



**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  
 (With Books)

PAPER CODE **08**

REGISTER NO. \_\_\_\_\_

Time 2:00 Hrs.

Maximum Marks : 100

1. Workout the Service Pension of Govt. Servant who retired on 4-6-2012 on Voluntarily on Completion of 28 years 11 months 16 days under Rule 43 of APRPR 1980. His date of birth 11-11-1960 and Last drawn Basic Pay Rs.27,700/- under APRPS 2010.
  - (1) Rs. 13,850/- p.m.
  - (2) Rs. 14,850/ p.m.
  - (3) Rs.8,310/- p.m.
  - (4) Rs.12, 172/- p.m.
2. Workout the Gratuity of Govt. Servant who retired on 4-6-2012 on Voluntarily on Completion of 28 years 11 months 16 days under Rule 43 of APRPR 1980. His date of birth 11-11-1960 and Last drawn Basic Pay Rs.27,700/ under APRPS-2010.
  - (1) Rs.6,48,717/-
  - (2) Rs.5,70,111/
  - (3) Rs.8,00,000/
  - (4) Rs.7,00,000/
3. Workout the Enhanced Family Pension of Govt. Servant who retired on 4-6-2012 on Voluntarily on Completion of 28 years 11 months 16 days under Rule 43 of APRPR 1980. His date of birth 11-11-1960 and Last drawn Basic Pay Rs.27,700/- under APRPS 2010.
  - (1) Rs.13.850/- p.m.
  - (2) Rs.8,310/- p.m.
  - (3) Rs.11,080/- p.m.
  - (4) Rs.16,620/- p.m.
4. Workout the Normal Family Pension of Govt. Servant who retired on 4-6-2012 on Voluntarily on Completion of 28 years 11 months 16 days under Rule 43 of APRPR 1980. His date of birth 11-11-1960 and Last drawn Basic Pay Rs.27,700/- under APRPS-2010.
  - (1) Rs.8,310/-
  - (2) Rs.13,850/-
  - (3) Rs.9,310/-
  - (4) Rs.11,080/-
5. Workout the Commutation of Monthly Pension of Govt. Servant who retired on 4-6-2012 on Voluntarily on Completion of 28 years 11 months 16 days under Rule 43 of APRPR 1980. His date of birth 11-11-1960 and Last drawn Basic Pay Rs.27,700/- under APRPS-2010.
  - (1) 40% of Pension
  - (2) 1/3 of Pension
  - (3) 50% of Pension
  - (4) 2/3 of Pension
6. Calculate the Enhanced Family Pension of a Superior Govt. Servant who expired while in Service after completing 10 years, 10 months, 10 days of service on 12-12-2012 with last drawn Basic Pay of Rs.26300/- with DA@ Rs.47.936% under APRPS 2010.
  - (1) Rs.14,150/-p.m.
  - (2) Rs.13,150/-p.m.
  - (3) Rs.7,890/ p.m
  - (4) Rs.12,150/-p.m.

