



**The Accounts Test for Subordinate Officers, Part - I,
The A.P Financial Code, Treasury Code, Accounts Code Vol.I
Pension Code, Budget manual, Fundamental Rules & Subsidiary Rules etc
(With Books)**

PAPER CODE 8

REGISTER NO.

Time 2:00 Hrs.

Maximum Marks : 100

1. How are the prefix and suffix public holidays to the EOL treated for drawl of salary?
(1) Duty Period
(2) Not duty
(3) Leave to which eligible
(4) None of the above
2. What is the maximum distance permitted to be travelled for availment of LTC in IInd Block Period, to any where in the country?
(1) 5000 kms
(2) 3500 kms (To & Fro)
(3) 3500 kms each way
(4) None of the above
3. What is the time limit for Presentation of a T.A. claim for official purpose
(1) within one month of return to HQrs.
(2) within three month of return to HQrs.
(3) within two months of return to HQrs.
(4) None of the 1, 2, 3
4. Full DA is admissible for the absence of more than _____ hours for official tours?
(1) 6 Hrs. to 12 Hrs. (2) More than 12 Hrs.
(3) A Full day of 24 Hrs. (4) None of the 1, 2, 3
5. Eligibility to a Govt. Servant for availment of LTC after?
(1) Two years of initial service
(2) More than 4 yrs of initial service
(3) After declaration of probation
(4) Continuous service of not less than 5 yrs. from the appointment
6. Within what powered of the return journey of the family of the govt. servant shall be completed?
(1) with in one month of outward journey
(2) with in two months of outward journey
(3) with in three months of outward journey
(4) with in six months of outward journey
7. D.A. is eligible for the journeys, involving the following distance outside the HQrs.?
(1) 12 kms (2) 8 kms from HQrs.
(3) 10 Miles from HQrs (4) None of the above
8. Maximum weightage eligible for reimbursement of Transport charges of Grade I officer, when transferred to another place within the state?
(1) 3,000 kgs (2) 10,000 kgs
(3) 4,000 kgs (4) 5,000 kgs
9. D.A. admissible to a Grade II officer, as of now, for tours outside the state
(1) Rs. 250 per day (2) Rs. 200 per day
(3) Rs. 300 per day (4) Rs. 450 per day
10. How many of the dependent children of an employee, eligible for inclusion L.T.C. of a govt. employee
(1) Total number included in the list of family members
(2) Total dependent children
(3) Two only
(4) None of the above
11. Alteration memorandum is prepared by a try officer to carryout alterations in the accounts if any with in the time limit of?
(1) One months of its preparation
(2) One month from the date of dispatch of the a/c to the A.G.
(3) Any time during the financial year
(4) After the closure of the monthly account by A.G.
12. The procedure for dealing with the Time barred / Lost cheques is delayed in the following rule?
(1) S Rs. 14, 15 of T. Rule 16
(2) S Rs. 72, 73 of T. Rule 16
(3) S Rs. 49, 50 of T. Rule 16
(4) S Rs. 46, 47 of T. Rule 16
13. Procedure for disbursement of salaries of the Govt. Servants is laid down in?
(1) Try. Rule 4 Sub. Rule 16
(2) Try. Rule 32 Sub. Rule 4
(3) Try. Rule 14 Sub. Rule 4
(4) Try. Rule 16 Sub. Rule 4
14. Under which Treasury Rule, the provision for submission of physical fitness certificate of a civil surgeon by a fresh govt. employer, is required to draw his first salary
(1) Try. Rule 16 Sub. Rule 2
(2) Try. Rule 16 Sub. Rule 14
(3) Try. Rule 16 Sub. Rule 12
(4) None of 1, 2, 3
15. Travelling Allowance shall be drawn in?
(1) APTC. Form No. 40
(2) APTC. Form No. 102
(3) APTC. Form No. 54
(4) APTC. Form No. 52
16. The proforma for maintenance of an un-disbursed Pay Register of a unit of govt. is stipulated in?
(1) APTC. Form 5 (2) APTC. Form 20
(3) APTC. Form 58 (4) APTC. Form 18

