Useless ;  
 (d) Contradictory.
28. Improper and irregular individual transactions are identified and cited as examples to \_\_\_\_\_ the significance of faulty practices and promote the acceptance of constructive recommendations designed to save money, avoid improper payments or other losses or promote operational efficiency.  
 (a) Show ;  
 (b) Record ;  
 (c) Demonstrate ;  
 (d) Exhibit.
29. The statements and figures in relation to any defects or irregularities \_\_\_\_\_ are based on clear documentary evidence.  
 (a) Found ;  
 (b) Detected ;  
 (c) Noticed ;  
 (d) Discovered.
30. Instead of quoting the rules or the order violated, the actual or possible effect of such deviation on the financial interest of Government is to be \_\_\_\_\_ clearly.  
 (a) Reported ;  
 (b) Stated ;  
 (c) Mentioned ;  
 (d) Explained.

31. The Inspection Report is completed by the Inspecting Officer before the audit of the office inspected is \_\_\_\_ and it is not signed until the officer-in-charge of the Office (or any other officer acting on his behalf) has been given the opportunity for reading and discussing it and suggesting any omissions or modifications.
- Abandoned ;
  - Closed ;
  - Concluded ;
  - Finished.
32. The inspection report is kept as brief as possible but the points raised in it are pursued until finally \_\_\_\_.
- Disposed of ;
  - Closed ;
  - Perused ;
  - Settled.
33. The \_\_\_\_ Audit Notes does not require a reply in detail, but it is verified at a subsequent inspection that necessary action has been taken on it.
- Draft ;
  - Fair ;
  - Typed ;
  - Test.
34. Under the Audit and Accounts Order, \_\_\_\_, as adapted, audit of receipts accruing under Debt, Deposit and Remittance heads and of those included in the subsidiary accounts of Government Commercial undertakings devolved under on the Comptroller and Auditor-General under Paragraph 13(1) of the Order and is conducted in such manner and to such an extent as may be prescribed by him.
- 1936 ;
  - 1947 ;
  - 1950 ;
  - 1955.
35. The Comptroller and Auditor-General may, with the approval of and shall if so required by, the President or the Governor of State, audit and report on the receipt of any Department of the Union or State and for this purpose the President or the Governor may, after consultation with the \_\_\_\_\_, make regulations with respect to the conduct of audit of such Department.
- Finance Minister ;
  - Finance Commission ;
  - Council of Ministers ;
  - Comptroller and Auditor-General.
36. Article \_\_\_\_ of the Constitution and Section 49 of the Government of Union Territory Act, lay down that the Reports of the Comptroller and Auditor-General of India relating to the accounts of the Union/Union Territories with Legislature and the States shall be submitted to the President or the Governor/Administrator, as the case may be, who shall cause them to be laid before each House of Parliament or Legislature.
- 151 ;
  - 162 ;
  - 370 ;
  - 371.
37. Article 151 of the Constitution and Section 49 of the Government of Union Territories Act, \_\_\_\_, thus lay on the Comptroller and Auditor-General the duty for auditing the accounts, not only of expenditure, but also of receipts of the Union / Union Territories with Legislature and the States.
- 1936 ;
  - 1947 ;
  - 1950 ;
  - 1963.
38. The detailed audit of receipts of the other major revenue earning departments like Income Tax, Excise, Sales Tax, etc., was taken up in \_\_\_\_.
- 1936 ;
  - 1947 ;
  - 1950 ;
  - 1960.

39. \_\_\_ are collected by the State for general purpose of the community; these do not involve any direct *quid pro quo* from the State to the tax payer.
- Revenues ;
  - Funds ;
  - Cess ;
  - Taxes.
40. \_\_\_ revenues, on the other hand, involve some *quid pro quo*; these are, generally, receipts in return for supplies and services rendered by the State and include contractual receipts like those from sales of forest produce, gross revenues of service organisations or public utilities like road transport or railways and also surpluses of State commercial enterprises.
- Gross ;
  - Other ;
  - State ;
  - Non-tax.
41. The levy and collection of a tax are regulated by substantive and procedural provisions of a \_\_\_\_.
- Rule ;
  - Act ;
  - Legislature ;
  - Law.
42. A tax assessment is a quasi-judicial act; a non-tax revenue is purely an administrative \_\_\_\_.
- Power ;
  - Action ;
  - Decision ;
  - Arrangement.
43. With the passing of the Comptroller and Audit-General's (Duties, Powers and Conditions of Service) Act, \_\_\_\_, the audit of all receipts is vested in the Comptroller and Auditor-General under an express provision in the Act.
- 1950 ;
  - 1955 ;
  - 1960 ;
  - 1971.
44. The Comptroller and Auditor-General now audits all tax and non-tax \_\_\_\_ of the Union, States and Union Territories.
- Income ;
  - Revenue ;
  - Expenditure ;
  - Receipts.
45. Interpretation of law is a judicial \_\_\_\_.
- Decision ;
  - Order ;
  - Announcement ;
  - Function.
46. Audit has, therefore, to be \_\_\_\_\_ mainly with regard to the statutory provisions as judicially interpreted.
- Guided ;
  - Streamlined ;
  - Enforced ;
  - Regulated ;
47. Audit may well point out cases where there is an apparent \_\_\_\_ or loophole in the law or where certain provisions in their actual working do not apparently bring out the true legislative intention.
- Irregularity ;
  - Lapses ;
  - Fault ;
  - Lacuna.
48. As for the rules, regulations and instructions issued by the Revenue Departments under their delegated powers, or exemptions granted by them, Audit has to see that these are issued by competent authorities after following the procedures prescribed by \_\_\_\_ and in accordance with the guidelines laid down in the law.
- Parliament ;
  - Legislature ;
  - Government ;
  - Law.

49. The most important function of audit is to see (1) that adequate regulations and procedure have been framed by the Revenue Department to secure an effective check on assessment, collection and proper allocation of taxes; and (2) to satisfy itself by adequate test check that such regulations and procedure are actually being \_\_\_\_\_.
- (a) Complied with ;
  - (b) Followed ;
  - (c) Implemented ;
  - (d) Carried out.
50. The Indian Audit and Accounts Department is entitled to receive a copy of an order sanctioning expenditure or a sanction which is otherwise to be enforced in audit from the authority competent to accord the \_\_\_\_\_.
- (a) Approval ;
  - (b) Sanction ;
  - (c) Order ;
  - (d) Expenditure.

**Question Ends.**