7. Calculate the Normal Family Pension of a Superior Govt. Servant who expired while in Service after completing 10 years, 10 months, 10 days of service on 12-12-2012 with last drawn Basic Pay of Rs.26300/- with DA @ Rs.47.936% under APRPS 2010.
- (1) Rs.13,150/-p.m.  
 (2) Rs.7,890/-p.m.  
 (3) Rs.8,890/ p.m.  
 (4) Rs.10,520/-p.m.
8. Calculate the DCRG of a Superior Govt. Servant who expired while in Service after completing 10 years, 10 months, 10 days of service on 12-12-2012 with last drawn Basic Pay of Rs.26300/- with DA@ Rs.47.936% under APRPS 2010.
- (1) Rs.2,36,700/-  
 (2) Rs.3,50,163/-  
 (3) Rs.3,35,979/-  
 (4) Rs.4,50,163/-
9. Calculate the Commutation of Pension of a Superior Govt. Servant who expired while in Service after completing 10 years, 10 months, 10 days of service on 12-12-2012 with last drawn Basic Pay of Rs.26300/- with DA @ Rs.47.936% under APRPS 2010.
- (1) Rs.40% of Pension  
 (2) Not Eligible  
 (3) Rs.1/3 of Pension  
 (4) 50% of Pension
10. Anticipatory Service Pension is Payable to a inferior Govt. Servant under APRPR 1980.
- (1) 1/10th of Pension  
 (2) 90% of Pension  
 (3) 80% of Pension  
 (4) 75% of Pension
11. Anticipatory Gratuity is Payable to a inferior Govt. Servant under APRPR 1980.
- (1) 3/4 of Gratuity  
 (2) 80% of Gratuity  
 (3) 90% of Gratuity  
 (4) 75% of Gratuity
12. Anticipatory Family Pension is payable to the Legal Heirs of deceased Govt. Servant under APRPR 1980.
- (1) 80% of F.P.  
 (2) 75% of F.P.  
 (3) 90% of F.P.  
 (4) 2/3 of F.P.
13. Provisional Gratuity is payable to the Legal Heirs of deceased Govt. Servant under APRPR 1980.
- (1) 75%  
 (2) None of 1, 3, 4  
 (3) 90 %  
 (4) 80%

14. A Junior Lecturer in Chemistry expired while in service on 29-9-2012 after completing (3) years (3) months (3) days of Service with drawing last drawn basic pay of Rs.19,580/- plus D.A. @ 47.936%. Workout the enhanced Family Pension:-

- (1) Rs.14,685/- p.m.
- (2) Not Eligible
- (3) Rs.5,874/- p.m.
- (4) Rs.9,790/- p.m.

15. A Junior Lecturer in Chemistry expired while in service on 29-9-2012 after completing (3) years (3) months (3) days of Service with drawing last drawn basic pay of Rs.19,580/- plus D.A. @ 47.936%. Workout the Normal Family Pension:

- (1) Rs.9,790/- p.m.
- (2) Rs.5,874/- p.m.
- (3) Not Eligible
- (4) Rs.4,895/- p.m.

16. A Junior Lecturer in Chemistry expired while in service on 29-9-2012 after completing (3) years (3) months (3) days of Service with drawing last drawn basic pay of Rs 19,580/- plus D.A. @ 47.936%. Workout the DCRG :

- (1) Rs.2,60,694/-
- (2) Rs.1,30,347/-
- (3) Rs.65,174/-
- (4) Rs.1,40,347/-

17. A Junior Lecturer in Chemistry expired while in service on 29-9-2012 after completing (3) years (3) months (3) days of Service with drawing last drawn basic pay of Rs. 19,580/- plus D.A. @ 47.936%. Workout the Commutation Pension:

- (1) 40%
- (2) Not applicable
- (3) 50%
- (4) 1/3

18. A un-married Govt. Servant expired while in service, the Family Pension is Payable to the following legal Heirs immediately, who not having any source income.

- (1) Father
- (2) Mother
- (3) Brother
- (4) Parents in equal shares.

19. Death Relief (obsequies charges) is payable to all the pensioners:

- (1) Rs.10,000/- only
- (2) Minimum Rs.10,000/- or one month pension which ever is more
- (3) Rs.One month Pension only
- (4) Rs.5,000/- only

20. Find out the Govt. Orders under which issued for clearing of D.A. Arrears of CPS employees which were hitherto credited to CSS

- (1) G.O. Ms. No. 21 Fin (Pan-I) Dept. Dt: 22-1-2013
- (2) G.O. Ms. No. 336 Fin (Pan-I) Dept. Dt: 20-12-2012
- (3) G.O. Ms. No. 83 Fin (Admn-I) Dept. Dt: 7-1-2013
- (4) G.O. Ms. No. 22 Fin (Pan-I) Dept. Dt: 22-1-2013

