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To

1. The Chief Engineer/Admn., HVPNL, Panchkula.
2. The Chief Engineer/Admn., HPGCL, Panchkula.
3. The Chief Engineer/Admn., DHBVN, Hisar.
4. The Chief Engineer /Admn., UHBVN, Panchkula.
5. The Chief Accounts Officer, HVPNL, HPGCL, DHBVNL & UHBVNL Panchkula/Hisar.

Memo No. Ch-20 /HPTI-322/Vol-III

Dated. 28.11.2023

Sub:- Departmental Accounts Examinations (DAEs) of Officers/Officials of all cadres of HPUs-regarding updation of Multiple Choice Question (MCQ) Booklets.

Please refer to the above subject cited matter.

It is intimated that the meetings of the Examination committee constituted for Departmental Accounts Examination (DAE) vide Office Order No. 139/HPTI-201 dated 27.12.2021 were held on dated 06.10.2023 & 03.11.2023 at HPTI for reviewing of Open Book Exam Pattern and updation of Multiple Choice Question (MCQ) Booklets for all cadres i.e. Engineering, Ministerial & Accounts cadre of HPUs.

In this context, the Examination committee has reviewed & updated the MCQ booklets of all cadres of HPUs and the updated copies of MCQ booklets have been uploaded on HPTI Website/Web portal (www.hpti.org.in).

Therefore, it is requested to get uploaded the updated Multiple Choice Question (MCQ) Booklets of DAE of all cadres of HPUs on the websites of your Utility for the information of all employees of HPUs.

This issues with the approval of the President, HPTI-cum-Managing Director, HVPNL, Panchkula at NP-11 of file no. HPTI-322/Vol-III.


SE-cum-Vice Principal
HPTI, Panchkula

DA/As above

CC:-

1. The SE/Admn.-I & SE/ Admn.-II, HVPNL, Panchkula,
2. Superintending Engineer/Admn, DHBVNL, Hisar.
3. The Controller of Examination Cell, HPGCL, Panchkula.
4. The XEN/ITMS, HVPNL/ UHBVNL/ HPGCL/ DHBVNL Panchkula/ Hisar for hosting the same on their website.
5. SPS to President, HPTI-cum-Managing Director, HVPNL for kind information of the President, HPTI-cum-Managing Director, HVPNL, Panchkula.
6. SPS to Managing Director, HPGCL for kind information of the Managing Director, HPGCL, Panchkula.
7. SPS to Managing Director, DHBVNL for kind information of the Managing Director, DHBVNL, Hisar.
8. SPS to Managing Director, UHBVNL for kind information of the Managing Director, UHBVNL, Panchkula.
9. PA to Director Principal, HPTI Panchkula for kind information of Director Principal, HPTI, Panchkula.



Multiple Choice Questions (MCQs)

For

**Departmental Accounts Examination (DAE) for
Engineering Cadre of HPUs**



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(PAPER-I)
Work Accounts, Purchases & Budget
(For All HPUs)

- QNo.1 Any channel which is supplied with water from canal, but which is not maintained at the cost of the Government is known as
- a) Water pump
 - b) Water Course
 - c) Water flow
 - d) None of the above
- QNo.2 The order of a competent authority sanctioning a properly _____ of the cost of a work of construction or repair proposed to be carried out in the department of Public Works is known as Technical Sanction.
- a) Rough Estimate
 - b) Sanctioned estimate
 - c) Detailed estimate
 - d) None of the above
- QNo.3 What term is applied to such Government employees of the department as are neither Divisional officer not Government employees subordinate to a Divisional Officer and have no Divisional offices working under their control?
- a) Direction officer
 - b) Administrative officer
 - c) Special officer
 - d) None of the above
- QNo.4 What term is applied to the office of Administrative officer who has one or more Divisional Officers working under his order and is not himself entrusted with the execution of works or with the receipt and disbursement of public money?
- a) Direction office
 - b) Special office
 - c) Administrative office
 - d) None of the above
- QNo.5 Superintending Engineer employed on special duty is not a _____.
- a) Special officer
 - b) Direction officer
 - c) Administrative officer
 - d) None of the above
- QNo.6 which term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash or of stock material are brought to account
- a) Paper transfer
 - b) Book Transfer
 - c) Receipt transfer
 - d) None of the above
- QNo.7 Transactions relating to the _____ and _____ connected with the services pertaining to the works of the different department of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefore at their disposal.
- a) Stock and cash
 - b) Capital and receipts
 - c) Charges and receipts
 - d) None of the above
- QNo.8 what do you mean by the debt Head?
- a) For charges adjustable finally in the accounts of Divisional officers
 - b) For revenue receipts creditable finally to Government in the accounts of Divisional officers
 - c) Receipts as well as payments for cash, stores or other value received from, or paid to on behalf of, other divisions, department or Government

- d) For certain Receipts and payments held in suspense pending clearance by payment or recovery in cash or otherwise.

QNo.9 Which officer is known as primary disbursing officer of the Division who is permitted to obtain by Cheques on civil treasuries, or on the bank the funds required for all disbursements in connection with the execution of works?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.10 Which officer is responsible for the collection of the departmental receipts of the division and pays them into civil treasuries or the bank?

- a) Sub-Divisional Officer
- b) Divisional Officer
- c) Divisional Accountant
- d) None of the above

QNo.11 Which officer is responsible for the compilation of accounts of monthly receipts and disbursements?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.12 Where the transactions of receipts shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W. Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.13 Where the transactions of charge shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W. Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.14 The Divisional officer, as the primary disbursing officer of the division is responsible for

- a) Financial regularity
- b) Maintenance of the accounts
- c) Both a and b
- d) None of the above

QNo.15 Divisional officer should review from time to time the several registers, book and accounts as are maintained in the Division and sub-division officers. In which record, the facts of such review should be recorded by him?

- a) (P.W.)II
- b) (P.W.)I
- c) (P.W.)III
- d) (P.W.)IV

QNo.16 The Divisional Accountant advise and assist to the Divisional officer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally as

- a) As Accountant
- b) As Auditor
- c) As Advisor
- d) None of the above

QNo.17 The divisional Accountant perform the duty of applying certain preliminary checks to the initial accounts, vouchers as

- a) As Accountant
- b) As Auditor
- c) As Advisor

- d) None of the above
- QNo.18 The Divisional Accountant is treated as the _____ member of the office establishment of the division, though his position is analogous to that of a Sub-Divisional officer
- Junior
 - Senior
 - Clerk
 - None of the above
- QNo.19 By which record, the progress of expenditure on works or other items for which these are specific appropriations should be watched individually month by month
- Contingent Register
 - Work Register
 - Lump-sum appropriation Register
 - None of the above
- QNo.20 Liabilities may be divided into following classes
- Those outstanding in the suspense accounts, relating to contractors and labours in the accounts of work
 - Those outstanding in any of the regular suspense accounts of the division
 - Outstanding debts adjustable by book transfer
 - All of the above
- QNo.21 In which form, all the liabilities and assets of the division adjustable by transfer credit or debit to remittance head of accounts should be registered?
- Form P.W.1
 - Form P.W.2
 - Form P.W.3
 - Form P.W.4
- QNo.22 In which forms, the result of the audit are communicated to the Divisional officer by the Accountant-General?
- Audit Notes Objection statements
 - Inspection Reports
 - Letters or memorandum
 - All of the above
- QNo.23 In how many days, Inspection Report from the date of receipt shall be returned by the Executive Engineer to the Superintending Engineer after giving full explanation in respect of each items mentioned therein.
- Three weeks
 - Four weeks
 - Six weeks
 - Five weeks
- QNo.24 In how many days, the reply of the inspection report shall be submitted to the Accountant- General by the Executive engineer?
- Four weeks
 - Five weeks
 - Nine weeks
 - Six weeks
- QNo.25 Primarily the Divisional Officer is responsible disbursing officer of the division. But, he may authorise the following officer to make payments debitable against the general sanctions of competent authority to expenditure on works
- Another Divisional officer
 - Sub-Divisional officer
 - Divisional Accountant
 - None of the above
- QNo.26 In how many ways, disbursing officers of the department may obtain cash for disbursement
- In one way i.e. directly by bills drawn on the treasury
 - In two ways i.e. directly by bills drawn on the treasury or by mean of cheques
 - By cash only
 - None of the above
- QNo.27 _____ and _____ may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.
- Revenue and capital expenditure
 - Contingent charges and Grant in aid
 - Both a and b
 - None of the above

- QNo.28 In which Form, all contingent charges (including stock and adjustment transactions) should be consolidated at the end of the month?
- Form-PFR 10
 - Form-PFR 11
 - Form-PFR 12**
 - Form-PFR 13
- QNo.29 In which form, Government employee entrusted with fixed imprest or temporary advances should maintain and render account of their disbursement
- Form PWA 3
 - Form PWA 4
 - Form PWA 5
 - None of the above
- QNo.30 In how many days every imprest drawn should be recouped as per the provisions of the DFR?
- Within two months
 - Within three months
 - Within four months
 - Within one month
- QNo.31 It is not permissible to credit revenue to the head concerned until it is realized. But, following is the exception to this rule as per the DFR,
- Supervision charges on sale of stock on credit
 - Sale proceed of articles of tools and plant to be debited to Miscellaneous P.W.Advance
 - Both a and b
 - None of the above
- QNo.32 How the recovery of rent from the government employees occupying rentable building in charge of the department?
- By cash
 - By deduction from their pay bills
 - Both a and b
 - None of the above
- QNo.33 if the rent recoverable from a government employee is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed _____
- Prospectively
 - Retrospectively
 - No change
 - Both a and c
- QNo.34 In which register, Revenue receipts of the division should be recorded?
- PWA 6
 - PWA7
 - PWA8
 - PWA9
- QNo.35 In which form, register of rents of buildings and lands should be maintained in the Division office to show the monthly assessments, realizations and balance of rents?
- PW 4
 - PW 5
 - PW 6
 - PW 7
- QNo.36 which deposits may be passed through the regular accounts of the division?
- Cash deposits of subordinates as security
 - Cash deposits of contractors as security
 - Deposit for works to be done
 - All of the above
- QNo.37 Which deposits are not passed through the regular accounts of the divisions?
- Sums due to contractor on closed accounts,
 - Cash deposits of contractors as security
 - Interest-bearing securities
 - Miscellaneous deposits
- QNo.38 Where the security deposit more than five rupee is not claimed within three years from date of its due, then it is known as

- a) Lapse Deposit
 - b) Refund of Revenue
 - c) Confiscated Deposit
 - d) Both a and c
- QNo.39 An administrative approval given to a work in the year 1989-90 ceases to be operative on
- a) 31st March,1990
 - b) 31st March,1991
 - c) 31st March,1992
 - d) None of the above
- QNo.40 What are the initial records upon which the accounts of works are based?
- a) Muster Roll
 - b) Measurement Book
 - c) Both a and b
 - d) None of the above
- QNo.41 Expenditure on works mainly falls under one or more of the class given below
- a) Cash payments and stock charges
 - b) Charges incurred in other divisions, department etc
 - c) Departmental charges such as Establishments, Tool and Plant etc
 - d) All of the above
- QNo.42 All persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on
- a) Work Register
 - b) Contingent Register
 - c) Muster Rolls
 - d) None of the above
- QNo.43 Part-I of the muster rolls pertains to
- a) Attendance of the labourers
 - b) Detail of unpaid wages
 - c) Progress of work done by the labour
 - d) None of the above
- QNo.44 Part-II of the muster rolls pertains to
- a) Attendance of the labourers
 - b) Detail of unpaid wages
 - c) Progress of work done by the labour
 - d) None of the above
- QNo.45 Part-III of the muster rolls pertains to
- a) Attendance of the labourers
 - b) Detail of unpaid wages
 - c) Progress of work done by the labour
 - d) None of the above
- QNo.46 The maintenance of muster rolls may be dispensed with in the following cases
- a) Silt clearance of canals
 - b) Closing of breaches
 - c) Petty works
 - d) All of the above
- QNo.47 When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of work as well as travelling expenses, if they join the work with proper dispatch. Which authority is empowered to sanction the travelling expenses and wages for the number of days occupied in the journey?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) None of the above
- QNo.48 For what purpose standard Measurement book is used?
- a) For the measurement of electrical works
 - b) For the measurement of building and civil works
 - c) For the measurement of work done by labour
 - d) None of the above

- QNo.49 What do you mean by Advance payment made to contractor?
- Payment made against material brought on the site of work
 - Payment made against the running Account bill
 - Payment made against work done but not measured
 - None of the above
- QNo.50 What do you mean by secured Advance made to contractor?
- Payment made against material brought on the site of work
 - Payment made against the running Account bill
 - Payment made against work done but not measured
 - None of the above
- QNo.51 Which is not the condition for the grant of secured advance to the contractor?
- Contract should be for finished works
 - Material should be brought on the site of work
 - Material should be perishable nature
 - 75% of cost of the material
- QNo.52 Secured advance cannot be granted against
- Steel
 - Bricks
 - Sand
 - None of the above
- QNo.53 When fraction of rupee occur in the totals of the contractor bill, then
- Fraction less than half shall be disregarded
 - Fraction more than half shall be considered as a rupee
 - It will be taken in fraction
 - Both a and b
- QNo.54 How much supervision charges are recovered when the material is issued from the stock to the contractor for bona fide use on work
- 5%
 - 7%
 - 10%
 - Nil
- QNo.55 How much supervision charges are recovered when the stock material are sold to public?
- 5%
 - 7%
 - 10%
 - Nil
- QNo.56 When the recovery from the contractor shall be made on account of the cost of material issued to him for use on a work?
- From the first running A/C bill
 - From the last running A/C bill
 - Recovery shall be made separately
 - None of the above
- QNo.57 When the material are issued direct to a work, their cost should either be treated as
- Final charge or debited to the suspense head
 - Revenue charge or debited to the deposit head
 - Both a and b
 - None of the above
- QNo.58 If any surplus material at site of works are transferred to works in progress or brought on to stock account, their value should be credited to
- Nigam revenue
 - to that work
 - both a and b
 - None of the above
- QNo.59 When surplus material is transferred from one work to another work, the cost of carriage charges should be borne by the
- By that work where it is being transferred
 - Charges may be debited to either work as may be equitable
 - Both a and b

- d) None of the above
- Q.No.60 When the Unused balances of the material debited direct to works should be verified?
- Twice during a year
 - Once during a year
 - Quarterly during a year
 - None of the above
- Q.NO.61 In which form, the total quantities of the material issued on the work is entered?
- PW form 30
 - PW form 31
 - PW form 32
 - None of the above
- Q.NO.62 In which form, A register of clearance of material Accounts should be maintained?
- PW form 30
 - PW form 31
 - PW form 32
 - None of the above
- Q.No.63 An account of all the transactions relating to a work during a month in a subdivision, whether in respect of cash, stock or other charges is known as
- Work Register
 - Works Abstract
 - Both a and b
 - None of the above
- Q.No.64 Where the work abstract is prepared?
- Division office
 - Sub-division office
 - Circle office
 - None of the above
- Q.No.65 which record is helpful in the preparation of the work Register
- Trial balances
 - Work Abstract
 - Both a and b
 - None of the above
- Q.No.66 All intermediate payment made on a lump sum contract except the last one on completion are treated as
- Secured Advance
 - Advance payment
 - On account payment
 - None of the above
- Q.No.67 What cannot be paid if the contract is only for the supply of the material?
- Secured Advance
 - Advance payment
 - On account payment
 - Both a and b
- Q.No.68 A contractor has 100000 bricks ready at the kiln site for use on the building work. He is in need of advance badly to get delivery of bricks from the kiln and to carry them to the site of work. How much secured advance shall be admissible in this case?
- 75% of the value of 100000 bricks
 - 60% of the value of 100000 bricks
 - 50% of the value of 100000 bricks
 - Not admissible
- Q.No.69 when the recovery from the contractor cannot be made on account of material issued to him?
- Cost of the material issued to contractor working at labour rates.
 - When material issued to contractor in accordance with the term of his contract
 - Material issued to the contractor for use on the work at contractor request
 - None of the above
- Q.No.70 which recoveries made from the contractor bill credited to the same work?
- Cost of the material issued to contractor
 - Fine for defective work

- c) Recovery of cost of removing defects in the work done
 - d) All of the above
- Q.No.71 When the recovery of the advance payment is made from the contractor bill?
- a) On the completion of work and submission of final bill
 - b) Recovered in full when any "on account payment" is made
 - c) Both a and b
 - d) None of the above
- Q.No.72 In case a contractor delays receiving the payment of his final bill for more than one month after the bill has been passed, the amount due to him may be credited to
- a) Misc. Work advance
 - b) Misc. pending investigation
 - c) Public Works Deposits
 - d) None of the above
- Q.No.73 if it is learnt that contractor has been overpaid, then the net amount recoverable may be debited to
- a) Misc. Work advance
 - b) Misc. pending investigation
 - c) Public Works Deposits
 - d) None of the above
- Q.No.74 A contractor bill of Rs. 500000/- has been prepared and passed for payment but has not yet been paid either in cash or by cheque. What entry shall be made in the contractor ledger?
- a) Entry of Rs. 500000/-
 - b) Entry of Rs.500000/- after statutory deductions
 - c) No entry in the contractor ledger
 - d) None of the above
- Q.No.75 Payment made for measured up additions and alterations against lump-sum contract is treated as
- a) Advance payment
 - b) Secured advance
 - c) On Account payment
 - d) None of the above
- Q.No.76 Minus quantities in the stock account could occur if
- a) Quantities received were brought to account but their value was not accounted.
 - b) Value of the material issued was accounted for but quantities issued were not accounted
 - c) Some of the items of receipt of store were not posted
 - d) None of the above
- Q.No.77 Plus quantities in the stock account could occur if
- a) Quantities received were brought to account but their value was not accounted for
 - b) Value of the material issued was accounted for but quantities issued were not accounted
 - c) Some of the items of receipt of store were not posted
 - d) Both a and b
- Q.No.78 The Executive Engineer, while verifying stock notices the shortage of 20000 bricks. State how this shortage will be adjusted?
- a) Continue to borne on T&P account until and unless write off or recovered in cash or kind
 - b) Show as issue in the T&P account
 - c) Shown as issue by debit to Misc Work advance and credit to stock account
 - d) None of the above
- Q.No.79 The executive engineer, while verifying stock notices the shortage of 40 pick axes. State how this shortage will be adjusted?
- a) Continue to borne on T&P account until and unless write off or recovered in cash or kind
 - b) Show as issue in the T&P account
 - c) Shown as issue by debit to Misc Work advance and credit to stock account
 - d) None of the above
- Q.No.80 Which contents shall not be considered to calculate the issue rate per insulator for insulators imported from abroad?
- a) Cost of insulators
 - b) Railway freight
 - c) Wages of watchman of stores and insurance charges

- d) Railway transit Insurance
- Q.No.81 there was an excess of 50 bags of cement of the value of Rs.5000 but an equal number of bags of cement were found to have become unserviceable by exposure to rain during the physical verification. What treatment shall be given in the books of Accounts?
- Both will be set off against each other
 - Both will be treated surplus
 - Both will be treated as shortage
 - Excess will be treated as receipt and unserviceable shall be treated as issue by debit to misc work advance
- Q.No.82 In which record, security deposit of a contractor is not booked?
- Contractor ledger
 - Contractor bill
 - Both a and b
 - None of the above
- Q.No.83 which are not be the part of the opening balance in the cash book?
- Note and coins
 - Torn notes and soiled notes
 - Service postage stamps
 - Self-cheque
- Q.No.84 which entry is not to be recorded in the cash book?
- Earnest money received and returned back on the same day by same mode
 - Earnest money received and returned back on the same day by alternative mode
 - Earnest money received and returned back after three days by same mode
 - Earned money received and returned back after three days by alternative mode
- Q.No.85 Voucher No. is not required to be mentioned against the following entries
- Cheque endorsed to SDO
 - Issue of self-cheque
 - Both a and b
 - None of the above
- Q.No.86 An expenditure of Rs.1000/- incurred on distributing sweets to labourers on the completion of Government Hospital. Where the expenditure of Rs.1000/- will be charged?
- Office contingencies
 - Work contingencies
 - Both a and b
 - None of the above
- Q.No.87 How the adjustment of overpayment of Rs. 1000/- made to a contractor for work in Progress shall be made?
- By debit to Misc. work advance
 - By recovery from the next bill
 - By adjustment voucher against the another work of the contractor
 - None of the above
- Q.No.88 How much secured advance shall be allowed if the contractor whose contract is for completed items of work bring timber worth Rs. 10000/- to the site of work?
- 5000/-
 - 7500/-
 - 9000/-
 - 10000/-
- Q.No.89 It is principle that payments for all works are made on the basis of measurements recorded in the Measurement Book. Which is not an exception to this rule?
- Advance payment to contractor
 - Payment on account of secured advance
 - Payment against lump sum contract
 - Payment against running Account bill
- Q.No.90 who will borne the ward and watch expenses in respect of the material received against secured advance?
- By department
 - By contractor
 - a and b both
 - None of the above

- Q.No.91 Intermediate payment is a term applied to a
- Advance payment
 - Secured Advance
 - On account payment other than final payment
 - All of the above
- Q.No.92 Lump-sum contract means
- Where contractor agree to execute the work as per the drawing and specification for the fixed sum
 - Where contractor agree to carry out the complete labour work of all items of work at the rates quoted by him
 - Where contractor agree to carry out the work at his quoted percentages above or below the schedules of rates for every item
 - None of the above
- Q.No.93 Takavi works term donates to
- Works of construction or maintenance in the B&R department
 - Works of construction or maintenance in the electricity department
 - Works of construction or maintenance relating to water courses
 - None of the above
- Q.No.94 Expenditure incurred on deposit works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money should be classified under
- Local loan works
 - Deposit works
 - Takavi works
 - "Miscellaneous P.W Advance" Pending Recovery
- Q.No.95 When the _____ value of the material is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by _____or _____credit to purchase as the case may be
- Estimated, plus ,minus
 - Estimated ,debit , credit
 - Actual, plus, minus
 - None of the above
- Q.No.96 which account shall be debited when the price of the material is paid or adjusted by transfer?
- Sale
 - Purchase
 - Supplier
 - Marketing
- Q.No.97 Mr.X JE was sanctioned a permanent imprest of Rs.5000/- to meet the recurring expenditure of the office. He has spent of Rs. 3000/- on account of repair and maintenance and Rs. 500/- on account of un-authorized expenditure. How much amount of the imprest shall be recouped?
- 3500/-
 - 3000/-
 - 4000/-
 - 4500/-
- Q.No.98 Mr.Rahul was sanctioned a permanent imprest of Rs.10,000/- to meet the recurring expenditure of the office. He has spent of Rs.3000/- on account of repair and maintenance and imprest increased by Rs. 5000/-. How much amount of the imprest shall be recouped?
- 5000/-
 - 7000/-
 - 8000/-
 - 10000/-
- Q.No.99 Which expenditure are not booked in the Work Abstract?
- Advance payment
 - Percentage charges on account of establishment, Tool and Plant, Account and Audit
 - Secured advance
 - Payment of labour
- Q.No.100 Tick the incorrect statement
- Articles of tools and plant found short are dealt with as under:-
- Number of article short is shown as issued in Part-I of T&P ledger

- b) This number is posted in part-III shortage awaiting adjustment
 - c) Deficiency made good in kind is noted in Part-III to clear the shortage
 - d) For cash recovery made, a note is made in Part-I and III to clear the article that is short
- Q.No.101 Where the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as _____.
- a) Technical sanction
 - b) Administrative sanction
 - c) Financial sanction
 - d) None of the above
- Q.No.102 Abstract bill means
- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
 - b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
 - c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
 - d) None of the above
- Q.No.103 Detailed bill means
- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
 - b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
 - c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- Q.No.104 which one of the following is not be treated as Charged Expenditure?
- a) Pay and allowances of judges of High court
 - b) Pay and allowances of the Governor, speaker and Deputy speaker
 - c) Any sum payable on account of arbitration, decree and judgement of the court
 - d) Pay and allowances of the employees
- Q.No.105 Class of Government employee means
- a) All government employees holding the different cadres in the same department or service
 - b) All government employees holding the posts bearing the different designation in the same department or service
 - c) All Government employees holding the posts bearing the same designation in the same department or service
 - d) None of the above
- Q.No.106 All other public moneys received by or on behalf of the Government of Haryana other than consolidated fund of state shall be credited to
- a) Contingency fund of state
 - b) Public Account of the state
 - c) Both a and b
 - d) None of the above
- Q.No.107 which statement is not correct
- a) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit
 - b) Recurring expenditure means all expenditure which is not non-recurring
 - c) Technical sanction is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair
 - d) Voted expenditure is the expenditure which are not subject to vote of the legislative assembly
- Q.NO.108 which statement is not correct
- a) Every officer receiving money on behalf of the Government should maintain a cash book in form PFR-I
 - b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check
 - c) Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should be mixed with the permanent advance and the regular cash balance

- d) If a government employee who is not in charge of a cash too, receives money on behalf of Government at exceptional times, he should not mix it up with the any other cash in his charge

Q.No.109 which statement is not correct

- a) It is a serious irregularity to drawn cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized
b) Whenever cheque is drawn and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.
c) As a general rule, Cheque shall not be issued for sums less than ten rupees, unless permissible under the provisions of any law or a rule having the force of law for the disbursement
d) None of the above

Q.No.110 Claim against the government not preferred within a year of their becoming due can be presented without any authority from

- a) Head of the department
b) Head of the office
c) Accountant General
d) None of the above

Q.No.111 No Inter-Government adjustments can be carried out after _____ on which date the books of the Bank are closed for the month of March.

- a) 10th of April
b) 15th of April
c) 15th of May
d) 15th of June

Q.No.112 all references by the Government employee on personal matters, such as leave, leave salary, pay, increments, funds subscription, house rent, posting etc. must be submitted in covers stamped with

- a) Service postage stamps
b) Ordinary Postage stamps
c) Revenue stamp
d) None of the above

Q.No.113 If in any case, the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the _____ wherein it should be stated why the omission was not detected when the work was started and who is responsible for it.

- a) Work Abstract
b) Work Register
c) Chart of Account

Q.No.114. Percentage Rate contract means

- a) Where contractor undertakes to carry out and complete the work as shown on the plan and specification for fixed sum
b) Where contractor agrees to carry out the work at his quoted percentage above or below the schedules of rates for every item
c) Where contractor agrees to carry out the completed labour work of all items of works at the rates quoted by him
d) None of the above

Q.No.115 The term "Consolidated fund of India" covers: -

- a) Revenue & Capital (Both Receipts and payments)
b) Revenue & Capital (Both Receipts and payments) and public debts
c) Revenue & capital (both Receipts and Payments) and debt, deposits and loan & advances
d) Revenue & capital (both Receipts and payments) and Public Debts and Loan & Advances

Q.No.116 Amount awarded by an Arbitrator, appointed under the agreement, was filed in a court. The amount of award would be charged expenditure in the Divisional Accounts:

- a) Only if court decrees against the Division
b) Only if it just makes it a rule of the court
c) Both A and B
d) None of the above

Q.No.117 Appropriation means

- a) Mis-utilization for privates purposes
 - b) Praise for good work done
 - c) Assignment of funds
 - d) None of the above
- Q.No.118. In PWD, Director office means an office:-
- a) Keeping watch on the speed and direction of winds of works executed on sea-coast
 - b) Giving directions to labourers during execution of works
 - c) Not executing any work itself but responsible to supervise subordinate offices that are executing works
 - d) Issuing directions for technical inspection of quality of works being executed
- Q.No.119. Technical sanction is also called
- a) Expenditure Sanction
 - b) Administrative sanction
 - c) Sanction of Contract
 - d) Sanction of Detailed Estimate
- Q.No.120. The term Work Charged Establishment excludes employees
- a) Actually executing a specific work or a project
 - b) Employed on subordinate supervision of departmental labour, stores and machinery of a work
 - c) Whose salary is debited to the work concerned
 - d) Whose salary is to be treated as charged expenditure
- Q.No.121. Running A/c payment to a Contractor working on Finished Rates means only:
- a) On account payment
 - b) Advance payment
 - c) Secured Advance
 - d) All of the above
- Q.No.122. which is incorrect statement on Standard Measurement Book?
- a) These are kept in Form 23 A for already completed Buildings and other such works.
 - b) Standard Measurement books once written are final
 - c) These can be used repeatedly to prepare Estimates and maintenance Bills of those Buildings
 - d) A responsible officer certify the accuracy of these SMBs
- Q.No.123 Final payment in PWD means:
- a) Last payment of salary to a regular employee before retirement
 - b) Last payment of Gratuity and Commuted Value of Pension
 - c) Payment to a Muster Roll Labourer on completion of work allotted to him
 - d) None of the above
- Q.No.124 Intermediate payment made to a contractor against lump-sum contract is shown in accounts as
- a) Advance bearing interest
 - b) Advance not bearing interest
 - c) Misc. Works Advance
 - d) Advance payment
- Q.No.125 Refunds of Security Deposits, for a work, previously lapsed to Government are adjusted as
- a) Refund of Revenue
 - b) Refund of Deposits
 - c) Contingencies of the work concerned
 - d) Debit to Misc. Works Advances
- Q.No.126 Cheque amounting to Rs.30000/- issued in the favour of contractor has been dishonoured. Where the entry of the dishonour of the cheque in the cash book shall be made?
- a) Cash Colum of the Receipt side of Cash book
 - b) Cheque Column of the Receipt side of Cash book
 - c) IUT column of the Receipt side of the Cash book
 - d) IUT column of the payment side of the cash book
- Q.NO.127 Cashier is having the Notes & Coins of Rs.5000 including of counterfeited notes of Rs.500/- and excluding of torn and soiled Notes of Rs. 300/- as on 1st April,2022. Then, what will be opening balance in the cash book?
- a) 5000/-
 - b) 5300/-
 - c) 4800/-
 - d) 4500/-

- Q.No.128 Cashier is having the notes and coins of Rs.1000/- which includes the torn notes of Rs.50 and defaced notes of Rs.100 and un-disbursed salary of Rs.1200 as on 1st April,2022. Then, what will be opening balance in the cash book?
- 2200/-
 - 2100/-
 - 2050/-
 - 2120/-
- Q.No.129 Measurement book records quantity/value of work done by
- Work Charged Establishment and Contractors
 - Muster Roll Labour and Work Charged Establishment
 - Work Charged Establishment, Daily Labour and Contractors
 - Contractors
- Q.No.130 Divisional officer allowed Secured Advance at Rs.1800 per Plank of wood of which the market rate was Rs.2200/- per Plank.
- Orders of the Divisional officer is as per rules
 - He should be paid 90% of Rs.2200 per Plank
 - He should be paid Rs.2000 per Plank
 - None of the above
- Q.No.131 Maximum Secured Advance admissible for 40kgs of mild steel, the market rate being Rs.100 per kg, would be
- 3600/-
 - 3200/-
 - 4000/-
 - 3000/-
- Q.No.132 Rate of RCC was Rs.40 per cft. A contractor used 0.5 Kg steel less per cft. Deducton is made @Rs.10 per kg of steel less used. This will reduce his rate per cft by
- Rs.2/-
 - Rs.5/-
 - Rs.0.50
 - None of the above
- Q.No.133 Work was got done from Contractor A for Rs.12000/- at the risk and cost of the contractor B (at whose tendered rates it would have cost Rs.10000/-). It will appear in the ledger of
- Contractor A-Other transactions with Rs.12000/-
 - Contractor-B-Other transactions with Rs.10000/-
 - Contractor A-Other transactions with Rs. 10000/-
 - Contractor B-Other transactions with Rs.2000/-
- Q.No.134 Advance payment for work X done but not measured (Rs.3500/-) will be posted in the following columns of the contractor ledger:
- In columns "Advance payment" and debit
 - In columns" Advance payment" and credit
 - In Columns"Advance payment only
 - None of the above
- Q.No.135 In which of the following cases, secured advance can be paid to a contractor?
- He has brought glass panes at site for fixing on window-frames
 - He has brought 50 tonnes of steel
 - He has brought 1000 bricks issued to him by the Government
 - He has brought cement to be used at some other site
- Q.No.136 Sub-heads of Works abstract are of two categories, namely:
- Standing charges and Charges needing sanction
 - Fixed charges and Variable charges
 - Final charges and Suspense charges
 - Voted expenses and charges expenses
- Q.No.137 In the work abstract, cost of work charged establishment other than employed on annual maintenance, is posted under the sub-head:
- Labourers
 - Contingencies
 - Sub-head of work on which employed
 - None of the above
- Q.No.138 which of the following is not shown in the work abstract?
- Debit for Centage charges levied on Deposit works
 - Loss due to difference in issue-rate and stipulated rate
 - Credit for surplus Materials at site that can be used elsewhere

- d) Store issued to work direct
- Q.No.139 Four stages in the execution of a work do not include
- Preliminary estimate
 - Administrative approval and Expenditure sanction
 - Technical Sanction based on detailed estimate
 - Budget Provision
- Q.No.140 Security deposit paid in respect of a contract lapses:
- Three complete account years after the date of deposit
 - Three complete account years after passing of the final bill or expiry of maintenance period whichever is later
 - Three complete account years after the date when the completed work was handed over to the department
 - Three complete account years after passing of the final bill or expiry of maintenance period whichever is earlier
- Q.No.141 Junior Engineer of Discom has collected the revenue of Rs.50000/- through Cheque on Saturday i.e. on 18th June, 2022 and remitted the same in the bank on the same day as per direction of the higher Authority. But, he informed the cashier on 22nd June, 2022. On which date and under which column, entries of remittance into bank in the cash book shall be made?
- On 18th June under cash in hand column of Receipt side as well as payment side
 - On 22nd June under cheque in hand column of Receipt side and cash in hand column of payment side
 - On 22nd June under cheque in hand column of Receipt side as well as payment side
 - On 22nd June under cash in hand column of receipt side as well as payment side
- Q.No.142 Paid to M/s Johnson & Co by cheque towards final bill for the construction of staff quarter
- Gross amount of the bill 600000/-
 - Amount paid in the Ist Bill 212500/-
- Deduction of the Security deposit @10%, GST @2%, Income tax @2% and Labour Cess @1% is to be made. How much amount shall be booked under IUT head of the payment side of the cash book?
- 297500/-
 - 329375/-
 - 510000/-
 - 180625/-
- Q.No.143 During the surprise checking by the Executive Engineer ,A sum of Rs.4500/- has been found in the cash chest whereas total of the cash column of the receipt side has been showing of Rs.15000/- and total of the cash column of the payment side has been showing of Rs.5000/-.What entry shall be shown in the cash book?
- Cash found surplus by Rs.10000/- under cash in hand column of the receipt side of cash book
 - Cash found short by Rs.5500/- under cash in hand column of the payment side of cash book
 - Cash found surplus by Rs.5500/- under cash in hand column of the receipt side of cash book
 - Cash found surplus by Rs.5500/- under cash in hand column of the payment side of cash book
- Q.No.144 A fine of Rs.500/- has been imposed on the contractor for delay in the completion of work. Where the entry of Rs.500/- shall be posted in the contractor ledger?
- Other transaction column
 - Debit column
 - No entry
 - Credit column
- Q.No.145 where the payment of Rs.50000/- made against the lump sum contract shall be posted in the contractor ledger?
- Advance payment column
 - Secured Advance column
 - Other transactions column
 - Advance payment column and Debit column
- Q.No.146 Measured further work done for Rs.4000/- in respect of the work C and prepared the final bill. In which column of the contractor ledger, this amount shall be posted?
- Advance payment column

- b) Secured Advance column
 - c) Other transactions column
 - d) No entry
- Q.No.147 40 bags of the cement @ 50 per bag issued to work A from the store recoverable @ 40 per bag from the contractor as per the agreement. How much amount shall be posted in the contractor ledger and under which column?
- a) 2000/- under Other transaction column and debit column
 - b) 1600/- under other transaction column and debit column
 - c) 1600/- under other transaction column ad credit column
 - d) 1600/- under advance payment and debit column
- Q.No.148 A material amounting to Rs.4450/- issued for work C and Rs.170 paid carriage charges for the said material as it was stipulated to be supplied at site. How much amount shall be posted in the contractor ledger and under which column?
- a) Rs.4450 under Other transaction column and debit column
 - b) Rs.4620 under other transaction column and debit column
 - c) Rs.4450 under other transaction column and credit column
 - d) Rs. 4620 under other transaction column and credit column
- Q.No.149 Value of the work done as per the first running bill is Rs. 500000/- and security deposit is levied at the rate of 10% on the value of work done. How much amount shall be posted in the contractor ledger?
- a) Rs.450000/- under credit column
 - b) Rs.500000/- under debit and credit column
 - c) Rs. 500000/- under debit column
 - d) Rs.500000/- under credit column
- Q.No.150 A sum of Rs.45000/- has been withdrawn from the bank vide cheque No.104. Where the entry of Rs. 45000/- shall be posted in the cash book?
- a) IUT column of the payment side as well cash column of the receipt side of the cash book
 - b) Only IUT column of the payment side of the cash book
 - c) Only the cash column of the receipt side of the cash book
 - d) Under cheque in hand column of the payment side as well cash column of the receipt side of the cash book
- Q.No.151 A cheque amounting to Rs.50000/-was deposited in the bank on working day. After few days, Bank scroll has been received from the bank which stipulates the remittance of that cheque in the bank. Under which column of the cash book, an entry of this amount shall be posted?
- a) Under cheque in hand column of the receipt side
 - b) Under cheque in hand column of the payment side
 - c) No entry
 - d) Both A and B
- Q.No.152 Self cheque amounting to Rs. 50000/- issued during the month. In which columns of the cash book, this amount shall be posted?
- a) IUT Column of the payment side and cheque in hand column of the receipt side
 - b) Cheque in hand column of the receipt side as well as payment side
 - c) IUT column of the receipt side and cash in hand column of the payment side
 - d) IUT column of the payment side and cash in hand column of the receipt side
- Q.No.153 Steel issued from store-5 tonnes, issue rate being Rs. 4000 per tonne. Recovery from the contractor is to be effected @ Rs.5000 per tonnes. How much amount shall be posted in the consumer ledger and in which column?
- a) 20000/- under secured advance column and credit column
 - b) 25000/- under Other transaction column and debit column
 - c) 25000/- under Other transaction column and credit column
 - d) 20000/- under other transaction column and debit column
- Q.No.154 Second running Account bill for work D is Rs.20000/-. Recoveries to be made on account of cost of material of Rs.8500/- and security deposit of Rs.2000/-. How much amount shall be posted under debit column of the contractor ledger?
- a) 20000/-
 - b) 18000/-
 - c) 9500/-
 - d) 11500/-
- Q.No.155 which statement is incorrect?
The following transactions are classified under suspense head of the work abstract.

- a) Value of stores material issued to a contractor for use on the work allotted to him which is recoverable from him is shown as plus entry
- b) Any payment made on behalf of the contractor such as labour engaged to set right the defect on behalf of the contractor
- c) Fine for bad work
- d) Fine for delay

Q.No.156 two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?

- a) Other transaction column and debit column
- b) Other transaction column and credit column
- c) Debit column and credit column
- d) No entry

Q.No.157 Received back in stock 2 MT cement issued to contractor @ 5000/- per MT for work C. In which column, this amount shall be posted in the contractor ledger?

- a) 10000/- under Other transaction column and 10000/- under debit column
- b) 10000/- in minus under Other transaction column and 10000/- under debit column
- c) 10000/- in minus under Other transaction column and 10000/- under credit column
- d) 10000/- under secured advance column and 10000/- under debit column

Q.No.158 What do you mean by “Administrative Approval”?

- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
- (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
- (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
- (iv) None of these.

Q.No.159 What is “Book Transfer”?

- (i) It is the process of recording financial transactions after giving or receiving of Cash or stock materials.
- (ii) It is the process of recording financial transactions before giving or receiving of Cash or stock materials.
- (iii) It is the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account.
- (iv) All of the above.

Q.No.160 Cash includes _____

- (i) Only currency notes
- (ii) Legal tender coins and currency notes
- (iii) Legal tender coins, currency notes, cheques payable on demand and demand drafts.
- (iv) None of these

Q.No.161 What is charged expenditure?

- (i) It is charged on the consolidated fund of the state.
- (ii) It is charged on the consolidated fund of the state and not subject to vote of the Legislature.
- (iii) It is charged on the consolidated fund of the state and subject to vote of the Legislature.
- (iv) All of the above

Q.No.162 What is Public Account of the State?

- (i) All public moneys received are credited to this account.
- (ii) All disbursements are made from this account.
- (iii) All public moneys (other than those which form a part of the Consolidated Fund of the State) received are credited to this account.
- (iv) None of these

Q.No.163 What do you mean by “Technical Sanction”?

- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works

- (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
- (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
- (iv) None of these.

Q.No.164 What is "Voted Expenditure"?

- (i) It is the expenditure which is subject to the vote of the Legislature.
- (ii) It is the expenditure which is the vote of the Legislature is not required.
- (iii) It is the charged expenditure.
- (iv) None of these.

Q.No.165 All monetary transactions should be entered in the _____ as soon as they occur and attested by the head of the office in token of check.

- (i) Pass Book
- (ii) Purchase Book and Sales Book, as the case may be
- (iii) Work register
- (iv) Cash Book

Q.No.166 At the end of each _____, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

- (i) day
- (ii) month
- (iii) quarter
- (iv) year

Q.No.167 If a mistake is discovered in the Cash Book, it may be corrected by _____.

- (i) Over-writing of figures
- (ii) Incorrect figure/mistake may be erased and correct figure may be inserted.
- (iii) The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines.
- (iv) Any of the above.

Q.No.168 In case of death of a Government employee, the pay and allowances can be drawn for the day of the death.

- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of these.

Q.No.169 In case of the death of a pensioner, payment of any arrears, actually due may be made to his heirs, provided that they apply within _____ of his death.

- (i) one month
- (ii) three months
- (iii) six months
- (iv) one year

Q.No.170 Fill in the blanks with appropriate word

_____ indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertains to the work as a whole.

- a) Misc deposit
- b) Contingencies
- c) Mis PW advance
- d) Deposit work

Q.No.171 Fill in the blanks with appropriate word

_____ are those charges which pertain or are incidental to a work, project workshop job or manufacture job, but which are not incurred directly

- a) Direct charges
- b) Indirect charges
- c) Contingencies
- d) Misc. Work Advance

Q.No.172 What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?

- a) Contract
- b) Deposit work
- c) Takvi work
- d) Imprest

Q.No.173 Which term is applied to a disbursement of any kind on a running account not being the final payment?

- a) Final payment
- b) Intermediate payment

- c) Deposit payment
 - d) None of the above
- Q.No.174 Which payments shall fall under the definition of Intermediate payment?
- a) Advance Payment
 - b) Secured Advance
 - c) On account payment
 - d) All of the above
- Q.No.175 Which term is applied to the cost per unit fixed, in respect of an article borne on the stock of Department?
- a) Base price
 - b) Issue rate
 - c) Storage rate
 - d) On account payment
- Q.No.176 Which term is applied the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer?
- a) Imprest
 - b) Advance payment
 - c) Secured Advance
 - d) Intermediate payment
- Q.No.177 Which term is applied in respect of the charges incurred on the manufacture operation connected with the specific jobs?
- a) Outturn
 - b) Operation
 - c) Labour
 - d) Work outlay
- Q.No.178 Which term is applied in respect of value of the finished product of manufacture operations connected with specific job?
- a) Labour
 - b) Work expenditure
 - c) Operation
 - d) Outturn
- Q.No.179 Which term is applied to a contract for a complete work against which a contractor agrees to execute with all its contingencies for a fixed sum to such conditions as the Government may lay down?
- a) Percentage rate contract
 - b) Labour rate contract
 - c) Lump -sum contract
 - d) Item rate contract
- Q.No.180 what charges are included in the storage charges
- a) Cost of the articles
 - b) Transportation charges of the articles
 - c) Transit Insurance of the article
 - d) Work charge establishment
- Q.No.181 Which term is applied ordinarily to the charges which are levied, in addition to book value and storage charges in respect of stock material sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value and are not included in the storage charges?
- a) Contingency charges
 - b) Supervision charges
 - c) Issue rate charges
 - d) None of the above
- Q.No.182 Which term is applied to work of construction of maintenance relating to water courses or any other work , expenditure on which is treated by the Government as an advance (to cultivators) recoverable from the party or parties concerned?
- a) Deposit work
 - b) Repair work
 - c) Takavi work
 - d) Lump sum work
- Q.No.183 Which term is applied to indicate respectively the expenditure and the capital charges on the special services connected with the construction, repair and maintenance of works?
- a) Deposit work
 - b) Repair work
 - c) Lump sum work
- Q.No.184 Which expenditure is to be considered original work?
- a) Surface painting and the necessary addition of stone chips, gravel or sand
 - b) All new construction
 - c) Special repairs and the periodical renewal

d) Both a and c

Q.No.185 Fill in the blank with appropriate word

The expenditure on a work or project which is classified as _____ by orders of Government, should be recorded in two sections separately for capital and revenue charges.

- a) Unproductive
- b) Destructive
- c) Productive
- d) Simple

Q.No.186 In how many classes, Non-government works may be divided

- a) Five classes
- b) Four classes
- c) Three classes
- d) Two classes

Q.No.187 Expenditure on a Local Loan Works including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under _____.

- a) Deposit work
- b) Takavi Work
- c) Loan and Advances to State Government
- d) None of the above

Q.No.188 The transactions relating to Takavi Works should be classified under the head _____.

- a) Loan and Advances to State government
- b) Takavi work advances
- c) Misc P.W.Advance
- d) Deposit work

Q.No.189 Special items of tool and plant, which are required not for general purposes, but for a specific work should be debited to _____.

- a) Repair work
- b) Specific work
- c) Final head of T&P
- d) None of the above

Q.No.190 The cost of special tools and plant i.e. tools Plant, machinery etc obtained to meet the special requirement of a particular work or project and of a nature not usually to be found in the general store of the state or Administration, should be treated as _____ to that work or project

- a) Indirect charges
- b) Direct charges
- c) Both a and b

Q.No.191 In how many part, the manufacturing transactions can be classified?

- a) Two
- b) Three
- c) Four
- d) Five

Q.No.192 fill in the blank with appropriate word

Transactions recorded under the head _____ should be divided into the following classes: -

1. Sale of credit
2. Expenditure incurred on deposit works in excess of deposits received or in anticipation of receipt of money
3. Losses, retrenchments, errors, etc
4. Other items

- a) Deposit works
- b) Misc.PW Advance
- c) Incidental charges
- d) Misc charges

Q.No.193 Recoveries under stock and other suspense account and recoveries of expenditure upon works in progress should be treated as _____ of gross expenditure

- a) Addition
- b) constant
- c) Reduction
- d) Surplus

Q.No.194 When the recoveries on account of establishment charges pertaining to leave and pension should be treated as _____.

- a) Capital expenditure

- b) Capital receipt
- c) Revenue expenditure
- d) Revenue receipt

Q.No.195 Which transactions may be classified under Public Work Deposits?

- a) Cash security from employees and contractors
- b) Deposits for work (other than Takavi work) to be done
- c) Sum due to contractor on closed account
- d) All of the above

Q.No.196 The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as _____.

- a) Outlay on works
- b) Contingent charges
- c) Both a and b
- d) None of the above

Q.No.197 Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenditure should be debited to the _____.

- a) Contingency charges
- b) Revenue expenditure
- c) Work
- d) None of the above

Q.No.198 In which form , cash book is maintained as per Account Volume-III?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

Q.No.199 Which form is used to maintain the account of imprest by the imprest holder?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

Q.No.200 Which form is used to mention the detail of the actual cash found at the end of the month?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

Q.No.201 In how many classes, Public work store is classified vide Article No.37?

- a) One
- b) Two
- c) Three
- d) Four

Q.No.202 Fill in the blank with appropriate word

In all cases, the initial record of the detailed account or measurement of all materials, received the cost of which has to be paid for or adjusted by book transfer in the accounts of the divisions, should be kept in the _____.

- a) Muster Roll
- b) Suspense Account
- c) Measurement book
- d) Inter unit head

Q.No.203 All transactions of receipts and issues should be recorded by each officer authorized to receive and issue stock on behalf of Government in "Register of stock Receipts issues "in _____in the order in which and as soon as they occur.

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

Q.No.204 All transactions of receipts and issues are recorded in the P.W.A 4 in _____.

- a) Value
- b) Quantities
- c) Both Quantities and value
- d) Stock register

- Q.No.205 Abstract of stock receipts is maintained in _____.
- P.W.A 4
 - P.W.A 5
 - P.W.A 6
 - P.W.A 7
- Q.No.206 Abstract of stock issues is maintained in _____
- P.W.A 4
 - P.W.A 5
 - P.W.A 6
 - P.W.A 7
- Q.No.207 The value of stores found surplus should be credited at once as _____ or _____ as the case may be .
- Capital receipt or revenue expenditure
 - Revenue expenditure or capital receipt
 - Revenue Receipt or receipt on capital account
 - Capital expenditure or revenue expenditure
- Q.No.208 No correction should be made in the accounts in respect of stores declared to be _____.
- Surplus
 - Deficit
 - Theft
 - In excess of requirement
- Q.No.209 If the cost or depreciated value of any special Tool and plant obtained for, or used on a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by the Government after consultation with _____
- General Administration Department
 - Head of the Department
 - Head of the office
 - Accountant General
- Q.No.210 For every transfer entry either a Transfer Entry Order should be prepared in _____.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
- Q.No.211 Transfer entries should receive the special attention of _____ so that habitual errors and misclassification in the accounts of subordinate officers, may not remain unnoticed
- Divisional Accountant
 - Sub-Divisional officer
 - Divisional officer
 - Auditor
- Q.No.212 All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in _____ maintained in the Divisional office.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
- Q.No.213 All revenue receipts of the division should be classified and abstracted in a Register of Revenue in _____ maintained in the divisional office.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
- Q.No.214 A Muster Roll need not be kept in exceptional and urgent cases, such as urgent _____ or _____.
- Takavi works or water course
 - Lumpsum contract or work charge establishment
 - Silt clearance of canals or the closing of breaches
 - None of the above
- Q.No.215 Transactions relating to two or more working estimates should not be brought on to the _____.
- Different running account
 - Same running account
 - Both a and b

- d) None of the above
- Q.No.216 An account of all the transactions relating to work during a month whether in respect of cash, stock or other charges should be prepared in work abstract in _____.
- P.W.A 8
 - P.W.A 9
 - P.W.A 10
 - P.W.A 11
- Q.No.217 Under which column, expenditure pertaining to work-charged establishment are booked in the work abstract?
- Material column
 - Other Transaction column
 - Contingencies column
 - Labourer column
- Q.No.218 If a Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the work abstract as _____ and the amount remaining unpaid should be shown as _____ in the appropriate suspense column-“Contractor-Other transactions” or Labourers.
- Suspense charges, plus entry
 - Labourers, minus entry
 - Other transaction, minus entry
 - Final charges, minus entry
- Q.No.219 If the final account of a contractor shows that he has already been overpaid or that the account, close with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head _____.
- Suspense
 - Public Work Deposit
 - Misc. P.W.Advance
 - Final charges
- Q.No.220 If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to _____ at the discretion of the _____.
- Two months, Divisional officer
 - Three months, Sub-Divisional officer
 - Three months, Divisional officer
 - Two Months, Sub-Divisional officer
- Q.No.221 In which columns, material is transferred from the work to the contractor is posted in the Work Abstract?
- Material column and Labourer column
 - Plus in material column and Minus in other transaction column
 - Minus in material column and Plus in other transaction column
 - Minus in material column and plus in labourer column
- Q.No.222 Surplus bricks valuing Rs.900/- borne on the work were sold at Rs.1000/- .Where it will be posted in the work abstract
- Plus under material at site
 - Plus under Material column by Rs.1000
 - Minus under Material column by Rs. 900
 - Minus under material column by Rs. 1000
- Q.No.223 Muster Roll for Rs. 3500/- for Earthwork was passed by SDO but Rs.500/- remained unpaid. How the entry in the work abstract shall be posted?
- By Rs.3000/- under Earth work column
 - By Rs. 3500/- under Earth work column
 - By Rs. 3500/- under Earth work column and Rs. 500 in minus in labourer column
 - By Rs. 3500/- under Earth work column and Rs. 500 in plus in labourer column
- Q.No.224 A sum of Rs. 2000/- paid to a daily labourer on muster roll against earth work is recoverable from Contractor. In which column, this amount shall be posted in the work abstract?
- Earth work column
 - Labourer column
 - Other transaction column
 - Material column
- Q.No.225 Out of Rs.1500 for payment to work charged Establishment, a sum of Rs. 150 remained unpaid. In which column, this amount shall be posted in the work abstract?
- Rs. 1500 in the labourer column
 - Rs. 1350 in the labourer column

- c) Rs. 1500 in the contingency column
d) Rs. 1350 in the contingency column
- Q.No.226 Office copies of Work Abstract need not be kept, as the original are returned by the _____ after completion.
- a) Head office
b) Divisional office
c) Sub-Divisional office
d) AG/Haryana
- Q.No.227 In which form, contractor ledger is maintained as per the Account Volume-III?
- a) P.W.A 13
b) P.W.A 14
c) P.W.A 15
d) P.W.A 16
- Q.No.228 _____ of the contractor should not be included in the contractor ledger.
- a) Cement issued to contractor
b) Steel issued to contractor
c) Fine for bad work
d) Security deposit
- Q.No.229 A sum of Rs. 5000/- is payable to contractor. In which column, this amount shall be posted in the contractor ledger?
- a) other transaction column and debit column
b) minus in other transaction column and credit column
c) Plus in other transaction column and in minus under debit column
d) Minus in other transaction column and debit column
- Q.No.230 A detailed outturn account for each month should be prepared in form _____.
- a) P.W.A 14
b) P.W.A 15
c) P.W.A 16
d) P.W.A 17
- Q.No.231 The record of monthly transactions connected with manufacture operation should be kept in the divisional office in a separate register of Manufacture in _____.
- a) P.W.A 14
b) P.W.A 15
c) P.W.A 16
d) P.W.A 17
- Q.No.232 A detailed account of the transactions relating to suspense heads "Purchases" "stock" and Miscellaneous P.W. Advance " should be maintained in the division office in a Register called the _____.
- a) T&P Register
b) Stock Register
c) Suspense Register
d) P.W.Advance Register
- Q.No.233 Items or balances under the suspense head "Miscellaneous P.W.Advances" which becomes irrecoverable, should not be removed from the amounts until a competent authority has sanctioned their being _____.
- a) Sanctioned
b) Lapsed
c) Written off
d) None of the above
- Q.No.234 In cases where sectional officers are authorized to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-division, they may be permitted, except in March, to close their monthly accounts _____ before the date of closing fixed for the sub-division.
- a) Six days
b) Five days
c) Four days
d) Three days
- Q.No.235 As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tool and plant, etc and (ii) other item of expenditure or disbursement for which a contingent bill is not required are received and are scrutinised, they should be posted into _____ in form P.W.A 24.
- a) Vouchers
b) Cash book
c) Journal book

- d) Schedule Dockets
- Q.No.236 For percentage recoveries made on account of establishment, tool and plant, and account & audit charges, a single schedule docket should be prepared in form _____.
- P.W.A 23
 - P.W.A 25
 - P.W.A 26
 - P.W.A 24
- Q.No.237 _____ not submitted to the Accountant General should be cancelled by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him
- Vouchers
 - Cash book
 - Journal book
 - Schedule Dockets
- Q.No.238 _____ should sign not only the Monthly account but also all the schedules etc. accompanying it.
- Divisional Accountant
 - Divisional officer
 - Executive engineer
 - Sub-Divisional officer
- Q.No.239 In all cases in which there was a balance at the commencement of the year or there were any transactions during the year, a certificate should be recorded by the wording of it may amended suitably if the _____ is Nil.
- Closing balance
 - Opening balance
 - Intermediate balance
 - None of the above
- Q.No.240 _____ is the formal acceptance by the Administrative department of a proposal to incur expenditure on work initiated by or connected with the requirement of that department.
- Administrative approval
 - Technical approval
 - Financial approval
 - Deemed approval
- Q.No.241 _____ means the assignment to meet specified expenditure of funds at the disposal of assigning authority.
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Appropriation
- Q.No.242 _____ means any Administrative department of the Government of Haryana.
- Government
 - Controlling department
 - Head of the department
 - Head of the office
- Q.No.243 All other public money received by or on behalf of the Government of Haryana shall be credited to _____.
- Consolidated fund of state
 - Public account of state
 - Contingency fund of state
 - Administrative fund of state
- Q.No.244 _____ is the sanction of a competent authority to a properly detailed estimate of the cost of the work construction or repair
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Administrative approval
- Q.No.245 All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of check.
- Head of the department
 - Controlling officer
 - Administrative officer
 - Head of the office
- Q.No.246 Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should not be mixed with the _____ in the case of civil department and the regular cash balance of the Public Works Department.

- a) Permanent advance
 - b) Pay
 - c) Travelling allowance
 - d) Contingent payments
- Q.No.247 When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a _____.
- a) Receipts
 - b) Payment
 - c) Contingent expenditure
 - d) None of the above
- Q.No.248 The amount of advances will be fixed by the _____ upto the amount advised by the Accountant General as per PFR-Vol-I
- a) Head of the department
 - b) Head of the office
 - c) Administrative department
 - d) Controlling officer
- Q.No.249 Every government employee incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of _____ as per the PFR-Vol-I
- a) Rules.
 - b) Principles
 - c) Financial propriety
 - d) Regulations
- Q.No.250 Money borrowed on the security of _____ should be expended on those objects only for which money is borrowed as per PFR-Vol-I
- a) Allocated revenue
 - b) Allocated expenditure
 - c) Allocated assets
 - d) Allocated liabilities.
- Q.No.251 The amount of allowance such as _____ granted to meet the expenditure of a particular type should be so regulated that the allowance are not on the whole the sources of profit to the recipients.
- a) House Rent allowance
 - b) Special allowance
 - c) Travelling allowance
 - d) Dearness allowance
- Q.No.252 No money is withdrawn from the _____ unless it is required for immediate disbursement.
- a) House
 - b) Institution
 - c) Treasury
 - d) None of the above
- Q.No.253 It is not sufficient that a Government employees account should be correct to_____.
- a) Auditor
 - b) Accountant
 - c) Head of the office
 - d) his own satisfaction
- Q.No.254 It is always open to a _____ to obtain the advice or opinion of the Accountant General on any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.
- a) Accountant
 - b) Head of the department
 - c) Head of the office
 - d) Controlling officer
- Q.No.255 which statement is correct
The Haryana government have made reciprocal arrangements with various governments in respect of the matters:-
- a) Pay and allowances other than leave salary of Government employees transferred temporarily or permanently from under one Government to another.
 - b) Leave salaries of Government employees who have served under more than one Government
 - c) Grant of land and alienations.
 - d) All of the above
- Q.No.256 A period of _____ has been accepted by the Union Government and the state Government for the re-audit of past transactions involving errors in classification. This limitation should be regarded as a convention rather than rigid accounting rule.
- a) Two year
 - b) Three year

- c) Four year
d) Five year
- Q.No.257 No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the _____ if the expenditure of money or abandonment of revenue is involved thereby for which previous consultations of the Finance department is required.
- a) Administrative department
b) Finance department
c) Head of the department
d) Head of the office
- Q.No.258 Claims against the railway for goods lost in transit is governed by_____.
- a) Companies Act,2013
b) Sale of the Good act
c) Contract Act
d) Purchase regulation Act
- Q.No.259 Administrative approval for _____ and _____ is not required except in cases definitely prescribed in rule 19.12 of the PRF-Volume-I
- a) Repair, civil works
b) Recurring expenditure, petty works
c) Petty works, repairs
d) Repair, Civil works
- Q.No.260 When any land or building is transferred from one department to another department of Haryana Government, the transfer shall be _____.
- a) At full market value
b) At market value or book value whichever is less
c) At market value or book value whichever is higher
d) Free of charge
- Q.No.261 The service record of the employee shall inter-alia also contain finger prints and post card size photograph (preferably digitised on the web) of the employee (the latest photograph to be added every _____).
- a) Five years
b) Six year
c) Eight year
d) Ten years
- Q.No.262 In the case of Divisional officers, the charge of bank guarantee or any other financial instrument is also crucial and any shortcoming in this regard or any other account must be reported at the earliest, not /later than _____of taking over the charge.
- a) Four month
b) Three month
c) Two month
d) One month
- Q.No.263 Which are not to be included in the retrenchment?
- a) Dismissal inflicted by way of disciplinary action
b) Termination as a result of non-renewal of contract
c) Termination due to continued ill health
d) All of the above.
- Q.No.264 Which person shall be given the preference on a work where the retrenchment has taken place as per principle laid down in the Industrial dispute act, 1947?
- a) Dismissal employee
b) Retrenched employee
c) Removed employee
d) Retiree employee
- Q.No.265 For how many days, labour on the muster roll in any case be engaged in a given situation as per the Haryana PWD code?
- a) Three months
b) Four months
c) Five months
d) Two months
- Q.No.266 Fill in the blanks with an appropriate word
Works of emergency nature and not _____ to measurement shall also be executed on the muster roll basis.
- a) Completed
b) Requisition
c) Susceptible
d) Execution

- Q.No.267 Wherever the contract for services is awarded on the basis of transparent bidding process, no approval of _____ will be required.
- Administrative department
 - Finance Department
 - General department
 - Secretarial department
- Q.No.268 Lack of punctuality by the employees in an office will also be reflection on the lack of supervision by the _____.
- Head of the office
 - Head of the Department
 - Administrative Department
 - Head of the Section.
- Q.No.269 What is the full form of DO correspondence?
- Direct order
 - Demi- order
 - Demi-official
 - Detailed order
- Q.No.270 Demi-official letter received from a senior officer or office must be attended to in minimum possible time and the reply to the same should be sent within _____ working days positively unless specifically asked earlier.
- Six
 - Four
 - Five
 - Three
- Q.No.271 If somehow, complete reply of the DO letter is not possible, interim reply should be sent, followed by the complete reply, which should not be delayed beyond _____ days.
- 10 days
 - 15 days
 - 20 days
 - 18 days
- Q.No.272 In how many period, complainant shall be informed about the course of action in respect of his grievances published in the Newspaper?
- Four month
 - Three month
 - Two month
 - One month
- Q.No.273 In how many days, the progress of the communication received from VIPs shall be reported on file to the branch officer _____.
- In a first three days of every month
 - In the first week of every month
 - In the second week of every month
 - In the third week of every month
- Q.No.274 In all court cases, the officer concerned has to ensure that the interest of the department is properly safeguarded. He shall
- Ensure that all the relevant papers are kept ready
 - Maintain a close liaison with the advocate
 - Keep a watch on the progress of the cases
 - All of the above.
- Q.No.275 Which is to be considered discipline on the part of the employee?
- Prevent idle talking
 - Reading of newspaper
 - Loitering
 - Doing homework in the officer hours
- Q.No.276 Which is to be considered Indiscipline on the part of the employee?
- idle talking
 - Reading of newspaper
 - Loitering
 - All of the above
- Q.No.277 If the case matter, relates to the conduct of an employee which may be termed official, the onus of defence will lie with the _____.
- Head of the department
 - Head of the office
 - Controlling officer
 - Employee concerned.
- Q.No.278 Which is not the correct statement in respect of the management of record?

- a) Record shall be kept scattered for easy location
- b) Record shall be kept systematically arranged for easy location
- c) Record shall neither be prematurely destroyed nor retained for a period longer than necessary
- d) Wherever possible, measures shall be taken to computerise the record.

Q.No.279 Which record can be destroyed as per the Haryana PWD?

- a) Records of experiments and observations
- b) Calculation relating to a particular design
- c) Records pertaining to matter in dispute
- d) Record pertaining to Accounts

Q.No.280 For destruction of records, which pertains to the accounts in Divisional offices of the department, the proposal shall be forwarded by the Superintending Engineer to the _____ for his concurrence before the destruction of records.

- a) Chief Engineer
- b) Head of the Department
- c) Finance department
- d) Audit officer

Q.No.281 _____ shall be responsible for financial and accounts management system of the department.

- a) Sr.Accounts officer
- b) Chief Accounts officer
- c) Director (Finance & Accounts)
- d) Chief Financial officer

Q.No.282 Sub-Divisional Engineer shall personally examine all the standard Measurement Books of the Sub-Divisions _____ a year and have them updated in cases of any addition and alteration.

- a) Thrice in a year
- b) Twice in year
- c) Once in a year
- d) Quarterly in a year

Q.No.283 Which term shall be used for primarily operation undertaken to maintain in proper condition of building and works in ordinary use.

- a) Original work
- b) Petty work
- c) New work
- d) Repair and Maintenance

Q.No.284 With whose approval, Misc works as described in 8.2.6 of Haryana PWD ordinarily debited to original works may be debited to Repair subject to maximum of Rs. 500000/-

- a) Head of the office
- b) Superintending Engineer
- c) Chief Engineer
- d) Director/Technical

Q.No.285 Which type of works which ordinarily should be classified as new works may be treated as repair subject to the prescribed financial limits?

- a) Construction of new building
- b) Addition and alternation of existing work
- c) Repair of previously abandoned building
- d) Super-elevation at curves

Q.No.286 Which type of works which ordinarily should be classified as new works may not be treated as repair subject to the prescribed financial limits?

- a) Repair of previously abandoned building
- b) Adjustment /modification of outlets
- c) Provision of gully traps for storm water drainage
- d) Raising of manholes

Q.No.287 Which works shall be covered under a petty works as per the Haryana PWD code?

- a) Upto Rs. 2 lacs
- b) Upto Rs. 5 lacs
- c) Upto Rs. 10 lacs
- d) Upto Rs. 15 lacs

Q.No.288 Which works shall be covered under the limit of minor works?

- a) Costing more than 10 lacs but less than 15 lacs
- b) Costing more than 5 lacs but less than 15 lacs
- c) Costing more than 5 lacks but less than 25 lacs
- d) Costing more than 25 lacs

Q.No.289 Which works shall be covered under the limit of major works?

- a) Costing more than 10 lacs
 - b) Costing more than 15 lacs
 - c) Costing more than 20 lacs
 - d) Costing more than 25 lacs
- Q.No.290 With whose approval, the scope of a deposit work shall be altered?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Client.
- Q.No.291 Any expenditure incurred on the maintenance subsequent to completion of the original works should be debited to _____.
- a) Original work
 - b) Petty work
 - c) Repair head
 - d) New work
- Q.No.292 The estimate of the special repairs, like an original work, remain in force till completion of the course subject to the limit of _____.
- a) Two year
 - b) One year
 - c) Four year
 - d) Five year
- Q.No.293 Where detailed estimates when prepared exceed the original estimate by more than _____ percent, revised estimate is required to be submitted to obtain the revised administrative approval of the competent authority.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
- Q.No.294 In case of state Government works, if the tendered cost initially is _____ more than the amount of administrative approval, the work should not be allotted unless approval is first obtained on a single file system from the Administrative secretary.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
- Q.No.295 The Administrative approval of an original work is valid for _____ from the date of its issue.
- a) Three year
 - b) Four year
 - c) Five year
 - d) Ten year
- Q.No.296 Which authority is competent to approve the detailed estimate?
- a) Authority competent to sanction the administrative approval
 - b) Authority competent to sanction the petty works
 - c) Authority competent to sanction the technical sanction
 - d) Both a and b
- Q.No.297 Haryana PWD codes provides to make a continuous efforts to reduce the number of non-schedule items. In any case, efforts shall be made to ensure that cost of non-scheduled items is not more than _____ of the total cost of the project.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
- Q.No.298 Which term is applied for an item of work for which no corresponding rate is available in the existing standard schedule of rates?
- a) HSR items
 - b) Scheduled items
 - c) Non-Schedule items
 - d) None of the above
- Q.No.299 Which contracts does not fall under consultancy services contract?
- a) Lump-sum contract
 - b) Time based contract
 - c) Labour rates contract
 - d) Indefinite delivery contract
- Q.No.300 Which term is used for contract when the specialized services need to be engaged of which the timing and duration cannot be predicted?

- a) Percentage contract
- b) Indefinite delivery contract
- c) Lump sum contract
- d) Time based contract

Q.No.301 Which term shall be applied for the contract where the bid document only indicates the specification and quantities of the item proposed for execution by the department and the contractor is expected to quote his rate normally based on his assessment of market conditions and work out the total contract value?

- a) Turnkey contract
- b) Labour rate contract
- c) Item rate contract
- d) Percentage rate contract

Q.No.302 Which term shall be used for the contract which are generally used for effective operation of an existing facility like highway, water supply distribution system, irrigation channel, etc.

- a) Labour rate contract
- b) Item rate contract
- c) Percentage rate contract
- d) OMT contract

Q.No.303 Which term shall be used where contractor agrees to carry out the complete labour work of all items of works at the rates quoted by him?

- a) Labour rate contract
- b) Item rate contract
- c) Percentage rate contract
- d) OMT contract

Q.No.304 Haryana PWD code stipulates that one half of the security deposit will be refunded on the completion of work/issue of taking over certificate and the other half will be released _____ after expiry of the defect liability period.

- a) One year
- b) Two year
- c) Three year
- d) Six months

Q.No.305 An interest-bearing mobilisation advance upto the extent of _____ of contract value may be given to a contractor for works costing more than 5 crores.

- a) 2%
- b) 3%
- c) 5%
- d) 10%

Q.No.306 For works costing more than _____ or such limit as may be prescribed by the Government from time to time, another interest bearing machinery advance to a maximum of 5% of the contract price depending on merits of the case can be given with the approval of the Chief Engineer.

- a) 20 crores
- b) 15 crores
- c) 10 crore
- d) 5 crores

Q.No.307 _____ may be dispensed with in case of periodical repair of building when the quantities are recorded in efficiency maintained standard Measurement books.

- a) Small measurement
- b) Major measurement
- c) Detailed measurement
- d) None of the above

Q.No.308 If the measurement book cannot be traced within 6 months, an application for sanction to write off together with full report must be submitted to the _____.

- a) Executive Engineer
- b) Superintending Engineer
- c) Chief Engineer
- d) Sub-Divisional officer

Q.No.309 What is the full form of RFP as per Haryana PWD code?

- a) Reform for projects
- b) Request for projects
- c) Ready for proposal
- d) Request for proposal

- Q.No.310 Which term shall be applied for a contract where employer either directly or through an advisor state the detailed project requirement and standard of performance for inviting bids.
- Lump-sum Contract
 - BOT contract
 - OMT contract
 - Turnkey contract
- Q.No.311 Which works shall not include under the term contract?
- For execution of work by piece work
 - For execution of work on lump-sum basis
 - For execution of work on percentage rate basis
 - For execution of work on labour rate basis
- Q.No.312 In a case where relieving officer has not joined, he shall leave the charge not later than _____ of the receipt of orders, unless there are some specific orders otherwise.
- 7 working days
 - 6 working days
 - 10 working days
 - None of the above
- Q.No.313 Retrenchment means termination of the service due to_____.
- Continued ill-health of the workman
 - Dismissal inflicted by way of disciplinary action
 - Non-renewal of contract of employment
 - None of the above
- Q.No.314 In case of outsourced services, the services of only those contractors shall be used who are so registered with _____
- Transport Department
 - Health Department
 - Labour Dpartment.
 - Revenue Department
- Q.No.315 Every Head of office and the branch in-charge will carry out a review of all legal cases (including legal notices) on the _____basis
- Weekly
 - Fortnightly
 - Monthly.
 - Quarterly
- Q.No.316 Divisional Officer shall inspect each Sub-Divisional Office of his Division at least _____
- once in half year
 - once in a year
 - once in quarterly.
 - None of the above
- Q.No.317 The Divisional Officer shall check at least _____ of principal items of every major work (as defined in para 8.3)
- 10%
 - 50%
 - 5%
 - 30%
- Q.No.318 GTS stand for
- General Transmission Survey
 - Great Trigonometric Survey
 - General Transformer System.
 - None of the above
- Q.No.319 Length of line works (e.g. roads, canals, pipelines, sewers, etc.) shall similarly be checked/recorded _____ by the Sub-Divisional Engineer himself.
- 50%
 - 10%
 - 5 %
 - 100%
- Q.No.320 In the matter of court case, the Director (P&A) shall take stock of the situation at headquarters level at least once in_____
- Weekly Basis
 - Fortnightly Basis.
 - Monthly Basis.
 - Quarterly Basis

- Q.No.321 At no level, Reply in respect of contempt petitions should be kept for more than _____
- Three Days
 - Five Days
 - Two Days
 - None of the above
- Q.No.322 All affidavits before courts, on behalf of the Government, should be issued only after prior approval of the _____.
- Chief Secretary
 - Administrative Secretary
 - Head of Department
 - Head of office.
- Q.No.323 The PWDs have some valuable old records from a historical point of view & such documents shall be identified as per instructions issued by the _____.
- Archives Department.
 - Department of Archaeology.
 - Public Works Department.
 - None of the above.
324. Divisional Officer shall inspect at least once _____, all the properties in his Division.
- In Quarterly.
 - In Six Month
 - In a year.
 - None of the above
325. Divisional Officer shall prepare _____ programmes/plans/ estimates for proper maintenance of all works in his charge.
- Half Yearly.
 - Yearly
 - Quarterly.
 - Monthly.
326. In no case, should the closure of accounts be delayed beyond _____ of the last date of such contractual requirement.
- three months
 - Six Months
 - One month
 - None of the above
327. Works establishment does not include _____ establishment
- Industrial
 - Non Industrial
 - Commercial
 - All of the above
328. In case an employee have to leave the station, he should do so with the permission of their _____.
- Head of Department
 - Head of office.
 - Immediate superior.
 - All of the above
329. The following records shall not be destroyed for the period relevant to each type of record
- Records connected with expenditure which is within the statute of limitation.
 - Records of general complaint & grievances.
 - Revenue records pertaining to various assets
 - Record connected with the pay & allowances.
- i & iv is correct
 - ii & iii is correct.
 - i & iii is correct.
 - None of the above
330. Which statement is incorrect.
- Divisional Officer shall check at least 10% of principal items of every major work
 - Divisional Officer shall see that instructions with regard to the use and upkeep of measurement books are strictly observed.
 - Divisional Officer shall not commence the construction of any work or spend public funds without the sanction of competent authority.

- d. Divisional Officer is responsible for the execution and management of all works within his Division
331. Sub-Divisional Engineer shall check the _____ items of all minor and major works, if the work is outside of Headquarter.
- 50%
 - 25%
 - 30%
 - 10%
332. Original works shall include: -.
- new construction
 - entirely new works
 - additions and alterations
 - All of the above
333. The term 'Repairs' or 'Maintenance' indicates: -.
- primarily operations undertaken to maintain in proper condition
 - preservation of an asset
 - prevent its deterioration
 - None of the above
334. From the following which is example of original work: -.
- replacing conglomerate flooring with marble flooring
 - renovation, remodelling and extension of existing works
 - creation of new assets or value addition to existing works
 - All of the above
335. Which is example of 'Repairs' or 'Maintenance Works from following: -.
- renovation, remodelling and extension of existing works
 - new works and some petty works
 - new works or additions and alterations
 - none of the above
336. In case deposited work, where the receipt of money is assured, how much money be got deposited in advance: -
- one-fourth of the estimated cost
 - two-third of the estimated cost
 - one-third of the estimated cost
 - half of the estimated cost
337. In case deposited work of a State Government undertaking or a State University or any such body, the amount may be taken in: -
- 90% in advance
 - 95% in advance
 - 100% in advance
 - instalment
338. Deposits received from one department should not be _____ works: -
- Misuse against other
 - diverted to other
 - used against other
 - converted to other
339. What do you mean by DOA: -?
- Department of Administrative
 - Department of Architecture
 - Department of Authorities
 - None of above
340. _____, which form one project, shall be considered as one work.
- A group of works,
 - More than two works,
 - More than four works,
 - None of above,
341. As a guide, the cost of new sanctions should not exceed _____ the budget provision in a particular year.
- one time,
 - two times,
 - four times,
 - none of above,
342. This nominated officer shall inspect the progress of work at least once in.
- one month,
 - two months,
 - three months,
 - four months,

343. A copy each of the administrative approval shall be sent by the client department to: -
- Engineer-in-Chief,
 - Chief Engineer and Chief Architect,
 - Public Health Engineering Department and Superintending Engineer (Electrical),
 - All of above,
344. For every work proposed to be carried out, a detailed estimate (based on essential drawings and preliminary structural and service designs) must be prepared for sanction of the competent authority shall be known as: -
- Administrative approval,
 - Technical sanction,
 - Sanctioned estimate,
 - None of above,
345. What is the meaning of **liaison**?
- anticipated
 - relationship
 - envisaged,
 - all of above
346. If there are more than _____ detailed estimates under one administrative approval, they should be related to the corresponding provision available for that work in the administrative approval.
- One
 - Two,
 - Four,
 - None of above,
347. The amount of technical sanction for the whole project is not likely to exceed the amount of administrative approval by more than _____.
- 5%
 - 10%,
 - 15%,
 - 25%,
348. The _____ shall need the approval of the authority competent to accord technical sanction.
- Estimated cost of estimate
 - Detailed cost estimate
 - Rough cost estimate,
 - None of above
349. What is Preliminary/ Rough Cost Estimate?
- rough estimate of quantities and their cost
 - cost per unit/length/ area/ volume
 - any other suitable parameter
 - all of above
350. _____ shall also bring out clearly the provisions such as quantities and cost component-wise/ stage-wise
- Preliminary estimate
 - Rough estimate
 - Detailed estimate
 - All of above
351. Whose responsibility of ensuring that estimate is prepared properly and correct on all parameters: -
- Sub-Divisional Officer
 - Divisional Officer
 - Sub-Divisional Engineer
 - All of above
352. HSR stand for: -
- Haryana Schedule of Rates

- b. Higher Standard of Rates
 - c. Haryana Standard of Rates
 - d. All of above
353. The Schedule of Rates shall be on digital format, and revised and up-dated regularly to take into account: -
- a. rise in cost of inputs
 - b. changes of technology and construction practices
 - c. introduction of new materials and specifications
 - d. All of above
354. If an item of work for which no corresponding rate is available in the existing standard schedule of rates, rates may be analysed from: -
- a. reduce the number of non-schedule items
 - b. basic principles, and treated as non-schedule item
 - c. minimise the number of non-schedule items
 - d. All of above
355. The decision to hire consultants shall be taken by the authority competent to approve the detailed estimates for the work. Who is the authority competent?
- a. Chief Engineer
 - b. Head of Department
 - c. Engineer-in-Chief.
 - d. All of above
356. Which are systems of engaging consultants?
- a. Lump Sum (Fixed Price) Contract
 - b. Time-Based Contract
 - c. Percentage Contract.
 - d. All of above
357. _____ is used when specialised services need to be engaged of which the timing and duration cannot be predicted
- a. Indefinite Delivery Contract
 - b. Time-Based Contract
 - c. Percentage Contract.
 - d. All of above
358. The peer review shall consist of: -
- a. Provisions and assumptions made,
 - b. Adequacy of surveys and investigations
 - c. Correctness of standards adopted and reasonableness of project cost.
 - d. All of above
359. The consultant and its affiliates shall not engage _____ in activities that conflict with the interest of the Public Works Department under the contract: -
- a. Part time,
 - b. Full time
 - c. Directly or indirectly.
 - d. All of above
360. What does PLI stand for as per 11.7.2 PWD Code?
- a. Professional Liability Insurance
 - b. Postal life Insurance
 - c. Production Linked Incentive,
 - d. all of above
361. The departments shall allocate responsibility to get the best possible output and documentation, which shall be thoroughly checked and cross-examined _____.
- a. before commencement
 - b. before final
 - c. before acceptance,
 - d. none of above
362. The term 'Contract' as used in PWD Code.
- a. supply goods or provide service
 - b. execution of work by piece work
 - c. ordinary purchases of material or store,
 - d. none of above
363. Contracts are primarily of the following kinds: -.

- a. Lump Sum Contract
 - b. BOTAnnuityContract
 - c. BOOTContract,
 - d. all of above
364. Contracts are primarily of the following kinds: -
- a. Labour Rate Contract
 - b. Long Term Maintenance Contract
 - c. Measurement Contract,
 - d. all of above
365. Item Rate Contract is suitable for: -
- a. for stereotype/ repetitive residential buildings
 - b. buildings, bridges, culverts, roads
 - c. for overhead tanks,
 - d. all of above
366. BOT Contract is generally used for: -
- a. for stereotype/ repetitive residential buildings
 - b. bridges, flyovers, bypasses, roads
 - c. for overhead tanks,
 - d. all of above
367. On which circumstances departmental execution may be undertaken from the following?
- a. Non-availability of a regular contractor
 - b. High rates quoted by the regular contractor
 - c. Works situated in remote areas
 - d. All of above
368. Tenders shall not be invited until and unless the _____ for the work has been approved by the competent authority
- a. Preparation of tender (bid) documents
 - b. Detailed Notice Inviting Tenders
 - c. Notice Inviting Tenders
 - d. All of above
369. The earnest money be refunded as early as possible, not later than _____ of the allotment of tender as per PWD Act.
- a. 10 days
 - b. 20 days
 - c. 30 days
 - d. None of above
370. How much security deposit may be released after defects liability period is over in case of minor works?
- a. 75%
 - b. 90%
 - c. 100%
 - d. None of above
371. Up to which maximum extent of amount be allowed to the contractor on account of machinery advance?
- a. 2%of the contract price
 - b. 4%of the contract price
 - c. 5% of the contract price
 - d. None of above
372. As per para 13.3.3 of PWD Code. No work order shall be issued without sanction of estimates except in case of _____.
- a. Delay in issue of work order
 - b. Emergency
 - c. Late submission of document
 - d. None of above
373. Divisional Officers/ Sub-Divisional Officers shall be competent to issue work orders within their financial limits, without prior approval of the_____.
- a. Chief Engineer
 - b. Superintending Engineer

- c. Competent Authorities
 - d. All of above
374. The payments for the work done, supplies made, services rendered or labour employed shall be made on the basis of _____.
- a. Carrying out checks
 - b. Recording entries
 - c. Measurements or counts.
 - d. All of above
375. Public Works Account Form -23 is used for: -
- a. Stock Measurement Book
 - b. Standard Measurement Book
 - c. Small Measurement Book.
 - d. All of above
376. In general, all items of work shall be measured and recorded by:-
- a. Sub-Divisional Engineer-in-charge
 - b. Assistant Executive Engineer-in-charge
 - c. Junior Engineer-in-charge.
 - d. All of above
377. Budget includes following documents presented by Finance Minister to the legislature
- (a) Schedule of New Expenditure
 - (b) Finance Minister Speech
 - (c) Annual Financial Statement
 - (d) All of above.
378. If the Junior Engineer does not send the report for a continuous period of _____, he shall be held accountable.
- a. 2 months
 - b. 3 months
 - c. 6 months
 - d. All of above
379. The Divisional Officer shall make a test check within _____ receipt of the checking report from Sub-Divisional Engineer.
- a. 07 days
 - b. 10 days
 - c. 15 days
 - d. None of above
380. The MIS shall be updated by _____ every month.
- a. 7th of
 - b. 10th of
 - c. 15th of
 - d. None of above
381. Detailed Monthly basis project reports compiled at _____ level?
- a. Sub Division Level
 - b. Divisional Level
 - c. Circle Level
 - d. Head Office Level
382. Which officer responsible to ensure all work get personally inspected/checked as per condition before allowing the payment?
- a. Junior Engineer
 - b. Assistant Engineer
 - c. Divisional Accountant
 - d. Executive Engineer
383. Which records mandatory required to maintain Divisional Level?
- a. Master Register of Records
 - b. Inventory Record
 - c. Guarantee / Insurance Bonds Record
 - d. All of Above

384. The Receipt and disbursement of State Govt. are shown in how many parts.
- (a) 2
 - (b) 3
 - (c) 5
 - (d) 4
385. The main divisions of the consolidated funds are.
- (a) Revenue Accounts
 - (b) Capital Accounts
 - (c) Debt
 - (d) All above.
386. The budget framed by the Department of Finance is submitted to.
- (a) Chief Secretary
 - (b) Chief Minister
 - (c) Legislative assembly
 - (d) Lok Sabha
387. In which articles of the constitution appropriation bill is submitted
- (a) 104
 - (b) 156
 - (c) 200
 - (d) 204
388. What is the duration of budget year.
- (a) 1st April to 31st March
 - (b) 1st Jan to 31st December
 - (c) 1st July to 30th June
 - (d) 1st October to 30th September.
389. In Form B.M – 2 the Head of Department will round off figures under each item to the nearest.
- (a) Hundred
 - (b) Thousand
 - (c) Lakhs
 - (d) Crores
390. The revised estimates are prepared from the following
- (a) Statement of surrenders
 - (b) Statement of Loans.
 - (c) Statement of Salary.
 - (d) Statement of Capital Expenditure.
391. Memorandum explanatory of budget is prepared by.
- (a) Financial Commissioner
 - (b) Finance Secretary
 - (c) Finance Minister
 - (d) Controller of Finance.
392. After the presentation of budget to the legislature a copy of the budget shall be supplied to.
- (a) Lok Sabha
 - (b) Ministry of Expenditure Govt. of India.
 - (c) Ministry of Finance Govt. of India.
 - (d) Niti Aayog
393. Vidhan Sabha has power for any demand moved by the Minister-in- charge.
- (a) Assent
 - (b) Refuse
 - (c) Assent subject to reduction
 - (d) Any from the above.
394. Returns of estimated and actual collection will be submitted in following Form.
- (a) B.M-27
 - (b) B.M-25
 - (c) B.M-28
 - (d) B.M-24
395. All withdrawal from the Treasury bill shall be entered in the ____.
- (a) Claim Register
 - (b) Treasury Payment Register

- (c) Bill Register
 - (d) Party Register.
396. Progress of expenditure against the grant from loan & advances will be submitted to Department of Finance on basis.
- (a) Monthly
 - (b) Quarterly
 - (c) Yearly
 - (d) Half yearly
397. The committee on estimates presents its report the
- (a) Council of Minister
 - (b) Chief Minister
 - (c) Vidhan Sabha
 - (d) Lok Sabha
398. Cash Balances includes
- (a) Cash in treasuries
 - (b) Deposit with reserve bank
 - (c) Remittances in transit foreign
 - (d) All of above
399. Inter Govt. adjustment accounts includes
- (a) Adjusting account between Central & State Govt.
 - (b) Adjusting account with defence.
 - (c) Inter State Suspense account.
 - (d) All of above.
400. The budget estimates of the current includes.
- (a) Revised estimates of the current year.
 - (b) 12 months actual of the last previous year.
 - (c) Recognizable regularity in past year figures
 - (d) All of the above.
401. The following officers are jointly responsible for reconciliation of accounts.
- (a) Head of Department & Accountant General
 - (b) Head of Department & Finance Secretary
 - (c) Head of Department & Financial Commissioner
 - (d) Accounts Officer of respective department & Finance Department.
402. Exchange variation include in the following object class.
- (a) 1 – Personal Services & Benefit
 - (b) 2 – Administrative expenses
 - (c) 4 - Grant
 - (d) 5 – Other Expenditure
403. Subsidies include in the following object class.
- (a) 1 – Personal Services & Benefit
 - (b) 2 – Administrative expenses
 - (c) 4 - Grant
 - (d) 5 – Other Expenditure
404. Rent Rate & Taxes includes in the following object class.
- (a) 1 – Personal Services & Benefit
 - (b) 2 – Administrative expenses
 - (c) 4 - Grant
 - (a) 5 – Other Expenditure
405. _____ Number of each plan scheme should be mentioned while submitting the schedule and memorandum.
- (a) Code
 - (b) Serial
 - (c) File
 - (d) Sequence No.
406. All income claimable is claimed, realized and paid in treasury is the duty of
- (a) Head of Department
 - (b) Section Officer
 - (c) Collecting Officer
 - (d) Accounts Officer.
407. All amount remitted to the treasury shall be entered in a _____ book.
- (a) Remittance

- (b) Payment
 - (c) Expenditure
 - (d) Accounts
408. Divisional Officer register and Account of Expenditure is prepared in form.....
- (a) BM-37
 - (b) BM-34
 - (c) BM-38
 - (d) BM-39
409. Monthly account expenditure prepared in form.....
- (a) BM-27
 - (b) BM-28
 - (c) BM-29
 - (d) BM-30
410. Estimate of interest on loans and advances is prepared in form.....
- (a) BM-2
 - (b) BM-3
 - (c) BM-4
 - (d) BM-5
411. In case of doubt or dispute for any particular recovery for classification is to be decided by.....
- (a) Department of finance
 - (b) Council of ministers
 - (c) Comptroller & Auditor General of India
 - (d) Head of Department
412. Recoveries by one department from another department of the State Government is treated as....
- (a) Deduction from gross expenditure
 - (b) Deduction from gross revenue
 - (c) Addition in gross expenditure
 - (d) Addition in gross revenue
413. Recoveries from private persons or bodies and Government outside India is treated as.....
- (a) Expenditure
 - (b) Revenue
 - (c) Deduction from expenditure
 - (d) Deduction from revenue
414. Recoveries represents debit to another Government of expenditure is treated as.....
- (a) Revenue
 - (b) Expenditure
 - (c) Deduction from expenditure
 - (d) Deduction from revenue
415. Source of financing under budget includes the following
- (a) Demand number
 - (b) Account head
 - (c) Plan expenditure
 - (d) All of above
416. The list of major work should be submitted separately from the list of
- (a) Plan expenditure
 - (b) Non-plan expenditure
 - (c) Minor work
 - (d) Revenue expenditure
417. No project should be included in major work until approval from.....
- (a) Administrative
 - (b) Finance
 - (c) Council of ministers
 - (d) Head of Department
418. The schedule of new expenditure are submitted by Department of finance for consideration to.....
- (a) Council of Ministers
 - (b) Chief Minister
 - (c) Legislature
 - (d) Lok Sabha
419. The application for re-appropriation by Public Work department in form no.....