17. Annual Financial Statement of Govt. is also known as?
 (1) Budget ✓
 (2) Statement of expenditure pertaining to a Dept.
 (3) Statement of Cadre strength of Dept.
 (4) Statement of expenditure pertaining to a Major Head
18. Procedure for Preparation of Plus & Minus memoranda is laid down in?
 (1) A.P. Financial Code
 (2) A.P. Accounts Code ✓
 (3) A.P. Budget Manual
 (4) A.P. Manual of Spl. Pay & Allowances
19. The statement prepared for showing the particulars of Cadre strength and pay & allowances attached to the posts of an office is known as?
 (1) Departmental Estimates
 (2) Plus & Minus Memoranda
 (3) Number Statements ✓
 (4) Alteration memo
20. Salaries are controlled item of Budget
 (1) Yes ✓
 (2) No ✓
21. Head of the Department is authorised to re appropriate funds from one grant to another?
 (1) Yes ✓
 (2) No ✓
22. According to what para the departmental figures are to be reconciled with those booked in the A.G.'s office
 (1) Art. 185 of cost of India
 (2) Art. 201 of AP Fin. Code Vol - 1
 (3) Pare 19 of Budget Manual
 (4) None of 1, 2, 3 above ✓
23. Object Heads are?
 (1) Major Head & Minor Head
 (2) Group Sub - Head & Sub - Head
 (3) Detailed and Sub - detailed head ✓
 (4) None of the above
24. Under what provisions of the constitution & Budget Manual the state governments are liable for presenting their Annual Financial statements before the houses of Legislature
 (1) Para 204 of Budget Manual
 (2) Art. 202 of Constitution of India
 (3) Para 1.1 of B. Manual
 (4) Items 2 and 3 above ✓
25. Indicate the number of methods suggested in the Budget Manual for Preparation of Revised Estimates?
 (1) 6
 (2) 4 ✓
 (3) 3
 (4) 4 ✓
26. Indicate the Sub-Head of Account for classification of expenditure of a district office?
 (1) 03 Dist. offices
 (2) 010 Salaries
 (3) (01) Head Qtrs. Offices
 (4) None of the above
27. How many days of E.L. can be granted to a permanent Govt. Servant in Superior Servant at a time?
 (1) 120 days
 (2) 180 days ✓
 (3) 240 days ✓
 (4) To the extent of title at his credit in full for 300 days
28. How many number of days of E.L. shall be at credit of an employee as an 30th June of an year, for permitting to surrender E.L. without waiting for completion of 12 months gap from the last surrender
 (1) 300 days ✓
 (2) 270 days
 (3) 285 days
 (4) None of the above
29. Upto how many number of days leave of any kind, the HRA, CCA are admissible with leave salary
 (1) 120 days
 (2) No limit
 (3) 180 days ✓
 (4) None of the above
30. Maximum number of days of E.L. & H.P.L. together are allowed for encashment, on retirement from service?
 (1) 300 days ✓
 (2) 240 days
 (3) Full title available
 (4) None of the above
31. What is the entitlement of Half Pay leave to a Temp. Govt. Servant in Superior Service per year?
 (1) 15 days
 (2) 10 days
 (3) 20 days ✓
 (4) None of the above
32. Indicate the entitlement of a Probationer in Superior Servant for grant of maximum of E.L. title at his credit?
 (1) 180 days
 (2) 120 days
 (3) 30 days ✓
 (4) None of the above
33. Indicate the amount of maternity leave sanctionable to a women govt. employee?
 (1) 120 days
 (2) 90 days
 (3) 180 days ✓
 (4) 180 days twice in service ✓