21. Find out the Govt. orders under which issued for payment of 90% D .A. Arrears in cash to the C.P.S. Employees :
- (1) G.O. Ms.No. 307 Fin.(FR-II)  
Dept. Dt: 3-12-2012
  - (2) G.O. Ms.No. 22 Fin.(Pan-I)  
Dept. Dt: 22-1-2013
  - (3) G.O. Ms.No. 297 Fin.(PC-I)  
Dept. Dt: 14-11-2012
  - (4) G.O. Ms.No. 298 Fin.(FR-II)  
Dept. Dt: 14-11-2012
22. The C.P.S. Contribution of 10% of the employee shall be credited to the Head of Account:
- (1) MH 8009-01-101-03
  - (2) MH 8342-117-04-001
  - (3) MH 8342-117-04-002
  - (4) MH 8342 -117-05-001
23. The Employee Appointed on or after 1-9-2004 and died while in service are eligible for:-
- (1) Family Pension & DCRG, Etc.
  - (2) Only Family Pension
  - (3) None of 1,2,4
  - (4) F.P. & DCRG&CPS Amt. Recovered
24. Maximum how many days of HPL commuted into full pay allowed to a Govt. servant in entire service.
- (1) 300 days
  - (2) 240 days
  - (3) 120 days
  - (4) 480 days
25. How many days of HPL are eligible for Temporary employees.
- (1) 20 days for completed year
  - (2) Not eligible for HPL
  - (3) 8 days for every six months
  - (4) 30 days for Annum
26. How many years of service required for sanction of (15) days surrender of Earned Leave for the First time from the date of appointment, to the temporary employees.
- (1) Two years.
  - (2) One year
  - (3) Three years
  - (4) Not eligible
27. Maximum how many days of Maternity leave may be sanctioned to the Female govt. Servant at a time.
- (1) 180 days
  - (2) 120 days
  - (3) 240 days
  - (4) 90 days
28. Whether the Nature of leave already sanctioned be altered by:
- (1) The sanctioning authority
  - (2) The appointing authority
  - (3) The D.D.O.
  - (4) Can not be altered.
29. The Paternity leave may be sanctioned maximum at a time to a Male govt. Servant.
- (1) 30 days
  - (2) 15 days
  - (3) 10 days
  - (4) 45 days

30. The Paternity leave can be availed by Married Male Govt. Servant:
- (1) Before 15 days to the delivery.
  - (2) Before 10 days or with in Six months of the delivery
  - (3) Either before 15 days or within a period of 6 months from the date of delivery
  - (4) There is no restriction.
31. Admissibility of Dearness Allowance during HPL :
- (1) Proportionate to the leave salary
  - (2) Full D.A. to the leave salary
  - (3) Full D.A. upto the certain scales.
  - (4) 3/4 to the leave salary
32. How many days of Earned leave be credited to the employees working in Vacation Department for every six months in a Calendar year.
- (1) 5 days
  - (2) 3 days
  - (3) 8 days
  - (4) 15 days
33. How many days leave can be sanctioned in a calendar year for principal office bearers of the recognized service associations.
- (1) 10 days
  - (2) 6 days
  - (3) No limit
  - (4) 7 days
34. Maximum how many years of all leaves may be sanctioned at a time.
- (1) 10 years
  - (2) 3 years
  - (3) 5 years
  - (4) No limit
35. Advance increments will be sanctioned for acquiring higher qualifications under fundamental rules at present.
- (1) FR 24
  - (2) FR 26
  - (3) Sanction does not arise
  - (4) FR 27
36. The HRA & CCA at full rates be allowed to subsistence allowance during suspension period of a govt. servant upto under F.R. (53) :
- (1) 4 months
  - (2) 6 months
  - (3) Reinstatement
  - (4) 12 months
37. The rate of recovery of rent from the Govt. employees who occupy Govt. quarters discussed under F.R.
- (1) FR 44
  - (2) FR 48
  - (3) FR 46
  - (4) FR 45
38. The term "Pay" for Dearness allowance purpose shall be as defined in:
- (1) FR 9 (21) (a) (ii)
  - (2) FR 9 (21) (a) (i)
  - (3) FR 9 (21) (a) (iii)
  - (4) FR 9 (23)