- (a) BM-32
 - (b) BM-33
 - (c) BM-34
 - (d) BM-35
420. Contingency fund covered by article
- (a) 282
 - (b) 283
 - (c) 284
 - (d) 267
421. In how many parts, the receipts and disbursements of the state Government are shown ?
- a) Three Parts
 - b) Four Parts
 - c) Five Parts
 - d) None of the above
422. Which terms shall be used for all revenues received by a State Government, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all money received by that government in repayment of loans?
- a) Public Accounts of state
 - b) Contingency fund of state
 - c) consolidated fund of state
 - d) Misc. Fund of state
423. Which term shall be used to establish the fund which is of the nature of an imprest and enables the executive government to meet unforeseen expenditure pending its authorisation by the legislature by law?
- a) Public Accounts of state
 - b) Contingency fund of state
 - c) consolidated fund of state
 - d) Misc. Fund of state
424. Which term shall be used for the receipts and disbursements, such as deposits, reserve funds, remittances etc which do not form part of the consolidated fund of state and are not subject to a vote by the legislative assembly.
- a) Public Accounts of state
 - b) Contingency fund of state
 - c) consolidated fund of state
 - d) Misc. Fund of state
425. _____ is known as statement of estimated receipts and expenditure of the state for that year.
- a) Annual Financial Statement
 - b) Budget
 - c) Both a and b
 - d) Annual Revenue statement
426. In how many parts, consolidated fund of the state is divided?
- a) One
 - b) Two
 - c) Three
 - d) Four
427. In how many parts, Public Account of state is divided?
- a) Debit and deposits , remittance
 - b) Revenue, capital
 - c) Debts, loans & Advances
 - d) Charged , voted
428. By Which authorities, the schedule of new expenditure are two fold scrutinized?
- a) Head of the department , Administrative Department
 - b) Finance department, Council of Ministers
 - c) Finance Department , Administrative Department
 - d) None of the above
429. Which terms shall be used for the bill introduced after the grant have been made by the assembly to provide for the appropriation out of the consolidated fund of state , of all moneys required to meet the grant made by Assembly and the expenditure changed upon the consolidated fund of the state.?
- a) Administrative approval
 - b) Appropriation bill
 - c) Exceptional Grant
 - d) Detailed estimate

430. _____ means authority responsible for the control of receipts and expenditure
- Controlling officer
 - Head of the Department
 - Administrative Department
 - Finance department
431. Which term shall be used for the consolidated estimates prepared by the Finance department from the estimates of ordinary expenditure combined with the schedules of new expenditure, list of major and minor works, list of anticipated excess and surrenders?
- Departmental Estimates
 - Detailed Estimates
 - Detailed Head
 - None of the above
432. Which term shall be used for the estimates of the Income and ordinary expenditure of a department, submitted to the finance department as the material on which to base its estimates?
- Departmental Estimates
 - Detailed Estimates
 - Detailed Head
 - None of the above
433. Which term shall be used for a grant voted by the legislative assembly to meet the expenditure which at close of the year is found, through the appropriation account to have been incurred in excess of the authorized expenditure under a grant?
- Exceptional Grant
 - Supplementary grant
 - Token Grant
 - Excess Grant
434. Which term shall be used for a grant made by the legislative assembly for an exceptional services which forms no part of the current service of any financial year?
- Exceptional Grant
 - Supplementary grant
 - Token Grant
 - Excess Grant
435. _____ means the sum allotted to any unit of Appropriation as it stands on any particular date after it has been modified by re-appropriation or supplementary appropriation sanctioned by the competent authority.
- Supplementary appropriation
 - Re-appropriation
 - New services
 - Modified Appropriation
436. Which term shall be used for a service, expenditure on which is not contemplated in the schedule of authorized expenditure for the year and for which a reference to the legislature should be made?
- New Service
 - Modified Appropriation
 - Re-appropriation
 - Supplementary appropriation
437. _____ means the transfer of savings under the appropriations for unit of appropriation to meet excess expenditure anticipated under another unit.
- Appropriation
 - Re-appropriation
 - Supplementary appropriation
 - Final appropriation
438. Which term shall be used for a division of the appropriation for a primary unit and where definitely prescribed by the finance department appears in the accounts maintained by the Accountant-General?
- Primary Unit of appropriation
 - Secondary unit of appropriation
 - Supplementary appropriation
 - Final appropriation
439. Which term shall be used for the grant voted by the legislative assembly on a supplementary statement of expenditure presented to it within the current financial year?
- Demand for grant
 - Exceptional Grant
 - Supplementary grant
 - Token Grant
440. _____ means an addition to the amount included in the schedule or in a supplementary schedule of authorized expenditure.
- Supplementary appropriation

- b) Supplementary grant
 - c) Supplementary statement of expenditure
 - d) Supplementary appropriation bill
441. Which term shall be used for a demand made to the legislative assembly for a nominal sum when it is proposed to meet from the savings within the grant expenditure which as constituting a new services not contemplated in the budget of the year may not be incurred without the specific vote of the assembly.
- a) Vote of account
 - b) Vote of credit
 - c) Demand for grant
 - d) Token Demand
442. _____ is a proposal made to the legislature on the recommendation of the Governor for appropriation out of consolidated fund of state for expenditure other than charged.
- a) Vote of account
 - b) Vote of credit
 - c) Demand for grant
 - d) Token Demand
443. Where the re-appropriation is allowed?
- a) From voted to Charged expenditure or vice versa
 - b) From Plan to Non-Plan or vice versa
 - c) From Capital to Revenue or vice versa
 - d) Within the same grant
444. Where the re-appropriation is not allowed?
- a) Within the same grant
 - b) Before the close of the financial year
 - c) From Capital to Revenue or vice versa
 - d) Where it is expected to make the saving under any unit of appropriation
445. Which expenditure are not covered under charged Expenditure?
- a) Pay and allowance of governor, speaker, Dy.Speaker
 - b) Pay and allowance of judges of high court
 - c) Any sum payable on account of court order, arbitration or decree
 - d) Pay and allowances of the employee of secretariat
446. Which expenditure are not covered under voted expenditure?
- a) Any sum payable on account of court order, arbitration or decree
 - b) Pay and allowances of the employee of secretariat
 - c) Pay and allowance of the staff of the Power department
 - d) Payment on account of expenditure incurred on capital works in the Power department
447. What do you mean by technical sanction?
- a) Sanction of the competent authority to a properly detailed estimate of the cost of a work of construction or repair
 - b) Detailed estimates of receipts and expenditure of the financial year
 - c) Amount voted by the legislative assembly in respect of a demand for grant
 - d) Lowest account head for which a specific appropriation is placed at the disposal of the spending authority
448. Which term shall be used for a grant made by the legislative Assembly in advance, in respect of the estimated expenditure for a part of any financial year, pending completion of the procedure for voting of such grant?
- a) Vote of credit
 - b) Vote of account
 - c) Unit of appropriation
 - d) Supplementary appropriation
449. Which term shall be used for grant made by the legislative assembly for meeting an unexpected demand upon resources of a State when on account of the magnitude, or the indefinite character of the service , the demand cannot be stated with the details ordinary given in the Annual Financial Statement
- a) Vote of credit
 - b) Vote of account
 - c) Unit of appropriation
 - d) Supplementary appropriation
450. By which date, the finance department will arrange to supply four copies of the printed forms to the head of the department in which their departmental estimates are to be prepared and forwarded to the finance department?
- a) By 31st July
 - b) By 31st March
 - c) By 1st September
 - d) By 1st July

451. No inter-Government adjustments can be carried out after the _____ on which date the books of the Bank are closed for the month of March.
- 15th April
 - 15th May
 - 15th June
 - 15th July
452. After Administrative approval is accorded, the schedules of new expenditure will be prepared by Heads of the Department in form _____.
- BM-32
 - BM-1
 - BM-16
 - BM-18
453. After Administrative approval is accorded, the lists of major and minor works is prepared in form _____.
- BM-32
 - BM-1
 - BM-16
 - BM-18
454. All items of new expenditure whether _____ or _____ should appear in the schedule.
- Capital or revenue
 - Plan or Non-Plan
 - Voted or charged
 - Recurring or Non-recurring
455. _____ has to watch the progress of the expenditure against any item, provision for which has been specifically refused or reduced by the Assembly.
- Head of department
 - Controlling officer
 - Head of the office
 - Audit officer
456. The disbursing officer will also maintain a Liability Register in form _____.
- BM-32
 - BM-16
 - BM-18
 - BM-26A
457. the statement of excess and surrender is prepared in form _____.
- BM-32
 - BM-16
 - BM-18
 - BM-26A
458. Which register is used by the Head of the department to show sum initially allotted, and supplementary grant and on the other sides deductions made by appropriation?
- Liability register
 - Appropriation Register
 - Ledger account of Appropriation
 - Department Estimates register
459. In which form, Ledger account of appropriation is maintained?
- BM-32
 - BM-31
 - BM-18
 - BM-26A
460. by which date, the statement of excess and surrender will be submitted by Head of the Department to the Finance department in BM-32?
- 1st of October every year
 - 1st of November every year
 - 1st of December every year
 - 1st of January every year
461. Reappropriation within a primary unit shall not be communicated to the _____ >
- Head of the office
 - Head of the department
 - Controlling officer
 - Accountant-General
462. A copy of each order of re-appropriation sanctioned by any authority will be furnished to the _____ and _____.
- Finance department , Accountant General
 - Finance department, Head of the office
 - Finance department , Head of the department
 - Accountant General, Head of the department

463. Savings from salaries shall not be _____ to other standard objects of expenditure but savings under other standard objects of expenditure can be re-appropriated to the standard object salaries.
- Supplementary
 - Re-appropriated
 - Appropriated
 - Deemed
464. Which statement is correct in respect of the statement of excess and surrenders prepared in BM-32?
- It is helpful for fixing the revised estimates
 - It is helpful for re-appropriation
 - It is helpful for the passing of saving into re-grant
 - All of the above
465. It must be carefully noted that no amount out of the savings reported in the statement of excess and surrender and accepted by the Finance department shall subsequently be _____ without its previous approval
- Utilized
 - Surrender
 - Recouped
 - None of the above
466. Savings coming to the notice after the despatch of the final statement of excess and surrender should be reported separately as soon as possible. All final savings must be surrendered to the Finance department by _____. Surrenders made after that date will not be accepted.
- By 15th January
 - By 15th February
 - By 15th March
 - By 15th April
467. When any bill is presented to the treasury for payment, a small slip (bill extract) in form _____ giving a brief description of the charges and the amount of the bill will be attached thereto, duly signed by the disbursing officer.
- BM-26
 - BM-27
 - BM-32
 - BM-16
468. On receipt of the appropriation from controlling officers, disbursing officer will open separate register in form _____ by major and minor heads and sub-heads.
- BM-26
 - BM-27
 - BM-32
 - BM-16
469. Which term shall be used for the lowest account head for which a specific appropriation is placed at the disposal of the spending authority?
- Vote of credit
 - Vote of account
 - Unit of appropriation
 - Supplementary appropriation
470. Which term is applied for the statement to be laid before the legislature showing the estimated amount of the expenditure over and above the expenditure authorized for that year?
- Supplementary appropriation
 - Supplementary grant
 - Supplementary Appropriation Bill
 - Supplementary statement of expenditure
471. Which authority shall constitute a Committee of Estimates constituted to examine the estimates or are specifically referred to it by the House or Houses?
- Head of the department
 - Head of the office
 - Administrative Department
 - Legislative Assembly
472. Appropriation Accounts are placed before the legislature and referred by the Legislative assembly to the _____ for necessary investigation.
- Committee on Public Accounts
 - Administrative department
 - Head of the department
 - Legislative assembly

473. The revised estimates are therefore inserted in the Budget volume by the _____ on the basis of the statement of anticipated excess over and surrenders from modified appropriation which are submitted by Head of the department later on in a year.
- Administrative department
 - Legislative assembly
 - Head of the office
 - Finance department
474. An application for additional appropriation will be prepared for all the departments other than Public Works Department shall be prepared in _____.
- BM-32
 - BM-33
 - BM-34
 - BM-35
475. An application for additional appropriation will be prepared for the Public Works Department shall be prepared in _____.
- BM-32
 - BM-33
 - BM-34
 - BM-35
476. If an appropriation under a unit is reduced by re-appropriation sanctioned by a competent authority or by resumption, the expenditure debit to the unit should be restricted to the _____ appropriation.
- Increased
 - Reduced
 - Constant
 - Fluctuated
477. No appropriation will be made from the savings due to full or partial abandonment or postponement of a scheme which finds a place in the _____.
- Supplementary estimates
 - Rough estimates
 - Clear estimates
 - None of the above
478. Annual Financial statement or Budget are covered by Article
- 202
 - 203
 - 204
 - 205
479. By which authority, list of major or minor works are scrutinized?
- Finance Department
 - Finance department and Council of Minister
 - Council of Minister
 - Administrative department
480. Supplementary, additional or excess grant are covered by article?
- 202
 - 203
 - 204
 - 205

Answer Keys For ALL HPUs

Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans
1	B	51	C	101	C	152	D	202	C	252	C	302	D	352	A	402	D	453	D
2	C	52	C	102	B	153	B	203	D	253	D	303	A	353	D	403	C	454	C
3	C	53	D	103	A	154	D	204	B	254	B	304	A	354	D	404	B	455	D
4	A	54	D	104	D	155	D	205	B	255	D	305	C	355	C	405	A	456	D
5	B	55	C	105	C	156	D	206	C	256	B	306	C	356	D	406	C	457	A
6	B	56	A	106	B	157	C	207	C	257	B	307	C	357	A	407	A	458	C
7	C	57	A	107	D	158	A	208	D	258	C	308	C	358	D	408	A	459	B
8	D	58	B	108	C	159	C	209	D	259	C	309	D	359	C	409	C	460	C
9	B	59	C	109	D	160	C	210	A	260	D	310	D	360	A	410	D	461	D
10	B	60	B	110	C	161	B	211	C	261	A	311	A	361	C	411	C	462	A
11	C	61	A	111	B	162	C	212	B	262	C	312	B	362	A	412	A	463	B
12	B	62	C	112	B	163	B	213	C	263	D	313	D	363	D	413	B	464	D
13	A	63	B	113	D	164	A	214	C	264	B	314	C	364	D	414	C	465	A
14	C	64	B	114	B	165	D	215	B	265	D	315	B	365	B	415	D	466	A
15	B	65	B	115	D	166	B	216	C	266	C	316	B	366	B	416	C	467	B
16	C	66	B	116	C	167	C	217	C	267	B	317	C	367	D	417	A	468	A
17	B	67	D	117	C	168	A	218	D	268	A	318	B	368	B	418	A	469	C
18	B	68	D	118	C	169	D	219	C	269	C	319	D	369	C	419	C	470	D
19	B	69	A	119	D	170	B	220	C	270	C	320	B	370	C	420	D	471	D
20	D	70	D	120	A	171	B	221	C	271	B	321	A	371	C	421	A	472	A
21	B	71	B	121	D	172	B	222	D	272	D	322	B	372	B	422	C	473	D
22	D	72	C	122	B	173	B	223	C	273	B	323	A	373	B	423	B	474	B
23	C	73	A	123	D	174	D	224	C	274	D	324	C	374	C	424	A	475	C
24	C	74	C	124	D	175	B	225	D	275	A	325	B	375	B	425	C	476	B
25	B	75	A	125	A	176	A	226	B	276	D	326	A	376	C	426	C	477	A
26	B	76	C	126	C	177	B	227	B	277	D	327	B	377	D	427	A	478	A
27	B	77	D	127	C	178	D	228	D	278	A	328	C	378	C	428	B	479	B
28	C	78	C	128	B	179	C	229	B	279	D	329	C	379	B	429	B	480	D
29	A	79	A	129	D	180	D	230	B	280	D	330	A	380	B	430	A		
30	B	80	C	130	D	181	B	231	C	281	C	331	B	381	B	431	B		
31	C	81	D	131	D	182	C	232	C	282	C	332	D	382	D	432	A		
32	C	82	A	132	B	183	D	233	C	283	D	333	A	383	B	433	D		
33	B	83	C	133	D	184	B	234	D	284	C	334	D	384	D	434	A		
34	D	84	A	134	A	185	C	235	D	285	D	335	B	385	C	435	D		
35	C	85	C	135	B	186	C	236	B	286	A	336	C	386	D	436	A		
36	D	86	B	136	C	187	C	237	A	287	B	337	D	387	A	437	B		
37	C	87	B	137	B	188	B	238	A	288	C	338	B	388	B	438	B		
38	D	88	B	138	A	189	B	239	A	289	D	339	B	389	A	439	C		
39	B	89	D	139	A	190	B	240	A	290	D	340	A	390	D	440	A		
40	C	90	B	140	B	191	A	241	D	291	C	341	B	391	B	441	D		
41	D	91	D	141	C	192	B	242	A	292	D	342	C	392	C	442	C		
42	C	92	A	142	A	193	C	243	B	293	B	343	D	393	D	443	D		
43	A	93	C	143	B	194	D	244	B	294	D	344	B	394	B	444	C		
44	B	94	D	144	C	195	D	245	D	295	C	345	B	395	C	445	D		
45	C	95	C	145	D	196	A	246	A	296	C	346	A	396	B	446	A		
46	D	96	B	146	D	197	C	247	A	297	B	347	B	397	C	447	A		
47	A	97	B	147	B	198	A	248	C	298	C	348	C	398	D	448	B		
48	B	98	C	148	A	199	C	249	C	299	C	349	D	399	D	449	A		
49	C	99	B	149	B	200	B	250	A	300	B	350	C	400	D	450	D		
50	A	100	A	150	A	201	D	251	C	301	C	351	B	401	A	451			
				151	C												C		

MCQs for UHBVN/DHBVN

Topic:- Common Purchase Regulation applicable for UHBVN/DHBVN)

1. Purchase regulation is applicable for the following activities
 - a) For procurement of Equipment, stores and other material
 - b) For Turnkey works
 - c) For repairing contracts
 - d) All of the above
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.100000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of open tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
5. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of limited tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
6. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
7. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?
 - a) With approval of the Whole Time director
 - b) With approval of the Board of the Directors
 - c) With approval of the Chief Engineer
 - d) With approval of the Superintending Engineer
8. In how many days, single part tender can be decided by the SPC from the date of opening?
 - a) With in 15 days
 - b) With in 30 days
 - c) With in 45 days
 - d) With in 60 days
9. In how many days, two part tender must be decided by the SPC from the date of opening?
 - a) Within 60 days from the date of opening of part one or 15 days from the date of opening of part second (price bid) whichever is earlier
 - b) Within 45 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier
 - c) Within 45 days from the date of opening of part one or 30 days from the date of opening of part second(price bid) whichever is earlier
 - d) Within 30 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier

10. Which Industrial units of Haryana shall be allowed purchase preference of 50% of the quantity as per the purchase Regulation?
 - a) Who qualify among two lowest valid firms and agrees to accept the lowest tenderer rate
 - b) Who qualify among three lowest valid firms and agrees to accept the L-2 tenderer rate
 - c) Who qualify among three lowest valid firms and agrees to accept the lowest tenderer rate
 - d) None of the above
11. Where a purchase falls within the competency of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
 - a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
12. Where a purchase falls within the competency of the Whole time directors there is a difference of opinion between the Whole Time Directors on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
 - a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
13. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
 - a) By recording general statement as Not in accordance with the specification
 - b) By recording the details of technical unsuitability of the material without approval of the next higher authority
 - c) By recording the details of technical suitability of the material with approval of the next higher authority
 - d) By recording the details of technical unsuitability of the material with approval of the next higher authority
14. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitably of material?
 - a) Variation in the rates upto 5% or less
 - b) Variation in the rates upto 4% or less
 - c) Variation in the rates upto 2% or less
 - d) Variation in the rates upto 1% or less
15. Ordinarily, when the Price variation clause shall not be inserted in the PO?
 - a) Where the delivery period is within 6 months and falls within same financial year
 - b) Where the delivery period is within 9 months
 - c) Where the delivery period is within 3 months
 - d) None of the above
16. If the price variation formula is included in the Purchase order, then it shall be applicable for
 - a) For escalation only
 - b) For reduction only
 - c) Both for escalation as well as reduction only
 - d) None of the above
17. What is the full form of IEEMA
 - a) Independent Electronic and Electrical Manufacturers Association
 - b) Indian Electrical and Electronics Manufacturers Association
 - c) Indian Electronics and Electrical Manufacturers Association
 - d) Indian Electrical Engineers Manufacturers Association
18. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be workout
 - a) By loading the variations
 - b) Without loading the variations
 - c) By loading the variation upto 10%
 - d) None of the above
19. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
 - a) By loading the minimum escalation
 - b) By loading the variation upto 5%

- c) Without loading the variation
 - d) By loading the maximum escalation provided by any of the other tenderer
20. In case, there is reference of decrease in prices only and a ceiling may or may not have been given, then equivalent price shall be worked out:-
- a) By loading the variation
 - b) Without loading the variation
 - c) Both a and b
 - d) None of the above
21. In how many days purchase order shall be placed to the firm after the issue of L.O.A?
- a) within 15 days
 - b) within 30 days
 - c) within 45 days
 - d) within 21 days
22. Which authority approval is required for issue of Repeat Order against a previous order of the tender?
- a) Chief Engineer
 - b) Whole Time directors
 - c) Board of the Directors
 - d) Not allowed
23. What do you mean by the Option Clause?
- a) The purchaser retains the right to place order for additional quantity upto a maximum of 75% of the original contracted quantity at the same rate and terms of the contract.
 - b) The purchaser retains the right to place order for additional quantity upto a maximum of 60% of the original contracted quantity at the same rate and terms of the contract.
 - c) The purchaser retains the right to place order for additional quantity upto a maximum of 25% of the original contracted quantity at the same rate and terms of the contract.
 - d) The purchaser retains the right to place order for additional quantity upto a maximum of 50% of the original contracted quantity at the same rate and terms of the contract.
24. When the material cannot be purchased under the option clause specified in the Purchase Regulation?
- a) Where additional quantity to be purchased is upto 50%
 - b) Where additional quantity to be purchased is upto 60%
 - c) Where there is downward trend in the prices
 - d) Where additional quantity to be purchased is upto 40%
25. Which firms are exempted from the deposit of earnest money with the tenders?
- a) Wholly government of India owned Undertakings
 - b) Wholly Haryana State Owned undertakings
 - c) Both a and B
 - d) None of the above
26. Earnest money deposits will not be required where the estimated value of the NIT is less than
- a) Rs.50000/-
 - b) Rs.40000/
 - c) Rs.30000/-
 - d) Rs.20000/-
27. When the earnest money taken from the firms shall be forfeited in part or in full?
- a) If the tenderer withdraws his tender at any stage during the currency of his validity period
 - b) If the PO has been issued but the supplier refuses to comply with it.
 - c) In the event of a breach of contract in any manner
 - d) All of the above
28. In how many days, Sub-division should scrutinize, verify and submit the complete bill of Head office level contracts to the division office from the date of receipt of the complete bills?
- a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
29. In how many days, Sub-division should scrutinize, verify and submit the complete bill of field office level contracts to the division office from the date of receipt of the complete bills?
- a) Within 5 days

- b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
30. What rate of interest shall be paid to contractor in case the payment is not made within payment schedule by the department?
- a) 5% per annum
 - b) 7% per annum
 - c) 10% per annum
 - d) 8% per annum
31. What will be rate of rebate per week or part thereof shall be availed by the Nigam if the payment is made earlier than the period specified?
- a) 0.25% per week
 - b) 0.35% per week
 - c) 0.50% per week
 - d) 0.75% per week
32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
- a) Within reasonable period not exceeding 75 days from the date of notification of such defect
 - b) Within reasonable period not exceeding 45 days from the date of notification of such defect
 - c) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - d) Within reasonable period not exceeding 60 days from the date of notification of such defect
33. What amount of penalty shall be paid by the contractor for each occasion at which the fake inspection call has been made or the material is rejected during testing/ inspection by the authorized agency?
- a) Penalty of Rs.10000/-
 - b) Penalty of Rs.15000/-
 - c) Penalty of Rs.20000/-
 - d) Penalty of Rs.50000/-
34. What will be normal mode of transport for dispatch of material from the supplier end?
- a) By road
 - b) By railway
 - c) By airway
 - d) Both b and c
35. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?
- a) One percent per week or part thereof
 - b) Two percent per week or part thereof
 - c) One half of one percent per week or part thereof
 - d) Three percent per week or part thereof
36. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- a) Within 30 days
 - b) Within 45 days
 - c) Within 60 days
 - d) Within 90 days
37. Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
39. Purchase Regulation stipulates that where the purchaser fails to supply the material or fail to replace the defected material within the stipulated period, that supplier shall be declared blacklisted by the department. What will be the period of blacklisting of the defaulting suppliers/contractors?
- a) Two years

- b) Three years
 - c) Four years
 - d) Five years
40. what will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- a) liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - b) Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - c) Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - d) Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
41. what is the formula of the quantity rating?
- a) Quantity offered on due date/quantity due on that date *100
 - b) Quantity accepted/Quantity supplied*100
 - c) Quantity supplied/Quantity accepted *100
 - d) Quantity due on that date/Quantity offered on due date*100
42. what is the formula of the quality rating?
- a) Quantity accepted/Quantity supplied*100
 - b) Quantity offered on due date/quantity due on that date *100
 - c) Quantity supplied/Quantity accepted *100
 - d) Quantity due on that date/Quantity offered on due date*100
43. which shall not be considered amendments to the Purchase order/Contract?
- a) Amendment of the mode of transport
 - b) Amendment in delivery schedule
 - c) Both a and b
 - d) None of the above
44. which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- a) Legal department
 - b) Store Purchase Committee
 - c) Whole Time Directors
 - d) None of the above
45. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
- a) Board of the Directors
 - b) Whole Time Directors
 - c) Store Purchase Committee
 - d) None of the above
46. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
- a) Whole Time Directors
 - b) Board of the Directors
 - c) Store Purchase Committee
 - d) None of the above
47. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?
- a) Five years
 - b) Four years
 - c) Three years
 - d) Two years
48. Which authority is empowered to make the amendment in the Purchase Regulation?
- a) Store Purchase committee
 - b) Board of the Directors
 - c) Whole Time Directors
 - d) None of the above
49. Where the value of the contract is Rs. One crore and below , the dispute or difference arising will be referred to
- a) Two arbitrator
 - b) Three arbitrator
 - c) Sole arbitrator

d) None of the above

Topic:- Delegation of Power of UHBVN

50. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
51. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - AEE/AE
52. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
53. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
- Concerned Director
 - Chief Engineer
 - Superintending Engineer
 - Executive Engineer
54. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
- Upto Rs.100000/-
 - Upto Rs.50000/-
 - Upto Rs.20000/-
 - Full Powers
55. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
- Upto Rs.50000/-
 - Upto Rs 20000/-
 - Upto Rs.10000/-
 - Upto Rs.100000/-
56. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in distribution transformer?
- Rs.20000/-
 - Rs.10000/-
 - Full power-
 - Rs.2000/-
57. Which authority has the full power to write off irrecoverable items outstanding in the misc advances - in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Whole Time Directors
58. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- Executive Engineer
 - Superintending Engineer
 - Dy.Secy/EM
 - Under Secretary
59. Which authority has the power to sanction non-recurring expenditure of Rs. 35000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations?
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Engineer

60. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office
 - Rs.100000/- at one time for each office
 - Rs.25000/- at one time for each office
 - Rs. 50000/- at one time for each office
- 61.What is the power of the Executive Engineer to sanction and make local purchase of books and map?
- 15000/-
 - 25000/-
 - 20000/-
 - 10000/-
- 62.which authority has the power to sanction the expenditure of Rs.4000/- on service postage stamps/public postage stamps/Courier?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
63. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
- 64.what is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- Three months wages of the workman
 - Two months wages of the workman
 - Four months wages of the workman
 - One month wages of the workman
65. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- Upto Rs.20000/-
 - Upto Rs.15000/-
 - Upto Rs.10000/-
 - Upto Rs. 5000/-
- 66.For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer
- For a maximum period of five years
 - For a maximum period of three years
 - For a maximum period of two years
 - For a maximum period of four years
- 67.What is the power of the SDO to issue work order for work and repair for civil works?
- Rs.50000/-
 - Rs.25000/-
 - Rs.15000/-
 - Rs.10000/-
- 68.Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
69. Which authority has the full power to sanction testing charges for testing oil, coal,ash water samples, pollution control levels, soil testing etc?
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Executive Engineer

70. which authority has the power to sanction the deposit works of Rs.10 lacs?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
71. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- Full Power
 - Rs.10 lacs
 - Rs.5 lacs
 - Rs.1 Lacs
72. What is the power of Superintending Engineer for special repair of residential/non-residential buildings, vehicles including tractors etc?
- Rs. 5 lacs
 - Rs. 3 lacs
 - Rs. 2 lacs
 - Rs. 1 lacs
73. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- Full Power
 - Rs.10 lacs
 - Rs. 5 lacs
 - Rs. 2 lacs
74. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
75. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- Full Power
 - Upto Rs.200000/-
 - Upto Rs.150000/-
 - Upto Rs.100000/-
76. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
77. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- Full Power
 - 50000/-
 - 20000/-
 - 30000/-

Answer Keys for UHBVN

UHBVN			
Sr. No.	Answer	Sr. No.	Answer
1	D	51	D
2	C	52	B
3	A	53	B
4	B	54	D
5	C	55	B
6	C	56	C
7	C	57	D
8	B	58	A
9	B	59	A
10	C	60	D
11	B	61	D
12	A	62	D
13	D	63	A
14	C	64	B
15	A	65	B
16	C	66	C
17	B	67	A
18	B	68	B
19	D	69	B
20	B	70	B
21	D	71	A
22	C	72	C
23	D	73	A
24	B	74	B
25	C	75	A
26	D	76	D
27	D	77	D
28	B		
29	A		
30	C		
31	B		
32	B		
33	C		
34	A		
35	C		
36	B		
37	C		
38	C		
39	B		
40	B		
41	A		
42	A		
43	C		
44	B		
45	B		
46	B		
47	C		
48	B		
49	C		
50	B		

Topic:- Delegation of Power of DHBVN

Sr. No.	Questions	DOP
50.	To convey administrative approval in respect of all type of Capital works relating to residential/non residential buildings, new transmission lines, augmentation of sub stations and lines and laying of new connections and research scheme: Power of SE A. 10 Lacs B. 15 Lacs C. 50 Lacs D. 20 Lacs	1
51.	To convey technical sanction to the detailed estimates to works chargeable to Project, augmentation of sub station and lines, estimates connected with fundamental research scheme and for releasing of service connections; Power of SE A. 2 Crore B. 5 Crore C. 3 Crore D. 10 Crore	2
52.	To purchase material for civil works other than cement and steel against specific works: Power of Chief Engineer A. 2 Lacs B. 10 Lacs C. 5 Lacs D. 15 Lacs	5
53.	To approve allotment of turnkey works by contract/ Nigam's workshop: Power of WTDs A. 15 Crore B. 12 Crore C. 10 Crore D. 5 Crore	7
54.	Power of WTD for Disposal of surplus/unserviceable or obsolete material/T&P articles borne on books with value A. 5 Crore B. 1 Crore C. 10 Crore D. Full Power	12.1
55.	Who has full power to Survey off of Vehicles. A. Managing Director B. CE C. SE D. Director	15.1
56.	To write off actual losses of stock and T&P articles, shortages/breakages of various equipments: Power of XEN A. 10,000 B. 50,000 C. 20,000 D. 30,000	16.1
57.	To waive off surcharge levied on energy bills of DHBVN consumers on account of failure of online bill payment transactions, power of CEs A. 1 Lacs in each case B. 5 Lacs in each case C. 50,000 in each case D. 20,000 in each case	17.2
58.	Power of SE to sanction contingent expenditure of a recurring nature/non-recurring expenditure not otherwise provided for in these delegations. A. 50,000 PA B. 1,00,000 PA C. 25,000 PA D. 15,000 PA	20(a)
59.	To waive recovery of charges on account of forfeited discount / surcharge levied on bills or electrical energy power of SE A. 2000/- in individual case B. 3,000 in individual case. C. 2,500 in individual case D. 5,000 in individual case	17.1
60.	To incur expenditure of recurring nature on entertainment/refreshment for Nigam's guests, other meetings with the approval of M.D. or respective Whole Time Director to whom the meeting relates, Power of SE/Operation A. 20,000 PA C. 15,000 PA	24

- B 10,000 PA D. 25,000 PA
61. To sanction and make purchase of office furniture from Super Bazaar or consumer Coop. Stores or market on hand quotations : Power of XEN 29
 A. 10,000/- at one time for each office C. Rs. 25,000/- at one time for each office
 B. 30,000/- at one time for each office D. 20,000/- at one time for each office
62. Power of SE to sanction expenditure on service postage stamps 30
 A. 5,000 at one time C. 10,000/- at one time
 B. 15,000 at one time D. 6,000 at one time
63. Power of Head of Wing to sanction and make local purchase of stationery articles, including tracing paper/tracing cloth and Azo ammonia paper, diaze paper and developing order. 33
 A. 50,000/- in each case C. 25,000/- in each case
 B. 35,000/- in each case D. 30,000/- in each case
64. To sanction advertisement expenses in respect of advertisement of tenders, notices & general advertisements, Power of SE/Admn./CCO 45(a)
 A. Rs. 1000/- in each case (for general advertisement) C. Full Power
 B. Rs. 5000/- in each case (for general advertisement) D. Rs. 10000/- in each case (for general advertisement)
65. To sanction expenditure on compensation/Ex-gratia payments to the unauthorized employee/Non-employee of the Nigam, Power of WTDs in case of Non- Fatal accident 49.2
 A. 20,000 C. 15,000
 B. 10,000 D. 25,000
66. HOWs/SEs have the power to sanction medical reimbursement of medical charges/bills 51
 A. Full powers in relaxation of rules C. Up to Rs. 2.00 lacs in normal rules
 B. Up to Rs. 1.00 lacs in normal rules D. 50,000/-
67. To sanction compensation for damage caused to the crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc.. Power of XEN 54
 A. 15,000 C. 20,000
 B. 10,000 D. 25,000
68. To accept tender for the execution of civil works other than project by contract. Power of SE 60
 A. 20 lacs in each case C. 25 lacs in each case
 B. 30 lacs in each case D. 50 lacs in each case
69. Which one has the full power for Award of work by negotiations with the lowest tender. 60.3
 A. BoD C. WTD
 B. HPPC D. MD
70. To sanction expenditure for maintenance of office building/surroundings at the level of Sub-Division/Division/Circle. Power of XEN 63
 A. Up to Rs. 50,000/- in each case(Annual Ceiling Rs. 75,000/-). C. Up to Rs. 1 Lac in each case (Annual Ceiling Rs. 1 Lac).

- B. Up to Rs. 25,000/- in each case (Annual Ceiling Rs. 25,000/-). D. Up to Rs. 20,000/- in each case (Annual Ceiling Rs. 20,000/-).
71. To sanction cash/secret rewards to the secret informers for detection of theft cases: Power of Director Vigilance 68
 A Upto Rs. 25000/- in single case only C Upto Rs. 15000/- in single case only
 B Upto Rs. 20000/- in single case only D Upto Rs. 5000/- in single case only.
72. To incur expenditure on a/c of sports activities: Power of SE/Admn. 66
 A Rs. 15,000 C Rs. 20,000
 B Rs. 10,000 D Rs. 25,000
73. Power of GM/Admn. to sanction lease of houses/land or other immovable property belonging to the Nigam. 55
 A. Up to 3 years at a time c. Up to 1 year at a time
 b. Up to 2 years at a time D. Up to 4 years at a time
74. To make advance payment to the employees for indoor medical treatment: Power of SE 52
 A. 2 Lacs C. 3 lacs
 B. 1 Lac D. Full Power
75. To sanction compensation for the electrocution of cattle. Power of XEN 49.3
 A. Rs. 10,000/- in each case C. Rs. 20,000/- in each case
 B. Rs. 15,000/- in each case D. Rs. 25,000/- in each case
76. To sanction purchase of survey instruments, level and log books: Power of XEN 47
 A. Rs.10,000/- C. Rs. 15,000/-
 B. Rs. 25,000/- D. Full Power
77. To incur expenditure in photo coverage at functions and other photography for magazine etc: Power of CCO 45(b)
 A. Rs. 15000/- in each case C. Rs. 10000/- in each case
 B. Rs. 5000/- in each case D. Full Power
78. Power of Controlling Officer to sanction expenditure on gift to retiring officer & officials 44
 A. Rs.10000 C. Rs.15000
 B. Rs.12000 D. Rs.7000
79. To sanction expenditure on book binding through local agencies. Power of SDO 40
 A. Rs. 1000/- C. Rs.1500/-
 B. Rs.500/- D. Rs.2000/-
80. To sanction expenditure for the purchase of printed forms, Registers and Printing & Stationery items: Power of HOW/Chief Comm. Officer 39
 A. Rs. 1 Lac C. Rs. 3 Lac
 B. Rs. 2 Lac D. Rs. 5 Lac
81. To sanction or make local purchase of Toner Ink and other consumable items for computers, Fax/Photostat/cyclostyling machines: Power of Head of Wing 34
 A. Rs. 6,000/- in each case C. Rs. 5,000/- in each case
 B. Rs. 3,000/- in each case D. Rs. 2,000/- in each case

82. To sanction expenditure in connection with all sorts of legal cases including counsel fee, writ fee, execution of decrees, awards, arbitrators fee and departmental enquiries cases etc: Power of WTD/LR 32
A. Up to Rs. 50,000/- in each case C. Up to Rs. 20,000/- in each case
B. Up to Rs. 10,000/- in each case D. Full Power
83. Power of Head of Wing to sanction rent of building and lands hired for office and store accommodation. 31
A. Rs.30,000/- PM C. Rs.25,000/- PM
B. Rs. 20,000/- PM D. Full Power

Answer Keys for DHBVN

DHBVN			
Sr. No.	Answer	Sr. No.	Answer
1	D	50	C
2	C	51	A
3	A	52	C
4	B	53	D
5	C	54	B
6	C	55	C
7	C	56	A
8	B	57	C
9	B	58	A
10	C	59	A
11	B	60	D
12	A	61	C
13	D	62	C
14	C	63	A
15	A	64	C
16	C	65	C
17	B	66	B
18	B	67	A
19	D	68	D
20	B	69	B
21	D	70	A
22	C	71	A
23	D	72	C
24	B	73	B
25	C	74	A
26	D	75	C
27	D	76	D
28	B	77	B
29	A	78	A
30	C	79	B
31	B	80	A
32	B	81	A
33	C	82	D
34	A	83	B
35	C		
36	B		
37	C		
38	C		
39	B		
40	B		
41	A		
42	A		
43	C		
44	B		
45	B		
46	B		
47	C		
48	B		
49	C		

MCQs for HVPNL

Topic:- Purchase Regulation applicable in the HVPNL

1. What is the full form of D G S and D as per Purchase regulation?
 - a) Director Goods of supplies and Disposals
 - b) Director-General of supplies and Disposals
 - c) Direct Goods of Services and disposals
 - d) Director Goods of Services and disposals
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.10000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. Schedule C of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
5. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
6. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested. How many days' notice shall be given to each party?
 - a) 14 clear days (including the date of despatch of telegram)
 - b) 14 clear days (excluding the date of despatch of telegram)
 - c) 10 clear days (including the date of despatch of telegram)
 - d) 10 clear days (excluding the date of despatch of telegram)
7. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested and which firm tender shall be accepted in this case?
 - a) Tenderer who deposit 25% more than normal earnest money
 - b) Tenders who deposit 50% more than normal earnest money
 - c) Tenderer who deposit 40% more than normal earnest money
 - d) Tenderer who deposit 60% more than normal earnest money
8. Where the tenders have been invited in two parts, all tenders received against part-I shall be opened and examined. In how many days, Part-II tender shall be opened from the date of opening of part-I tender?
 - a) Within fifteen days
 - b) Within thirty days
 - c) Within forty five days
 - d) Within sixty days
9. fill in the blanks with appropriate word
The Inspection and/or tests may be waived off, in special circumstances by the _____ after recording the reasons therefore
 - a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) None of the above
10. What will be the cost of tender documents where the value of estimated work is above Rs.10 lacs?
 - a) Rs.500/-
 - b) Rs.1000/-
 - c) Rs.1500/-

- d) Rs.2000/-
11. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?
- With approval of the Whole Time director
 - With approval of the Board of the Directors
 - With approval of the Chief Engineer
 - With approval of the Superintending Engineer
12. Where a purchase lies within the competence of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- Whole Time Members
 - Board of Directors
 - Chief Engineer
 - Managing Director
13. Where a purchase lies within the competence of the Whole Time Directors but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- Whole Time Members
 - Board of Directors
 - Chief Engineer
 - Managing Director
14. Fill in the blank with appropriate words:-
In case of tenders which are received later than the due date and there is some genuine reason for delay, such late tenders may be accepted by _____ till _____ before the time fixed for the opening of tender to cover up the eventualities.
- Superintending Engineer , two hours
 - Chief Engineer, three hours
 - Chief Engineer, one hour
 - Superintending Engineer, one hours
15. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Store Purchase Committee or Whole Time Directors for taking the final decision?
- 15 days
 - 21 days
 - 30 days
 - 40 days
16. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Board of Directors for taking the final decision?
- 15 days
 - 21 days
 - 30 days
 - 40 days
17. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
- By recording general statement as Not in accordance with the specification
 - By recording the details of technical unsuitability of the material without approval of the next higher authority
 - By recording the details of technical suitability of the material with approval of the next higher authority
 - By recording the details of technical unsuitability of the material with approval of the next higher authority
18. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitably of material?
- Variation in the rates upto 5% or less
 - Variation in the rates upto 4% or less
 - Variation in the rates upto 2% or less

- d) Variation in the rates upto 1% or less
19. If the price variation formula is included in the Purchase order, then it shall be applicable for
- For escalation only
 - For reduction only
 - Both for escalation as well as reduction only
 - None of the above
20. What is the full form of IEEMA
- Independent Electronic and Electrical Manufacturers Association
 - Indian Electrical and Electronics Manufacturers Association
 - Indian Electronics and Electrical Manufacturers Association
 - Indian Electrical Engineers Manufacturers Association
21. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
- By loading the variations
 - Without loading the variations
 - By loading the variation upto 10%
 - None of the above
22. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
- By loading the minimum escalation
 - By loading the variation upto 5%
 - Without loading the variation
 - By loading the maximum escalation provided by any of the other tenderer
23. Which firms are exempted from the deposit of earnest money with the tenders?
- Wholly government of India owned Undertakings
 - Wholly Haryana State Owned undertakings
 - Both a and B
 - None of the above
24. fill in the blanks with appropriate word
- Earnest money deposit furnished with the tender in the form of a _____ or in any other form not specifically approved by the Board shall not be accepted under any circumstances not shall a request from the tenderer for the transfer of earnest money/security deposit furnished against any previous tender under consideration be entertained.
- Draft
 - Cheque
 - RTGS
 - None of the above
25. Earnest money deposits will not be required where the estimated value of the NIT is less than
- Rs.50000/-
 - Rs.40000/-
 - Rs.30000/-
 - Rs.20000/-
26. When the earnest money taken from the firms shall be forfeited in part or in full?
- If the tenderer withdraws his tender at any stage during the currency of his validity period
 - If the PO has been issued but the supplier refuses to comply with it.
 - In the event of a breach of contract in any manner
 - All of the above
27. The purchasing department shall ensure that the refund of earnest money deposit so allowed is made within _____ of the decision on the purchase case by the Purchasing Authority. Fill with appropriate word.
- Five week
 - Four week
 - Three week
 - Two week
28. At what rate security deposit is deducted from the contractor bill?
- 5%
 - 10%
 - 15%
 - 20%
29. Security deposit shall be deducted from the
- First running payment bill

- b) From running payment bill
 - c) Final running payment bill
 - d) Intermediate payment bill
30. Security deposits not claimed within three year from the date of the completion of Purchase order/contract including the period of warranty shall be treated as
-
- a) Revenue deposit
 - b) Capital Deposit
 - c) Lapse deposit
 - d) Contingent deposit
31. which authority approval is required to make the refund of lapsed deposit as per the purchase Regulation?
- a) Board of the Directors
 - b) Whole Time Directors
 - c) Chief Engineer
 - d) Superintending Engineer
32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
- a) Within reasonable period not exceeding 75 days from the date of notification of such defect
 - b) Within reasonable period not exceeding 45 days from the date of notification of such defect
 - c) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - d) Within reasonable period not exceeding 60 days from the date of notification of such defect
33. what will be normal mode of transport for dispatch of material from the supplier end?
- a) By road
 - b) By railway
 - c) By airway
 - d) Both b and c
34. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?
- a) One percent per week or part thereof
 - b) Two percent per week or part thereof
 - c) One half of one percent per week or part thereof
 - d) Three percent per week or part thereof
35. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- a) Within 30 days
 - b) Within 45 days
 - c) Within 60 days
 - d) Within 90 days
36. Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
37. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. what will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- a) liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - b) Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - c) Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.

- d) Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
39. what is the formula of the quantity rating?
- Quantity offered on due date/quantity due on that date *100
 - Quantity accepted/Quantity supplied*100
 - Quantity supplied/Quantity accepted *100
 - Quantity due on that date/Quantity offered on due date*100
40. what is the formula of the quality rating?
- Quantity accepted/Quantity supplied*100
 - Quantity offered on due date/quantity due on that date *100
 - Quantity supplied/Quantity accepted *100
 - Quantity due on that date/Quantity offered on due date*100
41. Which shall not be considered amendments to the Purchase order/Contract?
- Amendment of the mode of transport
 - Amendment in delivery schedule
 - Both a and b
 - None of the above
42. which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- Legal department
 - Store Purchase Committee
 - Whole Time Directors
 - None of the above
43. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
- Board of the Directors
 - Whole Time Directors
 - Store Purchase Committee
 - None of the above
44. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
- Whole Time Directors
 - Board of the Directors
 - Store Purchase Committee
 - None of the above
45. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?
- Five years
 - Four years
 - Three years
 - Two years
46. which authority is empowered to make the amendment in the Purchase Regulation?
- Store Purchase committee
 - Board of the Directors
 - Whole Time Directors
 - None of the above
47. where the value of the contract is Rs. One crore and below, the dispute or difference arising will be referred to
- Two arbitrator
 - Three arbitrator
 - Sole arbitrator
 - None of the above
48. Fill in the blanks

The supplier shall be made responsible to replace free of cost, with no transportation or insurance-cost to the Board, upto the destination, the whole or any part of the material which in normal and proper use proves defective in quality or workmanship subject to the condition that the defect is noticed within _____ from the date of material is received by the consignee or _____ from the date of despatch of material whichever period may expire earlier.

- 6 months, 9 months
- 9 months, 12 months
- 12 months, 18 months
- 18 months,24 months

Topic:- Delegation of Power of HVPNL

49. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Sub-divisional officer
50. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
51. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
- Concerned Director
 - Chief Engineer
 - Superintending Engineer
 - Executive Engineer
52. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
- Upto Rs.100000/-
 - Upto Rs.50000/-
 - Upto Rs.20000/-
 - Full Powers
53. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
- Upto Rs.50000/-
 - Upto Rs 20000/-
 - Upto Rs.10000/-
 - Upto Rs.100000/-
54. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in transformer
- Rs.20000/-
 - Rs.10000/-
 - Rs. 5000/-
 - Rs.2000/-
55. Which authority has the power to write off irrecoverable items outstanding in the misc advances upto Rs.1000/- in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Engineer
56. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- Executive Engineer
 - Superintending Engineer
 - Dy.Secy/EM
 - Sub-divisional officer
57. Which authority has the power to sanction non-recurring expenditure of Rs. 10000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Engineer
58. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office

- b) Rs.100000/- at one time for each office
 - c) Rs.25000/- at one time for each office
 - d) Rs. 5000/- at one time for each office
59. What is the power of the Executive Engineer to sanction and make local purchase of stationery?
- a) 150000/- per annum
 - b) 25000/- per annum
 - c) 20000/- per annum
 - d) 50000/- per annum
60. which authority has the power to sanction the purchase of tracing paper/tracing cloth and Azo Ammonia paper, diaze paper and developing order of Rs.2500/- in each case?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
61. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
62. what is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- a) Three months wages of the workman
 - b) Two months wages of the workman
 - c) Four months wages of the workman
 - d) One month wages of the workman
63. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- a) Upto Rs.20000/-
 - b) Upto Rs.15000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs. 5000/-
64. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer
- a) For a maximum period of five years
 - b) For a maximum period of three years
 - c) For a maximum period of two years
 - d) For a maximum period of four years
65. What is the power of the SDO to issue work order for work and repair for civil works?
- a) Rs.50000/-
 - b) Rs.25000/-
 - c) Rs.15000/-
 - d) Rs.10000/-
66. Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
67. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
68. Which authority has the power to sanction the deposit works of Rs.10 lacs?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer

- d) Assistant Executive Engineer
69. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- Full Power
 - Rs.10 lacs
 - Rs.5 lacs
 - Rs.1 Lacs
70. What is the power of Superintending Engineer to convey technical sanction for renewals and replacement of existing works?
- Rs. 5 lacs
 - Rs. 3 lacs
 - Rs. 2 lacs
 - Rs. 1 lacs
71. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- Full Power
 - Rs.10 lacs
 - Rs. 5 lacs
 - Rs. 2 lacs
72. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
73. What is the power of Xen to convey technical sanction to the detailed estimate for special repairs of Nigam's vehicles chargeable to capital/revenue?
- 75000/-
 - 50000/-
 - 25000/-
 - 10000/-
74. Which authority has the full power to convey technical sanction to detailed estimates for special repair including repair for motor vehicles, tractors etc?
- Whole Time Directors
 - Chief Engineer
 - Superintending Engineer
 - Executive Engineer
75. Which authority has the full power to convey technical sanction to the estimate for purchase of new vehicles, tractor etc?
- Whole Time Directors
 - Chief Engineer
 - Superintending Engineer
 - Executive Engineer
76. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- Full Power
 - Upto Rs.200000/-
 - Upto Rs.150000/-
 - Upto Rs.100000/-
77. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
78. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- Full Power
 - 50000/-
 - 20000/-
 - 5000/-

79. Which authority has the full power to sanction expenditure on supply of electrical energy consumed in the office of the Nigam?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Engineer
80. What is the power of the Xen to make emergency purchase of laboratory chemicals, glass wares, and spare for the equipment of chemical laboratory?
- a) Rs.20000/-
 - b) Rs.15000/-
 - c) Rs.10000/-
 - d) Rs. 5000/-

Answer Keys for HVPNL

Sr. No.	Answer	Sr. No.	Answer
1	B	51	B
2	C	52	D
3	A	53	B
4	B	54	B
5	C	55	A
6	B	56	B
7	C	57	A
8	c	58	C
9	B	59	C
10	A	60	C
11	C	61	A
12	A	62	A
13	A	63	B
14	C	64	C
15	B	65	B
16	D	66	B
17	D	67	B
18	C	68	B
19	C	69	A
20	B	70	C
21	B	71	A
22	D	72	B
23	C	73	C
24	B	74	B
25	D	75	B
26	D	76	A
27	D	77	D
28	B	78	C
29	B	79	C
30	C	80	D
31	B		
32	B		
33	A		
34	C		
35	B		
36	C		
37	C		
38	B		
39	A		
40	A		
41	C		
42	B		
43	B		
44	B		
45	C		
46	B		
47	C		
48	C		
49	C		
50	B		

MCQs for HPGCL Candidates

Topic:-Purchase Regulation applicable in the HPGCL

1. Under Purchase Regulation EMD means:
 - (A) Earnest Money Deposit
 - (B) Eligible Money Deposited
 - (C) Earnest Money Drawal
 - (D) Early Money Drawal
2. Monetary guarantee furnished by a tenderer along with its tender is called?
 - (A) Invitation for Bids
 - (B) Earnest Money Deposit
 - (C) Performance guarantee
 - (D) None of the above
3. The person who submit a bid is called:
 - (A) Buyer
 - (B) Promoter
 - (C) Bidder
 - (D) Creditor
4. As per Regulation No.3.3 (ii), what is the Indent value when the requirements should be reviewed and recommended by the screening committee consisting of SE/MM & stores, FA & CAO, XEN Purchase and XEN (user):
 - (A) Rs. 2.5 lakh
 - (B) Rs. 5 lakh
 - (C) Rs. 25 lakh
 - (D) Rs.50 lakh
5. As per Regulation No.3.3 (xii), List of proprietary items should be prepared and updated regularly and appraised to the HPGCLs WTDs
 - (A) On annual basis
 - (B) Once in every two years
 - (C) Once in every three years
 - (D) Once in every five years
6. As per Regulation No.6.1, there are ten modes of purchase. Which is not one of these mode?
 - (A) Purchase through open tenders (NIT).
 - (B) Purchase through normal / short term single part or two parts limited tenders.
 - (C) Purchase on single tender i.e. without inviting open/ limited tenders
 - (D) Purchase through confidential tender
7. What is the threshold limit of tender to be floated in the e-Procurement:
 - (A) Rs. 1.00 lakh
 - (B) Rs. 10 lakh
 - (C) Rs. 25 lakh
 - (D) Rs.50 lakh
8. In case of work order, the contract agreement on non judicial stamp paper is executed at the end of the :
 - (A) Pre -award phase
 - (B) Award phase
 - (C) Post - award phase
 - (D) None of the above
9. Which document in contract determine responsibilities and obligation of parties to the contract?
 - (A) Tender Notice
 - (B) Specifications
 - (C) General Conditions of Contract
 - (D) None of the above

10. Which of the following is a condition of the contract:
- (A) Earnest money and Security deposit
 - (B) Payment terms
 - (C) Delivery period and damages for delay
 - (D) All of the above
11. Which of the following is not a purpose of depositing EMD:
- (A) Avoid unnecessary competition
 - (B) Compensation to HPGCL
 - (C) Punishment to incompetent firm
 - (D) Source of generating revenue
12. Tender system adopted for inviting offers in most open public manner is known as:
- (A) Open tender
 - (B) Limited tender
 - (C) Bulletin tender
 - (D) Special limited tender
13. In two part tender system :
- (A) Technical bid is opened first
 - (B) Commercial bid is opened first
 - (C) Both are opened at same time
 - (D) None
14. The tender system in which tender is sent only to approved vendors is called:
- (A) Open tender
 - (B) Global tender
 - (C) Limited tender
 - (D) Quotation cases
15. Which one of the information is not necessarily required in tender notice :
- (A) Name of work with its location
 - (B) Approximate cost of the work
 - (C) Cost of tender form
 - (D) Name of sanctioning authority
16. What is not the purpose of security money deposit :
- (A) It ensures successful service during warranty period
 - (B) It can be forfeited in form of recovery
 - (C) It acts as assurance for competency of firm
 - (D) As a source of earning for HPGCL
17. When the amount of security money is released to awarded firm:
- (A) After completion of the contract
 - (B) After completion of prescribed guaranty / warranty period
 - (C) After award of work
 - (D) After completion of entire period of the contract and after completion of prescribed guarantee / warranty period work
18. What one of these is not an information to be published in tender notice:
- (A) Name of work
 - (B) Place of work location
 - (C) Cost of work
 - (D) Name of tender opening committee members
19. Which type of tender system is used when item is propriety item and only one firm is capable of doing work ?
- (A) Open tender
 - (B) Limited tender
 - (C) Single tender
 - (D) Purchase from Indian and Foreign OEM –Supplier on proprietary basis
20. The earnest money of unqualified bidder will be refunded:
- (A) As promptly as possible within 30 days after declaration of qualification result
 - (B) After three months of the execution of the contract with the selected bidder
 - (C) After 15 days of the execution of the contract with the selected bidder.
 - (D) None of the above
21. The earnest money of unsuccessful bidder will be refunded:
- (A) As promptly as possible within 30 days after declaration of qualification result

- (B) After three months of the execution of the contract with the selected bidder
 (C) Within 15 days of the execution of the contract with the selected bidder.
 (D) None of the above
22. For tender having value up to rupees Rs.2 .5 lakh, the value of EMD is :
 (A) 2% of the tender value
 (B) 5% of the tender value
 (C) 10 % of the tender value
 (D) No EMD
23. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value up to 20 crore shall be :
 (A) Rs.10 lakh
 (B) Rs.20 lakh
 (C) Rs.30 lakh
 (D) None of above
24. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 20 crore but up to 50 crore shall be :
 (A) Rs.20 lakh
 (B) Rs.25 lakh
 (C) Rs.35 lakh
 (D) None of above
25. The amount of earnest money to be specified in the NIT shall be 2 % of the **estimated** value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 50 crore shall be:
 (A) Rs.50 lakh
 (B) Rs. 1 crore
 (C) Rs. 2 crore
 (D) None of the above
26. Which one information is not provided in tender notice :
 (A) Name of work and location
 (B) Cost of tender form
 (C) Website particulars
 (D) Date of award of work
27. Which is not correct in context to single tender:
 (A) Followed in emergent situations
 (B) Reasons are not required in detail
 (C) Specific approval of the project SPC up to maximum value of Rs.5 lakh is required
 (D) Specific approval of the project Thermal Standing Committee beyond value of Rs.5 lakh is required
28. As per Regulation No.7.4, under open tender enquiry, due date fixed for opening of the tender from the date of publication/ issue of NIT shall be :
 (A) 30 days
 (B) 90 days
 (C) 120 days
 (D) None of the above
29. As per Regulation No.7.4,under Limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be
 (A) 15 to 20 days
 (B) 20 to 30 days
 (C) 30 to 90 days
 (D) None of the above
30. As per Regulation No.7.4, under Short term limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be:
 (A) 5 to 10 days
 (B) 10 to 20 days
 (C) 20 to 30 days
 (D) None of the above
31. As per Regulation No. 2.10, who is not a member of the Thermal Standing Committee :

- (A) Managing Director
 (B) Whole Time Directors
 (C) Chief Engineer of the project plant as Member Secretary
 (D) Chiarman
32. As per Regulation No. 2.11 who is not a member of Store Purchase Committee :
- (A) CE
 (B) SE
 (C) Xen
 (D) FA&CAO
33. As per Regulation 3.3 (vi), which are the provisions the department head will ensure that the purchase requisition indicate :
- (A) Budget provision
 (B) Estimated value of the requisition
 (C) Administrative approval and technical sanction for the new works and purchases
 (D) All of the above
34. In the event of grant of extension in delivery schedules:
- (A) No Penalty / liquidated damages shall be leviable.
 (B) No extra financial liability on account of increase in statutory levies .
 (C) No exchange variation shall be allowed.
 (D) All of the above.
35. What is the full form of L.O.I. used in acceptance of bid
- (A) Letter of indenminity
 (B) Letter of intent
 (C) Lack of information
 (D) None of the above
36. As per Regulation 2.28, which items is not pertaining to essential / insurance stock items:
- (A) Specific items
 (B) Common use or centralise purchase items
 (C) Consumables or Regular stock items
 (D) All of the above
37. Which among the following is features of essential / insurance stock items ?
- (A) Recommendatory or mandatory in nature having high value & long delivery period
 (B) Required to be stocked on the recommendation of OEM/OES
 (C) May or may not be used during the life cycle/ time of the concerned equipment
 (D) All of the above
38. Who is entitled to issue certificate regarding completion of work :
- (A) Firm's representative
 (B) Account officer
 (C) Nominated supervisor/engineer
 (D) Sanctioning authority
39. Which of the following is not a step of tendering process :
- (A) NIT
 (B) Prequalification of bidders
 (C) Staffing
 (D) Scrutiny of tender
40. As per Regulation No.3.3 (vii) Indent approving Authority means :
- (A) Store Keeper concerned
 (B) AE/AEE concerned
 (C) XEN concerned
 (D) SE concerned
41. Which of the following is correct for petty cash purchases in case of items required for the R & M of the power plant:
- (A) Purchase up to Rs.10, 000 on each occasion with the approval of XEN;purchase up to Rs.20, 000 in each case with the approval of SE concerned
 (B) A purchase up to Rs.50, 000 in each case with the approval of CE of the power plant
 (C) A purchase up to Rs.1 lakh in each case with the approval of the TSC
 (D) None of the above

42. What is the validity period of the tender / offer from the date of opening of price bid:
- (A) 30 days
 - (B) 90 days
 - (C) 120 days
 - (D) 180 days
43. As per Regulation 10.2, the rate negotiation could be held up to L-3 bidder if the difference between the L-1 quoted rates and those quoted by L-2 and L-3 is within
- (A) 5 %
 - (B) 10 %
 - (C) 20 %
 - (D) 30 %
44. Placement of order on a tenderer other than the lowest is dealt in:
- (A) Regulation -11
 - (B) Regulation -15
 - (C) Regulation -16
 - (D) Regulation -18
45. As per Purchase Regulation No.2.13, D.S. & D means
- (A) Department of Service & Delivery
 - (B) Director General of Supply & Disposal
 - (C) Deputy governor of Supplies & Depreciation
 - (D) Directorate of Supply & Disposals, Government of Haryana
46. As per Purchase Regulation No.42, unless otherwise necessary in consequences of any audit objection or pendency of any dispute with the supplier or arbitration or court proceedings, all records relating to each purchase should be preserved for a period of:
- (A) Three years
 - (B) Five years
 - (C) Eight years
 - (D) 10 years
47. As per Purchase Regulation No.42 relating to Purchase Through Limited Tenders, where there is no approved list or sufficient number of parties are not registered with the HPGCL, the list of firms to whom enquiry may be issued, shall be approved by the:
- (A) SPC
 - (B) Next higher authority
 - (C) TSC
 - (D) WTDs
48. As per Purchase Regulation No.9.1(b), the Comparative Statement of tender shall be approved by the :
- (A) Accounts Officer
 - (B) XEN
 - (C) SE
 - (D) TSC
49. Bid security furnished with the tender is called:
- (A) Earnest money deposit
 - (B) Security deposit
 - (C) Performance security deposit
 - (D) All of the above
50. As per Regulation No.15.3, performance bank guarantee shall remain valid for :
- (A) 60 months instead of 18 months of guarantee/ warranty period
 - (B) 36 months instead of 18 months of guarantee/ warranty period
 - (C) 24 months instead of 18 months of guarantee/ warranty period
 - (D) 21 months instead of 18 months of guarantee/ warranty period
51. As per Purchase Regulation No.27, the contract shall be deemed to have been made at the place :
- (A) of delivery
 - (B) of payment
 - (C) from where the acceptance of tender has been issued
 - (D) Any of the above

52. As per Regulation No.14.7 (ii) , if the purchase order has been issued but the supplier / selected bidder refuses to comply with it, which action can be taken against it:
- (A) forfeiture of earnest money
 - (B) claim other damages as admissible under law
 - (C) Administrative action against the supplier as black listing
 - (D) All of the above
53. As per Regulation No.26 relating to Arbitration, sole arbitrator is :
- (A) XEN concerned
 - (B) XEN concerned
 - (C) Chief Engineer of the project
 - (D) MD HPGCL or an officer appointed by the MD HPGCL as his nominee
54. As per Regulation No.18, in case of work orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of:
- (A) 5%
 - (B) 10%
 - (C) 15 %
 - (D) 20%
55. As per Regulation No.18, in case of purchase orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of :
- (A) 5%
 - (B) 10%
 - (C) 15 %
 - (D) 20%
56. As per Regulation No.22, which of the following shall not be considered as a force majeure circumstance :
- (A) Non availability of raw material
 - (B) Freight embargoes
 - (C) Acts of Civil & Military authority
 - (D) Acts of God
57. As per Regulation No.2.16, D.G.S. & D means :
- (A) Department of Service & Delivery
 - (B) Director -General of Supplies and Disposals, Govt of India
 - (C) Deputy governor of Supplies & Depreciation
 - (D) Directorate of Supply & Disposal Government of Haryana
58. As per Regulation No.21.3, the material supplies should be declared as defective / sub-standard on the basis of detailed inspection / rejection report approved by:
- (A) AE/AEE stores
 - (B) Concerned XEN
 - (C) Concerned SE
 - (D) Concerned CE
59. As per Purchase Regulation No.14.7 (i), if the bidder withdraws his tender at any stage during the currency of its validity period, which action can be taken against it:
- (A) forfeiture of earnest money
 - (B) claim other damages as admissible under law
 - (C) Administrative action against the supplier as black listing
 - (D) All of the above
60. As per Purchase Regulation No.16.6, in case material was not ready for inspection and that the notice given by the supplier was in fructuous, the expenditure incurred by the Corporation on arranging for such inspection:
- (A) Shall be recovered from the supplier
 - (B) Borne by the HPGCL
 - (C) Bear in 50:50 ratio by supplier/HPGCL
 - (D) None of them
61. Which of the following provision is under Purchase Regulation No. 12.05 :
- (A) Applicability of the foreign exchange variation should be clearly defined in the tender document.
 - (B) Period of the applicability of the exchange variation should be restricted according to the delivery schedule.

(C) Ordinarily, the exchange variation should not be permitted in the extended period of delivery.

(D) All of the above

62. As per Regulation 5 , in order to ensure that tenders and submitted by all reliable and known sources of supply for different items of purchase who is prepared lists of approved suppliers/ firms for various items:

- A Respective Executive Engineers
- B Respective Superintendent Engineers
- C Respective Chief Engineers
- D None of them

Topic:- Delegation of Power in HPGCL

63. Power's which are not specifically provided / incorporated in Delegation of Powers is rest with the:

- A Managing Director
- B Wholetime Directors
- C Board of Directors
- D Chairman

64. Under DoP No. 83, what is the power of Managing Director for sanction expenditure for activities pertaining to Corporate Social Responsibilities (CSR) such as arranging medical camps, distribution of books. Etc.

- A Full Power
- B Rs. 10 Lakhs each case
- C Rs. 50 Lakhs each case
- D None of above

65. As per DoP No.37(d) what is the requisite served mileage is required for condemnation of Mobile Crane :

- A 15000 hrs
- B 25000 hrs
- C 30000 hrs
- D None of above

66. As per DoP No. 37 (d) which officer /authority is full power for condemnation of vehicles:

- A Managing Director
- B Director Concerned
- C Whole time Director
- D Chief Engineer

67. As per DoP No. 21 A (i) what is the power of TSC to purchase material /equipment /stock against regular indent:

- A Full Power
- B Rs. 4 crore for each case
- C Rs. 10 crore for each case
- D None of them

68. The power for revision of delegation of power is rest with:

- A Managing Director
- B Chairman
- C Board of Director
- D Wholetime Director

69. As per DoP No. 21 A (i) what is the power of SPC to purchase material /equipment /stock against regular indent:

- A Rs. 25 lakhs for each case
- B Rs. 50 lakhs for each case
- C Rs. 75 Laksh for each case
- D None of them

- 70.As per DoP no. 2(a) what is the power of Chief Engineer with regard to technical sanction for works approved in the capex./Business plan by HERC:
- A Rs. 5 lakhs for each case
 - B Rs. 10 lakhs for each case
 - C Rs. 25 Laksh for each case
 - D Full Power
- 71.As per DoP no. 2(b) what is the power of Chief Engineer with regard to Administrative approval for T&P including special T&P other than motor vehicle:
- A Rs. 5 lakhs in each case
 - B Rs. 10 lakhs in each case
 - C Rs. 15 Laksh in each case
 - D Full Power
- 72.As per DoP no. 3(a) what is the power of Chief Engineer with regard to Administrative approval for maintenance works on the projects stands handed over to the corporation during construction:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D Rs. 25 lakhs
- 73.As per DoP no. 3(d) what is the power of Chief Engineer with regard to Administrative approval for work relating to Scheduled /Periodical/Capital/major or minor overhauling:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D None of them
- 74.As per DoP no. 5 what is the power of Chief Engineer with regard to Administrative approval to sanction deposit works:
- A Upto Rs. 25 lakhs in each case
 - B Upto Rs. 50 lakhs in each case
 - C Upto Rs. 75 lakhs in each case
 - D None of them
- 75.As per DoP no. 7 what is the power of Chief Engineer with regard to Administrative approval for maintenance and repair including Residential /Non-residential buildings and other civil works:
- A Rs. 50 lakhs
 - B Rs. 75 lakhs
 - C Full Power
 - D None of them
- 76.As per DoP no. 21A (v) , who has full power for purchase through single tender :
- A Wholetime Directors
 - B Board of Directors
 - C TSC
 - D SPC
- 77.As per DoP no. 21A (ii) who has full power for Casual /Emergency requirement :
- A Wholetime Directors
 - B Board of Directors
 - C TSC
 - D SPC
- 78.As per DoP no. 21A (iv) who has full power to approve rate Contract for purchase :
- A Board of Directors
 - B Wholetime Directors
 - C TSC
 - D SPC
- 79.As per DoP no. 21A (v) who has full power to purchase required quantity of indigenous coal/imported coal from Coal India Ltd. or its subsidiaries :
- A Chief Engineer
 - B Superintendent Engineer
 - C TSC

D Wholetime Directors

80.As per DoP no. 21A (vii) who has full power to purchase required quantity of Furnace oil/ LSHS/ LDO/HSD/Petrol for use in main plant and pumping station situated in plant/ colony area, If purchase from public sector undertaking like IOC, HPC, BPL etc.:

A Chief Engineer

B SPC

C TSC

D Wholetime Directors

81.As per DoP no. 21A (ix) who has full power for repair of vehicles including purchase of spares for vehicles other than earthmoving machinery including locomotive, in case purchases/ repair is made from OEM/ authorized dealer:

A Chief Engineer

B SPC

C TSC

D Wholetime Directors

82.As per DoP no. 21 (B)(iii) what is the power of CMO to sanction local purchase of medicines in case of urgency :

A Rs.5,000/-

B Rs.10000/-

C Rs. 20000/-

D Rs. 25000/-

83.As per DoP No. 34 , what is the power of WTDs to declare stores/T&P surplus unserviceable or obsolete & its survey off.

A Rs. 1 crore

B Rs. 2 crore

C Rs. 5 crore

D Full Power

84.As per DoP no. 36 who has full power to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, had been fulfilled:

A Chief Engineer

B SE

C TSC

D Wholetime Directors

85.As per DoP no. 51 who has full power to sanction and make purchase of office furniture:

A Chief Engineer

B SPC

C TSC

D Wholetime Directors

86.As per DoP no. 26 what is the power of Chief Engineer to sanction testing charges for testing of coal, oil, water samples, pollution control levels, soil testing, Boiler inspection fees, Electrical inspection fees, pollution control fees, tools and tackles fess etc.:

A Full Power

B Rs. 20,000/-

C Rs. 50,000/-

D Rs. 75,000/-

87.As per DoP No. 42 A what is the power of SPC to sanction purchase of electronic gadgets such as Computers, Laptop, Printers, Desktops, Fax machine, UPS, Mobiles, Pen Drives and other Storage devices etc.

- A Rs. 10 lacs per annum
- B Rs. 20 lacs per annum
- C Rs. 25 lacs per annum
- D Full Power

88.As per DoP No. 45(c) what is the power of Chief Engineer/Admn. for HPGCL's Guest, and other official meetings with the approval of concerned Director.

- A Full Power
- B Rs. 5 lacs per annum
- C Rs. 10 lacs per annum
- D Rs. 25 lacs per annum

89.As per DoP No. 81 who has full power to accord approval for Items required for running of school such as furniture, electrical items, sports items laboratory/ Chemical etc. including prices and organizing functions.

- A Managing Director
- B Wholetime Director
- C Board of Director
- D Chief Engineer

90.As per DoP No. 79 (c) who has full power to accord sanction to extra items under contract for civil works.

- A Chief Engineer
- B Superintendent Engineer
- C Managing Director
- D Wholetime Director

91.As per DoP No. 79 (b) the what is the power of Superintendent Engineer to issue work order for work and repair for civil works.

- A Rs.2 lacs
- B Rs.5 lacs
- C Rs.1 lacs
- D Rs.10 lacs

92.As per DoP No. 73 who has full power to sanction lease of canteen attached to the building of the Corporation.

- A Chief Engineer
- B Managing Director
- C wholetime Director
- D TSC

93.As per DoP No. 59, what is the power of WTDs to sanction expenditure on account of printing of forms inclusive / exclusive of cost of papers, Log book/ SMBs printing of annual reports and other financial and statutory statements. issue work order for work and repair for civil works.

- A Rs.2 lacs
- B Rs.5 lacs
- C Rs.10 lacs
- D Full Power

Answer Keys for HPGCL

Sr. No.	Answer	Sr. No.	Answer
1	A	51	C
2	B	52	D
3	C	53	D
4	B	54	B
5	A	55	A
6	D	56	A
7	A	57	B
8	C	58	D
9	D	59	A
10	D	60	A
11	D	61	D
12	A	62	C
13	A	63	C
14	C	64	B
15	D	65	B
16	D	66	D
17	D	67	B
18	D	68	C
19	D	69	C
20	A	70	D
21	C	71	A
22	D	72	C
23	A	73	C
24	B	74	B
25	A	75	C
26	D	76	B
27	B	77	C
28	A	78	A
29	A	79	B
30	A	80	B
31	D	81	A
32	C	82	A
33	D	83	B
34	D	84	A
35	B	85	D
36	D	86	A
37	D	87	A
38	C	88	B
39	C	89	B
40	D	90	A
41	A	91	A
42	C	92	D
43	A	93	D
44	A		
45	D		
46	B		
47	B		
48	B		
49	A		
50	D		

(PAPER-II)
Civil Service Rules (CSR)
(For All HPUs)

Topic :-General Rules

- Q.No.1 How many days can be sanctioned by the Head of the Department on account of compulsory waiting period as duty period?
- e) 45 days
 - f) 20 days
 - g) 30 day
 - h) 35 days.
- Q.No.2 Which Medical authority is not competent to issue Medical fitness certificate to the candidates on their first appointment on the Non-Gazetted Post?
- a) Civil Surgeon
 - b) Senior Medical Officer
 - c) Medical officer
 - d) Ayurvedic or Homeopathic Medical Practitioner
- Q.No 3. What is the minimum period prescribed for the cooling period as per the Civil Services rules?
- a) 3 year
 - b) 5 year
 - c) 4 year
 - d) 2 year
- Q.No.4 Duty does not include the period
- a) Joining time admissible under the rules
 - b) Gazetted holiday prefixed and suffixed to the leave
 - c) Any kind of leave availed by the employee other than casual leave, quarantine leave including the gazetted holidays falling during the spell of these leave
 - d) Casual leave, special casual leave, quarantine leave including gazetted holidays falling during the spell of these leave
- Q.No5 Which authority has the full power to sanction the period of enforced halt as duty period?
- a) Head of the Department
 - b) Administrative Department
 - c) Head of the office
 - d) Appointing Authority
- Q.No.6 Which period is not treated as duty period for any purpose?
- a) Training period
 - b) Deputation period
 - c) Apprenticeship period
 - d) Leave period
- Q.No.7 Pension contribution for those who covered under the Haryana Civil Services (Pension) Rules, 2016 means
- a) Basic Pay in the pay scale
 - b) Dearness allowance
 - c) Non-practicing Allowance
 - d) All of the above
- Q.No.8 Fees means a recurring or non-recurring payment to Government employee from a source other than the consolidated fund of the state but include the
- a) Income from Property
 - b) Income from Dividend
 - c) Interest on Securities
 - d) Income from literary, cultural, artistic, scientific or technological efforts, if such efforts are aided by the knowledge acquired by the government employee in the course of his service
- Q.No.9 Government employee means
- a) Persons in casual or daily rated or part time employment
 - b) Paid from Contingencies/contingent charges
 - c) Of work-charged establishment
 - d) Whose pay is debited to consolidated fund of the state of Haryana.
- Q.No.10 Leave of the kind due means
- a) Maternity leave, Hospital Leave and Child Care leave
 - b) Child Adoption leave and Study leave

- c) Earned leave and Half pay leave due, if any, in the leave account of the Government employee otherwise extraordinary leave
 - d) Special Casual leave
- Q.No.11 The period commencing on 16th November and ending with 21st February work out to be as
- a) Three months and five days
 - b) Three months and six days
 - c) Three months and four day
 - d) Three months and seven days
- Q.No.12 Premature Retirement means the retirement by way of
- a) Inefficiency of the employee
 - b) On account of embezzlement/fraud or misappropriation of funds
 - c) On account of bodily or mentally incapability
 - d) None of the above.
- Q.No.13 Quitting of service means
- a) Retirement, dismissal, removal resignation and retrenchment from service
 - b) Death while in service
 - c) Disappearance while in service
 - d) All of the above
- Q.No.14 Permanent government employee means
- a) Appointed on regular basis
 - b) Appointed on regular basis and confirmed
 - c) Appointed on the regular basis and not confirmed
 - d) None of the above.
- Q.No.15 Temporary transfer means transfer of a Government employee from one station to another station for a limited period not exceeding
- a) 120 days
 - b) 150 days inclusive of outward and inward journey
 - c) 180 days inclusive of outward and inward journey
 - d) 240 days
- Q.No.16 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Gazetted post who have been declared unfit by the competent Authority?
- a) 500
 - b) 600
 - c) 1000
 - d) 400
- Q.No.17 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Non-Gazetted post who have been declared unfit by the competent Authority?
- a) 500
 - b) 600
 - c) 1000
 - d) 400
- Q.No.18 Appeal against medical examination of fitness on first or subsequent appointment can be filed before
- a) Head of the office
 - b) Administrative Secretary
 - c) Head of the Department
 - d) Director-General, Health services Haryana
- Q.No.19 The second appeal is permissible in doubtful cases of rejection on account of
- a) Deaf
 - b) Dumb
 - c) Visual acuity
 - d) Orthopaedically handicapped
- Q.No.20 On subsequent appointment of a permanent Government employee in an Organization under any Government, the lien shall be maintained upto the
- a) date of probation period of the new post
 - b) date of joining of the new post
 - c) upto the date of resignation on the previous post
 - d) None of the above
- Q.No.21 A permanent Government employee shall retain a lien on a regular post while
- a) Working on tenure post
 - b) Under suspension
 - c) On foreign service or deputation or training

- d) All the above
- Q.No.22 What is the rate of the interest on the subscription subscribed in the GPF by the employees
- 7.20%
 - 7.10%
 - 7.30%
 - 7.50%
- Q.No.23 Which authority is competent to allow two days for handing over/ taking over the charge, if he considers essential
- Head of the Department
 - Head of the Office
 - Administrative Department
 - None of the above
- Q.No.24 Short term vacancy means vacancy including the chain of vacancies of the same post of duration of less than
- 120 days
 - 150 days
 - 180 days
 - 240 days
- Q.No.25 Which authority is competent to frame rules to regulate the conduct of the Members of the state services other than Members of All India Services?
- Head of the Department
 - Administrative Department
 - Governor of Haryana
 - General Administration Department of Haryana Government
- Q.No.26 Photocopy of the service book duly attested may be obtained on quitting of Government service on the payment of fees of rupees
- 100
 - 200
 - 150
 - 300
- Q.No.27 Head of the office may authorize any gazetted government employee for the attestation of in the service book but he should check at least
- 5% of the service books every year
 - 7% of the service books every year
 - 10% of the service books every year
 - 15% of the service books every year
- Q.No.28 Which entry is not recorded in the red ink in the service book?
- Date of confirmation in service
 - Resignation from service
 - Period of extraordinary leave with or without medical certificate
 - Period of earned leave/Half Pay leave
- Q.No.29 Which Authority shall issue the order for the recasting of the service book of such Government employee from the office record, wherever available?
- Head of the office
 - Head of the Department
 - Administrative Department
 - None of the above
- Q.No.30 Part-V of the service books pertains to
- Bio-data of the employee
 - Service Verification from the pay ledger sheet
 - Detail of family members
 - Detail of loan and advances availed by the employee
- Q.No.31 Part-VI of the service books pertains to
- Bio-data of the employee
 - Service Verification from the pay ledger sheet
 - Detail of family members
 - Detail of loan and advances availed by the employee
- Q.No.32 Part-VIII of the service books pertains to
- Bio-data of the employee
 - Service Verification from the pay ledger sheet
 - Detail of family members
 - Detail of loan and advances availed by the employee

- Q.No.33 What Joining time is admissible in case of temporary transfer?
- No Joining time
 - Actual transit period as admissible in case of Journey on tour
 - 3 days
 - 8 days
- Q.No.34 Which authority is competent to curtail the joining period of the employee?
- Head of the office
 - Head of the department
 - Transferring Authority
 - None of the above
- Q.No.35 What joining time is admissible in case of transfer beyond 300 KM which does not involve the change of residence?
- 3 days
 - 8 days
 - 9 days
 - None of the above
- Q.No.36 What joining time is admissible in case of transfer within twenty KM which involves the change of residence?
- 1 day
 - 3 day
 - 8 day
 - 9 day
- Q.No.37 Which authority can extend the joining period upto 30 days?
- Head of the office
 - Head of the department
 - Administrative Department
 - None of the above
- Q.No.38 Which Authority can extend the joining period beyond the period of 30 days?
- Head of the office
 - Head of the Department
 - Administrative Department
 - None of the above.
- Q.No.39 Joining time may be combined with
- Vacation
 - Regular leave
 - Casual leave
 - A & B
- Q.No.40. What pay shall be admissible during the joining time in continuation of leave?
- No Basic pay plus compensatory allowance at old station or new station whichever is higher
 - Half Basic pay plus compensatory allowance at old station or new station whichever is lower
 - Full Basic pay plus compensatory allowance at old station or new station whichever is less
 - None of the above
- Q.No.41 In case of transfer on deputation/foreign service in public interest from one station to another, Joining time, joining time pay and allowance during joining time shall be regulated as per
- Service rules of the parents department
 - Service rules of the deputation/foreign department
 - Service rules of Parents department or foreign department whichever is more beneficial
 - None of the above
- Q.No.42 Joining period may be extended in the following circumstance
- When government employee is unable to use ordinary mode of travelling
 - When extension is considered necessary for the public convenience
 - When Government employee missed a steamer, fallen sick on the journey, delayed on account of Blockade of roads/railway track/landslide.
 - All of the above.
- Q.No.43 Transit period availed by the Government employee on account of transfer on personal ground is known as
- Cooling period
 - Dies Non period

- c) Regular period
d) All of the above
- Q.No.44 If a Government employee is authorized to make over charge of a post elsewhere than at his head quarter, his joining time shall be calculated from the place at which
- a) He actually makes over charge
b) From the Head quarter
c) Both a and b
d) None of the above
- Q.No.45 Joining time on transfer to another government shall be governed by the rules of
- a) Parents department
b) Rules of the Government to which he is proceeding
c) A and B
d) None of the above
- Q.No.46 which allowance is not admissible during the period of joining
- a) House Rent Allowance
b) Fixed Medical Allowance
c) Special Local outdoor duty allowance
d) Children Education allowance
- Q.No.47 What allowances are admissible during the period of suspension?
- a) Sumptuary allowance
b) Subsistence allowance
c) Both a and b
d) None of the above
- Q.No.48 Current duty charge means
- a) To exercise only administrative power vested in the full-fledged incumbent of the post
b) To exercise only financial power vested in the full-fledged incumbent of the post
c) To exercise the statutory power, e.g powers delegated under any act
d) To exercise administrative or financial powers vested in the full-fledged incumbent of the post.
- Q.No.49 Dependent means a family members whose total income from all source is less than
- a) Maximum family pension
b) Minimum family Pension
c) The sum of minimum family pension plus dearness relief prescribed from time to time by Haryana Government
d) None of the above
- Q.No.50.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates the year only then date of Birth shall be considered as
- a) 1st May of the year
b) 1st July of the year
c) 1st August of the year
d) 1st September of the year
- Q.No.51.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates both month and year only then date of Birth shall be considered as
- a) 1st of the month of that year
b) 15th of the month of that year
c) 16th of the month of that year
d) 20th of the month of that year
- Q.No.52 During the period of suspension which compensatory allowances shall not be admissible on subsistence allowance?
- a) Dearness Allowance
b) Fixed Medical Allowance
c) Hill Compensatory allowance, if admissible at the head quarter
d) Construction allowance/Shift duty allowance
- Q.No. 53 Subsistence Allowance may be withheld on account of
- a) Not maintaining the Head quarter
b) On account of availing of station leave
c) Non-production of Non-employment certificate
d) None of the above.

- Q.No. 54 Which kind of leave can be allowed to the Government employee placed under suspension?
- Casual leave
 - Commutated leave
 - Earned leave
 - Station leave
- Q.No.55 Where a Government employee under suspension is acquitted by a court of law and the order of reinstating him is passed sometime after the date of acquittal, full pay and allowances shall be paid
- From the date of joining the duty
 - From the date of passing the order of re-instating by the Department
 - From the date of acquittal to the date of re-joining duty
 - None of the above
- Q.No.56 Suspension period not treated as duty may be converted as leave of the kind due by the
- Head of the office
 - Head of the Department
 - By the consent of the suspended employee
 - None of the above
- Q.No.57 The period spend under suspension, if converted into earned leave, then affected employee will get
- Leave Salary equal to half pay
 - Leave salary equal to half pay minus subsistence allowance already drawn
 - Leave salary equal to full pay minus subsistence allowance already drawn
 - None of the above.
- Q.No.58 The period spend under suspension, if converted into Half Pay leave, then affected employee will get
- Leave Salary equal to half pay
 - Leave salary equal to half pay minus subsistence allowance already drawn
 - Leave salary equal to full pay minus subsistence allowance already drawn
 - None of the above
- Q.No.59 the period spend under suspension, if converted into Extra Ordinary leave, then affected employee will get
- Leave Salary equal to half pay
 - Leave salary equal to half pay minus subsistence allowance already drawn
 - Leave salary equal to full pay minus subsistence allowance already drawn
 - Leave salary admissible on Extra Ordinary leave minus subsistence allowance already drawn
- Q.No. 60 Which is the compulsory deduction that may be affected from the subsistence allowance
- Recovery of loss to Government
 - Recovery of over payment
 - Attachment order from Court of law
 - None of the above.
- Q.No.61 Mr. X has been transferred from Shakti-Bhawan Sector-6,Panchkula to Xen/ TS Divn, Hisar in public interest on 06.06.2022 in public interest. There is Saturday and Sunday on 11.06.2022 and 12.06.2022 and further public holiday on 14.06.2022 He was relieved on the same day i.e on 06.06.2022 FN. He travelled the local distance from his residence to Panchkula bus stand of 5 KM and further distance from Panchkula bus stand to Hisar bus stand covered by him of 250 KM and then local distance from Hisar Bus stand to Place of residence covered by him of 4 KM. How many days shall be allowed to him to join the New station as per the Joining time rules?
- 7 days
 - 8 days
 - 9 days
 - 10 days
- Q.No.62 A Government employee has curtailed his joining period by 5 days at his own discretion on account of transfer from Panchkula to Panipat having the distance of 160 KM which provides the joining period of 8 days for transfer in public interest. But, there is a provision in the CSR that govt employee may availed the special casual leave on account of curtailing the joining period.How many day special casual leave can be availed by the employee in this case?
- 5 days
 - 4 days
 - 3 days

- d) None of the above
- Q.No.63 What joining time is admissible in case of transfer with in the same building within the radius of the local area of twenty kilometre which involves the change of the residence?
- 3 days
 - 2 days
 - 1 days
 - None of the above
- Q.No.64 What joining time is admissible in case of transfer between 21 KM to 300 KM which involves the change of residence?
- 3 days
 - 9 days
 - 8 days
 - 10 days
- Q.No.65 Which employee shall be eligible for Joining time as per the CSR rules on account of the subsequent appointment from one department to another department of the Haryana Government?
- Officiating employee through proper channel
 - Temporary employee through proper channel
 - Substantive employee without proper channel
 - Substantive employee through proper channel
- Q.No.66 Which authority is competent to send a Haryana government employee to foreign service or on deputation during the probation period ?
- Head of the Department
 - Administrative Department
 - Haryana Government
 - None of the above
- Q.No.67 What is the rate of deputation allowance on account of the transfer to foreign service in any organization under Haryana Government?
- 5% of the basic pay subject to maximum of 2000/-
 - 10% of the basic pay subject to maximum of 4000/-
 - No deputation Allowance
 - A and B
- Q.No.68 What is to be treated deputation allowance for the purpose of grant of dearness allowance?
- Compensatory Allowance
 - Sumptuary Allowance
 - Pay
 - A and B
- Q.No.69 Which authority shall bear the liability of the compensatory allowances during the period of leave while on foreign service?
- Parents Employer
 - Foreign Employer
 - Both a and b
 - None of the above
- Q.No.70 Which Authority shall bear the liability of the Basic Pay during the period of leave while on foreign service?
- Parents Employer
 - Foreign Employer
 - Both a and b
 - None of the above
- Q.No.71 What is the rate of deputation allowance on account of transfer at the same station on deputation/foreign service to the central Government/other state Government or vice versa?
- 10 % of the basic pay subject to maximum of 4000/-
 - 10% of the basic pay subject to maximum of 4000/- or rate of foreign employer Government whichever is higher
 - 5% of the basic pay subject to maximum of 2000/- per month or the rate of foreign employer Government whichever is higher
 - None of the above
- Q.No.72 What is the rate of deputation allowance on account of transfer at other station on deputation/foreign service to the central Government/other state Government or vice versa?
- 10 % of the basic pay subject to maximum of 4000/-
 - 10% of the basic pay subject to maximum of 4000/- or rate of foreign employer Government whichever is higher

- c) 5% of the basic pay subject to maximum of 2000/- per month or the rate of foreign employer Government whichever is higher
- d) None of the above
- Q.No.73 Which Authority shall borne the liability of leave salary for maternity leave, child adoption leave and child care leave availed of by female Government employee while on foreign service or deputation ?
- a) Parents Department
- b) Foreign Department
- c) In equal share by both
- d) None of the above
- Q.No.74 What is the rate of leave salary contribution during the period of foreign service?
- a) 9%
- b) 10%
- c) 11%
- d) 12%
- Q.No.75 One of the Government employee has been transferred to foreign service on his request and foreign employer is not ready to bear leave salary contribution. In this case, who will borne the liability of leave salary contribution?
- a) By the employee
- b) By the Parents department
- c) In equal share by the both
- d) None of the above
- Q.No.76 What is the rate of Pension contribution in respect of the Government employee whose total length of service is ten years upto the date of proceeding on foreign service?
- a) 15% of the emolument
- b) 10% of the emoluments
- c) 5% of the emoluments
- d) 7% of the emoluments
- Q.No.77 What is the rate of Pension contribution in respect of the Government employee whose total length of service more than ten years but less than twenty years upto the date of proceeding on foreign service ?
- a) 15% of the emolument
- b) 10% of the emoluments
- c) 5% of the emoluments
- d) 7% of the emoluments
- Q.No.78 When a government employee is due to retire on superannuation from the services, an office order shall be issued by
- a) 10th of the month in which he is going to be retired
- b) 7th of the month in which he is going to be retired
- c) 5th of the previous month before the month of retirement
- d) None of the above
- Q.No.79 What is the percentage of minimum degree of disability for giving the relaxation in age for two years for retirement on superannuation?
- a) 40%
- b) 50%
- c) 60%
- d) 70%
- Q.No.80 which Group of employees are not covered for Pre-mature retirement?
- a) A Group
- b) D Group
- c) B Group
- d) C Group
- Q.No.81 A government employee may get the voluntary retirement after having rendered minimum twenty year qualifying service by serving the three month notice. There is a provision in the CSR that government employee may also pay three month pay and allowance in lieu of the notice period to get the retirement immediately. What emoluments shall be included in the pay and allowances in lieu of three months notice?
- a) Only basic pay
- b) Basic pay , special pay and personal pay
- c) Basic pay, special pay, personal pay, dearness allowance and HRA
- d) Basic pay, special pay personal pay , dearness allowance
- Q.No.82 In computing the notice of three months for voluntary retirement, the following period shall also be included in the three month notice
- a) The date of service of notice
- b) The date of its expiry

- c) Both a and b
d) None of the above
- Q.No.83 Which leave is not allowed to avail during notice period of Pre-mature retirement/Voluntary retirement ?
a) Extra Ordinary leave
b) Earned leave
c) Half Pay leave
d) None of the above
- Q.No.84 Which authority is empowered to interpret, change, amend, relax and removal of doubts in respect of civil services rules?
a) Administrative Department
b) Finance Department
c) A and B
d) None of the above
- Q.No.85 Following shall be included in the definition of the family for the purpose of final payment of leave encashment/GPF
a) Husband or wife as the case may be
b) Husband or wife including judicial separated husband or wife
c) Widow of predeceased son provided not remarried otherwise children of predeceased son in equal shares
d) All of the above
- Q.No.86 The appointment of a government employee on probation is considered as
a) Substantive appointment
b) Work charge appointment
c) Officiating appointment
d) A and B
- Q.No.87 overseas pay means pay granted to government employee while on
a) Deputation within India
b) Foreign service within India
c) Deputation out of India
d) Both a and b
- Q.No.88 Temporary Government employee means
a) Appointed on regular basis and confirmed
b) Appointment on regular basis and not confirmed
c) Both a and b
d) None of the above
- Q.No.89 Transfer in public interest includes
a) Transfer on the request of his own or any member of his family or relatives
b) Transfer on the recommendation of any prominent person like MLA/MP etc
c) Subsequent appointment of a permanent Government employees at different stations within the same or any other department provided the application was submitted through proper channel
d) None of the above
- Q.No.90 Which period shall be considered wilful absence?
a) Participation in the strike
b) Participation in the pen down strike
c) Participation in any Bundh, Dharna
d) All of the above
- Q.No.91 what is rate of fee for medical examination for the candidates appointed on Group A and B posts?
a) 50/-
b) 100/
c) 200/
d) None of the above
- Q.No.92 What amount of fees shall be charged for medical examination from Ex-servicemen and dependent(s) of deceased and serving soldiers on their first entry into Government service to a post of any group in any Department of Haryana Government?
a) 50/-
b) No fees
c) 100/-
d) 200/-
- Q.No.93 What is the limitation period for filing the appeal for second medical examination in case of employee is found unfit?
a) 60 days
b) 90 days

- c) 30 days
- d) 40 days

Q.No.94 How many years of concession can be granted to the differently able persons, viz deaf, dumb, blind and orthopaedically handicapped person for direct recruitment to the post against which they can suitably be employed?