34. Periods of Dies - non count for
 (1) Service Pension (2) Increments
 (3) Retirement Gratuity (4) None of the above
35. Can all unmarried govt. employee include his dependent widowed mother for grant of family pension?
 (1) Yes (2) No
36. Maximum ailing of retirement Gratuity Payable now?
 (1) Rs. 7/- Lakhs
 (2) Rs. 4/- Lakhs
 (3) Rs. 8/- Lakhs ✓
 (4) Eligible amount as per eligibility
37. A teacher working in a govt. school in Hyd since 1-01-2001 was appointed as A.S.O. in secretariat due to APPSC allotment from 1-10-2006, indicate the pension rules applicable to him
 (1) AP Lit. Pension Rules 1969
 (2) AP RPR 1980
 (3) New Pension Scheme 2004
 (4) None of the above
38. Minimum amount of death relief payable to legal heir of a deceased pensioner?
 (1) Rs. 5,000/-
 (2) Amount of S.P. drawn by the deceased
 (3) Rs. 10,000/- ✓
 (4) None of the above
39. Rule 49 of AP Fundamental Rules, deals
 (1) Sanction of AGI
 (2) Foreign Source
 (3) Combination of appointments ✓
 (4) Period of Compulsory Weight
40. For sanction of Annual grade increments of an employee, the HOD, is empowered to count the following period of EOL sanctioned on medical certificate
 (1) 4 months (2) No limit
 (3) One year (4) Six months
41. Increments stopped without cumulative effect will
 (1) count for automatic adl. scheme scales
 (2) Do not count for A.A. scheme scales
42. The conditions for "Lien" are laid down in following rule of AP fundamental Rules
 (1) FR 17 (2) FR 14 ✓
 (3) FR 15 (4) FR 16
43. "DIES NON" is dealt in the following rule of AP Fundamental Rules
 (1) FR 17 (2) FR 19
 (3) FR 18 ✓ (4) FR 20
44. Identify the rule dealing with "Joining Time" in FR.
 (1) 106 ✓ (2) 107
 (3) 108 (4) None of the above
45. Payment of Subsistence Allowance has to be regulated as per provisions of
 (1) FR 49 (2) FR 52
 (3) FR 50 ✓ (4) FR 53 ✓
46. An employee, promoted after availment of SPP II Scale, under Automatic Advancement Scheme. Identify the provisions applicable for his pay fixation in the promoted post scale
 (1) FR 22 (a) (i) and next increment after one year
 (2) FR 22 (a) (i), read with FR 31 (2)
 (3) FR 22 (B) ✓
 (4) None of the above
47. Amount of Spl. Pay eligible to an office subordinate who attends to the duties of driver of officer vehicle?
 (1) Rs. 150/- pm (2) Rs. 200/- pm
 (3) Rs. 250/- pm (4) Rs. 225/- pm
48. How many days are allowed for Preparation on Joing Time?
 (1) 30 days ✓ (2) 10 days
 (3) 6 days (4) None of the above
49. How the period of leave taken during transit from old to new station, on transfer be treated as?
 (1) Duty Period (2) Leave Eligible
 (3) Not Duty (4) None above
50. The benefit of modified Automatic Advancement Scheme is admissible to the employees falling in time scales of the following group
 (1) XVII (2) XV
 (3) XXV (4) XII
51. Reference source for delegation of financial powers
 (1) AP. F. Rs. (2) AP. Budget Manual
 (3) AT. Try. Code (4) AP. Financial Code ✓
52. Procedure for maintenance of Permanent Advance in an office, is prescribed in the following articles of F. Code.
 (1) Art. 99 to 102 (2) Art. 44 to 55
 (3) Art. 242 to 246 (4) Art. 94 to 98 ✓
53. Period of validity of sanction order of GPF advance from the date of sanction
 (1) 6 months (2) one month ✓
 (3) 3 months (4) None of the above