39. Amendment to FR 54 (5) and FR 54 (B) (7) FR 26 (b) (ii) for counting EOL for sanction of Notional Increments and Pension order - issued vide:

(1) G.O. Ms. No. 302 Fin (FR-II) Dept., Dt: 28-11-2012

~~(2)~~ G.O. Ms. No. 248 Fin (TFR) Dept., Dt: 6-9-2012

(3) G.O. Ms. No. 308 Fin (FR-II) Dept., Dt: 3-12-2012

**(4)** G.O. Ms. No. 307 Fin (FR-II) Dept., Dt: 3-12-2012

40. Distinction between "Deputation" and "Foreign Service" Clarified for FR 110 to 126 in the Govt. Cir. Memo. No. of Fin. Dept.

(1) No.22777 / 113/ FR - II / 12, Dt: 11-9-2012

(2) No 34005 -A / 870/FR - 1/12 Dt: 14-12-2012

~~(3)~~ No.1168/185/A2/Admn.II/12 Dt: 14-9-2012

(4) No. 22778 / 113 / FR - II / 12 Dt : 12-9-2012

41. The format of the Service Book has been revised in the G.O. Ms. No :

(1) G.O. Ms. No.199 F & P (FW-WA- I) Dept. Dt: 9-12-1999

(2) G.O. Ms. No.200 F & P (FW-FR-I) Dept. Dt: 10-12-1999

(3) G.O. Ms. No. 202 F & P (FW-FR-I) Dept. Dt : 14-12-1999

~~(4)~~ G.O. Ms. No. 201 F & P (FW-FR-I) Dept. Dt: 10-12-1999

42. A govt. Servant promoted as Supdt., while drawing Basic Pay of Rs. 20,110/- in the lower post from 11-12-2012 Supdt. Scale is Rs. 14,860 - 39540 (Rs.14860-420-15700-450-17050-490-18520-530-20110-570-21820-39540). Due to fixation of pay under F.R. 22(a) (i) on 11-12-2012, Pay will be:

(1) Rs.21,250/-

(2) Rs.21,820/-

~~(3)~~ Rs.20,680/-

(4) Rs.20,110/-

43. Addl. Charge allowance is payable above three months upto Six months under F.R. as shown below:

(1) 1/10th pay

**(2)** 1/5th pay

(3) 3/4th pay

~~(4)~~ 2/3rd pay

44. Pay during Joining time is allowed as per Fundamental Rules:

(1) FR 105

(2) FR 106

**(3)** FR 107

(4) FR 108

45. Joining time is computed for preparation on transfer. Find out No. of days.

(1) 10 days

(2) 4 days

~~(3)~~ 8 days

**(4)** 6 days

46. In case of Promotion from the special grade / SPP - 1A and SPP - 1B, the pay shall be fixed under Fundamental Rules.
- (1) F.R.22-B
  - (2) FR - 22 (a) (i) r/w - 31 (2)
  - (3) FR 22 (a) (iv)
  - (4) F.R.26
47. An Employee crossed (45) years of age but not passed required department test, he / she is eligible for:-
- (1) SPPS - I-A
  - (2) SPPS - I-B
  - (3) SPPS - II
  - (4) None of 1, 2, 3
48. The basic pay is fixed at the minimum of the time scale attached to the post which an employee is 1st appointed, under Fundamental rules.
- (1) FR 22 (a) (iv)
  - (2) FR 22 (b)
  - (3) FR 22 (a) (iii)
  - (4) FR 22-B
49. How long is the subsistence allowance payable under F.R.
- (1) Upto 2 years
  - (2) As long as the govt. servant continuous under suspension
  - (3) Upto six months
  - (4) Upto three months.
50. To whom are the fundamental rules applicable?
- (1) To all Govt. employees
  - (2) To all full time contingent employees
  - (3) To all work charged employees
  - (4) To all central govt. employees
51. Pay fixation proceeding valid upto :
- (1) Six months
  - (2) Three months
  - (3) One year
  - (4) No time limit
52. A member of the service may be placed under suspension from service under the Rules of APCS (CCA) Rules 1991
- (1) Rule-8
  - (2) Rule-10
  - (3) Rule-7
  - (4) Rule-9
53. Point out Major Penalty under APCS (CCA) Rules 1991 :
- (1) Censure
  - (2) With holding promotion
  - (3) With holding of increments without cumulative effect
  - (4) None of 1, 2, 3