- a) 5 years
- b) 10 years
- c) 7 years
- d) 2 years

Q.No.95 A government employee may be transferred from higher post to lower post on account of

- a) On account of inefficiency or misbehaviour
- b) On his written request
- c) On account of abolition of a regular post
- d) All of above

Q.No.96 The entries of the service books of all the Government employees shall be scrutinized by the Internal Audit of the department concerned at least once in a year but before the annual audit to be conducted by

- a) By Statutory Auditor
- b) By Cost auditor
- c) By Principal Accountant General, Haryana
- d) None of the above

Q.No.97 Part-III (a) of the service books is used to record the entry of

- a) Service verification from the pay ledger sheet
- b) Entries pertaining to promotion/reversion/grant of ACP
- c) To make the entry of the past service where no service book is available for the past service
- d) To make the entry of LTC availed by the employee

Q.No.98 Mr.X government employee transferred on his own request is relieved and there is holiday(s) intervening the date of relieve and the date of joining and he joins the new place in the forenoon after the holidays(s), it shall be deemed that he has availed holiday(s) .which department shall bear the pay of such holiday(s)

- a) Office from where is relieved
- b) Office from where he will join
- c) Both of the office in equal share
- d) None of the above

Q.No.99 Compensatory allowance does not include

- a) Dearness allowance, house rent allowance
- b) Travelling allowance
- c) Hill compensatory allowance
- d) Sumptuary allowance

Q.No.100 How much amount of honorarium can be granted by Head of the department to an individual during a financial year?

- a) 10000/-
- b) 5000/-
- c) 4000/-
- d) 2000/-

Answer Key

General Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	C	76	B
2	D	27	A	52	D	77	A
3	D	28	D	53	C	78	B
4	C	29	B	54	D	79	D
5	B	30	B	55	C	80	B
6	C	31	C	56	C	81	C
7	D	32	D	57	C	82	C
8	D	33	B	58	B	83	A
9	D	34	C	59	D	84	B
10	C	35	D	60	D	85	D
11	B	36	B	61	C	86	C
12	A	37	B	62	D	87	C
13	D	38	C	63	D	88	B
14	B	39	D	64	C	89	C
15	C	40	C	65	D	90	D
16	C	41	C	66	D	91	C
17	A	42	D	67	C	92	B
18	D	43	B	68	C	93	C
19	C	44	A	69	B	94	B
20	A	45	B	70	A	95	D
21	D	46	C	71	C	96	C
22	B	47	B	72	B	97	C
23	B	48	D	73	B	98	B
24	C	49	C	74	C	99	D
25	D	50	B	75	B	100	D

Topic:- PAY RULES

Q.No.1 which term shall be applied to grant of pay level higher than the functional level of a post admissible to a Government employee subject to completion of prescribed length of service and certain conditions?

- a) Functional Level
- b) ACP level
- c) Promotion Level
- d) None of the above

Q.NO.2 which term shall be applied in respect of increment granted by the competent authority to a government employee in addition to his normal increment?

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

Q.No.3 Which term shall be applied in respect of the increment granted by the competent authority to a Govt. employee in advance to be subsumed in future increment.

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

Q.No.4 What do you mean by the basic pay?

- a) The pay in the functional / ACP Level
- b) The pay including special pay in the functional / ACP Level
- c) The pay including personal pay in the functional / ACP Level
- d) None of the above

Q.No.5 What do you mean by the entry level pay of the post?

- a) Equal to minimum of the pay band
- b) Equal to first cell of the functional level of the post held by him
- c) Equal to multiplication of basic pay by the factor of 2.57
- d) None of the above

Q.No.6 Which term shall be used for the grant of running pay scale applicable to all judicial officers for the purpose of grant of by annual increment after stagnation.

- a) Higher administrative Grade Pay Scale
- b) Functional Pay Scale
- c) ACP Pay Scale
- d) Master Pay Scale

Q.No.7 Which rule is used to protect the interest of the Govt. Employee who is working outside the cadre within or out of the parent department so that he may not be deprived of the benefit of officiating promotion which he would have otherwise availed had he been on the cadre post?

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

Q.NO. 8 What do you mean by the pay?

- a) Basic pay
- b) Basic Pay + Special Pay+ Personal Pay
- c) Basic Pay + Personal Pay + Special Pay+ Overseas Pay
- d) Basic Pay + Personal Pay + Special Pay+ Overseas Pay and any other emoluments specifically classified as pay by the competent authority.

Q.No.9 Which term shall be used for pay or basic pay which would have been admissible to the Govt. Employee had he been working on the feeder post or on the post on which he holds a lien.

- a) Substantive pay
- b) Officiating pay
- c) Basic Pay
- d) Presumptive pay

Q.NO. 10 Fill in the blank with appropriate word

Proforma promotion means the officiating promotion of the Govt. Employee made under _____ who is working outside the cadre within the parent or any other department.

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

Q.No. 11 Special Pay means

- a) In consideration of arduous nature of duties
- b) In consideration of the special addition to the work or responsibility
- c) Both A & B
- d) None of the above

Q.No.12 Which terms shall be used for the grant of pay or basic pay to the permanent Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

Q.NO.13 Which terms shall be used for the grant of pay or basic pay to the temporary Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

Q.No.14 Where the pay shall be fixed on the subsequent appointment to a post of level higher than or identical to functional or ACP level in the same or any other department of the Haryana Government where the application for the same is not submitted through proper channel?

- a) Equal to the corresponding cell if available in the functional level of the new post
- b) At the next cell above the existing cell if the same cell is not available in the functional level of the new post
- c) At the entry level of pay of the post
- d) None of the above

Q.No.15 where the pay is fixed equal to entry level pay on the subsequent appointment, the date of next increment shall be _____ subject to completion of minimum six months qualifying service before that date.

- a) On 1st January
- b) On 1st July
- c) On 1st January or 1st July as the case may be
- d) None of the above

Q.NO.16 Where on the subsequent appointment, the pay in the pay level is fixed equal to the pay already drawn, the date of next increment shall remain _____.

- a) Unchanged
- b) Changed on 1st July,
- c) Changed on 1st January
- d) Changed on either 1st July or 1st January

Q.No.17 how the pay shall be fixed on promotion in the level higher than the functional level?

- a) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell or equal to entry level pay of the promotional post whichever is higher.
- b) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell
- c) Equal to entry level pay of the promotional post.
- d) None of the above

Q.No.18 What treatment shall be given in respect of grant of special pay of arduous nature of duties drawn before promotion or subsequent appointment?

- a) Shall be converted in the personal pay
- b) Shall not be converted in the personal pay
- c) Only A
- d) None of the above

Q.No.19 what treatment shall be given if the special pay in lieu of higher time scale of feeder or previous post is more than that of the special pay of the promotional post or the post of subsequent appointment?

- a) Special pay of the previous post shall be converted in the personal pay
- b) Special pay of the previous post shall not be converted in the personal pay
- c) The difference between special pay of both the posts shall be converted into personal pay to be subsumed in future increment
- d) None of the above

Q.No.20 How the pay shall be fixed on account of Pre-mature Promotion?

- a) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is higher

- b) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is lower
- c) Equal to entry level pay of Promotional post
- d) Equal to Presumptive pay in the level of feeder post

Q.No.21 what treatment shall be given in respect of the period of service from the date of Premature Promotion?

- a) Shall not count for further promotion
- b) Shall be count for further promotion
- c) Period of deficiency of prescribed period shall be ignored
- d) None of the above

Q.No.22 How the pay shall be fixed on the completion of deficiency of prescribed experience on account of Premature Promotion?

- a) At the entry Level pay of the promotional post
- b) At the Presumptive level pay of the feeder post
- c) Fixation of Pay under Rule 13
- d) None of the above

Q.No.23 fill in the blank with appropriate words

_____ also includes the interchangeable promotional post of same level.

- a) Feeder post
- b) Promotional post
- c) Cadre post
- d) Same post

Q.No.24 if functional level of Promotional post is identical to ACP level already drawn, the nomenclature of the ACP level shall be changed to the _____.

- a) Feeder level
- b) Functional Level
- c) Master Pay level
- d) Higher Administrative Pay level

Q.No.25 which authority is competent to allow annual increment in normal course to the subordinates working under him.

- a) Administrative Department
- b) Head of the Department
- c) Head of the office
- d) Finance Department

Q.No.26 how the normal increment shall be granted in case of death on duty on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

Q.No.27 how the normal increment shall be granted in case of death while on leave on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

Q.No.28 how the normal increment shall be granted in case of employee is not in service on the 1st January or 1st July.

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

Q.No.29 which period shall not be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal followed by re-instatement and treated as duty
- c) Period of compulsory retirement followed by re-instatement and treated as duty
- d) Period of Dies non

Q.No.30 which period shall be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal not treated as duty
- c) Period of compulsory retirement not treated as duty
- d) Period of Dies non

Q.No.31 fill in the blanks with appropriate word

The increment in the pay Matrix shall be specified in the _____ cells of the applicable Level in the Pay Matrix.

- a) Vertical
- b) Horizontal
- c) Can't say
- d) None of the above

Q.No.32 how much minimum qualifying service is required before the date of normal increment due on 1st July or 1st January.

- a) Three months
- b) Four months
- c) Five months
- d) Six months

Q.No.33 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of January and 1st July (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

Q.No.34 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of July and 1st day of January (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

Q.No.35 How the increment shall be granted, if the government employee is on casual leave on day of Increment i.e on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

Q.No.36 How the increment shall be granted, if the government employee is on leave other than casual leave on day of Increment i.e. on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

Q.No.37 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was promoted on the post of the Section officer on 1st September, 2022. What will be his next date of normal increment on the post of Section officer?

- a) 1st January of next year
- b) 1st July of next year
- c) 1st September of next year
- d) None of the above

Q.No.38 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was on training on 1st July i.e. on next date of increment. How the increment shall be granted to him?

- a) On Notional basis
- b) On actual basis
- c) Not Granted
- d) None of the above

Q.No.39 Shri.Ramphal having the age of 56 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

Q.No.40 Shri.Ramphal having the age of 54 year has been granted the advance increment although he was awarded the punishment under Punishment and Appeal Regulation 2016. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

Q.No.41 Shri.Ramphal having the age of 54 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

Q.No.42 An increment of Mr.RamDass was withheld due to non-passing of the Examination. Now , he was appeared in the exam in the month of November, 2021 which was concluded on 25th November,2021 and the result of the exam were declared in the month of March,2022 in which he has cleared all the papers. From which date, he will be given the benefit of increment.

- a) On notional basis from the date of withheld of increment
- b) From the month of April,2022 after the month of clearance of exam
- c) From the month December,2021 after the appearance in the exam
- d) From the last date i.e on 25th November,2021 of appearance of exam

Q.No.43 An increment of Mr. Ajay was withheld due to non-passing of the departmental account examination. How the increment shall be restored to him on the passing of the examination.

- a) On actual basis from the due date
- b) On notional basis from the last date of appearance of exam
- c) On notional basis from the due date and actually from the last date of appearance of test
- d) On notional basis from the beginning of the month after the month of appearance and on actual basis from the last date of appearance of tests

Q.No.44 Shri. Virender Rathi having the basis pay of Rs. 64100 in the pay matrix level 7 was promoted in the pay matrix level-8 having the minimum cell of Rs. 47600 could not pass the departmental account examination. What action will be taken by the department due to non-passing of examination by him.

- a) Normal increment of the promotional post shall be withheld till the passing of examination
- b) Presumptive Basis pay of the feeder post shall be allowed till the passing of examination
- c) Basic Pay of Rs. 64100/- shall remain constant till the passing of the examination
- d) None of the above

Q.No.45 Mr.Ramkumar was drawing the basic pay of Rs. 219600/- in the pay matrix cell Level-15 as on 1st July, 2021 which is the maximum cell of the level-15. What will be the basic pay of Mr.Ramkumar as on 1st July, 2022 after granting him normal increment?

- a) 219600/-
- b) 226000/-
- c) 227000/-
- d) 226200/-

Q.No.46 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments without cumulative affects from the date of next increment due on 1st July,2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 33800
- d) 30927

Q.No.47 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments with cumulative effects from the date of next increment due on 1st July, 2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 30927
- d) 30900

Q.No.48 fill in the blanks with appropriate word

A post vacated by a Government employee reverted to lower post as a measure of punishment shall not be filled substantively until the expiry of a period of _____ from the date of such reversion.

- a) One year
- b) Two year
- c) Three year
- d) Four year

Q.No.49 when the senior most employee serving outside the regular line does not require to be protected under the next below rule?

- If he is holding the lower post
- If he is already holding a post carrying a pay scale identical to promotional post of parent cadre.
- If he is already holding a post carrying a pay scale higher than of the promotional post of the parent cadre
- Both b and c

Q.No.50 Mr.A while drawing pay of Rs. 58600 in the level-8 was retired from the service on attaining the age of superannuation. His pension including the commuted portion of pension was fixed Rs. 29300/- P.M. He was re-employed in public interest to a post of higher level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- 29300/-
- 28700/-
- 23800/-
- 30400/-

Q.No.51 Mr.B while drawing pay Rs.49000 in level-7 was retired from service on attaining the age of superannuation. His pension including the commuted portion of Pension was fixed Rs. 24500/- P.M.He was re-employed in public interest to a post of level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- 24500/-
- 53100/-
- 28600/-
- 26550/-

Q.No.52 Mr.X was re-employed after attaining the age of superannuation. His last pay drawn was Rs. 128600/- in level-9 and his basis pension was fixed Rs.64300. He was re-employed on a post of level-6 and minimum and maximum of level-6 are Rs.35400 and Rs.112400. What will be his basic pay after deduction of Pension?

- 35400/-
- 64300/-
- 48100/-
- 56200/-

Q.No.53 the pay of a re-employed pensioner retired prior to revision of pay scales shall be fixed _____ from unrevised to revised pay scales as if he had retired under the revised scale.

- Notional basis
- Actual basis
- No revision
- Can't say

Q.No.54 On re-employment of a Pensioner to a Post of level identical to level last held, the pay shall be fixed at _____.

- At the cell equal to the last drawn pay
- At the entry level pay of the identical pay scale
- At the maximum of the level of re-employed post
- None of the above

Q.No.55 On re-employment of a Pensioner to a post higher than the level last held, pay shall be fixed at _____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

Q.No.56 On re-employment of a Pensioner, if maximum of the level of the re-employed post is lower than the pay last held, the pay shall be fixed at _____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post minus Pension
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

Q.NO.57 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) Where a junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise
- c) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- d) The anomaly is directly as a result of the application of these rules.

Q.NO.58 Under which instance, stepping up of pay of senior employee is admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) Where a Junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise.
- d) Both a and b

Q.No.59 what are the pre-requisites to refer the case to competent authority for stepping up of pay

- a) Primary reasons for request for stepping up
- b) Comparative pay fixation statements of both employees from the date of joining service
- c) Whether senior and Junior belong to the same cadre
- d) All of the above

Q.No.60 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should are not belonged to the same cadre and the posts in which they have been promoted or appointed are not identical and not in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) The anomaly is directly as a result of the application of these rules.
- d) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre

Answer Key

PAY Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	C
2	C	27	C	52	C
3	B	28	A	53	A
4	A	29	D	54	A
5	B	30	A	55	D
6	D	31	A	56	C
7	C	32	D	57	B
8	D	33	B	58	D
9	D	34	A	59	D
10	C	35	B	60	A
11	C	36	A		
12	A	37	B		
13	B	38	B		
14	C	39	B		
15	C	40	B		
16	A	41	A		
17	A	42	D		
18	B	43	C		
19	C	44	B		
20	A	45	A		
21	B	46	C		
22	C	47	D		
23	D	48	A		
24	B	49	D		

MCQs on the topic of Travelling Allowance (TA)

Rules

- Q.No1 What are the pay levels comes under the grade I?
(A) 13 and above (B) 15 and above
(C) 18 and above (D) 10 and above
- Q.No2 What are the pay levels comes under the grade II?
(A) 10 to 15 (B) 10 to 14
(C) 8 to 13 (D) 14 only
- Q.No3 What are the pay levels comes under the grade III?
(A) 8 to 13 (B) 7 to 13
(C) 8 to 14 (D) 9 to 13
- Q.No4 What are the pay levels comes under the grade IV?
(A) 4 to 7 (B) 6 and 7
(C) Above 5 (D) 5 to 7
- Q.No5 when the absence from Headquarter is less than 6 hours then to claim for local journey the maximum limit of distance to be reduced to
(A) 30% (B) 50%
(C) 75% (D) 100%
- Q. No. 6 When the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
(A) 30% (B) 50%
(C) 75% (D) 100%
- Q.No7 In case of Journey, within a radius of 20 KM from the HQ, the maximum limit to draw local mileage allowance in a day is
(A) 30KM (B) 40KM
(C) 20KM (D) 25KM
- Q.No8 When two or more Govt. employee travel in a vehicle belonging to one of them, the other than owner other Govt. employee shall be entitled DA@_____of entitled DA
(A) 75% (B) 100%
(C) 25% (D) 50%
- Q.No9 Maximum ceiling of Hotel charges allowed to Grade III employee within Haryana is
(A) 1500/- (B) No Hotel charges
(C) 3000/- (D) 2000/-
- Q.No10 Daily Allowance Rate for out of Haryana/Chandigarh for Grade II officers is
(A) 700/- (B) 600/-
(C) 800/- (D) 400/-
- Q.No11 Daily Allowance Rate allowed to Grade III employee within Haryana/Chandigarh is
(A) 600/- (B) 700/-
(C) 500/- (D) 800/-
- Q.No12 when the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
(A) 40% (B) 75%
(C) 50% (D) 30%
- Q.No13 Where absence from Head Quarter is up to distance of 20 KM, in that case the allowance is admissible
(A) Road mileage allowance (B) Actual cost of travelling
(C) Daily Allowance (D) Local mileage Allowance
- Q.No14 A Govt. employee who while on tour is treated as State guest and is provided both boarding & loading free of cost then Daily rate is
(A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No15 A Govt. employee who while on tour is treated as State guest and if both boarding or loading is provided free for half of the day then Daily rate is
(A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full

- Q.No16 A Govt. employee who while on tour is treated as State guest and if either boarding or loading is provided free of cost for half of a day then Daily rate is
 (A) $1/4^{\text{th}}$ (B) $3/4^{\text{th}}$
 (C) $1/2$ (D) full
- Q.No17 A Govt. employee who takes casual/short leave while on tour is entitled for DA at a rate
 (A) Full DA (B) $1/4^{\text{th}}$
 (C) No DA (D) $1/2$
- Q. No. 18 Who is competent for sending an employee on tour within Haryana & Delhi in Pension Section?
 (A) Sr. Accounts Officer (B) Chief Accounts Officer
 (C) Sectional Officer (D) Accounts Officer
- Q.No19 Kind of departmental examination for which TA is admissible
 (A) Optional Examination (B) Obligatory Examination
 (C) both of above (D) None of these
- Q.No20 Daily Allowance in excess of _____ days in a month is not admissible.
 (A) 15 (B) 10
 (C) 12 (D) 8
- Q.No21 Under which class, a HVPNL employee who drawing pay in level 15 can undertake journey by air within India.
 (A) Economy Class (B) Business Class
 (c) First Class (D) Premium Economy Class
- Q.No22 Under which class, grade-II HVPL employee can undertake journey by air when travelling aboard.
 (A) Economy Class (B) Business Class
 (c) First Class (D) Premium Economy Class
- Q.No23 Under which class, grade-I HVPL employee can undertake journey by air when travelling aboard. (pay level 16&17)
 (A) Economy Class (B) Business Class
 (c) First Class (D) Premium Economy Class
- Q.No24 Under which class, grade-III HVPL employee other than HOD can undertake journey by air when travelling aboard.
 (A) First Class (B) Business Class
 (c) Economy Class (D) Premium Economy Class
- Q.No25 Entitlement of HVPNL employee failing in grade-III when journey is undertaken by train
 (A) A.C. III Tier (B) Executive class
 (c) A.C.II Tier (D) Non A.C. Chair Car
- Q.No26 Entitlement of HVPNL employee failing in grade-II when journey is undertaken by train
 (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class
 (c) A.C.II Tier/ A.C. Chair Car (D) Non A.C. Chair Car
- Q.No27 Entitlement of HVPNL employee failing in grade-IV when journey is undertaken by train
 (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class
 (c) A.C.II Tier/ A.C. Chair Car (D) second class sleeper
- Q.No28 Entitlement of HVPNL employee failing in grade-I when journey is undertaken by Bus
 (A) Deluxe Bus (B) AC Bus
 (C) Ordinary Bus (D) None of these
- Q.No29 Entitlement of maximum limit of HVPNL employee failing in grade-II to draw mileage allowance per city while on tour within Haryana and Chandigarh.
 (A) 20 KM (B) 45KM
 (C) 25 KM (D) 50KM
- Q.No30 What rate of daily allowance shall be admissible to the Government employee in case of night stay in the Rest House while on tour?
 (A) Full daily allowance + lodging charges
 (B) 25% daily allowance + lodging charges
 (C) 50% daily allowance + Boarding charges

- (D) 75% Daily allowance +boarding charges
- Q.No31 Maximum ceiling of Hotel charges allowed per day to Grade Iv employee out of Haryana is
- (A) 1500/- (B) nil
(C) 3000/- (D) 2000/-
- Q.No32 Maximum ceiling of Hotel charges per day allowed to Grade I employee out of Haryana is
- (A) 4000/- (B) 6000/-
(C) 3000/- (D) 5000/-
- Q.No33 Maximum ceiling of Hotel charges per day allowed to Grade v employee out of Haryana is
- (A) 1500/- (B) 500/-
(C) 3000/- (D) 2000/-
- Q.No34 Daily Allowance Rate for out of Haryana/Chandigarh for Grade I officers is
- (A) 700/- (B) 600/-
(C) 800/- (D) 400/-
- Q.No35 while on training beyond 60 days, the daily allowance is admissible at rate
- (A) 1/4th (B) Full DA
(C) 3/4th (D) 1/2
- Q. No.36 While on tour outside Haryana and Chandigarh, in addition to hotel charges, at what rate Daily Allowance will be paid.
- (A) Full DA (B) 3/4th
(C) 1/4th (D) 1/2
- Q.No 37 In case of training within Haryana and out of Haryana no _____ shall be admissible.
- (A) Daily Allowance (B) Hotel Charge
(C) Road mileage Charges (D) Local Mileage Allowance
- Q.No38 Under TA Rule, in case of doubt while passing the TA bill of Divisional Accountant, who is the Competent Authority to take decision?
- (A) Executive Engineer (B) Managing Director
(C) Chief Engineer (D) Chief Accounts Officer
- Q.No 39 No refund of _____ shall be made to a Government employee who books his journey through a Travel Agent.
- (A) Reservation and Cancellation Charges (B) Booking Charges
(C) Agency Charges (D) Tatkal Seva Charges
- Q. No. 40 A Government employee who performs journey on foot shall be entitled to local mileage allowance at the rate of Rs _____ per Kilometers.
- (A) 9/- (B) 6/-
(C) 16/- (D) 4/
- Q.No 41 In case of enforced halt the Rate of Daily Allowance is _____ if approved by Head of the office.
- (A) 1/2 (B) Full DA
(C) 1/4th (D) No DA
- Q.No 42 In case of doubt, _____ may decide which shall be regarded as the shortest of two or more routes.
- (A) Head of Office. (B)Head of Department
(C) Managing Director (D)Director Finance
- Q.No 43 Own vehicle means a registered personal vehicle in the name of the Government employee or in the name of his_____.
- (A) Father (B) Mother
(C) Brother (D) wife
- ~~Q.No 44 For treatment, an employee or his family member dependent on him shall be entitled to actual travelling expenses except _____ for the journey with in India.~~
- ~~(A) Local mileage Allowance (B) Road mileage allowance~~

- ~~(C) Daily Allowance (D) Hotel Charges~~
- Q. No. 45 Government employee may draw _____ for attendant, who is not a Government employee, for medical advice or treatment within or out of State.
- (A) Daily Allowance (B) Actual cost of travelling
(c) Hotel Charges (D) local mileage allowance
- Q.No 46 When a Government employee is summoned to give evidence as a technical or expert witness, the pay of the government employee concerned for the period of his absence from his headquarter and travelling allowance and other expenses due to him shall be borne by
- (A) Only by the department where he is serving
(B) Only be the requisitioning department
(C) First be borne by the Department under whom he is serving and subsequently shall be recovered from the Requisitioning Department
D) None of the above
- ~~Q.No 47 A Government employee, who is given additional charge at another station at distance of less than 20 kilometre, shall be entitled to _____~~
- ~~(A) Travelling allowance (B) Daily allowance
(C) Road/Local mileage allowance D) None of the above~~
- Q. No. 48 A Government employee, who is given additional charge at another station at distance of more than 20 kilometer, shall be entitled to travelling allowance and _____
- (A) Hotel charges (B) Daily allowance
(C) Road mileage allowance D) Local mileage allowance
- Q. No. 49 On temporary transfer, in public interest, DA at a rate of _____ of entitlement for halting days not exceeding 180 days at temporary HQ.
- A) 75% (B) 100%
(C) 50% D) 25%
- Q. No. 50 A retired Government employee, who is permitted for perusal of record in preparation of his defence, shall be entitled DA for halt of maximum _____
- A) 2 days (B) 4days
(C) one days D) 3 days
- Q. No. 51 what daily allowance shall be admissible to the Government employee during night stay in the Hotel, If the boarding charges of a day(S) have been included in the bill of hotel charges.
- (A) 100% daily allowance (B) No Daily allowance
(C) 50% Daily allowance (D) 25% daily allowance
- Q. No. 52 A Government grade II employee ,retired from the service during the calendar year 2020 and settle down at last station of duty and has changed his residence during the June 2020, shall be entitled of Composite Transfer Grant at a rate Rs_____
- A) 10000/- (B) 12000/-
C
(C) 11000/- D) 11025/-
- Q. NO. 53 A Government grade I employee ,retired from the service during the calendar year 2022 and settle down at last station of duty and has changed his residence during the July 2022, shall be entitled of Composite Transfer Grant at a rate RS_____
- A) 10000/- (B) 11000/-
(C) 12000/- D) 11025/-
- Q. No. 54 A Government grade 1 employee ,retired from the service during the calendar year 2022 and settle down between 21 KM to 100 KM and has changed his residence during the October 2022 , shall be entitled of Composite Transfer Grant at a rate RS_____.
- A) 20000/- (B) 28000/-

(C) 26000/-

D) 24000/-

Q. No. 55 A Government grade IV employee ,retired from the service during the calendar year 2022 and settle down at last station of duty and has changed his residence during the **November.2022** shall be entitled of Composite Transfer Grant at a rate RS_____

A) 2000/-

(B) 7000/-

(C) 6000/-

D) 5000/-

Q. No. 56 On retirement in case of settlement out of Haryana beyond a distance of 500KM from his HQ, a Government employee and his family members travelling in own vehicle, road mileage allowance @ _____ shall be admissible.

A) 12/-

(B) 8/-

(C) 16/-

D) 9/-

Sr. No	Question	For Most suitable Answer, in support of question as under:	
57	Own vehicle for the purpose of TA/DA means:-	a	Vehicle used for journey registered in his name
		b.	Vehicle used for journey registered in his/spouse name
		c	Vehicle used for journey borrowed from friend
		d	All of three above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
58	The gradation for the purpose of TA/DA in respect of XEN shall fall in the Grade :	a	Grade-I
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
59	The gradation for the purpose of TA/DA in respect of JE-I drawing pay having Grade pay Rs. 4300 shall be :	a	Grade-IV
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
60	Competent Authority for tour in respect of employee performed journey outside Haryana, Chandigarh, Delhi	a	Head of Department
		b.	Head of the office
		c	Both a and d
		d	Administrative Department

Sr. No	Question	For Most suitable Answer, in support of question as under:	
61	Daily Allowance granted to an employee when he is absent from duty and performed journey in public interest an reached beyond a radius of 20 KM	a	8 KM
		b.	20 KM
		c	20.1KM
		d	18 KM

Sr. No	Question	For Most suitable Answer, in support of question as under:	
62	An employee claims two Daily Allowance for twice trip of journey to places beyond 20 KM in a day as per order of controlling officer:	a	Yes admissible
		b.	One Daily Allowance allowed by Controlling Officer
		c	Full, Half or 30% of admissible DA for total time of both journey
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
63	What would be admissible to an employee posted at Delhi who spent night at Chandigarh while place of visit is Patiala?	a	Normal DA
		b.	DA admissible for outside Haryana
		c	None of above
		d	No DA

Sr. No	Question	For Most suitable Answer, in support of question as under:	
64	Which authority is competent to allow a government employee to perform a particular journey in a class higher than that of his entitlement	a	Administrative Department
		b.	Head of the Department
		c	Head of the office
		d	Controlling Authority

Sr. No	Question	For Most suitable Answer, in support of question as under:	
65	Where the government employee failing in grade III perform the journey by sea or river steamer and if there are three classes in the steamer. In which class he will be entitle to perform the journey?	a	First class
		b.	Middle class
		c	Third class
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
66	A Government employee was transferred from Ambala City to Ambala Cantt by the office of CE/OP on his request He performed journey to Ambala along with family within 15 days from transfer. He claims Transfer TA which was disallowed by his controlling officer, Comments?	a	The action of Controlling officer is not in order
		b.	The action of Controlling Officer is correct
		c	Composite Transfer Grant admissible with the sanction of HOD
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
67	A Government employee transferred from one office to another office, but, transfer does not involve change of residence and claims for TA/DA preferred by him for transfer in public interest.	a	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
68	A Government employee transferred from one office to another office at the same place of posting and claims for TA/DA preferred by him.	a	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Answer:-a

Sr. No	Question	For Most suitable Answer, in support of question as under:	
69	Whether actual travelling expenses for the members of family subject to entitlement or Mileage allowance is admissible in addition to Composite Transfer Grant to a Government employee for journey within distance of 500 KM from his previous place of HQ.	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
70	A Government employee was transferred on 1.07.2022 from Chandigarh to place B involving distance of 510 KM. He joined his new place of posting on 15.07.2022, His marriage was took place on 4.07.2022. The Government employee claims actual travelling expenses for wife being the member of family in addition to Composite Transfer Grant admissible under the rules Comment?	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey for himself.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
71	A Government employee claims for Composite transfer Grant on his transfer in public interest. His claim paper was not counter signed by Controlling officer on the plea that the Government employee did not given requisite certificates on TA Bills and refused to record the requisite certificate of the Claims is genuine Comment?	a	The action of Controlling Officer is not tenable
		b.	The action of Controlling Office is correct
		c	The controlling Officer may ask government employee to furnish the certificates and get physical verification of the genuineness of the claim.
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
72	The Claim of Travelling Allowance of a Government employee on his transfer to Foreign service or deputation to another Government department shall be borne by:-	a	One side by Parent Department from where transferred
		b.	One side by Borrowed Department and one by parent department
		c	Both side by borrowed department
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
73	Journey for medical treatment shall be deemed to be commenced from the place from which the patient actually travels to the place of treatment and return journey shall be:-	a	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place from where preceded for obtaining treatment
		b.	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place of residence of Government employee
		c	Lesser of a or b above
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
74	What are instructions for grant of Transfer Travelling Allowance on death of government employee during service to enable him/family to proceed from his last place of posting to place of settlement/home town?	a	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town
		b.	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to place where settled
		c	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town or settle place whichever is less
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
75	A government employee claims transportation charge of personal vehicle motor car/jeep in addition to Composite Transfer Grant for a journey performed to his place of settlement/home town with distance 500 KM which was rejected by DDO, comment as per TA/DA Rules	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by him
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage upto 500 KM
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
76	A government employee claims transportation charge of personal two wheeler Motor Cycle in addition to Composite Transfer Grant for a journey performed to his place of settlement /home town which was rejected by DDO, comment as per TA/DA Rules?	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by claimant
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
77	Whether the claim for Composite Transfer Grants on his retirement permissible when he wishes to settle down at the last station of duty or any other place within 20 KM?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		c	Yes, subject to condition and certified by government employee that he has actually changed his residence
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
78	Whether the claim for Composite Transfer Grants. is admissible to family of disappeared employee permissible when they wishes to settle down to their Home Town?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		c	Yes, subject to condition that journey performed within one year from the date of disappearance and certified by claimant employee that they will refund the amount of C.T.G in case the employee become traced later on
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
79	What are instructions for Claim of TA Bills on tour shall be preferred?	a	Once in a month for all journeys performed during last month
		b.	Supplementary claim of TA for the journey omitted in the first instance
		c	Supplementary claim of TA on a/c of revision/modification of TA Rules and change in admissibility due change in grade pattern on promotion to higher post.
		d	supplementary claim in this regard shall be entertained

Sr. No	Question	For Most suitable Answer, in support of question as under:	
80	Right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is not preferred with in a period:-	a	One year
		b.	Within One year from the date on which it become due
		c	Within One year from the date of completion of journey to which the claim relates.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
81	Whether right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is preferred with in a period of one year, but, remained under abeyance for a period exceeding one year?.	a	No
		b.	Yes
		c	Sanction of competent authority required justifying the delay for non payment.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
82	Whether TA/DA is admissible for the journey performed by a person on joining the Government service on appointment/Medical examination at the time of appointment?	a	Yes
		b.	No
		c	No, except as otherwise provided in the appointment order by Government as a special case
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
83	Whether TA/DA is admissible for the journey performed by an employee to join his duty on recall from leave?.	a	Can't say
		b.	No
		c	Yes, when recall from leave is compulsorily before expiry of leave and admissible of entitlement for the journey performed from the place where he spent leave to duty place
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
84	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-I (Pay Level-15)	a	700
		b.	350
		c	800
		d	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
85	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-III (Pay Level-13)	a	600
		b.	300
		c	500
		d	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
86	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 5.50 hours drawing pay in the Grade-II (Pay Level-14)	a	500
		b.	600
		c	250
		d	180

Sr. No	Question	For Most suitable Answer, in support of question as under:	
87	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 13 hours drawing pay in the Grade-IV (Pay Level-6) ?	a	400
		b.	500
		c	250
		d	300

88	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of	a	500
		b.	600
		c	150

	journey is 6.50 hours drawing pay in the Grade-III (Pay Level-9A)?	d	250
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Sr. No	Question	For Most suitable Answer, in support of question as under:	
89	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 23 hours drawing pay in the Grade-I HAG (Pay Level-16)?	a	700
		b.	800
		c	350
		d	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
90	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and stayed in Hotel for one night and returned next day drawing pay in the Grade-I HAG (Pay Level-16)?	a	Half DA for halt day and Rs. 700 for return day subject to period of journey is more than 12 hours for each day
		b.	2 DA of 800 each
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
91	What Daily Allowance is admissible to Government employee Grade-V (Pay Level-4) who performed journey to Patiala for office work and back to HQ next day?	a	2 DA of Rs.300. each
		b.	Rs.400 stay and Rs. 300 next day
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
92	Discuss the admissibility of TA/DA on for handing over the charge or given additional charge to a Government Employee?	a	A government employee given additional charge of a office situated beyond 20KM for his HQ/office is entitled to claim of TA/DA for the journey performed by him
		b.	A Government employee is entitle to claim TA for the journey performed in connection with handing over/taken over the charge at new place of posting other than HQ
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
93	Discuss the claim of a Government employee working as AEE in Nigam (Grade-III Level) performed journey by 1 st Class AC rail from Chandigarh to Chinai (TN) and paid 5800/- fare both way journey?	a	The Rail Fare shall be restricted to actual Rail fare of entitle class A.C. 2 tier along with reservation charges
		b.	The Nigam employee must have annexed original ticket or ticket Number with TA bill
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
94	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 58000/-(Level-6) transferred from Panchkula to Sonipat in public interest distance 240 KM from residence Chandigarh to Sonipat during the June 2020.	a	22000
		b.	20000
		c	15000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
95	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 92000/-(Level-9A) transferred from Ambala to Rohtak in public interest distance 235 KM form residence Chandigarh to Rohtak during the July, 2020	a	33000
		b.	30000
		c	20000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
96	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Barara in public interest distance 45 KM form residence Ambala to Barara during August, 2020	a	10000
		b.	12000
		c	11000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
97	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Kesri in public interest within distance of 20 KM from residence Ambala to Kesri during the month of October,2018	a	5000
		b.	2500
		c	7500
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
98	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 185000/-(Level-14) transferred from Panchkula to Hisar in public interest distance 240 KM form residence Chandigarh to Hisar during the October 2022	a	48000
		b.	40000
		c	36000
		d	None of above

99 What amount of daily allowance is admissible to employee of grade I on his tour to outside Haryana and Chandigarh?

- a) 800/- per day
- b) 700/- per day
- c) 600/- per day
- d) 500/- per day

100. What amount of daily allowance is admissible to employee of grade II on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 700/- per day
- c) 400/- per day
- d) 300/- per day

101. What amount of daily allowance is admissible to employee of grade III on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

102. What amount of daily allowance is admissible to employee of grade IV on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day

d) 300/- per day

103. What amount of daily allowance is admissible to employee of grade V on his tour to outside Haryana and Chandigarh? a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

104. What amount of daily allowance is admissible to employee of grade I on his tour within Haryana and Chandigarh?

a) 600/- per day

b) 700/- per day

c) 500/- per day

d) 400/- per day

105. What amount of daily allowance is admissible to employee of grade II on his tour within Haryana and Chandigarh?

a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

106. What amount of daily allowance is admissible to employee of grade III on his tour within Haryana and Chandigarh?

a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

107. What amount of daily allowance is admissible to employee of grade IV on his tour within Haryana and Chandigarh?

a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

108. What amount of daily allowance is admissible to employee of grade V on his tour within Haryana and Chandigarh?

a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

109. What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade IV employees?

a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 to level 7 of the said rules

b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 to level 6 of the said rules

c) A or B

d) A and B

110. What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade V employees?

a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 and below of the said rules

b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 and below of the said rules

c) A or B

d) A and B

Answer Key
TA Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	B	76	C	101	A
2	D	27	A	52	C	77	C	102	B
3	A	28	B	53	C	78	C	103	C
4	D	29	D	54	D	79	A	104	B
5	A	30	B	55	B	80	C	105	A
6	B	31	A	56	B	81	A	106	B
7	D	32	D	57	B	82	C	107	C
8	B	33	B	58	C	83	C	108	D
9	B	34	C	59	A	84	B	109	A
10	A	35	D	60	C	85	D	110	A
11	C	36	D	61	C	86	D		
12	C	37	B	62	C	87	A		
13	D	38	D	63	A	88	D		
14	A	39	C	64	A	89	B		
15	C	40	D	65	B	90	A		
16	B	41	D	66	B	91	D		
17	C	42	B	67	A	92	C		
18	A	43	D	68	A	93	C		
19	C	44	C	69	B	94	A		
20	B	45	B	70	C	95	A		
21	A	46	C	71	D	96	C		
22	A	47	D	72	C	97	A		
23	B	48	B	73	C	98	A		
24	C	49	D	74	A	99	A		
25	C	50	D	75	C	100	B		

MCQs on the topic of ALLOWANCES TO GOVERNMENT EMPLOYEES

Sr. No	Question	For Most suitable Answer, in support of question as under:	
1	Is any of Travelling Allowance, Washing Allowance, Dearness Allowance, HRA, Shift duty Allowance and Sumptuary Allowance covered under Compensatory Allowance under the HCSR, 2016?	a	Yes, all except sumptuary allowance
		b.	No
		c	All except TA and sumptuary allowance
		d	All of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
2	Which term shall be applied for rent free accommodation?	a	For which no licence fees is payable
		b.	For which licence fees is payable
		c	Accommodation in own house
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
3	Whether House rent allowance is paid during the extra-ordinary leave period of 240 day?	a	No HRA is admissible
		b.	Allowed for 240 days
		c	Allowed for 180 days
		d	Allowed for 150 days

Sr. No	Question	For Most suitable Answer, in support of question as under:	
4	How entitlement of HRA to a Government employee shall be determined as per prevalent rates in accordance with instructions of State Govt/Nigam	a	Place of posting, if he is residing within 20 KM from the outer limit of Municipal Area of duty place
		b.	Place of posting or actual residence, whichever is less, if, he residing at a place which is at distance more than 20 KM outer limit of Municipal Area out form Duty Place
		c	If, he residing at a place outside jurisdiction which is at distance less than 20 KM fall in neighbouring State.
		d	All of three above

Sr. No	Question	Tick/Most suitable Answer and write brief comments, if any, in support of it	
5	A Government employee is posted at Panchkula is drawing Pay of Rs. 80000/- and furnish Rent Receipt of Rs.10000/- for the house in which he resides in Chandigarh. Calculate HRA admissible to him?	A	Rs. 12800/-
		b.	Rs.10000/-
		C	Rs,6400/-
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
6	A Government employee is posted at Barwala is drawing Pay of Rs. 50000/- and furnish Rent Receipt of Rs.8000/- for the house in which he resides in Panchkula. Calculate HRA admissible to him?	a	Rs. 4000/-
		b.	Rs.8000/-
		c	HRA not admissible he is not maintain HQ
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
7	DDO stopped HRA of Government employee who did not submit the requisite certificate for grant of HRA on his transfer?	a	The action of DDO is not in order
		b.	Yes, the action of DDO is in order
		c	The Government employee, who was transfer, has not been permitted to retain his family at old

			station and allowed to pay nominal or penal interest for the accommodation retained by family at old station
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
8	In case of death of government employee on duty, the family of deceased employee is entitle for House Rent Allowance :-	a	Not, admissible
		b.	Yes, admissible on the prescribed rates drawn immediately before death by Government employee is admissible to the family of deceased employee for one year
		c	If residing in Government accommodation, the family be permitted to retain it on nominal prescribed charges
		d	b and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
9	What House rent allowance shall be admissible to a Government employee residing in the rented house?	a	Upto the amount of actual rent paid
		b.	As per admissible HRA
		c	Upto the amount of actual rent paid or As per admissible HRA whichever is less
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
10	Under what circumstances Conveyance Allowance is not admissible to blind handicapped employee	a	A Government employee have one eyed (partial blind)
		b.	Those who have been provided Government Vehicle for journey performed between house and office
		c	a and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
11	For how much period, a government employee shall be debarred from getting government accommodation when he is found guilty of subletting government accommodation?	a	2 Year
		b.	3 year
		c	5 year
		d	6 year

Sr. No	Question	For Most suitable Answer, in support of question as under:	
12	Under what circumstances case for sanction of honorarium sent to HOD and procedure to be followed for approved by his office?	a	The work done for which case sent for sanction of honorarium does not falls within the course of normal duty.
		b.	The HOD is of opinion that the case under consideration for sanction of honorarium test the merit prescribed in the rules
		c	a and b
		d	None of above

Q.No.13 which term shall be used for the amount payable at prescribed rate by Government employee for residential accommodation allotted to him by the competent authority.

- Standard Rent
- Market Rent
- House Rent allowance
- Licence fees

Q.No.14 which term shall be used in respect rent of Government accommodation assessed by the competent authority of Public Work Department (Building and Roads) Haryana

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

Q.No.15 which term shall be used for an allowance granted to specific group of government employees in lieu of private practice.

- a) Fees
- b) Non-practicing allowance
- c) Road Mileage allowance
- d) Hill compensatory allowance

Q.No.16 Own house for the purpose of the House Rent allowance means

- a) In the name of government employee or spouse ,son and daughter
- b) In the name of parents, grand-parents or parents-in -law
- c) None of the above
- d) Both a and b

Q.No.17 which term shall be used for the rent which is calculated and prescribed by competent authority on the basis of capital cost of a residence owned by Government or leased residence meant for Government employees?

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

Q.No.18 What is the rate of hill compensatory allowance?

- a) 10% of the basic pay subject to minimum of Rs.200/- and maximum of Rs.400 per month
- b) 2.5% of the basic pay subject to minimum of Rs.350/- and maximum of Rs.700 per month
- c) 5% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month
- d) 10% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month

Q.No.19 When the uniform allowance is paid?

- a) Temporary transfer
- b) Suspension
- c) Leave
- d) Joining time

Q.No.20 In case of death while in service, the family of deceased Government employee shall be entitled to house rent allowance for a period of _____ at the rate drawn immediately before the death

- a) Six months
- b) One year
- c) Not allowed
- d) Nine month

Q.No.21 the orthopedically handicapped government employee of Group D are entitled to draw

- a) Cycle allowance
- b) Conveyance allowance
- c) Both the cycle allowance and conveyance allowance
- d) None of the above

Q.No.22 what is the rate of Non-practising allowance as per the seventh pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay

d) 5% of the basic pay

Q.No.23 what is the rate of Non-practising allowance as per the sixth pay commission?

a) 20% of the basic pay

b) 10% of the basic pay

c) 25% of the basic pay

d) 5% of the basic pay

Q.No.24 what is the rate of conveyance allowance to blind and orthopedically handicapped Government employees?

a) 10% of the basic pay subject to minimum of 2000/- and maximum 5500/- per month

b) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 7200/- per month

c) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 8000/- per month

d) 10% of the basic pay subject to minimum of 2500/- and maximum 7200/- per month

Q.No.25 Whether Dearness allowance shall be paid on the conveyance allowance allowed to blind and orthopedically handicapped government employee?

a) Can't say

b) Yes

c) No

d) Fixed amount of Dearness allowance

Q.No.26. Mr. X orthopedically handicapped Govt employee was drawing basic pay of Rs. 60,000/- in the pay matrix level-6. What will be the amount of handicapped allowance admissible to him.

a) 2500

b) 4000

c) 6000

d) 7200

Q.No.27. Mr. X orthopedically handicapped employee was drawing basic pay of Rs. 80,000/- in the pay matrix level-7. What will be the amount of handicapped allowance to the employee.

a) 2500

b) 4000

c) 8000

d) 7200

Answer Key

Allowances:-

Sr.No	Answer
1	A
2	A
3	C
4	D
5	B
6	A
7	B
8	D
9	C
10	C
11	C
12	C
13	D
14	A
15	B
16	D
17	B
18	B
19	A
20	B
21	C
22	A
23	C
24	D
25	B
26	C
27	D

MCQs on the topic of Leave Rules

- Q.No.1 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of female government employees?
- Maternity leave
 - Child adoption leave
 - Both a and b
 - Child care leave
- Q.No.2 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of male government employees?
- Hospital leave
 - Paternity leave
 - Extra Ordinary leave
 - None of the above
- Q.No.3 In how many days, a govt employee may request for the conversion of already availed leave into another kind of leave
- Within 10 days after availing of leave
 - Within 20 days after availing of leave
 - Within 30 days after availing of leave
 - None of the above
- Q.No.4 Period of wilful absence treated as Extra-Ordinary leave can be converted into the following leave on the request of the employee
- Earned leave
 - Half Pay leave
 - Commutated leave
 - None of the above
- Q.No.5 No government employee shall be granted leave of any kind for a continuous period exceeding
- Five years
 - Four years
 - Three years
 - Two years
- Q.No.6 Un-authorized continuous absence exceeding _____ shall be treated as deemed resignation from the service
- Three years
 - Five years
 - Four years
 - Two years
- Q.No.7 The employee proceeded on leave preparatory to retirement shall be allowed to return to duty with the consent of
- Head of the department
 - Appointing Authority
 - Head of the office
 - None of the above
- Q.No.8 Which services or employment may be accepted by government employee during the period of leave?
- Setting up of a private professional practice (like Accountant, Consultant, legal or medical Practitioner)
 - Doing of casual literary work
 - Service as examiner
 - Both b and c
- Q.No.9 During the period of Extra-Ordinary leave, House rent allowance is paid only for
- Upto 120 days
 - Upto 180 days
 - Upto 150 days
 - Upto 100 days
- Q.No.10 Leave salary equal to half pay is admissible during the following leave?
- Half Pay leave
 - Extra ordinary leave
 - Leave Not due
 - Both a and c
- Q.No.11 Special allowance to Sweeper shall be admissible while on half pay leave at the rate of
- At half rate
 - At full rate

- c) No special allowance
 - d) At 1/3 rate
- Q.No.12 Leave shall not be granted to Government employee whom competent authority has decided to
- a) Dismiss
 - b) Remove
 - c) Compulsory Retirement
 - d) All of the above
- Q.No.13 Which leave cannot be availed in combination with or in continuation of any other kind of leave?
- a) Maternity leave
 - b) Casual leave
 - c) Short casual leave
 - d) Both B and C
- Q.No.14. How many special casual leaves can be allowed to differently abled employee for attending conference/ Seminar/ Training/ workshop.
- a) 5 days
 - b) 7 days
 - c) 10 days
 - d) Nil
- Q.No.15 A non-gazetted employee may avail the medical leave on the medical certificate issued by the
- a) Medical officer or Sr. Medical officer
 - b) Chief Medical officer or Civil Surgeon
 - c) Ayurvedic, Unani or Homeopathic medical practitioner
 - d) All of the above
- Q.No.16 The competent authority may direct the government employee to appear before the medical board in case, a government employee is on medical leave for a period exceeding _____ but he is not undergoing indoor treatment.
- a) Three months
 - b) Four months
 - c) Two months
 - d) Five months
- Q.No.17 How many day of leave can be granted to the government employee where medical Board is unable to say with certainty that Government employee shall ever be fit for service?
- a) 6 month
 - b) 8 months
 - c) 10 month
 - d) 12 months
- Q.No.18 How many day of leave can be granted to government employee where medical Board is certain that Government employee shall never be fit for service?
- a) 6 months
 - b) 8 months
 - c) 10 months
 - d) 12 month
- Q.No.19 Where the medical certificate for leave has been obtained from the Medical Board in such case the certificate of the fitness should be obtained from
- a) Civil surgeon
 - b) Medical Board
 - c) Chief Medical officer
 - d) All of the above
- Q.No.20 How many earned leave during the calander year can be earned by the employee in the Haryana Power Utilites?
- a) Twenty two fourteen by sixteen
 - b) Twenty two thirteen by sixteen
 - c) Twenty two fifteen by sixteen
 - d) None of the above
- Q.No.21 which leave shall be considered for the computation of earned leave?
- a) Earned leave
 - b) Half pay leave'
 - c) Casual leave
 - d) Extra Ordinary leave
- Q.No.22. How many days maximum of earned leave can be allowed, if spent within India?
- a) 240 days

- b) 365 days
 - c) 500 days
 - d) 730 days
- Q.No.23 How many day of the earned leave shall be allowed to government employee of vacation wing in respect of duty performed in any year in which he avails himself of the full vacation?
- a) Ten days
 - b) Twenty days
 - c) No earned leave
 - d) Sixteen days
- Q.No.24 How many day shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having less than ten year service?
- a) 18 days
 - b) 16 days
 - c) 24 days
 - d) 12 days
- Q.No.25 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of twenty year and above service?
- a) 18 days
 - b) 16 days
 - c) 24 days
 - d) 12 days
- Q.No.26 How many days of the earned leave can be allowed in lieu of Half pay leave for each completed year of service in addition to vacation to teaching staff only posted in vacation wings?
- a) 10 days
 - b) 15 days
 - c) 20 days
 - d) 25 days
- Q.No.27 How many day of the earned leave shall be allowed to the staff of vacation wing during the first year of service?
- a) Ten days
 - b) Twenty day
 - c) Nil days'
 - d) Fifteen days
- Q.No.28 which period shall not be considered towards completed year of service for the purpose of calculation of Half pay leave?
- a) Earned leave
 - b) Half pay leave
 - c) Extra ordinary leave with medical certificate or without medical certificate
 - d) None of the above
- Q.No.29 which period shall be considered towards completed year of service for the purpose of calculation of half pay leave?
- a) Earned leave
 - b) Overstayal of leave
 - c) Overstayel of joining time
 - d) Suspension period treated as penalty
- Q.No.30 How many Half pay leave can be sanctioned by Head of the Department?
- a) 120 day
 - b) 240 day
 - c) Full power
 - d) 360 days
- Q.No.31 What leave salary is admissible during the commuted leave?
- a) Leave salary equal to half pay
 - b) Leave salary equal to full pay
 - c) No leave salary
 - d) None of the above
- Q.No.32 How many day of the Half pay leave is allowed to be commuted for an approved course of study in public interest?
- a) 90 days
 - b) 180 days

- c) 240 days
- d) 360 days

Q.No.33 which authority has the full power to sanction the half pay leave to the government employee?

- a) Head of the office
- b) Administrative department
- c) Head of the department
- d) Controlling officer

Q.No.34 what leave salary is admissible during the period of leave not due?

- a) Leave salary equal to full pay
- b) No leave salary
- c) Leave salary equal to half pay
- d) None of the above

Q.No.35 How many day of maximum leave not due may be granted to employee during the entire service?

- a) 180 days
- b) 240 days
- c) 360 days
- d) 120 days

Q.NO.36 Which employee may be granted to leave not due?

- a) Substantive employee
- b) Officiating employee
- c) Temporary employee
- d) Both b and c

Q.No.37 How many day of leave not due may be granted by the Head of the department?

- a) 120 days
- b) 60 days
- c) 240 days
- d) 360 days

Q.No.38 Leave not due may be converted into the following kind of leave

- a) Commuted leave
- b) Earned leave
- c) Half pay leave
- d) Not any kind of leave

Q.No.39 When the employee is required to refund the leave salary drawn by him during the period of leave not due?

- a) On account of ill health

- b) On account of premature retirement
- c) On account of voluntary retirement
- d) On account of compulsory retirement

Q.No.40 How many day of Leave not due may be sanctioned to the permanent government employee?

- a) To the extent of earned leave to be earned by him in near future
- b) To the extent of half pay leave to be earned by him in near future
- c) To the extent of commuted leave to be earned by him in near future
- d) None of the above

Q.No.41 How many day of the Extra Ordinary Leave may be sanctioned on any one of the occasion ?

- a) 120 days
- b) 150 days
- c) 180 days
- d) 240 days

Q.No.42 Which authority is competent to sanction the extra-ordinary leave with substitute?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) None of the above

Q.No.43 On what grounds Extraordinary leave granted to Government employee may be commuted retrospectively into "leave not due"

- a) On the grounds of higher studies
- b) On the grounds of medical
- c) On the grounds of personal affairs
- d) None of the above

Q.No.44 A government employee while availing the Leave preparatory to retirement may apply following kind of leave

- a) Earned leave
- b) Extra-Ordinary leave
- c) Half Pay leave
- d) Both a and c

Q.No.45 Which leave is not debited to leave account of the employee?

- a) Maternity leave
- b) Child Adoption leave
- c) Child care leave
- d) All of the above

Q.No.46 How many day of the maternity leave can be granted to the female government employee during the entire service career on account of miscarriage/abortion?

- a) 15 days
- b) 30 days
- c) 45 days
- d) 60 days

Q.No.47 How much minimum length of services has been prescribed for the grant of Maternity leave to the female employee working on the contract basis?

- a) 6 months
- b) 3 months
- c) 9 months
- d) 12 months

Q.No.48 which leave may be availed in continuation of Maternity leave?

- a) Earned leave
- b) Half Pay leave
- c) EOL on Medical ground and Commuted leave on medical ground
- d) None of the above

Q.No.49 How many days of leave of kind due may be granted to adoptive mother in continuation of the child adoption leave?

- a) Not exceeding thirty days or for a period upto the age of one year of the adopted child whichever is less
- b) Not exceeding sixty days or for a period upto the age of one year of the adopted child whichever is less
- c) Not exceeding ninety days or for a period upto the age of one year of the adopted child whichever is less
- d) None of the above

Q.No.50 A female government employee has adopted the child of the age of four months twenty eight days. What age of the child shall be considered while granting the child adoption leave?

- a) Five months
- b) Four months
- c) Four months and twenty eight days
- d) None of the above

Q.No.51 In case it is found at any stage that the adoption was not genuine, or the adopted child is given back, then the leave salary paid for the period shall be recovered from the female government employees with prevailing rate of interest. On what rate of Interest, recovery shall be made from the female government employee?

- a) As per SBI rate of interest
- b) As per GPF rate of interest
- c) As per SBI lending rate of Interest
- d) None of the above

Q.No.52 How many days of child adoption leave can be granted to the female government employee on the valid adoption of a girl as a third child?

- a) Four months or till the child attain the age of one year whichever is earlier
- b) Six months or till the child attains the age of one year whichever is earlier
- c) Three months or till the child attains the age of one year whichever is earlier
- d) No any child adoption leave

Q.No.53 How many maximum period of Child care leave can be granted to the female govt employee for taking care of her children?

- a) 365 days
- b) 730 days
- c) 560 days
- d) 240 days

Q.No.54 what will be minimum spell of Child care leave?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

Q.No.55 Which authority is fully competent to sanction the child care leave to the female government employee working on group C and D posts?

- a) Head of the Department
- b) Appointing Authority
- c) Administrative Secretary
- d) Head of the office

Q.No.56 What minimum length of service has been prescribed for grant of child care leave to the female government employee appointed on adhoc basis and work charged basis?

- a) One year
- b) Two year
- c) Three year
- d) Four year

Q.No.57 Which leave shall be allowed to be converted into Child care leave with retrospectively effect?

- a) Earned leave
- b) Half pay leave
- c) Period of Unauthorized absence
- d) None of the above

Q.No.58 What leave salary is admissible during the period of paternity leave?

- a) Leave salary equal to full pay
- b) Leave salary equal to Half pay

- c) Leave salary admissible during EOL
- d) NO leave salary

Q.No.59 which authority has the full power to sanction the Child care leave to female government employee working on group B post?

- a) Head of the office
- b) Appointing Authority
- c) Head of the department
- d) Administrative secretary

Q.No.60 Hospital leave may be combined with any kind of leave. What will be the total period of the combination of Hospital leave with another kind of leave?

- a) 26 months
- b) 28 months
- c) 30 months
- d) 32 months

Q.No.61 Which authority is competent to grant the Hospital leave?

- a) Head of the department with prior approval of Finance department
- b) Appointing authority with prior approval of the Finance department
- c) Administrative Department with the prior approval of the finance department
- d) None of the above

Q.No.62 How many days of the special disability leave can be granted to the employee?

- a) 365 days
- b) 540 days
- c) 650 days
- d) 730 days

Q.No.63 What leave salary is admissible during the period of study leave?

- a) Leave salary equal to full pay
- b) No leave salary
- c) Leave salary equal to half pay
- d) Only basic pay and NO compensatory allowance

Q.No.64 Which government employee may be granted the study leave?

- a) Employee working on Non-gazetted post
- b) Employee working on the Gazetted post
- c) Both a and b
- d) None of the above

Q.No.65 Which is not the prescribed condition for the grant of the study leave

- a) A government employee should working on the gazetted post

- b) A government employee should have minimum five year length of service
- c) A government employee should have left minimum three year of service after availing of leave
- d) None of the above

Q.No.66 Which authority is competent to sanction the study leave?

- a) Appointing Authority with the concurrence of Finance department
- b) Head of the department with the concurrence of Finance Department
- c) Administrative Secretary with the concurrence of Finance Department
- d) None of the above

Q.No.67 study leave shall not be counted for

- a) Promotion
- b) Pension
- c) Seniority
- d) Earned leave

Q.No.68 How many day of the earned leave is allowed to be encashed at the time of resignation from the services?

- a) 100% of the earned leave in his/her account
- b) 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is less
- c) 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is higher
- d) 60% of the earned leave in his/her account

Q.No.69 Which government employee is not entitled to get the amount of leave encashment?

- a) Employee who is placed under dismissal
- b) Employee who is placed under removal
- c) Employee who is placed under termination
- d) Both a and b

Q.No.70 When the benefit of the leave encashment shall be given to the family of missing government employee who is disappeared in service and whose whereabouts are not know?

- a) After three months from the date of lodging FIR by the family
- b) After six months from the date of lodging FIR by the family
- c) After nine months from the date of lodging FIR by the family
- d) After twelve months from the date of lodging FIR by the family

Q.No.71 Which authority is competent to sanction the leave encashment to Group A and B employee?

- a) Head of the office
- b) Administrative department
- c) Head of the Department

d) None of the above

Q.NO.72 Which authority is competent to sanction the leave encashment to Group C and D employee?

- a) Head of the office'
- b) Administrative department
- c) Head of the Department
- d) None of the above

Q.No.73 How many casual leave shall be admissible during the last year of quitting service before 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

Q.No.74 How many casual leave shall be admissible during the last year of quitting service on or after 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

Q.No.75 if at the end of calendar year no casual leave is due to a government employee, the above said short casual leave and period of late attendance shall be debited to

- a) Half pay leave
- b) Earned leave
- c) Extra-ordinary leave
- d) None of the above

Q.No.76 Short casual leave upto 2 hours shall be treated debited to casual leave account to the extent of

- a) $\frac{1}{2}$ day casual leave
- b) $\frac{1}{3}$ day casual leave
- c) Full casual leave
- d) None of the above

Q.No.77 Short casual leave upto 4 hours shall be treated debited to casual leave account to the extent of

- a) $\frac{1}{2}$ day casual leave
- b) $\frac{1}{3}$ day casual leave
- c) Full casual leave
- d) None of the above

Q.No.78 Late attendance after four hours shall be treated debited to casual leave account to the extent of

- a) 1/3 day casual leave
- b) Half day casual leave
- c) Full day casual leave
- d) None of the above

Q.No.79 What is the maximum spell of casual leave at one time?

- a) Maximum of 16 days inclusive of holidays
- b) Maximum of 16 days exclusive of holidays
- c) Maximum of 10 days inclusive of holidays
- d) Maximum of 10 days exclusive of holidays

Q.No.80 What is the maximum limit for the grant of quarantine leave?

- a) Twenty one days
- b) Thirty days
- c) Forty five day
- d) Ten days

Q.No.81 How many days of special casual leave can be granted to the government employee for the day of donating blood on working day?

- a) No special casual leave
- b) Two day special casual leave
- c) One day special casual leave
- d) Three day special casual leave

Q.No.82 How many days of special casual leave can be granted to the government employee when an employee is bitten by a rabid animal?

- a) Six days
- b) Five days
- c) Four day
- d) Three day

Q.No.83 How many days of special casual leave can be availed by the government employee on curtailment of the joining time on the direction of transferring Authority?

- a) To the extent of three days
- b) No special casual leave
- c) Both a and b
- d) To the extent of unavailed joining period

Q.No.84 How many days of the special casual leave can be granted to female government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen days

d) Twenty days

Q.No.85 How many days of the special casual leave can be granted to male government employee on account of adoption of family welfare programme?

a) Six days

b) Ten days

c) Fourteen day

d) Twenty days

Q.No.86 How many days of the special casual leave can be granted to male government employee to look after his wife who undergo gynea sterilization or puerperal sterilization operation?

a) Three days

b) Six days

c) Ten days

d) Fourteen days

Q.No.87 How many days of the special casual leave can be granted to the government employee for participation in sport activities of inter-state and international importance?

a) 14 days

b) 21 days

c) 30 days

d) 40 days

Q.No.88 For which kind of disease, Quarantine leave may be granted to the employee?

a) Cholera

b) Small-pox

c) Plague

d) All of the above

Q.No.89 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of ten year but less than twenty year service?

a) 18 days

b) 16 days

c) 24 days

d) 12 days

Q.No.90 Which authority shall be competent to sanction the amount of leave encashment of Group C and D employees, where the departmental or judicial proceedings are pending at the time of retirement or quitting service?

a) Head of the office

b) Head of the Department

c) Administrative Department

d) Appointing Authority

Q.No.91 what are the prescribed conditions for the grant of leave not due?

a) The authority competent to grant the leave is satisfied that there is reasonable prospect of the government employee returning to duty on its expiry

b) Leave not due shall be limited to the half pay leave likely to be earned thereafter

c) Leave not due shall be debited against the half pay leave account which the government employee may earn subsequently

d) All of the above

Q.No.92 Which authority is competent to sanction the Extra Ordinary leave upto 365 days without substitute?

- e) Head of the office
 - f) Head of the Department
 - g) Administrative Department
 - h) None of the above
- Q.No.93 During the period of Extra-Ordinary leave, which allowance are admissible to the Government employee?
- a) House Rent allowance and Hill compensatory allowance for 180 days
 - b) Fixed medical allowance if any
 - c) Children education allowance if any
 - d) All of the above
- Q.No.94 During which kind of leave, conveyance allowance is paid to the employee?
- a) Earned Leave
 - b) Casual leave
 - c) Half pay leave
 - d) Commuted leave
- Q.No.95 If government employee resigns from service or quit service without returning to duty after availing of study leave, then he shall be liable to pay
- a) Half of the salary drawn by him during the period of study leave
 - b) Double the amount of leave salary, study allowance, cost of fees, travelling and other expenses incurred by the state government
 - c) No leave salary is to be refunded
 - d) None of the above
- Q.No.96 Maternity leave may also be granted to the following female government employee
- a) Spinster girls
 - b) Commissioning Mother
 - c) Surrogacy Mother
 - d) All of the above
- Q.No.97 A paternity leave may be granted to male government employee in case of
- a) During the confinement of his wife upto two surviving children
 - b) On the valid adoption of the child of less than one year
 - c) Both a and b
 - d) None of above
- Q.No.98 Where paternity leave is not availed within the specified period, it shall be treated
- a) To be availed in the next calendar year
 - b) To be availed in the next financial year
 - c) To be treated as lapsed
 - d) None of the above
- Q.No.99 Which authority is competent to sanction the commuted leave upto 240 days?
- a) Head of the department
 - b) Head of the office
 - c) Administrative Secretary
 - d) None of the above
- Q.No.100 A female government employee having one surviving child adopt a boy child having the age of 7 months 25 days. How many months of the Child adoption leave shall be granted to her?
- a) Five months
 - b) Four months
 - c) Six months
 - d) None of the above
- Q.No.101 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?
- a) 45 and 15/24
 - b) 68 and 7/16
 - c) Will not be carried forward
 - d) 91 and 3/24
- Q.No.102 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the HVPNL after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?
- a) 45 and 15/24

- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

Q.No.103 An employee was working in the Centre Government is subsequently appointed in the HVPNL after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

Q.No.104 When the benefit of counting of past service for the purpose of computing the earned leave shall not be admissible on the subsequent appointment through proper channel?

- a) On subsequent appointment from any other Government to Haryana Government
- b) On subsequent appointment from one department to an organization of Haryana Government
- c) On subsequent appointment from one department to another department of Haryana Government
- d) None of the above

Q.No.105 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many Half pay leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

Q.No.106 In case, a Government employee is recalled to duty before the expiry of his leave, such recall to duty shall be treated as compulsory in all cases. Since, he is recalled in India. From which date, he shall be treated on duty?

- a) On date of joining of duty
- b) On the date on which he starts the journey
- c) On date of communication of orders
- d) None of the above

Q.No.107 If the leave from which he is recalled is out of India, to count the time spent on the _____ to India as duty for the purpose of calculating the leave. Fill in the blanks with appropriate word

- a) Leave
- b) Voyage
- c) Halt
- d) None of the above

Q.No.108 What house Rent allowance shall be admissible during the Half pay leave?

- a) Half House Rent allowance of admissible amount
- b) Full House Rent allowance
- c) Not admissible
- d) One fourth of the admissible HRA

Q.No.109 which authority shall sanction the leave of the employee working on the Foreign Service?

- a) Borrowing department
- b) Parent department
- c) Foreign department
- d) Both a and c

Q.No.110 In which form, Child care leave is applied by the female government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

Q.No.111 In which form, Extra-Ordinary leave is applied by the government employee?

- a) Form -2
- b) Form-3

- c) Form-4
- d) Form-5

Q.No.112 If on recall from vacation, the Government employee does not report for duty and a substitute is posted in his place, the corresponding portion of vacation during which the substitute discharges the duties of the post shall be treated as_____.

- a) Duty
- b) Vacation
- c) Leave
- d) None of the above

Q.NO.113 With whose approval, Earned leave more than 500 days may be sanctioned?

- a) Head of the Department
- b) Administrative Department
- c) Finance Department
- d) None of the above

Answer Key

Leave Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	A	51	B	76	B	101	A
2	B	27	C	52	B	77	A	102	C
3	C	28	D	53	B	78	C	103	C
4	D	29	A	54	A	79	A	104	D
5	A	30	B	55	B	80	B	105	C
6	B	31	B	56	B	81	C	106	B
7	B	32	B	57	D	82	B	107	B
8	D	33	B	58	A	83	D	108	B
9	B	34	C	59	C	84	C	109	B
10	D	35	C	60	B	85	A	110	C
11	A	36	A	61	C	86	A	111	D
12	D	37	A	62	D	87	C	112	C
13	D	38	D	63	C	88	D	113	C
14	C	39	C	64	B	89	A		
15	D	40	B	65	C	90	D		
16	A	41	C	66	C	91	D		
17	D	42	B	67	D	92	D		
18	A	43	B	68	B	93	C		
19	B	44	D	69	D	94	B		
20	B	45	D	70	B	95	B		
21	C	46	C	71	C	96	D		
22	B	47	B	72	A	97	C		
23	C	48	C	73	B	98	C		
24	C	49	B	74	D	99	A		
25	D	50	B	75	B	100	A		

Topic:- Haryana Pension Rules

1. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is less than 1 year is?
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

2. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is one year or more but less than 5 years is? Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

3. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is five year or more but less than 24 years is? Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

4. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is more than 24 years is? Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

5. Retirement/Death Gratuity is eligible to a Government Servant as per which Rule of Haryana Civil Services (Pension) Rules, 2016?
(A) Rule 30
(B) Rule 40
(C) Rule 95
(D) Rule 33

5. As per Rule 30 of the Haryana Civil Services (Pension) Rules, 2016 in calculating the length of qualifying service, fraction of a year equal to __ months and above shall be treated as a completed one half-year and reckoned as qualifying service?

(A) Two months
(B) Three months
(C) Four months
(D) Six months

7. Which among the following leave cannot run concurrently with the period of notice given by a Government Servant seeking voluntary Retirement Haryana Civil Services (Pension) Rules, 2016?
(A) Earned Leave
(B) Casual Leave
(C) Child Care Leave
(D) Extra-ordinary leave

8. Comment on the following with regard to leave of a Government Servant who tendered notice for voluntary retirement under Haryana Civil Services (Pension) Rules, 2016?

(A) Can avail leave standing to his credit and leave can run concurrently with the period of notice

- (B) No leave is admissible during the period of notice of voluntary retirement
- (C) Earned Leave cannot be availed during period of notice
- (D) Leave at credit will lapse when notice for voluntary retirement is tendered

9. What happens when the competent authority does not issue any orders on the notice tendered by a Government Servant under Rule 146 of Haryana Civil Services (General) Rules, 2016 before the expiry of the period of notice
- (A) Government servant giving notice may presume acceptance and the retirement shall be effective in terms of the notice
 - (B) Notice tendered by the Government Servant will become lapse
 - (C) Orders of the competent authority is must for voluntary retirement
 - (D) None of these
10. In which among the following cases, notice tendered by a Government Servant seeking voluntary retirement under Rule 148 Haryana Civil Services (General) Rules, 2016 can be rejected?
- (A) disciplinary proceedings are pending or contemplated against the Government servant for major penalty and authority is of the view the imposition of the penalty of removal or dismissal from service would be warranted in the case
 - (B) prosecution is contemplated or may have been launched in a Court of Law against the Government servant concerned
 - (C) Both (A) and (B)
 - (D) None of these
11. Retirement on completion of 20 years' qualifying service is covered under which Rule of Haryana Civil Services (General) Rules, 2016?
- (A) Rule 148
 - (B) Rule 146
 - (C) Rule 49
 - (D) Rule 51
12. Which among the following is correct with regard to notice tendered by a Government Servant to retire voluntary from service under Rule 149 of Haryana Civil Services (General) Rules, 2016?
- (i) Notice for voluntary retirement once given cannot be withdrawn
 - (ii) Shall be precluded from withdrawing the notice except with the specific approval of such authority
 - (iii) Request for withdrawal shall be within the intended date of his retirement
- (A) (i) only is correct
 - (B) (ii) only is correct
 - (C) (iii) only is correct
 - (D) (ii) and (iii) are only correct
13. Who is the authority competent to accept the notice for voluntary retirement tendered under Rule 149 of Haryana Civil Services (General) Rules, 2016? -
- (A) Disciplinary Authority
 - (B) Head of the Department
 - (C) President of India
 - (D) Appointing Authority
14. Which among the following is correct with regard to Rule 147 of Haryana Civil Services (General) Rules, 2016?
- (A) Voluntary retirement can be requested less than the prescribed notice period of three months giving reasons therefore
 - (B) appointing authority may relax the requirement of notice of three months in case of voluntary retirement
 - (C) Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months
 - (D) All the above
15. The appointing authority may, by order in writing, withhold or withdraw a pension or a part thereof, whether permanently or for a specified period under which circumstance?
- Chapter-
- A) If the pensioner is employed in a private firm having remuneration more than pension
 - B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct

- C) if the pensioner is involved in some petty cases
D) if the pensioner is not looking after his family
16. Authority competent to dismiss or remove a Govt. Servant from service may, if the case is deserving of special consideration, sanction a _____ not exceeding two – thirds of pension which would have been admissible to him if he had been compulsory retired on that day? Chapter-
- A) Subsistence Allowance
B) Compulsory retirement pension
C) Exgratia pension
D) Compassionate allowance
17. Re-employed military pensioners should exercise option under Rule 18 Haryana Civil Services (Pension) Rules, 2016 within __ from the date of re-employment, whether he would like to get past military service counted for pension in the civil post or service? Chapter-
- A) one year
B) six months
C) one month
D) two years
18. As per Rule 12 of Haryana Civil Services (Pension) Rules, 2016 departmental proceedings shall be deemed to be instituted on the date on which? Chapter-
- A) Statement of charges is issued to the Government servant or pensioner
B) Government servant has been placed under suspension, if such suspension is from an earlier date
C) Both A and B
D) None of these
19. A Government servant may, at any time, cancel a nomination for retirement gratuity/death gratuity by sending a notice in writing to? Chapter-
- A) Head of Department
B) Head of Office
C) Pension Disbursing Authority
D) Appointing Authority
20. Retirement or death gratuity as finally calculated contains a fraction of a rupee, then?
(A) Fraction shall be ignored
(B) it shall be rounded off to the next higher rupee
(C) it shall be rounded off to the next hundred
(D) none of these
21. As per Rule 69 of Haryana Civil Services (Pension) Rules, 2016, Every pension sanctioning authority shall undertake the work of preparation of pension papers in Form Pen-3 _____ before the date on which a Government servant is due to retire on superannuation? Chapter-
- (A) Eight Months
(B) Six Months
(C) Two Year
(D) Three Months
22. Which among the following is true with regard to Retirement/Death Gratuity?
(A) Death/Retirement gratuity is exempt from income tax
(B) DA admissible on the date of retirement/death shall be treated as “emoluments” for all types of Gratuity
(C) Both (A) and (B)
(D) None of these
23. As per Rule 68 of Haryana Civil Services (Pension) Rules, 2016, every Head of Department shall have a list prepared every __ months, of all Government servants who are due to retire within the next twenty four months of that date?

- (A) Six Months
 (B) Four Months
 (C) Three Months
 (D) Two Months
24. Comment on the following with regard to a Government Servant who commits suicide while in Service
 (A) Will not be eligible for family pension/death gratuity to the family
 (B) Pension Rules do not prohibit the grant of family pension/death gratuity to the family of a Government servant who commits suicide
 (C) It is the discretion of the Head of the Department to grant family pension/death gratuity to the family
 (D) None of the above
25. Family of the deceased Government Servant shall be entitled to Family Pension when?
 (A) G.S dies after completion of one year of continuous service
 (B) G.S dies before completion of one year of continuous service, provided the deceased Government servant concerned immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service
 (C) after retirement from service and was on the date of death in receipt of a pension, or compassionate allowance
 (D) All the above
26. The amount of retirement gratuity or death gratuity payable under Rule 40 of Haryana Civil Services (Pension) Rules, 2016 shall in no case exceed?
 (A) Rs.5 Lakhs
 (B) Rs.10 Lakhs
 (C) Rs.15 Lakhs
 (D) Rs.20 Lakhs
27. "Minor" as defined under Rule 62 of Haryana Civil Services (Pension) Rules, 2016 who has not completed the age of?
 (A) 7 years
 (B) 10 years
 (C) 14 years
 (D) 18 years
28. "Definitions" is mentioned in which Rule of Haryana Civil Services (Pension) Rules, 2016?
 (A) Rule 1
 (B) Rule 2
 (C) Rule 3
 (D) Rule 8
29. "Pension Disbursing Authority" as defined under Haryana Civil Services (Pension) Rules, 2016 includes?
 (A) Accounts Officer
 (B) Branch of a nationalised bank
 (C) Treasury including sub-treasury
 (D) All the above
30. Which among the following statements are correct with regard to Haryana Civil Services (Pension) Rules, 2016?

Statement 1 – The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last completed working day

Statement 2 – the date of death of a Government Servant shall also be treated as a completed working day

- (A). Statement 1 is only correct
- (B). Statement 2 is only correct
- (C). Both Statement 1 and Statement 2 are correct
- (D). None of the above are correct

31. In a case where the Government servant immediately before his retirement or death was absent from duty on leave or otherwise or was under suspension, the day of retirement or death shall be?

- (A) Part of such leave or absence or suspension
- (B) treated as a working day
- (C) either absence or working day as per discretion of competent authority
- (D) None of these

32. Future good conduct shall be an implied condition of every grant of pension and its continuance under which Rule of Haryana Civil Services (Pension) Rules, 2016?

- (A) Rule 8
- (B) Rule 9
- (C) Rule 10
- (D) Rule 6

33. Haryana Civil Services (Pension) Rules, 2016 came into force on?

- (A) 1 December 1972
- (B) 1 January 1973
- (C) 1 June 1972
- (D) 19 July 2016

34. Haryana Civil Services (Pension) Rules, 2016 shall be applicable to?

- (A) Persons paid from contingencies
- (B) Railway servants
- (C) Government servants appointed on or before 31.12.2005
- (D) Members of the All India Services

35. 'Child' under the definition of Haryana Civil Services (Pension) Rules, 2016 means?

Chapter-

- (i) Son under 25 years of age
- (ii) Daughter under 25 years of age
- (iii) Unmarried daughter of any age
- (iv) Unmarried daughter under 25 years of age

- (A) (i) and (ii) only
- (B) (i) and (iii) only
- (C) (i), (ii) and (iii) only
- (D) (i) and (iv) only

36. 'Retirement Benefits' under Haryana Civil Services (Pension) Rules, 2016 includes?

Chapter-

- (A) Pension
- (B) Service gratuity
- (C) Retirement gratuity
- (D) All the above

37. Which among the following is true about Haryana Civil Services (Pension) Rules, 2016?

Chapter-

- (A) The date of death shall be treated as a working day
- (B) The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last working day
- (C) Both A and B are true
- (D) None of these

38. Who reserves the right to withhold or withdraw pension as per Rule 10 of Haryana Civil Services (Pension) Rules, 2016?

- (A) Appointing Authority

- (B) Disciplinary Authority
 (C) Pension Disbursing Authority
 (D) Governor of Haryana
39. Which among the following is correct with regard to Haryana Civil Services (Pension) Rules, 2016?
 (A) Pre-appointment training period counts as qualifying service for pension in respect of Groups C' and D' employees
 (B) EOL granted due to inability of a Government servant to join or rejoin duty on account of civil commotion count as qualifying service
 (C) EOL granted to a Government servant for prosecuting higher technical and scientific studies count as qualifying service
 (D) All of these
40. A Government servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is? Chapter-
 (A) entitled to count his past service as qualifying service
 (B) not entitled to count his past service as qualifying service
 (C) Either A or B by a specific order of the authority which passed the order of reinstatement.
 (D) None of these
41. Which among the following leave will not count as qualifying service for the purpose of pension? Chapter-
 (A) Extraordinary leave for prosecuting higher technical and scientific studies
 (B) Extraordinary leave granted on medical certificate
 (C) All kinds of leave for which leave salary is payable
 (D) Extraordinary leave without medical certificate
42. In which among the following cases, time passed by a Government servant under suspension shall count as qualifying service? Chapter-
 (A) pending inquiry into conduct period shall count as qualifying service
 (B) shall count as qualifying service on conclusion of such inquiry if he has been fully exonerated
 (C) shall count as qualifying service if suspension is held to be wholly unjustified
 (D) All the above
43. Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Government servant resigns? Chapter-
 (A) his service or post with a view to taking up an appointment in or under a private commercial company.
 (B) his service or post with a view to taking up an appointment under a corporation or company wholly or substantially owned or controlled by the Government
 (C) his service or post with a view to taking up an appointment in or under a body controlled or financed by the Government.
 (D) All of these
44. A Government servant who is re-employed having rendered military service earlier, if chose to count previous military service as qualifying service then he will cease to draw?
 (A) the pension already drawn
 (B) the value received for the commutation of a part of military pension
 (C) the amount of retirement gratuity including service gratuity, if any
 (D) All of these
45. As per Haryana Civil Services (Pension) Rules, 2016 qualifying service of a Government servant shall commence from the date? Chapter-
 (A) Appointment order is issued for his first appointment
 (B) He takes charge of the post to which he is first appointed
 (C) Date of issue of confirmation orders
 (D) Date of completion of induction training
46. A Government servant who is re-employed having rendered military service earlier, if chose to continue to draw the military pension or retain gratuity received on discharge from military service, then? Chapter-
 (A) his former military services shall not count as qualifying service
 (B) his former military services shall count as qualifying service
 (C) on re-employment such Govt. Servant will lose all benefits of military services
 (D) such kind of re-employment is not possible
47. Who is the authority competent to allow a person to withdraw his resignation? Chapter-
 (A) Disciplinary Authority
 (B) Appointing Authority

- (C) Head of the Department
(D) Head of the office
48. As per Haryana Civil Services (Pension) Rules, 2016 interruption in the service of a Government servant entails forfeiture of his past service, except? Chapter-
- (A) authorized leave of absence
(B) suspension, where it is immediately followed by reinstatement
(C) joining time while on transfer from one post to another
(D) All the above
49. As per Rule 21 of Haryana Civil Services (Pension) Rules, 2016 past service of a Government employee shall be forfeited towards pension and death-cum-retirement gratuity in the following circumstances Chapter-
- (A) An interruption in service caused by wilful absence from duty;
(B) Resignation from public service;
(C) Dismissal or removal from service under the Haryana Civil Services (Punishment and Appeal) Rules, 2016.
(D) All the above
50. The expression 'emoluments' as defined under Rule 8(7)(a) Haryana Civil Services (Pension) Rules, 2016 means?
- (A) Basic Pay+NPA
(B) Basic Pay + DA+NPA
(C) Pensionary benefits
(D) Retirement Gratuity
51. The expression 'emoluments' as defined under Rule 8(7)(b) Haryana Civil Services (Pension) Rules, 2016 means? Chapter-
- (A) Basic Pay +NPA
(B) Basic Pay +NPA + DA
(C) Pensionary benefits
(D) Retirement Gratuity
52. Which pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement? Chapter-
- (A) Provisional Pension
(B) Superannuation pension
(C) Retiring Pension
(D) None of these
53. Normally a Haryana Government Servant shall retire from service with effect from? Chapter-
- (A) first day of the month in which the Government Servant turns 58 years of age
(B) afternoon on the day in which the Government Servant turns 58 years of age
(C) afternoon of the last day of the month in which Government Servant turns 58 years of age
(D) forenoon of the last day of the month in which Government Servant turns 58 years of age
54. A Government Servant whose date of birth is on 21.04.1963 shall retire from service on superannuation on? Chapter-
- (A) 30.04.2021 afternoon
(B) 01.04.2021 afternoon
(C) 01.05.2021 forenoon
(D) 21.04.2021 afternoon
55. A Government servant whose date of birth is the first of a month shall retire from service on? Chapter-
- (A) afternoon of the last day of the month on attaining the age of 58 years
(B) forenoon of the last day of the preceding month on attaining the age of 58 years
(C) forenoon of the last day of the month on attaining the age of 58 years
(D) afternoon of the last day of the preceding month on attaining the age of 58 years
56. A Government Servant whose date of birth is on 01.07.1963 shall retire from service on superannuation on? Chapter-
- (A) 31.07.2021
(B) 30.06.2021
(C) 01.07.2021
(D) None of these
57. Which among the following is correct with regard to retirement of a Government Servant? Chapter-

- (i) Retirement of a Government servant is automatic on the date on which he attains the age of compulsory retirement
- (ii) Specific orders of the competent authority is required for the retirement of a Government Servant
- (iii) A Government Servant retires on the last working day of the month of retirement

- (A) (i), (ii) and (iv) are correct
- (B) (i) and (iii) are correct
- (C) (i) and (iv) are correct
- (D) All the above are correct

58. Which pension may be granted if a Government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service?

Chapter-

- (A) Superannuation Pension
- (B) Invalid pension
- (C) Compassionate Allowance
- (D) Provisional Pension

59. Invalid pension is covered under which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-

- (A) Rule 28
- (B) Rule 26
- (C) Rule 29
- (D) Rule 27

60. Compensation pension under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 is sanctioned under which of the following circumstances? Chapter-

- (A) if a Government servant retires from the service on account of any bodily or mental infirmity
- (B) If a Government servant is selected for discharge owing to the abolition of his permanent post
- (C) If a Government Servant opts for resignation on completion of 10 years of service
- (D) Pension received by a temporary Government Servant on abolition of his post

61. Under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 notice of at least __ months shall be given to Government servant in permanent employment before his services are dispensed with on the abolition of his permanent post?

Chapter-

- (A) Six months
- (B) one month
- (C) Three months
- (D) Two months

62. If a Government servant is selected for discharge owing to the abolition of his permanent post under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016, have the option of? Chapter-

- (A) Taking compensation pension to which he may be entitled for the service he had rendered
- (B) accepting another appointment on such pay as may be offered and continuing to count his previous service for pension.
- (C) Either A or B
- (D) None of the above

63. Compassionate allowance is granted in special deserving cases under which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-

- (A) Rule 27
- (B) Rule 26
- (C) Rule 28
- (D) Rule 29

64. A Government servant, who wishes to take voluntary retirement under Haryana Civil Services (Pension) Rules, 2016 shall give a notice in writing to the appointing authority at least __ months before the date on which he wishes to retire?

Chapter-

- (A) Three Months
- (B) Two months
- (C) One month
- (D) None of these

65. An employee seeking voluntary retirement can not avail leave to his credit concurrently with the -
 (A) True (B) False
66. What rate of interest shall be payable on the delayed payment of pensionary benefits, where punishment awarded by the punishing authority is set aside by the court of law due to lack of evidence or by giving the benefit of doubt
 Chapter-page-542
 (A) GPF rate of interest
 (B) No Interest
 (C) SBI rate of interest
 (D) SBI lending rate of Interest
67. 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
68. For calculation of gratuity, emoluments include:-
 (A) Basic Pay
 (B) Basic Pay + Non-practicing allowance
 (C) Basic Pay + Dearness Allowance
 (d) Basic Pay + Dearness Allowance + Non-practicing allowance
69. Dearness allowance is to considered for calculation of:
 (A) Pension
 (B) Commuted value of pension
 (C) Gratuity
 (d) Family Pension
70. Interest at the rate applicable to GPF deposit shall be paid if the payment of gratuity is delayed beyond the period of quitting of service other than superannuation by _____ months Chapter-
 (A) 3 months
 (B) 6 months
 (C) 9 months
 (d) 12 months
71. The recovery of the commuted portion of pension shall be operative from which month?
 (A) From Date in which the commuted value of pension is credited in the bank account of pensioner
 (B) Same month in which the commuted value of pension is credited in the bank account of pensioner
 (C) From Next month in which the commuted value of pension is credited in the bank account of pensioner
 (D) Any one of these dates.
72. The amount of recovery commuted pension shall not be less than _____ Chapter-
 (A) 30% of Basic Pension
 (B) 40% of Commuted portion of pension
 (C) Commuted portion of pension
 (D) 40% of Basic Pension
73. If the pensioner dies on or after the date on which commutation became absolute but before receiving the commutation value, this value shall be paid to _____
 Chapter-
 (A) Legal Wedded wife of deceased pensioner
 (B) The family members as per provisions applicable for payment of death-cum-retirement gratuity
 (C) Parents of deceased employee
 (D) Not to anybody

74. For commutation of pension the application shall be submitted to the Head of office
- Within three months before or within Six Months after the date of retirement.
 - Within one year after the date of retirement.
 - Within six months before or within one year after the date of retirement.
 - Within one year before or within one year after the date of retirement.
75. In case of death after retirement, recovery of Government loss or any dues in respect of deceased pensioner shall be made from the family pension
- Chapter-
- True
 - False
76. Where the family pension is payable to the dependent parent(s), then
- Chapter-
- Payable to the father in the first instance
 - Payable to the mother in the first instance
 - They are not entitled as per Family Pension rules
 - Payable to the mother and on her becoming ineligible it shall be payable to the father up to the date of death or ineligibility, whichever is the earlier.
77. According to Haryana Civil Services (Pension) Rules, 2016, the maximum limit of commutation of pension is?
- 20% of Basic Pension
 - 40% of Total pension
 - 40% of Basic Pension
 - 70% of Basic Pension
78. According to Haryana Civil Services (Pension) Rules, 2016 for how much time the commuted part will it be reinstated later?
- After 5 years from the date of retirement
 - After 25 years from the date of retirement
 - After 15 years from the date of retirement
 - After 11 years from the date of retirement
79. Commutation amount will be calculated as follows
- Commutation factor X 11 X Amount of pension applied for commutation
 - Commutation factor X 12 X Amount of pension applied for commutation
 - Commutation factor X 6 X Amount of pension applied for commutation
 - Commutation factor X 5 X Amount of pension applied for commutation
80. Which period is counted as the qualifying service of Government Servant?
- Duty and periods treated as duty
 - All kinds of leave with leave salary
 - Deputation and Foreign Service
 - Extraordinary leave on medical certificate and EOL without medical certificate granted due to inability of the employee to join /re-join duty on account of civil commotion or for prosecuting high technical and scientific studies.
 - Service on probation followed by confirmation
 - Absence from duty including suspension in any, if the reinstating authority orders that it shall count.
- Only i,ii,iii and vi
 - Only i,ii,iii,v and vi
 - All of Above
 - Only i,iii,iv,v,vi,
81. No pension is admissible to a permanent employee who retires before completion of Years of qualifying service.
- Chapter-

- A) 7 Years
- B) 9 Years
- C) 10 Years
- D) 12 Years

82. Which points are correct information regarding additional quantum of pension payable as and when the pensioner attains the age of 80 years and above?