54. The rate of monthly contribution from the salary of a govt. employee recruited from 1-9-2005, to the contributory pension scheme
- (1) 10% of Pay (2) 10% of Pay + DA
(3) 10% of Total endowments (4) None of the above
55. Indicate the eligibility of the spouse of a govt. employee who expired while performing risk borne duties entrusted
- (1) Last pay drawn, till the deceased govt. employee attained the superannuation age, has been alive
(2) Enhanced family pension after the date of his superannuation retirement till attaining the age of 65 yrs. till the date of her remarriage
(3) Normal family pension, till her death or remarriage, which ever is earlier
(4) All the above
56. Under which provisions of A.P. Financial Code, Vol I the income tax payable by a govt. employee is deductible by his drawing & disbursing officer
- (1) Art. 84 (2) Art. 85
(3) Art. 86 (4) None of the above three
57. Administrative Approval is
- (1) The proposal of estimates of the work Executing Dept. to the concerned unit officer of the Dept.
(2) Formal approval of the proposals of estimates of the work of the Executing Dept. by the authority competent of the service availing dept.
(3) Communication of acceptance of the proposals of estimates of the work of Executing authority by the unit officer of the dept. availing the services
(4) None of the above
58. Fidelity Bond of govt. recognised insurance company submitted by a govt. servant as a security is
- (1) acceptable (2) not acceptable
(3) Acceptable, if it is kept alive
(4) None of the above
59. Arrear claims of pay and allowances of employees are to be regulated under this provisions
- (1) Art. 30 of APFin. Code Vo. I
(2) Art. 52 of APFin. Code Vo. I
(3) Try. Rule 16, (SRule 12) of A.P. Try. Code, Vol I
(4) None of the above
60. Eligibility of D.A. to an officer who availed lodging and boarding free of cost, while on official tour?
- (1) No D.A. Admissible (2) 1/2 D.A. Admissible
(3) 1/4 D.A. Admissible (4) Full D.A. Admissible
61. An officer on transfer on administrative grounds from Hyderabad to Nalgonda was relieved on 15.10.2011 AN at Hyderabad. Indicate the date of his joining the new post at Nalgonda after availment of Joining Time Eligible. 16th & 23rd october 2011
- (1) 24.10.2011 (2) 25.10.2011
(3) 27.10.2011 (4) 28.10.2011
62. A Dy. Director of a dist. treasury a Grade II officer, left his H.Qrs. at 1 pm on 17.10.2011 for an official work to a station 70 kms. away by a govt. vehicle and returned back to H.Qrs. at 9 am of 19.10.2011. Indicate the D.A. eligible?
- (1) Rs. 600/- (2) Rs. 500/-
(3) Rs. 400/- (4) None of the above
63. Minimum Academic qualification for recruitment as Junior Assistant in the Head of the Dept. Office
- (1) S.S.C. Pass (2) Intermediate Pass
(3) A Graduate from a Recognised University
(4) A Post-Graduate from a Recognised University
64. Declaration of Probation is dealt in the following provisions of AP state and subordinate services rules 1996
- (1) Rule 16 (2) Rule 17
(3) Rule 19 (4) Rule 18
65. In the state services, who is the appointing authority to a IIIrd level gazetted Post.
- (1) Head of the Dept. (2) Government
(3) Regional Officer of the Dept. (4) None of the above
66. What is the period of probation of an employee when promoted to a post with higher responsibilities?
- (1) Two years with in a continuous service of 3 years
(2) One year with in a continuous service of 2 years
(3) Just one year
(4) None above
67. Major Penalties are classified under the following rule of CCA Rules
- (1) Rule 9 (Sub Clauses I to V)
(2) Rule 9 (Sub Clauses VI to IX)
(3) Rule 20
(4) Rule 22
68. Justify framing of charges against an officer based on the allegations levelled against as per CCA Rules
- (1) Justified (2) Not Justified
69. Under the following rule of CCA Rules, a fine can be insured on an office subordinate
- (1) Rule 11 (VI) (2) Rule 13
(3) Rule 12 (I) (4) Rule 11 (V)

70. Indicate the Percentage of Service Pension Payable as Anticipatory Pension in the event of delay for sanction of Pen-benefits as of how?