54. The procedure for imposing penalties on employees deputed to other organization. Indicate the rule under APCS (CCA) Rules 1991
- (1) Rule 30 & 31
  - ~~(2)~~ Rule 32 & 33
  - (3) Rule 20 & 21
  - (4) Rule 8 & 9
55. Point out Minor Penalty under APCS (CCA) - Rules 1991
- (1) With holding of Increments with cumulative effect.
  - (2) Reduction to a lower Rank, lower scale.
  - ~~(3)~~ None of 1, 2, 4
  - (4) Compulsory Retirement
56. Review of orders of suspension of Govt. servants to continue under suspension beyond Two years. Find out the G.O. under which order issued:
- (1) G.O. Ms. No. 635 GAD (Ser-C) Dept. Dt : 15-10-2008.
  - (2) G.O. Ms. No.526, GAD (Ser-C) Dept. Dt : 19-8-2008
  - ~~(3)~~ G.O. Ms. No. 679 GAD (Ser-C) Dept. Dt: 1-11-2008
  - (4) G.O. Ms. No. 525 GAD (Ser-C) Dept. Dt : 18-8-2008
57. Common Proceedings, discussed under APCS (CCA) Rules, 1991
- ~~(1)~~ Rule 22
  - (2) Rule 20
  - (3) Rule 24
  - (4) Rule 26
58. Consideration Appeal under APCS (CCA) Rules, 1991
- (1) Rule 38
  - (2) Rule 37
  - (3) Rule 40
  - (4) Rule 36
59. Authorities Competent to Impose Penalties on Gazetted Officers as per rule of APCS (CCA) Rules 1991
- (1) Rule 8
  - (2) Rule 12
  - (3) Rule 11
  - (4) Rule 14
60. Acquiring or disposing of Immovable or movable property - permission is required from Govt. to the employee. Under rule of APCS (Conduct) Rules 1964.
- (1) Rule 10
  - (2) Rule 9
  - ~~(3)~~ Rule 11
  - (4) Rule 8
61. Taking part in politics and elections by a Govt. Servant - Point out Rule of APCS (Conduct) Rule 1964.
- (1) Rule 16
  - (2) Rule 18
  - (3) Rule 17
  - (4) Rule 19



62. No Govt. employee, who has a wife living shall contract another marriage with out Govt. permission. Under APCS (Conduct) Rules 1964.
- (1) Rule 24
  - (2) Rule 22
  - (3) Rule 25
  - (4) Rule 26
63. No. Govt. Servant shall give or take dowry directly or indirectly under APCS (conduct) Rules 1964.
- (1) Rule 25-A
  - (2) Rule 26
  - (3) Rule 25
  - (4) Rule 27
64. A Govt. Servant should obtain permission for purchasing or selling a movable property exceeding in value, under APCS (conduct) Rules 1964.
- ~~(1) Rs.50,000/-~~
  - (2) Rs.One lakh
  - (3) No limit
  - (4) Rs. two lakhs
65. Special disability leave granted by the :-
- (1) Appointing authority
  - ~~(2) Head of Dept.,~~
  - (3) Dist. Collector
  - (4) Government concerned
66. The time limit for Joining in a post on first appointment maximum (30) days under APS & SSR 1996.
- (1) Rule 12
  - (2) Rule 11 (b)
  - ~~(3) Rule 11 (a)~~
  - (4) Rule 10
67. The Panels for promotions will be prepared ordinary during the month of September every year under rule of APS & SSR 1996.
- (1) Rule 8
  - (2) Rule 7
  - (3) Rule 9
  - ~~(4) Rule 6~~
68. The seniority of person shall however be regulated interms of Rule of APS & SSR, 1996 :
- (1) Rule 31
  - ~~(2) Rule 33~~
  - (3) Rule 30
  - (4) Rule 32
69. Minimum service required (3) years for 1st promotion in the service of an employee as per Rule of AP Ministerial service Rules 1998.
- (1) Rule 8
  - (2) Rule 11
  - ~~(3) Rule 10~~
  - (4) Rule 9