Chapter-

- (i) 80 years to less than 85 years-additional quantum of pension 20% of Basic pension
 - (ii) 85 years to less than 90 years-additional quantum of pension 30% of Basic pension
 - (iii) 90 years to less than 95 years- additional quantum of pension 40% of Basic pension
 - (iv) 95 years to less than 100 years- additional quantum of pension 50% of Basic pension
 - (v) 100 years or more-additional quantum of pension 100% of Basic pension
- (A) Only i& ii
 - (B) Only i,ii and iii
 - (C) only v
 - (D) All of above

83. Full pension is admissible to an employee retiring with minimum qualifying service of not less than..... Years?

Chapter-

- (A) 10 Years
- (B) 15 Years
- (C) 20 Years
- (D) 30 Years

84. What is the minimum amount of any class of pension?

- (A) Rs.9000
- (B) Rs.9500
- (C) Rs.7000
- (D) Rs.4500

85. What type of pension is given to an employee in case of abolition of employees permanent post and provision of alternate employment of equal status is not possible, or offer of a lower post is not accepted? Chapter-

- (A) Invalid pension
 - (B) Compensation pension
 - (C) Retiring pension
 - (D) Compulsory retirement pension
- Ans:(B) Compensation pension

86. Retiring pension is given to those employees who retire as?

- (A) Voluntary retirement
- (B) Premature retirement before superannuation
- (C) Both A and B
- (D) None of these

87. Pension is admissible to permanent employees who retire or are retired with a qualifying service of not less than..... years? Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

88. The qualifying service for pension/gratuity is calculated and expressed in completed Fractions equal to And above shall be treated as one

Chapter-

- (A) Half year, Three months, half year

- (B) Three months, Half year, Three months
- (C) One year, Half year, Three months
- (D) Half year, half year, half year.

89. Which period of service is not count as qualifying service for pension of Government employees? Chapter-

- (i) Service rendered before attaining the age of 18 ears
 - (ii) Service as apprentice except SAS apprentice
 - (iii) Un authorized absence treated as 'dies non'
 - (iv) Overstayal of leave/joining time not regularized as leave with leave salary
 - (v) EOL without MC other than the circumstances
 - (vi) Suspension followed by major penalty, if the reinstating authority does not order that is shall count as qualifying service.
- (A) Only i,ii,iii and iv
 - (B) Only i,ii,iv and vi
 - (C) Only i,ii,iii and vi
 - (D) All of above

90. Pension is admissible to permanent employees who retire voluntarily after Years of continuous service?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

91. A superannuation pension shall be granted to a Haryana Government servant who is retired on his attaining the age of _____ in case of Group D employee

Chapter-

- (A) 61 years.
- (B) 65 yrs
- (C) 60 yrs
- (D) 58 yrs

92) Any Government servant can apply for voluntary retirement at least _____ months in advance, only after the completion of twenty years of his qualifying service, provided there is no vigilance or departmental enquiry pending / initiated against him/her. Chapter-

- (A) four
- (B) Six
- (C) three
- (D) eight

93. _____ Pension may be granted if a Government servant applies for retirement from the service on account of any bodily or mental infirmity which permanently incapacitates him/her for the service.

Chapter-

- (A) Voluntary
- (B) Invalid
- (C) Superannuation
- (D) Compulsory

94. A Haryana Government servant has an option to commute a portion of pension, not exceeding _____ of it, into a lump sum payment.

Chapter-

- (A) 50%
- (B) 40%
- (C) 30%
- (D) 60%

95. The retirement gratuity payable is 16 ½ times the Basic pay plus DA subject to maximum of _____.

Chapter-

- (A) 5 lakhs
- (B) 10lakhs

- (C) 20 lakhs
- (D) no limit

96. In the case of a missing Government servant, family pension can be paid after a period of _____ year from the date of lodging an FIR with the police authorities.

Chapter-

- (A) Two
- (B) One
- (C) three
- (D) seven

97. Normal family pension is now at a uniform rate of _____% of pay last drawn, subject to a minimum of Rs.9000/- (w.e.f. 1.1.2016)

Chapter-

- (A) 40%
- (B) 30%
- (C) 50%
- (D) 15%

98. Qualifying service of _____ months and above may be rounded-off into a completed six-monthly period for the purpose of computation of both pension and DCRG

Chapter-

- (A) 5
- (B) 3
- (C) 6
- (D) 8

99. The period of nine months would be considered as _____ half years.

Chapter-

- (A) Two
- (B) One
- (C) Three
- (D) Four

100. The request for _____ pension has to be supported by medical report from the competent medical board.

Chapter-

- (A) Superannuation
- (B) Voluntary
- (C) Invalid
- (D) Compulsory

101. A commutation of _____ may be sanctioned by the competent authority only on the proof that the proceeds of the commutation will be invested for the permanent benefits of the commuter's family.

Chapter-

- (A) Basic Pension
- (B) Commuted Pension
- (C) Compassionate allowance
- (D) Residuary Pension

102. What is minimum service tenure required for eligibility of family pension to the family of deceased govt. employee?

Chapter-

- a) One Year
- b) Before one year if he was medically examined by competent medical authority and declared fit
- c) (a) or (b)
- d) None of the above

103. On attaining the age of 80 years and less than 85 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

104. On attaining the age of 85 years and less than 90 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

105. On attaining the age of 90 years and less than 95 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

106. On attaining the age of 95 years and less than 100 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

107. On attaining the age of 100 years what percentage of basic pension is increased to retire government employee?

Chapter-

- a) 50%
- b) 100%
- c) 120%
- d) 90%

108. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of other than group D employees ?

- a) Before attaining the age of 17 years
- b) Before attaining the age of 18 years
- c) Before attaining the age of 20 years
- d) None of the above

109. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of group D employees ?

Chapter-

- a) Before attaining the age of 17 years
- b) Before attaining the age of 18 years
- c) Before attaining the age of 16 years
- d) None of the above

Answer Key

Pension Rules:-

Sr. No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	A	26	D	51	A	76	D	101	C
2	B	27	D	52	B	77	C	102	C
3	C	28	D	53	C	78	C	103	A
4	D	29	D	54	A	79	B	104	B
5	B	30	C	55	D	80	C	105	C
6	B	31	A	56	B	81	C	106	D
7	D	32	C	57	C	82	D	107	B
8	A	33	D	58	B	83	C	108	B
9	A	34	C	59	B	84	A	109	C
10	C	35	D	60	B	85	B		
11	B	36	D	61	C	86	C		
12	D	37	C	62	C	87	B		
13	D	38	A	63	D	88	A		
14	D	39	D	64	A	89	D		
15	B	40	C	65	B	90	D		
16	D	41	D	66	B	91	C		
17	A	42	D	67	B	92	C		
18	C	43	D	68	D	93	B		
19	B	44	D	69	C	94	B		
20	B	45	B	70	B	95	C		
21	C	46	A	71	B	96	B		
22	C	47	D	72	C	97	B		
23	A	48	D	73	B	98	B		
24	B	49	D	74	C	99	A		
25	D	50	B	75	B	100	C		

Topic:-Conduct Rules

Q.No.1 To whom categories of the employees, conduct Regulation 2016 shall not apply to?

- a) Any member of the All India Services
- b) Any person working on contract basis
- c) Any person working on daily basis and work charged basis
- d) All of the above

Q.No.2 If any doubt arises as to whether Conduct regulation apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

Q.No.3 Which will not be the part of the family for the purpose of conduct regulation 2016?

- a) The wife or the husband of the government employee whether residing with the Government employee or not.
- b) The wife or the husband of the Government employee separated from the government employee.
- c) Son or daughter or step son or step daughter of the government employee who are wholly dependent upon the government employee
- d) Any other person related whether by blood or marriage to the government employee or to the government employee's wife or husband and wholly dependent on the government employee.

Q.No.4 Which is the prescribed authority for Group C employees for the purpose of conduct regulation 2016?

- a) Head of the office
- b) Head of the department
- c) Government
- d) Lower authority specified by the Government

Q.No.5 Which is the prescribed authority for Group D employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

Q.No.6 Which is the prescribed authority for Group B employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

Q.No.7 Which is the prescribed authority for Group A employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Government
- c) Lower authority specified by the Government
- d) Both b and c

Q.No.8 A government employee who habitually fails to perform a task assigned to him within the time set for the purpose and with the quality of performance expected of him shall be deemed to be

- a) Lack of absolute integrity
- b) Lack of devotion to duty
- c) Do nothing which is unbecoming of a Government employee
- d) Not acting in accordance with the Government policies

Q.No.9 Where the distribution of powers and responsibilities are already assigned to the employees working in the organization. Whether official concerned may seek the oral directions in writing from the superior?

- a) Yes
- b) No
- c) Cannot say
- d) None of the above

Q.No.10 Which act or conduct of an employee amount to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department

- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes it safe for the employer to retain him in service
- d) If the act or conduct of the employee is so grossly moral that all reasonable men say that employee can be trusted.

Q.No.11 Which act of an employee amounts to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes it unsafe for the employer to retain him in service
- d) Both b and c

Q.No.12 Sexual harassment does not include

- a) Physical contact and advances
- b) Showing any pornographic material
- c) Welcome behaviour
- d) Making any sexually coloured remarks

Q.No.12 Mr. Kundan and his wife Sheela are living separately by the order of the court. They are having one child whose custody is with Sheela and Mr. Kundan has been working in the HVPNL. Sheela has brought up her child and secured the job in the HVPNL and Mr. Kundan has not got the approval of the same from the department.

- a) It is the misconduct on the part of Mr. Kundan as he has not taken the approval from HVPNL.
- b) It is the misconduct on the part of his wife as she has not taken the approval from HVPNL.
- c) Both a and b
- d) None of the above

Q.No.13 Which will not be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To display the electoral symbol on his person
- c) To display electoral symbol on his vehicle or residence
- d) To use his influence in connection with an election

Q.No.14 Which will be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To exercise the duty in the election process
- c) To canvass for the candidate of any legislative or local authority
- d) Both a and B

Q.No.15 Which is the true statement in respect of joining of Association as per the conduct regulation 2016?

- a) State government employee has become the member of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- b) State Government employee has become the office bearer of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- c) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of football
- d) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of hockey

Q.No.16 When the approval of the prescribed authority is not required by the employee in connection with print or electronic media as per the conduct regulation 2016?

- a) When the publication is through publisher and is of a purely literary, artistic or scientific character
- b) If such contribution, broadcast is of purely a literary artistic or scientific character
- c) If such writing is not purely literary, artistic or scientific character.
- d) Both a and b

Q.No.17 Where the employee is required to get the approval of the prescribed authority to give the evidence before committee or any other authority?

- a) At enquiry before an authority appointed by the Government, Parliament or a State Legislature
- b) In any enquiry conducted by any person, committee or authority
- c) In any judicial enquiry
- d) At any departmental enquiry ordered by authorities subordinate to the Government

Q.No.18 Which term shall not include in the definition of the gift?

- a) Casual meal
- b) Lavish hospitality
- c) Frequent hospitality
- d) Any other pecuniary advantage

Q.No.19 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) 5000/-

Q.No.20 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) All of the above -

Q.No.21 A Group C employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 2000/-
- b) 1000/-
- c) 500/-
- d) 1500/-

Q.No.22 A Group D employee is not required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift is upto

- a) 2000/-
- b) 1000/-
- c) 2500/-
- d) 1500/-

Q.No.23 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

Q.No.24 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

Q.No.25 A Group C employee is not required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift is upto

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

Q.No.26 A Group D employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 100/-
- c) 200/-
- d) 300/-

Q.No.27 Every government employee is required to submit a declaration to the effect that he has not taken any dowry. To which authority, this declaration shall be submitted by the employee?

- a) Administrative department
- b) Head of the department
- c) Head of the office

d) Controlling officer

Q.No.28 Shri.Ramnath working in the Haryana Power Utilities is got married and he is required to submit the declaration that he has not taken any dowry. By which, this declaration shall be signed ?

- a) Ramnath, his mother and his mother in law
- b) Ramnath , his father and His mother in law
- c) His wife, his father and his father in law
- d) His wife , his mother and his father in law

Q.No.29 what punishment is described for giving and taking dowry as per dowry Prohibition Act,1961?

- a) Minimum three year punishment or fine of Rs. 15000 or value of dowry whichever is more
- b) Minimum five year punishment or fine of Rs. 15000 or value of dowry whichever is more
- c) Minimum five year punishment or fine of Rs. 10000 or value of dowry whichever is less
- d) Minimum seven year punishment or fine of Rs. 15000 or value of dowry whichever is less

Q.No.30 which is not misconduct on the part of the employee in respect of private trade or employment?

- a) Engage directly or indirectly in any trade or business
- b) Negotiate for, undertake any other employment
- c) Canvass in support of any business of insurance agency owned by any member of his family
- d) Undertake honorary work of a social or charitable nature

Q.No.31 which is the misconduct of the part of the employee in respect of private trade or employment?

- a) Undertake honorary work of a social or charitable nature
- b) Involve himself in the registration, promotion, management of NGO is the same is aided by the central Government
- c) Undertake occasional work of literary, artistic or scientific character
- d) Participate in sport activities as amateur.

Q.No.32 When a Group A employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs. _____ during the calendar year.

- a) 10000/
- b) 20000/
- c) 40000/
- d) 50000/

Q.No.33 When a Group B employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs. _____ during the calendar year.

- a) 50000/
- b) 60000/
- c) 70000/
- d) 80000/

Q.No.34 When a Group C employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs. _____ during the calendar year.

- a) 10000/
- b) 20000/
- c) 15000/
- d) 25000/

Q.No.35 When a Group D employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs. _____ during the calendar year.

- a) 25000/
- b) 20000/
- c) 15000/
- d) 10000/

Q.No.36 Which is not be included in the movable property?

- a) Cash, bank balance , deposit, Loan and advances
- b) Jewellery and Insurance Policies
- c) Residential building
- d) Vehicle or any other mean of conveyance

Q.No.37 Where in the property return, the value of items of movable property costing less than _____ may be added and shown as lump sum.

- a) 100000/-
- b) 80000/-
- c) 60000/-
- d) 50000/-

Q.No.38 Government employee with prior approval of the Government may recourse to any court for vindication of any official act which has been subject matter of adverse criticism or an attack of a defamatory character. He has to apply to the prescribed authority for getting the sanction. If no such sanction is received by the government employee within a period of _____ from the date of receipt of his request by the government, he shall be free to assume that the permission as sought for has been granted to him.

- a) One month
- b) Two month
- c) Three month
- d) Four month

Q.No.39 Which shall be considered Public place for the purpose of consumption of intoxicating drinks and drugs?

- a) Cinema hall
- b) Garden
- c) Market
- d) All of the above

Q.No.40 To whom categories of the employees, conduct Regulation 2016 shall apply to?

- a) Any member of the All India Services
- b) Any serving in a Department under Haryana government on deputation from centre Government
- c) Any serving in a Department under Haryana government on deputation from any other state government
- d) Daily wages employees

Q.No.41 which is not misconduct on the part of the employee in respect of restriction regarding marriage?

- a) To enter into a marriage with a person having a spouse living
- b) Government employee having a spouse living enter into a marriage with any person
- c) Government employee marries a person other than of Indian nationality and give the intimation thereof to the Government
- d) Government employee does not follow the existing policies regarding age of marriage.

Answer Key

CONDUCT RULES:-

Sr.No	Answer	Sr.No	Answer
1	A	26	A
2	C	27	B
3	B	28	C
4	A	29	C
5	B	30	D
6	A	31	B
7	D	32	D
8	B	33	A
9	B	34	D
10	A	35	A
11	B	36	C
12	C	37	D
13	A	38	C
14	C	39	D
15	C	40	D
16	D	41	C
17	B		
18	A		
19	C		
20	D		
21	A		
22	B		
23	C		
24	C		
25	A		

Topic:-Punishment and Appeal Rules

- Q.No.1 To whom categories of the employees, Punishment and appeal Regulation 2016 shall not apply to ?
- Any member of the All India Services
 - Any person in casual employment
 - Any person subject to discharge from service on less than one month's notice
 - All of the above
- Q.No.2 If any doubt arises as to whether Punishment and Appeal rules apply to any person or not, the decision shall lie with the
- Finance department
 - Head of the Department
 - General Administrative department
 - None of the above
- Q.No.3 What do you mean by dismissal?
- Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
 - Punishment on account of grave misconduct on the part of the employee along with withdrawal of Pensionary benefits and not disqualified for future employment
 - Punishment on account of grave misconduct on the part of the employee along with non-grating of Pensionary benefits and disqualification for future employment.
 - None of the above.
- Q.No.4 What do you mean by removal?
- Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
 - Punishment on account of grave misconduct on the part of the employee along with non-grating of Pensionary benefits but not disqualified for future employment
 - Punishment on account of grave misconduct on the part of the employee along with non-grating of Pensionary benefits and disqualification for future employment.
 - None of the above.
- Q.No.5 What do you mean by Censure?
- Issue of Show Cause Notice
 - Issue of Charge Sheet
 - Expression of severe displeasure
 - None of the above
- Q.No.6 What do you mean by the charged person?
- Employee against whom disciplinary proceedings have been instituted
 - Employee against whom disciplinary proceedings have not been instituted
 - Both a and b
 - None of the above
- Q.No.7 What do you mean by compulsory Retirement?
- Retirement on account of inefficiency of the government employee
 - Retirement on account of abolition of the post
 - Retirement on account of the service as a measure of Punishment irrespective of age or length of service of such employee
 - None of the above
- Q.No.8. Which one shall not be considered Minor Penalties?
- Compulsory Retirement
 - Removal from service
 - Withholding of Promotion for a specified period more than one year
 - None of the above
- Q.No.9 Which one shall be considered Major Penalty
- Warning with a copy in the personal file
 - Censure
 - Withholding of Promotion for a specified period more than one year
 - None of the above
- Q.No.10 what do you mean by termination
- Discharge from service on whatsoever reasons by the competent authority including by way of removal or dismissal from service
 - Discharge from service on whatsoever reasons by the competent authority but not by way of removal or dismissal from service
 - Discharge from service on whatsoever reasons by the competent authority including by way of removal from the service
 - None of the above
- Q.No.11 Withdrawal or non-grant of ACP pay structure on foregoing promotion falls under:-

- a) Minor Punishment
 - b) No Punishment
 - c) Major Punishment
 - d) None of the above
- Q.No.12 Reduction to a lower pay structure, post or service for a period of more than one years from which he has been promoted falls under
- a) Minor Punishment
 - b) No Punishment
 - c) Major Punishment
 - d) None of the above
- Q.No.13 Recovery from pay of the whole or part of any pecuniary loss caused by negligence or breach of orders, to the central Government or a state government or to a Company and association or a body of individuals whether incorporated or not fall under
- a) Minor Punishment
 - b) Major Punishment
 - c) No Punishment
 - d) None of the above
- Q.No.14 Which shall not amount to penalty within a meaning of Punishment and Appeal regulation 2016?
- a) Warning with a copy in the personal file
 - b) Withdrawal or non-grant of ACP pay structure on foregoing promotion
 - c) Compulsory retirement
 - d) Removal from service
- Q.No.15 Termination of the service:-
- a) of a Government employee appointed on probation, during or at the end of the period of probation in accordance with the terms of appointment or the rules and orders governing such probations
 - b) of a temporary Government employee appointed otherwise than under contract, on the expiration of the period of the appointment, or on the abolition of post or before the due time in accordance with the terms of appointment
 - c) of a Government employee employed under an agreement in accordance with the terms of such agreement
 - d) all of the above
- Q.No.16 In order to guard against the inadvertent re-employment of a person dismissed, from the government service, the Authority passing an order of dismissal shall inform the
- a) Head of Criminal Investigation Department in the Police Department, Haryana
 - b) Haryana/Other state of district of Deputy Commissioner of which the person concerned is a permanent resident
 - c) Haryana/Other state of district of the Superintendent of Police of which the person concerned is a permanent resident
 - d) All of the above
- Q.No.17 Which is non-appealable
- a) Censure
 - b) The withholding of Promotion
 - c) Non-selection to a selection post
 - d) None of the above
- Q.No.18 Where a government employee because of unsatisfactory record and unfavourable confidential reports, is not selected for a selection post and some other government employee junior to him is selected in preference, it means that
- a) This does amount to the withholding of promotion
 - b) This does not amount to the withholding of promotion
 - c) This will be treated as minor penalty
 - d) None of the above
- Q.No.19 Unauthorized desertion of post by a public employee in the face of enemy action or threat of enemy action clearly amount to grave misconduct and shall, therefore, constitute a good and sufficient reason within the meaning of rule 4 of the punishment and Appeal Regulation 2016 may also attract the penalty provided in
- a) Haryana Punishment and Appeal Regulation 2016
 - b) Haryana Essential Service Maintenance Act, 1974
 - c) Haryana conduct Regulation 2016
 - d) None of the above
- Q.No.20 How much imprisonment has been prescribed for Government employee under Haryana essential Services (Maintenance Act) 1974?
- a) Upto 1 year
 - b) Upto 2 year

- c) Upto 3 year
 - d) Upto 4 year
- Q.No.21 In how many days disciplinary proceedings should be initiated against the employee where government employee is suspended against who disciplinary proceedings are contemplated?
- a) Before the expiry of 45 days
 - b) Before the expiry of 60 days
 - c) Before the expiry of 90 days
 - d) Before the expiry of 120 days
- Q.No.22 To which authority is required to be informed, when the order of suspension is made by the lower Authority?
- a) Head of the Department
 - b) Administrative Secretary
 - c) Appointing Authority
 - d) None of the above
- Q.No.23 When a Government employee is suspected of being concerned in the embezzlement of Government money, and is placed under suspension, then what directions shall be issued by the authority competent to order his dismissal?
- a) Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall not be deferred
 - b) Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall be deferred
 - c) Both a and b
 - d) None of the above
- Q.No.24 Which documents constitute part of the charge sheet?
- a) Statement of Charges
 - b) A statement of all relative facts including any admission or confession made by the Government employee
 - c) A list of documents by which and a list of witnesses by whom, the statement of charges are proposed to be sustained.
 - d) All of the above
- Q.No.25 In how many days, charged person is required to submit the reply of the charge sheet?
- a) Within 30 days
 - b) With in 45 days
 - c) With in 60 days
 - d) With in 15 days
- Q.No.26 what do you mean by the presenting officer?
- a) A government employee or a legal practitioner who represent the case on behalf of the charged person
 - b) A government employee or a legal practitioner who represent the case on behalf of the department
 - c) Both a and b
 - d) None of the above
- Q.No.27 Which authority shall conduct the enquiry against the charged person on account of charge sheet issued to him?
- a) Punishing Authority itself
 - b) By Enquiry office
 - c) Both a or b
 - d) None of the above
- Q.No.28 How many maximum notices can be issued to the charged person by the enquiry officer to appear before him?
- a) Maximum one notice
 - b) Maximum two notice
 - c) Maximum four notice
 - d) Maximum three notice
- Q.No.29 If the charge or charges are likely to result in the dismissal of the person from the service of the Government, then such person may with the sanction of inquiry office be respresented by
- a) Government employee
 - b) Retiree
 - c) Counsel

- d) None of the above
- Q.No.30 In how many days, charged person may submit the written representation to the punishing authority, where punishing authority does not agree with the enquiry report or any part thereof
- a) 15 days
 - b) 30 days
 - c) 45 days
 - d) 60 days
- Q.No.31 Which is appealable under the punishment and appeal Regulation 2016?
- a) Termination of services
 - b) Premature Retirement
 - c) Reducing or withholding the amount of pension
 - d) All of the above
- Q.No.32 what is the limitation period of filing the appeal under the punishment and appeal regulation 2016?
- a) 30 days
 - b) 45 days
 - c) 60 days
 - d) 90 days
- Q.No.33 In how many days, second appeal can be filed under the punishment and appeal Regulation 2016?
- a) 30 days
 - b) 45 days
 - c) 60 days
 - d) 90 days
- Q.No.34 When the charged person can file the second appeal under the punishment and appeal regulation 2016?
- a) On account of non-decision of first appeal
 - b) On account of increase of penalty
 - c) Both a and b
 - d) None of the above
- Q.No.35 Where two or more government employees are concerned in any case, then disciplinary action against all of them shall be taken in
- a) Separate proceeding
 - b) Common proceeding
 - c) Both a and b
 - d) None of the above
- Q.No.36 Which Authority may withhold the appeal under punishment and appeal regulation 2016?
- a) Administrative Secretary
 - b) Head of the Department
 - c) Head of the office
 - d) Appointing Authority
- Q.No.37 When an Appeal against punishment can be withhold under Punishment and appeal regulation 2016 ?
- a) Filing of appeal in disrespectful and improper language
 - b) Not preferred within the prescribed period
 - c) It is a repetition of a previous appeal
 - d) All of the above

Answer Key

PUNISHMENT RULE:-

Sr.No	Answer	Sr.No	Answer
1	D	26	B
2	C	27	C
3	C	28	D
4	B	29	C
5	C	30	B
6	A	31	D
7	C	32	B
8	D	33	C
9	C	34	B
10	B	35	B
11	B	36	C
12	C	37	D
13	A		
14	B		
15	D		
16	D		
17	C		
18	B		
19	B		
20	C		
21	C		
22	D		
23	B		
24	D		
25	B		

Topic:-Provident Fund Trust Rules, 2016 (Chapter VII-Grant of Advance from GPF Account and Chapter VIII-Withdrawal from GPF Account)

1. What is the Basic pay limit for advance from General Provident Fund?
 - (i) Four months basic pay
 - (ii) Eight months basic pay
 - (iii) Six months basic pay
 - (iv) Five months basic pay
2. What is the maximum limit for refundable advance from General Provident Fund?
 - (i) 40% of credit in GPF
 - (ii) 50% of credit in GPF
 - (iii) 70% of credit in GPF
 - (iv) 60% credit in GPF
3. A subscriber can take the non-refundable withdrawal or advance from his GPF to meet the expenses of marriage of children:
 - (i) Only Non-Refundable Withdrawal
 - (ii) Only Refundable Withdrawal
 - (iii) Both Refundable and Non-Refundable Withdrawal
 - (iv) None of the above.
4. Refundable advance is not permissible to the subscriber for legal proceedings:
 - (i) Instituted by or against the subscriber, any member of his family or dependent on the subscriber.
 - (ii) Legal proceedings instituted by the subscriber against the Nigam/Government.
 - (iii) Both (i) and (ii)
 - (iv) None of the above.
5. Advance from General Provident Fund shall not be admissible simultaneously for the same purpose for which withdrawal from GPF account has been obtained.
 - (i) Statement is correct.
 - (ii) Statement is incorrect.
 - (iii) Can't say.
 - (iv) None of the above.
6. Advance from GPF is admissible even after incurring of expenditure on any of the specified purposes if subscriber applies for the same within a reasonable period of _____
 - (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
7. Is advance from GPF is permissible to a subscriber under suspension?
 - (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
8. Where the first advance has not been availed of to the extent of permissible limits, the second advance from GPF is permissible upto the limit of:
 - (i) Six months Basic Pay
 - (ii) 50% of the credit in GPF
 - (iii) Difference of amount of admissibility and sanction of first advance.

- (iv) None of the above.
9. Advance from GPF cannot be sanctioned to a subscriber within _____ months, prior to the date of retirement.
- (i) Eight months
(ii) Six months
(iii) Ten months
(iv) Twelve months
10. A subscriber shall utilize the advance within _____ and also submit the utilization certificate accordingly.
- (i) One Month
(ii) Two Months
(iii) Four Months
(iv) Six Months
11. What are minimum number of instalments for recovery of the advance from GPF?
- (i) Eight
(ii) Nine
(iii) Ten
(iv) Twelve
12. What are maximum number of instalments for recovery of the advance from GPF?
- (i) Twenty
(ii) Twenty Six
(iii) Thirty Six
(iv) Forty
13. Can a subscriber opt for recovery of advance in less than minimum number of instalments prescribed by the HVPNL EPF Trust Rules 2016?
- (i) Yes
(ii) No
(iii) Can't Say
(iv) None of the above.
14. Recovery of advance shall commence _____
- (i) from the salary of the month in which advance has been drawn.
(ii) from the salary of the month following the month of drawal of advance.
(iii) No need to recover the amount of withdrawal
(iv) None of the above.
15. For recovery of the advance from the subsistence allowance drawn by a subscriber on suspension:
- (i) Consent of the subscriber is required.
(ii) Consent of the subscriber is not required.
(iii) Can't Say
(iv) None of the above.
16. What is the maximum limit for the first Non-refundable withdrawal for House Building from GPF under Rule 38?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
(ii) 75% of the Credit in GPF Account or actual cost whichever is less.
(iii) 90% of the Credit in GPF Account or actual cost whichever is less.
(iv) None of the above.
17. What is the maximum limit for the second Non-refundable withdrawal for House Building from GPF under Rule 39?

- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
18. Can a subscriber withdraw from his GPF for repaying an outstanding amount on account of loan expressly taken for building, purchasing or acquiring a house/flat?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
19. For the purpose of Non-refundable withdrawal from GPF for house building, the plot should be owned by the _____.
- (i) Subscriber individually or jointly with his/her spouse.
 - (ii) Spouse of the subscriber
 - (iii) Any dependent family member of the subscriber
 - (iv) None of these
20. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of additions/alteration of House under Rule 42?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
21. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of upkeep of ancestral House under Rule 43?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
22. How many withdrawals for additions/alterations of house are permissible under rule 42 of the HVPNL EPF Trust Rules 2016?
- (i) Twice during entire service.
 - (ii) Once during entire service.
 - (iii) Thrice during entire service.
 - (iv) None of the above.
23. After how many years of the sanction of withdrawal for reconstruction/additions/alterations of his own house, availed, if any, under rule 42, withdrawal under Rule 43 of HVPNL EPF Trust Rules 2016 is permissible for upkeep of ancestral house?
- (i) Three years.
 - (ii) Five years.
 - (iii) Eight Years
 - (iv) Ten years.
24. Upto what limit, Withdrawal for settlement of unemployed/ dependent children is permissible under rule 44 of the HVPNL EPF Trust Rules 2016?
- (i) upto 25% of the amount in credit of GPF.
 - (ii) upto 50% of the amount in credit of GPF.
 - (iii) upto 75% of the amount in credit of GPF.
 - (iv) None of the above.

25. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the first year of the course?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
26. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid once in a year?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
27. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid on semester basis, twice in a year?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
 - (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
28. In case of Non-refundable withdrawal from GPF for celebration of marriage under Rule 46, what is the maximum limit of withdrawal?
- (i) 25% of the credit in GPF account.
 - (ii) 50% of the credit in GPF account.
 - (iii) 75% of the credit in GPF account.
 - (iv) None of these
29. Can a subscriber withdraw refundable advance as well as non-refundable advance from GPF for celebration of marriage?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these.
30. Can a subscriber who draws an advance from GPF under rule 32 for celebration of marriage, convert the outstanding balance into a non-refundable withdrawal?
- (i) Yes
 - (ii) No

- (iii) Can't say
 - (iv) None of these.
31. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of motor car, under rule 47 of HVPNL EPF Trust Rules 2016?
- (i) One time in entire service
 - (ii) Two times in entire service
 - (iii) Three times in entire service
 - (iv) None of these
32. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of two-wheeler, under rule 47 of HVPNL EPF Trust Rules 2016?
- (i) One time in entire service
 - (ii) Two times in entire service
 - (iii) Three times in entire service
 - (iv) None of these
33. In case of Non-refundable withdrawal from GPF for purchase of motor vehicle under Rule 47, what is the maximum limit of withdrawal?
- (i) Upto 25% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (ii) Upto 50% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (iii) Upto 75% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (iv) None of these
34. What is the maximum limit for Non-refundable withdrawal from GPF before retirement on superannuation under Rule 48?
- (i) Upto 25% of the credit in GPF account.
 - (ii) Upto 50% of the credit in GPF account.
 - (iii) Upto 75% of the credit in GPF account.
 - (iv) Upto 90% of the credit in GPF account.
35. Can a subscriber obtain a non-refundable withdrawal from GPF under rule 48 of HVPNL EPF Trust Rules 2016, before voluntary retirement?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these.
36. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for House Building under rule 38 and 39 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
37. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for addition/alterations of own house under rule 42 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within six months of withdrawal.

- (iv) Within eight months of withdrawal.
38. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for upkeep of ancestral house under rule 43 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
(ii) Within six months of withdrawal.
(iii) Within eight months of withdrawal.
(iv) Within ten months of withdrawal.
39. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for settlement of unemployed children under rule 44 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
(ii) Within two months of withdrawal.
(iii) Within four months of withdrawal.
(iv) Within six months of withdrawal.
40. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for higher education of children under rule 45 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
(ii) Within two months of withdrawal.
(iii) Within four months of withdrawal.
(iv) Within six months of withdrawal.
41. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for purchase of motor vehicle under rule 47 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
(ii) Within two months of withdrawal.
(iii) Within four months of withdrawal.
(iv) Within six months of withdrawal.
42. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for celebration of marriage under rule 46 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
(ii) Within two months of withdrawal.
(iii) Within four months of withdrawal.
(iv) Within six months of withdrawal.
43. If the advance from GPF has been misutilized by the subscriber, he/she may be debarred for taking any advance from the GPF for a period of _____.
- (i) One year
(ii) 1 ½ years
(iii) 2 years
(iv) 5 years
44. If the non-refundable withdrawal from GPF has been misutilized by the subscriber, he/she may be debarred for taking any non-refundable withdrawal from the GPF for a period of _____.
- (i) One year
(ii) 1 ½ years
(iii) 2 years

- (iv) 5 years
45. Refundable advance from GPF is also admissible for attending coaching courses for entry into professional courses, administrative or defence services.
- (i) Yes
(ii) No
(iii) Can't Say
(iv) None of these
46. Refundable advance from GPF is also admissible for study below High School stage.
- (i) Yes
(ii) No
(iii) Can't Say
(iv) None of these
47. Refundable advance from GPF is also admissible to meet the cost of the subscriber's defence where he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.
- (i) Yes
(ii) No
(iii) May be
(iv) Can't Say
48. The credit balance in GPF account of Mr. A is Rs. 6,50,000/- and his basic pay is Rs. 45,000/- pm. He has applied for an advance of Rs. 3,25,000 from his GPF account for Ramayan Path. What is maximum amount of GPF advance, admissible to him.
- (i) Rs. 3,25,000
(ii) Rs. 5,85,000
(iii) Rs. 2,75,000
(iv) Rs. 2,70,000
49. Mr. A, having a credit balance of Rs. 15,00,000/- in his account as on 31.03.2022, is going to take voluntary retirement on 30.06.2022. He has applied for 90% withdrawal from his GPF under rule 48 of HVPNL EPF Trust Rules 2016 i.e. withdrawal within one year before retirement. What is the maximum amount of withdrawal permissible to him?
- (i) Rs. 13,50,000/-
(ii) Rs. 10,00,000/-
(iii) Rs. 15,00,000/-
(iv) Withdrawal is not permissible.
50. Mr. A, having credit balance of Rs. 20,00,000/- in his GPF account as on 31.03.2022, has applied for Rs. 15,00,000 withdrawal from his GPF account for the purpose of construction of house on a plot, owned by his wife. What is the maximum amount of withdrawal permissible to him?
- (i) Rs. 18,00,000/-
(ii) Rs. 15,00,000/-
(iii) Rs. 10,00,000/-
(iv) Withdrawal is not permissible.
51. Which form is used for the allotment of GPF Account Number
- (i) PF-4
(ii) PF-3
(iii) PF-2
(iv) PF-1
52. Which form is used for the acceptance of nomination of the GPF
- (i) PF-4

- (ii) PF-3
 - (iii) PF-2
 - (iv) PF-1
53. Sums of which payments has not been taken within six months after they become payable under GPF rules shall be transferred to
- (i) Revenue head
 - (ii) Capital head
 - (iii) Deposit head
 - (iv) Misc head
54. What action shall be taken for the opening of GPF Account number on subsequent appointment from one department to another department of the Haryana government where the past service is qualified towards the pensionary benefits
- (i) He will be allotted new Account No and amount standing in the previous Account No. shall not be transferred.
 - (ii) He will be allotted New Account No. and amount standing in the previous Account No. shall also be transferred
 - (iii) He will covered under NPS scheme
 - (iv) He will subscribed in the same GPF Account No. and amount standing in the previous account No. shall also be transferred.
55. When the Nomination made while in service can also be revised until the application for final payment is submitted by him
- (i) After retirement
 - (ii) After death
 - (iii) Both a and b
 - (iv) None of the above
56. Which will be the effected date for the change of nomination of GPF.
- (i) On the date on which it is received by Head of the department
 - (ii) On the date on which it is received by Head of the office
 - (iii) On the date on which it is received by CAO/GPF
 - (iv) On the date on which it is received by AG/Haryana
57. When the subscription to the GPF shall be stopped?
- (i) During the period of earned leave
 - (ii) During the period of commuted leave
 - (iii) During the period of month in which employee is expired
 - (iv) During the period of Half pay leave
58. Which form is used for the payment of Advance from the GPF?
- (i) PF-2
 - (ii) PF-3
 - (iii) PF-4
 - (iv) PF-5
59. Which form is used for the payment of first withdrawal for House building from the GPF?
- (i) PF-3
 - (ii) PF-4
 - (iii) PF-5
 - (iv) PF-6
60. Which form is used for the withdrawal of Higher education of children from the GPF?
- (i) PF-3
 - (ii) PF-4
 - (iii) PF-5
 - (iv) PF-6

61. How much maximum subscription can be made in GPF A/C?

- (v) Full basic pay P.M
- (vi) 500000/- Per Annum.
- (vii) Full basic pay per month or 500000/- per annum whichever is less.
- (viii) 8% of basic pay

Answer Key

Provident Fund Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	D
2	B	27	A	52	C
3	C	28	C	53	C
4	B	29	B	54	D
5	A	30	A	55	A
6	B	31	A	56	B
7	A	32	B	57	C
8	C	33	B	58	B
9	B	34	D	59	B
10	A	35	D	60	C
11	D	36	D	61	C
12	C	37	C		
13	A	38	B		
14	B	39	D		
15	A	40	A		
16	C	41	A		
17	B	42	B		
18	A	43	C		
19	A	44	D		
20	A	45	A		
21	A	46	B		
22	B	47	A		
23	D	48	D		
24	B	49	D		
25	D	50	D		

(PAPER-III)
REVENUE & REGULATORY AFFAIRS
(For All HPU's)

Topic:- Manual of Instructions relating to Consumer & other Accounts

1. There is no need to maintain a separate consumer ledger for each "group of consumers", classified according to the substation/feeder. Are you agree with the statement?
 - (i) Yes
 - (ii) No
 - (iii) May be
 - (iv) Can't Say
2. In the consumer ledger, name of consumers is entered _____
 - (i) in the order of their connection orders.
 - (ii) according to their classes viz-a-viz domestic, industrial etc.
 - (iii) any of the (i) and (ii) above.
 - (iv) as directed by the subdivisional officer.
3. If a temporary connection is applied by a permanent consumer, who already has an account number, _____
 - (i) it will not be treated as a separate connection and there is no need to give additional account number
 - (ii) it will be treated as a separate connection and an additional account number will be given.
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
4. In case of change of name from one consumer to another (except in family relation) where no physical disconnection takes place, _____
 - (i) New consumer will be given new account number
 - (ii) New consumer will continue with the old account number
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
5. In case of change of name from one consumer to another in family relation where no physical disconnection takes place, _____
 - (i) New consumer will be given new account number
 - (ii) New consumer will continue with the old account number
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
6. If a consumer has not discharged his bills and has been disconnected, his account number will _____
 - (i) will be closed.
 - (ii) will stand in his name until he has discharged his bills
 - (iii) can't say
 - (iv) none of these.
7. When a consumer is disconnected temporarily, he _____ when his premises are reconnected.
 - (i) will be given a new account number
 - (ii) will not be given a new account number
 - (iii) any of the (i) and (ii) above
 - (iv) none of these.
8. If any mistake is noticed in the consumer ledger, it should be rectified by _____.
 - (i) erasing the incorrect entry and inserting the correct one between the lines.
 - (ii) drawing the pen through the incorrect entry and inserting the correct one in blue ink between the lines.
 - (iii) drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines.
 - (iv) drawing the pen through the incorrect entry and inserting the correct one in black ink between the lines.
9. The maintenance of consumers ledger is the duty of _____.
 - (i) Meter clerks
 - (ii) UDC (R)

- (iii) Commercial Assistant
 - (iv) Divisional Accountant
10. Allowances as a result of adjustment from consumers security deposit is recorded in _____
- (i) Consumer register
 - (ii) Main Cash book
 - (iii) Petty Cash Book
 - (iv) Sundry charges and allowances register.
11. Bad debts written off on account of receivables from consumers by the competent authority is recorded in _____
- (i) Consumer register
 - (ii) Main Cash book
 - (iii) Petty Cash Book
 - (iv) Sundry charges and allowances register.
12. Sundry Charges and Allowances Register is posted by the _____.
- (i) Meter clerk
 - (ii) UDC (R)
 - (iii) Commercial Assistant
 - (iv) Divisional Accountant
13. How to deal with the cases of the under charges or over charges noticed in the case of consumers who have been permanently disconnected?
- (i) Such under charges or over charges should be transferred to P&L account.
 - (ii) Their accounts should be reopened and debited or credited, as the case may be.
 - (iii) Any of the (i) and (ii) above
 - (iv) None of these.
14. What is the general rule to refund the overcharge to the consumers?
- (i) Over charges may be refunded in cash to the consumers.
 - (ii) Over charges should be refunded through cheque only.
 - (iii) Over charges may be refunded through adjustment in the next bill.
 - (iv) Any one of the above.
15. Over charges arising out of the miscalculations _____.
- (i) should ordinarily be refunded through adjustment in next bills
 - (ii) may be refunded in cash on specific demands by the consumers.
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
16. As per instruction no. 6 of the HSEB manual of instructions, which type of accounts should be audited first of all by the Travelling/Revenue Accountants at the time of their visit to the local distribution scheme?
- (i) New consumers' accounts
 - (ii) Sundry charges and allowances register
 - (iii) Consumer Cash Received Book
 - (iv) Accounts of the consumer disconnected.
17. Can any staff member of subdivision office accept the payment of electricity bills?
- (i) Yes. Payment of electricity bill can be made to any staff member of the subdivision.
 - (ii) No. Only authorized staff member of the subdivision should accept the payment of bills.
 - (iii) Only Cashier and Commercial Assistant can accept the payment of bills.
 - (iv) None of these
18. Can both the keys of the chest be held by one person at any point of time?
- (i) Yes
 - (ii) No
 - (iii) May be
 - (iv) None of the above.
19. Establishment cash book is also called subsidiary cash book?
- (i) Yes
 - (ii) No
 - (iii) May be
 - (iv) Can't say
20. Consumer cash book is also called subsidiary cash book?
- (i) Yes
 - (ii) No

- (iii) May be
 - (iv) Can't say
21. In a subdivision office, more than one Consumer Cash Received Book may be maintained. Are you agree with the statement?
- (i) Yes. If there are more than one cashier.
 - (ii) No, only one CCR Book should be maintained.
 - (iii) It is decided by the Chief Engineer/Operation.
 - (iv) None of these.
22. In a subdivision office, the posting of realizations is made in the consumers' ledger from the CCR Book. Is the practice of the subdivision in order?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) May be
23. In a subdivision office, the posting of realizations is made in the consumers' ledger from the duplicate copies of the receipts issued to the consumers and not from the CCR Book. Is the practice of the subdivision in order?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) May be
24. If a consumer has deposited security with the subdivision and extends his load at some later date, _____
- (i) he is not required to deposit any further security.
 - (ii) he has to deposit the additional security on the basis of extended load.
 - (iii) any one of the above (i) and (ii), as ordered by SDO.
 - (iv) any one of the above (i) and (ii), as ordered by the Divisional Officer.
25. For the purpose of calculation of security deposit in case of industrial consumers, how the fraction of a kilowatt should be dealt?
- (i) Less than half of the kilowatt should be neglected.
 - (ii) More than half of the Kilowatt should be considered as full kilowatt.
 - (iii) More than half of the Kilowatt should be neglected.
 - (iv) Both (i) and (ii) above.
26. The security deposit received from consumers is recorded in _____
- (i) Main cash book
 - (ii) Sundry charges and allowances register
 - (iii) Consumers Security Deposit Register.
 - (iv) All of the above.
27. A monthly abstract from the Consumer Security Deposit Register is prepared on _____ basis for submission to the Divisional Office.
- (i) daily
 - (ii) weekly
 - (iii) monthly
 - (iv) yearly
28. A monthly abstract from the Consumers Security Deposit Register is prepared in _____ for submission to the Divisional Office.
- (i) duplicate
 - (ii) triplicate
 - (iii) quadruplicate
 - (iv) none of these.
29. A monthly abstract, prepared from the Consumers Security Deposit Register, is submitted to the Divisional Office in _____.
- (i) duplicate
 - (ii) triplicate
 - (iii) quadruplicate
 - (iv) none of these.
30. The adjustment of Consumer Security Deposit is adjusted through _____
- (i) Main cash book
 - (ii) CCR Book
 - (iii) Sundry Charges & Allowances Register
 - (iv) Any one of the above.

31. The revenue statement is prepared by the subdivisional office on _____ basis for submission to the Divisional Office.
- (i) daily
 - (ii) monthly
 - (iii) quarterly
 - (iv) half yearly
32. The revenue statement for every account month should be prepared _____.
- (i) in the first week of the following month
 - (ii) on the last day of the month
 - (iii) in the second week of the following month
 - (iv) on 10th day of the following month
33. The material received by one sub division from the Divisional Store or from another subdivision within the same Division should be recorded in the _____.
- (i) Lumpsum Measurement Book
 - (ii) Standard Measurement Book
 - (iii) Stock Measurement Book
 - (iv) Any one of the above.
34. Which type of receipt of material is recorded in the Stock Measurement Book?
- (i) Receipt from suppliers
 - (ii) Receipt from other divisions or departments or from works.
 - (iii) Receipt from another subdivision.
 - (iv) All of the above.
35. All measurement books in use must be sent once in a _____ to the divisional office for the personal scrutiny of the Divisional Officer.
- (i) Month
 - (ii) Quarter
 - (iii) Year
 - (iv) Any one of the above.
36. The subdivisional officer should made a complete check of every current measurement book of his sub-division once every half year during the months of _____
- (i) January and July
 - (ii) March and September
 - (iii) May and November
 - (iv) Any of the above.
37. All measurement books received in divisional office for issue as well as all completed measurement books received back or retained in the office for record, will be kept in the charge of the _____
- (i) Head Clerk
 - (ii) Divisional Officer
 - (iii) Divisional Accountant
 - (iv) Head Draughtsman
38. Measurement books should not be in use for longer than _____ years.
- (i) three
 - (ii) five
 - (iii) ten
 - (iv) fifteen
39. All completed measurement books will be retained in the divisional office for a period of _____ years after the date of last entry.
- (i) three
 - (ii) five
 - (iii) ten
 - (iv) fifteen
40. As per provisions of HSEB Manual of Instructions, when the number of consumers connected to a feeder/substation exceeds _____, a new group head should be added.
- (i) 100
 - (ii) 150
 - (iii) 200
 - (iv) 250
41. In case of temporary connection, the account number should have the suffix:

- (i) Temporary
 - (ii) Temp
 - (iii) T
 - (iv) None of these
42. If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected, _____
- (i) he should be given a new account no.
 - (ii) he will continue with the old account no.
 - (iii) any of the (i) and (ii) above
 - (iv) none of these
43. What is the percentage of entries in the 'sundry charges & Allowances register', to be checked by the sub divisional clerk?
- (i) 25%
 - (ii) 50%
 - (iii) 75%
 - (iv) 100%
44. What is the percentage of entries in the 'sundry charges & Allowances register', to be checked by the Sub Divisional Officer?
- (i) 25%
 - (ii) 50%
 - (iii) 75%
 - (iv) 100%
45. The blank electricity bill receipt book should remain the personal custody of _____.
- (i) Sub Divisional Officer
 - (ii) Sub Divisional Clerk
 - (iii) Divisional Accountant
 - (iv) Executive Engineer.
46. Cash received from consumers against electricity bills is entered in the Consumer Cash Received (CCR) Book by the cashier. The CCR Book should be closed _____.
- (i) every month
 - (ii) every week
 - (iii) every evening
 - (iv) none of these
 - (i) Both are written up independent to each other
47. The Sub Divisional Offices are required to maintain the following cash book/books:
- (i) Consumers' Cash Received Book
 - (ii) Main Cash book
 - (iii) Establishment Cash Book
 - (iv) All of the above
48. Can two Consumers' Cash Received Books may be used on alternate working days?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
49. The Travelling/Revenue Audit staff forms a part of the staff of _____.
- (i) Sub Divisional Officer.
 - (ii) Executive Engineer/Divisional Officer of the concerned division
 - (iii) Chief Engineer.
 - (iv) Accounts Section of the Head Office.
50. The revenue audit party is primarily meant for _____.

- (i) cent-percent local audit of consumer's accounts of the sub divisions.
 - (ii) only selective audit of the consumer's accounts of the sub divisions.
 - (iii) Inspection of the sub divisions.
 - (iv) None of these.
51. What is the type of revenue audit conducted by the Travelling/ Revenue Accountants?
- (i) Test Audit of revenue transactions
 - (ii) Perpetual and complete audit of revenue transactions
 - (iii) It is decided by the SDO/Divisional Officer.
 - (iv) None of these.
52. What is the Sundry Charges and Allowance Register (SC&A Register)?
- (i) it is used to record the charges recoverable from the consumers on account of providing sundry services
 - (ii) it is used to record the adjustment of over/under charges and refund of security deposit etc.
 - (iii) both (i) and (ii) above.
 - (iv) None of these
53. What do you mean by Perpetual Audit with reference to the Haryana Power Utilities?
- (i) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the Internal Audit Parties of the Nigam.
 - (ii) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the Statutory Auditors of the Nigam.
 - (iii) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the C&AG.
 - (iv) None of these
54. Can the payment against the energy bills be accepted through money-order?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
55. Whether part payment against the energy bills is allowed?
- (i) Yes. Consumer can make part payment of any bill
 - (ii) Sub-Divisional Officer in exceptional cases can permit to accept the part payment.
 - (iii) Cashier himself can accept part payment of any bill
 - (iv) None of these.
56. The Consumer Ledger mainly keeps _____ folded record of every consumer.
- (i) Five
 - (ii) Four
 - (iii) Three
 - (iv) Two
57. The _____ part of the consumer ledger includes those particulars of the consumer which remain unchanged over the period of time such as name of the consumer, account no. address etc.
- (i) First
 - (ii) Second

- (iii) Third
 - (iv) All of the above
58. In which part of the consumer ledger, monthly consumption intimated by the meter reader is recorded?
- (i) First
 - (ii) Second
 - (iii) Third
 - (iv) All of the above
59. In what circumstances, new account no. is required to be allotted?
- (i) When a new consumer enters the premises and takes supply from the Branch
 - (ii) In the case of change of name from one consumer to another
 - (iii) If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected.
 - (iv) All of the above.
60. What action will be taken when a legal heir of a deceased consumer intends to change the electric connection in his name but do not take the responsibility of the previous consumer.
- (i) He shall be given a new account no.
 - (ii) The connection will be transferred in his/her name with the existing account no.
 - (iii) Any of the above.
 - (iv) None of these.
61. Can a Sub Divisional Officer use the signature stamp while issuing the bills?
- (i) Yes
 - (ii) No
 - (iii) May be
 - (iv) Can't say.
62. Who is responsible or recording transactions in the sundry charges and allowances register?
- (i) Sub-divisional Clerk
 - (ii) Meter Clerk
 - (iii) Sub-Divisional Officer.
 - (iv) None of these
63. The Sub Divisional Clerk should check the _____ entries recorded in this sundry charges and allowances register, as transferred to the consumer's ledger.
- (i) 25%
 - (ii) 50%
 - (iii) 75%
 - (iv) 100%
64. What is RO-4 receipt?
- (i) Receipts for amounts paid by the consumers in lieu of the branch's bills
 - (ii) Receipts for amounts deposited by the employees to the Nigam.

- (iii) Both (i) and (ii)
 - (iv) None of these.
65. Can the duty of checking of totals or other postings etc. in consumer ledger be given to a cashier?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
66. Mr. A has sold his house to Mr. B. wants to change of name in the electricity connection, already installed at Mr. A's house. What will you suggest as per Manual of Instructions?
- (i) The old account no. will continue. Only name will be replaced.
 - (ii) The new account no. will be allotted in the name of Mr. B even if no physical disconnection of the old consumer.
 - (iii) Any of the (i) and (ii) above
 - (iv) None of these
67. From which date the new consumer ledgers are started?
- (i) From April every year
 - (ii) From January every year
 - (iii) From July every year
 - (iv) From Diwali
68. While accepting payment of electricity bills, Mr. A, the cashier of sub division 'X', issued the receipts (RO-4) to the customers and the posting was made in the CCR book from the duplicate copies of the receipts. Is the action of the cashier is in order?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these.
69. The receipt book in use should be kept by the _____ in his safe custody under lock and key.
- (i) Sub Divisional Officer
 - (ii) Sub divisional Clerk
 - (iii) Cashier
 - (iv) Divisional Officer
70. The used-up receipt books, i.e. the book containing the duplicate copies, should be finally recorded in his personal custody of the _____.
- (i) Sub Divisional Officer
 - (ii) Sub divisional Clerk
 - (iii) Cashier
 - (iv) Divisional Officer

TOPIC – HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016

71. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016 shall be applicable to all _____ in their respective Licensed Area of supply in the State of Haryana.
- Generation companies
 - Transmission licensees
 - Distribution & retail supply licensees.
 - All of the above.
72. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016 was published in the Haryana Government Gazette on _____
- 10th January 2016
 - 11th July 2016
 - 10th January 2015
 - 11th July 2015
73. What do you mean by “Advance Consumption Deposit (ACD)?
- It is also called meter security
 - It is a deposit as a security to cover the consumption charges
 - Both (i) and (ii) above
 - None of these.
74. What do you mean by “Area of supply” as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?
- area within which a licensee is authorized by his License to supply electricity
 - Whole area of state of Haryana
 - Area within which a licensee is permitted by his licence for transmission of electricity.
 - None of the above.
75. What do you mean by “Applicant” as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?
- an owner or occupier of any land/premises who files an application with a licensee for supply of electricity, increase or reduction in sanctioned load/contract demand, change in title, shifting of meter/connection/line/distribution transformer, disconnection or restoration of supply, or termination of agreement,
 - any applicant who makes an application to the transmission licensee for use of transmission lines for transmission of power.
 - Both (i) and (ii) above.
 - None of these.
76. What do you mean by “Commission” as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?
- Haryana Public Service Commission.
 - Haryana Staff Selection Commission
 - Haryana Electricity Regulatory Commission.
 - All of the above.
77. Billing cycle or billing period is specified by the _____ for preparation of regular electricity bills for consumers.
- Licensee
 - Haryana Electricity Regulatory Commission
 - any of the (i) and (ii) above
 - None of these
78. “Conductor” means any _____ used for conducting electrical energy and so arranged as to be electrically connected to a system.
- Wire, cable,
 - bar, tube,
 - rail or plate
 - all of the above.

79. "Contact Demand" means the _____ demand in kW or kVA agreed to be supplied by the Licensee.
- minimum
 - maximum
 - average
 - any of the above
80. "Essential Services" include _____
- Hospitals, Railway Stations/installations, Railway Traction, Defence and Military installations,
 - Radio/TV/News service installations,
 - Water Supply and Sewerage installations, Postal/Telegraph/Telecom installations and Telephone Exchanges.
 - All of the above.
81. "Extension of Distribution System" means the system of wires and associated facilities, required to be erected and/or extended for giving supply to the applicant, between the delivery points on the transmission lines or the generating station connection and the points of connection to the installation of the applicant. Do you agree with the statement?
- Yes
 - No
 - Can't Say
 - None of these
82. "Extra high Voltage (EHV)" means a voltage _____.
- exceeding 33000 volts.
 - exceeding 440 Volts but not exceeding 33000 volts.
 - upto 440 volts
 - Both (i) and (ii) above.
83. High Tension (HT) means a supply at _____
- High voltage
 - Extra High Voltage
 - (i) or (ii) above
 - None of these.
84. "High Voltage (HV)" means a voltage level _____
- above 440 Volts and up to 33000 Volts
 - above 650 Volts and up to 33000 Volts
 - above 440 Volts and up to 11000 Volts
 - above 650 Volts and up to 33000 Volts
85. "Independent feeder" means _____
- a feeder constructed at the cost of a consumer or a group of consumers and supplying electricity to only that consumer or group of consumers
 - a feeder constructed by the Licensee to supply electricity to a consumer or group of consumers.
 - Both (i) and (ii) above
 - None of these.
86. What do you mean by "kV"?
- Kilo watts
 - kilo volts
 - Kilo Vat
 - None of these.
87. As per Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005, Licensee means _____.
- Distribution Licensee.
 - Transmission Licensee.
 - Both (i) and (ii) above.
 - None of these.
88. "Low Tension (LT) means a supply at _____
- 250 volts to 440 volts
 - Upto 250 volts
 - Upto 650 volts
 - Both (ii) and (iii) above.

89. "Low Voltage (LV)" means a voltage that does not exceed _____
- 250 volts
 - 650 volts
 - 440 volts
 - None of these
90. "Maximum Demand" means the highest load measured in average kVA or kW by the meter installed at the point of supply of a consumer during any continuous period of _____ during the billing period.
- 10 minutes
 - 15 minutes
 - 20 minutes
 - 30 minutes
91. "Medium Voltage (MV)" means a voltage _____
- above 220 volts and upto 440 volts
 - above 250 volts and upto 650 volts
 - above 650 volts and upto 11000 volts
 - None of these
92. As per Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016, "Premises" includes _____.
- Building
 - Land
 - Any structure
 - All of the above.
93. Service Connection charges" means expenditure, the licensee is authorized to recover from the applicant, on account of Extension of Distribution System for giving supply of electricity to the premises. Do you agree with the statement?
- Yes
 - No
 - Can't Say
 - None of these.
94. "Security Deposit" means deposit made by a consumer to cover the payment due to the licensee for _____
- electric line or electrical plant
 - electric meter
 - advance consumption deposit
 - All of the above
95. Tariff means a schedule of prices or charges for supply of electrical energy and services, approved by the _____
- Chairman of the Distribution Company
 - Managing Director of the Distribution Company
 - Haryana Electricity Regulatory Commission
 - Any of the above.
96. In a shop-cum-flat, one domestic supply and one non domestic supply connection may be given. Do you agree with the statement?
- Yes
 - No
 - Can't Say
 - None of these
97. In case of Agriculture supply connection, a copy of the _____ shall be considered as acceptable proof of ownership or lawful occupancy of premises.
- khasra girdawari
 - jamabandi
 - Kisan Pass Book
 - Any one of the above

98. In case of other than Agriculture supply connection, a copy of the _____ shall be considered as acceptable proof of ownership or lawful occupancy of premises.
- (i) Copy of sale deed / allotment letter or lease deed or rent deed in the name of the applicant;
 - (ii) Registered General Power of Attorney from the owner in favour of the applicant alongwith (i) above
 - (iii) Property tax receipt or tax demand notice as proof of ownership and rent deed or any other legal proof of being a tenant and paying rent as proof of occupancy
 - (iv) Any one of the above
99. supply through independent feeder shall not be allowed (except in case of essential services) in case the contracted load applied is below _____kVA.
- (i) 1100
 - (ii) 2000
 - (iii) 2500
 - (iv) None of these
100. In case the applicant requests for supply of electricity through an independent feeder, which of the following the charges shall be borne by the applicant?
- (i) Charges of controlling equipment including Circuit Breaker and Bay (if to be erected),
 - (ii) Charges of CTs & PTs, Isolators, and Line and Earth switch,
 - (iii) Charges of Meter required at the feeding sub-station, Electric Line up to the consumer end and the meter at consumer end.
 - (iv) All of the above.
101. Such consumer, who on his own, requests for supply of electricity through an independent feeder, will be billed as per the meter reading taken jointly by consumer and the licensee, of the meter placed at the_____
- (i) sub-station from where the independent feeder is emanating.
 - (ii) consumer-end
 - (iii) any of the (i) and (ii) above.
 - (iv) None of these.
102. Where more than five consumers are connected on an independent feeder, the billing to the consumers shall be done based on the consumption recorded by the meters _____.
- (i) installed at sub-station from where the independent feeder is emanating.
 - (ii) installed at the consumers premises
 - (iii) any of the (i) and (ii) above
 - (iv) None of these
103. In case due to exigencies/unforeseen reasons, any other consumer(s) of different category are to be connected to the independent feeder for a period of upto seven days, to maintain the continuity of supply, the same will be connected only with the permission of the _____of the licensee.
- (i) HERC
 - (ii) Managing director of the Licensee
 - (iii) Chief Engineer (Operation)
 - (iv) Director concerned of the Licensee.
104. In case due to exigencies/unforeseen reasons, any other consumer(s) of different category are to be connected to the independent feeder for a period of more than seven days, to maintain the continuity of supply, the same will be connected only with the permission of the _____of the licensee.
- (i) HERC
 - (ii) Managing director of the Licensee
 - (iii) Chief Engineer (Operation)
 - (iv) Director concerned of the Licensee.
105. Supply to _____and above rating substations would be given through independent radial lines i.e no tapping of _____ and above rating lines would be allowed.
- (i) 33 KV
 - (ii) 66 KV
 - (iii) 132 KV

- (iv) 220 KV
106. Upon energisation, all equipments except the meter (if supplied by the applicant), shall become the property of the _____
- (i) applicant
 - (ii) Licensee
 - (iii) HERC
 - (iv) None of these.
107. The work relating to electrification of Urban Estates/Group Housing Societies/Employer's Colonies will be executed by the concerned department /colonizer/society/employer after the _____ approves the electrification plan.
- (i) HERC
 - (ii) Chairman of the concerned department /colonizer/society/employer
 - (iii) Licensee
 - (iv) None of these.
108. If at the time of energisation of the system it is noted that the concerned department /colonizer/society has not executed the complete electrification work as per the electrification plan approved by the licensee, the colonizer/developer shall be required to furnish the Bank Guarantee equivalent to _____ of the estimated cost of the balance work.
- (i) 2 times
 - (ii) 2.5 times
 - (iii) 3 times
 - (iv) 1.5 times
109. The Licensee shall, on annual basis, compile and publish a cost data book by _____ of the year which shall include all the requisite information required for preparation of estimate for work of extension of distribution system.
- (i) 1st January
 - (ii) 31st January
 - (iii) 1st April
 - (iv) 1st July
110. The licensee shall compile the standard cost data book and file the same with the Commission by _____ every year, for its approval.
- (i) 1st January
 - (ii) 31st January
 - (iii) 1st April
 - (iv) 1st July
111. If the meter is supplied by the consumer, it shall become the property of _____
- (i) Licensee
 - (ii) Consumer
 - (iii) HERC
 - (iv) None of these
112. Upon energisation, the Licensee can claim the operation and maintenance expenses of equipments (which form the property of Licensee) from the consumers.
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these.
113. When the applicant opts for extension of distribution system at his own cost, the Licensee shall charge supervision charges at the rate of _____ of the estimated cost of such extension or as approved by the Commission.
- (i) 1.0%
 - (ii) 1.5%
 - (iii) 2.0%
 - (iv) 2.5%
114. The Licensee may require any person, who requires a supply of electricity to his premises to give him security, for the payment of all monies, which may become due to him in respect of:
- (i) in respect of the electricity supplied to such person

- (ii) any electric line / plant / meter to be provided by the Licensee for supplying electricity to such person;
 - (iii) both (i) and (ii) above
 - (iv) None of these.
115. A security deposit shall be made by all the consumers (except HT industrial supply consumers) with the Licensee which shall be equal to the estimated power consumption for _____
- (i) one billing cycle
 - (ii) two billing cycles
 - (iii) three billing cycles
 - (iv) four billing cycles
116. The consumption security deposit shall be revised _____
- (i) annually
 - (ii) half yearly
 - (iii) quarterly
 - (iv) none of these
117. The consumption security deposit shall be returned to consumer upon termination of Agreement and within _____ of adjustment of all dues.
- (i) 10 days
 - (ii) 20 days
 - (iii) 30 days
 - (iv) 45 days
118. In case the meter is supplied by the licensee, the licensee shall be entitled to charge Rs. _____ as meter security.
- (i) Rs. 1,000/-
 - (ii) Rs. 1500/-
 - (iii) Rs. 2000/-
 - (iv) the cost of electric meter
119. In case the meter is supplied by the licensee, the licensee shall charge meter rental at the rate approved by the _____
- (i) HERC
 - (ii) Chairman of the Licensee Company
 - (iii) Managing Director of the Licensee Company
 - (iv) Director of the Licensee Company
120. Is there any provision for payment of interest on consumer's security deposit?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
121. The Licensee shall pay interest on Consumption Security and meter security deposited by the consumer at _____
- (i) the rate decided by the Licensee
 - (ii) the bank rate determined by the RBI on 1st April each year or more as specified by the Commission
 - (iii) any of the (i) and (ii) above
 - (iv) none of these.
122. The interest accruing to the credit of the consumer shall be adjusted in consumer's bills for the _____ billing cycle of the ensuing financial year.
- (i) first
 - (ii) last
 - (iii) any of the (i) and (ii) above
 - (iv) None of these
123. In case the interest accrued during the year is not adjusted in the consumer's bill for the first billing cycle of the ensuing financial year, the licensee shall be liable to pay interest at the rate of _____ for the period for which the payment of interest accrued is delayed.
- (i) 12%
 - (ii) 15%
 - (iii) 18%
 - (iv) 20%

124. A consumer, except the HT industrial supply consumer, is required to maintain a sum equivalent to his average payment for the period of _____ , as security deposit for power consumption.
- (i) one billing cycle
 - (ii) two billing cycles
 - (iii) three billing cycles
 - (iv) four billing cycles
125. An HT industrial supply consumer, is required to maintain a sum equivalent to his average payment for the period of _____, as security deposit for power consumption.
- (i) one billing cycle
 - (ii) one and half billing cycles
 - (iii) two billing cycles
 - (iv) two and half billing cycles
126. If the consumer fails to avail supply within the notice period, the charges deposited by the consumer, shall be _____.
- (i) forfeited
 - (ii) refunded to the consumer
 - (iii) none of these
127. Any aggrieved person, electricity consumer, consumer association or legal heirs or authorized representatives (in case of death of a consumer) may file a complaint to the _____
- (i) HERC
 - (ii) MD of the Licensee Company
 - (iii) Concerned Director of the Licensee Company
 - (iv) Consumer Grievances Redressal Forums (CGRF)
128. Any consumer aggrieved by the order of the CGRF, non-implementation of the order of the CGRF by the distribution licensee and non-disposal of complaint by the CGRF within the prescribed period may lodge his complaint with the Electricity Ombudsman within _____ from the date of receipt of order of the CGRF.
- (i) 15 days
 - (ii) 30 days
 - (iii) 45 days
 - (iv) 60 days
129. Where supply of electricity does not require any Extension of distribution mains, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _____ of receipt of application.
- (i) 2 days
 - (ii) 5 days
 - (iii) 7 days
 - (iv) 10 days
130. In case of LT connections, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _____ of receipt of application.
- (i) 2 days
 - (ii) 5 days
 - (iii) 7 days
 - (iv) 10 days
131. In case of HT connections of 11 KV supply, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _____ of receipt of application.
- (i) 7 days
 - (ii) 14 days
 - (iii) 20 days
 - (iv) 25 days
132. In case of HT connections of 33 KV supply, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _____ of receipt of application.
- (i) 7 days

- (ii) 14 days
 - (iii) 20 days
 - (iv) 25 days
133. In case of HT connections above 33 KV supply, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _____ of receipt of application.
- (i) 7 days
 - (ii) 14 days
 - (iii) 20 days
 - (iv) 25 days
134. In case of LT connections, the timeline to carry out inspection & testing of consumer's installation by the licensee is _____.
- (i) 5 days
 - (ii) 15 days
 - (iii) 20 days
 - (iv) 25 days
135. In case of HT connections of 11 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is _____.
- (i) 5 days
 - (ii) 15 days
 - (iii) 20 days
 - (iv) 25 days
136. In case of HT connections of 33 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is _____.
- (i) 5 days
 - (ii) 15 days
 - (iii) 20 days
 - (iv) 25 days
137. In case of HT connections above 33 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is _____.
- (i) 5 days
 - (ii) 15 days
 - (iii) 20 days
 - (iv) 25 days
138. In case of LT connections, the timeline to issue service connection order is _____.
- (i) 3 days
 - (ii) 5 days
 - (iii) 10 days
 - (iv) 15 days
139. In case of HT connections of 11 KV supply, the timeline to issue service connection order is _____.
- (i) 3 days
 - (ii) 5 days
 - (iii) 10 days
 - (iv) 15 days
140. In case of HT connections of 33 KV supply, the timeline to issue service connection order is _____.
- (i) 3 days
 - (ii) 5 days
 - (iii) 10 days
 - (iv) 15 days
141. In case of HT connections of above 33 KV supply, the timeline to issue service connection order is _____.
- (i) 3 days
 - (ii) 5 days
 - (iii) 10 days
 - (iv) 15 days
142. In case of LT connections, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days

- (ii) 30 days
 - (iii) 45 days
 - (iv) 100 days
143. In case of HT connections of 11 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days
 - (ii) 30 days
 - (iii) 45 days
 - (iv) 100 days
144. In case of HT connections of 33 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days
 - (ii) 30 days
 - (iii) 45 days
 - (iv) 100 days
145. In case of HT connections above 33 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days
 - (ii) 30 days
 - (iii) 45 days
 - (iv) 100 days
146. In case of LT connections, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
 - (ii) 5 days
 - (iii) 7 days
 - (iv) 10 days
147. In case of HT connections of 11 KV supply, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
 - (ii) 5 days
 - (iii) 7 days
 - (iv) 10 days
148. In case of HT connections of 33 KV supply, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
 - (ii) 5 days
 - (iii) 7 days
 - (iv) 10 days
149. In case of HT connections above 33 KV supply, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
 - (ii) 5 days
 - (iii) 7 days
 - (iv) 10 days
150. The licensee shall not be held responsible for the delay in giving supply if the same is on account of problems relating to statutory clearances, right of way, acquisition of land, or the delay in approval by Chief Electrical Inspector for High Tension installations. Do you agree with the statement?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
151. What is the amount of Compensation payable if the inspection of applicants' premises is not done within 7 days of receipt of application complete in all respect, along with prescribed charges?
- (i) Rs. 100 per day or part thereof.
 - (ii) Rs. 150 per day or part thereof.
 - (iii) Rs. 200 per day or part thereof.

- (iv) Rs. 1000 per day or part thereof.
152. The Electricity Act under Section 43 (3) specifies that the licensee who fails to comply with the time frame for supply of electricity shall be liable to pay a penalty which may extend to _____ for each day of default.
- (i) Rs. 500
 - (ii) Rs. 1000
 - (iii) Rs. 5000
 - (iv) Rs. 10000
153. In case a tenant requires a separate connection in the same premises, _____
- (i) he shall furnish an undertaking from the landlord stating that the landlord shall clear all the liabilities in case the tenant leaves the premises without paying the distribution licensee's dues.
 - (ii) he shall furnish an undertaking stating that he shall clear all the liabilities before leaving the premises.
 - (iii) Any one of the (i) and (ii) above
 - (iv) None of these
154. If a portion of the residential/industrial premises be regularly used for commercial activity, the consumer _____
- (i) is permitted to do so with the existing under domestic supply schedule /industrial supply schedule.
 - (ii) is required to obtain a separate connection under non domestic supply category for the portion put to commercial use.
 - (iii) Any one of the (i) and (ii) above
 - (iv) None of these.
155. In a shop-cum-flat, _____
- (i) Only domestic supply connection can be given
 - (ii) Only non domestic supply connection can be given.
 - (iii) one domestic supply and one non domestic supply connection may be given.
 - (iv) None of these.
156. In case the supply is to be given from the existing network, what is the amount of Compensation payable if the demand notice is not issued within seven days of inspection of applicants' premises?
- (i) Rs. 100 per day or part thereof.
 - (ii) Rs. 150 per day or part thereof.
 - (iii) Rs. 200 per day or part thereof.
 - (iv) Rs. 1000 per day or part thereof.
157. The Agriculture supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 100
 - (ii) Rs. 500
 - (iii) Rs. 750
 - (iv) Rs. 1000
158. The Domestic Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 100
 - (ii) Rs. 500
 - (iii) Rs. 750
 - (iv) Rs. 1000

159. The Non-Domestic Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 100
 - (ii) Rs. 500
 - (iii) Rs. 750
 - (iv) Rs. 1000**
160. The LT Industrial Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 750
 - (ii) Rs. 1000**
 - (iii) Rs. 1500
 - (iv) Rs. 2000
161. The HT Industrial Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 750
 - (ii) Rs. 1000**
 - (iii) Rs. 1500
 - (iv) Rs. 2000
162. The rate of Advance Consumption Deposit for Public Water Works is _____
- (i) Rs. 750 per KW or part thereof
 - (ii) Rs. 1000 per KW or part thereof
 - (iii) Rs. 1500 per KW or part thereof**
 - (iv) Rs. 2000 per KW or part thereof
163. The rate of Advance Consumption Deposit for Street Light is _____
- (i) Rs. 750 per KW or part thereof
 - (ii) Rs. 1000 per KW or part thereof
 - (iii) Rs. 1500 per KW or part thereof
 - (iv) Rs. 2000 per KW or part thereof**
164. The rate of Advance Consumption Deposit for Railway traction and Delhi Metro Railway Corporation is _____
- (i) Rs. 750 per KW or part thereof
 - (ii) Rs. 1000 per KW or part thereof
 - (iii) Rs. 1500 per KW or part thereof**
 - (iv) Rs. 2000 per KW or part thereof
165. The rate of Advance Consumption Deposit for Independent Hoarding/Decorative Lightning is _____

- (i) Rs. 750 per KW or part thereof
- (ii) Rs. 1000 per KW or part thereof
- (iii) Rs. 1500 per KW or part thereof
- (iv) Rs. 2000 per KW or part thereof

166. The rate of Advance Consumption Deposit for Temporary Metered Supply is _____ times of the rate of category in which the temporary supply is required.

- (i) two
- (ii) three
- (iii) four
- (iv) five

167. If any difficulty arises in giving effect to the provisions of HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016, the _____ may, by an order, make such provision, not inconsistent to the provisions of the Act and these Regulations, as may appear to be necessary for removing the difficulty.

- (i) Chairman of the Licensee Company
- (ii) Managing Director of the Licensee Company
- (iii) Concerned Director of the Licensee Company
- (iv) Haryana Electricity Regulatory Commission

168. The _____ may by general or special order, for reasons to be recorded in writing and after giving an opportunity of hearing to the parties likely to be affected, may relax any of the provisions of HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016.

- (i) Chairman of the Licensee Company
- (ii) Managing Director of the Licensee Company
- (iii) Concerned Director of the Licensee Company
- (iv) Haryana Electricity Regulatory Commission

TOPIC –Manual of Instructions relating to Stores

169. _____ copy/copies of the store requisition should be sent to the storekeeper or the official in charge of store by the indenting officer.

- (i) One
- (ii) Two
- (iii) Three
- (iv) None of these

170. _____ working under the Attached Officer in charge of Store should both the copies of the store requisition and should make necessary entries in the Store Value Ledger.

- (i) Storekeeper
- (ii) Sub-Divisional Officer
- (iii) Sub-Divisional Clerk or Clerk

- (iv) Divisional Accountant
171. The issuing depot will forward the _____ copy of the Store Challan to the Accounts Office concerned, along with the monthly papers.
- (i) original
(ii) duplicate
(iii) any of the (i) and (ii) above
(iv) none of these
172. The store challans are printed in book form in _____.
- (i) Single copy
(ii) Duplicate
(iii) Triplicate
(iv) quadruplicate
173. The initial numerical accounts of all the stores articles received and issued in a store depot will be maintained by the _____ in charge in quantity ledger.
- (i) storekeeper
(ii) assistant storekeeper
(iii) any of the (i) and (ii) above
(iv) None of these
174. Entries in the Quantity Ledger are made from _____
- (i) Stock Measurement Book sheets
(ii) Store Requisition
(iii) Store Challan
(iv) All of the above.
175. If there is no post of an assistant storekeeper in a Sub Divisional Stores Depot, the quantity ledger will be maintained by the _____.
- (i) Divisional Accountant
(ii) Line Superintendent in charge of stores
(iii) Sub Divisional Officer
(iv) Any of the above.
176. In case the officials in charge of stores is on leave, the entries in the quantity ledger may be made to unauthorized persons i.e. lineman, assistant lineman etc.
- (i) Yes
(ii) No
(iii) May be in special circumstances
(iv) Can't Say
177. The quantity ledger may be written up any time after a transaction of a receipt or of an issue of stock takes place. Do you agree with the statement?
- (i) No, quantity ledger should be written up immediately after the transaction.
(ii) Yes, quantity ledger may be written up any time after a transaction.
(iii) It is decided by the officer in charge of the store.
(iv) It depends upon the choice of the storekeeper/assistant storekeeper.
178. The total number of sheets which can be put in one binder of store is _____.
- (i) 100
(ii) 150
(iii) 200
(iv) 250
179. _____ limits should always be filled in the quantity ledger in the space provided for the purpose.
- (i) Maximum
(ii) Minimum
(iii) Average
(iv) Both (i) and (ii) above.
180. _____ should be used for making entries in the quantity ledger.
- (i) Pencil
(ii) Ink
(iii) Any one of the (i) or (ii) above.
(iv) Both (i) and (ii) above.
181. After the day's transaction, the storekeeper or assistant storekeeper in charge of the store, should forward the copies of the _____ to the sub divisional office.
- (i) Stock measurement book
(ii) Store requisitions
(iii) Store challans

- (iv) All of the above.
182. Accounts of articles without value i.e. drums, tins, barrels etc. should be kept in the _____ like other articles.
- (i) quantity ledger
(ii) value ledger
(iii) both (i) and (ii) above
(iv) none of these.
183. Quantity ledger and Value ledger should be written by the same official. Do you agree with the statement?
- (i) Yes
(ii) No
(iii) Can't say
(iv) May be
184. If any error is noticed in the quantity ledger and/or value ledger, the same should be rectified by _____
- (i) erasing the incorrect figure and writing the correct one.
(ii) overwriting the correct figure on the incorrect figure
(iii) neatly scoring out the incorrect figures and writing the correct ones above them.
(iv) any one of the above.
185. The balances as per quantity ledger and value ledger should be reconciled _____.
- (i) monthly
(ii) annually
(iii) quarterly
(iv) half yearly
186. The copies of the operated upon accounts of the stores value ledger together with the abstracts, stores requisition, stores challans, duplicate stock measurement book sheets etc. will be forwarded to the divisional office for compilation of the _____.
- (i) annual accounts
(ii) half yearly accounts
(iii) quarterly accounts
(iv) monthly accounts.
187. Issue rate should be equal to _____.
- (i) original price paid for the article
(ii) original price plus carriage and other incidental charges
(iii) market price of the article
(iv) least of the (ii) and (iii) above.
188. Where there is appreciable difference in costs of the supplies already in stock and of those newly purchased, the issue rate should _____
- (i) be fixed on the basis of cost of supplies already in the stock
(ii) be fixed on the basis of cost of newly purchased supplies
(iii) at once be raised or lowered as the case may be.
(iv) any one of the above.
189. At the end of each _____, the storekeeper will prepare a list of quantity balances of all articles of stock from the quantity ledger cards and submit the Sub-divisional/Divisional office for check with the value ledger balances.
- (i) month
(ii) quarter
(iii) half year
(iv) financial year
190. The physical verification of the Material at site of works should be carried out at least once in a _____.
- (i) month
(ii) quarter
(iii) half year
(iv) year
191. All the stores of a subdivision under the class must be checked _____ by the subordinate in charge of the section and distribution lists should be prepared on the basis of checking.
- (i) monthly
(ii) quarterly

- (iii) half yearly
 (iv) annually
192. The distribution lists of Tools and plants should be prepared _____ by the subordinate in charge, after checking the stores.
- (i) monthly
 (ii) quarterly
 (iii) half yearly
 (iv) annually
193. The physical verification of the Sub Stores for materials for temporary connections, should be done half yearly by the _____
- (i) Storekeeper/assistant store keeper
 (ii) Line Superintendent in charge
 (iii) Sub-Divisional Officer in charge
 (iv) Divisional Officer
194. The physical verification of the Sub Stores for materials for temporary connections, should be done yearly by the _____
- (i) Storekeeper/assistant store keeper
 (ii) Line Superintendent in charge
 (iii) Sub-Divisional Officer in charge
 (iv) Divisional Officer
195. The Stores Officer in charge of the divisional stores should check _____ of the items every year.
- (i) 10%
 (ii) 20%
 (iii) 25%
 (iv) 50%
196. _____ of the items checked by the Stock Verifier will be test checked by an officer deputed for the purpose by the Chief Engineer.
- (i) 1%
 (ii) 2%
 (iii) 5%
 (iv) 10%
197. The value of stores found surplus should be _____
- (i) credited at once as a revenue receipt or a receipt of capital account, as the case may be.
 (ii) kept under miscellaneous items.
 (iii) adjusted against value of a deficit of stores.
 (iv) any one of the above.
198. The value of a deficit of stores should be _____
- (i) debited to the final head.
 (ii) kept under Miscellaneous P.W. Advances pending recovery.
 (iii) adjusted against value of stores found surplus.
 (iv) any one of the above.
199. Materials found surplus on the completion of a work should be sold by public auction and their value should be _____
- (i) credited to the work concerned.
 (ii) credited as miscellaneous receipts.
 (iii) any one of the above.
 (iv) none of these.
200. While fixing the stock issue rate of the articles, the value of the containers should _____
- (i) not be considered.
 (ii) be taken into accounts
 (iii) any of the (i) and (ii) above.
 (iv) none of these.
201. The containers received with equipments, conductors and cables in connections with the construction work, the cost of which is charged direct to the work concerned, should be disposed of by public auction and their sale proceeds should be credited to _____
- (i) receipts and recoveries on capital accounts.
 (ii) miscellaneous revenue
 (iii) any one of the above (i) and (ii)

- (iv) none of these.
202. Monthly Abstract of receipts of Tools and Plant is maintained in _____
- (i) D.F.R. (P.W.) 11
- (ii) D.F.R. (P.W.) 12
- (iii) D.F.R. (P.W.) 13
- (iv) D.F.R. (P.W.) 14
203. Monthly Abstract of issue of Tools and Plant is maintained in _____
- (i) D.F.R. (P.W.) 11
- (ii) D.F.R. (P.W.) 12
- (iii) D.F.R. (P.W.) 13
- (iv) D.F.R. (P.W.) 14
204. A consolidated account of receipts, issues and balances of tool and plant is maintained in sub divisional office in _____ Register of Tools and Plant.
- (i) D.F.R. (P.W.) 11
- (ii) D.F.R. (P.W.) 12
- (iii) D.F.R. (P.W.) 13
- (iv) D.F.R. (P.W.) 14
205. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – I is used for _____
- (i) Articles in hand
- (ii) Articles temporarily lent or sent out
- (iii) Shortages awaiting adjustment
- (iv) None of these
206. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – II is used for _____
- (i) Articles in hand
- (ii) Articles temporarily lent or sent out
- (iii) Shortages awaiting adjustment
- (iv) None of these
207. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – III is used for _____
- (i) Articles in hand
- (ii) Articles temporarily lent or sent out
- (iii) Shortages awaiting adjustment
- (iv) None of these
208. The consolidated account of receipts, issues and balances of tool and plant, maintained in Form DFR(PW)-14, should be for the twelve months ending _____
- (i) 31th March
- (ii) 30th September
- (iii) 30th June
- (iv) 31st December
209. A report on the salient particulars of Tools and Plant Register (Form DFR(PW)-14) and physical verification of stores, should be submitted by the Divisional Officer to the Superintending Engineer and to the Chief Engineer in prescribed form by the _____ each year.
- (i) 30th September
- (ii) 15th October
- (iii) 15th November
- (iv) 15th December
210. “Storage Rate” and “storage charges” denotes respectively the _____ to cover such actual expenditure as is incurred after the acquisition of the stores on work charged establishment employed in handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards etc.
- (i) Percentage rate fixed for all issues of stock
- (ii) Charges levied on all issues of stock
- (iii) Both (i) and (ii) above.
- (iv) None of these.
211. The term “Storage Charges” include _____
- (i) Carriage charges
- (ii) Railway freight

- (iii) Storage charges incurred and levied on the acquisition of stores from one division to another
- (iv) None of these.
212. Carriage and other incidental charges incurred on the acquisition of any article constitute _____
- (i) a direct initial cost of that article
- (ii) general overhead charges
- (iii) any one of the (i) and (ii) above.
- (iv) none of these.
213. Which measurement book(s) is maintained in Haryana Power Utilities?
- (i) Stock measurement book and Electrical Measurement Book
- (ii) Small Measurement Book and Standard measurement book
- (iii) Measurement book for Lump-sum Contracts.
- (iv) All of the above.
214. What is the use of Stock Measurement Book?
- (i) Used to record stock articles received from suppliers only.
- (ii) Used to record stock articles received from other divisions or departments or works only.
- (iii) Both (i) and (ii)
- (iv) None of these
215. Electric Measurement Book is intended for the verification of materials issued direct to an estimate for an electrical work (service connections, local distribution lines and transmission lines) constructed departmentally or under piece –work / contract at labour rates. Are you agree with the statement?
- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of these
216. Standard Measurement Book facilitates the preparation of annual estimates for periodical repairs.
- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of these
217. What is Lump-sum Contract Measurement Book.
- (i) Used to record stock articles received from other divisions or departments or works only.
- (ii) Used to record measurements of lump sum contracts, and materials received against lump sum contracts.
- (iii) Used to record stock articles received from suppliers only.
- (iv) None of these
218. All measurement books received in Divisional Office for issue as well as all completed Measurement Books received back or retained in the office for record will be in the charge of the _____.
- (i) Head Clerk
- (ii) Divisional Accountant
- (iii) Divisional Officer
- (iv) Any of the above.
219. All measurement books received in Divisional Office for issue as well as all completed Measurement Books received back, should be kept under lock and key. The key should remain in the personal custody of the _____.
- (i) Divisional Accountant

- (ii) Divisional Officer
 - (iii) Head Clerk
 - (iv) Any of the above.
220. Can a subordinate transfer a measurement book to another without an endorsement?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
221. What are the duties of SDO (Operation) with respect to consumer's accounts?
- (i) To act as custodian of cash chest "Key No.2".
 - (ii) Correct and prompt remittance of all cash collections into the bank.
 - (iii) To ensure that the total of monthly cash realization posted into the consumer ledger tallies with the abstract of realization made in the CCR Book.
 - (iv) All of the above.
222. What are the duties of Commercial Assistant with respect to consumer's accounts?
- (i) Comparison of entries of CCR Book with the duplicate copies of RO-4 Receipts.
 - (ii) To exercise 100% checks Assessment of energy charges and electricity duty and municipal tax of all the industrial consumers.
 - (iii) To ensure see that UDC (R) has exercised 100% checks and has recorded the certificates wherever required.
 - (iv) All of the above.
223. What are the duties of UDC (Revenue) with respect to consumer's accounts?
- (i) 100% checking of entries in the CCR Book from the relevant duplicate copies of the RO-4 Receipts.
 - (ii) To check 100% entries of unpaid balances against the defaulting consumers brought forward.
 - (iii) Only (i) above.
 - (iv) Both (i) and (ii) above.
224. What is Store Requisition?
- (i) Used when materials are to be drawn from stores
 - (ii) Used to return materials to stores
 - (iii) Used to transfer material from one work to another
 - (iv) None of these
225. What is Store Challan?
- (i) Used when materials are to be drawn from stores
 - (ii) Used to return materials to stores
 - (iii) Used to transfer material from one work to another
 - (iv) Used to transfer the material from one store to another for recoupment
226. What is Store Return Warrant?
- (i) Used when materials are to be drawn from stores
 - (ii) Used to return surplus materials from works to stores
 - (iii) Used to transfer material from one work to another
 - (iv) Used to transfer the material from one store to another for recoupment
227. What is Store Transfer Warrant?
- (i) Used when materials are to be drawn from stores
 - (ii) Used to return surplus materials from works to stores
 - (iii) Used when material is directly transferred from one work to another work
 - (iv) Used to transfer the material from one store to another for recoupment
228. What is Quantity Ledger?
- (i) It is maintained in each store.