- (1) 40% of S.P. eligible
- (2) 50% of S.P. eligible
- (3) 90% of S.P. eligible
- (4) Discretion of the sanctioning authority

71. Invalid Pension is granted to

- (1) To an employee permitted to retire after 20 yrs. of service
- (2) To an employee, where has been dismissed from service
- (3) To an employee, who has been certified as unfit for further service by a complaint medical authority
- (4) To an employee, who has been ordered for compulsory retirement as a punishment

72. What is the maximum of Qly. Service allowed as weightage for addition for fixing the P.B.s of retired employees as of now

- (1) 3 years
- (2) 4 years
- (3) 1 year
- (4) 5 years

73. Indicate the minimum amount of Pension payable to a retired govt. employee since 1-2-2010 onwards

- (1) Rs. 2500/- pm
- (2) Rs. 3350/- pm
- (3) Rs. 4000/- pm
- (4) None of the 1, 2, 3 above

74. Indicate the authority to sanction the Pensionary Benefits of a Gazz. officer working under the control of a Regional officer

- (1) Head of the Dept.
- (2) District officer, of the Dept.
- (3) The Regional officer concerned
- (4) Sanction by his own self

75. New contributory Pension scheme is applicable to those who are recruited in to govt. service on or after

- (1) 1 - 10 - 2004
- (2) 1 - 09 - 2004
- (3) 1 - 7 - 2004
- (4) 1 - 9 - 2006

76. Which one of the following is identified as Qly. Service for Service Pension?

- (1) Suspension period not treated as duty.
- (2) Boy Service rendered
- (3) Service as a Teacher in a Private School in Hyd.
- (4) EOL, Sanctioned for 3 yrs. for presenting higher studies, for which the pension contribution is paid

77. Amount of Medical allowance eligible to the Pensioners in the state from 1-2-2010 onwards

- (1) Rs. 100/- pm for F.P.
- (2) Rs. 200/- pm for service pensioners
- (3) Rs. 200/- pm to all
- (4) Rs. 300/- pm to all

Calculate the following data eligible to a pensioner retired from superior service on 30-9-2011 with Rs. 20110/- as last pay and after rendering 35 yrs. of Qly. Service

78. Service Pension

- (1) Rs. 9,446/- pm
- (2) Rs. 10,055/- pm
- (3) Rs. 10,100/- pm
- (4) None of the above

79. Ret. Gratuity

- (1) Rs. 3,31,815/- pm
- (2) Rs. 4,05,093/- pm
- (3) Rs. 4,31,228/- pm
- (4) None of the above

80. Family Pension eligible to his wife, after his demise on 30-9-2018

- (1) Rs. 10,055/- pm
- (2) Rs. 6,033/- pm
- (3) Rs. 3,017/- pm
- (4) None of 1, 2, 3 above

81. A Govt. employee expired due to cardiac failure, after rendering 2 yrs. of service. Indicate the norm for sanction of family pension to the widow of the deceased.

- (1) 50% of last pay drawn
- (2) last pay drawn
- (3) 30% of last pay drawn
- (4) None of the above

82. A Govt. employee, in superior service drawing a pay of Rs. 20110/- + Rs. 570/- is 1st. stg. increment wef 1-2-2011 is due for sup. retirement on 31-1-2012 AN, with 33 yrs. as Qly. Service, workout his ser. pension eligible.

- (1) Rs. 10,340/- pm
- (2) Rs. 10,055/- pm
- (3) Rs. 10,625/- pm
- (4) None of 1, 2, 3 above

83. A D.T.O. Grade II officer, of a district left HQrs. for annual inspection of a Sub-Try 50 Kms. away by govt. vehicle at 11AM and returned to HQrs. by 8pm. He is eligible to D.A.?