70. The reservation for women in Appointments discussed under Rule of APS & SS Rules 1996.
- (1) Rule 22
  - (2) Rule 23
  - (3) Rule 22A
  - (4) Rule 24
71. The maximum ceiling limit fixed to the serving and retired employees under APIMA Rules 1972 towards Medical Reimbursement.
- (1) Rs.50,000/-
  - (2) Rs. 2 Lakhs
  - (3) No limit
  - (4) Rs.1 lakh
72. Master Health checkup is allowed for under APIMA Rules 1972.
- (1) For Govt. Servants only
  - (2) For Govt. Servants & Service pensioners
  - (3) For all kinds of pensioners only
  - (4) For Family pensioners only
73. Time limit for submission of application with Bills from the date of discharge in general under APIMA Rules 1972:
- (1) Eight months
  - (2) Three months
  - (3) Six months
  - (4) No limit
74. The maximum amount is payable under GPF Booster scheme to the legal heirs of the deceased govt. servant:
- (1) Equal to closing Balance
  - (2) Rs.15,000/-
  - (3) Rs.20,000/-
  - (4) Rs.10,000/-
75. AP EWF deduction is to be made from the 1st salary Bill of the employee
- (1) Rs.100/-
  - (2) Rs.50/-
  - (3) Rs.10/-
  - (4) Rs.20/-
76. The APGLI subscription should be deducted from Salary after completion of service of an employee. Find out years.
- (1) One year and also crossed (21) years age
  - (2) 6 months
  - (3) One year
  - (4) No restriction
77. The GPF deduction should be stopped before retirement. Indicate the months.
- (1) 4 months
  - (2) 6 months
  - (3) 2 months
  - (4) As per willingness of the DDO

78. The Group Insurance subscription recovery certificate should be recorded in the service book of each employee for the period from April to March every year by the:
- (1) Dist. Officer
  - (2) Drawing & Disbursing officer
  - (3) Disbursing officer
  - (4) Inspecting authority of the dept.
79. The Govt. servants drawing pay in the revised pay scale of and above shall be eligible to travel by first class. Under APCS (TA) Rules. Select the scale.
- (1) Scale of Rs.4,860/--39,540/- and above.
  - (2) Scale of Rs.12,910/--36,700/- and above
  - (3) Scale of Rs.13,660/--38570/- and above
  - (4) Scale of Rs.6700/--20,680/- and above
80. The employee who are eligible to travel by second class may also travel by under APCS (TA) Rule
- (1) By 2nd AC
  - (2) By Sleeper class
  - (3) By 3rd AC
  - (4) By AC Chair Car
81. Calculate and find out the admissible Transfer Travelling Allowance amount who transferred on Administrative grounds on promotion and Journey performed by Road, having No. of KMs. 100, Rs.6/- per KM, Rs.500/- (at each end) towards packing/loading and un-loading / Unpacking charges, total dependents (5) members and Gr-I.
- (1) Rs.4200/-
  - (2) Rs.5200/-
  - (3) Rs.3600/-
  - (4) Rs.4700/-
82. Minimum service required for getting H.B.A.
- (1) 6 years
  - (2) 8 years
  - (3) No service restriction
  - (4) 10 years
83. Rate of Interest for Loans & Advances for class IV employees under APRPS - 2010.
- (1) @5.00% p.a.
  - (2) @8.00% p.a.
  - (3) @5.50% p.a.
  - (4) @8.50% p.a.
84. Identity the complete head of Account for Remittance of HBA Principle Amount, in respect of State Govt. Employees:
- (1) 7610-201-04
  - (2) 7610-201-05
  - (3) 7610-201-06
  - (4) 7610-202-04