- (ii) The initial quantity accounts of all the stores received as well as issued are recorded in it.
 - (iii) It is maintained by the by the Head Store Keeper/Store Keeper.
 - (iv) All of the above.
229. In the Quantity Ledger, there is a separate column for per unit rate of the article and total value thereof.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
230. What is Value Ledger?
- (i) Value Ledger contains the values of the articles of stores.
 - (ii) In the value ledger, there are separate columns of value under columns "Receipt", "Issue" and "Balance".
 - (iii) Both (i) and (ii) above.
 - (iv) None of these
231. What are the different kinds of Tools and Plants (T&P) used in the Haryana Power Utilities?
- (i) General or Ordinary T&P
 - (ii) Special T&P
 - (iii) Both (i) and (ii) above
 - (iv) None of these
232. The cost of acquisition, repair and carriage etc. of General T&P is chargeable to the _____
- (i) work concerned where they are used first time
 - (ii) final head of T&P.
 - (iii) any work in progress of the division
 - (iv) any of the above.
233. The cost of acquisition, repair and carriage etc. of special T&P is chargeable to the _____
- (i) work concerned for which they are purchased
 - (ii) final head of T&P.
 - (iii) any work in progress of the division
 - (iv) any of the above.
234. How the adjustment of surplus in T&P, noticed during physical verification, is rectified?
- (i) Surplus is set right by scoring the earlier figures/entry of the concerned T&P
 - (ii) Entry is made as fresh receipt
 - (iii) Any of the (i) and (ii) above.
 - (iv) None of these
235. What are the instructions regarding containers such as empty barrels, bags, tins and drums etc. in stock?
- (i) The containers should be brought on to stock at fair market price.
 - (ii) The containers should be brought on to stock at value determined by COS.
 - (iii) The containers should be brought on to stock without value
 - (iv) None of these
236. The stock verifier should verify the stock materials at all Divisional and Sub divisional stores in his jurisdiction in rotation at least _____ in a year.
- (i) Once
 - (ii) Twice
 - (iii) Thrice

- (iv) Four times
- 237. Can a stock verifier carry out surprise verifications?
 - (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
- 238. The stock verifier should submit _____ progress report of stock verification to the head office.
 - (i) monthly
 - (ii) daily
 - (iii) weekly
 - (iv) annual
- 239. The annual estimate for "storage charges" covers _____.
 - (i) Work charged establishment or daily labour employed on handling of stores and custody of stock.
 - (ii) Maintenance of the stores godown including materials issued from stores chargeable to "stock".
 - (iii) Both (i) and (ii) above.
 - (iv) None of these
- 240. The limit of reserve stock is distributed among Divisions according to their requirements by the _____.
 - (i) Superintending Engineer
 - (ii) Chief Engineer
 - (iii) Executive Engineer
 - (iv) None of the above.
- 241. The temporary increase in the permanent limit of reserve stock by the Superintending Engineer/Executive Engineer, should be reviewed within _____ from the date of increase.
 - (i) two months
 - (ii) four months
 - (iii) six months
 - (iv) eight months
- 242. What is the timeline for closing the half yearly register of stock?
 - (i) 1st May and 1st November
 - (ii) 1st June and 1st December
 - (iii) 1st July and 1st January
 - (iv) 1st September and 1st March
- 243. At what price, the containers required for use on works should be issued from stock?
 - (i) At fair market price
 - (ii) At a price determined by the Executive Engineer
 - (iii) At a price determined by the Superintending Engineer
 - (iv) Without value
- 244. The receipts from the empty containers, disposed off by public auction or otherwise, should be _____.
 - (i) credited to the miscellaneous revenue
 - (ii) credited to the work concerned where material was used.
 - (iii) Any of the above (i) and (ii).
 - (iv) None of these
- 245. Who is responsible for maintaining initial detailed quantity accounts of stores under their charge?
 - (i) Sub Divisional Clerk
 - (ii) Store Keeper and assistant store keeper
 - (iii) Head clerk of the division

- (iv) All of the above
246. The officer in charge of a Divisional/sub Divisional Store Depot should check _____ 20/10 items of stock selected at random, and record the result of checking, adding his dated signature.
- (i) daily
- (ii) weekly
- (iii) monthly
- (iv) yearly
247. The Divisional Officer should visit each store in his division at least once in _____ to check the Store
- (i) six months
- (ii) four months
- (iii) two months
- (iv) a month
248. The stores in the Electricity Board may be classified as under:
- (i) Material at site of work and sub store for materials for temporary connections
- (ii) Tools and Plant and Sectional Stock Stores.
- (iii) Sub Divisional Stores and Divisional Stores
- (iv) All of the above.
249. The issue rates of stock articles to be charged to works on which the materials are to be used, is fixed by adding profits to the cost of materials.
- (i) Statement is correct
- (ii) Statement is incorrect
- (iii) It is decided by the store in charge
- (iv) It is decided by the concerned Chief Engineer.
250. Which of the following should be used for writing quantity ledger of the stores?
- (i) Pen
- (ii) Pencil
- (iii) Both (i) and (ii)
- (iv) It depends on the choice of the writer
251. How the accounting of articles without value i.e. drums, tins etc. is made in the value ledger?
- (i) Market value of such article is written in the column 'value' in the value ledger.
- (ii) Estimated value of such article is written in the column 'value' in the value ledger.
- (iii) The column 'value' in the value ledger is left blank
- (iv) None of these
252. A Divisional Officer has allotted the work of writing the Quantity Ledger as well as Value Ledger of the Divisional Store to Mr. A, UDC. Is the action of the Divisional Officer is in order?
- (i) Yes
- (ii) No
- (iii) Can't Say
253. In which form, store classification list is prepared?
- (i) CA-16
- (ii) CA-17
- (iii) CA-18
- (iv) CA-19
254. Symbol UO represents as per the MOI No.201 that
- (i) Under obsolete
- (ii) Unclassified obsolete
- (iii) Unclassified observation
- (iv) Under observation
255. In which form, store requisition is prepared?
- (i) CA-6

- (ii) CA-8
 - (iii) CA-9
 - (iv) CA-10
256. In which form, store challan are prepared?
- (i) CA-16
 - (ii) CA-17
 - (iii) CA-18
 - (iv) CA-19
257. An indent is prepared in _____ when indenting for store for replenishment of the stock.
- (i) CA-1
 - (ii) CA-2
 - (iii) CA-3
 - (iv) CA-4
258. In which form, store return warrant is prepared?
- (i) CA-6
 - (ii) CA-8
 - (iii) CA-9
 - (iv) CA-10
259. In which, store transfer warrant is prepared?
- (i) CA-6
 - (ii) CA-8
 - (iii) CA-9
 - (iv) CA-10
260. In which form, quantity ledger is prepared as per MOI?
- (i) CA-6
 - (ii) CA-8
 - (iii) CA-9
 - (iv) CA-10
261. In which form, value ledger is prepared as per MOI?
- (i) CA-14
 - (ii) CA-8
 - (iii) CA-9
 - (iv) CA-26
262. Q.No.10 In which form, physical verification of store is carried out as per the MOI?
- (i) CA-14
 - (ii) CA-8
 - (iii) CA-9
 - (iv) CA-26
263. Store requisition is prepared for _____
- (i) For return of the material
 - (ii) For drawl of the material
 - (iii) Both a and b
 - (iv) None of the above
264. Store return warrant is prepared for _____
- (i) For return of the material
 - (ii) For drawl of the material
 - (iii) Both a and b
 - (iv) None of the above
265. Store transfer warrant is prepared for _____
- (i) For the return of material in the store
 - (ii) For the drawl of the material from the store
 - (iii) For the transfer of material from one divisions to another division /from one work to another work
 - (iv) Both a and b
266. Store challan is prepared for
- (i) For the return of material in the store
 - (ii) For the drawl of the material from the store
 - (iii) For the transfer of material from one divisions to another division /from one work to another work
 - (iv) For transfer of material from one store to another store
267. Quantity ledger is prepared by_____
- (i) Sub-Divisional Clerk
 - (ii) Sub-Divisional officer
 - (iii) Store keeper or assistant store keeper
 - (iv) None of the above

268. Value ledger is prepared by _____
- Sub-Divisional Clerk
 - Sub-Divisional officer
 - Store keeper or assistant store keeper
 - None of the above
269. Entries in the quantity ledger is made from
- Stock Measurement book
 - Store Requisition
 - Store challans
 - All of the above
270. List of balances are prepared in _____ as per the MOI No.207
- CA-28
 - CA-14
 - CA-17
 - CA-26
271. which statement is correct in respect of the value ledger?
- Value ledger is prepared in respect of value only.
 - Value ledger is prepared by store keeper or Assistant store keeper
 - Value ledger is prepared in CA-6
 - Value ledger is prepared in respect of quantity as well as their value only.
272. which statement is incorrect in respect of the value ledger?
- Value ledger is prepared in respect of value only.
 - Value ledger is prepared by Sub-divisional clerk.
 - Value ledger is prepared in CA-26
 - Value ledger is prepared in respect of quantity as well as their value only.
273. which statement is correct in respect of the quantity ledger?
- Quantity ledger is prepared in respect of quantity as well as their value only
 - Quantity ledger is prepared by Sub-Divisional clerk
 - Quantity ledger is prepared in CA-6
 - Quantity ledger is prepared in CA-26
274. which statement is incorrect in respect of the quantity ledger?
- Quantity ledger is prepared in respect of quantity only
 - Quantity ledger is prepared by Store keeper or assistant store keeper
 - Quantity ledger is prepared in CA-26
 - Quantity ledger is prepared in CA-6
275. _____ and _____ limits should always be filled up in the quantity ledger in the space provided for this purpose
- LIFO and FIFO
 - Maximum and Minimum
 - HIFO and LIFO
 - None of the above
276. Why the maximum level in the quantity ledger is maintained?
- To meet with the emergency requirement
 - To avoid the blockage of funds
 - To maintain the reputation of the department
 - All of the above
277. why the minimum level in the quantity ledger is maintained?
- To meet with the emergency requirement
 - To avoid the blockage of funds
 - To maintain the reputation of the department
 - All of the above
278. No entry regarding articles found surplus or deficit, as a result of stock taking is to be recorded in the _____.
- Value ledger
 - Quantity ledger
 - Stock verification report
 - Stock Measurement book
279. Value ledger is prepared in respect of the material
- Received only
 - Issued only'
 - Received and Issued only with their value
 - Received and issued only
280. Quantity is prepared in respect of the material
- Received in quantity only
 - Issued in quantity only'
 - Received and Issued in quantity only with their value

- (iv) Received and issued in quantity only
281. In the event of break down or other emergent work, when the store are issued after the office hours, the transactions in the value ledger should be recorded _____.
- (i) By the end of the week
 - (ii) By the end of the month
 - (iii) On the next working day
 - (iv) On the same day
282. Articles without value shall be posted in
- (i) Quantity ledger only
 - (ii) Value ledger only
 - (iii) Both quantity and value ledger
 - (iv) None of the above
283. Issue price should be revised as per MOI
- (i) By 30th September every year
 - (ii) By 31st March every year
 - (iii) By 30th September and 31st March every year
 - (iv) By 31st December every year
284. All materials received should be examined and counted or measured, as the case may be when delivery is taken. The record of the detailed count or measurement should be kept in measurement book in _____.
- (i) CA-5
 - (ii) CA-25
 - (iii) CA-26
 - (iv) CA-14
285. Physical verification of the tools and plants are carried out
- (i) Quarterly basis
 - (ii) Half yearly basis
 - (iii) Yearly basis
 - (iv) Monthly basis
286. which authority conduct the physical verification of sub-store for material for temporary connection?
- (i) Divisional Clerk
 - (ii) Divisional officer
 - (iii) Sub-Divisional officer
 - (iv) Line Superintendent In charge
287. In case of other Divsional store, the relieving officer should check 50 percent of the store within _____ of his taking over charge of the store.
- (i) One month
 - (ii) Two month
 - (iii) Three month
 - (iv) Four month
288. In case of Sub- Divisional store, the relieving officer should check _____ of the store within three months of his taking over charge of the store
- (i) 50 percent
 - (ii) 75 percent
 - (iii) 80 percent
 - (iv) 100 percent
289. the entries with regard to the shortage and surpluses in store should also be made simultaneously in _____
- (i) Quantity ledger
 - (ii) Value Ledger
 - (iii) Both Quantity ledger and Value ledger
 - (iv) Indent form
290. The value of the containers should be taken into account in fixing the stock _____ of the articles contained therein.
- (i) Market Price
 - (ii) Issue Price
 - (iii) Storage Price
 - (iv) Tentative price
291. the containers should be brought on to stock without value and a list thereof maintained in each sub-division and divisional office concerned as a supplement to the _____.
- (i) Half Yearly stock return
 - (ii) Quarterly stock return
 - (iii) Yearly stock return

- (iv) Bi-monthly stock return
292. Entry of the meters received from the executive engineer, maintenance and test should be made in the _____ of the Divisional & Sub-Divisional store concerned.
- (i) Electrical Measurement book
(ii) Stock Measurement book
(iii) Small Measurement book
(iv) Standard Measurement book
293. Departmental meter numbers should be recorded in the meter Movement cards as well as in the _____ in the column provided for the purpose.
- (i) Stock Measurement Book
(ii) Tool and Plant Register
(iii) Quantity ledger or value ledger
(iv) Consumer ledger
294. Part-II for form 14 of Tool and Plant is used to record _____
- (i) For shortage awaiting adjustment
(ii) For articles in hand
(iii) For articles temporarily lent or sent out
(iv) Both a and b
295. Part-III for form 14 of Tool and Plant is used to record _____
- (i) For shortage awaiting adjustment
(ii) For articles in hand
(iii) For articles temporarily lent or sent out
(iv) Both a and b
296. Part-I for form 14 of Tool and Plant is used to record _____
- (i) For shortage awaiting adjustment
(ii) For articles in hand
(iii) For articles temporarily lent or sent out
(iv) Both a and b
297. each subordinate will also be responsible to prepare and submit to his sub-divisional officer a survey report in form D.F.R (P.W.) _____ of all tool and plants articles, which may have become unserviceable due to fair wear and tear.
- (i) 12
(ii) 13
(iii) 14
(iv) 15
298. If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of Receipts in form DFR (PW) 12 without making any entry in the _____
- (i) Value column
(ii) Quantity column
(iii) Both value and quantity column
(iv) None of the above
299. Fans are the articles of _____ as per the M.O.I 217.
- (i) Stock
(ii) Scrap
(iii) Tools and plant
(iv) Petty items
300. which term shall be used for the charges levied on all issues of stock to cover such actual expenditure as is incurred after the acquisition of the articles in the store?
- (i) Issue rate
(ii) Market rate
(iii) Storage rate
(iv) Both a and b
301. which authority fix the limit of Reserve stock after very careful estimation of the requirement of each division?
- (i) Superintending Engineer
(ii) Chief Engineer
(iii) Director /Technical
(iv) Managing Director
302. Superintending Engineer is empowered to sanction purely temporary increase to the reserve stock limit of the division upto _____
- (i) 100%
(ii) 75%
(iii) 50%
(iv) 20%

303. Executive Engineer is empowered to sanction purely temporary increase to the reserve stock limit of the division upto _____
- (i) 100%
 - (ii) 75%
 - (iii) 50%
 - (iv) 20%

REVENUE & REGULATORY AFFAIRS

Answer Keys For ALL HPUs													
Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans	Sr. No	Ans
1	II	51	II	101	I	152	II	202	II	252	II	302	III
2	I	52	III	102	II	153	I	203	III	253	IV	303	IV
3	II	53	I	103	III	154	II	204	IV	254	II		
4	I	54	I	104	IV	155	III	205	I	255	II		
5	II	55	II	105	I	156	III	206	II	256	II		
6	II	56	III	106	II	157	I	207	III	257	I		
7	II	57	I	107	III	158	III	208	II	258	III		
8	III	58	II	108	IV	159	IV	209	IV	259	IV		
9	I	59	IV	109	III	160	II	210	III	260	I		
10	IV	60	I	110	II	161	II	211	IV	261	IV		
11	IV	61	I	111	II	162	III	212	I	262	I		
12	I	62	II	112	II	163	IV	213	IV	263	II		
13	II	63	I	113	II	164	III	214	III	264	I		
14	III	64	I	114	III	165	IV	215	I	265	III		
15	III	65	II	115	II	166	III	216	I	266	IV		
16	IV	66	II	116	I	167	IV	217	II	267	III		
17	II	67	I	117	III	168	IV	218	I	268	I		
18	II	68	II	118	IV	169	II	219	III	269	IV		
19	II	69	III	119	I	170	III	220	II	270	IV		
20	I	70	I	120	I	171	I	221	IV	271	IV		
21	I	71	III	121	II	172	IV	222	IV	272	I		
22	II	72	II	122	I	173	III	223	IV	273	III		
23	I	73	I	123	III	174	IV	224	I	274	III		
24	II	74	I	124	II	175	II	225	IV	275	II		
25	IV	75	I	125	II	176	II	226	II	276	II		
26	III	76	III	126	I	177	I	227	III	277	I		
27	III	77	II	127	IV	178	IV	228	IV	278	IV		
28	III	78	IV	128	II	179	IV	229	II	279	III		
29	II	79	II	129	III	180	II	230	III	280	IV		
30	III	80	IV	130	III	181	IV	231	III	281	III		
31	II	81	I	131	II	182	III	232	II	282	III		
32	I	82	I	132	III	183	II	233	I	283	IV		
33	III	83	III	133	IV	184	III	234	II	284	I		
34	IV	84	II	134	I	185	I	235	III	285	II		
35	III	85	I	135	II	186	IV	236	I	286	IV		
36	III	86	II	136	III	187	IV	237	I	287	III		
37	I	87	I	137	IV	188	III	238	III	288	IV		
38	II	88	III	138	II	189	III	239	III	289	III		
39	IV	89	I	139	II	190	IV	240	II	290	II		
40	IV	90	IV	140	II	191	III	241	III	291	I		
41	III	91	II	141	III	192	IV	242	II	292	II		
42	I	92	IV	142	I	193	II	243	IV	293	IV		
43	IV	93	I	143	II	194	III	244	I	294	III		
44	I	94	IV	144	III	195	I	245	II	295	I		
45	II	95	III	145	IV	196	II	246	II	296	II		
46	III	96	I	146	I	197	I	247	IV	297	IV		
47	IV	97	IV	147	III	198	II	248	IV	298	II		
48	I	98	IV	148	III	199	I	249	II	299	III		
49	IV	99	II	149	III	200	II	250	I	300	III		
50	I	100	IV	150	I	201	I	251	III	301	II		
				151	III								

Topic- HT and Domestic Billing, Sales Circular & Allied Instructions and HERC Regulations (For DISCOMS Only)

1. Where supply lines of the Nigam are not existing in the areas where the supply is required and are not likely to be erected there within a reasonable time, then how the application of the consumer shall be disposed of?
 - a) By informing the consumer
 - b) By writing the words "not accepted" in the service Register in red ink
 - c) BY writing the words "not feasible" in the consumer ledger
 - d) By writing the words "not feasible" in the Sundry charges and allowances Register
2. In which form, Demand Notice is issued?
 - a) CS-1
 - b) CS-2
 - c) CS-4
 - d) CS-5
3. what is the prescribed Performa of A& A form?
 - a) CS-1
 - b) CS-2
 - c) CS-4
 - d) CS-5
4. How much length of service line is provided free of cost?
 - a) 200 feet
 - b) 100 feet
 - c) 75 feet
 - d) 50 feet
5. which statement is incorrect in respect of exemption from the payment of departmental charges on the deposit works?
 - a) Departmental charges shall not be levied on the deposit works executed through MPLAD scheme
 - b) Departmental charges shall not be levied for the shifting of lines done on the request of HSIDC/HUDA
 - c) Religious societies and charitable trust are exempted from the payment of departmental charges
 - d) For the shifting of the lines on the request of the consumer
6. what is the rate of application processing charges for the release of new connection upto 2 KW/
 - a) Rupee 25
 - b) Rupee 50
 - c) Rupee 75
 - d) Rupee 100
7. What is the rate of application processing charges in case of connection above 2 KW?
 - a) 25 per KW subject to maximum of 20000/-
 - b) 25 per KW subject to maximum of 25000/-
 - c) 50 per KW subject to maximum of 20000/-
 - d) 50 per KW subject to maximum of 25000/-
8. what is the rate of meter installation charges of single phase meter?
 - a) 100 per meter
 - b) 150 per meter
 - c) 200 per meter
 - d) 300 per meter
9. what is the rate of meter cup board in case of connection is sought up to 2 KW under domestic category?
 - a) 200/-
 - b) 250/-
 - c) 300/-
 - d) 400/-
10. how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 4 KW?
 - a) 400/-
 - b) 500/-
 - c) 600/-
 - d) 800/-
11. how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 6 KW?
 - a) 1400/-
 - b) 1500/-

- c) 1600/-
d) 1800/-
12. what will be the amount of Advance consumption deposit in case of new connection of domestic category of 4 KW is sought?
a) 6000
b) 5000
c) 4000
d) 3000
13. How much departmental charges shall be recovered for carrying out the supervision of the works where the works to be carried out by the consumer/client as per the specification and guidelines?
a) 10%
b) 6%
c) 4%
d) 1.5%
14. by which date, standard cost data book is filed with the HERC every year for its approval?
a) 31st December
b) 31st January
c) 31 March
d) 30th November
15. Which authority is empowered to allow the change of site of connection?
a) Authority competent to release the connection
b) Authority competent to disconnect the connection
c) Authority competent to raid the premises
d) Authority competent to sanction the estimates
16. shifting of the site of the connection is allowed in case of
a) Land acquired by the HUDA
b) Due to salinity of water
c) Due to failure of borewell
d) All of the above
17. How much service connection charges shall be levied for single domestic supply of 2 KW connected load ?
a) 200/-
b) 400/-
c) 600/-
d) 800/-
18. How much service connection charges shall be levied for single domestic supply above 2 KW connected load?
a) Rs. 500 Per KW
b) Rs.200 Per KW
c) R.1000 per KW
d) None of the above
19. How much service connection charges per KW shall be charged on account of release of three phase domestic supply.
a) Rs. 500 Per KW
b) Rs.1200 Per KW
c) R.1000 per KW
d) Rs.1500 per KW
20. How much service connection charges per KW shall be charged on account of release of single phase Non-Domestic supply?
a) Rs. 500 Per KW
b) Rs.1200 Per KW
c) R.1000 per KW
d) Rs.1500 per KW
21. How much service connection charges per KW shall be charged on account of release of three phase Non-Domestic supply?
a) Rs.2000 Per KW
b) Rs.1200 Per KW
c) R.1000 per KW
d) Rs.1500 per KW
22. How much additional service line charges shall be paid by the consumer for loads upto 50 KW where the length of line exceeds 150 meters
a) Rs.100 per meter
b) Rs.125 per meter
c) Rs.150 per meter

- d) Rs.175 per meter
23. How much additional service line charges shall be paid by the consumer for loads in excess of 50 KW where the length of line exceeds 150 meters
- Rs.250 per meter
 - Rs.200 per meter
 - Rs.225 per meter
 - Rs.175 per meter
24. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Agriculture connection?
- 100 per KW
 - 200 per KW
 - 750 per KW
 - 1000 per KW
25. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Domestic supply connection?
- 100 per KW
 - 200 per KW
 - 750 per KW
 - 1000 per KW
26. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of HT.Industrial connection?
- 100 per KW
 - 200 per KW
 - 750 per KW
 - 1000 per KW
27. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Temporary Metered Supply?
- Two time of the rate of category in which temporary supply is required
 - Three time of the rate of category in which temporary supply is required
 - Four time of the rate of category in which temporary supply is required
 - Five time of the rate of category in which temporary supply is required
28. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Public Water Works?
- 1500 per KW
 - 1200 per KW
 - 1250 per KW
 - 1000 per KW
29. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Railways?
- 1500 per KW
 - 1200 per KW
 - 1250 per KW
 - 1000 per KW
30. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of street lighting?
- 1500 per KW
 - 2000 per KW
 - 1250 per KW
 - 1000 per KW
31. What is the rate of transmission charges applicable w.e.f. 01.04.2022?
- 60 paise
 - 50 paise
 - 45 paise
 - 42 paise
32. what is the rate of additional surcharge payable by open access consumers applicable w.e.f 01.04.2022?
- 1.02 per KW
 - 1.04 per KW
 - 1.06 per KW
 - 1.08 per KW
33. How much energy charges are payable by the consumer on account of sought of temporary connection at first time ?
- 2 time of energy charges of relevant category
 - 1.8 time of energy charges of relevant category
 - 1.5 time of energy charges of relevant category
 - 1.3 time of energy charges of relevant category

34. How much fixed charges are payable by the consumer on account of sought of temporary connection at first time ?
- 2 time of fixed charges of relevant category
 - 1.8 time of fixed charges of relevant category
 - 1.5 time of fixed charges of relevant category
 - 1.2 time of fixed charges of relevant category
35. How much energy charges are payable by the consumer on account of sought of extension in the period of temporary connection ?
- 2 time of energy charges of relevant category
 - 1.8 time of energy charges of relevant category
 - 1.5 time of energy charges of relevant category
 - 1.3 time of energy charges of relevant category
36. How much fixed charges are payable by the consumer on account of sought of extension in the period of temporary connection?
- 2 time of fixed charges of relevant category
 - 1.8 time of fixed charges of relevant category
 - 1.5 time of fixed charges of relevant category
 - 1.2 time of fixed charges of relevant category
37. Fish farming units connected on AP feeders shall continue to be billed on _____.
- AP Subsidized tariff
 - AP Non-subsidized tariff
 - Agro Industries
 - None of the above
38. what is the rate of tariff for the eligible Gaushala subject to payment of subsidy by the State Government?
- Rs.2 per KW
 - Rs.3 Per KW
 - Rs.4 Per KW
 - Rs.4.5 per KW
39. What is the rate of tariff for electricity crematorium ?
- Rs.2 per KW
 - Rs.3 Per KW
 - Rs.4 Per KW
 - Rs.2.75 per KW
40. How much KW is allowed to cover up in the Agro Industries?
- 15 KW
 - 20 KW
 - 25 KW
 - 30 KW
41. what will the rate of tariff for Advocates Chamber?
- Rs.6.67 per KWH
 - Rs.6.66 per KWH
 - Rs.6.65 per KWH
 - Rs.6.64 per KWH
42. What is the rate of surcharge for arc furnance/steel rolling mills in case the supply is at 11 KV including open access Power?
- 15 paise per unit
 - 20 paise per unit
 - 25 paise per unit
 - 30 paise per unit
43. what is grace period, where the electricity bill is issued through spot billing in case of monthly billing?
- 7 days
 - 10 days
 - 14 days
 - 17 days
44. what is grace period, where the electricity bill is issued through spot billing in case of Bi-monthly billing?
- 7 days
 - 10 days
 - 14 days
 - 17 days
45. what is grace period, where the electricity bill is issued to HSVP authorities?
- 17 days
 - 10 days

- c) 14 days
 - d) 30 days
46. what is the rate of electricity, where domestic consumer is billed for 90 units in a month
- a) Rs.2.00 per unit
 - b) Rs.2.50 per unit
 - c) Rs.2.75 per unit
 - d) Rs.4.50 per unit
47. what is the rate of electricity, where domestic consumer is billed for 115 units in a month
- a) Rs.2.00 per unit
 - b) Rs.2.50 per unit
 - c) Rs.2.75 per unit
 - d) Rs.4.50 per unit
48. which authority is competent to effect the change of name in respect of LT connections?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
49. Which authority is competent to effect the change of name in respect of HT connections?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
50. What is the time limit fixed for change of name in respect of electricity connection?
- a) 7 days
 - b) 10 days
 - c) 15 days
 - d) 20 days
51. What will be amount of consumption security in case of re-connection of a service line on second default?
- a) Two time of normal rates
 - b) Three time of normal rates
 - c) Four time of normal rate
 - d) Not applicable
52. What will be amount of consumption security in case of re-connection of a service line on third default?
- a) Two time of normal rates
 - b) Three time of normal rates
 - c) Four time of normal rate
 - d) Not applicable
53. What will be amount of consumption security in case of re-connection of a service line on fourth default?
- a) Two time of normal rates
 - b) Three time of normal rates
 - c) Four time of normal rate
 - d) No re-connection is allowed
54. Which authority has the full power to sanction the dismantlement of service connection ?
- a) Sub-Divisional officer
 - b) Divisional officer
 - c) Superintending engineer
 - d) Chief Engineer
55. Which authority has the full power to approve the reduction in service line charges of an existing consumer when his service line is tapped off for giving supply to some other consumer?
- a) Sub-Divisional officer
 - b) Divisional officer
 - c) Superintending engineer
 - d) Chief Engineer

A) Tariff Circular

56. In case of domestic category, benefit of telescopic tariff is restricted upto (units per month):
(a) 701 (b) **800** (c) 801 (d) 710
57. What is the rate of fixed charges in case of HT category having supply voltage at 66kV:
(a) **165/kVA** (b) 165/kW (c) 170/kVA (d) 170/kW
58. At what supply the surcharge @25 paisa / unit on arc furnace/ steel rolling mills is applicable:
(a) 33kV (b) 66 kV (c) 220kV (d) **11kV**
59. What is the rate of MMC for Domestic Category having sanctioned load upto 2kW and total consumption upto 100 Units/month:
(a) Rs. 125/- (b) **Rs. 115/-** (c) Rs. 75/- (d) Rs. 116/-
60. What is the rate of energy charges for LT supply category consumers having sanctioned load above 20kW but upto 50kW:
(a) 635 paisa/kVAh (b) 665 paisa/kVAh (c) 675 paisa/kVAh (d) **640 paisa/kVAh**
61. What is the rate of energy charges for HT supply category consumers having supply voltage at 33kW:
(a) **655 paisa/kVAh** (b) 665 paisa/kVAh (c) 675 paisa/kVAh (d) 640 paisa/kVAh
62. A person is running a coaching institute and he applies for the new electricity connection with sanctioned load 20kW. In which category the connection will be released to him:
(a) Domestic Supply (b) HT Supply (c) **LT supply** (d) Bulk supply
63. What is the rate of Cross subsidy surcharge for HT industry category from 01.04.2023:
(a) **Rs. 1.24/kWh** (b) Rs. 1.28/kWh (c) Rs. 1.27/kWh (d) Rs. 0.96/kWh
64. Peak load exemption charges are applicable on which category:
(a) LT supply (b) Domestic supply (c) NDS (d) **HT supply**
65. Tariff category of Railway traction is currently merged with:
(a) Domestic Supply tariff category (b) **HT Supply tariff category**
(c) LT supply tariff category (d) Bulk supply tariff category
66. What is the rate of fixed charges in case of LT category having sanctioned load of 20kW and upto 50kW:
(a) 165/kVA (b) **160/kW of CL 80% of CL**
(c) 170/kVA of 80% of CL (d) 170/kW
67. What is the rate of fixed charges in case of Advocate's chamber:
(a) 165/kVA (b) 165/kW (c) 170/kVA (d) **N.A**
68. Calculate the energy charges of domestic supply having consumption of 120 units for the month of June-2023.
(a) **Rs. 330/-** (b) Rs. 300/- (c) Rs. 270/- (d) Rs. 342/-
69. What is the rate of Wheeling charges payable by HT (Open Access Consumer) applicable from 01.04.2023
(a) 1.03 (b) 1.02 (c) **0.86** (d) 0.85
70. In which category Tissue culture electricity connection should be released:
(a) HT (b) LT (c) **Agro-industries** (d) Bulk Supply domestic
71. Which tariff rate is applicable to temporary supply upto first 2 years:
(a) **1.5 times energy charges of relevant category** (b) 1.2 times energy charges of relevant category
(c) 1.2 times energy charges of relevant category (d) 2.1 times energy charges of relevant category
72. What is the flat rate applicable for the entire consumption of 802 units/month of domestic supply:
(a) **710 paisa/kWh** (b) 701 paisa/kWh (c) 635 paisa/kWh (d) 645 paisa/kWh
73. What is the tariff rate for Bulk supply having supply at 11kW:
(a) **640/kVAh** (b) 635/kVAh (c) 645/kVAh (d) 705/kVAh
74. Which category of tariff should be applicable in respect of electric connection given to Advocate's Chamber:
(a) **DS** (b) LT (c) HT (d) BLDS
75. Which category of tariff should be applicable in respect of electric connection given to working women hostel run by red cross and social welfare department:
(a) **DS** (b) LT (c) HT (d) BLDS
76. What is the limit of cash acceptance for theft penalty cases:
(a) Rs. 5000/- (b) **Rs.2,00,000** (c) Rs. 50,000/- (d) Rs.20,000

77. AIO (for the purpose of theft checking) stands for:
 (a) Authorized Investing Officer (b) **Authorized Inspecting Officer**
 (c) Authorized Investigating Officer (d) Associate Inspecting Officer
78. What is the formula for computation of electricity consumed for theft assessment
 (a) kW x DF x H (b) **kW x DF x H x D** (c) DF x H x D (d) kW x H x D
79. Which checking report is prepared by AIO after completion of theft investigation
 (a) **LL-1** (b) LL-2 (c) LL-3 (d) MT-1
80. Rate of compounding for theft of electricity for domestic consumers:
 a) Rs. 10000 per kW (b) Rs. 5000 per kW (c) **Rs. 2000 per kW**
 (d) Rs. 1000 per kW
81. Rate of compounding for theft of electricity for Industrial service:
 (a) **Rs. 10000 per kVA** (b) Rs. 5000 per kVA (c) Rs. 2000 per kW
 (d) Rs. 1000 per kW
82. How many times of offence, compounding is allowed to a person in case of theft of electricity under Section 152 of Electricity Act 2003
 (a) **Once** (b) Twice (c) Thrice (d) Non-Compoundable
83. Which officer is authorized to enter the premises for the inspection for the theft in case of domestic connection:
 (a) SDO/Op (b) AFM (c) Xen/Op (d) **All of the above**
84. Which of the following offence is considered as Theft of Electricity:
 (a) External Use of Magnet (b) Loosening the glass of meter
 (c) Breaking the terminal plate seal (d) **All of the above**
85. What is the rate of electricity charges which consumer will be liable to pay In case of unauthorized use of Electricity
 (a) Equal to the applicable tariff (b) **Twice the applicable tariff**
 (c) Three times to the applicable tariff (d) Four times to the applicable tariff
86. For what period assessment of unauthorized use of electricity is to be done in case period of un-authorized use of electricity cannot be ascertained:
 (a) 3 months (b) 6 months (c) **12 months** (d) 5 months
87. What is the minimum amount of reward given to informer of theft case
 (a) Rs.1000/- (b) **Rs.2000/-** (c) Rs.2500/- (d) Rs.3000/-
88. In the case of suspected theft, what are the facilitation charges to be deposited by consumer for re-testing of meter if he casts doubts over the testing
 (a) Rs. 500 (b) Rs. 800 (c) **Rs.1000** (d) Rs. 1500
- (C) Open Access Regulation**
89. What is the period for Short Term Open Access
 (a) Upto 3 Months (b) **Upto 1 Month** (c) Upto 6 Months (d) Upto 9 Month
90. What is the period for Medium Term Open Access
 (a) **3 Months to 3 years** (b) 12 months to 12 years
 (c) 6 months to 6 years (d) 9 months to 9 years
91. What is the non- refundable application fee for grant of connectivity to the intra state transmission system for open access:
 (a) Rs. 50000/- (b) Rs. 100000/- (c) Rs. 150000/- (d) **Rs. 200000/-**
92. What is the non- refundable application fee for grant of connectivity to distribution system for open access:
 (a) Rs. 50000/- (b) **Rs. 100000/-** (c) Rs. 150000/- (d) Rs. 200000/-
93. What are the types of open access according to the duration
 (a) Short Term (b) Medium Term (c) Long Term (d) **All of the above**
94. How many maximum number of members can be there in State Advisory Committee
 (a) 10 (b) 20 (c) **21** (d) 23
95. Captive solar consumers are exempted from
 (a) CSS (d) Additional Surcharge (c) **Both a and b** (d) None of the above
96. CERC stands for
 (a) **Central Electricity Regulatory Commission** (b) Consumer Electricity Redressal Commission
 (c) Central Electricity Redressal Commission (d) None of the above
97. SLDC stands for
 (a) **State Load Despatch Centre** (b) Standard Load Data Control
 (c) Store Local Data Book (d) Static Lightning Distribution Control
98. Who is the nodal agency for the grant of connectivity under Open Access Regulation 2012:
 (a) SLDC (b) Transmission Licensee (c) **STU** (d) Distribution licensee

(D) Miscellaneous

99. MYT stands for:
(a) Multi-year tariff (b) Minimum year tariff (c) Maximum year term (d) Maximum year tariff
100. CSS stands for:
 (a) Cross supply surcharge **(b) Cross subsidy surcharge** (c) Consumer supply surcharge (d) Consumer solar surcharge
101. KVA stands for
(a) kilo volt Ampere (b) kilo voltage Ampere (c) Kilo volt Access (d) Kilo voltage Access
102. What is the mandatory document for cash acceptance of Rs.50,000/- and above
(a) Self -attested copy of PAN (b) Self -attested copy of PAN & Aadhar
 (c) Self -attested copy of Aadhar (d) Self -attested copy of Voter Card
103. What is the rate of power subsidy which is granted to all the industrial connections with connected load of 20kW or less in 'C' and 'D' category Blocks of State
 (a) Rs. 1/- per unit **(b) Rs. 2/- per unit** (c) Rs. 3/- per unit (d) Rs. 4/- per unit
104. TOU stands for
 (a) Time of Unit (b) Tariff of Unit (c) Time of Utilize **(d) Time of Use**
105. TOD stands for:
 (a) Term of Day (b) Tariff of Day **(c) Time of Day** (d) Tariff of Demand
106. PLEC stands for
(a) Peak Load Exemption Charges (b) Peak Load Energy Charges
 (c) Provisional Load Extension Charges (d) Provisional License Extent Charges
107. What are the Peak demand hours:
 (a) 10:00 P.M to 5:30 A.M. (b) 5:30 A.M to 6:30 P.M
(c) 6:30 PM to 10:00PM (d) 5:00 P.M to 9:30 P.M
108. What is the interest rate on consumption security deposited by consumer for FY 2023-24.
 (a) 4.50% p.a. **(b) 6.75% p.a.** (c) 4.35% p.a. (d) 4.45% p.a.
109. What are the rate of service connection charges for three phase non domestic supply:
 (a) 1000/- per kW (b) 1500/- per kW **(c) 2000/- per kW** (d) 2500/- per kW
110. A consumer applies for HT industrial connection with Contract demand of 100kVA. What is the amount of service connection charges he has to pay:
 (a) Rs. 1,00,000/- (b) Rs. 1,50,000/- **(c) Rs. 2,00,000/-** (d) 2,40,000/-
111. What is the rate of consumption security deposit which needs to be deposited while applying for Domestic connection:
(a) Rs. 750/kW (b) Rs. 725/kW (c) Rs. 700/kW (d) Rs. 800/kW
112. MMC Stands for:
 (a) Maximum monthly consumption **(b) Minimum Monthly Charges**
 (c) Minimum Meter Charges (d) Maximum Meter Charges
113. What information is printed on the body of bill
 (a) Date of Bill (b) Status of meter (c) Billing cycle **(d) All of the above**
114. What is the due date of bill payment of HT consumer (Spot billing)
 (a) 10 days **(b) 7 days** (c) 15 days (d) 17 days
115. If the PDCO is done due to non-payment of electricity bill, then what is the maximum time period within which supply is to be restored in rural areas after producing the proof of payment
 (a) 24 hrs (b) 12 hrs **(c) 6 hrs** (d) 2 hrs
116. LI stands for
 (a) Local Industry **(b) Lift Irrigation** (c) Light Indicator (d) Line Indicator
117. A & A stands for
(a) Application and Agreement form (b) Application and Advance form
 (c) Advice and Auxiliary power (d) Annual and Authorised fee
118. What is the maximum time limit for effecting change of name after submission of all documents and fee by the applicant
 (a) 10 days (b) 15 days **(c) 7 days** (d) 8 days
119. What is the notice period for disconnection of supply in case of non-payment of bill
 (a) 7 days **(b) 15 days** (c) 21 days (d) 30 days
120. What is the maximum time period for reconnection of electricity supply
 (a) 3 months (b) 1 year **(c) 6 months** (d) 5 months
121. COD stands for:
 (a) Commencement of day (b) Certificate of demand **(c) Date of commercial Operation** (d) None of the above
122. How much additional rebate is allowed to the consumers who opts to pay in lump sum under MGJG Scheme
 (a) 2% of assessed principal amount (b) 4% of assessed principal amount

(c) 5% of assessed principal amount (d) No additional rebate allowed

123. What is the formula for calculating the permissible consumption during peak load hours:

(a) 50% of CD x no. of PLH x 30 days (b) CD x no. of PLH x 30 days

(c) 51% of CD x no. of PLH x 30 days (d) 50% of DF x no. of PLH x 30 days

124. How much amount of ACD/Security the domestic category consumer is required to be maintain with the licensee:

(a) 2 billing cycle (b) 3 billing cycle (c) 1 billing cycle (d) 4 billing cycle

125. How much time is required by a licensee to file an application to amend its tariff appropriately:

(a) 50 days (b) 60 days **(c) 90 days** (d) 80 days

126. In case of defective/sticky/dead stop/burnt meter the consumer during the period of defective meter shall be billed provisionally in the following manner:

i. If the period of installation of meter is less than 6 months, then the consumer shall be billed on the basis of average consumption of the period from the date of installation of the meter to the date of the meter being found/reported defective.

ii. In case no previous correct consumption data is available owing to new connection or otherwise the consumer shall be billed (provisionally) for the defined units.

iii. In case corresponding period is not available then on the basis of average consumption of the past 6 months immediately preceding the date of the meter being found/reported defective.

iv. On the basis of the consumption recorded during the corresponding period of the previous year when the meter was functional and recording correctly.

Write down in sequence.

(a) iv, iii, ii, i

(b) iv, iii, i, ii

(c) i, ii, iii, iv

(d) ii, iii, iv, i

127. At what rate incentive is to be provided to consumer who opts advance payment scheme:

(a) Saving bank deposit interest plus 1% (b) Saving bank deposit interest plus 2%

(c) Saving bank deposit interest plus 3% (d) Saving bank deposit interest plus 4%

128. How much fees is to be paid by the DS category consumer for reconnection of supply

(a) Rs. 100 (b) Rs. 150 (c) Rs. 200 (d) Rs. 500

129. What is the rate of surcharge if maximum demand exceeds by more than 5% of sanctioned contract demand in case of HT supply:

(a) 25% on sale of power (b) 50% on sale of power

(c) 75% on sale of power (d) 80% on sale of power

130. What is the control period of HERC Regulation Terms and Conditions for determination of Tariff from Renewable Energy Sources, Renewable Purchase Obligation and Renewable Energy Certificate 2021:

(a) FY 2021-22 to 2022-23 (b) FY 2022-23 to 2023-24

(c) FY 2022-23 to 2023-24 **(d) FY 2021-22 to 2024-25**

131. What is the rate of interest Nigam is liable to pay in case of accrued ACD interest is not adjusted in the bill for the first billing cycle of the ensuing financial year:

(a) 20% **(b) 18%** (c) 24% (d) 27%

132. Which of the following category of Industries are considered under continuous process Industries

(a) Milk Processing Plants (b) Poly Propylene Yarn

(c) Cement Plants **(d) All of the Above**

133. What is the standard time for the replacement of low/fast meters in urban areas:

(a) Within 2 days (b) within 24 hours **(c) within 3 days** (d) within 12 hours

134. What is the standard power factor used in the absence of compatible meter:

(a) 0.90 (b) 0.80 (c) 0.60 (d) 0.50

135. What is the tariff rate applicable for the Gaushala's in case subsidy is paid by the Central Govt.:

(a) Rs. 2/- per kWh (b) Rs. 4/- per kWh (c) Rs. 3/- per kWh (d) Rs. 5/- per kWh

136. CPC stands for

(a) Circuit Phase Center **(b) Circle Purchase Committee**

(c) Central Power Committee (d) Control Purchase Committee

137. How many copies of consumer files are taken at the time of new connection

(a) 1 (b) 2 **(c) 3** (d) 4

138. What charges are exempted for energy injected by rooftop solar system

- (a) Wheeling Charges (b) Banking Charges (c) Distribution Charges **(d) All of the above**
139. How much additional rebate is given if consumer deposit the principal amount in lump sum under Deen Dayal Upadhyaya Gram Jyoti Yojna
- (a) 10% of assessed principal amount (b) 10% of assessed surcharge
(c) 5% of assessed principal amount (d) 5% of assessed surcharge
140. What is the colour of bill issued to temporary electricity connection in unauthorized colonies/ slums
- (a) Yellow** (b) Red (c) Blue (d) Green
141. What is the time period in which periodical testing of HT meters should be conducted by Licensee
- (a) once in every 2 month **(b) once in every 6 month**
(c) once in every 12 month (d) once in every 24 month
142. LT stands for
- (a) Lowest Tension **(b) Low Tension** (c) Low Tariff (d) Lowest Tariff
143. If a consumer applies for the connection with contracted load exceeding 5000kVA and upto 75000kVA, then generally at what supply voltage connection should be released:
- (a) 11kV (b) 33kV **(c) 66kV** (d) 132kV
144. What is the rate of Panchayat Tax to be levied on consumers within the limits of Gram Panchayat:
- (a) 1.5% **(b) 2%** (c) 3% (d) 4%
145. What are the documents which are considered as acceptable proof of identity (in case of an individual) while applying for new electricity connection
- (a) Aadhar Card (b) Electoral Identity card (c) Ration Card **(d) All of the above**
146. What is the time period for which temporary connection is granted for construction of buildings:
- (a) 3 Months (b) 1 Year **(c) 2 Years** (d) 3 Years
147. A security deposit made by consumers to cover the estimated consumption for:
- (a) 2 Months **(b) 2 Billing cycles** (c) 3 Months (d) 3 Billing cycles
148. If the meter became defective/ burnt due to technical reasons, then the cost of meter is borne by:
- (a) Licensee** (b) Consumer (c) SLDC (d) SE/Op
149. What is the billing cycle of Agriculture supply:
- (a) Monthly (b) Bimonthly (c) 3 Months **(d) 4 Months**
150. What is the billing cycle of HT supply:
- (a) Monthly** (b) Bimonthly (c) 3 Months (d) 4 Months
151. DF stands for:
- (a) Days Factor **(b) Demand factor** (c) Domestic Factor (d) Domestic Feeder
152. In case of consumer having LT supply upto 20kW, meter is defective and no previous consumption data is available then what is the demand factor which shall be taken for the provisional billing
- (a) 80%** (b) 100% (c) 50% (d) 60%
153. In case of consumer having LT supply upto 20kW (rural feeder), meter is defective and no previous consumption data is available then what is the no. of units per month which shall be taken for the provisional billing
- (a) 160** (b) 200 (c) 320 (d) 300
154. What is the notice period given to consumer before disconnection of supply due to non-payment of electricity bill:
- (a) 10 days **(b) 15 days** (c) 20 days (d) 1 month
155. What is the load of light points are taken while determining the connected load
- (a) 60 watt per point (b) 32 watt per point (c) 15 watt per point **(d) 11 watt per point**
156. FSA should not be recovered from the Non-AP consumers whose monthly consumption is less than _____.
- a) 100 Units
b) 150 Units
c) 200 Units
d) 250 Units

Ans C

157. what is the rate of FSA with effect from 1st April, 2023?

- a) Nil
b) 47 paise
c) 37 paise
d) 57 paise

Ans B

158. FSA as per sale circular Ufsa-02/2023 is applicable upto _____.

- a) 31st March,2024
- b) 31st December,2024
- c) 31st May,2024
- d) 30th June,2024

Ans D

159. FSA as per sale circular Ufsa-02/2023 is applicable on all categories except_____.

- a) Domestic
- b) Low tension
- c) High tension
- d) Agriculture.

Ans D

160. what is the rate of interest for staff security/consumption security deposit for the FY-2023-24 as per latest sale circular?

- a) 6.75%
- b) 6.65%
- c) 6.55%
- d) 6.45%

Ans A

161. The interest accrued during the year shall be adjusted in the consumer,s bill for the _____ billing cycle of the ensuing financial year.

- a) Second
- b) First
- c) Third
- d) Fourth

Ans A

162. In case, the interest accrued during the year is not adjusted in the consumer bill for the first billing cycle of the ensuing financial year, the Nigam shall be liable to pay interest @_____ for the period for which the payment of interest accrued is delayed.

- a) 12%
- b) 15%
- c) 18%
- d) 21%

Ans C

163. what tariff is applicable for 50 units per month under domestic category as per latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans A

164. what tariff is applicable for 90 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans B

165. what tariff is applicable for 110 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans C

166. what tariff is applicable for 151 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans D

167. what tariff is applicable for 250 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans D

168. what tariff is applicable for 251 units per month under domestic category as per the latest sale circular?

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans B

169. what tariff is applicable for 499 units per month under domestic category as per the latest sale circular?

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans B

170. what tariff is applicable for 500 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans B

171. what tariff is applicable for 501 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

172. what tariff is applicable for 799 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

173. what tariff is applicable for 800 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

174. what tariff is applicable for 801 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

175. what is the rate of Monthly Minimum Charges when the monthly consumption is upto 50 units and load is upto 2 KW?

- a) Rs.115
- b) Rs.125
- c) Rs.135
- d) Rs.145

Ans A

176. what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 2 KW?

- a) Rs.115
- b) Rs.125
- c) Rs.135
- d) Rs.145

Ans A

177. what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans A

178. what is the rate of Monthly Minimum Charges when the monthly consumption is upto 101 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

179. what is the rate of Monthly Minimum Charges when the monthly consumption is upto 501 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW

- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

180. which categories are not merged with LT supply tariff?

- a) Non-domestic
- b) Independent Hoarding
- c) Decorative lighting
- d) DMRC

Ans D

181. HT supply is started from _____

- a) 25 KW
- b) 50 KW
- c) Above 50 KW
- d) 35 KW

Ans C

182. what is the rate of fixed charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans B

183. what is the rate of Monthly Minimum charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans A

184. What tariff is applicable in case of HT consumer when the supply at 11 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans B

185. What tariff is applicable in case of HT consumer when the supply at 33 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans C

186. What tariff is applicable in case of HT consumer when the supply at 66 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

187. What tariff is applicable in case of HT consumer when the supply at 132 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

188. What tariff is applicable in case of HT consumer when the supply at 220 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans D

189. What tariff is applicable in case of HT consumer when the supply at 400 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans A

190. what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 11 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 655/Kvah

- d) 635/Kvah
 Ans B
191. what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 33 KV
 a) 625/Kvah
 b) 695/Kvah
 c) 655/Kvah
 d) 635/Kvah
 Ans C
192. what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 66 KV
 a) 625/Kvah
 b) 695/Kvah
 c) 645/Kvah
 d) 635/Kvah
 Ans C
193. what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 132 KV
 a) 625/Kvah
 b) 695/Kvah
 c) 645/Kvah
 d) 635/Kvah
 Ans C
194. what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 220 KV
 a) 625/Kvah
 b) 695/Kvah
 c) 645/Kvah
 d) 635/Kvah
 Ans D
195. what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 400 KV
 a) 625/Kvah
 b) 695/Kvah
 c) 645/Kvah
 d) 635/Kvah
 Ans A
196. LT supply is considered upto _____.
 a) 20 KW
 b) 25 KW
 c) 45KW
 d) 50 KW
 Ans D
197. what is the rate of tariff in case of Agro-industries having load upto 20 KW
 a) 425/KWh
 b) 475/Kwh
 c) 525/Kwh
 d) 600/Kwh
 Ans B
198. what is the rate of fixed charges in case of Agro-industries having load upto 20 KW?
 a) 425/KWh
 b) 475/Kwh
 c) Nil
 d) 600/Kwh
 Ans C
199. what is the rate of Monthly Minimum charges in case of Agro-Industries having load upto 20 KW?
 a) 425/KWh
 b) 475/Kwh
 c) Nil
 d) 600/Kwh
 Ans D
200. what is the rate of energy charges in case of LT supply is upto 10 KW?
 a) 635/Kvah
 b) 665/Kvah
 c) 640/Kvah
 d) Nil
 Ans A
201. what is the rate of energy charges in case of LT supply is above 10 KW and upto 20 KW?
 a) 635/Kvah
 b) 665/Kvah
 c) 640/Kvah
 d) Nil
 Ans B

202. what is the rate of energy charges in case of LT supply is above 20 KW and upto 50 KW?

- a) 635/Kvah
- b) 665/Kvah
- c) 640/Kvah
- d) Nil

Ans C

203. what is the rate of fixed charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

204. what is the rate of fixed charges in case of LT consumer having load above 10 KW & upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

205. what is the rate of fixed charges in case of LT consumer having load above 20 KW & upto 50 KW?

- a) 160/KW of 80% of the connected load
- b) 185/KW of 80% of the connected load
- c) Nil
- d) 235/KW of 80% of the connected load

Ans A

206. what is the rate of Monthly Minimum charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

207. what is the rate of Monthly Minimum charges in case of LT consumer having load above 10 KW and upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

208. what is the rate of Monthly Minimum charges in case of LT consumer having load above 20 KW and upto 50 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

209. Agro-Industries does not include _____

- a) Pack house, grading, packing
- b) Honey bees, Honey processing, tissue culture
- c) Fish farming, poultry farm, pig farm
- d) Cultivation, sowing

Ans D

210. what is the rate of tariff in case of Public water works?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

211. what is the rate of tariff in case of Lift Irrigation?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

212. what is the rate of tariff in case of MITC?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

213. what is the rate of tariff in case of street lighting?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

214. what is the rate of transmission charges payable by DICOM to HVPNL during the FY-2023-2024?

- a) 31 paise
- b) 41 paise
- c) 51 paise
- d) 61 paise

Ans B

215. The additional surcharge payable by open access consumer shall be @ _____ during the FY-2023-24?

- a) 0.58/KWH
- b) 0.68/KWH
- c) 0.78/KWH
- d) 0.48/KWH

Ans C

216. what is the rate of cross-subsidy surcharge in case of HT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans A

217. what is the rate of cross-subsidy surcharge in case of Bulk supply (other than DS) during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans B

218. what is the rate of cross-subsidy surcharge in case of LT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans C

219. what is the rate of wheeling charges payable by the open access consumers in case of HT Industry during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans A

220. what is the rate of wheeling charges payable by the open access consumers in case of LT during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans B

221. The embedded open access consumers of the Discoms drawing power at 66 KV or above imposes cost which is being borne by the Discoms. Hence, besides the intra-state transmission losses as determined by the commission for FY-2023-24 in the ARR/Tariff order of HVPNL, such open access consumers shall also be liable to pay the distribution system network cost as determined i.e _____ per unit , till such time they are the consumers of the distribution licensees.

- a) 0.86 per unit
- b) 0.58 per unit
- c) 0.61 per unit
- d) 0.65 per unit

Ans B

222. Green Energy premium shall be Rs. _____ per unit for solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.30 per unit
- b) 2.30 per unit
- c) 3.30 per unit

d) 2.20 per unit

Ans B

223. Green Energy premium shall be Rs. _____ per unit for Non-solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.00 per unit
- b) 2.00 per unit
- c) 3.00 per unit
- d) 4.00 per unit

Ans A

224. Cash collection limit for theft penalty amount has been enhanced to Rs. _____.

- a) One lacs
- b) Fifty thousand
- c) One lac fifty thousand
- d) Two lacs

Ans D

225. what is the rate of tariff in case of railway traction when supply is at 11KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

226. what is the rate of tariff in case of railway traction when supply is at 33 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans B

227. what is the rate of tariff in case of railway traction when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

228. what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

229. what is the rate of tariff in case of railway traction when supply is at 220 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans D

230. what is the rate of tariff in case of railway traction when supply is at 400 KV?

- a) 625/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

231. what is the rate of tariff in case of DMRC when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

232. what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

233. What is the rate of tariff in case of Bulk supply at LT ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans A

234. What is the rate of tariff in case of Bulk supply at 11KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans B

235. What is the rate of tariff in case of Bulk supply at 33 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans C

236. What is the rate of tariff in case of Bulk supply at 66 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans D

237. What is the rate of tariff in case of Bulk supply at 132 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans D

238. What is the rate of tariff in case of Bulk supply at 220 KV ?

- a) 615/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans A

239. Fixed charges for HT supply and Bulk supply category are in _____ of contract demand.

- a) KWH
- b) KVA
- c) MVA
- d) KW

Ans B

240. Tariff for the eligible Gaushalas shall be subject to payment of subsidy by the state government, in case of non payment of subsidy a tariff equivalent to _____ tariff , as determined in the tariff order shall be applicable.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

241. The tariff for places of worship shall be single part tariff equivalent to the _____.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

242. The AP Tube-well tariff determined by the Commission _____ of the electricity Act,2003 shall be levied by the Discom in case the Government does not pay subsidy in accordance with the provisions of Section 65 of Electricity Act,2003.

- a) u/s 42
- b) u/s 52
- c) u/s 62
- d) u/s 72

Ans C

243. Fish farming units connected on AP feeders shall continue to be billed on _____ subsidized tariff.

- a) Domestic
- b) AP
- c) Agro Industries
- d) FPO

Ans A

244. which families comes under **Antyodaya Families ?**

- a) Income upto Rs.200000/-
- b) Income upto Rs.100000/-

- c) Income upto Rs.150000/-
- d) Income upto Rs.125000/-

Ans B

245. All Antyodaya families whose average monthly consumption of electricity is or was upto _____ units would be eligible to receive benefits under the Antyodaya scheme.

- a) 100 units
- b) 125units
- c) 150 units
- d) 200 units

Ans C

246. The eligible Antyodaya families shall also be given opportunity to settle their disputes with DISCOMS by paying _____ of the disputed amount

- a) 10%
- b) 25%
- c) 50%
- d) 100%

Ans B

247. The pre-paid smart metering Regulation,2022 is not applicable on the following category of consumer?

- a) Domestic
- b) Low Tension
- c) Agriculture
- d) High tension

Ans C

248. what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of domestic consumer?

- a) 100 per KW
- b) 750 Per KW
- c) 500 Per KW
- d) Not applicable

Ans D

249. what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of Agriculture consumer?

- a) 100 per KW
- b) 750 Per KW
- c) Not applicable
- d) 500 Per KW

Ans C

250. The consumer can recharge his prepaid smart meter account as and when required in multiples of Rs. _____ as per the multi recharge facilities/options being provided by the DISCOMS.

- a) 10
- b) 100
- c) 1000
- d) Not applicable

Ans B

251. Disconnection on low balance in prepaid meter shall be deemed to be _____ disconnection.

- a) Permanent disconnection
- b) Temporary disconnection
- c) Not to be deemed disconnected
- d) None of the above

Ans B

252. Licensee is required to complete the exercise of audit of relevant consumer's accounts within _____ from the date of consumer switching over from post –paid to prepaid facility.

- a) Three months
- b) Six months
- c) Nine months
- d) Twelve months

Ans B

253. In case the prepaid smart meter installed by the licensee get damaged due to overloading or any other reason attributable to consumer, the same shall be replaced at the cost of the _____.

- a) Nigam
- b) HERC
- c) Consumer
- d) Relative

Ans C

254. Prepaid smart meter means a smart meter conforming to relevant IS which facilitates use of electricity only after _____.

- a) Advance consumption security deposit
- b) Advance payment
- c) Advance consumer security

d) Advance Interest

Ans B

255. In case of theft of energy, the eligible consumers under **Antyodaya Families** shall have to pay the following

- a) 100% of the compounding amount in one go
- b) 50% of the assessment amount in 3 interest free installment
- c) None of the above
- d) Both a or b

Ans D

256. _____ of the principal amount as on the cut-off date shall be waived off under Antyodaya Families scheme.

- a) 20%
- b) 25%
- c) 50%
- d) 40%

Ans C

257 _____ comprising the defaulting amount of eligible families under Antyodaya families' scheme shall be waived off completely.

- a) FSA
- b) Surcharge
- c) Municipal tax
- d) Meter rent

Ans B

Topic:-HERC Open Access Regulations, 2012

258. A Connection Agreement is an agreement signed between-

- a. **State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and or distribution licensee and the applicant**
- b. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and the applicant
- c. distribution licensee and the applicant
- d. State Transmission Utility (STU) and the applicant

259. An embedded open access consumer means-

- a. **a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various charges as per tariff schedule applicable to relevant consumer category**
- b. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

260. A limited open access consumer means-

- a. *consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various as per tariff schedule applicable to relevant consumer category*
- b. consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d. consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

261. Long term open access as per HERC open access regulations 2012 is-

- a. *right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.*
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. none of the above

262. Medium term open access as per HERC open access regulations 2012 is-

- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.

- c. *right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.*
- d. none of the above
263. Short term open access as per HERC open access regulations 2012 is-
- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. *open access for a period up to one month at a time.*
264. The distribution capacity which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-
- a. *stranded distribution capacity*
- b. stranded transmission capacity
- c. stranded generation capacity
- d. none of the above
265. The transmission capacity in the intra-State transmission system which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-
- a. stranded distribution capacity
- b. **stranded transmission capacity**
- c. stranded generation capacity
- d. none of the above
266. Coordination Committee constituted for timely approval of connectivity and open access application shall have nominee from the following:-
- a. **distribution licensee, transmission licensee and SLDC**
- b. distribution licensee and SLDC
- c. transmission licensee and SLDC
- d. distribution licensee and transmission licensee
267. Following charges shall be exempted in case open access is provided to a person who has established a captive generation plant for carrying the electricity to the destination of his own use-
- a. Wheeling charges and transmission charges
- b. **Cross subsidy charges and Additional charges**
- c. Wheeling charges, transmission charges and Additional charges
- d. Wheeling charges, transmission charges, Additional charges and Cross subsidy charges
268. Which of the following charge is levied on an open access consumer receiving supply of electricity from a person other than the distribution licensee of his area of supply to meet out the fixed cost of such distribution licensee arising out of his obligation to supply as provided under sub-section (4) of Section 42 of the Act.
- a. Wheeling charges,
- b. Transmission charges,
- c. **Additional Surcharges**
- d. Cross subsidy charges
269. Time frame for disposal of medium term intra state open access application from the date of receipt of application complete in all respects is-
- a. 20 days
- b. 30 days
- c. **40 days**

d. 50 days

270. Nodal agency for grant of connectivity is-

a. STU

b. Distribution licensee

c. Generating license

d. SLDC

271. Application fee for grant of connectivity to the intra-State transmission system for purpose of open access is-

a. Non-refundable fee of Rs. 1,00,000/-

b. Non-refundable fee of Rs. 2,00,000/-

c. Non-refundable fee of Rs. 3,00,000/-

d. Non-refundable fee of Rs. 4,00,000/-

272. Application fee for grant of connectivity to the distribution system for purpose of open access is-

a. Non-refundable fee of Rs. 1,00,000/-

b. Non-refundable fee of Rs. 2,00,000/-

c. Non-refundable fee of Rs. 3,00,000/-

d. Non-refundable fee of Rs. 4,00,000/-

273. Which charge is payable by open access consumer to STU or the intra-State Transmission system for usage of their system-

a. Transmission charge

b. Wheeling Charge

c. Cross Subsidy surcharge

d. Additional Surcharge

274. Which charge is payable by open access consumer to intra-State distribution system for usage of their system-

a. Transmission charge

b. Wheeling Charge

c. Cross Subsidy surcharge

d. Additional Surcharge

275. What is the time frame for disposal of long term open access application from the date of receipt of application complete in all respects.

a. 40 days if the open access is required within the system of same distribution system is involved.

b. 19 days if the open access is required within the system of same distribution system is involved.

c. 20 days if the open access is required within the system of same distribution system is involved.

d. 30 days if the open access is required within the system of same distribution system is involved.

276. What is the application fee for short term intra0state open access?

a. Rs. 2000 + 18% GST

b. Rs. 3000 + 18% GST

c. Rs. 4000 + 18% GST

d. Rs. 5000 + 18% GST

277. What details the application for grant of connectivity with the intra-state transmission system and or distribution system shall contain?

a. Geographical location of the Applicant

b. Quantum of power to be injected in the case of generating station.

c. Quantum of power to be drawn in case of consumer

d. All of above.

278. For grant of connectivity to an open access consumers, the cost of construction of dedicated line or the augmentation of the transmission or distribution system shall be borne by:-

a. Open Access Consumer

b. Transmission or Distribution Licenses

c. Open Access Consumer and transmission/distribution licensee is 50:50 ratio.

d. None of the above

279. Which entity shall raise the bill for open access charges to open access consumer?

a. Transmission Licensee

b. Distribution licensee

c. STU in consultation with SLDC transmission licensee & distribution licensee

d. None of the above

280. By which day the bill for the open access charges to an open access consumer (long term & medium term) is to be raised by STU?

a. 3rd working day of the succeeding calendar month.

b. 5th working day of the succeeding calendar month.

c. 7th working day of the succeeding calendar month.

d. 10th working day of the succeeding calendar month.

281. By which day the open access charges shall be paid by the open access consumer (long term & medium term) to STU.

a. within 3 working days from date of receipt of bill

b. within 5 working days from date of receipt of bill

c. within 7 working days from date of receipt of bill

d. within 10 working days from date of receipt of bill

282. By which day the open access charges (long term & medium term) payable to SLDC, transmission licensee & distribution licensee shall be disbursed by STU?

a. By 10th of every month

b. By 15th of every month

c. By 20th of every month

d. By 25th of every month

283. What is the rate of late payment surcharge, if the payment of any bill for open access charges is delayed beyond due date by an open access consumers.

a. 0.5% per month

b. 0.75% per month

c. 1.00% per month

d. 1.25% per month

284. Which entity is designated as nodal agency for billing, collecting & disbursing the open access charges?

a. SLDC

b. STU

c. Distribution Licensee

d. Generating Licensee

285. By which date the short term open access consumer shall make payment from grant of short term open access by the nodal agency?

a. within 3 days

b. within 5 days

c. within 7 days

d. within 10 days

286. In case of limited short term open access in each time slot of 30 minutes during the day shall not be less than:
- 70 % of its contracted demand
 - 75% of its contracted demand
 - 80 % of its contracted demand**
 - 85% of its contracted demand
287. In case a limited short term open access consumer draws more power than its scheduled power for any time slot during the open access period in a day, what is rate of penalty?
- a. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.10 For each percent.**
- Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.20 For each percent.
 - Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.30 For each percent.
 - Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.40 For each percent.
288. Which of the following charges limited short term open access consumer is exempted from?
- Transmission charges
 - wheeling charges
 - Demand/fixed charge
 - minimum consumption charges
 - cross subsidy surcharges
 - Additional charges.
- (a), (b), (c) & (d) only
 - (c), (d), (e) & (f) only
 - (a), (b), (e) & (f) only**
 - (b), (c), (d) & (e) only
289. What is the rate of composite operating charges paid by a limited short term open access consumer to SLDC.
- a. Rs 2000/- per day or part thereof for each transaction.**
- Rs 3000/- per day or part thereof for each transaction.
 - Rs 4000/- per day or part thereof for each transaction.
 - Rs 5000/- per day or part thereof for each transaction.
290. Which of the following charges shall be payable by limited short term open access consumer?
- Transmission charges
 - wheeling charges
 - Demand/fixed charge
 - minimum consumption charges
 - cross subsidy surcharges
 - Additional charges.
- (a) & (b)
 - (c) & (d)**
 - (e) & (f)
 - (a) & (f)
291. Which of the following charges shall be payable by ab embedded open access consumers.
- Transmission charges
 - wheeling charges
 - Demand/fixed charge
 - All of the above**
292. A long term open access consumer who had availed access rights for atleast Years may relinquish the long-term access rights fully or partly before expiry of full terms of long term access, by making payment of compensation for stranded capacity
- 12**
 - 15
 - 18
 - 20
293. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at least 1 year prior to the date from which he desires to relinquish the open access charges?
- 33 % of the open access charges
 - 50 % of the open access charges
 - 66 % of the open access charges
 - No charges**

294. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at any time lesser than a period of 1 year prior to the date from which he desires to relinquish the open access charges?\
- a. 33 % of the open access charges
 - b. 50 % of the open access charges
 - c. 66 % of the open access charges**
 - d. No charges

295. What type of meter shall be installed to an Open Access consumer?
- a) One face smart meter
 - b) Three face smart meter
 - c) ABT meter
 - d) Any of the above

Ans C

296. What is the accuracy of a meter installed for the purpose of recording consumption of an open access consumer?
- a) 0.2%
 - b) 0.5%
 - c) 1%
 - d) 3%

Ans D

297. An open access consumer can be embedded for which term?
- a) Short term
 - b) Medium term
 - c) Long term
 - d) Any of the above**

Ans D

298. Which exchange is responsible for transmission of power?
- a) NSE
 - b) BSE
 - c) IEX**
 - d) All of the above

Ans C

Topic:-MYT Regulations

299. MYT is applicable to which electricity companies as per HERC 26/2019.
- A) Transmission Licensee
 - B) Generation Licensee
 - C) Distribution Licensee
 - D) All of the above

Ans D

300. MYT is not applicable to which type of power generation as per HERC 26/2019.
- A) Transmission Licensee

- B) Generation Licensee
- C) Distribution Licensee
- D) Renewable energy generation projects.

Ans. D

301. As per HERC MYT 26/2019 what is the full form of ARR

- A) Annual revenue requirement
- B) Actual revenue rate
- C) Aggregate Revenue Requirement
- D) All of the above

Ans. C

302. As per HERC 26/2019 what is base year

- A) Year in which Generation started
- B) Next Financial Year
- C) Year in which profit was made.
- D) Financial year immediately preceding the first year of the Control Period

Ans D

303. What makes part of SLDC

- A) Distribution licensee
- B) Transmission licensee
- C) Captive power or open access consumer
- D) All of the above.

Ans D

304. What was the first control period as per MYT regulations?

- A) 1st April 2014 to 31st March 2017
- B) 1st April 2015 to 31st March 2018
- C) 1st April 2016 to 31st March 2018
- D) 1st April 2017 to 31st March 2020

Ans A

305. Collection efficiency Includes

- A. Total revenue realised including arrears.
- B. Revenue related to only current year.
- C. Revenue related to only current year along with interest.
- D. Arrears received during current year.

Ans A.

306. AT THE END OF THE CONTROL PERIOD, To meet the objectives of the Act, the National Electricity Policy and National Tariff Policy, the principles of MYT may be...

- A. Discontinued
- B. Enforced again
- C. Revised

D. All of the above

Ans C

307. The tariff for sale of electricity from a thermal generating plant shall comprise of two parts, namely,

- A. Annual fixed charges (Capacity charges)
- B. Variable charges (Energy Charges)
- C. Both A&B
- D. Tariff decided by HERC

Ans C

308. A consumer or a person seeking connectivity to the transmission system for Open Access shall pay _____ to the transmission licensee as provided in HERC (Terms and condition for grant of connectivity and open access for intra-State transmission and distribution system.

- A) Service Charge
- B) Fix Charge
- C) Connection charge
- D) None of the above.

Ans C

309. A Normative debt-equity ratio of _____ shall be considered for the purpose of determination of Tariff

- A) 30:70
- B) 50:50
- C) 60:40
- D) 70:30

Ans D

310. There shall be no Return on Equity for the equity component above _____

- A) 10%
- B) 20%
- C) 30%
- D) 40%

Ans C

311. The residual value of the asset shall be considered as

- A) NIL
- B) 10%
- C) 20%
- D) 30%

Ans B

312. Depreciation shall be allowed up to maximum of _____% of historical capital cost of the asset.

- A) 100%
- B) 90%
- C) 80%

D) 75%

313. All variations between actual net injection and scheduled net injection for generating plant, and all variations between actual net drawl and schedule net drawl is referred to as...

A) Excess

B) Shortage

C) UI

D) None of the above

Ans C

314. A generating station shall _____ the reactive energy into the grid as per the directions of State Load Despatch Centre.

A) Purchase

B) Sell

C) Inject/absorb

D) Reflect

ANs C

315. On early payment of bills of capacity and energy charges the following rebate is applicable if paid from 0-7 days

A) 2%

B) 1%

C) 0.5%

D) 0.25%

Ans A

316. On early payment of bills of capacity and energy charges the following rebate is applicable if paid from 8-14 days

A) 2%

B) 1%

C) 0.5%

D) 0.25%

Ans B

317. On early payment of bills of capacity and energy charges the following rebate is applicable if paid from 15-21 days

A) 2%

B) 1%

C) 0.5%

D) 0.25%

Ans C

318. On early payment of bills of capacity and energy charges the following rebate is applicable if paid from 22-30 days

A) 2%

B) 1%

C) 0.5%

D) 0.25%

Ans D

319. On Delayed payment of bills of capacity and energy charges the following surcharge is applicable if paid after 30 days, %age per day

A) 2%

B) 1%

C) 0.02%

D) 0.04%

Ans D

320. If the actual annual transmission losses (%) exceed the benchmark value from 0-5% of what was approved by the Commission, the licensee(s) shall be penalized in by reduction in return on equity by ___%

a) 0.1%

b) 0.2%

c) 0.3%

d) No Penalty

Ans D

321. If the actual annual transmission losses (%) exceed the benchmark value from 5-10% of what was approved by the Commission, the licensee(s) shall be penalized in by reduction in return on equity by ___%

a) 0.1%

b) 0.2%

c) 0.3%

d) 0.5%

Ans D

322. If the actual annual transmission losses (%) exceed the benchmark value from 10-15% of what was approved by the Commission, the licensee(s) shall be penalized in by reduction in return on equity by ___%

a) 1%

b) 2%

c) 3%

d) 5%

Ans A

323. _____%of the charges collected from the short term open access consumers on account of application money and transmission charges shall be retained by the transmission licensee and the balance _____% shall be considered as non-tariff income and adjusted towards reduction in the transmission service charges payable by the long term and medium term users

A. 25,75

B. 50, 50

C. 40, 60

D. 75, 25

Ans A

324. ___% of the wheeling charges collected from open access consumers shall be retained by the distribution licensees and the balance ___% shall be adjusted towards reduction of ARR for the retail supply business.

- A. 25,75
- B. 50, 50
- C. 40, 60
- D. 75, 25

Ans A

325. Bad and doubtful debts shall be allowed to the extent the distribution licensee has actually written off bad debts subject to a maximum of ___% of sales revenue.

- A) 0.5%
- B) 1%
- C) 1.5%
- D) 1.65%

Ans A

326. On which date MYT regulation 2019 was notified?

- a) 31st October,2019
- b) 30th September 2019
- c) 31st December,2019
- d) 30th November,2019

Ans A

327. Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

Ans D

328. Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

Ans C

329. By which date, Mid-year performance Review is filed with the HERC under MYT regulation ?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

330. By which date, True up is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

331. In how many days, an additional information can be sought by the HERC after filing of the requisite documents?

- a) Within 15 days
- b) Within 30 days
- c) Within 45 days

d) Within 60 days

Ans B

332. In how many days, HERC approve the Mid-year performance review?

a) 60 days

b) 90 days

c) 120 days

d) 150 days

Ans C

333. In how many days, HERC approve the ARR and tariff proposal for the control period?

a) 60 days

b) 90 days

c) 120 days

d) 150 days

Ans C

334. In how many days, HERC approve the True up for the control period?

a) 150 days

b) 120 days

c) 90 days

d) 60 days

Ans B

335. fill in the blank

SLDC and transmission charges paid for energy sold _____the state if any, shall not be considered as expenses for determining generation tariff.

a) Outside

b) Inside

c) Both a and b

d) None of the above

Ans A

336. Which statement is correct in respect of recovery of SLDC charges from the short term open access consumers?

a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries

c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

Ans B

337. What treatment shall be given to the cross subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?

a) To be treated as Tariff Income

b) To be treated as Non-Tariff Income

c) Both a and b

d) None of the above

Ans B

338. From which company, HVPNL recover the annual transmission charges under MYT regulation?

a) UHBVN

b) DHBVN

c) HPGCL

d) Both a and b

Ans D

339. Annual Transmission charges shall be equal to

a) Total annual charges and return on equity less non-tariff income and 50% of revenue generated from other business

b) Total annual charges and return on equity plus non-tariff income and 50% of revenue generated from other business

- c) Total annual charges and return on equity plus non-tariff income and 60% of revenue generated from other business
- d) Total annual charges and return on equity less non-tariff income and 40% of revenue generated from other business

Ans A

340. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing system operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans C

341. Which term shall be used for an agreement between the transmission licensee and the long term transmission consumer as approved by the commission for the use of transmission system?

- a) Wheeling service agreement
- b) System operation agreement
- c) Market operation agreement
- d) Transmission service agreement

Ans D

342. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing market operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans D

343. Which term shall be used for operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee are used by another person for the conveyance of electricity on payment of charges to be determined under section 62 of the act?

- a) Transmission charges
- b) Wheeling
- c) System operation charges
- d) Market operation charges

Ans B

344. Which term shall be used for the capital expenditure actually incurred or projected to be incurred after the date of commercial operation of the project and admitted by the commission after prudence?

- a) Auxiliary energy consumption
- b) Additional capitalization
- c) Total capitalization
- d) Net capitalization

Ans B

345. Which does not cover under market operation functions?

- a) Function of scheduling and dispatching of electricity
- b) Metering data collection
- c) Energy accounting & settlement /transmission loss calculation
- d) Monitoring of grid operation, supervision and control over the Intra-state transmission system.

Ans D

Electricity Act 2003

346. In what time frame, licensee, shall, on an application by the owner or occupier of any premises, give supply of electricity to such premises under section 43 of EA,2003

- A) 3Months
- B) 2Months

C) 1Month

D) 15 Days

Ans C

347. Under what provisions of EA 2003, a distribution licensee may require any person, who requires a supply of electricity in pursuance of providing new connection, can recover reasonable security.

A) Section 43 of EA2003

B) Section 44 of EA2003

C) Section 46 of EA2003

D) Section 47 of EA2003

Ans D

348. Under what provisions of EA 2003, a distribution licensee may require any person, who requires a supply of electricity in pursuance of providing new connection, can recover Expenditure to provide electric connection.

A) Section 43 of EA2003

B) Section 44 of EA2003

C) Section 46 of EA2003

D) Section 47 of EA2003

Ans C

349. Which Section of EA, 2003 empowers licensee to disconnect the supply of a consumers in case of default in payment.

A) Section 43 of EA2003

B) Section 44 of EA2003

C) Section 56 of EA2003

D) Section 57 of EA2003

Ans C

350. For the purpose for appointment of Chairperson and Members of State Commission, one shall have knowledge and qualification in the field of

A) Management/ Law

B) Engineering

C) Accounts

D) Any of the Above

Ans D

351. The Chairperson of HERC can be appointed by

A) State Government

B) CERC

C) High Court

D) Central Government.

Ans A

352. What is the main functions of state Commission.

A) To determine the tariff for generation, supply, transmission and wheeling of electricity, wholesale, bulk or retail, as the case may be, within the State

- B) To Correct the bills of the consumers
- C) To prepare annual accounts of Distribution licensee.
- D) All of the above

Ans A

353. The State Commission shall advise the State Government on all or any of the following matters, namely :-.

- A) promotion of competition, efficiency and economy in activities of the electricity industry;
- B) promotion of investment in electricity industry;
- C) reorganization and restructuring of electricity industry in the State;
- D) All of the above.

Ans D

354. Under which section of EA, 2003 Any person aggrieved by any decision or order of the Appellate Tribunal, may, file an appeal to the Supreme Court.

- A) Section 125
- B) Section 135
- C) Section 124
- D) Section 134

Ans A

355. Under which section of EA, 2003 any person has right to take assistance of legal practitioner and of Appropriate Commission to appoint presenting officers.

- A) Section 125
- B) Section 135
- C) Section 124
- D) Section 134

Ans C

356. The establishment of an Appellate Tribunal is made by

- A) State Government
- B) Central Government
- C) HERC
- D) High Court

Ans B

357. If a person aggrieved by an order made by an adjudicating officer under EA 2003 prefer an appeal to the Appellate Tribunal for Electricity, he shall do so with in

- A) 15 Days
- B) 30 Days
- C) 45 Days
- D) 60 Days

Ans C

358. The Appellate Tribunal for Electricity shall dispose off the appeal received by it with in ____

- A) 50 days

- B) 100 days
- C) 180 days
- D) 360 days

Ans C

359. Which section of EA 2003, state that “the arbitration shall be subject to the provisions of the Arbitration and Conciliation Act, 1996.”

- A) Section 147
- B) Section 148
- C) Section 157
- D) Section 158

Ans C

360. A distribution licensee shall not be entitled to require security (section 47 of EA 2003) from a consumer if ...

- A) Electricity bills are paid on regular basis
- B) Electricity is being drawn through smart meter
- C) Electricity is being drawn through prepaid meter
- D) Electricity consumption of the consumer is low

Ans C

Standard of Performance

361. If SDO in charge fails to comply with the timelines for rendering services as mandated under regulations, (Standards of performance regulation 2020) what is the maximum amount of penalty that can be imposed to him by HERC.

- A) 5,000
- B) 10,000
- C) 15,000
- D) 20,000

Ans B

362. What is the amount of per day penalty chargeable to SDO by HERC if he fails to comply with the timelines for rendering services as mandated under regulations, (Standards of performance regulation 2020)

- A) 100
- B) 500
- C) 1000
- D) 2000

Ans C

363. What factors shall be taken care of by a distributioun licensee in Compliance to the Power Quality and Reliability Standards.

- A) Supply voltage variation
- B) Supply voltage flicker/Unbalance
- C) Voltage Dip, Sag or swell
- D) All of the above

Ans D

364. In what ratio audit of “compliance with the standards” shall be performed by distribution licensee as per regulations.

- A) 100%

- B) 70%
- C) 30%
- D) 5%

Ans A

365. In what ratio audit of “compliance with the standards” shall be got performed from an Independent agency by distribution licensee as per regulations.

- A) 100%
- B) 70%
- C) 30%
- D) 5%

Ans D

366. What is the time line/tenure provided to the distribution licensee to comply with these Regulations and submit the compliance report in standard formats.

- A) Every 3 Months
- B) Every 6 Months
- C) Every 9 Months
- D) Every 12 Months

Ans B

367. In what time, compensation shall be paid to the consumer, if he has filed an application with HERC and is aggrieved on account of standards of performance of the licensee.

- A) 10 days
- B) 20 days
- C) 30 days
- D) 05 days

Ans C

368. What is the standard time limit for distribution licensee to restore supply on account of “Fuse Off” in Urban Area

- A) 2 Hour
- B) 4 Hour
- C) 6 Hour
- D) 8 Hour

Ans B

369. What is the standard time limit for distribution licensee to restore supply on account of “Fuse Off” in Rural Area

- A) 2 Hour
- B) 4 Hour
- C) 6 Hour
- D) 8 Hour

Ans D

370. What is the standard time limit for distribution licensee to restore supply on account of “Overhead line breakdown upto 33 KV” in Urban Area

- A) 4 Hour
- B) 8 Hour
- C) 16 Hour
- D) 24 Hour

Ans B

371. What is the standard time limit for distribution licensee to restore supply on account of "Overhead line breakdown upto 33 KV" in Rural Area

- A) 4 Hour
- B) 8 Hour
- C) 16 Hour
- D) 24 Hour

Ans C

372. What is the standard time limit for distribution licensee to restore supply on account of "Underground cable damage".

- A) 4 Hour
- B) 8 Hour
- C) 16 Hour
- D) 24 Hour

Ans D

373. What is the standard time limit for distribution licensee to restore supply on account of "Distribution Transformer damage" in Urban Area

- A) 24 Hour
- B) 48 Hour
- C) 72 Hour
- D) 96 Hour

Ans A

374. What is the standard time limit for distribution licensee to restore supply on account of "Distribution Transformer damage" in Rural Area

- A) 24 Hour
- B) 48 Hour
- C) 72 Hour
- D) 96 Hour

Ans B

375. The Distribution Licensee shall ensure that at no point of time the percentage of defective meters to the total number of meters in service exceeds _____

- A) 1%
- B) 2%
- C) 3%
- D) 5%

Ans B

376. Licensee shall ensure that at any point of time the percentage of bills requiring modifications following complaints to the total number of bills issued does not exceed _____

- A) 0.1%
- B) 0.5%
- C) 1%
- D) 2%

Ans A

377. Standards of Performance specified in these Regulations shall remain suspended in case of the following events

- A) Outages due to generation failure or transmission network failure;
- B) Outages that are initiated by the National Load Despatch Centre/ Regional Load Despatch Centre/ State Load Despatch Centre during the occurrence of failure of their facilities;
- C) Both Above
- D) None of Above

Ans C

378. The disconnection of supply shall be made on request of consumer with in _____ by distribution licensee

- A) 24 Hours
- B) 48 Hours
- C) 7 Days
- D) 15 Days

Ans A

379. Licensee shall maintain the transformer damage rate below ____ p.a. in urban area

- A) 1%
- B) 2%
- C) 3%
- D) 6%

Ans C

380. Licensee shall maintain the transformer damage rate below ____ p.a. in rural area

- A) 1%
- B) 2%
- C) 3%
- D) 6%

Ans D

Topic- HERC Regulations & Haryana Grid Code (For HVPNL Only)

1. A power plant set up by any person to generate electricity primarily for his own use is called.
 - a) Sub station
 - b) Electric Plant
 - c) Utility
 - d) Captive Generating PlantAnswer : d) Captive Generating Plant
2. A process which simultaneously produces two forms of useful energy is called.
 - a) Conservation
 - b) Co- generation
 - c) Wheeling
 - d) Captive Generating PlantAnswer : b) Co- generation
3. A licensee authorised to operate and maintain a distribution system for supplying electricity to the consumers in his area of supply is called.
 - a) Local Authority
 - b) Transmission Licensee
 - c) Distribution Licensee
 - d) FranchiseeAnswer : c) Distribution Licensee
4. A person authorised by a distribution licensee to distribute electricity on its behalf in a particular area of supply is called.
 - a) Local Authority
 - b) Bulk Licensee
 - c) Distribution Licensee
 - d) FranchiseeAnswer : d) Franchisee
5. A licensee authorised to operate and maintain a distribution system for supplying electricity to the consumers in his area of supply is called.
 - a) Local Authority
 - b) Transmission Licensee
 - c) Distribution Licensee
 - d) FranchiseeAnswer : c) Distribution Licensee
6. An electricity system set up to generate power and distribute electricity in a specified area without connection to the grid is called.
 - a) Power system
 - b) Stand alone system
 - c) Captive generation
 - d) FranchiseeAnswer : b) Stand alone system
7. National Electricity Plan is prepared by
 - a) Central Electricity Regulatory Commission
 - b) Central Government
 - c) Central Electricity Authority
 - d) National load despatch CentreAnswer : c) Central Electricity Authority
8. Any system for conveyance of energy by means of a transmission system from territory of one state to another state is called
 - a) DISCOM
 - b) Inter state transmission system
 - c) RLDC
 - d) Intra state gridAnswer : b) Inter state transmission system

9. Non discriminatory provision for use of transmission system or distribution system by any licensee or consumer or person engaged in generation in accordance with specified regulations by the Commission is called
- Trading
 - Scheduling
 - Open access
 - Distribution
- Answer : c) Open access
10. Purchase of Electricity for resale is called
- Trading
 - Scheduling
 - Open access
 - Distribution
- Answer : c) Trading
11. An action to be taken at a given point at which information about the electricity system is made available to the concerned load despatch centre is called
- Trading
 - Scheduling
 - Open access
 - Real Time operation
- Answer : d) Real Time operation
12. An Apex body to ensure integrates operation of power system in a state is called
- Transmission utility
 - State Regulatory Commission
 - State Load Despatch Centre
 - Distribution Utility
- Answer : c) State Load Despatch Centre
13. Which section of The Electricity Act 2003, deals with Conditions of Licence?
- Section 13 of The Electricity Act 2003,
 - Section 14 of The Electricity Act 2003,
 - Section 16 of The Electricity Act 2003,
 - Section 18 of The Electricity Act 2003,
- Answer : c) Section 16 of The Electricity Act 2003
14. Which of the statement is/are right?
- Central Electricity Regulatory Commission is a statutory body under the Electricity Act,2003 . Its main function is to regulate the electricity tariff and inter -state transmission of electricity.
 - Central Electricity Authority is a statutory body created under the Electricity Supply Act,1948 which has been superseded by the Electricity Act 2003
- only i,
 - only ii,
 - both i & ii
 - None of these
- Answer : c)both i & ii
15. Which of the following statement about The Electricity Act 2003 is/are right?
- Creation of an open market for Electricity.
 - In an open market , anyone can produce power anywhere and sell it to anyone else at mutually agreed prices.
- only i,
 - only ii,
 - both i & ii
 - None of these
- Answer : c)both i & ii
16. ----- is the system operator in India at National Level .
- RLDC

- b) NLDC
 - c) SLDC
 - d) ALDC
- Answer : b) NLDC
17. Power Exchange handles ----- which provides an electronic forum to match electrical energy supply and demand based on bid price.
- a) Trading of power
 - b) Generation of power
 - c) Transmission of power
 - d) Distribution of Power
- Answer : d) Trading of power
18. Which section of Electricity Act 2003 discusses the authorisation to transmit , supply & and distribute electricity?
- a) Section 8
 - b) Section 10
 - c) Section 11
 - d) Section 12
- Answer : d) Section 12
19. Which section of Electricity Act 2003 deals with inter- state , regional and inter - regional transmission of power?
- a) Section 20
 - b) Section 22
 - c) Section 25
 - d) Section 28
- Answer : d) Section 25
20. Section 34 of Electricity Act 2003 describes us the
- a) Intervening Transmission facilities.
 - b) Change Intervening Transmission facilities.
 - c) Grid standards
 - d) Directions of appropriate government.
- Answer : c) Grid standards
21. Which Section 34 of Electricity Act 2003 describes the use of meters?
- a) Section 52 .
 - b) Section 53
 - c) Section 54
 - d) Section55
- Answer : c) Section 55
22. At present Electricity companies are governed by ?
- a) Electricity Act 1910 .
 - b) Electricity (Supply)Act 1948 .
 - c) Electricity Regulatory Commission Act 1998
 - d) Electricity Act 2003 .
- Answer : d) Electricity Act 2003 .
23. At present Electricity tariffs are fixed by ?
- a) by appropriate commissions
 - b) by appropriate government.
 - c) by distribution licensee
 - d) by SLDC .
- Answer : a) by appropriate commissions
24. At per Electricity act 2003 , the generation of electricity is
- a) debarred
 - b) requires licenses .
 - c) De-licensed
 - d) Not clear in the Act .
- Answer : c) De-licensed
25. which of the following generation needs permission from Central Electricity Authority as per Electricity Act 2003?

- a) Nuclear Power
- b) Thermal Power
- c) Hydro power
- d) Solar Power

Answer : c) Hydro power

26. With reference to Electricity Act 2003, setting up of Electricity Regulatory Commissions (SERC) has been made -----

- a) Optional
- b) Mandatory
- c) Need based
- d) Not defined

Answer : b) Mandatory

27. Main function of NLDC is

- a) Prepare Policy of Power Grid
- b) Prepare Grid Code
- c) Supervision of all RLDC
- d) All of above

Answer : c) Supervision of all RLDC

28. Who coordinates for transnational exchange of power?

- a) NLDC
- b) ERLDC
- c) NRLDC
- d) NERLDC

Answer : a) NLDC

MYT Regulations

29. What is the rate of return on equality for Transmission business as per MYT Regulation 2019 ?

- a) 11%**
- b) 12%
- c) 13%
- d) 14%

Ans A

30. Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

Ans D

31. Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

Ans C

32. By which date, Mid-year performance Review is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

33. By which date, True up is filed with the HERC under MYT regulation?

- a) By 31st October

- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

34. In how many days, an additional information can be sought by the HERC after filing of the requisite documents?

- a) Within 15 days
- b) Within 30 days
- c) Within 45 days
- d) Within 60 days

Ans B

35. In how many days, HERC approve the Mid-year performance review?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

Ans C

36. In how many days, HERC approve the ARR and tariff proposal for the control period?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

Ans C

37. In how many days, HERC approve the True up for the control period?

- a) 150 days
- b) 120 days
- c) 90 days
- d) 60 days

Ans B

38. fill in the blank

SLDC and transmission charges paid for energy sold _____ the state if any, shall not be considered as expenses for determining generation tariff.