- (1) Rs. 100/-
- (2) Rs. 200/-
- (3) No DA payable
- (4) None of 1, 2, 3

84. What is the commutation value expressed in terms of years, of purchase, in respect of a class IV employee, who retired on 30.9.2011 & when age next birth day is 61 yrs?

- (1) 8.194
- (2) 8.371
- (3) 10.46
- (4) 8.446

85. In the routine course, the recoveries from the salary of a govt. employee, shall not exceed
 (1) 50% of his salary (2) 1/3rd of his salary
 (3) 50% of basic pay (4) None of the above
86. An order of attachment of pay and allowances of a govt. employee are Governed by the provisions of Fin. Code.
 (1) Art. 56 (2) Art. 57
 (3) Art 59 (4) Art. 60
87. Which of the following is not part of the "Local Bodies"
 (1) Zilla Parishad
 (2) Marketing Committee
 (3) Municipalities
 (4) The District Collectors Office
88. Which Rules of APFC. Vol I refer to the endorsing payment in favour of a Private Party?
 (1) Art. 238 (2) Art. 99
 (3) Art. 113 (4) Art. 114
89. Provisions under which a newly recruited All India Services Officer in the State can be sanctioned advance for purchase of furniture
 (1) Art. 118 of AP F.C.I
 (2) Art. 118 of AP F. Rules
 (3) Art. 244 of AP. F. code Vol I
 (4) Art. 238 of AP. F. code Vol I
90. Rules Governing the purchase of stores in government office are detailed in
 (1) Art. 125 of APFC.Vol I
 (2) Art. 100 of APFC.Vol I
 (3) Art. 246 of APFC.Vol I
 (4) Art. 93 of APFC.Vol I
91. A formal acceptance of the proposal for incurring a specified expenditure on a specified work in the dept. by the PWD. Dept. by the dept. is known as
 (1) Financial Sanction
 (2) Contract
 (3) Administrative approval
 (4) None of the above
92. General principles of expenditure between capital & Revenue are covered under the following provisions of Accounts Code. Vol I?
 (1) Art. 28 (2) Art. 31
 (3) Art. 30-A (4) Art. 14
93. Classification of Transactions under suspense acts are dealt in the following provision of acts. Code. Vol I
 (1) Art. 35 (2) Art. 37
 (3) Art. 38 (4) Art. 42
94. Plus & Minus Memoranda is prepared for the transaction on account of
 (1) Deposit
 (2) Remittances
 (3) Budget Estimates
 (4) Additions to Cadre strength
95. Identify the detailed/ sub detailed head of account to which the obseques charges are to be defined under revised object heads of 2009
 (1) D.H. 310 / S.D.H. 311 (2) D.H. 310 / S.D.H. 313
 (3) D.H. 310 / S.D.H. 318 (4) D.H. 310 / S.D.H. 317
96. In to how many parts the Govt. Accounts are divided in to?
 (1) 2 (2) 5
 (3) 3 (4) (4)
97. A Major Head in classification of accounts is divided into
 (1) Sub Heads (2) Minor Heads
 (3) Detailed Heads (4) Group Sub Heads
98. Name the two divisions in Part one of the govt. accounts
 (1) Revenue and Capital Account
 (2) Public Debt. and Loans
 (3) None of the above
 (4) Both 1 and 2
99. Fee is?
 (1) Remuneration payable to a govt. employee under govt. orders for the services rendered, to a RE/quazi Govt. institution
 (2) Charges payable to a govt. employee for the services rendered to a pvt. firm/quazi govt. institutions, in his pvt. capacity
 (3) Amount payable to govt, by the pvt/quazi govt. institution, for availing the services of its personal
 (4) Amount of charges payable by a govt. employee as fee for permitting him to spare his services to an outside agency
100. Honorarium is?
 (1) Recurring/Non-recurring payment by the govt. to its employee for the special work discharged by him
 (2) Special pay for month for a unique and spl. work
 (3) Compensatory allowance
 (4) Personal pay eligible