85. Identify the complete Head of Account for remittance of marriage Advance principle Amount
- (1) 7610-800-04
  - (2) 7610-800-05
  - (3) 7610-800-10
  - (4) 7610-800-12
86. The Insurance fund under APSE GIS, 1984 is drawn under head of Account:
- (1) 8011-107-01-003
  - (2) 8011-107-01-002
  - (3) 8011-107-01-001
  - (4) 8011-106-01-001
87. Identify the complete head of Account for Remittance of sale proceeds of Dead stock, & Waste paper etc.
- (1) 0070-800-80
  - (2) 0070-800-81
  - (3) 0070-800-01
  - (4) 0070-800-05
88. Re-appropriation should invariably be in multiple of Rupees under AP Budget manual.
- (1) Rs.5,000/-
  - (2) Rs.1,000/-
  - (3) Rs.2,000/-
  - (4) None of 1,2,3
89. The Hiring of Vehicle charges are debitable to the service head of Account of Dept., Find out detailed head and Sub-detailed head:
- (1) 130-131
  - (2) 130-132
  - (3) 130-134
  - (4) 130-133
90. The Anticipatory Pension & Gratuity is debitable to the following Major Head
- (1) M.H. 2070
  - (2) M.H. 2071
  - (3) M.H. 2075
  - (4) Head of Account of Dept.
91. The GPF Booster Amount is debitable to the Head of Account - Find out :
- (1) 2235-60-104-04
  - (2) 2235-70-104-02
  - (3) 2235-80-102-03
  - (4) 2235-60-101-04
92. The Budget Estimates are prepared as laid down in para of the A.P. Budget Manual.
- (1) Para 19.1.1
  - (2) Para 20.2.1
  - (3) Para 16.1.1
  - (4) Para 16.9.1

93. The Procedure is to be followed in regard to the Rates & Taxes and cleaning charges in govt. offices under Article of APFC
- (1) Article 120
  - (2) Article 122
  - (3) Article 125
  - (4) Article 126
94. The Medical Reimbursement Amount shall be drawn in the Form:
- (1) APTC Form 58
  - (2) APTC Form 57
  - (3) APTC Form 47
  - (4) APTC Form 102
95. The F. T.A. Amt. is to be drawn in the Form :
- (1) APTC Form 57
  - (2) APTC Form 52
  - (3) APTC Form 58
  - (4) APTC Form 40
96. Recovery of Court attachment Amount under rule of APTC
- (1) SR 2K under T.R. 16
  - (2) SR 33 under T.R. 16
  - (3) SR 2h under T.R. 16
  - (4) SR 2m under T.R. 16
97. Delegation of drawing powers to a Gazetted Officer. Under Rule of APTC
- (1) SR 2b under T.R.16
  - (2) SR 2k under T.R.16
  - (3) SR 2m under T.R.16
  - (4) SR 2h under T.R.16
98. The salaries of the State Govt. employees (detailed head 010) is to be drawn from the following of AP Budget Manual.
- (1) Public Account of the state
  - (2) Contingency fund of the state.
  - (3) Consolidated fund of the state
  - (4) C.M. Relief fund.
99. When ever the estimated value of the order to be placed is Rs. 5.00 lakhs or over for purchase of stores - Tenders applicable under APFC Vol-I. find out.
- (1) None of 2, 3, 4
  - (2) Single Tender
  - (3) Limited Tender
  - (4) Open Tender
100. The transfer entries are recorded in Account, in order to rectify misclassifications under APAC Vol-I.
- (1) Article 51
  - (2) Article 52
  - (3) Article 53
  - (4) Article 54