- a) Outside
- b) Inside
- c) Both a and b
- d) None of the above

Ans A

39. Which statement is correct in respect of recovery of SLDC charges from the short term open access consumers?

- a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries
- c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

Ans B

40. what treatment shall be given to the cross subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?

- a) To be treated as Tariff Income
- b) To be treated as Non-Tariff Income
- c) Both a and b
- d) None of the above

Ans B

41. from which company, HVPNL recover the annual transmission charges under MYT regulation?

- a) UHBVN
- b) DHBVN

- c) HPGCL
- d) Both a and b

Ans D

42. Annual Transmission charges shall be equal to

- a) Total annual charges and return on equity less non-tariff income and 50% of revenue generated from other business
- b) Total annual charges and return on equity plus non-tariff income and 50% of revenue generated from other business
- c) Total annual charges and return on equity plus non-tariff income and 60% of revenue generated from other business
- d) Total annual charges and return on equity less non-tariff income and 40% of revenue generated from other business

Ans A

43. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing system operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans C

44. Which term shall be used for an agreement between the transmission licensee and the long term transmission consumer as approved by the commission for the use of transmission system?

- a) Wheeling service agreement
- b) System operation agreement
- c) Market operation agreement
- d) Transmission service agreement

Ans D

45. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing market operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans D

46. Which term shall be used for operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee are used by another person for the conveyance of electricity on payment of charges to be determined under section 62 of the act?

- a) Transmission charges
- b) Wheeling
- c) System operation charges
- d) Market operation charges

Ans B

47. Which term shall be used for the capital expenditure actually incurred or projected to be incurred after the date of commercial operation of the project and admitted by the commission after prudence?

- a) Auxiliary energy consumption
- b) Additional capitalization
- c) Total capitalization
- d) Net capitalization

Ans B

48. Which does not cover under market operation functions?

- a) Function of scheduling and dispatching of electricity
- b) Metering data collection
- c) Energy accounting & settlement /transmission loss calculation
- d) Monitoring of grid operation, supervision and control over the Intra-state transmission system.

Ans D

49. The Multiyear tariff regulation (MYT) 2019 is applicable in respect of?

- A) tariff for intrastate transmission of electricity by a transmission licensee to a distribution licensee or to open access consumers under section 62 and 64 of the Act;
- B) State Load Dispatch Centre (SLDC) fees and charges under section 32(3) of the Act;
- C) tariff for wheeling, distribution & retail supply of electricity by a distribution licensee under Section 62 and 64 of the Act;

D) All of above

50. Accounting Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement
- B) Balance sheet, Profit & Loss & Cash Flow Statement
- c) **Balance sheet, Profit & Loss, Cash Flow Statement and auditors report**
- D) Balance sheet, Profit & Loss & Fund Flow Statement and auditors report

51. Allocation Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement & Auditors report
- B) Balance sheet, Profit & Loss, Cash Flow Statement & Auditors report
- c) Substitute for maintaining separate accounting statement for the licensed business and other businesses of the Licensees

D) annual financial statement in respect of each of the separate businesses of the Licensees, showing the amount of revenue, costs / expenses, assets, liability, reserves

52. Bank Rate for the purpose of MYT 2019 regulation means

- A) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the end of the relevant financial year
- B) **the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the beginning of the relevant financial year**
- c) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of Six Month tenor, prevalent at the beginning of the relevant financial year
- D) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of six month tenor, prevalent at the end of the relevant financial year

53. Base year for the purpose of MYT 2019 regulation means

- A) First Year of control period.
- B) Second year of control period
- c) **financial year immediately preceding the first year of the Control Period**
- D) financial year immediately succeeding the first year of the Control Period

54. Beneficiary in context of Transmission System for the purpose of MYT 2019 regulation means

- A) **The person availed transmission system on payment basis.**
- B) Short Term open access customer
- c) The person availed transmission system on Non- payment basis.

D) Mixture of both short term and long term open access customer

55. COD for the purpose of MYT 2019 regulation means

A) Change of duty.

B) Change of distance of transmission lines

c) Change of date of constructions.

D) **Date of commercial operations**

56. Decapitalisation for the purpose of MYT 2019 regulation means

A) Addition of Fixed Assets.

B) **Reduction of Fixed Asset**

c) Reduction of current Asset.

D) Reduction of both current and fixed assets

57. Licensee for the purpose of MYT 2019 regulation means

A) granted license under Section 14

B) exempted under Section 13 of the Act

C) deemed licensee

D) **All of above**

58. Operation & Maintenance Expenses for the purpose of MYT 2019 regulation means

A) Employee Cost

B) Repair & Maintenance Expense(R&M)

C) Administration and General Expense (A&G).

D) **All of above**

59. Control period for the purpose of MYT 2019 regulation means

A) Period of 1 years

B) Period of 3 years

C) **Period of 5 years.**

D) Period of 7 years

60. Which of the following statement is correct in context of MYT 2019 regulation

Employee Cost (EC)
Terminal Benefit(TB)
Interest Cost(IC)
Return on Equity(ROE)

- A) EC- Controllable ROE-Uncontrollable
- B) EC- Controllable ROE-controllable**
- C) IC- Uncontrollable TB-Uncontrollable
- D) EC Uncontrollable ROE Controllable

61. Which of the following statement is correct in context of MYT 2019 regulation

Operation and Maintenance(O&M)
Availability (A)
Interest Cost(IC)
Return on Equity(ROE)

- A) All are controllable**
- B) Only O&M and ROE-controllable
- C) Only IC and A-controllable
- D) Only A and ROE- Controllable

62. The capital investment plan under MYT 2019 regulation shall be approved

- A) Within 30 days of its filing
- B) Within 45 days of its filing**
- C) Within 60 days of its filing
- D) Within 90 days of its filing

63. The following is the method of calculating of ARR of

- A) Expenses a) return on equity
- a) Interest and financing charges on loan capital
- b) Interest on working capital
- c) Depreciation
- d) Operation and Maintenance expenses
- e) Foreign exchange rate variation, if any
- f) All statutory levies and taxes, if any, excluding taxes on income,
- g) Any other expenses not mentioned above Total expenses- A
B- income / receipts: a) non-Tariff income
B receipts-B

Net ARR A-B

- a) ARR of wheeling charges**
- b) ARR of retail supply
- c) ARR of Genertion
- d) All of above

64. The Normative debt equity ratio under MYT 2019 regulation shall be in ratio of

- A) 80:20
- B) 60:40

C) **70:30**

D) 50:50

65. In case actual equity employed is in excess of 30% under MYT 2019 regulation then

A) **Amount of equity shall be restricted to 30%**

B) actual debt equity ratio shall be considered.

C) Normative debt equity ratio shall be considered

D) None of above

66. The ceiling of return on equity/for Discoms Business under MYT regulation is

A) 10%

B) 15. %

C) 15.5%

D) **14%**

67. The norms for calculation of working capital for transmission licensee under MYT regulation is

A) Normative O&M expenses for 1 (one) month;) Maintenance spares @ 10% of the O&M expenses; Receivables equivalent to fixed and variables charges for 1(one)month

B) Normative operation and maintenance expenses for 1 (one) month), Maintenance spares @ 7.5% of normative operation and maintenance; Receivables equivalent to fixed cost for 2 (two) months

C) **Normative O&M expenses for 1 (one) month; Maintenance spares @ 15% of the O&M expenses; Receivables equivalent to 1 (one) month of fixed cost calculated on normative / target availability**

D) Normative O&M expenses for retail supply business for 1 (one) month; Maintenance spares for 1 (one) month based on annual requirement considered at 1% of the GFA at the end of the previous year; Uncollected revenue

68. The inflation factor use for indexing employee cost shall be A) Amount of equity shall be restricted to 30%

A) $0.50 * CPI_n + 0.40 * WPI_n$

B) $0.50 * CPI_n + 0.45 * WPI_n$

C) $0.55 * CPI_n + 0.40 * WPI_n$

D) **0.55*CPI_n +0.45*WPI_n**

69. In case annual transmission loss exceed the benchmark value the licensee shall be penalized

A) Upto 5% no penalty

B) Upto 7.5% no penalty

C) Upto 10% no penalty

D) Upto 12.5% no penalty

70. Non tariff income shall not include

A) Income from Sale scrap

B) Rental staff quarter

C) Income from short term open access

D) Income from rent of Land or building

71. ARR shall be filed by _____of the preceding year.

A) 31st Oct

B) 30th Nov

C) 31st Dec

D) 31st January

72. Mid year performance review/True up shall be filed by _____of the preceding year.

A) 31st Oct

B) 30th Nov

C) 31st Dec

D) 31st January

73. Depreciation method defined under MYT regulation for charging depreciation on assets is .

A) Written down value

B) Straight Line method for five year only

C) For first 12 years of the useful life w.e.f COD(Salvage value=10%)

D) For first 15 year straight Line and thereafter remaining value remaining life

74. Depreciation on plant machinery defined under MYT regulation for charging depreciation on assets is .

A) 3.34%

B) 5.28%

C) 15%

D) 9.50%

75. Depreciation on IT Equipment defined under MYT regulation for charging depreciation on assets is .

A) 3.34%

B) 5.28%

C) **15%**

D) 9.50%

76. Depreciation on Land defined under MYT regulation for charging depreciation on assets is .

A) 3.34%

B) 5.28%

C) 15%

D) 0.00%

77. Time period given for issuance of order on Mid term review/ True up to the commission is

A) 30

B) 60

C) 90

D) 120

78. Time period given for issuance of Tarrif order on ARR to the commission is.

A) 30

B) 60

C) 90

D) 120

79. Adjustment of Bad and doubtful debt is allowed to which company as per MYT Regulation

A) DISCOMS

B) Generation

C) Transmission

D) All of above

80. Normative annual transmission system availability Factor (NATAF) allowable as per regulation for control period is

A) 98%

- B) 99%
- C) **99.2%**
- D) 99.5%

Topic:- Electricity Act, 2003

81. 1 Which section of The Electricity Act, 2003 deals with the Inter-State, regional and inter-regional transmission?
- A. **Section 25 of The Electricity Act, 2003**
 - B. Section 26 of The Electricity Act, 2003
 - C. Section 27 of The Electricity Act, 2003
 - D. Section 28 of The Electricity Act, 2003
82. Which section of The Electricity Act, 2003 deals with the National Load Dispatch Centre?
- A. Section 25 of The Electricity Act, 2003
 - B. **Section 26 of The Electricity Act, 2003**
 - C. Section 27 of The Electricity Act, 2003
 - D. Section 28 of The Electricity Act, 2003
83. The National Load Dispatch Centre is establish with permission of ?
- A. State Government
 - B. State Legislature
 - C. **Centre Government**
 - D. Both with the approval of State and Central Government.
84. The national Load Dispatch Centre shall not engaged in the business of ____?
- A) Purchase of electricity
 - B) Sale f electricity
 - C) Transmission of electricity
 - D) **Trading of electricity**
85. Which section of The Electricity Act, 2003 deals with the Constitution of Regional Load Dispatch Centre?
- A. Section 25 of The Electricity Act, 2003
 - B. Section 26 of The Electricity Act, 2003
 - C. **Section 27 of The Electricity Act, 2003**
 - D. Section 28 of The Electricity Act, 2003
86. In case of failure to compliance the directions of Regional Load Dispatch Centre the penalty levied shall be ?
- A. Rs 5 Lakh
 - B. Rs 10 Lakh
 - C. **Rs 15Lakh**
 - D. Rs 20 Lakh

87. Which section of The Electricity Act, 2003 deals with the Intra State Transmission of Electricity?
- A. Section 29 of The Electricity Act, 2003
 - B. Section 30 of The Electricity Act, 2003**
 - C. Section 31 of The Electricity Act, 2003
 - D. Section 32 of The Electricity Act, 2003
88. Which section of The Electricity Act, 2003 deals with the Constitution of State Load Dispatch Centre?
- A. Section 29 of The Electricity Act, 2003
 - B. Section 30 of The Electricity Act, 2003
 - C. Section 31 of The Electricity Act, 2003**
 - D. Section 32 of The Electricity Act, 2003
89. The State Load Dispatch Centre shall be operated by?
- A. One Man Company
 - B. Private Company
 - C. Public Limited Company
 - D. Government Company**
90. The Regional Load Dispatch Centre shall be operated by?
- A. One Man Company
 - B. Private Company
 - C. Public Limited Company
 - D. Corporation established under central act**
91. The difference between the function of Regional Load Dispatch Centre and State Load Dispatch Centre is ?
- A. One monitor grid operation other is not
 - B. One optimize scheduling of electricity other is not
 - C. One exercise supervision other is not
 - D. One charges fee for intra state and other for inter state**
92. In case of failure to compliance the directions of Regional Load Dispatch Centre the penalty levied shall be ?
- A. Rs 5 Lakh**
 - B. Rs 10 Lakh
 - C. Rs 15Lakh
 - D. Rs 20 Lakh

93. Which section of The Electricity Act, 2003 deals with the grid standards?
- A. Section 29 of The Electricity Act, 2003
 - B. Section 30 of The Electricity Act, 2003
 - C. **Section 34 of The Electricity Act, 2003**
 - D. Section 35 of The Electricity Act, 2003
94. Transmission Licensee is not allowed to carry out the business of?
- A. Transmission of electricity
 - B. **Trading of electricity**
 - C. Distribution of electricity
 - D. Generation of electricity
95. The non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation means?
- A. Overhead line
 - B. Generating station
 - C. **Open access**
 - D. Service line
96. any electric supply-line through which electricity is, or is intended to be, supplied to a single consumer either from a distributing main or immediately from the Distribution Licensee's premises means?
- A. Overhead line
 - B. Generating station
 - C. Open access
 - D. **Service line**
97. Conveyance of electricity by means of transmission lines?
- A. Overhead line
 - B. Transmission Line
 - C. Service line
 - D. **Transmit**
98. The main function of state commission is ?
- A. Determine tariff
 - B. Issue Licence

C. Levy Fee

D. **All of above**

99. As per Electricity Act 2003, the forum available to any person aggrieved by the order of Appropriate Commission, to file appeal, is

A. **Appellant Tribunal**

B. State Commission

C. High Court

D. Supreme Court

100. Every appeal before Appellant Tribunal shall be filed within a period of _____ days from the date on which a copy of the order made by the adjudicating officer or the Appropriate Commission is received by the aggrieved person?

A. 30 days

B. **45 days**

C. 60 days

D. 90 days

101. The appeal filed before the Appellate Tribunal under section 111 shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within _____ from the date of receipt of the appeal?

A. 140 days

B. 160 days

C. **180 days**

D. 200 days

102. The Appellant Tribunal for electricity was established by?

A. Representative of State Government

B. **Central Government**

C. Parliament of India

D. State regulatory commission

103. The person aggrieved by the order of Appellant Tribunal may prefer appeal to ?

A. Appellant Tribunal

B. State Commission

C. High Court

D. Supreme Court

104. Where the Appeal cannot be filed as per Electricity act 2003.

A. Appellant Tribunal

B. High Court

C. State Commission

D. Supreme Court

105. Every appeal before Supreme Court shall be filed within a period of _____ days from the date on which a copy of the order made by the Tribunal?

A. 30 days

B. 45 days

C. 60 days

D. 90 days

106. The appeal before tribunal can be preferred either?

A. By appearing in person or through legal practitioner

B. In person only

C. Through practitioner only

D. None of above

107. When did The open access regulation, 2012 come into force?

A) 01 April 2012

B) 12 March 2012

C) 10 June 2012

D) 11 January 2012

108. Under open access regulation An agreement between State Transmission Utility (STU), intra-State transmission licensee other than STU, if any and or distribution licensee and an applicant, setting out the terms relating to connectivity to the intra-state transmission system and or distribution system mean

A) Connectivity

B) Connection agreement

C) Contract demand

D) Applicant

109. Demand in kilovolt ampere (KVA) or megavolt ampere (MVA) mutually agreed between the distribution licensee and the consumer as entered into the agreement for supply of electricity mean
- A) Connectivity demand
 - B) Connection agreement
 - C) **Contract demand**
 - D) Applicant
110. The right to use the intra-State transmission and or distribution system for a period exceeding 12 years mean
- A) Short Term open access
 - B) **Long Term open access**
 - C) Open access
 - D) Closed access
111. The right to use the intra-State transmission and or distribution system for a maximum period of 25 years is allowed to
- A) Short Term open access
 - B) **Long Term open access**
 - C) Medium Term Open access
 - D) Closed access
112. The right to use the intra-State transmission and or distribution system for a period exceeding 3 months but less than 3 years mean
- A) Short Term open access
 - B) Long Term open access
 - C) **Medium Term Open access**
 - D) Closed access
113. the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance open access regulation, 2012 means
- A) Short Term open access
 - B) Long Term open access
 - C) Medium Term Open access
 - D) **Open access**
114. The short term open access means access for a period of

- A) 10 days
- B) 15 days
- C) **30 days**
- D) 45 days

115. The term year as defined under open access regulation, 2012

- A) Financial year
- B) Calendar Year
- C) Year as determined by customer
- D) **Gregorian Year**

116. The application for grant of connectivity to the intra-State transmission system for the purpose of open access shall be accompanied by a nonrefundable fee of Rs. _____/-

- A) 50000/-
- B) 100000/-
- C) 150000/-
- D) **200000/-**

117. The application for grant of connectivity to the distribution system for the purpose of open access shall be accompanied by a nonrefundable fee of Rs. _____/-

- A) 50000/-
- B) **100000/-**
- C) 150000/-
- D) 200000/-

118. The main purpose of constitution of coordination committee for the purpose of open access regulation 2012 is

- A) Approval of connectivity
- B) Approval of open access application
- C) Both **A&B**
- D) None of above

119. A consumer or a person seeking connectivity for a load of 10 MW and above or a generating station or a captive generating plant having installed capacity of 10 MW and above shall be eligible to obtain connectivity at which voltage level

- A) **33KV or above**
- B) 66 KV or above
- C) 132 kv or above

D) 220 kv or above

120. As per HERC Open Access Regulations 2012, the nodal agency for granting short term open access to transmission or distribution system when injection and drawl points are in different states, is

A) **RLDC**

B) STU

C) CTU

D) HERC

121. As per HERC Open Access Regulations 2012, the nodal agency for granting short term open access to transmission or distribution system when injection and drawl points are within state, is

A) RLDC

B) **STU**

C) CTU

D) HERC

122. As per HERC Open Access Regulations 2012, the nodal agency for granting long term open access to transmission or distribution system when injection and drawl points are within state, is

A) RLDC

B) **STU**

C) CTU

D) HERC

123. The APPLICATION FEE FOR FILING APPLICATION FOR OBTAINING intra state open access transmission or on distribution system for Short term open access under Open access regulation 2012 is

A) 50000

B) **5000**

C) 10000

D) 100000

124. The application fee for filing application for obtaining intra state open access transmission or on distribution system for Long term open access under Open access regulation 2012 is

A) 50000

B) 5000

C) 10000

D) **100000**

125. Transmission charges shall be payable on the basis of _____ in case of short term open access consumers under Open access regulation 2012 is
- A) Available capacity
 - B) Contracted capacity
 - C) **Scheduled Load**
 - D) Transmission Load
126. Transmission charges shall be payable on the basis of _____ in case of long term and medium term open access consumers under Open access regulation 2012 is
- A) Available capacity
 - B) **Contracted capacity**
 - C) Scheduled Load
 - D) Transmission Load
127. The charges payable by open access customer for scheduling and system operation in respect Long Term and Medium open access:
- A) Fee for effective revision
 - B) Composite operating charges
 - C) Energy accounting charges
 - D) **RLDC Fee**
128. The charges payable by open access customer for scheduling and system operation in respect of Intra state open access is :
- A) Charges for unified Load Scheme
 - B) Composite operating charges
 - C) SLDC Charges
 - D) **RLDC Fee**
129. The charges payable by open access customer for scheduling and system operation in respect of Intra state open access is :
- A) Charges for unified Load Scheme
 - B) **Composite operating charges**
 - C) SLDC Charges
 - D) RLDC Fee
130. The cross subsidy charge, if applicable on Open Access Consumers, shall be paid to
- A) Transmission licensee
 - B) Generating Company
 - C) **Distribution**
 - D) All of above

131. The application fee for obtaining Open access in the state of Haryana is:

- A) 2000
- B) 3000
- C) 4000
- D) 5000**

HERC Open Access Regulations, 2012

132. A Connection Agreement is an agreement signed between-

- a. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and or distribution licensee and the applicant**
- b. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and the applicant
- c. distribution licensee and the applicant
- d. State Transmission Utility (STU) and the applicant

133. An embedded open access consumer means-

- a. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various charges as per tariff schedule applicable to relevant consumer category**
- b. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

134. A limited open access consumer means-

- a. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various as per tariff schedule applicable to relevant consumer category**
- b. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

135. Long term open access as per HERC open access regulations 2012 is-

- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.**
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. none of the above

136. Medium term open access as per HERC open access regulations 2012 is-

- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
 - b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
 - c. **right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.**
 - d. none of the above
137. Short term open access as per HERC open access regulations 2012 is-
- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
 - b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
 - c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
 - d. **open access for a period up to one month at a time.**
138. The distribution capacity which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-
- a. *stranded distribution capacity*
 - b. stranded transmission capacity
 - c. stranded generation capacity
 - d. none of the above
139. The transmission capacity in the intra-State transmission system which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-
- a. stranded distribution capacity
 - b. **stranded transmission capacity**
 - c. stranded generation capacity
 - d. none of the above
140. Coordination Committee constituted for timely approval of connectivity and open access application shall have nominee from the following:-
- a. **distribution licensee, transmission licensee and SLDC**
 - b. distribution licensee and SLDC
 - c. transmission licensee and SLDC
 - d. distribution licensee and transmission licensee
141. Following charges shall be exempted in case open access is provided to a person who has established a captive generation plant for carrying the electricity to the destination of his own use-
- a. Wheeling charges and transmission charges
 - b. **Cross subsidy charges and Additional charges**
 - c. Wheeling charges, transmission charges and Additional charges
 - d. Wheeling charges, transmission charges, Additional charges and Cross subsidy charges
142. Which of the following charge is levied on an open access consumer receiving supply of electricity from a person other than the distribution licensee of his area of supply to meet out the fixed cost of such distribution licensee arising out of his obligation to supply as provided under sub-section (4) of Section 42 of the Act.
- a. Wheeling charges,
 - b. Transmission charges,
 - c. **Additional Surcharge**
 - d. Cross subsidy charges
143. Time frame for disposal of medium term intra state open access application from the date of receipt of application complete in all respects is-
- a. 20 days
 - b. 30 days
 - c. **40 days**
 - d. 50 days

144. Nodal agency for grant of connectivity is-
- STU**
 - Distribution licensee
 - Generating license
 - SLDC
145. Application fee for grant of connectivity to the intra-State transmission system for purpose of open access is-
- Non-refundable fee of Rs. 1,00,000/-
 - Non-refundable fee of Rs. 2,00,000/-**
 - Non-refundable fee of Rs. 3,00,000/-
 - Non-refundable fee of Rs. 4,00,000/-
146. Application fee for grant of connectivity to the distribution system for purpose of open access is-
- Non-refundable fee of Rs. 1,00,000/-**
 - Non-refundable fee of Rs. 2,00,000/-
 - Non-refundable fee of Rs. 3,00,000/-
 - Non-refundable fee of Rs. 4,00,000/-
147. Which charge is payable by open access consumer to STU or the intra-State Transmission system for usage of their system-
- Transmission charge**
 - Wheeling Charge
 - Cross Subsidy surcharge
 - Additional Surcharge
148. Which charge is payable by open access consumer to intra-State distribution system for usage of their system-
- Transmission charge
 - Wheeling Charge**
 - Cross Subsidy surcharge
 - Additional Surcharge
149. What is the time frame for disposal of long term open access application from the date of receipt of application complete in all respects.
- 40 days if the open access is required within the system of same distribution system is involved.**
 - 19 days if the open access is required within the system of same distribution system is involved.
 - 20 days if the open access is required within the system of same distribution system is involved.
 - 30 days if the open access is required within the system of same distribution system is involved.
150. What is the application fee for short term intra0state open access?
- Rs. 2000 + 18% GST
 - Rs. 3000 + 18% GST
 - Rs. 4000 + 18% GST
 - Rs. 5000 + 18% GST**

151. What details the application for grant of connectivity with the intra-state transmission system and or distribution system shall contain?
- Geographical location of the Applicant
 - Quantum of power to be injected in the case of generating station.
 - Quantum of power to be drawn in case of consumer
 - All of above.**
152. For grant of connectivity to an open access consumers, the cost of construction of dedicated line or the augmentation of the transmission or distribution system shall be borne by:-
- Open Access Consumer**
 - Transmission or Distribution Licenses
 - Open Access Consumer and transmission/distribution licensee is 50:50 ratio.
 - None of the above
153. Which entity shall raise the bill for open access charges to open access consumer?
- Transmission Licensee
 - Distribution licensee
 - STU in consultation with SLDC transmission licensee & distribution licensee**
 - None of the above
154. By which day the bill for the open access charges to an open access consumer (long term & medium term) is to be raised by STU?
- 3rd working day of the succeeding calendar month.**
 - 5th working day of the succeeding calendar month.
 - 7th working day of the succeeding calendar month.
 - 10th working day of the succeeding calendar month.
155. By which day the open access charges shall be paid by the open access consumer (long term & medium term) to STU.
- within 3 working days from date of receipt of bill
 - within 5 working days from date of receipt of bill**
 - within 7 working days from date of receipt of bill
 - within 10 working days from date of receipt of bill
156. By which day the open access charges (long term & medium term) payable to SLDC, transmission licensee & distribution licensee shall be disbursed by STU?
- By 10th of every month
 - By 15th of every month**
 - By 20th of every month
 - By 25th of every month
157. What is the rate of late payment surcharge, if the payment of any bill for open access charges is delayed beyond due date by an open access consumers.
- 0.5% per month or part thereof
 - 0.75% per month or part thereof
 - 1.00% per month or part thereof
 - 1.25% per month or part thereof**
158. Which entity is designated as nodal agency for billing, collecting & disbursing the intra state open access charges?
- SLDC
 - STU**
 - Distribution Licensee
 - Generating Comapny
159. By which date the short term open access consumer shall make payment from grant of short term open access by the nodal agency?
- within 3 days**
 - within 5 days
 - within 7 days
 - within 10 days
160. In case of limited short term open access, minimum schedule for drawl of power through open access in each time slot of 30 minutes during the day shall not be less than:
- 70 % of its contracted demand
 - 75% of its contracted demand
 - 80 % of its contracted demand**
 - 85% of its contracted demand

161. In case a limited short term open access consumer draws more power than its scheduled power for any time slot during the open access period in a day, what is rate of penalty?
- a. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.10 For each percent.**
- b. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.20 For each percent.
- c. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.30 For each percent.
- d. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.40 For each percent.
162. Which of the following charges limited short term open access consumer is exempted from?
- a. Transmission charges b. wheeling charges c. Demand/fixed charge d. minimum consumption charges e. cross subsidy surcharges f. Additional charges.
- i. (a), (b), (c) & (d) only
- ii. (c), (d), (e) & (f) only
- iii. (a), (b), (e) & (f) only**
- iv. (b), (c), (d) & (e) only
163. 34. What is the rate of composite operating charges paid by a limited short term open access consumer to SLDC.
- a. Rs 2000/- per day or part thereof for each transaction.**
- b. Rs 3000/- per day or part thereof for each transaction.
- c. Rs 4000/- per day or part thereof for each transaction.
- d. Rs 5000/- per day or part thereof for each transaction.
164. Which of the following charges shall be payable by limited short term open access consumer?
- a. Transmission charges b. wheeling charges c. Demand/fixed charge d. minimum consumption charges e. cross subsidy surcharges f. Additional charges.
- i. (a) & (b)
- ii. (c) & (d)**
- iii. (e) & (f)
- iv. (a) & (f)
165. Which of the following charges shall be payable by ab embedded open access consumers.
- a. Transmission charges b. wheeling charges c. Demand/fixed charge d. **All of the above**
166. A long term open access consumer who had availed access rights for atleast Years may relinquish the long-term access rights fully or partly before expiry of full terms of long term access, by making payment of compensation for stranded capacity
- a. 12**
- b. 15
- c. 18
- d. 20
167. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency atleast 1 year prior to the date from which he desires to relinquish the open access charges?
- a. 33 % of the open access charges
- b. 50 % of the open access charges
- c. 66 % of the open access charges
- d. No charges**
168. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at any time lesser than a period of 1 year prior to the date from which he desires to relinquish the open access charges?
- a. 33 % of the open access charges
- b. 50 % of the open access charges
- c. 66 % of the open access charges**
- d. No charges

Questions on Haryana Grid Code 2009

169. Haryana Electricity Grid Code (HGC) is
- A) A Regulation made by Central Electricity Authority (CEA)
 - B) A Regulation made by Haryana Electricity Regulatory Commission(HERC)**
 - C) A Set of Rules made by Ministry of Power, Government of India
 - D) A set of Rules made by Regional Load Despatch Centre (RLDC)
170. HGC is set of rules and Guiding principles for planning and operation of
- A) Inter-State Power System
 - B) Intra-State Power System**
 - C) Inter-State Transmission System (ISTS) only
 - D) Inter-State Generating Stations (ISGS) only
171. Non-Compliance of HGC for taking action against defaulting entity is to be reported to
- A) Regional Power Committee (RPC)
 - B) Regional Load Despatch Centre (RLDC)
 - C) Central Electricity Authority (CEA)
 - D) Haryana Electricity Regulatory Commission**
172. Action for non-compliance of IEGC may be taken by
- A) Central Electricity Authority (CEA) on recommendation by RPC or RLDC
 - B) Regional Power Committee (RPC) on report by RLDC
 - C) Central Electricity Regulatory Commission(CERC) on report by RPC and RLDC only
 - D) Central Electricity Regulatory Commission(CERC) on report by any person or suo-motu**
173. As per provisions of IEGC, CTU can not engage in
- A) Planning and development of Inter-State Transmission System
 - B) Business of Generation
 - C) Business of Trading
 - D) Business of Trading and Generation both**
174. As per provisions of IEGC in case if Inter-State Transmission System, nodal agency for the connectivity, long-term access and medium –term open access is
- A) Regional Load Despatch Centre (RLDC)
 - B) National Load Despatch Centre (NLDC)
 - C) Central Electricity Authority (CEA)
 - D) Central Transmission Utility (CTU)**
175. As per IEGC, Suitable System Protection Schemes (SPS) for Inter-State Transmission System may be planned by

A) Regional Load Despatch Centre (RLDC)/National Load Despatch Centre (NLDC)

B) Central Electricity Authority (CEA)

C) Central Transmission Utility (CTU)

D) Regional Power Committee

176. As per IEGC, Reliable and efficient speech and data communication systems are to be provided in their systems by

A) Central Transmission Utility (CTU)

B) Users of Inter - State Transmission System

C) State Transmission Utilities

D) All of above

177. A part of the grid can be deliberately isolated from the rest of the National/Regional grid, only

A) under an emergency, or to prevent collapse of grid

B) for safety of human life

C) when serious damage to a costly equipment is imminent and such isolation would prevent it,

D) when such isolation is specifically instructed by RLDC.

E) All of above

178. As per IEGC , provision of which fund is made for facilitating renewable sources into the grid

A) Renewable Regulatory Fund

B) Renewable Development Fund

C) Power System Development Fund

D) Renewable Generation Development Fund

179. As per IEGC , Under Frequency Relays (UFRs) are to be provided for

A) Day to Day Load shedding to manage Load by States/UTs

B) Preventing the grid from cascade tripping and Grid Disintegration/ Grid Collapse

C) Protection of the Transmission Lines

D) Protection of Transformers

180. As per IEGC, who is responsible for keeping the record of expected vis-a vis. actual relief from Under Frequency Relays

A) Regional Load Despatch Centre (RLDC)

B) National Load Despatch Centre (NLDC)

C) Central Transmission Utility (CTU)

D) Regional Power Committee (RPC)

181. As per IEGC, all possible measures are to taken to maintain frequency in the range of

A) 49.7-50.3 Hz.

B) 49.7 - 50.2 Hz.

C) 49.5-50.2 Hz.

D) 49.5-50.3 Hz.

182. As per IEGC, all possible measures are to be taken to maintain 400 kV voltage in the minimum and maximum range of

A) 390-420 kV

B) 380-410 kV

C) 370-430 kV

D) 380-420 kV.

183. As per IEGC, who is responsible for installation of special energy meters on all interconnections between the regional entities and other identified points for recording of actual net MWh interchanges and MVARh drawals

A) Central Transmission Utility (CTU)

B) State Transmission Utility (STU)

C) Distribution Company

D) Regional Load Despatch Centre (NLDC)

184. As per IEGC, restricted governor mode operation is to be implemented for generating stations synchronized with grid (with exceptions mentioned in IEGC) of the following category.

A) All thermal generating units of 200 MW and above

B) All hydro units (except those with upto three hours pondage) of 10 MW and above,

C) All generating station under category given at A) & B) which are owned by Central Sector Generating Companies only

D) All generating station under category given at A) & B) irrespective of ownership

185. Any prolonged outage of power system elements of any User/CTU/STU, which is causing or likely to cause danger to the grid or sub-optimal operation of the grid shall regularly be monitored by

A) Regional Load Despatch Centre (RLDC)

B) Central Electricity Authority (CEA)

C) Central Transmission Utility (CTU)

D) Regional Power Committee

186. **As per IEGC, All Users, CTU and STUs shall endeavor to operate their** respective power systems and power stations in an integrated manner

A) When instructed by RLDC

B) When instructed by NLDC

C) When Frequency is within stipulated Range

D) At all times

187. As per IEGC, following type (types) of trippings of important elements specified by Regional grid shall be precisely intimated by the concerned SLDC/CTU/User to RLDC as soon as possible,
A) Any tripping, whether manual or automatic,
- B) Manual Tripping only
- C) Automatic Tripping only
- D) None of the above
188. As per IEGC, amended time to time , SLDC/ SEB/distribution licensee and bulk consumer shall initiate action to restrict the drawal of its control area ,from the grid, within the net drawal schedule whenever the system frequency falls to
- A) 49.8 Hz.**
- B) 49.7 Hz.
- C) 49.5 Hz.
- D) 49.6 Hz.
189. As per IEGC, amended time to time , the SLDC/ SEB/distribution licensee and bulk consumer shall ensure that requisite load shedding is carried out in its control area so that
- A) There is less over drawal when frequency is 49.5 Hz. or below
- B) There is no overdrawl when frequency is 49.5 Hz. or below.
- C) Overdrawal is reduced to 150 MW when frequency is 49.5 Hz. or below
- D) There is no overdrawl when frequency is 49.7 Hz. or below.**
190. As per IEGC, Annual outage plan is to be prepared by
- A) RPC Secretariat in consultation with NLDC and RLDC**
- B) RPC Secretariat in consultation with CEA
- C) CTU in consultation with NLDC and RLDC
- D) CTU in consultation with CEA
191. As per provisions of IEGC, if any deviation is required from annual outage plans prepared in advance it shall be with prior permission from
- A) RPC and RLDC.**
- B) RPC only
- C) RLDC only
- D) CTU
192. The control Area jurisdiction of any generating station is normally, decided on the basis of
- A) Ownership , UMPP Status and capacity under commercial operation of Generating Station
- B) Share of host State
- C) Connection of Generating Station with ISTS and/or State Transmission System
- D) All of above**

193. As per stipulations in IEGC, the control Area jurisdiction of any generating station
- A) Can not change once decided
 - B) May be in one control area (i.e. SLDC) at one point of time and another control area (i.e. RLDC) at another point of time**
 - C) As decided by RPC
 - D) As decided by RLDC
194. As per IEGC, Regional grids are to be operated as power pools
- A) With centralised scheduling y RLDCs
 - B) With centralized scheduling by RLDC and NLDC
 - C) with decentralized scheduling and despatch,**
 - D) All of above
195. As per IEGC, which of the following is not total responsibility of SLDCs with respect to its control area
- A) Scheduling/despaching their own generation (including generation of their embedded licensees)
 - B) Regulating the demand of its control area and permitting long term access, medium term and short term open access transactions for embedded generators/consumers, in accordance with the contracts
 - C) Scheduling their drawal from the ISGS (within their share in the respective plant's expected capability)
 - D) Ensuring adequate availability of power**
196. As per provisions of IEGC, Drawal Schedule of control areas are decided on
- A) Hourly basis
 - B) Day - ahead basis**
 - C) Monthly Basis
 - D) Weekly Basis
197. As per HGC, which is the apex body to ensure integrated operation of the power system in Haryana
- A) CEA
 - B) RPC
 - C) SLDC**
 - D) NLDC
198. The State Load Despatch Centre is responsible for optimum scheduling and despatch of electricity within the region in accordance with
- A) The contracts entered into with the licensees or the generating companies operating in the state**
 - B) Direction by CEA

- C) Direction by CTU
- D) Direction by NLDC
199. As per IEGC, who is responsible to ensure development of an efficient, co-ordinate and economical system of inter-State transmission lines for smooth flow of electricity from generating stations to the load centers
- A) CEA
- B) CTU**
- C) STU
- D) Transmission Licensees
200. As per IEGC, at present, scheduling is
- A) Mandatory for a particular category of wind generators**
- B) Mandatory for all wind generators
- C) Not mandatory for any wind generator
- D) To be decided by Wind Generator
201. As per IEGC Var charges are applicable when
- A) voltage at the metering point is below 97%
- B) voltage is above 103%.
- C) In both the cases of A) and B)**
- D) Voltage at metering point is below 95 % and above 105 %
202. Switching in/out of all 400 kV bus and line Reactors throughout the grid and Tap changing on all 400/220 kV ICTs shall also be done
- A) As per RLDCs instructions only.**
- B) As per decision by respective transmission Utility
- C) As per decision by CTU
- D) Any time as per decision by CPCC
203. First IEGC, which became effective from 1st Feb, 2000 was
- E) A Regulation made by Central Electricity Authority (CEA)
- F) A Regulation made by Central Electricity Regulatory Commission (CERC)
- G) A Document of CTU Approved by CERC**
- H) A Document of CTU Approved by Central Electricity Authority (CEA)
204. For the purpose of the IEGC, the Damodar Valley Corporation (DVC) is treated
- A) **similar to a State Electricity Board (SEB)**
- B) Similar to a generator
- C) Similar to a transmission Licensee
- D) Similar to a distribution licensee
205. Which of the following would act as the Central control room in case of natural & man made emergency/disaster where it affects the power system operation.
- A) Regional Load Despatch Centre (RLDC)
- B) Control Room set up by CEA for this purpose
- C) Control Room Ministry of Power for this purpose

D) **National Load Despatch Centre (NLDC)**

206. As per HGC who is responsible for keeping accounts of quantity of electricity transmitted through the state grid

A) Regional Power Committee (RPC)

B) State Load Despatch Centre (SLDC)

C) Central Transmission Utility (CTU)

D) Central Electricity Authority (CEA)

207. As per IEGC who is responsible for discharging all functions of planning and co-ordination relating to inter-State transmission system in co-ordination with various agencies

A) Regional Power Committee (RPC)

B) Regional Load Despatch Centre (RLDC)

C) Central Transmission Utility (CTU)

D) Central Electricity Authority (CEA)

208. As per IEGC who is responsible for issuing of Transmission Planning Criteria and guidelines

A) Regional Power Committee (RPC)

B) Ministry of Power, Government of India

C) Central Transmission Utility (CTU)

d) Central Electricity Authority (CEA)

209. As per IEGC/HGC, in all substations (132 kV and above), how many transformers are to be provided.

A) At least One

B) At Least Two

C) At least Three

D) Number not specified; as decided by Transmission Licensee

210. As per IEGC, the primary objective of integrated operation of the National/ Regional grids is

A) to enhance the overall operational reliability and economy of the entire electric power network spread over the geographical area of the interconnected system

B) to enhance the overall operational reliability and economy of the Inter-State electric power network only

C) to enhance the overall operational reliability of the entire electric power network spread over the geographical area of the interconnected system

D) to enhance the overall operational economy of the entire electric power network spread over the geographical area of the interconnected system

211. As per IEGC under Restricted Governor Mode Operation (RGMO),

A) There should not be any increase in generation in case of decrease in grid frequency below 49.7 Hz.

B) There should not be any reduction in generation in case of improvement in grid frequency above 50.2 Hz.

C) There should not be any reduction in generation in case of improvement in grid frequency below 50.2 Hz.

- D) There should not be any increase in generation in case of decrease in grid frequency below 50 Hz.
212. As per IEGC provision of protections and relay settings are to be **coordinated periodically throughout the Regional grid,**
- A) As per a plan finalized by the Protection sub-Committee of the RPC.**
- B) As per direction of RLDC
- C) As per direction of CTU
- D) As per a plan finalized by the Operation Coordination sub-Committee (OCC) of the RPC.
213. As per IEGC, Who is (are) allowed to carry out checking of Power System Stabilizers (PSS) in Automatic Voltage Regulators (AVRs) of generating units (wherever provided) and further tuning it, wherever considered necessary
- A) CTU only
- B) RLDC
- C) RPC only
- D) CTU /RPC**
214. As per IEGC, Automatic Under-Frequency and df/dt Relays for load shedding in their respective systems are to be provided by
- A) All SEBs, distribution licensees / STUs
- B) CTU and all STUs
- C) CTU and all SEBs, distribution licensees / STUs
- D) CTU and all SEBs
215. As per IEGC, state-of-the-art Automatic Demand Management Schemes are to be formulated and implemented by
- A) SLDC through respective State Electricity Boards/Distribution Licensees**
- B) SLDC through respective State Transmission Utility
- C) RLDC through respective State Electricity Boards/Distribution Licensees
- D) RPC through respective State Electricity Boards/Distribution Licensees
216. Detailed plans and procedures for restoration after partial/total blackout of each User's/STU/CTU system within a Region, are to be finalized by the
- A) RLDC in coordination with concerned User's/STU/CTU .
- B) concerned User's/STU/CTU in coordination with the RLDC**
- C) RPC in coordination with concerned User's/STU/CTU .
- D) NLDC in coordination with concerned User's/STU/CTU .
217. Mock trial runs of the procedure for restoration after partial/total blackout for different sub-systems are to be carried out by the Users/CTU/STU at least
- A) once in every year.
- B) once in every three months.
- C) once every six months.**
- D) once in every two year.
218. IEGC,2010 (read with other relevant CERC Regulations) contains provisions related to scheduling of
- A) Long-term, Medium –term and short-term transactions**
- B) Only Long-term and Medium –term transactions
- C) Only Long-term and short-term transactions

- D) Only Long-term transactions
219. As per IEGC, The Inter-State Generating Stations (ISGS)
- A) may deviate from the given schedules within the limits specified in the CERC UI Regulations
 - B) can not deviate from the given schedules
 - C) may deviate from the given schedules depending on the plant and system conditions
 - D) may deviate from the given schedules within the limits specified in the UI Regulations of CERC and depending on the plant & system conditions**
220. Which of the following is correct regarding scheduling of Hydro Generating Stations
- A) These are expected to respond to grid frequency changes
 - B) These are expected to respond to inflow fluctuations.
 - C) These are free to deviate from the given schedule without causing grid constraint
 - D) All of above**
221. As per IEGC, In the event of bottleneck in evacuation of power due to any constraint, in the transmission system necessitating reduction in generation, which statement is true
- A) RLDC certifies the event and RLDC can revise the schedule which is effective from the 4th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.**
 - B) RLDC certifies the event and RLDC can revise the schedule which is effective from the 6th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
 - C) RPC certifies the event and RLDC can revise the schedule which is effective from the 4th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
 - D) RPC certifies the event and RLDC can revise the schedule which is effective from the 6th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
222. As per IEGC, In case of curtailment of schedule, which is false Statement
- A) The short-term customer shall be curtailed first followed by the medium-term customers, which shall be followed by the long-term customers
 - B) The Long-term customer shall be curtailed first followed by the medium-term customers, which shall be followed by the short-term customers**
 - C) Amongst the customers of a particular category, curtailment shall be carried out on *pro rata* basis.
 - D) Statements at A) and C) both are true
223. Certification of grid disturbance in respect of revising the schedule of generating stations and beneficiaries is to be one by
- A) RLDC**
 - B) NLDC
 - C) RPC
 - D) CEA

224. As per IEGC, In the interest of better operation of Grid, RLDC can revise the schedule
- A) RLDC can revise the schedule can revise the schedule at any point of time
 - B) RLDC can revise the schedule on its own
 - C) Both A)&B)**
 - D) None of Above
225. Under IEGC, the regional entities are mandated to regulate their generation and/or consumers' load so as to maintain their actual drawal from the regional grid
- A) close to their schedule.**
 - B) Exactly same as schedule
 - C) More than schedule
 - D) Less than scheule
226. As per IEGC, the wind generator would have to bear UI charges if the actual generation is beyond
- A) +/- 50% of the schedule
 - B) +/- 30% of the schedule**
 - C) +/- 20% of the schedule
 - D) +/- 40% of the schedule
227. As per IEGC, the wind generator would have to bear UI charges if the actual generation is beyond
- A) Would have to bear the UI charge if the actual generation is beyond +/- 50% of the schedule
 - B) Would have to bear the UI charges if the actual generation is beyond +/- 30% of the schedule
 - C) Would have to bear the UI charges if he actual generation is beyond +/- 60% of the schedule
228. As per IEGC, net UI charges borne by the host State due to the solar/ wind generation, are
- A) to be shared among all the States of the country**
 - B) to be shared among all the Wind/ Solar Generating States of the country
 - C) to be borne by Govt. of host State
 - D) to be reimbursed to host State by MNRE as grant
229. As per provisions of IEGC, If a generating station is connected both to ISTS and the State network, scheduling and other functions performed by the system operator of a control area will be done by SLDC, **only if** state has
- A) more than 50% Share of power**
 - B) less than 50% Share of power
 - C) 100% share of power
 - D) more than 40% Share of power
230. As per IEGC, who has to ensure immediate compliance of the directions by RLDCs in case of contingencies and /or threat to the system security
- A) SLDC**
 - B) Distribution Company
 - C) State Transmission Utility
 - D) State Electricity Board
231. As per IEGC, amended time to time, all the Users , STU/SLDC and CTU have to send information/data including disturbance recorder/sequential event recorder output to RLDC for purpose of analysis of any grid disturbance/event
- A) Within 24 hours**
 - B) Within 7 Days
 - C) Within 15 Days
 - D) Within 30 Days
232. As per IEGC, who has to carry out planning studies for Reactive Power compensation of ISTS including reactive power compensation requirement at the generator's /bulk

consumer's switchyard and for connectivity of new generator/ bulk consumer to the ISTS

- A) CEA
- B) RLDC
- C) CTU**
- D) NLDC

233. **Any** exemption from the provisions of Haryana Grid Code shall become effective only after approval/ consent of:-

- i. SLDC**
- ii. HVPNL
- iii. UHBVNL & DHBVNL
- iv. HERC

234. What does DSOCC stand for:-

- i. Distribution System Operation & Control Centre**
- ii. Distributed System Open Access Centre
- iii. Distribution System Open Consumer Centre
- iv. Distribution System for Open Access ConsumerCentre

235. SVC stands for:-

- i. Static Voltage Control
- ii. System Voltage Capacitor
- iii. System variable Voltage Control
- iv. Static VAR Compensator**

236. The Voltage range for 400 kV Transmission System is:-

- i. Maximum 420 kV & Minimum 360 kV**
- ii. Maximum 405 kV & Minimum 395 kV
- iii. Maximum 415 kV & Minimum 385 kV
- v. Maximum 410 kV & Minimum 390 kV

237. What is the Target fault clearance time on 400kV Transmission Line?

- i. 100 m sec.**
- ii. 100 m sec.
- iii. 100 m sec.
- iv. 100 m sec.

238. Who is the Chairman of Grid Coordination Committee?

- i. Director (Technical) STU**
- ii. Chief Engineer of SLDC
- iii. MD of Distribution Company
- iv. Power Minister of the State

239. What is the Permissible Grid Frequency range specified in:-

- i. 49.85Hz -50.05Hz
- ii. 49.95Hz -50.15Hz
- iii. 49.95Hz -50.15Hz**
- iv. 49.95Hz -50.15Hz

240. Which Agency is responsible for National Electricity Plan?

- i. CEA**
- ii. CERC
- iii. HERC
- iv. SLDC

241. The Droop for all generators above 50MW synchronized with the Grid is:-

- i. Between 3% and 6%**
- ii. Between 1% and 3%
- iii. Between 1% and 5%
- iv. Between 2% and 5%

242. The potential transformers used in conjunction with interface meters shall be of accuracy:-

- i. 0.01
- ii. 0.1
- iii. 0.2**
- iv. 0.4

243. Transformers above 10 MVA have following protection scheme:-

- i. Earth fault protection
 - ii. Differential Protection**
 - iii. Isolated Protection
 - iv. Distance Protection
244. The 33 kV and 11 kV lines shall have:-
- i. Directional overcurrent relays
 - ii. Non- Directional overcurrent relays**
 - iii. Ohm Relays
 - iv. Mho Relays
245. Which Agency maintains tripping log of state generator units:-
- i. SLDC**
 - ii. NRLDC
 - iii. DSOCC
 - iv. Grid Coordination Committee
246. What does Black start mean?
- i. The start-up of a generating unit without use of internal power following and failure**
 - ii. Start of generating unit during black-out
 - iii. Start of generating unit above frequency 50.05^{Hz}
 - iv. Start of generating unit below frequency 49.85^{Hz}
247. Maximum continuous rating of a generating unit is:-
- i. 105% of Maximum rating**
 - ii. 110% of Maximum rating
 - iii. 115% of Maximum rating
 - iv. 120% of Maximum rating
248. Each EHV substation equipment should comply with:-
- i. ISI Standards
 - ii. Hallmark Standards
 - iii. BIS Standards**
 - iv. National testing agency Standards
249. PSS provided in the AVR of the generating unit stands for:-
- i. Power System Stabilizer**
 - ii. Power Safety System
 - iii. Power Selective System
 - iv. Power survival System
250. Site common drawing shall contain:-
- i. Site Layout
 - ii. Electrical Layout
 - iii. Details of Protection System
 - iv. Common resources
 - v. All of the above**
 - vi. None of the above
251. Who certify for the purpose of payment charges availability of state transmission system?
- i. HERC
 - ii. CERC
 - iii. HVPNL
 - iv. SLDC**
252. What voltage comes under extra high voltage?
- i. Greater than 33kV**
 - ii. Less than 33kV

Topic- Power Plant Familiarization (For HPGCL Only)

1. On which one of the following cycles does a modern steam power plant work?

- (a) Carnet cycle
- (b) Rankine cycle
- (c) Otto cycle
- (d) Bell-Coleman cycle

Answer: (b) Rankine cycle

2. The percentage of O₂ in atmospheric air is

- (a) 21 % by volume.
- (b) 23 % by weight.
- (c) 79 % by volume and 77% by weight.
- (d) both (a) and (b).

Answer: (d) both (a) and (b).

3. Huge quantity of water is required in a steam power plant. It is required

- (e) Generating steam in boiler.
- (f) For cooling purposes such as in condenser.
- (g) As a carrying medium such as in disposal of ash.
- (h) All of the above.

Answer: (d) all of the above.

4. Rankine cycle efficiency of a steam power plant is in the range of

- (a) 20 - 30%.
- (b) 30 - 45%.
- (c) 45 - 60%.
- (d) 60 - 80%.

Answer: (b) 30 - 45%.

5. The steam power plant efficiency can be improved by

- (a) Using large quantity of water.
- (b) Burning large quantity of coal.
- (c) Using high pressure and high temperature steam.
- (d) Decreasing the load on the plant.

Answer: (c) using high pressure and high temperature steam.

Turbine & Auxiliaries

6. In a regenerative cycle, feed water is heated by

- (a) heaters.
- (b) Extracted steam from the turbine.
- (c) exhaust gases.
- (d) all of the above.

Answer: (b) Extracted steam from the turbine.

7. In the feed water and steam circuit of a thermal power plant, the condensate flows from the condensate extraction pump to the boiler feed pump and, then to the boiler. The HP and LP heaters are located in this circuit in relation to the boiler feed pump (BFP) as

- (a) both HP and LP heaters after BFP.
- (b) HP heater before and, LP heater after BFP.
- (c) both HP and LP heaters before BFP.
- (d) LP heater before and, HP heater after BFP.

Answer: (d) LP heater before and, HP heater after BFP.

8. In thermal power plants, the pressure in the working fluid cycle is developed by

- (a) condenser.
- (b) superheater.
- (c) feed water pump.
- (d) turbine.

Answer: (c) feed water pump.

9. Heating of feed water in De-aerator is done to

- (a) heat the steam.
- (b) heat the feed water.
- (c) remove dissolved gases in water.
- (d) remove dissolved solid impurities in water.

Answer: (c) remove dissolved gases in water.

10. In turbines, part of the steam is extracted for

- (a) condensation.
- (b) reheating.
- (c) feed water heating.
- (d) secondary air heating.

Answer: (c) feed water heating.

11. The modern steam turbines are.....

- (a) Impulse turbine
- (b) Reaction turbine
- (c) Impulse-reaction turbine
- (d) None of the above

Answer:(c) Impulse-reaction turbine

12. In a steam power plant water is used for cooling purposes in

- (a) economizer.
- (b) condenser.
- (c) Soot blower.
- (d) electrostatic precipitator.

Answer: (b) condenser.

13. In a steam turbine cycle, the lowest pressure occurs in

- (a) condenser.
- (b) turbine inlet.
- (c) boiler.
- (d) super-heater.

Answer: (a) condenser.

14. Increase in condenser back pressure will lead to a

- (a) loss.
- (b) gain.
- (c) none of these.

Answer: (a) loss.

15. In which part of the thermal power plant, the steam pressure is less than that of atmosphere ?

- (a)Boiler.
- (b)Turbine.
- (c)Super-heater.
- (d) Condenser.

Answer: (d) Condenser.

16. The function of a condenser in a steam power plant is to

- (a) condense the large volume of steam to water to be used as boiler feed water.
- (b) receive the large volume of steam exhausted from the steam turbine.
- (c) maintain pressure below atmospheric so that maximum heat energy can be extracted from steam.
- (d) all of the above.

Answer: (d) all of the above.

17. In a shell and tube surface condenser

- (a) steam passes through the tubes and cooling water surrounds them.
- (b) cooling water passes through the tubes and steam surrounds them.
- (c) steam and water mix to give condensate.
- (d) none of the above.

Answer: (b) cooling water passes through the tubes and steam surrounds them.

18. In a steam power plant cooling towers are used for

- (a) cooling condenser outlet water.
- (b) cooling exhaust steam.
- (c) cooling feed water.
- (d) all of the above.

Answer: (a) cooling condenser outlet water.

19. In case of reaction steam turbine

- (a) there is an enthalpy drop both in fixed and moving blades.
- (b) there is enthalpy drop only in moving blades.
- (c) there is enthalpy drop only in fixed blades.
- (d) none of the above.

Answer: (a) there is an enthalpy drop both in fixed and moving blades.

20. As compared to steam at entry to the turbine which of the following will be larger at exit ?

- (a) Flow rate.
- (b) Pressure.
- (c) Specific volume.
- (d) Specific enthalpy.

Answer: (c) Specific volume.

21. What is the function of turbine gland steam

- a) To heat the turbine
- b) To provide sealing between rotor and casing
- c) To remove air from turbine
- d) To heat the steam

Answer: (b) To provide sealing between rotor and casing

22. What is the function of Gland steam cooler

- a) To heat the turbine
- b) To condense the gland steam
- c) To remove air from turbine
- d) To provide the extraction steam

Answer: (b) To condense the gland steam

23. What is the use of centrifuge in power plant

- a) To remove condensate & dust from the lube oil
- b) To remove air from the condenser
- c) To provide lube oil to turbine
- d) None of the above

Answer: (a) To remove condensate & dust from the lube oil

24. What is the purpose of emergency oil pump in turbine oil system

- a) To provide lubrication in case of A.C power failure
- b) To provide lubrication in case of failure of lube oil pump
- c) Both (a) & (b)
- d) None of the above

Answer: (c) Both (a) & (b)

25. Boiler feed pump is

- a) A centrifugal pump
- b) A reciprocating pump
- c) Screw type pump
- d) A submersible type pump

Answer: (a) A centrifugal pump

26. What is the function of barring gear

- a) To rotate the rotor at a minimum speed
- b) To rotate the turbine at 3000 R.P.M
- c) To help during rolling of turbine
- d) None of the above

Answer: (a) To rotate the rotor at a minimum speed

27. Steam output of HP turbine is known as

- a) Cold Re-heat (CRH)
- b) Hot Re-heat (HRH)
- c) Main Steam
- d) None of the above

Answer: (a) Cold Re-heat (CRH)

28. Purpose of Stator Cooling water system

- a) To cool the stator of the Generator
- b) To cool the rotor of generator
- c) Both (a) & (b)
- d) None of the above

Answer: (a) To cool the stator of the Generator

29. Why Governing System is used in turbine

- a) To maintain the speed of the turbine
- b) To maintain the steam pressure
- c) To maintain the steam temperature
- d) None of the above

Answer: (a) To maintain the speed of the turbine

30. What is the PRDS (Pressure reducing & De-superheating Station)

- a) To provide gland steam
- b) To provide steam for fuel oil atomization
- c) To provide steam for heating of feed water in De-aerator
- d) all of the above

Answer: (d) all of the above

31. What is the use of jacking oil pump

- a) To lift the turbine rotor
- b) To provide lubrication to turbine
- c) To provide the sealing oil
- d) None of the above

Answer: (a) To lift the turbine rotor

32. What is the function of CEP (Condensate Extraction Pump)

- a) To pump the condensate from hot-well to De-aerator
- b) To create vacuum in the condenser
- c) To condense the steam in condenser
- d) To provide the cooling water to condenser

Answer: (a) To pump the condensate from hot-well to De-aerator

33. Purpose of Governing Valves in turbine

- a) To control the steam flow
- b) To control the lube oil pressure
- c) To control the steam temperature
- d) None of the above

Answer: (a) To control the steam flow

34. The steam is superheated to the highest economical temperature in order to

- (a) reduce the requirement of steam for a given output of energy owing to its high internal energy and thus reduce the turbine size.
- (b) reduce the mechanical resistance to the flow of steam over turbine blades and increase the efficiency as superheated steam is dry and so turbine blades remain dry.
- (c) avoid corrosion and pitting at the turbine blades occurring owing to steam dryness.
- (d) all of the above.

Answer: (d) all of the above.

35. The purpose of the boiler feed pump is to

- (a) pump hot air into the boiler.
- (b) pump pulverized coal into the boiler.
- (c) pump out steam from the boiler.
- (d) pump water into the boiler.
- (e) none of the above.

Answer: (d) pump water into the boiler

36. Any leakage of air into the condenser destroys the vacuum and causes

- (a) an increase in air pressure in the condenser limiting the useful heat drop in the steam turbine.
- (b) lowering of the partial pressure of the steam and of the saturation temperature along with it.
- (c) under-cooling of the condensate.
- (d) all of the above.

Answer: (d) all of the above.

37. The Efficiencies of the LP, IP and HP turbines are in the order

- a) Efficiency of LP turbine > Efficiency of IP turbine > Efficiency of HP turbine
- b) Efficiency of HP turbine > Efficiency of IP turbine > Efficiency of LP turbine
- c) Efficiency of IP turbine > Efficiency of HP turbine > Efficiency of LP turbine

d) Efficiency of HP turbine = Efficiency of IP turbine = Efficiency of LP turbine

Answer: (c) Efficiency of IP turbine > Efficiency of HP turbine > Efficiency of LP turbine.

38. In cooling Tower, water is cooled by the process of

- a) Evaporative Cooling
- b) Condensation
- c) Fusion
- d) Sublimation

Answer: (a) Evaporative Cooling.

39. Hydraulic Coupling in Boiler Feed Pump is used for

- a) Speed Control
- b) Provide Suction to the pump.
- c) For Priming of the pump.
- d) To provide NPSH

Answer: (a) Speed Control.

40. HP-LP Bypass system is used for

- a) To attain the steam parameters for turbine rolling
- b) To maintain flow of steam to condenser in case of tripping of turbine.
- c) Both (a)& (b)
- d) None of the above

Answer: (c) Speed Control.

41. What are the 3-Elements for Boiler drum level control

- a) Steam flow-Feed water flow-Drum level
- b) Condensate flow-Feed water flow-Drum level
- c) Feed pump speed-Feed water flow-Drum level
- d) None of the above

Answer: (a) Steam flow-Feed water flow-Drum level

42. The rotor of HP, IP & LP turbine are mounted on single line which is called as

- a) Tandem Compounding
- b) Cross Compounding
- c) Velocity Compounding
- d) Pressure Compounding

Answer: (a) Tandem Compounding

43. The change by which any substance is converted from a gaseous state to liquid state is termed as -----

- a) condensation
- b) Evaporation

- c) Fusion
 - d) Phase change
- Answer: (a) condensation

Boiler & Auxiliaries

44. Air pre-heater in a steam power plant

- (a) Recovers the heat from the flue gases leaving the **economizer**.
- (b) Improves combustion rate.
- (c) Raises the temperature of the furnace gases.
- (d) all of the above.

Answer: (d) all of the above.

45. In a thermal power plant, the feed water coming to the economiser is heated using

- (a) HP steam.
- (b) LP steam.
- (c) direct heat in the furnace.
- (d) flue gases.

Answer: (d) flue gases.

46. Arrange the following in the correct sequence in which the flue gas passes through them after coming out of the boiler in a thermal power station:

- (1) ID Fan.
- (2) Air preheater.
- (3) Economiser.
- (4) Electrostatic precipitator.

Select the answer using the codes given below

- (a) 4, 3, 2, 1
- (b) 3, 2, 4, 1
- (c) 2, 1, 4, 3
- (d) 1, 4, 3, 2

Answer: (b) 3, 2, 4, 1

47. Critical pressure for steam is in the range of

- (a) 50 - 100 kg/cm²
- (b) 100 - 200 kg/cm²
- (c) 200 - 250 kg/cm²
- (d) above 300 kg/cm²

Answer: (c) 200 - 250 kg/cm²

48. A super critical boiler is one that operates above the pressure and temperature of the following values

- (a) 100 kg/cm² and 540°C
- (b) 170 kg/cm² and 540°C
- (c) 100 kg/cm² and 373°C
- (d) 222 kg/cm² and 373°C

Answer: (d) 222 kg/cm² and 373°C

49. In a superheater

- (a) pressure rises and temperature drops .
- (b) temperature rises and pressure drops .
- (c) temperature rises and pressure remains unchanged.
- (d) pressure rises and temperature remains the same.

Answer: (c) temperature rises and pressure remains unchanged.

50. The draught which a chimney produces is called.....

- (a) Induced draught
- (b) Forced draught
- (c) Natural draught
- (d) Balanced draught

Answer: (c) Natural draught

51. Within the boiler, the steam has highest temperature in

- (a) water tubes.
- (b) super-heater
- (c) water walls.
- (d) water drum.

Answer: (a) super-heater

52. Which of the following enters the superheater ?

- (e) Superheated steam.
- (f) Wet steam.
- (g) Hot water.
- (h) Cold water.

Answer: (b) Wet steam.

53. Superheated steam is always

- (a) at a pressure more than that of the boiler steam.
- (b) at a pressure lower than the maximum cycle pressure.
- (c) at a temperature higher than the temperature of saturation corresponding to the steam pressure.
- (d) none of the above.

Answer: (b) at a pressure lower than the maximum cycle pressure.

54. Steam is superheated in order to

- (a) improve Rankine cycle efficiency.
- (b) reduce initial condensation losses.
- (c) avoid too high temperature in the last stage of the turbine.
- (d) all of the above.

Answer: (d) all of the above.

55. The function of the economizer is to

- (a) heat up the incoming water with exhaust steam.
- (b) heat up the pulverized fuel by exhaust gases.
- (c) heat up the incoming air by exhaust gases.
- (d) heat up the incoming water by exhaust gases.

Answer: (d) heat up the incoming water by exhaust gases.

56. In a steam power plant heat from the flue gases is recovered in

- (a) A condenser.
- (b) A chimney.
- (c) Economizer and air preheater.
- (d) A de-super-heater.

Answer: (c) economizer and air preheater.

57. Economizer in a steam power plant

- (a) improves the boiler efficiency by 10-12%.
- (b) saves fuel consumption by 5-15%.
- (c) becomes a necessity for pressure exceeding 70 kg/cm².
- (d) all of the above.

Answer: (d) all of the above.

58. Which one is essential for combustion of fuel ?

- (a) Oxygen.
- (b) Correct fuel-air ratio.
- (c) Proper ignition temperature.
- (d) All of the above three.

Answer: (d) All of the above three.

59. The proper indication of incomplete combustion is

- (a) the smoking exhaust from chimney.
- (b) high temperature of flue gas.
- (c) high CO content in flue gases at exit.
- (d) high CO₂ content in flue gases at exit.

Answer: (c) high CO content in flue gases at exit.

60. Equipment used for pulverizing the coal is the

- (a) hopper.
- (b) stoker.
- (c) ball mill.
- (d) burner.

Answer: (c) ball mill.

61. Pulverized fuel is used for

- (a) better burning.
- (b) increased calorific value of coal.
- (c) less radiation loss.
- (d) medium size units.

Answer: (a) better burning.

62. The advantages of using pulverized fuel include

- (a) higher boiler efficiency, low air requirement and low fan power.
- (b) easy and complete combustion.
- (c) fast response to load changes and low banking losses.
- (d) all of the above.

Answer: (d) all of the above.

63. Pulverized coal is

- (a) non-smoking coal.
- (b) coal free from ash.
- (c) coal broken in fine particles.
- (d) coal which burns for long time.

Answer: (c) coal broken in fine particles.

64. The pressure at the furnace is minimum in case of

- (a) induced draught.
- (b) forced draught
- (c) balanced draught.
- (d) natural draught.

Answer: (c) balanced draught.

65. In coal-fired thermal power stations, what are the electrostatic precipitators used for?

- (a) To remove dust particles settling on the bus bar conductors in the station switchyard.
- (b) To condense steam by electrostatic means.
- (c) To keep the air heaters clean.
- (d) To collect the dust particles from the flue gases.

Answer: (d) To collect the dust particles from the flue gases.

66. Electrostatic precipitator is installed between

- (a) induced fan and chimney.
- (b) air pre-heater and induced fan.
- (c) economizer and air pre-heater.

- (d) boiler furnace and economizer.

Answer: (b) air pre-heater and induced fan.

67. What is the function of Furnace Supervisory Safeguard System (FSSS) in boiler

- a) Execution of safe starting and shutdown procedure of fuel firing equipments and preventing errors in operating such equipments.
- b) Provide protection against fluctuation of fuel firing and air control equipments.
- c) Help in avoiding furnace explosion
- d) All of the above

Answer: (d) All of the above

68. What is Main Fuel Trip (MFT) in boiler

- a) Execution of safe starting and shutdown procedure of fuel firing equipments and preventing errors in operating such equipments.
- b) An MFT occurs when the burner management system detects a dangerous condition and shuts down the boiler.
- c) Provide protection against fluctuation of fuel firing and air control equipments.
- d) All of the above

Answer: (b) An MFT occurs when the burner management system detects a dangerous condition and shuts down the boiler.

69. Which of the following pass through the Air-preheater

- a) Primary Air.
- b) Secondary Air
- c) Flue Gases
- d) All of the above

Answer: (d) All of the above

70. Wind box is located at.....

- a) Left & Right Side of the furnace
- b) Front & Back Side of furnace
- c) Both (a)&(b).
- d) None of the above

Answer: (a) Left & Right Side of the furnace

71. Which fuel oil is used in the boiler

- a) Light Diesel Oil (LDO)
- b) Heavy Furnace Oil (HFO)
- c) Both (a)&(b).
- d) None of the above

Answer: (a) Both (a)&(b).

72. Which is used with LDO for atomization

- a) Steam
- b) Compressed Air
- c) High pressure water
- d) All of the above

Answer: (b) Compressed Air

73. Why soot blowers are used

- a) to remove the soot deposited on the furnace tubes
- b) to remove deposits from economiser
- c) to remove dust from air pre-heater
- d) to clean the coal mill.

Answer: (a) to remove the soot deposited on the furnace tubes

74. What is the function of boiler drum

- a) to separate the steam from water
- b) to facilitate the feed water make up
- c) to provide the chemical dosing
- d) All of the above

Answer: (d) All of the above

75. Which type of heat transfer carried out inside the furnace

- a) Conductive
- b) Convective
- c) Radiative
- d) All of the above

Answer: (d) All of the above

76. What is the function of seal-trough at the bottom of boiler

- a) To avoid the air-ingress inside the boiler
- b) To facilitate the boiler expansion
- c) Both (a)&(b)
- d) None of the above

Answer: (c) Both (a)&(b)

77. What is the function of primary air

- a) To transport coal from mill to furnace
- b) To help proper combustion of coal inside the furnace
- c) To provide cooling of scanners
- d) None of the above

Answer: (a) To transport coal from mill to furnace

78. What are the components of rotary air-preheater

- a) Guide bearing
- b) Support bearing
- c) Air baskets
- d) All of the above

Answer: (d) All of the above

79. Energy supplied by combustion of fuel is equal to

- a) mass of fuel consumed x its specific heat
- b) mass of fuel consumed x its heat capacity
- c) mass of fuel consumed x its calorific value
- d) mass of fuel consumed x its density

Answer: (c) mass of fuel consumed x its calorific value

80. Which of the following is the predominant loss in a furnace oil fired boiler

- a) Dry flue gas losses

- b) Heat loss due to moisture in air
- c) Heat loss due to radiation and convection
- d) Heat loss due to moisture in fuel

Answer: (a) Dry flue gas losses

81. Steam Coil Air-Pre Heater (SCAPH) used for

- a) Heating the Secondary fan air
- b) Heating the Primary Fan Air
- c) Heating the flue gases
- d) All of the above

Answer: (a) Heating the Secondary fan air

82. The heat required to raise the temperature of water to the saturation temperature is known as

- a) Specific heat
- b) Heat capacity
- c) One Calorie
- d) Sensible heat

Answer: (a) Sensible heat

83. The quantity of heat required to change 1 kg of the substance from liquid to vapor state without change of temperature is termed as

- a) Latent heat of fusion
- b) Latent heat of vaporization
- c) Heat capacity
- d) Sensible heat

Answer: (a) Latent heat of vaporization

Generator & Auxiliaries

84. What are the parameters checked while synchronizing a Generator with Grid

- a) Phase angle
- b) Frequency
- c) Voltage
- d) All of the above

Answer: (d) All of the above

85. What is used for cooling the Generator rotor

- a) Oxygen
- b) Nitrogen
- c) Hydrogen
- d) Carbon-Dioxide

Answer: (c) Hydrogen

86. What is used for cooling the Generator stator

- a) Water-cooled stator coils
- b) Carbon-Dioxide
- c) Oxygen
- d) Nitrogen

Answer: (a) Water-cooled stator coils

87. What is the purpose of Generator Seal oil System

- a) To avoid the ingress of air inside the generator
- b) To avoid hydrogen leakage from the Generator
- c) Both (a)&(b)
- d) None of the above

Answer: (b) Both (a)&(b)

88. What is the function of exciter

- a) Supply DC magnetization current supplied to the rotor
- b) Generate the alternating current
- c) Control the output of the Generator
- d) All of the above

Answer: (a) Supply DC magnetization current supplied to the rotor

89. What is the use of Unit Auxiliary Transformer

- a) provides power to the auxiliary equipment of a power generating station
- b) Supply DC magnetization current supplied to the rotor
- c) Control the output of the Generator
- d) All of the above

Answer: (a) provides power to the auxiliary equipment of a power generating station

90. What is the use of Station Transformer

- a) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation
- b) provides power to the auxiliary equipment of a power generating station
- c) Supply DC magnetization current supplied to the rotor
- d) Control the output of the Generator

Answer: (a) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation

91. What is the function of Generator-Transformer

- a) connects the generator output to the grid
- b) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation
- c) provides power to the auxiliary equipment of a power generating station
- d) Supply DC magnetization current supplied to the rotor

Answer: (a) connects the generator output to the grid

92. Generator transformer is used to...

- a) Step-up the Generator output
- b) Step-down the Generator output
- c) Both (a)&(b)
- d) None of the above

Answer: (a) Step-up the Generator output

93. Function of Buchholz relay in the Generator transformer

- a) **Safety device to sense abnormal conditions occurring inside a transformer**
- b) **Used to measure the flow of current**
- c) **Used to measure the flow of voltage**
- d) All of the above

Answer: (a) **Safety device to sense abnormal conditions occurring inside a transformer**

94. What is the purity of Hydrogen to be maintained inside the Generator

- a) **>98%**
- b) **>80%**
- c) **>70%**
- d) **>65%**

Answer: (a) **>98%**

95. What is the function of automatic voltage regulator (AVR)

- a) regulates voltage variations to deliver constant, reliable power supply

- b) Used to measure the flow of voltage
 - c) Safety device to sense abnormal conditions occurring inside a transformer
 - d) Supply DC magnetization current supplied to the rotor
- Answer: (a) regulates voltage variations to deliver constant, reliable power supply

96. Generator Hydrogen purging is carried out with

- a) Oxygen
- b) Nitrogen
- c) Carbon Dioxide
- d) All of the above

Answer: (c) Carbon Dioxide

CHP/AHP/DM Plant

97. Why Diesel Generator Sets are used in power plant

- a) To provide emergency power supply in case of Grid fails
- b) To maintain the emergency auxiliaries like turbine lube oil pump running in case of AC failure
- c) Both (a)&(b)
- d) None of the above

Answer: (c) Both (a)&(b)

98. What is the purpose of Instrument Air Compressor in power plant

- a) To provide Dry air to various pneumatic instruments
- b) To provide air for fuel oil atomization
- c) To provide air for various cleaning practices.
- d) All of the above

Answer: (a) To provide Dry air to various pneumatic instruments

99. What is the purpose of Service Air Compressors in power plant

- a) To provide Dry air to various pneumatic instruments
- b) To provide air for fuel oil atomization
- c) To provide air for various cleaning practices.
- d) Both (b)&(c)

Answer: (d) Both (b)&(c)

100. Why Alum dosing is carried out in water treatment

- a) Acts as a flocculant to remove unwanted colour and turbidity from water supplies
- b) to kill bacteria, viruses and other microbes in water
- c) To remove the cationic load from the water
- d) To remove dissolved oxygen from water

Answer: (a) Acts as a flocculant to remove unwanted colour and turbidity from water supplies

101. Why Chlorine is used in water treatment

- a) to kill bacteria, viruses and other microbes in water
- b) To remove the cationic load from the water
- c) To remove dissolved oxygen from water
- d) All of the above

Answer: (a) to kill bacteria, viruses and other microbes in water

102. What is the function of Clari-floculator

- (a) To settle down the sludge or suspended solids from the chemically dosed partially treated water at the bottom.
- (b) To remove the cationic load from the water
- (c) To remove dissolved oxygen from water

(d) all of the above

Answer: (a) To settle down the sludge or suspended solids from the chemically dosed partially treated water at the bottom.

103. What is the function of wagon tippler

- a) to unload the coal wagons
- b) to transport the coal
- c) To reclaim the coal
- d) To crush the coal

Answer: (a) to unload the wagons

104. What is the function of Side Arm Charger

- a) to move the coal wagons at tippler area
- b) to unload the coal wagons
- c) to transport the coal
- d) To reclaim the coal

Answer: (a) to move the coal wagons at tippler area

105. What is the function of crusher

- a) to pulverized the coal
- b) To crush the incoming coal
- c) to unload the coal wagons
- d) to transport the coal

Answer: (b) To crush the incoming coal

106. What is the use of stacker-reclaimer

- a) To reclaim the crushed coal in coal yard
- b) to pulverized the coal
- c) To crush the incoming coal
- d) All of the above

Answer: (a) To reclaim the crushed coal in coal yard

107. Coal from crusher is ...

- a) Transported to coal yard
- b) To coal bunkers
- c) Both (a) & (b)
- d) None of the above

Answer: (c) Both (a) & (b)

108. The feed water treatment is done mainly to avoid

- (a) embrittlement problem.
- (b) carry over problem.
- (c) corrosion and scale formation problems.
- (d) all of the above problems.

Answer: (d) all of the above problems.

109. Blow down of boiler water is done so as to

- (a) control the solid concentration in the boiler water by removing some of the concentrated saline water.
- (b) remove dissolved gases in the water.
- (c) reduce boiler pressure.
- (d) increase steam temperature.

Answer: (a) control the solid concentration in the boiler water by removing some of the concentrated saline water.

110. What is the nominal pH value of water that is to be maintained in a steam raising thermal power station?

- (a)0.0
- (b)7.0
- (c)8.5
- (d) 14.3

Answer: (c) 8.5

111. Ash content of coal can be reduced by

- (a)pulverizing.
- (b)washing.
- (c)slow burning.
- (d) mixing with high grade coal.

Answer: (b) washing.

112. Ultimate analysis of fuel determines the percentage of

- a) ash, volatile matter and moisture.
- b) total carbon by weight.
- c) total carbon by weight – unit weight of H₂, O₂, N₂, sulphur and ash.
- d) none of the above.

Answer: (c) total carbon by weight – unit weight of H₂, O₂, N₂, sulphur and ash.

113. The proximate analysis of coal gives percentage by weight of

- (a)moisture, and volatile matter.
- (b)moisture, volatile matter, fixed carbon and ash.
- (c)carbon, hydrogen, oxygen, nitrogen, sulphur and ash.
- (d) carbon, hydrogen, and oxygen.

Answer: (b) moisture, volatile matter, fixed carbon and ash.

114. The most important factors to be considered in the selection of fuel for power plants include

- (a)cost of fuel.
- (b)calorific value of fuel.
- (c)both (a) and (b).
- (d) none of the above

Answer: (c) both (a) and (b).

115. Belt conveyors can be employed for transporting coal at inclination up to

- (a)75°
- (b)60°
- (c)30°
- (d) 15°

Answer: (c) 30°

116. In coal preparation plants, the magnetic separation are used for removing

- (a) dust.
- (b) iron particles.
- (c) clinkers.
- (d) all of the above.

Answer: (b) iron particles.

117. Ash is the main waste product of steam power plants with low grade coal (may be in tonnes per day). This ash

- (a) can be used in building construction.
- (b) can be used in brick making near the plant side.

- (c) it can be dumped in disused mines, river or sea or in an area excavated in the waste land, as the case may be.
(d) all of the above.

Answer: (d) all of the above.

118. What is the advantage of stocking the coal in huge heaps?

- a) Prevents from coal being oxidized
- b) Provides grip for the storage
- c) Prevents air circulation in the interior of heap
- d) The moisture content will be eliminated

Answer: (c) Prevents air circulation in the interior of heap

119. Out of all conveyors which type of conveyor has a greater capacity to convey large amount of coal?

- a) Belt conveyor
- b) Chain conveyor
- c) Screw conveyor
- d) Scraper conveyor

Answer: (a) Belt conveyor

120. What is plant load factor

- (a) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (b) Ratio of average power Consumed by the plant to the maximum power that could have been consumed in a given time.
- (c) Ratio of Coal consumed to the power Generated by the power plant.
- (d) None of the above.

Answer: (a) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time

121. What is heat rate in power plant

- (a) Amount of Heat energy used by a power plant to generate one kilowatt hour (kWh) of electricity.
- (b) Amount of Steam used by a power plant to generate one kilowatt hour (kWh) of electricity.
- (c) Ratio of Coal consumed to the power Generated by the power plant.
- (d) None of the above.

Answer: (a) Amount of Heat energy used by a power plant to generate one kilowatt hour (kWh) of electricity.

122. What is auxiliary power consumption in thermal power plant

- (a) The consumption of energy by auxiliary equipment of the generating station.
- (b) Ratio of Coal consumed to the power Generated by the power plant.
- (c) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (d) None of the above.

Answer: (a) all of the above.

123. Unit of Specific oil consumption in thermal power plant

- (a) ml/Kwh.
- (b) gm/Kwh
- (c) kcal/Kwh.
- (d) None of the above.

Answer: (a) ml/Kwh.

124. Unit of Specific Coal consumption in thermal power plant

- (a) ml/Kwh.

- (b) gm/Kwh
- (c) kcal/Kwh.
- (d) None of the above.

Answer: (b) gm/Kwh

125. What is the Availability factor in thermal power plant

- (a) Ratio of Coal consumed to the power Generated by the power plant.
- (b) Ratio of total amount of uptime of power plant by the sum of total uptime and total downtime of power plant.
- (c) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (d) None of the above.

Answer: (b) Ratio of total amount of uptime of power plant by the sum of total uptime and total downtime of power plant

126. The height of chimney in a steam power plant is governed by.....

- a) Flue gases quantity
- b) The draught to be produced
- c) Control of pollution
- d) Corner of power plant

Answer: (b) The draught to be produced

127. The major heat loss in a steam power station occurs in

- a) Heat chamber
- b) Penstock
- c) Spillways
- d) Condenser

Answer: (d) Condenser

128. The cost of fuel transportation is maximum in.....

- a) Hydro-electric power plant
- b) Steam power plant
- c) Nuclear power plant
- d) None of the above

Answer: (b) Steam power plant

129. Which of the following station is least efficient.....

- a) Nuclear power plant
- b) Diesel power station
- c) Thermal power station
- d) None of the above

Answer: (c) Thermal power station

130.requires more space

- a) Nuclear power plant
- b) Hydro-electric power plant
- c) Thermal power plant
- d) Diesel power plant

Answer: (c) Thermal power plant

131. In reaction turbine,function of the draft tube is.....

- a) To increase the flow rate
- b) To reduce water hammer effect
- c) To convert kinetic energy of water to potential energy by a gradual expansion in divergent part
- d) None of the above

Answer: (b) To reduce water hammer effect

132. Pelton turbine is suitable for high head and.....

- a) High discharge
- b) Low discharge
- c) High and low discharge
- d) None of the above

Answer: (b) Low discharge

133. Francis, Kaplan and propeller turbines fall under the category of.....

- a) Impulse turbine
- b) Reaction turbine
- c) Impulse reaction combined
- d) Axial flow

Answer: (b) Reaction turbine

134. What is the unit of calorific value of coal

- a) ml/Kwh.
- b) gm/Kwh
- c) kcal/kg.
- d) None of the above.

Answer: (c) kcal/kg.

135. What is measured in the chimney of thermal power plant

- a) Carbon Monoxide
- b) Carbon Dioxide
- c) Oxygen.
- d) All of the above.

Answer: (d) All of the above

136. What is the purpose of Flue Gas Desulphurization in thermal power plant

- a) To remove sulphur from the coal
- b) To remove sulfur dioxides (SO₂) from flue gas produced by boilers
- c) To remove sulphur from the Fuel Oil
- d) All of the above.

Answer: (b) To remove sulfur dioxides (SO₂) from flue gas produced by boilers.

137. Coal is fired inside the Furnace of thermal power plant

- a) Through the grate in the boiler
- b) Directly from the front side of the furnace
- c) Tangentially through corners
- d) None of the above.

Answer: (c) Tangentially through corners

138. What is the purpose of Boiler circulation pumps

- a) circulate water within the boiler to enhance boiler operation
- b) To provide feed water to the boiler drum
- c) To provide feed water to condenser
- d) None of the above.

Answer: (a) circulate water within the boiler to enhance boiler operation

139. Which provides the Net positive suction head to the Boiler feed pump

- a) De-Aerator
- b) Hot-well
- c) Boiler Drum
- d) HP Heaters

Answer: (a) De-Aerator

140. What is the purpose of Continuous blow down (CBD) from boiler drum

- a) To remove silica from the boiler drum
- b) To remove air from the boiler drum
- c) To remove sludge from the condenser
- d) All of the above.

Answer: (a) To remove silica from the boiler drum

141. What is the purpose of CW water pumps

- a) To circulate water from the Cooling Towers to Condenser
- b) To circulate water from the condenser to de-aerator
- c) To circulate water from de-aerator to boiler drum

d) None of the above.

Answer: (a) To circulate water from the Cooling Towers to Condenser

142. The pH value of the water used in boiler is:

- (a) Unity
- (b) 7
- (c) Slightly less than seven
- (d) Slightly more than seven

Answer: (d)

143. For the flue gas flow, tick the correct sequence:

- a) Boiler-Air preheater-economizer-ID fan-Chimney
- b) Boiler-ID fan-Airpreheater-Economizer-Chimney
- c) Boiler-Economizer-Air preheater-ID fan-Chimney
- d) None of the above

Answer: (c) Boiler-Economizer-Air preheater-ID fan-Chimney

144. Hydrogen cooling employed in large thermal power plant alternator:

- a) Increases the insulation life
- b) Decreases the insulation life
- c) Does not affect the insulation life
- d) None of the above

Answer: (a) Increases the insulation life

145. Hydrogen cooling is employed in:

- a) Turbo Generators only
- b) Water wheel Generators only
- c) Can be used in both turbo generators and water wheel generators
- d) None of the above

Answer: (a) Turbo Generators only

146. The efficiency of the electro-static precipitators will be of the order:

- a) 99.6%
- b) 90%
- c) 85%
- d) 80%

Answer: (a) 99.6%

147. Economizer is normally employed when boiler pressure exceeds:

- a) 70kg/cm²
- b) 50kg/cm²
- c) 30kg/cm²
- d) Can be used for all pressures

Answer: (a) 70kg/cm²

148. The sizing of the generator in power plant is based on:

- a) Current carrying capacity ratings only
- b) Insulation strength ratings only
- c) Both (a) and (b)
- d) None of the above

Answer: (c) Both (a) and (b)

149. Without Electro static precipitators:

- a) ID fan rating should be increased
- b) Economizer rating should be increased
- c) Chimney height should be reduced
- d) None of the above

Answer: (a) ID fan rating should be increased

150. In thermal power plants the condenser used is of:

- a) Surface type
- b) Jet type
- c) Can be both surface type and jet type
- d) None of the above

Answer: (a) Surface type

151. Coal rank classifies coal as per its:

- a) Specific gravity
- b) Degree of metamorphism
- c) Carbon percentage
- d) Ash content

Answer: (d) Ash content

152. Induced draft fans are used to:

- a) Cool the steam let out by the turbine in the thermal power station
- b) Cool the hot gases coming out of boiler
- c) Forces the air inside the coal furnace
- d) Pull the gases out of furnace

Answer: (d) Pull the gases out of furnace

153. Generally the speed of turbine generators employed in the thermal power plants will be in the range of:

- a) 750rpm
- b) 1000rpm
- c) 3000rpm
- d) 5000rpm

Answer: (c) 3000rpm

154. Large size thermal power plants will be:

- a) Peak load plants
- b) Base load plants
- c) Can be operate either as peak load or base load plants
- d) None of the above

Answer: (b) Base load plants

155. Which of the following equipment is installed in steam power plant to reduce air pollution:

- a) Air filter
- b) HEPA filter
- c) Electro static precipitator
- d) All the above can be used

Answer: (c) Electro static precipitator

156. Burning of low grade coal can be improved by:

- a) Pulverizing the coal
- b) Blending with high quality coal
- c) Oil assisted ignition
- d) All the above

Answer: (b) Blending with high quality coal

157. The percentage of carbon in anthracite is usually:

- a) More than 90%
- b) About 70%
- c) About 50%
- d) Below 40%

Answer: (a) More than 90%

158. For the same power the size of the turbine:

- a) Increases with speed
- b) Decrease with speed

- c) Constant irrespective of speed
- d) None of the above

Answer: (b) Decrease with speed

159. Which type of coal has lowest calorific value?

- a) Peat
- b) Lignite
- c) Bituminous
- d) Anthracite

Answer: (b) Lignite

160. Pipes carrying steam in thermal power plant are generally made of:

- a) Steel
- b) Cast iron
- c) Aluminum
- d) Cobalt

Answer: (a) Steel

161. Economizer of boiler has main function of:

- a) Heat up the incoming water with excess steam
- b) Heat up pulverized fuel by exhaust gases
- c) Heat up the incoming air by exhaust gases
- d) Heat up the incoming water by exhaust gases

Answer: (d) Heat up the incoming water by exhaust gases

162. In a super heater:

- a) Pressure rises and temperature drops
- b) Temperature rise and pressure drops
- c) Temperature rises and pressure remains unchanged
- d) Pressure rises and temperature remains the same

Answer: (c) Temperature rises and pressure remains unchanged

163. The steam power plant efficiency can be improved by:

- a) Using large quantity of water
- b) Burning large quantity of coal
- c) Using high temperature and pressure of steam
- d) Decreasing the load on the plant

Answer: (c) Using high temperature and pressure of steam

164. As the size of the thermal power plant increases, the capital cost per kW of installed capacity:

- a) Increases
- b) Decreases
- c) Remains the same
- d) May increase and decrease

Answer: (b) Decreases

165. Vacuum can be measured by using:

- a) Rotameter
- b) Pitot tube
- c) U tube manometer
- d) Venturimeter

Answer: (b) Pitot tube

166. Belt conveyors can be employed for transporting coal at inclination up to:

- a) 75 deg
- b) 60 deg
- c) 30 deg
- d) 15 deg

Answer: (c) 30 deg

167. In a shell and tube surface condenser:

- a) Steam passes through the tubes and cooling water surrounds them
- b) Cooling water passes through the tubes and steam surrounds them
- c) Steam and water mix to give condensate
- d) None of the above

Answer: (b) Cooling water passes through the tubes and steam surrounds them

168. The purpose of Spray pond in Thermal power plant is:

- a) To deposit the ash coming out of the thermal power plant
- b) To cool the water coming out of condensate
- c) To remove the dissolved gases in the feed water
- d) None of the above

Answer: (b) To cool the water coming out of condensate

169. It is important to heat the water before feeding to boiler because:

- a) The dissolved gases which corrodes the boiler are removed
- b) Thermal stresses arise due to the cold water entering the boiler can be reduced
- c) Some impurities carried by steam and condensate due to corrosion in boiler and condenser are precipitated outside the boiler
- d) All the above

Answer: (d) All the above

170. Which type of alternator is employed in thermal power plant?

- a) Salient type
- b) Non salient pole type
- c) Both can be used
- d) None of the above

Answer: (b) Non salient pole type

171. The indication to determine the incomplete combustion is:

- a) High percentage of carbon dioxide content in the flue gases
- b) High percentage of CO content in the flue gases
- c) High temperature of the flue gases
- d) All the above

Answer: (b) High percentage of CO content in the flue gases

172. For the same draught required, the power of forced draught fan will be_ than the induced draught fan:

- a) Higher
- b) Lower
- c) The same
- d) May be more or less

Answer: (b) Lower

173. What are combustible elements in the fuel:

- a) Carbon and hydrogen
- b) Carbon, Hydrogen and ash
- c) Carbon, Hydrogen and sulphur
- d) None of the above

Answer: (c) Carbon, Hydrogen and sulphur

174. The coal which has highest ash content is:

- a) Lignite
- b) Coke
- c) Bituminous coal
- d) Peat

Answer: (a) Lignite

HERC Regulations & Electricity Act 2003

Part -A Questions 40: Electricity Act,2003

S.NO	Question	Option	Answer
175.	The Electricity Act,2003 is known as	A. 32 of 2003 B. 36 of 2003 C. 21 of 2003 D. 36 of 2004	B
176.	Electricity Act was enacted by parliament in which year	A. 2003 B. 2001 C. 2002 D. 2004	A
177.	Electricity Act ,2003 is applicable	A. All over India B. Except J&K C. UT excluded D. North East excluded	A
178.	Which of the following is delicensed business as per EA 2003	A. Distribution B. Transmission C. EV Charging D. None of these	C
179.	Which of the following is licensed business in EA 2003	A. Hydro Generation B. Thermal Generation C. Trading of electricity D. Solar generation	C
180.	Under which section of EA 2003, grant of license for distribution/transmission be there	A. Section 13 B. Section 15 C. Section 12 D. Section 14	D
181.	Under which section of EA,2003 suspension of distribution license and sale of utility is possible	A. Section 23 B. Section 24 C. Section 21 D. Section 24	D
182.	Functions of Regional Load despatch centre as per EA,2003 Act is defined in section	A. 25 B. 26 C. 28 D. 27	C
183.	As per EA,2003, National Load Despatch Centre be constituted by	A. State Government B. High Court C. Supreme Court D. Centre Government	D
184.	What do you mean by Intra State Transmission	A. Within two states B. Within the state C. Outside the State D. None of these	B
185.	Which Commission is having jurisdiction for State of Haryana in respect of issues of HPGCL	A. HERC B. CERC C. High Court D. None of These	A
186.	Which of the following operation is not mandated to SLDC as per Act	A. Ensure integrated operations	D

		<p>B. Monitor grid operation</p> <p>C. Preparation of Energy Accounts</p> <p>D. Role as arbitrator for dispute resolution between Generator and Discom's</p>	
187.	Which are not the function of State Transmission Utilities as per Section 39 of the Act	<p>A. Undertake transmission of electricity within the state</p> <p>B. To provide non-discriminatory open access</p> <p>C. Coordination with CTU</p> <p>D. Non of these</p>	D
188.	The Tariff regulation is consisted in which part of Electricity Act,2003	<p>A. Part-III</p> <p>B. Part-VII</p> <p>C. Part-VI</p> <p>D. Part-II</p>	B
189.	Tariff regulations are defined under which regulation	<p>A. Section 60</p> <p>B. Section 61</p> <p>C. Section 57</p> <p>D. Section 62</p>	B
190.	Regulation for determination of Tariff is envisaged as per which regulation of Act	<p>A. Section 62</p> <p>B. Section 63</p> <p>C. Section 65</p> <p>D. Section 66</p>	A
191.	Adoption of tariff discovered under the transparent bidding process shall be adopted by the Commission under	<p>A. Section 65</p> <p>B. Section 61</p> <p>C. Section 63</p> <p>D. Section 62</p>	C
192.	Which regulation under Act has the provision of subsidy by State Government	<p>A. Section 62</p> <p>B. Section 63</p> <p>C. Section 64</p> <p>D. Section 65</p>	D
193.	Whether Central Electricity Authority is having quasi-judicial power	<p>A. No</p> <p>B. Yes</p> <p>C. Not applicable</p> <p>D. As the case may be</p>	A
194.	As per Constitution of CEA no of members allowed	<p>A. 14</p> <p>B. 16</p> <p>C. 17</p> <p>D. 18</p>	A
195.	Which of it is first Appellate as per the Act	<p>A. HERC</p> <p>B. JERC</p> <p>C. CERC</p> <p>D. APTEL</p>	D
196.	Which is second Appellate as per the Act	<p>A. APTEL</p> <p>B. Supreme Court</p> <p>C. High Court</p> <p>D. CERC</p>	B
197.	Which of the following is not covered under Appropriate Commission as per Act	<p>A. JERC</p> <p>B. SERC</p> <p>C. CEA</p> <p>D. JERC</p>	C

198.	The State Advisory Committee as per Section 87 of the Act consists of not more than how many members	A. 20 B. 21 C. 26 D. 25	C
199.	Maximum terms defined under the Act for any Chairman and Member of the Commission	A. 1 B. 3 C. 5 D. 7	C
200.	An appeal against the Appropriate Commission order may be filed in how many days	A. 30 B. 45 C. 60 D. 90	B
201.	Offences and Penalties are covered under which part of the Act	A. Part XIV B. Part VII C. Part X D. None of these	A
202.	Limitation period to challenge the APTEL order as per Section 125 of the ACT	A. 30 B. 45 C. 60 D. 90	C
203.	Under which section Punishment of non-compliance of directions be issued by Appropriate Commission	A. 141 B. 140 C. 142 D. 143	C
204.	Under which section of the Electricity Act,2003 in extraordinary circumstances may direct to maintain and operate any generating station	A. 11 B. 12 C. 13 D. 14	A
205.	Functions of State Commission is defined under which regulation	A. 85 B. 86 C. 62 D. 63	B
206.	Functions of Central Commission is defined under which regulation	A. 69 B. 79 C. 89 D. 86	A
207.	Under which regulations/section principle of tariff determination has been captured in the Act	A. 61 B. 62 C. 63 D. 64	B
208.	Indian Electricity Grid code specifies issues related to	A. Generation B. Transmission C. Both D. None of the above	B
209.	What do you mean by trading of electricity	A. Sale / purchase of electricity B. Distribution C. Transmission D. None of these	A
210.	Captive generating plant means under the act	A. For self-consumption B. For sale C. For purchase D. None of these	A
211.	State Government can give directions under which section of the Act	A. 106 B. 107 C. 108 D. 109	B
212.	Central Government can give directions under which section of the Act	A. 106 B. 107 C. 108 D. 109	A

213.	The nomenclature of Joint Electricity Commission is	A. CERC B. JERC C. SERC D. None of these	B
214.	The National Tariff policy and plan is issues by	A. Central Govt B. State Govt C. High Court D. CERC	A

Part B: MYT Regulations (Generation cadre related): 40 Questions

S.NO	Question	Option	Answer
215.	Multi Year Tariff Regulation duration is of	A. Three Years B. Four Years C. Five Years D. None of the above	C
216.	Whether Income tax is pass through under MYT,2019	A. Yes B. No C. May be D. None of the above	A
217.	For calculation purpose of ECR, GCV of fuel to be taken at	A. As fired B. As received C. Both D. None of the above	B
218.	The RoE allowed under MYT to thermal generating company	A. BR+4.5% up to 11% B. BR+7.5% up to 14% C. BR+5.5% up to 12% D. BR+6.5% up to 13%	C
219.	Escalation factor provided for O& M in MYT is	A. 4% B. 2.93 C. 6.98% D. 10%	B
220.	The expenditure after COD in plants which were not envisaged during construction are booked as	A. Additional Capitalization B. Return of Equity C. None of the above D. Both	A
221.	The present MYT regulation 2019 is valid up to	A. 2023 B. 2024 C. 2025 D. 2026	B
222.	The self-consumption of power of plant during generation is known as	A. Generation B. Auxiliary Consumption C. None of the above D. Both	B
223.	Bank Rate defined under the MYT is	A. PNB MCLR B. RBI MCLR C. SBI MCLR D. All of the above	C
224.	What do you mean by "Base Year" in MYT	A. CoD time B. First year of control period C. Last year of previous control period D. None of the above	D
225.	"Commission "under Haryana MYT regulation is	A. HERC B. CERC C. JERC	A

		D. APTEL	
226.	Declared Capacity of plant means under MYT	A. Capability to generate B. Presently running capacity C. Yearly running capacity D. None of the above	A
227.	Reduction in Gross Fixed Asset Register and reflected in Fixed Asset register subsequent to removal of asset is known as	A. Capitalization B. De Capitalization C. Asset addition D. None of the above	B
228.	The power consumed by generating company before CoD from grid is called	A. Infirm power B. Auxiliary Consumption C. Both D. None of the above	A
229.	What is MCR for generating station	A. Minimum Continuous rating B. Maximum Continuous rating C. Median Continuous rating D. None of the above	B
230.	GCV in relation of thermal plant means the heat produced in Kcal by complete combustion of	A. 1 Lts of liquid fuel B. 1 kg of solid fuel C. One standard cubic meter of gaseous fuel. D. Any of the above	D
231.	As per MYT regulation Controllable items are pass through	A. Yes B. No C. May be D. None of the above	B
232.	As per MYT regulations Un-controllable items are pass through	A. Yes B. No C. May be D. None of the above	A
233.	GCV of fuel as per MYT is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	B
234.	Fuel price for any generating item is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	B
235.	Auxiliary Consumption is which type of factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
236.	GCV of imported coal is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
237.	O&M expense is which type of factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
238.	Charges levied on Thermal generating units	A. SLDC Charges B. Water Charges C. Both D. Any	C

239.	The return received by any generating company of investing own money is called	A. Revenue B. Return on Equity C. Fixed deposit D. None of the above	B
240.	Generally, loan for thermal plants is for how much duration	A. 5 years B. 10 years C. 12 years D. 15 years	C
241.	Change Interest in Loan Capital is pass through	A. No B. Yes C. May be D. None of the above	B
242.	Maintenance spares contribute to how much percentage of the O&M expenses under IWC	A. 15 B. 5 C. 10 D. 20	C
243.	Cost of secondary fuel allowed under IWC on normative basis	A. Two months B. One month C. As per actual D. None of the above	B
244.	Cost of secondary fuel allowed under IWC on normative basis	A. One month B. Two month C. As per actual D. None of the above	A
245.	FERV stands for in MYT	A. Indian rupee variation B. Foreign exchange variation C. Both D. None of the above	B
246.	Norms of Normative plant Availability as per regulation for PTPS	A. 55% B. 65% C. 85% D. 95%	A
247.	Norms of Normative plant Availability as per regulation for DCRTTP	A. 55% B. 65% C. 85% D. 95%	C
248.	Norms of Normative plant Availability as per regulation for RGTPP	A. 55% B. 65% C. 85% D. 95%	C
249.	Auxiliary consumption allowed for RGTPP	A. 10% B. 8% C. 6% D. 12%	C
250.	Auxiliary consumption allowed for PTPS	A. 10.7% B. 8.8% C. 8.5% D. 12%	C
251.	Expenses on secondary fuel (oil) for thermal is part of	A. Fixed cost B. Energy Charge C. None of the above D. As the case may be	B
252.	Recovery of Fixed charges are envisaged in which regulation of MYT	A. 29 B. 30 C. 31 D. 32	B
253.	Energy Charges or Variable Charges for thermal projects envisaged in which regulation MYT	A. 29 B. 30 C. 31	C

		D. 32	
254.	Primary Fuel adjustment for thermal plants envisaged in which regulations	A. 29 B. 30 C. 33 D. 32	

Part C: Power Purchase Agreement (PPA Related) : 20 Questions

S.NO	Question	Option	Answer
255.	Power Purchase Agreement is which type of agreement	A. Sale of Power B. Trading of Power C. Purchase of Power D. None of the above	C
256.	Long Term PPA duration should be of	A. Minimum 12 years & above B. Minimum three months & above C. Day ahead D. None of these	A
257.	Composite scheme means in PPA	A. More than one beneficiary B. More than two beneficiaries C. Dedicated beneficiary D. None of the above	A
258.	Capacity charge shall be paid on the basis of	A. Plant Availability B. Plant Scheduling C. None of the above D. Fixed for year	A
259.	Condition precedent in PPA means	A. Conditions for performance of seller before CoD B. Conditions for performance of purchaser before CoD C. Both D. None of the above	C
260.	Whether for thermal PPA which should be mandated to see for any purchaser for satisfactory operation of PPA through out the term	A. Plant capacity B. Fuel Supply Agreement C. Evacuation system D. None of the above	B
261.	Liquidated damages generally placed in contracts for	A. Penalty on account of delay in contract performance B. Giving incentive C. None of the above D. Both	A
262.	Commercial Operation of Plant means	A. When independent engineer gives final test certificate B. When plant remains on bar for 72 hrs without breakdown C. None of the above D. Both	A

263.	For HPGCL Units metering is carried at	A. Nearest sub station B. Generation Bus C. Plant Bus at outgoing feeder D. None of the above	C.
264.	Billing cycle needs to be incorporated in PPA, which should be the base	A. Based on Appropriate Commission regulation B. Can negotiate C. None of the above D. Both	A
265.	Payment Mechanism in the PPA envisage	A. Security of payment B. Notional Payment mode C. None of the above D. Both	A
266.	Third Party sale on default captures for generator in PPA	A. In case of payment default B. In case generator want to sell power to other person without contract C. None of the above D. Both	A
267.	Reconciliation in payments under PPA is needed or not	A. No B. May be C. Yes D. None of the above	C
268.	Why Force majeure conditions specify in PPA	A. General purpose B. To capture unforeseen events C. None of the above D. Both	B
269.	Types of Force majeure	A. Natural Force majeure B. Non-Natural Force majeure C. Both D. None of the above	C
270.	Change in Law in PPA envisages for adjustment in tariff on account	A. Change in beneficiary B. Change in Government laws C. Both D. Any	B
271.	Any dispute in PPA needs to adjudicated by	A. District Court B. High Court C. Electricity Commission D. Mutually	C
272.	Whether Dispute resolution mechanism is need to be incorporated	A. Yes B. No C. Optional D. None of the above	A
273.	The PPA should capture aspects of metering and place of delivery of power	A. Yes B. No C. May be D. Optional	A

274.	PPA should have succession clause for its survivability	A. Optional B. May be C. No D. Yes	D
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Part D: Grid code related

S.NO	Question	Option	Answer
275.	Haryana Grid code Regulations 2009 is relied upon	A. IEGC,2010 B. HGC,2004 C. NRLDC D. None of the above	A
276.	SLDC is the part of STU as per the Electricity Act,2003	A. Yes B. No C. None of above D. May be	B
277.	Role of CEA under Electricity Act,2003	A. Quasi-Judicial Body B. Advisory C. Planning and monitoring of Sector D. B&C	D
278.	National Electricity Plan prepared by	A. STU B. CEA C. HERC D. HPGCL	B
279.	Prima facie role of SLDC	A. Monitor and manage the grid condition B. Assist HERC C. Assist CERC D. None of the above	A
280.	Whether SLDC is mandated for the energy accounting of State grid	A. Yes B. No C. May be D. None of the above	A
281.	Under which section of Electricity Act, 2003 SKDC have the power to control the State grid	A. Section 32 B. Section 33 C. Section 34 D. None of the above	B
282.	Accounting of the quantity of electricity transmitted by ISGS is done by	A. Respective RPC B. Respective SLDC C. NLDC D. RLDC	A
283.	Role of STU has been defined as per which section of the Act	A. 40 B. 38 C. 39 D. 42	C
284.	Transmission license and distribution license of the State is bound to adhere the directions of	A. NRLDC B. NLDC C. SLDC D. None of the above	C
285.	Chapter 5 of the Haryana Grid code primarily deals with	A. Energy Accounting B. Operating code for State Grid C. None of the above D. All of the above	B
286.	How the Generator helps to manage the reactive energy of the grid	A. Generating more B. Absorbing reactive power C. None of the above D. Both A &B	B

287.	In case of the frequency of the grid goes higher than 50Hz , SLDC to take the corrective step	A. On the feeders B. Back down the generation C. None of the above D. Both A&B, as the case may be	D
288.	In case of the frequency of the grid goes below 49.0 HZ, SLDC require to take the corrective steps	A. Cut off the load B. Ramp up the generation C. None of the above D. Both A&B	D
289.	Demand estimation for operational purpose is the prerogative of	A. SLDC B. DISCOM C. Generator D. Both A&B	D
290.	Demand management is the prerogative of	A. SLDC B. DISCOM C. Generator D. Both A&B	A
291.	Outage planning of the system is the sole prerogative of	A. SLDC B. RLDC C. DISCOMs D. None of the above	A
292.	In the event of regional blackout whom instructions shall be prevailed	A. SLDC B. RLDC C. NRPC D. CERC	B
293.	In the event of partial State blackout whom instructions shall be prevailed	A. SLDC B. RLDC C. NRPC D. CERC	A
294.	Scheduling and Despatch in the regions has to be monitor by	A. RLDC B. SLDC C. CEA D. None of the above	A
295.	State Grid protection requirements needs to be monitor by	A. HERC B. CERC C. SLDC D. None of the above	C

Multiple Choice Questions (MCQs)

For

**Departmental Accounts Examination (DAE) for
Account Officer and Directly Recruited SO of
HVPNL of HPU**



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(PAPER-I)

Purchase Procedure

(For All HPUs)

QNo.1 Any channel which is supplied with water from canal, but which is not maintained at the cost of the Government is known as

- a) Water pump
- b) Water Course
- c) Water flow
- d) None of the above

QNo.2 The order of a competent authority sanctioning a properly _____ of the cost of a work of construction or repair proposed to be carried out in the department of Public Works is known as Technical Sanction.

- a) Rough Estimate
- b) Sanctioned estimate
- c) Detailed estimate
- d) None of the above

QNo.3 What term is applied to such Government employees of the department as are neither Divisional officers nor Government employees subordinate to a Divisional Officer and have no Divisional offices working under their control?

- a) Direction officer
- b) Administrative officer
- c) Special officer
- d) None of the above

QNo.4 What term is applied to the office of Administrative officer who has one or more Divisional Officers working under his order and is not himself entrusted with the execution of works or with the receipt and disbursement of public money?

- a) Direction office
- b) Special office
- c) Administrative office
- d) None of the above

QNo.5 Superintending Engineer employed on special duty is not a _____.

- a) Special officer
- b) Direction officer
- c) Administrative officer
- d) None of the above

QNo.6 which term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash or of stock material are brought to account

- a) Paper transfer
- b) Book Transfer
- c) Receipt transfer
- d) None of the above

QNo.7 Transactions relating to the _____ and _____ connected with the services pertaining to the works of the different department of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefore at their disposal.

- a) Stock and cash
- b) Capital and receipts
- c) Charges and receipts
- d) None of the above

QNo.8 what do you mean by the debt Head?

- a) For charges adjustable finally in the accounts of Divisional officers
- b) For revenue receipts creditable finally to Government in the accounts of Divisional officers

- c) Receipts as well as payments for cash, stores or other value received from, or paid to on behalf of, other divisions, department or Government
- d) For certain Receipts and payments held in suspense pending clearance by payment or recovery in cash or otherwise.

QNo.9 Which officer is known as primary disbursing officer of the Division who is permitted to obtain by Cheques on civil treasuries, or on the bank the funds required for all disbursements in connection with the execution of works?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.10 Which officer is responsible for the collection of the departmental receipts of the division and pays them into civil treasuries or the bank?

- a) Sub-Divisional Officer
- b) Divisional Officer
- c) Divisional Accountant
- d) None of the above

QNo.11 Which officer is responsible for the compilation of accounts of monthly receipts and disbursements?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.12 Where the transactions of receipts shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W.Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.13 Where the transactions of charge shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W.Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.14 The Divisional officer, as the primary disbursing officer of the division is responsible for

- a) Financial regularity
- b) Maintenance of the accounts
- c) Both a and b
- d) None of the above

QNo.15 Divisional officer should review from time to time the several registers, book and accounts as are maintained in the Division and sub-division officers. In which record, the facts of such review should be recorded by him?

- a) (P.W.)II
- b) (P.W.)I
- c) (P.W.)III
- d) (P.W.)IV

QNo.16 The Divisional Accountant advise and assist to the Divisional officer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally as

- a) As Accountant
- b) As Auditor
- c) As Advisor
- d) None of the above

QNo.17 The divisional Accountant perform the duty of applying certain preliminary checks to the initial accounts, vouchers as

- a) As Accountant
- b) As Auditor
- c) As Advisor
- d) None of the above

QNo.18 The Divisional Accountant is treated as the _____ member of the office establishment of the division , though his position is analogous to that of a Sub-Divisional officer

- a) Junior
- b) Senior
- c) Clerk
- d) None of the above

QNo.19 By which record, the progress of expenditure on works or other items for which these are specific appropriations should be watched individually month by month

- a) Contingent Register
- b) Work Register
- c) Lump-sum appropriation Register
- d) None of the above

QNo.20 Liabilities may be divided into following classes

- a) Those outstanding in the suspense accounts, relating to contractors and labours in the accounts of work
- b) Those outstanding in any of the regular suspense accounts of the division
- c) Outstanding debts adjustable by book transfer
- d) All of the above

QNo.21 In which form, all the liabilities and assets of the division adjustable by transfer credit or debit to remittance head of accounts should be registered?

- a) Form P.W.1
- b) Form P.W.2
- c) Form P.W.3
- d) Form P.W.4

QNo.22 In which forms, the result of the audit are communicated to the Divisional officer by the Accountant-General?

- a) Audit Notes Objection statements
- b) Inspection Reports
- c) Letters or memorandum
- d) All of the above

QNo.23 In how many days, Inspection Report from the date of receipt shall be returned by the Executive Engineer to the Superintending Engineer after giving full explanation in respect of each items mentioned therein.

- a) Three weeks
- b) Four weeks
- c) Six weeks
- d) Five weeks

QNo.24 In how many days, the reply of the inspection report shall be submitted to the Accountant- General by the Executive engineer?

- a) Four weeks
- b) Five weeks
- c) Nine weeks
- d) Six weeks

QNo.25 Primarily the Divisional Officer is responsible disbursing officer of the division. But, he may authorise the following officer to make payments debitible against the general sanctions of competent authority to expenditure on works

- a) Another Divisional officer

- b) Sub-Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.26 In how many ways, disbursing officers of the department may obtain cash for disbursement

- a) In one way i.e. directly by bills drawn on the treasury
- b) In two ways i.e. directly by bills drawn on the treasury or by mean of cheques
- c) By cash only
- d) None of the above

QNo.27 _____ and _____ may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

- a) Revenue and capital expenditure
- b) Contingent charges and Grant in aid
- c) Both a and b
- d) None of the above

QNo.28 In which Form, all contingent charges (including stock and adjustment transactions) should be consolidated at the end of the month?

- a) Form-PFR 10
- b) Form-PFR 11
- c) Form-PFR 12**
- d) Form-PFR 13

QNo.29 In which form, Government employee entrusted with fixed imprest or temporary advances should maintain and render account of their disbursement

- a) Form PWA 3
- b) Form PWA 4
- c) Form PWA 5
- d) None of the above

QNo.30 In how many days every imprest drawn should be recouped as per the provisions of the DFR?

- a) Within two months
- b) Within three months
- c) Within four months
- d) Within one month

QNo.31 It is not permissible to credit revenue to the head concerned until it is realized. But, following is the exception to this rule as per the DFR,

- a) Supervision charges on sale of stock on credit
- b) Sale proceed of articles of tools and plant to be debited to Miscellaneous P.W.Advance
- c) Both a and b
- d) None of the above

QNo.32 How the recovery of rent from the government employees occupying rentable building in charge of the department?

- a) By cash
- b) By deduction from their pay bills
- c) Both a and b
- d) None of the above

QNo.33 if the rent recoverable from a government employee is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed _____

- a) Prospectively
- b) Retrospectively
- c) No change
- d) Both a and c

QNo.34 In which register, Revenue receipts of the division should be recorded?

- a) PWA 6

- b) PWA7
- c) PWA8
- d) PWA9

QNo.35 In which form, register of rents of buildings and lands should be maintained in the Division office to show the monthly assessments, realizations and balance of rents?

- a) PW 4
- b) PW 5
- c) PW 6
- d) PW 7

QNo.36 which deposits may be passed through the regular accounts of the division?

- a) Cash deposits of subordinates as security
- b) Cash deposits of contractors as security
- c) Deposit for works to be done
- d) All of the above

QNo.37 Which deposits are not passed through the regular accounts of the divisions?

- a) Sums due to contractor on closed accounts,
- b) Cash deposits of contractors as security
- c) Interest-bearing securities
- d) Miscellaneous deposits

QNo.38 Where the security deposit more than five rupee is not claimed within three years from date of its due, then it is known as

- a) Lapse Deposit
- b) Refund of Revenue
- c) Confiscated Deposit
- d) Both a and c

QNo.39 An administrative approval given to a work in the year 1989-90 ceases to be operative on

- a) 31st March, 1990
- b) 31st March, 1991
- c) 31st March, 1992
- d) None of the above

QNo.40 What are the initial records upon which the accounts of works are based?

- a) Muster Roll
- b) Measurement Book
- c) Both a and b
- d) None of the above

QNo.41 Expenditure on works mainly falls under one or more of the class given below

- a) Cash payments and stock charges
- b) Charges incurred in other divisions, department etc
- c) Departmental charges such as Establishments, Tool and Plant etc
- d) All of the above

QNo.42 All persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on

- a) Work Register
- b) Contingent Register
- c) Muster Rolls
- d) None of the above

QNo.43 Part-I of the muster rolls pertains to

- a) Attendance of the labourers
- b) Detail of unpaid wages
- c) Progress of work done by the labour

- d) None of the above
- QNo.44 Part-II of the muster rolls pertains to
- Attendance of the labourers
 - Detail of unpaid wages
 - Progress of work done by the labour
 - None of the above
- QNo.45 Part-III of the muster rolls pertains to
- Attendance of the labourers
 - Detail of unpaid wages
 - Progress of work done by the labour
 - None of the above
- QNo.46 The maintenance of muster rolls may be dispensed with in the following cases
- Silt clearance of canals
 - Closing of breaches
 - Petty works
 - All of the above
- QNo.47 When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of work as well as travelling expenses, if they join the work with proper dispatch. Which authority is empowered to sanction the travelling expenses and wages for the number of days occupied in the journey?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - None of the above
- QNo.48 For what purpose standard Measurement book is used?
- For the measurement of electrical works
 - For the measurement of building and civil works
 - For the measurement of work done by labour
 - None of the above
- QNo.49 What do you mean by Advance payment made to contractor?
- Payment made against material brought on the site of work
 - Payment made against the running Account bill
 - Payment made against work done but not measured
 - None of the above
- QNo.50 What do you mean by secured Advance made to contractor?
- Payment made against material brought on the site of work
 - Payment made against the running Account bill
 - Payment made against work done but not measured
 - None of the above
- QNo.51 Which is not the condition for the grant of secured advance to the contractor?
- Contract should be for finished works
 - Material should be brought on the site of work
 - Material should be perishable nature
 - 75% of cost of the material
- QNo.52 Secured advance cannot be granted against
- Steel
 - Bricks
 - Sand
 - None of the above
- QNo.53 When fraction of rupee occur in the totals of the contractor bill, then
- Fraction less than half shall be disregarded

- b) Fraction more than half shall be considered as a rupee
- c) It will be taken in fraction
- d) Both a and b

QNo.54 How much supervision charges are recovered when the material is issued from the stock to the contractor for bona fide use on work

- a) 5%
- b) 7%
- c) 10%
- d) Nil

QNo.55 How much supervision charges are recovered when the stock material are sold to public?

- a) 5%
- b) 7%
- c) 10%
- d) Nil

QNo.56 When the recovery from the contractor shall be made on account of the cost of material issued to him for use on a work?

- a) From the first running A/C bill
- b) From the last running A/C bill
- c) Recovery shall be made separately
- d) None of the above

QNo.57 When the material are issued direct to a work, their cost should either be treated as

- a) Final charge or debited to the suspense head
- b) Revenue charge or debited to the deposit head
- c) Both a and b
- d) None of the above

QNo.58 If any surplus material at site of works are transferred to works in progress or brought on to stock account, their value should be credited to

- a) Nigam revenue
- b) to that work
- c) both a and b
- d) None of the above

QNo.59 When surplus material is transferred from one work to another work, the cost of carriage charges should be borne by the

- a) By that work where it is being transferred
- b) Charges may be debited to either work as may be equitable
- c) Both a and b
- d) None of the above

QNo.60 When the Unused balances of the material debited direct to works should be verified?

- a) Twice during a year
- b) Once during a year
- c) Quarterly during a year
- d) None of the above

QNO.61 In which form, the total quantities of the material issued on the work is entered?

- a) PW form 30
- b) PW form 31
- c) PW form 32
- d) None of the above

QNO.62 In which form, A register of clearance of material Accounts should be maintained?

- a) PW form 30
- b) PW form 31

- c) PW form 32
- d) None of the above

QNo.63 An account of all the transactions relating to a work during a month in a subdivision, whether in respect of cash, stock or other charges is known as

- a) Work Register
- b) Works Abstract
- c) Both a and b
- d) None of the above

QNo.64 Where the work abstract is prepared?

- a) Division office
- b) Sub-division office
- c) Circle office
- d) None of the above

QNo.65 which record is helpful in the preparation of the work Register

- a) Trial balances
- b) Work Abstract
- c) Both a and b
- d) None of the above

QNo.66 All intermediate payment made on a lump sum contract except the last one on completion are treated as

- a) Secured Advance
- b) Advance payment
- c) On account payment
- d) None of the above

QNo.67 What cannot be paid if the contract is only for the supply of the material?

- a) Secured Advance
- b) Advance payment
- c) On account payment
- d) Both a and b

QNo.68 A contractor has 100000 bricks ready at the kiln site for use on the building work. He is in need of advance badly to get delivery of bricks from the kiln and to carry them to the site of work. How much secured advance shall be admissible in this case?

- a) 75% of the value of 100000 bricks
- b) 60% of the value of 100000 bricks
- c) 50% of the value of 100000 bricks
- d) Not admissible

QNo.69 when the recovery from the contractor cannot be made on account of material issued to him?

- a) Cost of the material issued to contractor working at labour rates.
- b) When material issued to contractor in accordance with the term of his contract
- c) Material issued to the contractor for use on the work at contractor request
- d) None of the above

QNo.70 which recoveries made from the contractor bill credited to the same work?

- a) Cost of the material issued to contractor
- b) Fine for defective work
- c) Recovery of cost of removing defects in the work done
- d) All of the above

QNo.71 When the recovery of the advance payment is made from the contractor bill?

- a) On the completion of work and submission of final bill
- b) Recovered in full when any "on account payment" is made
- c) Both a and b
- d) None of the above

QNo.72 In case a contractor delays receiving the payment of his final bill for more than one month after the bill has been passed, the amount due to him may be credited to

- a) Misc. Work advance
- b) Misc. pending investigation
- c) Public Works Deposits
- d) None of the above

QNo.73 if it is learnt that contractor has been overpaid, then the net amount recoverable may be debited to

- a) Misc. Work advance
- b) Misc. pending investigation
- c) Public Works Deposits
- d) None of the above

QNo.74 A contractor bill of Rs. 500000/- has been prepared and passed for payment but has not yet been paid either in cash or by cheque. What entry shall be made in the contractor ledger?

- a) Entry of Rs. 500000/-
- b) Entry of Rs.500000/- after statutory deductions
- c) No entry in the contractor ledger
- d) None of the above

QNo.75 Payment made for measured up additions and alterations against lump-sum contract is treated as

- a) Advance payment
- b) Secured advance
- c) On Account payment
- d) None of the above

QNo.76 Minus quantities in the stock account could occur if

- a) Quantities received were brought to account but their value was not accounted for
- b) Value of the material issued was accounted for but quantities issued were not accounted
- c) Some of the items of receipt of store were not posted
- d) None of the above

QNo.76 A Plus quantities in the stock account could occur if

- a) Quantities received were brought to account but their value was not accounted for
- b) Value of the material issued was accounted for but quantities issued were not accounted
- c) Some of the items of receipt of store were not posted
- d) Both a and b

QNo.77 The executive engineer, while verifying stock notices the shortage of 20000 bricks. State how this shortage will be adjusted?

- a) Continue to borne on T&P account until and unless write off or recovered in cash or kind
- b) Show as issue in the T&P account
- c) Shown as issue by debit to Misc Work advance and credit to stock account
- d) None of the above

QNo.78 The executive engineer, while verifying stock notices the shortage of 40 pick axes. State how this shortage will be adjusted?

- a) Continue to borne on T&P account until and unless write off or recovered in cash or kind
- b) Show as issue in the T&P account
- c) Shown as issue by debit to Misc Work advance and credit to stock account
- d) None of the above

QNo.79 Which contents shall not be considered to calculate the issue rate per insulator for insulators imported from abroad?

- a) Cost of insulators
- b) Railway freight
- c) Wages of watchman of stores and insurance charges
- d) Railway transit Insurance

QNo.80 there was an excess of 50 bags of cement of the value of Rs.5000 but an equal number of bags of cement were found to have become unserviceable by exposure to rain during the physical verification. What treatment shall be given in the books of Accounts?

- a) Both will be set off against each other
- b) Both will be treated surplus
- c) Both will be treated as shortage
- d) Excess will be treated as receipt and unserviceable shall be treated as issue by debit to misc work advance

QNo.81 In which record, security deposit of a contractor is not booked?

- a) Contractor ledger
- b) Contractor bill
- c) Both a and b
- d) None of the above

QNo.82 which are not be the part of the opening balance in the cash book?

- a) Note and coins
- b) Torn notes and soiled notes
- c) Service postage stamps
- d) Self-cheque

QNo.83 which entry is not to be recorded in the cash book?

- a) Earnest money received and returned back on the same day by same mode
- b) Earnest money received and returned back on the same day by alternative mode
- c) Earnest money received and returned back after three days by same mode
- d) Earned money received and returned back after three days by alternative mode

QNo.84 Voucher No. is not required to be mentioned against the following entries

- a) Cheque endorsed to SDO
- b) Issue of self-cheque
- c) Both a and b
- d) None of the above

QNo.85 An expenditure of Rs.1000/- incurred on distributing sweets to labourers on the completion of Government Hospital. Where the expenditure of Rs.1000/- will be charged?

- a) Office contingencies
- b) Work contingencies
- c) Both a and b
- d) None of the above

QNo.86 How the adjustment of overpayment of Rs. 1000/- made to a contractor for work in Progress shall be made?

- a) By debit to Misc. work advance
- b) By recovery from the next bill
- c) By adjustment voucher against the another work of the contractor
- d) None of the above

QNo.87 How much secured advance shall be allowed if the contractor whose contract is for completed items of work bring timber worth Rs. 10000/- to the site of work?

- a) 5000/-
- b) 7500/-
- c) 9000/-
- d) 10000/-

QNo.88 It is principle that payments for all works are made on the basis of measurements recorded in the Measurement Book. Which is not an exception to this rule?

- a) Advance payment to contractor
- b) Payment on account of secured advance
- c) Payment against lump sum contract
- d) Payment against running Account bill

QNo.89 who will borne the ward and watch expenses in respect of the material received against secured advance?

- a) By department
- b) By contractor
- c) a and b
- d) None of the above

QNo.90 Claims against the railway for goods lost in transit is governed by_____.

- a) Companies Act,2013
- b) Sale of the Good act
- c) Contract Act
- d) Purchase regulation Act

QNo.91 Intermediate payment is a term applied to a

- a) Advance payment
- b) Secured Advance
- c) On account payment other than final payment
- d) All of the above

QNo.92 Lump-sum contract means

- a) Where contractor agree to execute the work as per the drawing and specification for the fixed sum
- b) Where contractor agree to carry out the complete labour work of all items of work at the rates quoted by him
- c) Where contractor agree to carry out the work at his quoted percentages above or below the schedules of rates for every item
- d) None of the above

QNo.93 Takavi works term donates to

- a) Works of construction or maintenance in the B&R department
- b) Works of construction or maintenance in the electricity department
- c) Works of construction or maintenance relating to water courses
- d) None of the above

QNo.94 Expenditure incurred on deposit works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money should be classified under

- a) Local loan works
- b) Deposit works
- c) Takavi works
- d) "Miscellaneous P.W Advance" Pending Recovery

QNo.95 When the _____ value of the material is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by _____or _____credit to purchase as the case may be

- a) Estimated, plus ,minus
- b) Estimated ,debit , credit
- c) Actual, plus, minus
- d) None of the above

QNo.96 which account shall be debited when the price of the material is paid or adjusted by transfer?

- a) Sale
- b) Purchase
- c) Supplier
- d) Marketing

QNo.97 Mr.X JE was sanctioned a permanent imprest of Rs.5000/- to meet the recurring expenditure of the office. He has spent of Rs. 3000/- on account of repair and maintenance and Rs. 500/- on account of un-authorized expenditure. How much amount of the imprest shall be recouped?

- a) 3500/-
- b) 3000/-
- c) 4000/-
- d) 4500/-

QNo.98 Mr.Rahul was sanctioned a permanent imprest of Rs.10,000/- to meet the recurring expenditure of the office. He has spent of Rs.3000/- on account of repair and maintenance and imprest increased by Rs. 5000/-. How much amount of the imprest shall be recouped?

- a) 5000/-
- b) 7000/-
- c) 8000/-
- d) 10000/-

QNo.99 Which expenditure are not booked in the Work Abstract?

- a) Advance payment
- b) Percentage charges on account of establishment, Tool and Plant, Account and Audit
- c) Secured advance
- d) Payment of labour

QNo.100 Tick the incorrect statement

Articles of tools and plant found short are dealt with as under:-

- a) Number of article short is shown as issued in Part-I of T&P ledger
- b) This number is posted in part-III shortage awaiting adjustment
- c) Deficiency made good in kind is noted in Part-III to clear the shortage
- d) For cash recovery made, a note is made in Part-I and III to clear the article that is short

QNo.101 Where the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as _____.

- a) Technical sanction
- b) Administrative sanction
- c) Financial sanction
- d) None of the above

QNo.102 Abstract bill means

- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
- b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d) None of the above

QNo.103 Detailed bill means

- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority

- b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d) None of the above

QNo.104 which one of the following is not be treated as Charged Expenditure?

- a) Pay and allowances of judges of High court
- b) Pay and allowances of the Governor ,speaker and Deputy speaker
- c) Any sum payable on account of arbitration, decree and judgement of the court
- d) Pay and allowances of the employees

QNo.105 Class of Government employee means

- a) All government employees holding the different cadres in the same department or service
- b) All government employees holding the posts bearing the different designation in the same department or service
- c) All Government employees holding the posts bearing the same designation in the same department or service
- d) None of the above

QNo.106 All other public moneys received by or on behalf of the Government of Haryana other than consolidated fund of state shall be credited to

- a) Contingency fund of state
- b) Public Account of the state
- c) Both a and b
- d) None of the above

QNo.107 which statement is not correct

- a) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit
- b) Recurring expenditure means all expenditure which is not non-recurring
- c) Technical sanction is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair
- d) Voted expenditure is the expenditure which are not subject to vote of the legislative assembly

QNO.108 which statement is not correct

- a) Every officer receiving money on behalf of the Government should maintain a cash book in form PFR-I
- b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check
- c) Cash drawn on pay ,travelling allowance and contingent bills of establishment and undisbursed balances thereof should be mixed with the permanent advance and the regular cash balance
- d) If a government employee who is not in charge of a cash too, receives money on behalf of Government at exceptional times, he should not mix it up with the any other cash in his charge

QNo.109 which statement is not correct

- a) It is a serious irregularity to drawn cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized
- b) Whenever cheque is drawn and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.
- c) As a general rule, Cheque shall not be issued for sums less than ten rupees, unless permissible under the provisions of any law or a rule having the force of law for the disbursement

d) None of the above

QNo.110 Claim against the government not preferred within a year of their becoming due can be presented without any authority from

- a) Head of the department
- b) Head of the office
- c) Accountant General
- d) None of the above

QNo.111 No Inter-Government adjustments can be carried out after _____ on which date the books of the Bank are closed for the month of March.

- a) 10th of April
- b) 15th of April
- c) 15th of May
- d) 15th of June

QNo.112 all references by the Government employee on personal matters, such as leave, leave salary, pay, increments, funds subscription, house rent, posting etc. must be submitted in covers stamped with

- a) Service postage stamps
- b) Ordinary Postage stamps
- c) Revenue stamp
- d) None of the above

QNo.113 If in any case, the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the _____ wherein it should be stated why the omission was not detected when the work was started and who is responsible for it.

- a) Work Abstract
- b) Work Register
- c) Chart of Account
- d) Work Slip

QNo.114. Percentage Rate contract means

- a) Where contractor undertakes to carry out and complete the work as shown on the plan and specification for fixed sum
- b) Where contractor agrees to carry out the work at his quoted percentage above or below the schedules of rates for every item
- c) Where contractor agrees to carry out the completed labour work of all items of works at the rates quoted by him
- d) None of the above

QNo.115 The term "Consolidated fund of India" covers:-

- a) Revenue & Capital (Both Receipts and payments)
- b) Revenue & Capital (Both Receipts and payments) and Public debts
- c) Revenue & capital (both Receipts and Payments) and debt, deposits and loan & advances
- d) Revenue & capital (both Receipts and payments) and Public Debts and Loan & Advances

AQNo.116 Amount awarded by an Arbitrator, appointed under the agreement, was filed in a court. The amount of award would be charged expenditure in the Divisional Accounts:

- a) Only if court decrees against the Division
- b) Only if it just makes it a rule of the court
- c) Both A and B
- d) None of the above

QNo.117 Appropriation means

- a) Mis-utilization for privates purposes
- b) Praise for good work done
- c) Assignment of funds
- d) None of the above

QNo.118. In PWD, Director office means an office:-

- a) Keeping watch on the speed and direction of winds of works executed on sea-coast
- b) Giving directions to labourers during execution of works
- c) Not executing any work itself but responsible to supervise subordinate offices that are executing works
- d) Issuing directions for technical inspection of quality of works being executed

QNo.119. Technical sanction is also called

- a) Expenditure Sanction
- b) Administrative sanction
- c) Sanction of Contract
- d) Sanction of Detailed Estimate

QNo.120. The term Work Charged Establishment excludes employees

- a) Actually executing a specific work or a project
- b) Employed on subordinate supervision of departmental labour, stores and machinery of a work
- c) Whose salary is debited to the work concerned
- d) Whose salary is to be treated as charged expenditure

QNo.121. Running A/c payment to a Contractor working on Finished Rates means only:

- a) On account payment
- b) Advance payment
- c) Secured Advance
- d) All of the above

QNo.122. which is incorrect statement on Standard Measurement Book?

- a) These are kept in Form 23 A for already completed Buildings and other such works.
- b) Standard Measurement books once written are final
- c) These can be used repeatedly to prepare Estimates and maintenance Bills of those Buildings
- d) A responsible officer certify the accuracy of these SMBs

QNo.123 Final payment in PWD means:

- a) Last payment of salary to a regular employee before retirement
- b) Last payment of Gratuity and Commuted Value of Pension
- c) Payment to a Muster Roll Labourer on completion of work allotted to him
- d) None of the above

QNo.124 Intermediate payment made to a contractor against lump-sum contract is shown in accounts as

- a) Advance bearing interest
- b) Advance not bearing interest
- c) Misc. Works Advance
- d) Advance payment

QNo.125 Refunds of Security Deposits, for a work, previously lapsed to Government are adjusted as

- a) Refund of Revenue
- b) Refund of Deposits
- c) Contingencies of the work concerned
- d) Debit to Misc. Works Advances

QNo.126 Cheque amounting to Rs.30000/- issued in the favour of contractor has been dishonoured. Where the entry of the dishonour of the cheque in the cash book shall be made?

- a) Cash Colum of the Receipt side of Cash book
- b) Cheque Column of the Receipt side of Cash book
- c) IUT column of the Receipt side of the Cash book
- d) IUT column of the payment side of the cash book

QNo.127 Cashier is having the Notes & Coins of Rs.5000 including of counterfeited notes of Rs.500/- and excluding of torn and soiled Notes of Rs. 300/- as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 5000/-
- b) 5300/-
- c) 4800/-
- d) 4500/-

QNo.128 Cashier is having the notes and coins of Rs.1000/- which includes the torn notes of Rs.50 and defaced notes of Rs.100 and un-disbursed salary of Rs.1200 as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 2200/-
- b) 2100/-
- c) 2050/-
- d) 2120/-

QNo.129 Measurement book records quantity/value of work done by

- a) Work Charged Establishment and Contractors
- b) Muster Roll Labour and Work Charged Establishment
- c) Work Charged Establishment, Daily Labour and Contractors
- d) Contractors

QNo.130 Divisional officer allowed Secured Advance at Rs.1800 per Plank of wood of which the market rate was Rs.2200/- per Plank.

- a) Orders of the Divisional officer is as per rules
- b) He should be paid 90% of Rs.2200 per Plank
- c) He should be paid Rs.2000 per Plank
- d) None of the above

QNo.131 Maximum Secured Advance admissible for 40kgs of mild steel, the market rate being Rs.100 per kg, would be

- a) 3600/-
- b) 3200/-
- c) 4000/-
- d) 3000/-

QNo.132 Rate of RCC was Rs.40 per cft. A contractor used 0.5 Kg steel less per cft. Deducton is made @Rs.10 per kg of steel less used. This will reduce his rate per cft by

- a) Rs.2/-
- b) Rs.5/-
- c) Rs.0.50
- d) None of the above

QNo.133 Work was got done from Contractor A for Rs.12000/- at the risk and cost of the contractor B (at whose tendered rates it would have cost Rs.10000/-). It will appear in the ledger of

- a) Contractor A-Other transactions with Rs.12000/-
- b) Contractor-B-Other transactions with Rs.10000/-
- c) Contractor A-Other transactions with Rs. 10000/-
- d) Contractor B-Other transactions with Rs.2000/-

QNo.134 Advance payment for work X done but not measured (Rs.3500/-) will be posted in the following columns of the contractor ledger:

- a) In columns "Advance payment" and debit
- b) In columns" Advance payment" and credit
- c) In Columns"Advance payment only
- d) None of the above

QNo.135 In which of the following cases, secured advance can be paid to a contractor?

- a) He has brought glass panes at site for fixing on window-frames

- b) He has brought 50 tonnes of steel
- c) He has brought 1000 bricks issued to him by the Government
- d) He has brought cement to be used at some other site

Ans B

QNo.136 Sub-heads of Works abstract are of two categories, namely:

- a) Standing charges and Charges needing sanction
- b) Fixed charges and Variable charges
- c) Final charges and Suspense charges
- d) Voted expenses and charges expenses

Ans C

QNo.137 In the work abstract, cost of work charged establishment other than employed on annual maintenance, is posted under the sub-head:

- a) Labourers
- b) Contingencies
- c) Sub-head of work on which employed
- d) None of the above

QNo.138 which of the following is not shown in the work abstract?

- a) Debit for Centage charges levied on Deposit works
- b) Loss due to difference in issue-rate and stipulated rate
- c) Credit for surplus Materials at site that can be used elsewhere
- d) Store issued to work direct

QNo.139 Four stages in the execution of a work do not include

- a) Preliminary estimate
- b) Administrative approval and Expenditure sanction
- c) Technical Sanction based on detailed estimate
- d) Budget Provision

QNo.140 Security deposit paid in respect of a contract lapses:

- a) Three complete account years after the date of deposit
- b) Three complete account years after passing of the final bill or expiry of maintenance period whichever is later
- c) Three complete account years after the date when the completed work was handed over to the department
- d) Three complete account years after passing of the final bill or expiry of maintenance period whichever is earlier

QNo.141 Junior Engineer of Discom has collected the revenue of Rs.50000/- through Cheque on Saturday i.e. on 18th June, 2022 and remitted the same in the bank on the same day as per direction of the higher Authority. But, he informed the cashier on 22nd June, 2022. On which date and under which column, entries of remittance into bank in the cash book shall be made?

- a) On 18th June under cash in hand column of Receipt side as well as payment side
- b) On 22nd June under cheque in hand column of Receipt side and cash in hand column of payment side
- c) On 22nd June under cheque in hand column of Receipt side as well as payment side
- d) On 22nd June under cash in hand column of receipt side as well as payment side

QNo.142 Paid to M/s Johnson & Co by cheque towards final bill for the construction of staff quarter

- 1) Gross amount of the bill 600000/-
- 2) Amount paid in the Ist Bill 212500/-

Deduction of the Security deposit @10%, GST @2%, Income tax @2% and Labour Cess @1% is to be made. How much amount shall be booked under IUT head of the payment side of the cash book?

- a) 297500/-

- b) 329375/-
- c) 510000/-
- d) 180625/-

QNo.143 During the surprise checking by the Executive Engineer ,A sum of Rs.4500/- has been found in the cash chest whereas total of the cash column of the receipt side has been showing of Rs.15000/- and total of the cash column of the payment side has been showing of Rs.5000/-.What entry shall be shown in the cash book?

- a) Cash found surplus by Rs.10000/- under cash in hand column of the receipt side of cash book
- b) Cash found short by Rs.5500/- under cash in hand column of the payment side of cash book
- c) Cash found surplus by Rs.5500/- under cash in hand column of the receipt side of cash book
- d) Cash found surplus by Rs.5500/- under cash in hand column of the payment side of cash book

QNo.144 A fine of Rs.500/- has been imposed on the contractor for delay in the completion of work. Where the entry of Rs.500/- shall be posted in the contractor ledger?

- a) Other transaction column
- b) Debit column
- c) No entry
- d) Credit column

QNo.145 where the payment of Rs.50000/- made against the lump sum contract shall be posted in the contractor ledger?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) Advance payment column and Debit column

QNo.146 Measured further work done for Rs.4000/- in respect of the work C and prepared the final bill. In which column of the contractor ledger, this amount shall be posted?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) No entry

QNo.147 40 bags of the cement @ 50 per bag issued to work A from the store recoverable @ 40 per bag from the contractor as per the agreement. How much amount shall be posted in the contractor ledger and under which column?

- a) 2000/- under Other transaction column and debit column
- b) 1600/- under other transaction column and debit column
- c) 1600/- under other transaction column and credit column
- d) 1600/- under advance payment and debit column

QNo.148 A material amounting to Rs.4450/- issued for work C and Rs.170 paid carriage charges for the said material as it was stipulated to be supplied at site. How much amount shall be posted in the contractor ledger and under which column?

- a) Rs.4450 under Other transaction column and debit column
- b) Rs.4620 under other transaction column and debit column
- c) Rs.4450 under other transaction column and credit column
- d) Rs. 4620 under other transaction column and credit column

QNo.149 Value of the work done as per the first running bill is Rs. 500000/- and security deposit is levied at the rate of 10% on the value of work done. How much amount shall be posted in the contractor ledger?

- a) Rs.450000/- under credit column
- b) Rs.500000/- under debit and credit column
- c) Rs. 500000/- under debit column

d) Rs.500000/- under credit column

QNo.150 A sum of Rs.45000/- has been withdrawn from the bank vide cheque No.104. Where the entry of Rs. 45000/- shall be posted in the cash book?

- a) IUT column of the payment side as well cash column of the receipt side of the cash book
- b) Only IUT column of the payment side of the cash book
- c) Only the cash column of the receipt side of the cash book
- d) Under cheque in hand column of the payment side as well cash column of the receipt side of the cash book

QNo.151 A cheque amounting to Rs.50000/-was deposited in the bank on working day. After few days, Bank scroll has been received from the bank which stipulates the remittance of that cheque in the bank. Under which column of the cash book, an entry of this amount shall be posted?

- a) Under cheque in hand column of the receipt side
- b) Under cheque in hand column of the payment side
- c) No entry
- d) Both A and B

QNo.152 Self cheque amounting to Rs. 50000/- issued during the month. In which columns of the cash book, this amount shall be posted?

- a) IUT Column of the payment side and cheque in hand column of the receipt side
- b) Cheque in hand column of the receipt side as well as payment side
- c) IUT column of the receipt side and cash in hand column of the payment side
- d) IUT column of the payment side and cash in hand column of the receipt side

QNo.153 Steel issued from store-5 tonnes, issue rate being Rs. 4000 per tonne. Recovery from the contractor is to be effected @ Rs.5000 per tonnes. How much amount shall be posted in the Contractor ledger and in which column?

- a) 20000/- under secured advance column and credit column
- b) 25000/- under Other transaction column and debit column
- c) 25000/- under Other transaction column and credit column
- d) 20000/- under other transaction column and debit column

QNo.154 Second running Account bill for work D is Rs.20000/-. Recoveries to be made on account of cost of material of Rs.8500/- and security deposit of Rs.2000/-. How much amount shall be posted under debit column of the contractor ledger?

- a) 20000/-
- b) 18000/-
- c) 9500/-
- d) 11500/-

QNo.155 which statement is incorrect?

The following transactions are classified under suspense head of the work abstract.

- a) Value of stores material issued to a contractor for use on the work allotted to him which is recoverable from him is shown as plus entry
- b) Any payment made on behalf of the contractor such as labour engaged to set right the defect on behalf of the contractor
- c) Fine for bad work
- d) Fine for delay

QNo.156 two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?

- a) Other transaction column and debit column
- b) Other transaction column and credit column
- c) Debit column and credit column
- d) No entry

QNo.157 Received back in stock 2 MT cement issued to contractor @ 5000/- per MT for work C. In which column, this amount shall be posted in the contractor ledger?

- a) 10000/- under Other transaction column and 10000/- under debit column

- b) 10000/- in minus under Other transaction column and 10000/- under debit column
- c) 10000/- in minus under Other transaction column and 10000/- under credit column
- d) 10000/- under secured advance column and 10000/- under debit column
158. What do you mean by “Administrative Approval”?
- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
 - (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
 - (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
 - (iv) None of these.
159. What is “Book Transfer”?
- (i) It is the process of recording financial transactions after giving or receiving of Cash or stock materials.
 - (ii) It is the process of recording financial transactions before giving or receiving of Cash or stock materials.
 - (iii) It is the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account.
 - (iv) All of the above.
160. Cash includes _____
- (i) Only currency notes
 - (ii) Legal tender coins and currency notes
 - (iii) Legal tender coins, currency notes, cheques payable on demand and demand drafts.
 - (iv) None of these
161. What is charged expenditure?
- (i) It is charged on the consolidated fund of the state.
 - (ii) It is charged on the consolidated fund of the state and not subject to vote of the Legislature.
 - (iii) It is charged on the consolidated fund of the state and subject to vote of the Legislature.
 - (iv) All of the above
162. What is Public Account of the State?
- (i) All public moneys received are credited to this account.
 - (ii) All disbursements are made from this account.
 - (iii) All public moneys (other than those which form a part of the Consolidated Fund of the State) received are credited to this account.
 - (iv) None of these
163. What do you mean by “Technical Sanction”?
- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
 - (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
 - (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
 - (iv) None of these.

164. What is "Voted Expenditure"?
- (i) It is the expenditure which is subject to the vote of the Legislature.
 - (ii) It is the expenditure which is the vote of the Legislature is not required.
 - (iii) It is the charged expenditure.
 - (iv) None of these.
165. All monetary transactions should be entered in the _____ as soon as they occur and attested by the head of the office in token of check.
- (i) Pass Book
 - (ii) Purchase Book and Sales Book, as the case may be
 - (iii) Work register
 - (iv) Cash Book
166. At the end of each _____, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.
- (i) day
 - (ii) month
 - (iii) quarter
 - (iv) year
167. If a mistake is discovered in the Cash Book, it may be corrected by _____.
- (i) Over-writing of figures
 - (ii) Incorrect figure/mistake may be erased and correct figure may be inserted.
 - (iii) The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines.
 - (iv) Any of the above.
168. In case of death of a Government employee, the pay and allowances can be drawn for the day of the death.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these.
169. In case of the death of a pensioner, payment of any arrears, actually due may be made to his heirs, provided that they apply within _____ of his death.
- (i) one month
 - (ii) three months
 - (iii) six months
 - (iv) one year
170. Fill in the blanks with appropriate word
- _____ indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertains to the work as a whole.
- a) Misc deposit
 - b) Contingencies
 - c) Mis PW advance
 - d) Deposit work
171. Fill in the blanks with appropriate word

- _____ are those charges which pertain or are incidental to a work, project workshop job or manufacture job, but which are not incurred directly
- a) Direct charges
 - b) Indirect charges
 - c) Contingencies
 - d) Misc. Work Advance
172. What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?
- a) Contract
 - b) Deposit work
 - c) Takvi work
 - d) Imprest
173. Which term is applied to a disbursement of any kind on a running account not being the final payment?
- a) Final payment
 - b) Intermediate payment
 - c) Deposit payment
 - d) None of the above
174. Which payments shall fall under the definition of Intermediate payment?
- a) Advance Payment
 - b) Secured Advance
 - c) On account payment
 - d) All of the above
175. Which term is applied to the cost per unit fixed, in respect of an article borne on the stock of Department?
- a) Base price
 - b) Issue rate
 - c) Storage rate
 - d) On account payment
176. Which term is applied the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer?
- a) Imprest
 - b) Advance payment
 - c) Secured Advance
 - d) Intermediate payment
177. Which term is applied in respect of the charges incurred on the manufacture operation connected with the specific jobs?
- a) Outturn
 - b) Operation
 - c) Labour
 - d) Work outlay
178. Which term is applied in respect of value of the finished product of manufacture operations connected with specific job?
- a) Labour
 - b) Work expenditure
 - c) Operation
 - d) Outturn
179. Which term is applied to a contract for a complete work against which a contractor agrees to execute with all its contingencies for a fixed sum to such conditions as the Government may lay down?

- a) Percentage rate contract
 - b) Labour rate contract
 - c) Lump -sum contract
 - d) Item rate contract
180. what charges are included in the storage charges
- a) Cost of the articles
 - b) Transportation charges of the articles
 - c) Transit Insurance of the article
 - d) Work charge establishment
181. Which term is applied ordinarily to the charges which are levied, in addition to book value and storage charges in respect of stock material sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value and are not included in the storage charges?
- a) Contingency charges
 - b) Supervision charges
 - c) Issue rate charges
 - d) None of the above
182. Which term is applied to work of construction of maintenance relating to water courses or any other work , expenditure on which is treated by the Government as an advance (to cultivators) recoverable from the party or parties concerned?
- a) Deposit work
 - b) Repair work
 - c) Takavi work
 - d) Lump sum work
183. Which term is applied to indicate respectively the expenditure and the capital charges on the special services connected with the construction, repair and maintenance of works?
- a) Deposit work
 - b) Repair work
 - c) Lump sum work
 - d) Work Expenditure or works outlay
184. Which expenditure is to be considered original work?
- a) Surface painting and the necessary addition of stone chips, gravel or sand
 - b) All new construction
 - c) Special repairs and the periodical renewal
 - d) Both a and c
185. Fill in the blank with appropriate word
- The expenditure on a work or project which is classified as _____ by orders of Government, should be recorded in two sections separately for capital and revenue charges.
- a) Unproductive
 - b) Destructive
 - c) Productive
 - d) Simple
186. In how many classes, Non-government works may be divided
- a) Five classes
 - b) Four classes
 - c) Three classes
 - d) Two classes
187. Expenditure on a Local Loan Works including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under _____.
- a) Deposit work
 - b) Takavi Work

- c) Loan and Advances to State Government
d) None of the above
188. The transactions relating to Takavi Works should be classified under the head _____.
- a) Loan and Advances to State government
b) Takavi work advances
c) Misc P.W.Advance
d) Deposit work
189. Special items of tool and plant, which are required not for general purposes, but for a specific work should be debited to _____.
- a) Repair work
b) Specific work
c) Final head of T&P
d) None of the above
190. The cost of special tools and plant i.e. tools Plant, machinery etc obtained to meet the special requirement of a particular work or project and of a nature not usually to be found in the general store of the state or Administration, should be treated as _____ to that work or project
- a) Indirect charges
b) Direct charges
c) Both a and b
d) None of the above
191. In how many part, the manufacturing transactions can be classified?
- a) Two
b) Three
c) Four
d) Five
192. fill in the blank with appropriate word
Transactions recorded under the head _____ should be divided into the following classes:-
1. Sale of credit
 2. Expenditure incurred on deposit works in excess of deposits received or in anticipation of receipt of money
 3. Losses, retrenchments, errors, etc
 4. Other items
- a) Deposit works
b) Misc.PW Advance
c) Incidental charges
d) Misc charges
193. Recoveries under stock and other suspense account and recoveries of expenditure upon works in progress should be treated as _____ of gross expenditure
- a) Addition
b) constant
c) Reduction
d) Surplus
194. When the recoveries on account of establishment charges pertaining to leave and pension should be treated as _____.
- a) Capital expenditure
b) Capital receipt
c) Revenue expenditure
d) Revenue receipt
195. Which transactions may be classified under Public Work Deposits?

- a) Cash security from employees and contractors
 - b) Deposits for work (other than Takavi work) to be done
 - c) Sum due to contractor on closed account
 - d) All of the above
196. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as _____.
- a) Outlay on works
 - b) Contingent charges
 - c) Both a and b
 - d) None of the above
197. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenditure should be debited to the _____.
- a) Contingency charges
 - b) Revenue expenditure
 - c) Work
 - d) None of the above
198. In which form , cash book is maintained as per Account Volume-III?
- a) P.W.A 1
 - b) P.W.A 2
 - c) P.W.A 3
 - d) P.W.A 4
199. Which form is used to maintain the account of imprest by the imprest holder?
- a) P.W.A 1
 - b) P.W.A 2
 - c) P.W.A 3
 - d) P.W.A 4
200. Which form is used to mention the detail of the actual cash found at the end of the month?
- a) P.W.A 1
 - b) P.W.A 2
 - c) P.W.A 3
 - d) P.W.A 4
201. In how many classes, Public work store is classified vide Article No.37?
- a) One
 - b) Two
 - c) Three
 - d) Four
202. Fill in the blank with appropriate word
- In all cases, the initial record of the detailed account or measurement of all materials, received the cost of which has to be paid for or adjusted by book transfer in the accounts of the divisions, should be kept in the _____
- a) Muster Roll
 - b) Suspense Account
 - c) Measurement book
 - d) Inter unit head
203. All transactions of receipts and issues should be recorded by each officer authorized to receive and issue stock on behalf of Government in “Register of stock Receipts issues “ in _____in the order in which and as soon as they occur.
- a) P.W.A 1
 - b) P.W.A 2
 - c) P.W.A 3
 - d) P.W.A 4

204. All transactions of receipts and issues are recorded in the P.W.A 4 in _____.
- Value
 - Quantities
 - Both Quantities and value
 - Stock register
205. Abstract of stock receipts is maintained in _____.
- P.W.A 4
 - P.W.A 5
 - P.W.A 6
 - P.W.A 7
206. Abstract of stock issues is maintained in _____
- P.W.A 4
 - P.W.A 5
 - P.W.A 6
 - P.W.A 7
207. The value of stores found surplus should be credited at once as _____ or _____ as the case may be .
- Capital receipt or revenue expenditure
 - Revenue expenditure or capital receipt
 - Revenue Receipt or receipt on capital account
 - Capital expenditure or revenue expenditure
208. No correction should be made in the accounts in respect of stores declared to be _____.
- Surplus
 - Deficit
 - Theft
 - In excess of requirement
209. If the cost or depreciated value of any special Tool and plant obtained for, or used on a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by the Government after consultation with _____
- General Administration Department
 - Head of the Department
 - Head of the office
 - Accountant General
210. For every transfer entry either a Transfer Entry Order should be prepared in _____.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
211. Transfer entries should receive the special attention of _____ so that habitual errors and misclassification in the accounts of subordinate officers, may not remain unnoticed
- Divisional Accountant
 - Sub-Divisional officer
 - Divisional officer
 - Auditor
212. All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in _____ maintained in the Divisional office.
- P.W.A 7

- b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6
213. All revenue receipts of the division should be classified and abstracted in a Register of Revenue in _____ maintained in the divisional office.
- a) P.W.A 7
 - b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6
214. A Muster Roll need not be kept in exceptional and urgent cases, such as urgent _____ or _____.
- a) Takavi works or water course
 - b) Lumpsum contract or work charge establishment
 - c) Silt clearance of canals or the closing of breaches
 - d) None of the above
215. Transactions relating to two or more working estimates should not be brought on to the _____.
- a) Different running account
 - b) Same running account
 - c) Both a and b
 - d) None of the above
216. An account of all the transactions relating to work during a month whether in respect of cash, stock or other charges should be prepared in work abstract in _____.
- a) P.W.A 8
 - b) P.W.A 9
 - c) P.W.A 10
 - d) P.W.A 11
217. Under which column, expenditure pertaining to work-charged establishment are booked in the work abstract?
- a) Material column
 - b) Other Transaction column
 - c) Contingencies column
 - d) Labourer column
218. If a Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the work abstract as _____ and the amount remaining unpaid should be shown as _____ in the appropriate suspense column-“Contractor-Other transactions” or Labourers.
- a) Suspense charges, plus entry
 - b) Labourers , minus entry
 - c) Other transaction, minus entry
 - d) Final charges ,minus entry
219. If the final account of a contractor shows that he has already been overpaid or that the account, close with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head _____.
- a) Suspense
 - b) Public Work Deposit
 - c) Misc. P.W.Advance
 - d) Final charges

220. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to _____ at the discretion of the _____.
- Two months, Divisional officer
 - Three months, Sub-Divisional officer
 - Three months, Divisional officer
 - Two Months, Sub-Divisional officer
221. In which columns, material is transferred from the work to the contractor is posted in the Work Abstract?
- Material column and Labourer column
 - Plus in material column and Minus in other transaction column
 - Minus in material column and Plus in other transaction column
 - Minus in material column and plus in labourer column
222. Surplus bricks valuing Rs.900/- borne on the work were sold at Rs.1000/-.Where it will be posted in the work abstract
- Plus under material at site
 - Plus under Material column by Rs.1000
 - Minus under Material column by Rs. 900
 - Minus under material column by Rs. 1000
223. Muster Roll for Rs. 3500/- for Earthwork was passed by SDO but Rs.500/- remained unpaid. How the entry in the work abstract shall be posted?
- By Rs.3000/- under Earth work column
 - By Rs. 3500/- under Earth work column
 - By Rs. 3500/- under Earth work column and Rs. 500 in minus in labourer column
 - By Rs. 3500/- under Earth work column and Rs. 500 in plus in labourer column
224. A sum of Rs. 2000/- paid to a daily labourer on muster roll against earth work is recoverable from Contractor. In which column, this amount shall be posted in the work abstract?
- Earth work column
 - Labourer column
 - Other transaction column
 - Material column
225. Out of Rs.1500 for payment to work charged Establishment, a sum of Rs. 150 remained unpaid. In which column, this amount shall be posted in the work abstract?
- Rs. 1500 in the labourer column
 - Rs. 1350 in the labourer column
 - Rs. 1500 in the contingency column
 - Rs. 1350 in the contingency column
226. Office copies of Work Abstract need not be kept, as the original are returned by the _____ after completion.
- Head office
 - Divisional office
 - Sub-Divisional office
 - AG/Haryana
227. In which form, contractor ledger is maintained as per the Account Volume-III?
- P.W.A 13
 - P.W.A 14
 - P.W.A 15
 - P.W.A 16
228. _____ of the contractor should not be included in the contractor ledger.
- Cement issued to contractor
 - Steel issued to contractor

- c) Fine for bad work
d) Security deposit
229. A sum of Rs. 5000/- is payable to contractor. In which column, this amount shall be posted in the contractor ledger?
- a) other transaction column and debit column
b) minus in other transaction column and credit column
c) Plus in other transaction column and in minus under debit column
d) Minus in other transaction column and debit column
230. A detailed outturn account for each month should be prepared in form_____.
- a) P.W.A 14
b) P.W.A 15
c) P.W.A 16
d) P.W.A 17
231. The record of monthly transactions connected with manufacture operation should be kept in the divisional office in a separate register of Manufacture in _____.
- a) P.W.A 14
b) P.W.A 15
c) P.W.A 16
d) P.W.A 17
232. A detailed account of the transactions relating to suspense heads “Purchases” “stock” and Miscellaneous P.W. Advance “ should be maintained in the division office in a Register called the _____.
- a) T&P Register
b) Stock Register
c) Suspense Register
d) P.W.Advance Register
233. Items or balances under the suspense head “Miscellaneous P.W.Advances” which becomes irrecoverable, should not be removed from the amounts until a competent authority has sanctioned their being _____.
- a) Sanctioned
b) Lapsed
c) Written off
d) None of the above
234. In cases where sectional officers are authorized to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-division, they may be permitted, except in March, to close their monthly accounts _____ before the date of closing fixed for the sub-division.
- a) Six days
b) Five days
c) Four days
d) Three days
235. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tool and plant, etc and (ii) other item of expenditure or disbursement for which a contingent bill is not required are received and are scrutinised, they should be posted into _____ in form P.W.A 24.
- a) Vouchers
b) Cash book
c) Journal book
d) Schedule Dockets

236. For percentage recoveries made on account of establishment, tool and plant, and account & audit charges, a single schedule docket should be prepared in form_____.
- P.W.A 23
 - P.W.A 25
 - P.W.A 26
 - P.W.A 24
237. _____not submitted to the Accountant General should be cancelled by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him
- Vouchers
 - Cash book
 - Journal book
 - Schedule Dockets
238. _____should sign not only the Monthly account but also all the schedules etc. accompanying it.
- Divisional Accountant
 - Divisional officer
 - Executive engineer
 - Sub-Divisional officer
239. In all cases in which there was a balance at the commencement of the year or there were any transactions during the year, a certificate should be recorded by the wording of it may amended suitably if the _____ is Nil.
- Closing balance
 - Opening balance
 - Intermediate balance
 - None of the above
240. _____ is the formal acceptance by the Administrative department of a proposal to incur expenditure on work initiated by or connected with the requirement of that department.
- Administrative approval
 - Technical approval
 - Financial approval
 - Deemed approval
241. _____ means the assignment to meet specified expenditure of funds at the disposal of assigning authority.
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Appropriation
242. _____ means any Administrative department of the Government of Haryana.
- Government
 - Controlling department
 - Head of the department
 - Head of the office
243. All other public money received by or on behalf of the Government of Haryana shall be credited to _____.
- Consolidated fund of state
 - Public account of state
 - Contingency fund of state
 - Administrative fund of state

244. _____ is the sanction of a competent authority to a properly detailed estimate of the cost of the work construction or repair
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Administrative approval
245. All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of check.
- Head of the department
 - Controlling officer
 - Administrative officer
 - Head of the office
246. Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should not be mixed with the _____ in the case of civil department and the regular cash balance of the Public Works Department.
- Permanent advance
 - Pay
 - Travelling allowance
 - Contingent payments
247. When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a _____.
- Receipts
 - Payment
 - Contingent expenditure
 - None of the above
248. The amount of advances will be fixed by the _____ upto the amount advised by the Accountant General as per PFR-Vol-I
- Head of the department
 - Head of the office
 - Administrative department
 - Controlling officer
249. Every government employee incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of _____ as per the PFR-Vol-I
- Rules.
 - Principles
 - Financial propriety
 - Regulations
250. Money borrowed on the security of _____ should be expended on those objects only for which money is borrowed as per PFR-Vol-I
- Allocated revenue
 - Allocated expenditure
 - Allocated assets
 - Allocated liabilities.
251. The amount of allowance such as _____ granted to meet the expenditure of a particular type should be so regulated that the allowance are not on the whole the sources of profit to the recipients.
- House Rent allowance
 - Special allowance
 - Travelling allowance
 - Dearness allowance

252. No money is withdrawn from the _____ unless it is required for immediate disbursement.

- a) House
- b) Institution
- c) Treasury
- d) None of the above

253. It is not sufficient that a Government employees account should be correct to_____.

- a) Auditor
- b) Accountant
- c) Head of the office
- d) his own satisfaction

254. It is always open to a _____ to obtain the advice or opinion of the Accountant General on any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.

- a) Accountant
- b) Head of the department
- c) Head of the office
- d) Controlling officer

255. which statement is correct

The Haryana government have made reciprocal arrangements with various governments in respect of the matters:-

- a) Pay and allowances other than leave salary of Government employees transferred temporarily or permanently from under one Government to another.
- b) Leave salaries of Government employees who have served under more than one Government
- c) Grant of land and alienations.
- d) All of the above

256. A period of _____ has been accepted by the Union Government and the state Government for the re-audit of past transactions involving errors in classification. This limitation should be regarded as a convention rather than rigid accounting rule.

- a) Two year
- b) Three year
- c) Four year
- d) Five year

257. No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the _____ if the expenditure of money or abandonment of revenue is involved thereby for which previous consultations of the Finance department is required.

- a) Administrative department
- b) Finance department
- c) Head of the department
- d) Head of the office

258. Claims against the railway for goods lost in transit is governed by_____.

- e) Companies Act,2013
- f) Sale of the Good act
- g) Contract Act
- h) Purchase regulation Act

Answer Keys for All HPUs

Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer
1	B	51	C	101	C	152	D	202	C	253	D
2	C	52	C	102	B	153	B	203	D	254	B
3	C	53	D	103	A	154	D	204	B	255	D
4	A	54	D	104	D	155	D	205	B	256	B
5	B	55	C	105	C	156	D	206	C	257	B
6	B	56	A	106	B	157	C	207	C		
7	C	57	A	107	D	158	A	208	D		
8	D	58	B	108	C	159	C	209	D		
9	B	59	C	109	D	160	C	210	A		
10	B	60	B	110	C	161	B	211	C		
11	C	61	A	111	B	162	C	212	B		
12	B	62	C	112	B	163	B	213	C		
13	A	63	B	113	D	164	A	214	C		
14	C	64	B	114	B	165	D	215	B		
15	B	65	B	115	D	166	B	216	C		
16	C	66	B	116	C	167	C	217	C		
17	B	67	D	117	C	168	A	218	D		
18	B	68	D	118	C	169	D	219	C		
19	B	69	A	119	D	170	B	220	C		
20	D	70	D	120	A	171	B	221	C		
21	B	71	B	121	D	172	B	222	D		
22	D	72	C	122	B	173	B	223	C		
23	C	73	A	123	D	174	D	224	C		
24	C	74	C	124	D	175	B	225	D		
25	B	75	A	125	A	176	A	226	B		
26	B	76	C	126	C	177	B	227	B		
27	B	76A	D	127	C	178	D	228	D		
28	C	77	C	128	B	179	C	229	B		
29	A	78	A	129	D	180	D	230	B		
30	B	79	C	130	D	181	B	231	C		
31	C	80	D	131	D	182	C	232	C		
32	C	81	A	132	B	183	D	233	C		
33	B	82	C	133	D	184	B	234	D		
34	D	83	A	134	A	185	C	235	D		
35	C	84	C	135	B	186	C	236	B		
36	D	85	B	136	C	187	C	237	A		
37	C	86	B	137	B	188	B	238	A		
38	D	87	B	138	A	189	B	239	A		
39	B	88	D	139	A	190	B	240	A		
40	C	89	B	140	B	191	A	241	D		
41	D	90	C	141	C	192	B	242	A		
42	C	91	D	142	A	193	C	243	B		
43	A	92	A	143	B	194	D	244	B		
44	B	93	C	144	C	195	D	245	D		
45	C	94	D	145	D	196	A	246	A		
46	D	95	C	146	D	197	C	247	A		
47	A	96	B	147	B	198	A	248	C		
48	B	97	B	148	A	199	C	249	C		
49	C	98	C	149	B	200	B	250	A		
50	A	99	B	150	A	201	D	251	C		
		100	A	151	C			252	C		

MCQs for UHBVN/DHBVN

Topic:- Common Purchase Regulation applicable for UHBVN/DHBVN)

1. Purchase regulation is applicable for the following activities
 - a) For procurement of Equipment, stores and other material
 - b) For Turnkey works
 - c) For repairing contracts
 - d) All of the above
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.100000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of open tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
5. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of limited tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
6. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
7. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?
 - a) With approval of the Whole Time director
 - b) With approval of the Board of the Directors
 - c) With approval of the Chief Engineer
 - d) With approval of the Superintending Engineer
8. In how many days, single part tender can be decided by the SPC from the date of opening?
 - a) With in 15 days
 - b) With in 30 days
 - c) With in 45 days
 - d) With in 60 days
9. In how many days, two part tender must be decided by the SPC from the date of opening?
 - a) Within 60 days from the date of opening of part one or 15 days from the date of opening of part second (price bid) whichever is earlier

- b) Within 45 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier
 - c) Within 45 days from the date of opening of part one or 30 days from the date of opening of part second(price bid) whichever is earlier
 - d) Within 30 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier
10. Which Industrial units of Haryana shall be allowed purchase preference of 50% of the quantity as per the purchase Regulation?
- a) Who qualify among two lowest valid firms and agrees to accept the lowest tenderer rate
 - b) Who qualify among three lowest valid firms and agrees to accept the L-2 tenderer rate
 - c) Who qualify among three lowest valid firms and agrees to accept the lowest tenderer rate
 - d) None of the above
11. Where a purchase falls within the competency of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
- a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
12. Where a purchase falls within the competency of the Whole time directors there is a difference of opinion between the Whole Time Directors on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
- a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
13. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
- a) By recording general statement as Not in accordance with the specification
 - b) By recording the details of technical unsuitability of the material without approval of the next higher authority
 - c) By recording the details of technical suitability of the material with approval of the next higher authority
 - d) By recording the details of technical unsuitability of the material with approval of the next higher authority
14. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitably of material?
- a) Variation in the rates upto 5% or less
 - b) Variation in the rates upto 4% or less
 - c) Variation in the rates upto 2% or less
 - d) Variation in the rates upto 1% or less
15. Ordinarily, when the Price variation clause shall not be inserted in the PO?
- a) Where the delivery period is within 6 months and falls within same financial year
 - b) Where the delivery period is within 9 months
 - c) Where the delivery period is within 3 months
 - d) None of the above
16. If the price variation formula is included in the Purchase order, then it shall be applicable for
- a) For escalation only
 - b) For reduction only
 - c) Both for escalation as well as reduction only
 - d) None of the above
17. What is the full form of IEEMA
- a) Independent Electronic and Electrical Manufacturers Association
 - b) Indian Electrical and Electronics Manufacturers Association

- c) Indian Electronics and Electrical Manufacturers Association
 - d) Indian Electrical Engineers Manufacturers Association
18. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
- a) By loading the variations
 - b) Without loading the variations
 - c) By loading the variation upto 10%
 - d) None of the above
19. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
- a) By loading the minimum escalation
 - b) By loading the variation upto 5%
 - c) Without loading the variation
 - d) By loading the maximum escalation provided by any of the other tenderer
20. In case, there is reference of decrease in prices only and a ceiling may or may not have been given, then equivalent price shall be worked out:-
- a) By loading the variation
 - b) Without loading the variation
 - c) Both a and b
 - d) None of the above
21. In how many days purchase order shall be placed to the firm after the issue of L.O.A?
- a) within 15 days
 - b) within 30 days
 - c) within 45 days
 - d) within 21 days
22. Which authority approval is required for issue of Repeat Order against a previous order of the tender?
- a) Chief Engineer
 - b) Whole Time directors
 - c) Board of the Directors
 - d) Not allowed
23. What do you mean by the Option Clause?
- a) The purchaser retains the right to place order for additional quantity upto a maximum of 75% of the original contracted quantity at the same rate and terms of the contract.
 - b) The purchaser retains the right to place order for additional quantity upto a maximum of 60% of the original contracted quantity at the same rate and terms of the contract.
 - c) The purchaser retains the right to place order for additional quantity upto a maximum of 25% of the original contracted quantity at the same rate and terms of the contract.
 - d) The purchaser retains the right to place order for additional quantity upto a maximum of 50% of the original contracted quantity at the same rate and terms of the contract.
24. When the material cannot be purchased under the option clause specified in the Purchase Regulation?
- a) Where additional quantity to be purchased is upto 50%
 - b) Where additional quantity to be purchased is upto 60%
 - c) Where there is downward trend in the prices
 - d) Where additional quantity to be purchased is upto 40%
25. Which firms are exempted from the deposit of earnest money with the tenders?
- a) Wholly government of India owned Undertakings
 - b) Wholly Haryana State Owned undertakings
 - c) Both a and B
 - d) None of the above
26. Earnest money deposits will not be required where the estimated value of the NIT is less than
- a) Rs.50000/-
 - b) Rs.40000/

- c) Rs.30000/-
 - d) Rs.20000/-
27. When the earnest money taken from the firms shall be forfeited in part or in full?
 - a) If the tenderer withdraws his tender at any stage during the currency of his validity period
 - b) If the PO has been issued but the supplier refuses to comply with it.
 - c) In the event of a breach of contract in any manner
 - d) All of the above
 28. In how many days, Sub-division should scrutinize, verify and submit the complete bill of Head office level contracts to the division office from the date of receipt of the complete bills?
 - a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
 29. In how many days, Sub-division should scrutinize, verify and submit the complete bill of Field office level contracts to the division office from the date of receipt of the complete bills?
 - a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
 30. What rate of interest shall be paid to contractor in case the payment is not made within payment schedule by the department?
 - a) 5% per annum
 - b) 7% per annum
 - c) 10% per annum
 - d) 8% per annum
 31. What will be rate of rebate per week or part thereof shall be availed by the Nigam if the payment is made earlier than the period specified?
 - a) 0.25% per week
 - b) 0.35% per week
 - c) 0.50% per week
 - d) 0.75% per week
 32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
 - a) Within reasonable period not exceeding 75 days from the date of notification of such defect
 - b) Within reasonable period not exceeding 45 days from the date of notification of such defect
 - c) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - d) Within reasonable period not exceeding 60 days from the date of notification of such defect
 33. What amount of penalty shall be paid by the contractor for each occasion at which the fake inspection call has been made or the material is rejected during testing/ inspection by the authorized agency?
 - a) Penalty of Rs.10000/-
 - b) Penalty of Rs.15000/-
 - c) Penalty of Rs.20000/-
 - d) Penalty of Rs.50000/-
 34. What will be normal mode of transport for dispatch of material from the supplier end?
 - a) By road
 - b) By railway
 - c) By airway
 - d) Both b and c
 35. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?
 - a) One percent per week or part thereof

- b) Two percent per week or part thereof
 - c) One half of one percent per week or part thereof
 - d) Three percent per week or part thereof
36. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- a) Within 30 days
 - b) Within 45 days
 - c) Within 60 days
 - d) Within 90 days
37. Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
39. Purchase Regulation stipulates that where the purchaser fails to supply the material or fail to replace the defected material within the stipulated period, that supplier shall be declared blacklisted by the department. What will be the period of blacklisting of the defaulting suppliers/contractors?
- a) Two years
 - b) Three years
 - c) Four years
 - d) Five years
40. what will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- a) liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - b) Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - c) Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - d) Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
41. what is the formula of the quantity rating?
- a) $\text{Quantity offered on due date} / \text{quantity due on that date} * 100$
 - b) $\text{Quantity accepted} / \text{Quantity supplied} * 100$
 - c) $\text{Quantity supplied} / \text{Quantity accepted} * 100$
 - d) $\text{Quantity due on that date} / \text{Quantity offered on due date} * 100$
42. what is the formula of the quality rating?
- a) $\text{Quantity accepted} / \text{Quantity supplied} * 100$
 - b) $\text{Quantity offered on due date} / \text{quantity due on that date} * 100$
 - c) $\text{Quantity supplied} / \text{Quantity accepted} * 100$
 - d) $\text{Quantity due on that date} / \text{Quantity offered on due date} * 100$
43. which shall not be considered amendments to the Purchase order/Contract?
- a) Amendment of the mode of transport
 - b) Amendment in delivery schedule
 - c) Both a and b
 - d) None of the above
44. which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- a) Legal department
 - b) Store Purchase Committee
 - c) Whole Time Directors

- d) None of the above
- 45. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
 - a) Board of the Directors
 - b) Whole Time Directors
 - c) Store Purchase Committee
 - d) None of the above
- 46. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
 - a) Whole Time Directors
 - b) Board of the Directors
 - c) Store Purchase Committee
 - d) None of the above
- 47. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?
 - a) Five years
 - b) Four years
 - c) Three years
 - d) Two years
- 48. Which authority is empowered to make the amendment in the Purchase Regulation?
 - a) Store Purchase committee
 - b) Board of the Directors
 - c) Whole Time Directors
 - d) None of the above
- 49. Where the value of the contract is Rs. One crore and below , the dispute or difference arising will be referred to
 - a) Two arbitrator
 - b) Three arbitrator
 - c) Sole arbitrator
 - d) None of the above

Topic:- Delegation of Power of UH BVN

50. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
51. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - AEE/AE
52. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
53. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
- Concerned Director
 - Chief Engineer
 - Superintending Engineer
 - Executive Engineer
54. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
- Upto Rs.100000/-
 - Upto Rs.50000/-
 - Upto Rs.20000/-
 - Full Powers
55. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
- Upto Rs.50000/-
 - Upto Rs 20000/-
 - Upto Rs.10000/-
 - Upto Rs.100000/-
56. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in distribution transformer?
- Rs.20000/-
 - Rs.10000/-
 - Full power-
 - Rs.2000/-
57. Which authority has the full power to write off irrecoverable items outstanding in the misc advances - in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Whole Time Directors
58. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- Executive Engineer
 - Superintending Engineer
 - Dy.Secy/EM
 - Under Secretary

59. Which authority has the power to sanction non-recurring expenditure of Rs. 35000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations?
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Engineer
60. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office
 - Rs.100000/- at one time for each office
 - Rs.25000/- at one time for each office
 - Rs. 50000/- at one time for each office
61. What is the power of the Executive Engineer to sanction and make local purchase of books and map?
- 15000/-
 - 25000/-
 - 20000/-
 - 10000/-
62. which authority has the power to sanction the expenditure of Rs.4000/- on service postage stamps/public postage stamps/Courier?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
63. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
64. what is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- Three months wages of the workman
 - Two months wages of the workman
 - Four months wages of the workman
 - One month wages of the workman
65. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- Upto Rs.20000/-
 - Upto Rs.15000/-
 - Upto Rs.10000/-
 - Upto Rs. 5000/-
66. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer
- For a maximum period of five years
 - For a maximum period of three years
 - For a maximum period of two years
 - For a maximum period of four years
67. What is the power of the SDO to issue work order for work and repair for civil works?
- Rs.50000/-
 - Rs.25000/-
 - Rs.15000/-

- d) Rs.10000/-
68. Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
69. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Executive Engineer
70. which authority has the power to sanction the deposit works of Rs.10 lacs?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
71. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- Full Power
 - Rs.10 lacs
 - Rs.5 lacs
 - Rs.1 Lacs
72. What is the power of Superintending Engineer for special repair of residential/non-residential buildings, vehicles including tractors etc?
- Rs. 5 lacs
 - Rs.3 lacs
 - Rs.2 lacs
 - Rs. 1 lacs
73. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- Full Power
 - Rs.10 lacs
 - Rs. 5 lacs
 - Rs.2 lacs
74. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
75. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- Full Power
 - Upto Rs.200000/-
 - Upto Rs.150000/-
 - Upto Rs.100000/-
76. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
77. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?

- a) Full Power
- b) 50000/-
- c) 20000/-
- d) 30000/-

Answer Keys for UHBVN

UHBVN			
Sr. No.	Answer	Sr. No.	Answer
1	D	51	D
2	C	52	B
3	A	53	B
4	B	54	D
5	C	55	B
6	C	56	C
7	C	57	D
8	B	58	A
9	B	59	A
10	C	60	D
11	B	61	D
12	A	62	D
13	D	63	A
14	C	64	B
15	A	65	B
16	C	66	C
17	B	67	A
18	B	68	B
19	D	69	B
20	B	70	B
21	D	71	A
22	C	72	C
23	D	73	A
24	B	74	B
25	C	75	A
26	D	76	D
27	D	77	D
28	B		
29	A		
30	C		
31	B		
32	B		
33	C		
34	A		
35	C		
36	B		
37	C		
38	C		
39	B		
40	B		
41	A		
42	A		
43	C		
44	B		
45	B		
46	B		
47	C		
48	B		
49	C		
50	B		

Topic:- Delegation of Power of DHBVN

Note: MCQs from 1 to 49 relates to Purchase Regulations which are same as UHBVN.

Sr. No.	Questions	DOP
50.	To convey administrative approval in respect of all type of Capital works relating to residential/non residential buildings, new transmission lines, augmentation of sub stations and lines and laying of new connections and research scheme: Power of SE A. 10 Lacs B. 15 Lacs C. 50 Lacs D. 20 Lacs	1
51.	To convey technical sanction to the detailed estimates to works chargeable to Project, augmentation of sub station and lines, estimates connected with fundamental research scheme and for releasing of service connections; Power of SE A. 2 Crore B. 5 Crore C. 3 Crore D. 10 Crore	2
52.	To purchase material for civil works other than cement and steel against specific works: Power of Chief Engineer A. 2 Lacs B. 10 Lacs C. 5 Lacs D. 15 Lacs	5
53.	To approve allotment of turnkey works by contract/ Nigam's workshop: Power of WTDs A. 15 Crore B. 12 Crore C. 10 Crore D. 5 Crore	7
54.	Power of WTD for Disposal of surplus/unserviceable or obsolete material/T&P articles borne on books with value A. 5 Crore B. 1 Crore C. 10 Crore D. Full Power	12.1
55.	Who has full power to Survey off of Vehicles. A. Managing Director B. CE C. SE D. Director	15.1
56.	To write off actual losses of stock and T&P articles, shortages/breakages of various equipments: Power of XEN A. 10,000 B. 50,000 C. 20,000 D. 30,000	16.1
57.	To waive off surcharge levied on energy bills of DHBVN consumers on account of failure of online bill payment transactions, power of CEs A. 1 Lacs in each case B. 5 Lacs in each case C. 50,000 in each case D. 20,000 in each case	17.2
58.	Power of SE to sanction contingent expenditure of a recurring nature/non-recurring expenditure not otherwise provided for in these delegations. A. 50,000 PA B. 1,00,000 PA C. 25,000 PA D. 15,000 PA	20(a)
59.	To waive recovery of charges on account of forfeited discount / surcharge levied on bills or electrical energy power of SE	17.1

- A. 2000/- in individual case C. 2,500 in individual case
B. 3,000 in individual case. D. 5,000 in individual case
- To incur expenditure of recurring nature on entertainment/refreshment for Nigam's guests, other meetings with the approval of M.D. or respective Whole Time Director to whom the meeting relates, Power of SE/Operation 24
- A. 20,000 PA C. 15,000 PA
B. 10,000 PA D. 25,000 PA
61. To sanction and make purchase of office furniture from Super Bazaar or consumer Coop. Stores or market on hand quotations : Power of XEN 29
- A. 10,000/- at one time for each office C. Rs. 25,000/- at one time for each office
B. 30,000/- at one time for each office D. 20,000/- at one time for each office
62. Power of SE to sanction expenditure on service postage stamps 30
- A. 5,000 at one time C. 10,000/- at one time
B. 15,000 at one time D. 6,000 at one time
63. Power of Head of Wing to sanction and make local purchase of stationery articles, including tracing paper/tracing cloth and Azo ammonia paper, diaze paper and developing order. 33
- A. 50,000/- in each case C. 25,000/- in each case
B. 35,000/- in each case D. 30,000/- in each case
64. To sanction advertisement expenses in respect of advertisement of tenders, notices & general advertisements, Power of SE/Admn./CCO 45(a)
- A. Rs. 1000/- in each case (for general advertisement) C. Full Power
B. Rs. 5000/- in each case (for general advertisement) D. Rs. 10000/- in each case (for general advertisement)
65. To sanction expenditure on compensation/Ex-gratia payments to the unauthorized employee/Non-employee of the Nigam, Power of WTDs in case of Non- Fatal accident 49.2
- A. 20,000 C. 15,000
B. 10,000 D. 25,000
66. HOWs/SEs have the power to sanction medical reimbursement of medical charges/bills 51
- A. Full powers in relaxation of rules C. Up to Rs. 2.00 lacs in normal rules
B. Up to Rs. 1.00 lacs in normal rules D. 50,000/-
67. To sanction compensation for damage caused to the crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc.. Power of XEN 54
- A. 15,000 C. 20,000
B. 10,000 D. 25,000

68. To accept tender for the execution of civil works other than project by contract. Power of SE
 A. 20 lacs in each case C. 25 lacs in each case 60
 B. 30 lacs in each case D. 50 lacs in each case
69. Which one has the full power for Award of work by negotiations with the lowest tender.
 A. BoD C. WTD 60.3
 B. HPPC D. MD
70. To sanction expenditure for maintenance of office building/surroundings at the level of Sub-Division/Division/Circle. Power of XEN
 A. Up to Rs. 50,000/- in each case (Annual Ceiling Rs. 75,000/-). C. Up to Rs. 1 Lac in each case (Annual Ceiling Rs. 1 Lac). 63
 B. Up to Rs. 25,000/- in each case (Annual Ceiling Rs. 25,000/-). D. Up to Rs. 20,000/- in each case (Annual Ceiling Rs. 20,000/-).
71. To sanction cash/secret rewards to the secret informers for detection of theft cases: Power of Director Vigilance
 A Upto Rs. 25000/- in single case only C Upto Rs. 15000/- in single case only 68
 B Upto Rs. 20000/- in single case only. D Upto Rs. 5000/- in single case only.
72. To incur expenditure on a/c of sports activities: Power of SE/Admn.
 A Rs. 15,000 C Rs. 20,000 66
 B Rs. 10,000 D Rs. 25,000
73. Power of GM/Admn. to sanction lease of houses/land or other immovable property belonging to the Nigam.
 A. Up to 3 years at a time c. Up to 1 year at a time 55
 b. Up to 2 years at a time D. Up to 4 years at a time
74. To make advance payment to the employees for indoor medical treatment: Power of SE
 A. 2 Lacs C. 3 lacs 52
 B. 1 Lac D. Full Power
75. To sanction compensation for the electrocution of cattle. Power of XEN
 A. Rs. 10,000/- in each case C. Rs. 20,000/- in each case 49.3
 B. Rs. 15,000/- in each case D. Rs. 25,000/- in each case
76. To sanction purchase of survey instruments, level and log books: Power of XEN
 A. Rs.10,000/- C. Rs. 15,000/- 47
 B. Rs. 25,000/- D. Full Power
77. To incur expenditure in photo coverage at functions and other photography for magazine etc: Power of CCO
 A. Rs. 15000/- in each case C. Rs. 10000/- in each case 45(b)
 B. Rs. 5000/- in each case D. Full Power
78. Power of Controlling Officer to sanction expenditure on gift to retiring officer & officials 44

- A. Rs.10000
B. Rs.12000
- C. Rs.15000
D. Rs.7000
79. To sanction expenditure on book binding through local agencies.
Power of SDO
A. Rs. 1000/-
B. Rs.500/-
- C. Rs.1500/-
D. Rs.2000/-
- 40
80. To sanction expenditure for the purchase of printed forms, Registers and Printing & Stationery items: Power of HOW/Chief Comm. Officer
- A. Rs. 1 Lac
B. Rs. 2 Lac
- C. Rs. 3 Lac
D. Rs. 5 Lac
- 39
81. To sanction or make local purchase of Toner Ink and other consumable items for computers, Fax/Photostat/cyclostyling machines: Power of Head of Wing
- A. Rs. 6,000/- in each case
B. Rs. 3,000/- in each case
- C. Rs. 5,000/- in each case
D. Rs. 2,000/- in each case
- 34
82. To sanction expenditure in connection with all sorts of legal cases including counsel fee, writ fee, execution of decrees, awards, arbitrators fee and departmental enquiries cases etc: Power of WTD/LR
- A. Up to Rs. 50,000/- in each case
B. Up to Rs. 10,000/- in each case
- C. Up to Rs. 20,000/- in each case
D. Full Power
- 32
83. Power of Head of Wing to sanction rent of building and lands hired for office and store accommodation.
- A. Rs.30,000/- PM
B. Rs. 20,000/- PM
- C. Rs.25,000/- PM
D. Full Power
- 31

Answer Keys for DHBVN

DHBVN			
Sr. No.	Answer	Sr. No.	Answer
1	D	50	C
2	C	51	A
3	A	52	C
4	B	53	D
5	C	54	B
6	C	55	C
7	C	56	A
8	B	57	C
9	B	58	A
10	C	59	A
11	B	60	D
12	A	61	C
13	D	62	C
14	C	63	A
15	A	64	C
16	C	65	C
17	B	66	B
18	B	67	A
19	D	68	D
20	B	69	B
21	D	70	A
22	C	71	A
23	D	72	C
24	B	73	B
25	C	74	A
26	D	75	C
27	D	76	D
28	B	77	B
29	A	78	A
30	C	79	B
31	B	80	A
32	B	81	A
33	C	82	D
34	A	83	B
35	C		
36	B		
37	C		
38	C		
39	B		
40	B		
41	A		
42	A		
43	C		
44	B		
45	B		
46	B		
47	C		
48	B		
49	C		

MCQs for HVPNL

Topic:- Purchase Regulation applicable in the HVPNL

1. What is the full form of D G S and D as per Purchase regulation?
 - a) Director Goods of supplies and Disposals
 - b) Director-General of supplies and Disposals
 - c) Direct Goods of Services and disposals
 - d) Director Goods of Services and disposals
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.10000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. Schedule C of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
5. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
6. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested. How many days' notice shall be given to each party?
 - a) 14 clear days (including the date of despatch of telegram)
 - b) 14 clear days (excluding the date of despatch of telegram)
 - c) 10 clear days (including the date of despatch of telegram)
 - d) 10 clear days(excluding the date of despatch of telegram)
7. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested and which firm tender shall be accepted in this case?
 - a) Tenderer who deposit 25% more than normal earnest money
 - b) Tenders who deposit 50% more than normal earnest money
 - c) Tenderer who deposit 40% more than normal earnest money
 - d) Tenderer who deposit 60% more than normal earnest money
8. Where the tenders have been invited in two parts, all tenders received against part-I shall be opened and examined. In how many days, Part-II tender shall be opened from the date of opening of part-I tender?
 - a) Within fifteen days
 - b) Within thirty days
 - c) Within forty five days
 - d) Within sixty days
9. fill in the blanks with appropriate word

The Inspection and/or tests may be waived off, in special circumstances by the _____ after recording the reasons therefore

- a) Superintending Engineer
- b) Chief Engineer
- c) Executive Engineer
- d) None of the above

10. What will be the cost of tender documents where the value of estimated work is above Rs.10 lacs?
- a) Rs.500/-
 - b) Rs.1000/-
 - c) Rs.1500/-
 - d) Rs.2000/-

11. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?

- a) With approval of the Whole Time director
- b) With approval of the Board of the Directors
- c) With approval of the Chief Engineer
- d) With approval of the Superintending Engineer

12. Where a purchase lies within the competence of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?

- a) Whole Time Members
- b) Board of Directors
- c) Chief Engineer
- d) Managing Director

13. Where a purchase lies within the competence of the Whole Time Directors but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?

- a) Whole Time Members
- b) Board of Directors
- c) Chief Engineer
- d) Managing Director

14. Fill in the blank with appropriate words:-

In case of tenders which are received later than the due date and there is some genuine reason for delay, such late tenders may be accepted by _____ till _____ before the time fixed for the opening of tender to cover up the eventualities.

- a) Superintending Engineer , two hours
- b) Chief Engineer, three hours
- c) Chief Engineer, one hour
- d) Superintending Engineer, one hours

15. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Store Purchase Committee or Whole Time Directors for taking the final decision?

- a) 15 days
- b) 21 days
- c) 30 days
- d) 40 days

16. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Board of Directors for taking the final decision?

- a) 15 days
- b) 21 days
- c) 30 days
- d) 40 days

17. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
- By recording general statement as Not in accordance with the specification
 - By recording the details of technical unsuitability of the material without approval of the next higher authority
 - By recording the details of technical suitability of the material with approval of the next higher authority
 - By recording the details of technical unsuitability of the material with approval of the next higher authority
18. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitability of material?
- Variation in the rates upto 5% or less
 - Variation in the rates upto 4% or less
 - Variation in the rates upto 2% or less
 - Variation in the rates upto 1% or less
19. If the price variation formula is included in the Purchase order, then it shall be applicable for
- For escalation only
 - For reduction only
 - Both for escalation as well as reduction only
 - None of the above
20. What is the full form of IEEMA
- Independent Electronic and Electrical Manufacturers Association
 - Indian Electrical and Electronics Manufacturers Association
 - Indian Electronics and Electrical Manufacturers Association
 - Indian Electrical Engineers Manufacturers Association
21. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
- By loading the variations
 - Without loading the variations
 - By loading the variation upto 10%
 - None of the above
22. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
- By loading the minimum escalation
 - By loading the variation upto 5%
 - Without loading the variation
 - By loading the maximum escalation provided by any of the other tenderer
23. Which firms are exempted from the deposit of earnest money with the tenders?
- Wholly government of India owned Undertakings
 - Wholly Haryana State Owned undertakings
 - Both a and B
 - None of the above

24. fill in the blanks with appropriate word

Earnest money deposit furnished with the tender in the form of a _____ or in any other form not specifically approved by the Board shall not be accepted under any circumstances not shall a request from the tenderer for the transfer of earnest money/security deposit furnished against any previous tender under consideration be entertained.

- Draft
- Cheque
- RTGS
- None of the above

25. Earnest money deposits will not be required where the estimated value of the NIT is less than
- Rs.50000/-
 - Rs.40000/-
 - Rs.30000/-

d) Rs.20000/-

26. When the earnest money taken from the firms shall be forfeited in part or in full?

- a) If the tenderer withdraws his tender at any stage during the currency of his validity period
- b) If the PO has been issued but the supplier refuses to comply with it.
- c) In the event of a breach of contract in any manner
- d) All of the above

27. Fill in the blank with appropriate word

The purchasing department shall ensure that the refund of earnest money deposit so allowed is made within _____ of the decision on the purchase case by the Purchasing Authority.

- a) Five week
- b) Four week
- c) Three week
- d) Two week

28. At what rate security deposit is deducted from the contractor bill?

- a) 5%
- b) 10%
- c) 15%
- d) 20%

29. Security deposit shall be deducted from the

- a) First running payment bill
- b) From running payment bill
- c) Final running payment bill
- d) Intermediate payment bill

30. Security deposits not claimed within three year from the date of the completion of Purchase order/contract including the period of warranty shall be treated as _____

- a) Revenue deposit
- b) Capital Deposit
- c) Lapse deposit
- d) Contingent deposit

31. which authority approval is required to make the refund of lapsed deposit as per the purchase Regulation?

- a) Board of the Directors
- b) Whole Time Directors
- c) Chief Engineer
- d) Superintending Engineer

32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material

- e) Within reasonable period not exceeding 75 days from the date of notification of such defect
- f) Within reasonable period not exceeding 45 days from the date of notification of such defect
- g) Within reasonable period not exceeding 50 days from the date of notification of such defect
- h) Within reasonable period not exceeding 60 days from the date of notification of such defect

33. what will be normal mode of transport for dispatch of material from the supplier end?

- a) By road
- b) By railway
- c) By airway
- d) Both b and c

34. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?

- a) One percent per week or part thereof
- b) Two percent per week or part thereof
- c) One half of one percent per week or part thereof

- d) Three percent per week or part thereof
35. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- Within 30 days
 - Within 45 days
 - Within 60 days
 - Within 90 days
36. Which are not covered under the force majeure clause as per the Purchase Regulation?
- Orders or instructions of the centre government or state government
 - Acts of God, act of civil & Military authority
 - Non availability of raw material
 - Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
37. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- Orders or instructions of the centre government or state government
 - Acts of God, act of civil & Military authority
 - Non availability of raw material
 - Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. what will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
39. what is the formula of the quantity rating?
- Quantity offered on due date/quantity due on that date *100
 - Quantity accepted/Quantity supplied*100
 - Quantity supplied/Quantity accepted *100
 - Quantity due on that date/Quantity offered on due date*100
40. what is the formula of the quality rating?
- Quantity accepted/Quantity supplied*100
 - Quantity offered on due date/quantity due on that date *100
 - Quantity supplied/Quantity accepted *100
 - Quantity due on that date/Quantity offered on due date*100
41. Which shall not be considered amendments to the Purchase order/Contract?
- Amendment of the mode of transport
 - Amendment in delivery schedule
 - Both a and b
 - None of the above
42. which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- Legal department
 - Store Purchase Committee
 - Whole Time Directors
 - None of the above
43. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
- Board of the Directors
 - Whole Time Directors
 - Store Purchase Committee
 - None of the above
44. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?

- a) Whole Time Directors
- b) Board of the Directors
- c) Store Purchase Committee
- d) None of the above

45. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?

- a) Five years
- b) Four years
- c) Three years
- d) Two years

46. which authority is empowered to make the amendment in the Purchase Regulation?

- a) Store Purchase committee
- b) Board of the Directors
- c) Whole Time Directors
- d) None of the above

47. where the value of the contract is Rs. One crore and below, the dispute or difference arising will be referred to

- a) Two arbitrator
- b) Three arbitrator
- c) Sole arbitrator
- d) None of the above

48. Fill in the blanks

The supplier shall be made responsible to replace free of cost, with no transportation or insurance-cost to the Board, upto the destination, the whole or any part of the material which in normal and proper use proves defective in quality or workmanship subject to the condition that the defect is noticed within _____ from the date of material is received by the consignee or _____ from the date of despatch of material whichever period may expire earlier.

- a) 6 months, 9 months
- b) 9 months, 12 months
- c) 12 months, 18 months
- d) 18 months, 24 months

Topic:- Delegation of Power of HVPNL

49. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-

- a) Superintending Engineer
- b) Chief Engineer
- c) Executive Engineer
- d) Sub-divisional officer

50. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Sub-Divisional officer

51. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids

- a) Concerned Director
- b) Chief Engineer
- c) Superintending Engineer
- d) Executive Engineer

52. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
- Upto Rs.100000/-
 - Upto Rs.50000/-
 - Upto Rs.20000/-
 - Full Powers
53. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
- Upto Rs.50000/-
 - Upto Rs 20000/-
 - Upto Rs.10000/-
 - Upto Rs.100000/-
54. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in transformer
- Rs.20000/-
 - Rs.10000/-
 - Rs. 5000/-
 - Rs.2000/-
55. Which authority has the power to write off irrecoverable items outstanding in the misc advances upto Rs.1000/- in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Engineer
56. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- Executive Engineer
 - Superintending Engineer
 - Dy.Secy/EM
 - Sub-divisional officer
57. Which authority has the power to sanction non-recurring expenditure of Rs. 10000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Engineer
58. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office
 - Rs.100000/- at one time for each office
 - Rs.25000/- at one time for each office
 - Rs. 5000/- at one time for each office
59. What is the power of the Executive Engineer to sanction and make local purchase of stationery?
- 150000/- per annum
 - 25000/- per annum
 - 20000/- per annum
 - 50000/- per annum
60. which authority has the power to sanction the purchase of tracing paper/tracing cloth and Azo Ammonia paper, diaze paper and developing order of Rs.2500/- in each case?
- Chief Engineer
 - Superintending Engineer

- c) Executive Engineer
 - d) Sub-Divisional officer
61. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act, 1923?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
62. What is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- a) Three months wages of the workman
 - b) Two months wages of the workman
 - c) Four months wages of the workman
 - d) One month wages of the workman
63. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- a) Upto Rs.20000/-
 - b) Upto Rs.15000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs. 5000/-
64. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer
- a) For a maximum period of five years
 - b) For a maximum period of three years
 - c) For a maximum period of two years
 - d) For a maximum period of four years
65. What is the power of the SDO to issue work order for work and repair for civil works?
- a) Rs.50000/-
 - b) Rs.25000/-
 - c) Rs.15000/-
 - d) Rs.10000/-
66. Which authority to sanction the extra item under contract for civil works upto 20% of the contract value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
67. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
68. Which authority has the power to sanction the deposit works of Rs.10 lacs?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
69. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- a) Full Power
 - b) Rs.10 lacs

- c) Rs.5 lacs
d) Rs.1 Lacs
70. What is the power of Superintending Engineer to convey technical sanction for renewals and replacement of existing works?
a) Rs. 5 lacs
b) Rs.3 lacs
c) Rs.2 lacs
d) Rs. 1 lacs
71. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
a) Full Power
b) Rs.10 lacs
c) Rs. 5 lacs
d) Rs.2 lacs
72. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
a) 10 lacs
b) 5 lacs
c) 3 lacs
d) 2 lacs
73. What is the power of Xen to convey technical sanction to the detailed estimate for special repairs of Nigam's vehicles chargeable to capital/revenue?
a) 75000/-
b) 50000/-
c) 25000/-
d) 10000/-
74. Which authority has the full power to convey technical sanction to detailed estimates for special repair including repair for motor vehicles, tractors etc?
a) Whole Time Directors
b) Chief Engineer
c) Superintending Engineer
d) Executive Engineer
75. Which authority has the full power to convey technical sanction to the estimate for purchase of new vehicles, tractor etc?
a) Whole Time Directors
b) Chief Engineer
c) Superintending Engineer
d) Executive Engineer
76. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
a) Full Power
b) Upto Rs.200000/-
c) Upto Rs.150000/-
d) Upto Rs.100000/-
77. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
a) Chief Engineer
b) Superintending Engineer
c) Executive Engineer
d) Sub-Divisional officer
78. What is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
a) Full Power
b) 50000/-
c) 20000/-
d) 5000/-

79. Which authority has the full power to sanction expenditure on supply of electrical energy consumed in the office of the Nigam?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Engineer
80. What is the power of the Xen to make emergency purchase of laboratory chemicals, glass wares, and spare for the equipment of chemical laboratory?
- a) Rs.20000/-
 - b) Rs.15000/-
 - c) Rs.10000/-
 - d) Rs. 5000/-

Answer Keys for HVPNL

Sr. No.	Answer	Sr. No.	Answer
1	B	51	B
2	C	52	D
3	A	53	B
4	B	54	B
5	C	55	A
6	B	56	B
7	C	57	A
8	c	58	C
9	B	59	C
10	A	60	C
11	C	61	A
12	A	62	A
13	A	63	B
14	C	64	C
15	B	65	B
16	D	66	B
17	D	67	B
18	C	68	B
19	C	69	A
20	B	70	C
21	B	71	A
22	D	72	B
23	C	73	C
24	B	74	B
25	D	75	B
26	D	76	A
27	D	77	D
28	B	78	C
29	B	79	C
30	C	80	D
31	B		
32	B		
33	A		
34	C		
35	B		
36	C		
37	C		
38	B		
39	A		
40	A		
41	C		
42	B		
43	B		
44	B		
45	C		
46	B		
47	C		
48	C		
49	C		
50	B		

MCQs for HPGCL Candidates

Topic:-Purchase Regulation applicable in the HPGCL

1. Under Purchase Regulation EMD means:
(A) Earnest Money Deposit
(B) Eligible Money Deposited
(C) Earnest Money Drawal
(D) Early Money Drawal
2. Monetary guarantee furnished by a tenderer along with its tender is called?
(A) Invitation for Bids
(B) Earnest Money Deposit
(C) Performance guarantee
(D) None of the above
3. The person who submit a bid is called:
(A) Buyer
(B) Promoter
(C) Bidder
(D) Creditor
4. As per Regulation No.3.3 (ii), what is the Indent value when the requirements should be reviewed and recommended by the screening committee consisting of SE/MM & stores, FA & CAO, XEN Purchase and XEN (user):

(A) Rs. 2.5 lakh
(B) Rs. 5 lakh
(C) Rs. 25 lakh
(D) Rs.50 lakh
5. As per Regulation No.3.3 (xii), List of proprietary items should be prepared and updated regularly and appraised to the HPGCLs WTDs
(A) On annual basis
(B) Once in every two years
(C) Once in every three years
(D) Once in every five years
6. As per Regulation No.6.1, there are ten modes of purchase. Which is not one of these mode?
(A) Purchase through open tenders (NIT).
(B) Purchase through normal / short term single part or two parts limited tenders.
(C) Purchase on single tender i.e. without inviting open/ limited tenders
(D) Purchase through confidential tender
7. What is the threshold limit of tender to be floated in the e-Procurement:
(A) Rs. 1.00 lakh
(B) Rs. 10 lakh
(C) Rs. 25 lakh
(D) Rs.50 lakh
8. In case of work order, the contract agreement on non judicial stamp paper is executed at the end of the :
(A) Pre -award phase
(B) Award phase
(C) Post - award phase
(D) None of the above
9. Which document in contract determine responsibilities and obligation of parties to the contract?
(A) Tender Notice
(B) Specifications

- (C) General Conditions of Contract
- (D) None of the above

10. Which of the following is a condition of the contract:

- (A) Earnest money and Security deposit
- (B) Payment terms
- (C) Delivery period and damages for delay
- (D) All of the above

11. Which of the following is not a purpose of depositing EMD:

- (A) Avoid unnecessary competition
- (B) Compensation to HPGCL
- (C) Punishment to incompetent firm
- (D) Source of generating revenue

12. Tender system adopted for inviting offers in most open public manner is known as:

- (A) Open tender
- (B) Limited tender
- (C) Bulletin tender
- (D) Special limited tender

13. In two part tender system :

- (A) Technical bid is opened first
- (B) Commercial bid is opened first
- (C) Both are opened at same time
- (D) None

14. The tender system in which tender is sent only to approved vendors is called:

- (A) Open tender
- (B) Global tender
- (C) Limited tender
- (D) Quotation cases

15. Which one of the information is not necessarily required in tender notice :

- (A) Name of work with its location
- (B) Approximate cost of the work
- (C) Cost of tender form
- (D) Name of sanctioning authority

16. What is not the purpose of security money deposit :

- (A) It ensures successful service during warranty period
- (B) It can be forfeited in form of recovery
- (C) It acts as assurance for competency of firm
- (D) As a source of earning for HPGCL

17. When the amount of security money is released to awarded firm:

- (A) After completion of the contract
- (B) After completion of prescribed guaranty / warranty period
- (C) After award of work
- (D) After completion of entire period of the contract and after completion of prescribed guarantee / warranty period work

18. What one of these is not an information to be published in tender notice:

- (A) Name of work
- (B) Place of work location
- (C) Cost of work
- (D) Name of tender opening committee members

19. Which type of tender system is used when item is propriety item and only one firm is capable of doing work ?

- (A) Open tender
- (B) Limited tender
- (C) Single tender
- (D) Purchase from Indian and Foreign OEM –Supplier on proprietary basis

20. The earnest money of unqualified bidder will be refunded:

- (A) As promptly as possible within 30 days after declaration of qualification result

- (B) After three months of the execution of the contract with the selected bidder
 (C) After 15 days of the execution of the contract with the selected bidder.
 (D) None of the above
21. The earnest money of unsuccessful bidder will be refunded:
 (A) As promptly as possible within 30 days after declaration of qualification result
 (B) After three months of the execution of the contract with the selected bidder
 (C) Within 15 days of the execution of the contract with the selected bidder.
 (D) None of the above
22. For tender having value up to rupees Rs.2 .5 lakh, the value of EMD is :
 (A) 2% of the tender value
 (B) 5% of the tender value
 (C) 10 % of the tender value
 (D) No EMD
23. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value up to 20 crore shall be :
 (A) Rs.10 lakh
 (B) Rs.20 lakh
 (C) Rs.30 lakh
 (D) None of above
24. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 20 crore but up to 50 crore shall be :
 (A) Rs.20 lakh
 (B) Rs.25 lakh
 (C) Rs.35 lakh
 (D) None of above
25. The amount of earnest money to be specified in the NIT shall be 2 % of the **estimated** value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 50 crore shall be:
 (A) Rs.50 lakh
 (B) Rs. 1 crore
 (C) Rs. 2 crore
 (D) None of the above
26. Which one information is not provided in tender notice :
 (A) Name of work and location
 (B) Cost of tender form
 (C) Website particulars
 (D) Date of award of work
27. Which is not correct in context to single tender:
 (A) Followed in emergent situations
 (B) Reasons are not required in detail
 (C) Specific approval of the project SPC up to maximum value of Rs.5 lakh is required
 (D) Specific approval of the project Thermal Standing Committee beyond value of Rs.5 lakh is required
28. As per Regulation No.7.4, under open tender enquiry, due date fixed for opening of the tender from the date of publication/ issue of NIT shall be :
 (A) 30 days
 (B) 90 days
 (C) 120 days
 (D) None of the above
29. As per Regulation No.7.4, under Limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be
 (A) 15 to 20 days
 (B) 20 to 30 days
 (C) 30 to 90 days
 (D) None of the above

30. As per Regulation No.7.4, under Short term limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be:
- (A) 5 to 10 days
 - (B) 10 to 20 days
 - (C) 20 to 30 days
 - (D) None of the above
31. As per Regulation No. 2.10, who is not a member of the Thermal Standing Committee :
- (A) Managing Director
 - (B) Whole Time Directors
 - (C) Chief Engineer of the project plant as Member Secretary
 - (D) Chiarman
32. As per Regulation No. 2.11 who is not a member of Store Purchase Committee :
- (A) CE
 - (B) SE
 - (C) Xen
 - (D) FA&CAO
33. As per Regulation 3.3 (vi), which are the provisions the department head will ensure that the purchase requisition indicate :
- (A) Budget provision
 - (B) Estimated value of the requisition
 - (C) Administrative approval and technical sanction for the new works and purchases
 - (D) All of the above
34. In the event of grant of extension in delivery schedules:
- (A) No Penalty / liquidated damages shall be leviabale.
 - (B) No extra financial liability on account of increase in statutory levies .
 - (C) No exchange variation shall be allowed.
 - (D) All of the above.
35. What is the full form of L.O.I. used in acceptance of bid
- (A) Letter of indenminity
 - (B) Letter of intent
 - (C) Lack of information
 - (D) None of the above
36. As per Regulation 2.28, which items is not pertaining to essential / insurance stock items:
- (A) Specific items
 - (B) Common use or centralise purchase items
 - (C) Consumables or Regular stock items
 - (D) All of the above
37. Which among the following is features of essential / insurance stock items ?
- (A) Recommendatory or mandatory in nature having high value & long delivery period
 - (B) Required to be stocked on the recommendation of OEM/OES
 - (C) May or may not be used during the life cycle/ time of the concerned equipment
 - (D) All of the above
38. Who is entitled to issue certificate regarding completion of work :
- (A) Firm's representative
 - (B) Account officer
 - (C) Nominated supervisor/engineer
 - (D) Sanctioning authority
39. Which of the following is not a step of tendering process :
- (A) NIT
 - (B) Prequalification of bidders
 - (C) Staffing
 - (D) Scrutiny of tender
40. As per Regulation No.3.3 (vii) Indent approving Authority means :
- (A) Store Keeper concerned
 - (B) AE/AEE concerned

- (C) XEN concerned
(D) SE concerned
41. Which of the following is correct for petty cash purchases in case of items required for the R & M of the power plant:
(A) Purchase up to Rs.10, 000 on each occasion with the approval of XEN; purchase up to Rs.20, 000 in each case with the approval of SE concerned
(B) A purchase up to Rs.50, 000 in each case with the approval of CE of the power plant
(C) A purchase up to Rs.1 lakh in each case with the approval of the TSC
(D) None of the above
42. What is the validity period of the tender / offer from the date of opening of price bid:
(A) 30 days
(B) 90 days
(C) 120 days
(D) 180 days
43. As per Regulation 10.2, the rate negotiation could be held up to L-3 bidder if the difference between the L-1 quoted rates and those quoted by L-2 and L-3 is within
(A) 5 %
(B) 10 %
(C) 20 %
(D) 30 %
44. Placement of order on a tenderer other than the lowest is dealt in:
(A) Regulation -11
(B) Regulation -15
(C) Regulation -16
(D) Regulation -18
45. As per Purchase Regulation No.2.13, D.S. & D means
(A) Department of Service & Delivery
(B) Director General of Supply & Disposal
(C) Deputy governor of Supplies & Depreciation
(D) Directorate of Supply & Disposals, Government of Haryana
46. As per Purchase Regulation No.42, unless otherwise necessary in consequences of any audit objection or pendency of any dispute with the supplier or arbitration or court proceedings, all records relating to each purchase should be preserved for a period of:
(A) Three years
(B) Five years
(C) Eight years
(D) 10 years
47. As per Purchase Regulation No.42 relating to Purchase Through Limited Tenders, where there is no approved list or sufficient number of parties are not registered with the HPGCL, the list of firms to whom enquiry may be issued, shall be approved by the:
(A) SPC
(B) Next higher authority
(C) TSC
(D) WTDs
48. As per Purchase Regulation No.9.1(b), the Comparative Statement of tender shall be approved by the :
(A) Accounts Officer
(B) XEN
(C) SE
(D) TSC
49. Bid security furnished with the tender is called:
(A) Earnest money deposit
(B) Security deposit
(C) Performance security deposit
(D) All of the above

50. As per Regulation No.15.3, performance bank guarantee shall remain valid for :
- 60 months instead of 18 months of guarantee/ warranty period
 - 36 months instead of 18 months of guarantee/ warranty period
 - 24 months instead of 18 months of guarantee/ warranty period
 - 21 months instead of 18 months of guarantee/ warranty period
51. As per Purchase Regulation No.27, the contract shall be deemed to have been made at the place :
- of delivery
 - of payment
 - from where the acceptance of tender has been issued
 - Any of the above
52. As per Regulation No.14.7 (ii) , if the purchase order has been issued but the supplier / selected bidder refuses to comply with it, which action can be taken against it:
- forfeiture of earnest money
 - claim other damages as admissible under law
 - Administrative action against the supplier as black listing
 - All of the above
53. As per Regulation No.26 relating to Arbitration, sole arbitrator is :
- XEN concerned
 - XEN concerned
 - Chief Engineer of the project
 - MD HPGCL or an officer appointed by the MD HPGCL as his nominee
54. As per Regulation No.18, in case of work orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of:
- 5%
 - 10%
 - 15 %
 - 20%
55. As per Regulation No.18, in case of purchase orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of :
- 5%
 - 10%
 - 15 %
 - 20%
56. As per Regulation No.22, which of the following shall not be considered as a force majeure circumstance :
- Non availability of raw material
 - Freight embargoes
 - Acts of Civil & Military authority
 - Acts of God
57. As per Regulation No.2.16, D.G.S. & D means :
- Department of Service & Delivery
 - Director -General of Supplies and Disposals, Govt of India
 - Deputy governor of Supplies & Depreciation
 - Directorate of Supply & Disposal Government of Haryana
58. As per Regulation No.21.3, the material supplies should be declared as defective / sub-standard on the basis of detailed inspection / rejection report approved by:
- AE/AEE stores
 - Concerned XEN
 - Concerned SE
 - Concerned CE
59. As per Purchase Regulation No.14.7 (i), if the bidder withdraws his tender at any stage during the currency of its validity period, which action can be taken against it:
- forfeiture of earnest money
 - claim other damages as admissible under law
 - Administrative action against the supplier as black listing
 - All of the above

60. As per Purchase Regulation No.16.6, in case material was not ready for inspection and that the notice given by the supplier was in fructuous, the expenditure incurred by the Corporation on arranging for such inspection:

- (A) Shall be recovered from the supplier
- (B) Borne by the HPGCL
- (C) Bear in 50:50 ratio by supplier/HPGCL
- (D) None of them

61. Which of the following provision is under Purchase Regulation No. 12.05 :

- (A) Applicability of the foreign exchange variation should be clearly defined in the tender document.
- (B) Period of the applicability of the exchange variation should be restricted according to the delivery schedule.
- (C) Ordinarily, the exchange variation should not be permitted in the extended period of delivery.
- (D) All of the above

62. As per Regulation 5 , in order to ensure that tenders and submitted by all reliable and known sources of supply for different items of purchase who is prepared lists of approved suppliers/ firms for various items:

- A Respective Executive Engineers
- B Respective Superintendent Engineers
- C Respective Chief Engineers
- D None of them

Topic:- Delegation of Power in HPGCL

63. Power's which are not specifically provided / incorporated in Delegation of Powers is rest with the:

- A Managing Director
- B Wholetime Directors
- C Board of Directors
- D Chairman

64. Under DoP No. 83, what is the power of Managing Director for sanction expenditure for activities pertaining to Corporate Social Responsibilities (CSR) such as arranging medical camps, distribution of books. Etc.

- A Full Power
- B Rs. 10 Lakhs each case
- C Rs. 50 Lakhs each case
- D None of above

65. As per DoP No.37(d) what is the requisite served mileage is required for condemnation of Mobile Crane :

- A 15000 hrs
- B 25000 hrs
- C 30000 hrs
- D None of above

66. As per DoP No. 37 (d) which officer / authority is full power for condemnation of vehicles:

- A Managing Director
- B Director Concerned
- C Whole time Director
- D Chief Engineer

- 67.As per DoP No. 21 A (i) what is the power of TSC to purchase material /equipment /stock against regular indent:
- A Full Power
 - B Rs. 4 crore for each case
 - C Rs. 10 crore for each case
 - D None of them
- 68.The power for revision of delegation of power is rest with:
- A Managing Director
 - B Chairman
 - C Board of Director
 - D Wholetime Director
- 69.As per DoP No. 21 A (i) what is the power of SPC to purchase material /equipment /stock against regular indent:
- A Rs. 25 lakhs for each case
 - B Rs. 50 lakhs for each case
 - C Rs. 75 Laksh for each case
 - D None of them
- 70.As per DoP no. 2(a) what is the power of Chief Engineer with regard to technical sanction for works approved in the capex./Business plan by HERC:
- A Rs. 5 lakhs for each case
 - B Rs. 10 lakhs for each case
 - C Rs. 25 Laksh for each case
 - D Full Power
- 71.As per DoP no. 2(b) what is the power of Chief Engineer with regard to Administrative approval for T&P including special T&P other than motor vehicle:
- A Rs. 5 lakhs in each case
 - B Rs. 10 lakhs in each case
 - C Rs. 15 Laksh in each case
 - D Full Power
- 72.As per DoP no. 3(a) what is the power of Chief Engineer with regard to Administrative approval for maintenance works on the projects stands handed over to the corporation during construction:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D Rs. 25 lakhs
- 73.As per DoP no. 3(d) what is the power of Chief Engineer with regard to Administrative approval for work relating to Scheduled /Periodical/Capital/major or minor overhauling:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D None of them
- 74.As per DoP no. 5 what is the power of Chief Engineer with regard to Administrative approval to sanction deposit works:
- A Upto Rs. 25 lakhs in each case
 - B Upto Rs. 50 lakhs in each case
 - C Upto Rs. 75 lakhs in each case
 - D None of them
- 75.As per DoP no. 7 what is the power of Chief Engineer with regard to Administrative approval for maintenance and repair including Residential /Non-residential buildings and other civil works:
- A Rs. 50 lakhs
 - B Rs. 75 lakhs
 - C Full Power
 - D None of them
- 76.As per DoP no. 21A (v) , who has full power for purchase through single tender :
- A Wholetime Directors

- B Board of Directors
- C TSC
- D SPC

77.As per DoP no. 21A (ii) who has full power for Casual /Emergency requirement :

- A Wholetime Directors
- B Board of Directors
- C TSC
- D SPC

78.As per DoP no. 21A (iv) who has full power to approve rate Contract for purchase :

- A Board of Directors
- B Wholetime Directors
- C TSC
- D SPC

79.As per DoP no. 21A (v) who has full power to purchase required quantity of indigenous coal/imported coal from Coal India Ltd. or its subsidiaries :

- A Chief Engineer
- B Superintendent Engineer
- C TSC
- D Wholetime Directors

80.As per DoP no. 21A (vii) who has full power to purchase required quantity of Furnace oil/ LSHS/ LDO/HSD/Petrol for use in main plant and pumping station situated in plant/ colony area, If purchase from public sector undertaking like IOC, HPC, BPL etc.:

- A Chief Engineer
- B SPC
- C TSC
- D Wholetime Directors

81.As per DoP no. 21A (ix) who has full power for repair of vehicles including purchase of spares for vehicles other than earthmoving machinery including locomotive, in case purchases/ repair is made from OEM/ authorized dealer:

- A Chief Engineer
- B SPC
- C TSC
- D Wholetime Directors

82.As per DoP no. 21 (B)(iii) what is the power of CMO to sanction local purchase of medicines in case of urgency :

- A Rs.5,000/-
- B Rs.10000/-
- C Rs. 20000/-
- D Rs. 25000/-

83.As per DoP No. 34 , what is the power of WTDs to declare stores/T&P surplus unserviceable or obsolete & its survey off.

- A Rs. 1 crore
- B Rs. 2 crore
- C Rs. 5 crore
- D Full Power

84.As per DoP no. 36 who has full power to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, had been fulfilled:

- A Chief Engineer
- B SE
- C TSC
- D Wholetime Directors

85. As per DoP no. 51 who has full power to sanction and make purchase of office furniture:
- A Chief Engineer
 - B SPC
 - C TSC
 - D Wholetime Directors
86. As per DoP no. 26 what is the power of Chief Engineer to sanction testing charges for testing of coal, oil, water samples, pollution control levels, soil testing, Boiler inspection fees, Electrical inspection fees, pollution control fees, tools and tackles fess etc.:
- A Full Power
 - B Rs. 20,000/-
 - C Rs. 50,000/-
 - D Rs. 75,000/-
87. As per DoP No. 42 A what is the power of SPC to sanction purchase of electronic gadgets such as Computers, Laptop, Printers, Desktops, Fax machine, UPS, Mobiles, Pen Drives and other Storage devices etc.
- A Rs. 10 lacs per annum
 - B Rs. 20 lacs per annum
 - C Rs. 25 lacs per annum
 - D Full Power
88. As per DoP No. 45(c) what is the power of Chief Engineer/Admn. for HPGCL's Guest, and other official meetings with the approval of concerned Director.
- A Full Power
 - B Rs. 5 lacs per annum
 - C Rs. 10 lacs per annum
 - D Rs. 25 lacs per annum
89. As per DoP No. 81 who has full power to accord approval for Items required for running of school such as furniture, electrical items, sports items laboratory/ Chemical etc. including prices and organizing functions.
- A Managing Director
 - B Wholetime Director
 - C Board of Director
 - D Chief Engineer
90. As per DoP No. 79 (c) who has full power to accord sanction to extra items under contract for civil works.
- A Chief Engineer
 - B Superintendent Engineer
 - C Managing Director
 - D Wholetime Director
91. As per DoP No. 79 (b) the what is the power of Superintendent Engineer to issue work order for work and repair for civil works.

- A Rs.2 lacs
- B Rs.5 lacs
- C Rs.1 lacs
- D Rs.10 lacs

92.As per DoP No. 73 who has full power to sanction lease of canteen attached to the building of the Corporation.

- A Chief Engineer
- B Managing Director
- C wholetime Director
- D TSC

93.As per DoP No. 59, what is the power of WTDs to sanction expenditure on account of printing of forms inclusive / exclusive of cost of papers, Log book/ SMBs printing of annual reports and other financial and statutory statements. issue work order for work and repair for civil works.

- A Rs.2 lacs
- B Rs.5 lacs
- C Rs.10 lacs
- D Full Power

Answer Keys for HPGCL

Sr. No.	Answer	Sr. No.	Answer
1	A	51	C
2	B	52	D
3	C	53	D
4	B	54	B
5	A	55	A
6	D	56	A
7	A	57	B
8	C	58	D
9	D	59	A
10	D	60	A
11	D	61	D
12	A	62	C
13	A	63	C
14	C	64	B
15	D	65	B
16	D	66	D
17	D	67	B
18	D	68	C
19	D	69	C
20	A	70	D
21	C	71	A
22	D	72	C
23	A	73	C
24	B	74	B
25	A	75	C
26	D	76	B
27	B	77	C
28	A	78	A
29	A	79	B
30	A	80	B
31	D	81	A
32	C	82	A
33	D	83	B
34	D	84	A
35	B	85	D
36	D	86	A
37	D	87	A
38	C	88	B
39	C	89	B
40	D	90	A
41	A	91	A
42	C	92	D
43	A	93	D
44	A		
45	D		
46	B		
47	B		
48	B		
49	A		
50	D		

Banking Instructions for All HPUs

1. What do you mean by the drawing account as per the prevailing instructions?
 - a) Where all receipts are credited
 - b) Where all sums drawn shall be charged
 - c) Both a and b
 - d) None of the above

Ans B

2. In which form, statement of remittance into bank is prepared?
 - a) BA-1
 - b) BA-2
 - c) BA-3

d) BA-4

Ans B

3. Immediately, the Bank advises about the dishonor of a cheque, an entry should be made in the _____ against the corresponding entry of deposit of cheques recorded in the Remittance Register.
- a) Remittance Register
 - b) Cheque drawn Register
 - c) Statement of Remittance into bank
 - d) Cheque Book

Ans A

4. _____ cheque either drawn on a local bank or on an outstation bank should be crossed before these are deposited with the bank for collection.
- a) Crossed Cheques
 - b) Un-crossed Cheques
 - c) Cancelled cheque
 - d) Defaced cheque

Ans B

5. In which form, Remittance Register is prepared in the Haryana Power Utilities as per Banking Instructions?
- a) BA-1
 - b) BA-2
 - c) BA-3
 - d) BA-4

Ans A

6. In which form, Banker ledger for the collection Accounts is maintained
- a) BA-1
 - b) BA-2
 - c) BA-3
 - d) BA-4

Ans D

7. Bank charges as deducted by the Bank during a month on the collection of outstation cheques deposited, should be posted to the Banker Ledger for the Collection Account under _____ at the close of the month.
- a) Withdrawals
 - b) Remittance
 - c) IUT
 - d) None of the above

Ans A

8. Divisional officer, Sr.Accounts officer/Accounts officer or any other officer of the Nigam as are authorized by the _____ in this behalf shall act as Drawing officers of the Nigam.
- a) Chief Engineer
 - b) Managing Director
 - c) Superintending Engineer
 - d) FA/Hqrs

Ans D

9. In which register , monthly drawing limits fixed for the various drawing officers of the Nigam shall be maintained in the office of the FA/Hqrs
- a) BA-2
 - b) BA-3
 - c) BA-4
 - d) BA-5

Ans D

10. _____ shall obtain the supply of cheques books from the Banks and arrange their distribution to the various drawing officers as per their requirements from time to time.
- a) FA/Hqrs
 - b) Chief Engineer
 - c) Managing Director
 - d) Superintending Engineer

Ans A

11. All the cheque books (whether in use or not) should be kept under lock and key in the personal custody of the _____.
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Drawing officer
 - d) FA/Hqrs

Ans C

12. What action is required to be taken, wherever a cheque is drawn and entered in the cash book but not paid out on the day on which it is drawn?
- a) Cheque should be cancelled immediately
 - b) Revere entry of issued cheques should be made on the receipt side of the cash book
 - c) Cheques shall be retained in the custody of the Xen for the period of more than one month
 - d) A note must be made in the Cash book against that entry explaining why it has not been possible to deliver the cheques to the payee

Ans D

13. Where it is necessary to issue a new cheque in lieu of old one, the old cheque should not be _____ but should be cancelled and a new cheque issued in lieu thereof.
- a) Cancelled
 - b) Destroyed
 - c) Preserved
 - d) None of the above

Ans B

14. In case where a cheque has to be cancelled thus a drawing officer due to some mistake in the cheque issued, the cancelled cheques should be kept in record and intimation be given to FA/Hqrs/Banking Section along with _____.
- a) Monthly statement of remittance into bank
 - b) Monthly statement of cheque drawn
 - c) Monthly statement of cancelled cheques
 - d) Both A and B

Ans B

15. Under which column of the cash book, an entry of cancellation of issued cheque shall be made?
- a) Bank column of the Receipt side of the cash book
 - b) IUT column of the Receipt side of the cash book
 - c) IUT column of the payment side of the cash book
 - d) Bank column of the payment side of the cash book

Ans B

16. In the case of loss of cheques intimated by the payees, the matter should be reported by the Drawing officers to the FA/Hqrs who will then issue instructions to all the branches of the Bank of recording the advice of _____.
- a) To make payment
 - b) Stop payment
 - c) To clear the cheque on its receipt
 - d) None of the above

Ans B

17. In which form, a register of cheque drawn is prepared?

- a) BA-5
- b) BA-6
- c) BA-7
- d) BA-8

Ans B

18. In which form, the statement of cheques drawn should be prepared?

- a) BA-5
- b) BA-6
- c) BA-7
- d) BA-8

Ans C

19. In which form, Banker ledger for the drawing Accounts is maintained

- a) BA-4
- b) BA-5
- c) BA-6
- d) BA-7

Ans A

20. In which form, Bank reconciliation statement for collection Account is maintained?

- a) BA-7
- b) BA-8
- c) BA-9
- d) BA-10

Ans C

21. In which form, Bank reconciliation statement for drawing Account is maintained?

- a) BA-7
- b) BA-8
- c) BA-9
- d) BA-10

Ans D

22. A monthly Bank reconciliation Register for collection Account _____ for each bank, should also be maintained in the FA/Hqrs office .

- a) Jointly
- b) Separately
- c) Collectively
- d) None of the above

Ans B

23. Each Monthly Bank Reconciliation statement for collection account will present a comprehensive picture of the outstanding items upto that month on _____.

- a) Drawing Account
- b) Over Draft Account
- c) Collection Account
- d) Both a and b

Ans C

24. A schedule of remittances into a bank booked under _____ be prepared in the office of the CAO/A&R Section and forwarded the same to the Banking Section without any delay to further reconcile figures booked in the Trial balance by the depositing office and forwarded direct to the office of FA/Hqrs Banking section.

- a) IUT-36
- b) IUT-35
- c) IUT-34
- d) IUT-33

Ans D

25. The discrepancies in the Bank Accounts (Collection) as per the FA/Hqrs office books will be communicated by the Banking Section to the _____ every month with suitable instructions for rectification and elimination of discrepancies.
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Divisional Officer
 - d) Company Secretary

Ans C

26. The monthly statement of cheques drawn will be submitted by each drawing officer to the FA/Hqrs office in the form BA-7 by _____.
- a) 5th of each month
 - b) 7th of each month
 - c) 10th of each month
 - d) 15th of each month

Ans A

27. A schedule of cheques issued by drawing and disbursing officer under _____ be prepared in the office of Chief Accounts officer/A&R.
- a) IUT-36
 - b) IUT-35
 - c) IUT-34
 - d) IUT-33

Ans C

28. In which form, A register of short term/fixed deposit should be maintained in the FA/Hqrs office
- a) BA-10
 - b) BA-11
 - c) BA-12
 - d) BA-13

Ans D

29. In order to watch that the drawing limits do not exceed the funds available with each Bank and the surplus funds are suitably invested, a "Register of daily balances" shall be maintained in the Form _____.
- a) BA-14
 - b) BA-11
 - c) BA-12
 - d) BA-13

Ans A

30. The banks give the facility of keeping in safe custody the duplicate keys of cash chest, installed in various offices of the Nigam. What charges shall be levied by the bank if the keys are withdrawn for inspection or other purpose and are re-deposited?
- a) 100 Rupee
 - b) 200 Rupee
 - c) 300 Rupee
 - d) No Charges

Ans D

31. Fill in the blanks with appropriate words
Bank reconciliation statement for collection account should be prepared in the office of _____ each month in order to effect reconciliation between the figures of balances on collection account as per Banker ledger maintained in the FA/Hqrs office and as per collection Account statement received from the bank
- a) Divisional officer
 - b) FA/Hqrs

- c) CAO
- d) Superintending engineer

Ans B

32. Fill in the blanks with appropriate words

Bank reconciliation statement for collection account should be prepared in the office of FA/Hqrs each month in order to effect reconciliation between the figures of balances on collection account as per Banker ledger maintained in the FA/Hqrs office and as per _____ received from the bank

- a) Drawing account statement
- b) Collection Account statement
- c) Drawing limit statement
- d) Both a and c

Ans B

33. each monthly bank Reconciliation statement for collection account will present a comprehensive picture of the outstanding items upto that month on the _____.

- a) Drawing account
- b) Collection account
- c) Over draft account
- d) None of the above

Ans B

(PAPER-II)
Civil Service Rules (CSR)
(For All HPU's)

Topic :-General Rules

QNo.1 How many days can be sanctioned by the Head of the Department on account of compulsory waiting period as duty period?

- e) 45 days
- f) 20 days
- g) 30 day
- h) 35 days.

QNo.2 Which Medical authority is not competent to issue Medical fitness certificate to the candidates on their first appointment on the Non-Gazetted Post?

- a) Civil Surgeon
- b) Senior Medical Officer
- c) Medical officer
- d) Ayurvedic or Homeopathic Medical Practitioner

QNo.3 Mr. X was drawing the basic pay of Rs. 5850 as on 1/04/2004 in the pay scale of Rs.(5500-175-9000). The corresponding pay band of the same is (9300-34800) +3600 Grade pay as on 1/1/2006. What will be the Pay of Mr. X as on 1st July, 2006?

- a) 15140
- b) 12000
- c) 15600
- d) 11540

QNo.4 Duty does not include the period

- a) Joining time admissible under the rules
- b) Gazetted holiday prefixed and suffixed to the leave
- c) Any kind of leave availed by the employee other than casual leave, quarantine leave including the gazetted holidays falling during the spell of these leave
- d) Casual leave, special casual leave, quarantine leave including gazetted holidays falling during the spell of these leave

QNo5 Which authority has the full power to sanction the period of enforced halt as duty period?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) Appointing Authority

QNo.6 Which period is not treated as duty period for any purpose?

- a) Training period
- b) Deputation period
- c) Apprenticeship period
- d) Leave period

QNo.7 Pension contribution for those who covered under the Haryana Civil Services (Pension) Rules, 2016 means

- a) Basic Pay in the pay scale
- b) Dearness allowance
- c) Non-practicing Allowance
- d) All of the above

QNo.8 Fees means a recurring or non-recurring payment to Government employee from a source other than the consolidated fund of the state but include the

- a) Income from Property
- b) Income from Dividend
- c) Interest on Securities
- d) Income from literary, cultural, artistic, scientific or technological efforts, if such efforts are aided by the knowledge acquired by the government employee in the course of his service

QNo.9 Government employee means

- a) Persons in casual or daily rated or part time employment
- b) Paid from Contingencies/contingent charges
- c) Of work-charged establishment
- d) Whose pay is debited to consolidated fund of the state of Haryana.

QNo.10 Leave of the kind due means

- a) Maternity leave, Hospital Leave and Child Care leave
- b) Child Adoption leave and Study leave
- c) Earned leave and Half pay leave due, if any, in the leave account of the Government employee otherwise extraordinary leave
- d) Special Casual leave

QNo.11 The period commencing on 16th November and ending with 21st February work out to be as

- a) Three months and five days
- b) Three months and six days
- c) Three months and four day
- d) Three months and seven days

QNo.12 Premature Retirement means the retirement by way of

- a) Inefficiency of the employee
- b) On account of embezzlement/fraud or misappropriation of funds
- c) On account of bodily or mentally incapability
- d) None of the above.

QNo.13 Quitting of service means

- a) Retirement, dismissal, removal resignation and retrenchment from service
- b) Death while in service
- c) Disappearance while in service
- d) All of the above

QNo.14 Permanent government employee means

- a) Appointed on regular basis
- b) Appointed on regular basis and confirmed
- c) Appointed on the regular basis and not confirmed
- d) None of the above.

QNo.15 Temporary transfer means transfer of a Government employee from one station to another station for a limited period not exceeding

- a) 120 days
- b) 150 days inclusive of outward and inward journey
- c) 180 days inclusive of outward and inward journey
- d) 240 days

QNo.16 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Gazetted post who have been declared unfit by the competent Authority?

- a) 500
- b) 600
- c) 1000
- d) 400

QNo.17 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Non-Gazetted post who have been declared unfit by the competent Authority?

- a) 500
- b) 600

- c) 1000
d) 400
- QNo.18 Appeal against medical examination of fitness on first or subsequent appointment can be filed before
- a) Head of the office
b) Administrative Secretary
c) Head of the Department
d) Director-General, Health services Haryana
- QNo.19 The second appeal is permissible in doubtful cases of rejection on account of
- a) Deaf
b) Dumb
c) Visual acuity
d) Orthopaedically handicapped
- QNo.20 On subsequent appointment of a permanent Government employee in an Organization under any Government, the lien shall be maintained upto the
- a) date of probation period of the new post
b) date of joining of the new post
c) upto the date of resignation on the previous post
d) None of the above
- QNo.21 A permanent Government employee shall retain a lien on a regular post while
- a) Working on tenure post
b) Under suspension
c) On foreign service or deputation or training
d) All the above
- QNo.22 What is the rate of the interest on the subscription subscribed in the GPF by the employees
- a) 7.20%
b) 7.10%
c) 7.30%
d) 7.50%
- QNo.23 Which authority is competent to allow two days for handing over/ taking over the charge, if he considers essential
- a) Head of the Department
b) Head of the Office
c) Administrative Department
d) None of the above
- QNo.24 A govt employee was drawing pay of Rs.10160 plus Grade pay of Rs. 2400 in the pay band of 5200-20200 from 1/12/2015. Fix his pay in the pay matrix level due on 1st July, 2017?
- A) 34300
B) 33300
C) 32300
D) 35300
- QNO.25 A government employee was drawing pay of Rs.20000 plus 4200 Grade pay in the pay band of Rs.9300-34800 from 1/07/2015. The pay of the employee was revised in the pay matrix level 6 from 1.01.2016. Fix the pay of the employee as on 1.07.2017?
- A) 62200
B) 64100
C) 66000
D) 65900

- Qno.26 Photocopy of the service book duly attested may be obtained on quitting of Government service on the payment of fees of rupees
- 100
 - 200
 - 150
 - 300
- Qno.27 Head of the office may authorize any gazetted government employee for the attestation of in the service book but he should check at least
- 5% of the service books every year
 - 7% of the service books every year
 - 10% of the service books every year
 - 15% of the service books every year
- Qno.28 Which entry is not recorded in the red ink in the service book?
- Date of confirmation in service
 - Resignation from service
 - Period of extraordinary leave with or without medical certificate
 - Period of earned leave/Half Pay leave
- QNo.29 Which Authority shall issue the order for the recasting of the service book of such Government employee from the office record, wherever available?
- Head of the office
 - Head of the Department
 - Administrative Department
 - None of the above
- Qno.30 Part-V of the service books pertains to
- Bio-data of the employee
 - Service Verification from the pay ledger sheet
 - Detail of family members
 - Detail of loan and advances availed by the employee
- Qno.31 Part-VI of the service books pertains to
- Bio-data of the employee
 - Service Verification from the pay ledger sheet
 - Detail of family members
 - Detail of loan and advances availed by the employee
- Qno.32 Part-VIII of the service books pertains to
- Bio-data of the employee
 - Service Verification from the pay ledger sheet
 - Detail of family members
 - Detail of loan and advances availed by the employee
- Qno.33 What Joining time is admissible in case of temporary transfer?
- No Joining time
 - Actual transit period as admissible in case of Journey on tour
 - 3 days
 - 8 days
- QNo.34 Which authority is competent to curtail the joining period of the employee?
- Head of the office
 - Head of the department
 - Transferring Authority
 - None of the above
- QNo.35 What joining time is admissible in case of transfer beyond 300 KM which does not involve the change of residence?
- 3 days
 - 8 days
 - 9 days
 - None of the above

- Qno.36 What joining time is admissible in case of transfer within twenty KM which involves the change of residence?
- 1 day
 - 3 day
 - 8 day
 - 9 day
- Qno.37 Which authority can extend the joining period upto 30 days?
- Head of the office
 - Head of the department
 - Administrative Department
 - None of the above
- QNo.38 Which Authority can extend the joining period beyond the period of 30 days?
- Head of the office
 - Head of the Department
 - Administrative Department
 - None of the above.
- Qno.39 Joining time may be combined with
- Vacation
 - Regular leave
 - Casual leave
 - A & B
- Qno.40. What pay shall be admissible during the joining time in continuation of leave?
- No Basic pay plus compensatory allowance at old station or new station whichever is higher
 - Half Basic pay plus compensatory allowance at old station or new station whichever is lower
 - Full Basic pay plus compensatory allowance at old station or new station whichever is less
 - None of the above
- QNO.41 When the Haryana Government has notified the revised pay matrix level applicable from 1st January, 2016?
- 28.10.2016
 - 29.10.2016
 - 30.10.2016
 - 27.10.2016
- QNo.42 Joining period may be extended in the following circumstance
- When government employee is unable to use ordinary mode of travelling
 - When extension is considered necessary for the public convenience
 - When Government employee missed a steamer, fallen sick on the journey, delayed on account of Blockade of roads/railway track/landslide.
 - All of the above.
- QNo.43 Transit period availed by the Government employee on account of transfer on personal ground is known as
- Cooling period
 - Dies Non period
 - Regular period
 - All of the above
- Qno.44 If a Government employee is authorized to make over charge of a post elsewhere than at his head quarter, his joining time shall be calculated from the place at which
- He actually makes over charge
 - From the Head quarter

- c) Both a and b
- d) None of the above

QNo.45 Joining time on transfer to another government shall be governed by the rules of

- a) Parents department
- b) Rules of the Government to which he is proceeding
- c) A and B
- d) None of the above

QNo.46 which allowance is not admissible during the period of joining

- a) House Rent Allowance
- b) Fixed Medical Allowance
- c) Special Local outdoor duty allowance
- d) Children Education allowance

QNo.47 What allowances are admissible during the period of suspension?

- a) Sumptuary allowance
- b) Subsistence allowance
- c) Both a and b
- d) None of the above

QNo.48 Current duty charge means

- a) To exercise only administrative power vested in the full-fledged incumbent of the post
- b) To exercise only financial power vested in the full-fledged incumbent of the post
- c) To exercise the statutory power, e.g powers delegated under any act
- d) To exercise administrative or financial powers vested in the full-fledged incumbent of the post.

QNo.49 Dependent means a family members whose total income from all source is less than

- a) Maximum family pension
- b) Minimum family Pension
- c) The sum of minimum family pension plus dearness relief prescribed from time to time by Haryana Government
- d) None of the above

QNo.50.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates the year only then date of Birth shall be considered as

- a) 1st May of the year
- b) 1st July of the year
- c) 1st August of the year
- d) 1st September of the year

QNo.51.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates both month and year only then date of Birth shall be considered as

- a) 1st of the month of that year
- b) 15th of the month of that year
- c) 16th of the month of that year
- d) 20th of the month of that year

QNo.52 During the period of suspension which compensatory allowances shall not be admissible on subsistence allowance?

- a) Dearness Allowance
- b) Fixed Medical Allowance
- c) Hill Compensatory allowance, if admissible at the head quarter
- d) Construction allowance/Shift duty allowance

QNo. 53 Subsistence Allowance may be withheld on account of

- a) Not maintaining the Head quarter

- b) On account of availing of station leave
- c) Non-production of Non-employment certificate
- d) None of the above.

Qno. 54 Which kind of leave can be allowed to the Government employee placed under suspension?

- a) Casual leave
- b) Commuted leave
- c) Earned leave
- d) Station leave

Qno.55 Where a Government employee under suspension is acquitted by a court of law and the order of reinstating him is passed sometime after the date of acquittal, full pay and allowances shall be paid

- a) From the date of joining the duty
- b) From the date of passing the order of re-instating by the Department
- c) From the date of acquittal to the date of re-joining duty
- d) None of the above

Qno.56 Suspension period not treated as duty may be converted as leave of the kind due by the

- a) Head of the office
- b) Head of the Department
- c) By the consent of the suspended employee
- d) None of the above

Qno.57 The period spend under suspension, if converted into earned leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) None of the above.

Qno.58 The period spend under suspension, if converted into Half Pay leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) None of the above

Qno.59 the period spend under suspension, if converted into Extra Ordinary leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) Leave salary admissible on Extra Ordinary leave minus subsistence allowance already drawn

Qno. 60 Which is the compulsory deduction that may be affected from the subsistence allowance

- a) Recovery of loss to Government
- b) Recovery of over payment
- c) Attachment order from Court of law
- d) None of the above.

Qno.61 Mr. X has been transferred from Shakti-Bhawan Sector-6,Panchkula to Xen/ TS Divn, Hisar in public interest on 06.06.2022 in public interest. There is Saturday and Sunday on 11.06.2022 and 12.06.2022 and further public holiday on 14.06.2022 He was relieved on the same day i.e on 06.06.2022 FN. He travelled the local distance from his residence to Panchkula bus stand of 5 KM and further distance from Panchkula bus stand to Hisar bus stand covered by him of 250 KM and then local distance from Hisar Bus stand to Place of residence covered by him of 4 KM. How many days shall be allowed to him to join the New station as per the Joining time rules?

- a) 7 days

- b) 8 days
- c) 9 days
- d) 10 days

Qno.62 A Government employee has curtailed his joining period by 5 days at his own discretion on account of transfer from Panchkula to Panipat having the distance of 160 KM which provides the joining period of 8 days for transfer in public interest. But, there is a provision in the CSR that govt employee may availed the special casual leave on account of curtailing the joining period. How many day special casual leave can be availed by the employee in this case?

- a) 5 days
- b) 4 days
- c) 3 days
- d) None of the above

QNo.63 What joining time is admissible in case of transfer within the same building within the radius of the local area of twenty kilometre which involves the change of the residence?

- a) 3 days
- b) 2 days
- c) 1 days
- d) None of the above

QNo.64 What joining time is admissible in case of transfer between 21 KM to 300 KM which involves the change of residence?

- a) 3 days
- b) 9 days
- c) 8 days
- d) 10 days

Qno.65 Which employee shall be eligible for Joining time as per the CSR rules on account of the subsequent appointment from one department to another department of the Haryana Government?

- a) Officiating employee through proper channel
- b) Temporary employee through proper channel
- c) Substantive employee without proper channel
- d) Substantive employee through proper channel

QNo.66 Mr. A was appointed direct as Section officer in the Pay Matrix level-7 on 10.03.2016. The pay band of the post before 1.01.2016 was Rs.9300-34800 plus 4600 Grade pay. The initial pay of this post before 1.01.2016 was of Rs.12090+4600 Grade Pay and minimum cell of pay Matrix leve-7 is 44900. Fix his pay as on 1.01.2018.

- A) 46200
- B) 47600
- C) 44900
- D) 49000

QNO.67 what was the dearness allowance rate as on 1.01.2016 in the applicable pay band before revision in the Pay matrix level?

- a) 119%
- b) 125%
- c) 0%
- d) 113%

QNO.68 A Medical officer working in the civil hospital was drawing pay of Rs. 15600 plus 5400 Grade pay in the pay band of Rs.15600-39100 plus 5400 Grade pay. Calculate the dearness allowance payable during the month of October, 2015 on the NPA admissible to him?

- A) 6248
- B) 6563
- C) 6562.50
- D) 6247.50

- QNo.69 Mr. was drawing the basic pay of Rs. 18600 in the pay band of Rs.9300-34800 plus 3600 Grade pay as on 1.01.2016. The functional Grade pay of this post has been merged to Rs.4200 Grade pay and the corresponding level is 6 in this Pay Matrix level and minimum cell of this level is Rs.35400/-. What will be his basic pay as on 1.01.2016 in the pay matrix level?
- A) 50500
B) 49000
C) 47600
D) 46200
- QNO.70 Mr. was drawing Pension of Rs.12600/- plus additional Pension of Rs.2520/- from 1.01.2015. Fix his total pension due on 1.01.2016
- A) 38855
B) 38859
C) 32382
D) 32381
- QNO.71 what will be the commutation value of Basic Pension of Rs.39918 which was worked in respect of the employee who retired from the service on attaining the age of 60 years on 31.12.2015?
- A) 1570102
B) 1570101
C) 1570022
D) 1570023
- QNo.72 Mr.X working on the post of UDC has been sent on tour within the radius of twenty km and he came back within two hours and again he was sent on tour on the same day from Panchkula to Ambala and he has completed the journey within ten hours. How much Daily Allowance shall be payable to that employee for that day
- A) 150
B) 200
C) 400
D) 300
- QNo.73 what was the rate of NPA admissible to the doctors of health department who was drawing the basic pay of Rs.10000 as on 1.05.2005?
- A) 2000 P.M
B) 1600 P.M
C) 2500 P.M
D) NIL
- QNO.74 what commutation factor was applicable in respect of the Group A employee who retired on attaining the age of superannuation as on 31.12.2008?
- A) 8.371
B) 8.194
C) 10.46
D) 9.81
- QNO.75 Which is not to be considered Regular satisfactory service for the purpose of Grant of Assured career progression?
- a) Service rendered on adhoc/contract/work-charged basis/daily wages followed by regularization
b) Benefit of deemed date of appointment/promotion counted towards seniority
c) All kind of leave (except EOL without Medical certificate) duly sanctioned by the competent authority.
d) The period spend on deputation/Foreign Service.
- QNO.76 A Nigam employee who foregoes his promotion in the line of hierarchy or seeks reversion on his own accord to feeder post on any ground whatsoever, while drawing pay in 3rd ACP , the pay shall be re-fixed in

- a) 2nd ACP level
- b) Functional pay level
- c) No change
- d) 1st ACP level

QNO.77 Once a Nigam employee has foregone his promotion or sought reversion to a feeder post. Such reversion shall remain in force for a minimum period of _____ or upto the period he gives in writing to re-consider his name for promotion whichever is later.

- a) Four year
- b) Three year
- c) Two year
- d) One year

Qno.78 When a government employee is due to retire on superannuation from the services, an office order shall be issued by

- a) 10th of the month in which he is going to be retired
- b) 7th of the month in which he is going to be retired
- c) 5th of the previous month before the month of retirement
- d) None of the above

Qno.79 What is the percentage of minimum degree of disability for giving the relaxation in age for two years for retirement on superannuation?

- a) 40%
- b) 50%
- c) 60%
- d) 70%

Qno.80 which Group of employees are not covered for Pre-mature retirement?

- a) A Group
- b) D Group
- c) B Group
- d) C Group

Qno.81 A government employee may get the voluntary retirement after having rendered minimum twenty year qualifying service by serving the three month notice. There is a provision in the CSR that government employee may also pay three month pay and allowance in lieu of the notice period to get the retirement immediately. What emoluments shall be included in the pay and allowances in lieu of three months notice?

- a) Only basic pay
- b) Basic pay, special pay and personal pay
- c) Basic pay, special pay, personal pay, dearness allowance and HRA
- d) Basic pay, special pay personal pay, dearness allowance

Qno.82 In computing the notice of three months for voluntary retirement, the following period shall also be included in the three month notice

- a) The date of service of notice
- b) The date of its expiry
- c) Both a and b
- d) None of the above

Qno.83 Which leave is not allowed to avail during notice period of Pre-mature retirement/Voluntary retirement ?

- a) Extra Ordinary leave
- b) Earned leave
- c) Half Pay leave
- d) None of the above

QNO.84 what is the first ACP level in respect of the employee drawing the basic pay in pay matrix level-4?

- A) ACPL-6
- B) ACPL-7
- C) ACPL-8
- D) ACPL-9

- Qno.85 Following shall be included in the definition of the family for the purpose of final payment of leave encashment/GPF
- Husband or wife as the case may be
 - Husband or wife including judicial separated husband or wife
 - Widow of predeceased son provided not remarried otherwise children of predeceased son in equal shares
 - All of the above
- Qno.86 The appointment of a government employee on probation is considered as
- Substantive appointment
 - Work charge appointment
 - Officiating appointment
 - A and B
- Qno.87 overseas pay means pay granted to government employee while on
- Deputation within India
 - Foreign service within India
 - Deputation out of India
 - Both a and b
- Qno.88 Temporary Government employee means
- Appointed on regular basis and confirmed
 - Appointment on regular basis and not confirmed
 - Both a and b
 - None of the above
- Qno.89 Transfer in public interest includes
- Transfer on the request of his own or any member of his family or relatives
 - Transfer on the recommendation of any prominent person like MLA/MP etc
 - Subsequent appointment of a permanent Government employees at different stations within the same or any other department provided the application was submitted through proper channel
 - None of the above
- Qno.90 Which period shall be considered wilful absence?
- Participation in the strike
 - Participation in the pen down strike
 - Participation in any Bundh, Dharna
 - All of the above
- Qno.91 what is rate of fee for medical examination for the candidates appointed on Group A and B posts?
- 50/-
 - 100/
 - 200/
 - None of the above
- Qno.92 What amount of fees shall be charged for medical examination from Ex-servicemen and dependent(s) of deceased and serving soldiers on their first entry into Government service to a post of any group in any Department of Haryana Government?
- 50/-
 - No fees
 - 100/-
 - 200/-
- Qno.93 What is the limitation period for filing the appeal for second medical examination in case of employee is found unfit?
- 60 days
 - 90 days
 - 30 days
 - 40 days
- Qno.94 How many years of concession can be granted to the differently able persons, viz deaf, dumb, blind and orthopaedically handicapped person for direct recruitment to the post against which they can suitably be employed?

- a) 5 years
- b) 10 years
- c) 7 years
- d) 2 years

Qno.95 A government employee may be transferred from higher post to lower post on account of

- a) On account of inefficiency or misbehaviour
- b) On his written request
- c) On account of abolition of a regular post
- d) All of above

Qno.96 The entries of the service books of all the Government employees shall be scrutinized by the Internal Audit of the department concerned at least once in a year but before the annual audit to be conducted by

- a) By Statutory Auditor
- b) By Cost auditor
- c) By Principal Accountant General, Haryana
- d) None of the above

Qno.97 Part-III (a) of the service books is used to record the entry of

- a) Service verification from the pay ledger sheet
- b) Entries pertaining to promotion/reversion/grant of ACP
- c) To make the entry of the past service where no service book is available for the past service
- d) To make the entry of LTC availed by the employee

Qno.98 Mr.X government employee transferred on his own request is relieved and there is holiday(s) intervening the date of relieve and the date of joining and he joins the new place in the forenoon after the holidays(s), it shall be deemed that he has availed holiday(s) .which department shall bear the pay of such holiday(s)

- a) Office from where is relieved
- b) Office from where he will join
- c) Both of the office in equal share
- d) None of the above

Qno.99 Compensatory allowance does not include

- a) Dearness allowance, house rent allowance
- b) Travelling allowance
- c) Hill compensatory allowance
- d) Sumptuary allowance

QNo.100 Mr. X working on the post of UDC was sent on training for the period of 65 days at HPTI, Sector-26,Panchkula and he was provided both the facilities of boarding and lodging. Calculate the daily allowance payable to that employee for the period of 65 days of training.?

- A) 6500
- B) 6250**
- C) Not paid
- D) 4875

Answer Key

General Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	C	76	A
2	D	27	C	52	D	77	D
3	B	28	D	53	C	78	B
4	C	29	B	54	D	79	D
5	B	30	B	55	C	80	B
6	C	31	C	56	C	81	C
7	D	32	D	57	C	82	C
8	D	33	B	58	B	83	A
9	D	34	C	59	D	84	A
10	C	35	D	60	D	85	D
11	B	36	B	61	C	86	C
12	A	37	B	62	D	87	C
13	D	38	C	63	D	88	B
14	B	39	D	64	C	89	C
15	C	40	C	65	D	90	D
16	C	41	A	66	B	91	C
17	A	42	D	67	B	92	B
18	D	43	B	68	A	93	C
19	C	44	A	69	B	94	B
20	A	45	B	70	B	95	D
21	D	46	C	71	A	96	C
22	B	47	B	72	B	97	C
23	B	48	D	73	A	98	B
24	A	49	C	74	C	99	D
25	C	50	B	75	A	100	B

Topic:- PAY RULES

QNo.1 which term shall be applied to grant of pay level higher than the functional level of a post admissible to a Government employee subject to completion of prescribed length of service and certain conditions?

- a) Functional Level
- b) ACP level
- c) Promotion Level
- d) None of the above

QNO.2 which term shall be applied in respect of increment granted by the competent authority to a government employee in addition to his normal increment?

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

QNo.3 Which term shall be applied in respect of the increment granted by the competent authority to a Govt. employee in advance to be subsumed in future increment.

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

QNo.4 What do you mean by the basic pay?

- a) The pay in the functional / ACP Level
- b) The pay including special pay in the functional /ACP Level
- c) The pay including personal pay in the functional /ACP Level
- d) None of the above

QNo.5 What do you mean by the entry level pay of the post?

- a) Equal to minimum of the pay band
- b) Equal to first cell of the functional level of the post held by him
- c) Equal to multiplication of basic pay by the factor of 2.57
- d) None of the above

QNo.6 Which term shall be used for the grant of running pay scale applicable to all judicial officers for the purpose of grant of by annual increment after stagnation.

- a) Higher administrative Grade Pay Scale
- b) Functional Pay Scale
- c) ACP Pay Scale
- d) Master Pay Scale

QNo.7 Which rule is used to protect the interest of the Govt. Employee who is working outside the cadre within or out of the parent department so that he may not be deprived of the benefit of officiating promotion which he would have otherwise availed had he been on the cadre post?

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

QNO. 8 What do you mean by the pay?

- a) Basic pay
- b) Basic Pay + Special Pay+ Personal Pay
- c) Basic Pay + Personal Pay + Special Pay+ Overseas Pay
- d) Basic Pay + Personal Pay + Special Pay+ Overseas Pay and any other emoluments specifically classified as pay by the competent authority.

QNo.9 Which term shall be used for pay or basic pay which would have been admissible to the Govt. Employee had he been working on the feeder post or on the post on which he holds a lien.

- a) Substantive pay

- b) Officiating pay
- c) Basic Pay
- d) Presumptive pay

QNO. 10 Fill in the blank with appropriate word

Proforma promotion means the officiating promotion of the Govt. Employee made under _____ who is working outside the cadre within the parent or any other department.

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

QNo. 11 Special Pay means

- a) In consideration of arduous nature of duties
- b) In consideration of the special addition to the work or responsibility
- c) Both A & B
- d) None of the above

QNo.12 Which terms shall be used for the grant of pay or basic pay to the permanent Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

QNO.13 Which terms shall be used for the grant of pay or basic pay to the temporary Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

QNo.14 Where the pay shall be fixed on the subsequent appointment to a post of level higher than or identical to functional or ACP level in the same or any other department of the Haryana Government where the application for the same is not submitted through proper channel?

- a) Equal to the corresponding cell if available in the functional level of the new post
- b) At the next cell above the existing cell if the same cell is not available in the functional level of the new post
- c) At the entry level of pay of the post
- d) None of the above

QNo.15 where the pay is fixed equal to entry level pay on the subsequent appointment, the date of next increment shall be _____ subject to completion of minimum six months qualifying service before that date.

- a) On 1st January
- b) On 1st July
- c) On 1st January or 1st July as the case may be
- d) None of the above

QNO.16 Where on the subsequent appointment, the pay in the pay level is fixed equal to the pay already drawn, the date of next increment shall remain _____.

- a) Unchanged
- b) Changed on 1st July,
- c) Changed on 1st January
- d) Changed on either 1st July or 1st January

QNo.17 how the pay shall be fixed on promotion in the level higher than the functional level?

- a) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed

at the next higher cell or equal to entry level pay of the promotional post whichever is higher.

- b) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell
- c) Equal to entry level pay of the promotional post.
- d) None of the above

QNo.18 What treatment shall be given in respect of grant of special pay of arduous nature of duties drawn before promotion or subsequent appointment?

- a) Shall be converted in the personal pay
- b) Shall not be converted in the personal pay
- c) Only A
- d) None of the above

QNo.19 what treatment shall be given if the special pay in lieu of higher time scale of feeder or previous post is more than that of the special pay of the promotional post or the post of subsequent appointment?

- a) Special pay of the previous post shall be converted in the personal pay
- b) Special pay of the previous post shall not be converted in the personal pay
- c) The difference between special pay of both the posts shall be converted into personal pay to be subsumed in future increment
- d) None of the above

QNo.20 How the pay shall be fixed on account of Pre-mature Promotion?

- a) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is higher
- b) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is lower
- c) Equal to entry level pay of Promotional post
- d) Equal to Presumptive pay in the level of feeder post

QNo.21 what treatment shall be given in respect of the period of service from the date of Premature Promotion?

- a) Shall not count for further promotion
- b) Shall be count for further promotion
- c) Period of deficiency of prescribed period shall be ignored
- d) None of the above

QNo.22 How the pay shall be fixed on the completion of deficiency of prescribed experience on account of Premature Promotion?

- a) At the entry Level pay of the promotional post
- b) At the Presumptive level pay of the feeder post
- c) Fixation of Pay under Rule 13
- d) None of the above

QNo.23 fill in the blank with appropriate words

_____ also includes the interchangeable promotional post of same level.

- a) Feeder post
- b) Promotional post
- c) Cadre post
- d) Same post

QNo.24 if functional level of Promotional post is identical to ACP level already drawn, the nomenclature of the ACP level shall be changed to the _____.

- a) Feeder level
- b) Functional Level
- c) Master Pay level
- d) Higher Administrative Pay level

QNo.25 which authority is competent to allow annual increment in normal course to the subordinates working under him.

- a) Administrative Department

- b) Head of the Department
- c) Head of the office
- d) Finance Department

QNo.26 how the normal increment shall be granted in case of death on duty on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.27 how the normal increment shall be granted in case of death while on leave on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.28 how the normal increment shall be granted in case of employee is not in service on the 1st January or 1st July.

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.29 which period shall not be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal followed by re-instatement and treated as duty
- c) Period of compulsory retirement followed by re-instatement and treated as duty
- d) Period of Dies non

QNo.30 which period shall be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal not treated as duty
- c) Period of compulsory retirement not treated as duty
- d) Period of Dies non

QNo.31 fill in the blanks with appropriate word

The increment in the pay Matrix shall be specified in the _____ cells of the applicable Level in the Pay Matrix.

- a) Vertical
- b) Horizontal
- c) Can't say
- d) None of the above

QNo.32 how much minimum qualifying service is required before the date of normal increment due on 1st July or 1st January.

- a) Three months
- b) Four months
- c) Five months
- d) Six months

QNo.33 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of January and 1st July (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

QNo.34 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of July and 1st day of January (Both inclusive)

- a) On 1st July

- b) On 1st day of January
- c) Can't say
- d) On 1st March

QNo.35 How the increment shall be granted, if the government employee is on casual leave on day of Increment i.e on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

QNo.36 How the increment shall be granted, if the government employee is on leave other than casual leave on day of Increment i.e. on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

QNo.37 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was promoted on the post of the Section officer on 1st September, 2022. What will be his next date of normal increment on the post of Section officer?

- a) 1st January of next year
- b) 1st July of next year
- c) 1st September of next year
- d) None of the above

QNo.38 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was on training on 1st July i.e. on next date of increment. How the increment shall be granted to him?

- a) On Notional basis
- b) On actual basis
- c) Not Granted
- d) None of the above

QNo.39 Shri.Ramphal having the age of 56 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.40 Shri.Ramphal having the age of 54 year has been granted the advance increment although he was awarded the punishment under Punishment and Appeal Regulation 2016. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.41 Shri.Ramphal having the age of 54 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.42 An increment of Mr.RamDass was withheld due to non-passing of the Examination. Now , he was appeared in the exam in the month of November, 2021 which was concluded on 25th November,2021 and the result of the exam were declared in the month of March,2022 in which he has cleared all the papers. From which date, he will be given the benefit of increment.

- a) On notional basis from the date of withheld of increment
- b) From the month of April,2022 after the month of clearance of exam
- c) From the month December,2021 after the appearance in the exam
- d) From the last date i.e on 25th November,2021 of appearance of exam

QNo.43 An increment of Mr. Ajay was withheld due to non-passing of the departmental account examination. How the increment shall be restored to him on the passing of the examination.

- a) On actual basis from the due date
- b) On notional basis from the last date of appearance of exam
- c) On notional basis from the due date and actually from the last date of appearance of test
- d) On notional basis from the beginning of the month after the month of appearance and on actual basis from the last date of appearance of tests

QNo.44 Shri. Virender Rathi having the basis pay of Rs. 64100 in the pay matrix level 7 was promoted in the pay matrix level-8 having the minimum cell of Rs. 47600 could not pass the departmental account examination. What action will be taken by the department due to non-passing of examination by him.

- a) Normal increment of the promotional post shall be withheld till the passing of examination
- b) Presumptive Basis pay of the feeder post shall be allowed till the passing of examination
- c) Basic Pay of Rs. 64100/- shall remain constant till the passing of the examination
- d) None of the above

QNo.45 Mr.Ramkumar was drawing the basic pay of Rs. 219600/- in the pay matrix cell Level-15 as on 1st July, 2021 which is the maximum cell of the level-15. What will be the basic pay of Mr.Ramkumar as on 1st July, 2022 after granting him normal increment?

- a) 219600/-
- b) 226000/-
- c) 227000/-
- d) 226200/-

QNo.46 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments without cumulative affects from the date of next increment due on 1st July,2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 33800
- d) 30927

QNo.47 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments with cumulative effects from the date of next increment due on 1st July, 2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 30927
- d) 30900

QNo.48 fill in the blanks with appropriate word

A post vacated by a Government employee reverted to lower post as a measure of punishment shall not be filled substantively until the expiry of a period of _____ from the date of such reversion.

- a) One year
- b) Two year
- c) Three year
- d) Four year

QNo.49 when the senior most employee serving outside the regular line does not require to be protected under the next below rule?

- a) If he is holding the lower post
- b) If he is already holding a post carrying a pay scale identical to promotional post of parent cadre.
- c) If he is already holding a post carrying a pay scale higher than of the promotional post of the parent cadre
- d) Both b and c

QNo.50 Mr.A while drawing pay of Rs. 58600 in the level-8 was retired from the service on attaining the age of superannuation. His pension including the commuted portion of pension was fixed Rs. 29300/- P.M. He was re-employed in public interest to a post of higher level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- a) 29300/-
- b) 28700/-
- c) 23800/-
- d) 30400/-

QNo.51 Mr.B while drawing pay Rs.49000 in level-7 was retired from service on attaining the age of superannuation. His pension including the commuted portion of Pension was fixed Rs. 24500/- P.M.He was re-employed in public interest to a post of level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- a) 24500/-
- b) 53100/-
- c) 28600/-
- d) 26550/-

QNo.52 Mr.X was re-employed after attaining the age of superannuation. His last pay drawn was Rs. 128600/- in level-9 and his basis pension was fixed Rs.64300. He was re-employed on a post of level-6 and minimum and maximum of level-6 are Rs.35400 and Rs.112400. What will be his basic pay after deduction of Pension?

- a) 35400/-
- b) 64300/-
- c) 48100/-
- d) 56200/-

QNo.53 the pay of a re-employed pensioner retired prior to revision of pay scales shall be fixed _____from unrevised to revised pay scales as if he had retired under the revised scale.

- a) Notional basis
- b) Actual basis

- c) No revision
- d) Can't say

QNo.54 On re-employment of a Pensioner to a Post of level identical to level last held, the pay shall be fixed at_____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post
- d) None of the above

QNo.55 On re-employment of a Pensioner to a post higher than the level last held, pay shall be fixed at _____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

QNo.56 On re-employment of a Pensioner, if maximum of the level of the re-employed post is lower than the pay last held, the pay shall be fixed at _____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post minus Pension
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

QNO.57 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) Where a junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise
- c) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- d) The anomaly is directly as a result of the application of these rules.

QNO.58 Under which instance, stepping up of pay of senior employee is admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) Where a Junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise.
- d) Both a and b

QNo.59 what are the pre-requisites to refer the case to competent authority for stepping up of pay

- a) Primary reasons for request for stepping up
- b) Comparative pay fixation statements of both employees from the date of joining service
- c) Whether senior and Junior belong to the same cadre
- d) All of the above

QNo.60 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should are not belonged to the same cadre and the posts in which they have been promoted or appointed are not identical and not in the same cadre

- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) The anomaly is directly as a result of the application of these rules.
- d) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre

Answer Key

PAY Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	C
2	C	27	C	52	C
3	B	28	A	53	A
4	A	29	D	54	A
5	B	30	A	55	D
6	D	31	A	56	C
7	C	32	D	57	B
8	D	33	B	58	D
9	D	34	A	59	D
10	C	35	B	60	A
11	C	36	A		
12	A	37	B		
13	B	38	B		
14	C	39	B		
15	C	40	B		
16	A	41	A		
17	A	42	D		
18	B	43	C		
19	C	44	B		
20	A	45	A		
21	B	46	C		
22	C	47	D		
23	D	48	A		
24	B	49	D		
25	C	50	B		

MCQs on the topic of Travelling Allowance (TA)

Rules

- Q.No.1 What are the pay levels comes under the grade I?
(A) 13 and above (B) 15 and above
(C) 18 and above (D) 10 and above
- Q.No.2 What are the pay levels comes under the grade II?
(A) 10 to 15 (B) 10 to 14
(C) 8 to 13 (D) 14 only
- Q.No.3 What are the pay levels comes under the grade III?
(A) 8 to 13 (B) 7 to 13

(C) 8 to 14 (D) 9 to 13
- Q.No.4 What are the pay levels comes under the grade IV?
(A) 4 to 7 (B) 6 and 7
(C) Above 5 (D) 5 to 7
- Q.No.5 when the absence from Headquarter is less than 6 hours then to claim for local journey the maximum limit of distance to be reduced to
(A) 30% (B) 50%
(C) 75% (D) 100%
- Q. No. 6 When the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
(A) 30% (B) 50%
(C) 75% (D) 100%
- Q.No.7 In case of Journey, within a radius of 20 KM from the HQ, the maximum limit to draw local mileage allowance in a day is
(A) 30KM (B) 40KM
(C) 20KM (D) 25KM
- Q.No.8 When two or more Govt. employee travel in a vehicle belonging to one of them, the other than owner other Govt. employee shall be entitled DA@_____of entitled DA
(A) 75% (B) 100%
(C) 25% (D) 50%
- Q.No.9 Maximum ceiling of Hotel charges allowed to Grade III employee within Haryana is
(A) 1500/- (B) No Hotel charges
(C) 3000/- (D) 2000/-
- Q.No.10 Daily Allowance Rate for out of Haryana/Chandigarh for Grade II officers is
(A) 700/- (B) 600/-
(C) 800/- (D) 400/-

- Q.No.11 Daily Allowance Rate allowed to Grade III employee within Haryana/Chandigarh is
- (A) 600/- (B) 700/-
(C) 500/- (D) 800/-
- Q.No.12 when the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
- (A) 40% (B) 75%
(C) 50% (D) 30%
- Q.No.13 Where absence from Head Quarter is up to distance of 20 KM, in that case the allowance is admissible
- (A) Road mileage allowance (B) Actual cost of travelling
(C) Daily Allowance (D) Local mileage Allowance
- Q.No.14 A Govt. employee who while on tour is treated as State guest and is provided both boarding & loading free of cost then Daily rate is
- (A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No.15 A Govt. employee who while on tour is treated as State guest and if both boarding and loading is provided free for half of the day then Daily rate is
- (A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No.16 A Govt. employee who while on tour is treated as State guest and if either boarding or loading is provided free of cost for half of a day then Daily rate is
- (A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No.17 A Govt. employee who takes casual/short leave while on tour is entitled for DA at a rate
- (A) Full DA (B) $\frac{1}{4}$ th
(C) No DA (D) $\frac{1}{2}$
- Q. No. 18 Who is competent for sending an employee on tour within Haryana & Delhi in Pension Section?
- (A) Sr. Accounts Officer (B) Chief Accounts Officer
(C) Sectional Officer (D) Accounts Officer
- Q.No.19 Kind of departmental examination for which TA is admissible
- (A) Optional Examination (B) Obligatory Examination
(C) both of above (D) None of these
- Q.No.20 Daily Allowance in excess of _____ days in a month is not admissible.
- (A) 15 (B) 10

- (C) 12 (D) 8
- Q.No.21 Under which class, a HVPNL employee who drawing pay in level 15 can undertake journey by air with in India.
 (A) Economy Class (B) Business Clas
 (c) First Class (D) Premium Economy Class
- Q.No.22 Under which class, grade-II HVPL employee canundertake journey by air when travelling aboard.
 (A) Economy Class (B)Business Class
 (c) First Class (D)Premium Economy Class
- Q.No.23 Under which class, grade-I HVPL employee can undertake journey by air when travelling aboard.(pay level 16&17)
 (A) Economy Class (B) Business Class
 (c) First Class (D) Premium Economy Class
- Q.No.24 Under which class, grade-III HVPL employee other than HOD can undertake journey by air when travelling aboard.
 (A) First Class (B)Business Class
 (c) Economy Class (D)Premium Economy Class
- Q.No.25 Entitlement of HVPNL employee failing in grade-III when journey is undertaken by train
 (A) A.C. III Tier (B) Executive class
 (c) A.C.II Tier (D) Non A.C. Chair Car
- Q.No.26 Entitlement of HVPNL employee failing in grade-II when journey is undertaken by train
 (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class
 (c) A.C.II Tier/ A.C. Chair Car (D) Non A.C. Chair Car
- Q.No.27 Entitlement of HVPNL employee failing in grade-IV when journey is undertaken by train
 (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class
 (c) A.C.II Tier/ A.C. Chair Car (D) second class sleeper
- Q.No.28 Entitlement of HVPNL employee failing in grade-I when journey is undertaken by Bus
 (A) Deluxe Bus (B) AC Bus
 (C) Ordinary Bus (D) None of these
- Q.No.29 Entitlement of maximum limit of HVPNL employee failing in grade-II to draw mileage allowance per city while on tour within Haryana and Chandigarh.
 (A) 20 KM (B) 45KM
 (C) 25 KM (D) 50KM
- Q.No.30 What rate of daily allowance shall be admissible to the Government employee in case of nigh stay in the Rest House while on tour?
 (A) Full daily allowance + lodging charges
 (B) 25% daily allowance +lodging charges
 (C) 50% daily allowance +Boarding charges

- (D) 75% Daily allowance +boarding charges
- Q.No.31 Maximum celling of Hotel charges allowed per day to Grade Iv employee out of Haryana is
- (A) 1500/- (B) nil
(C) 3000/- (D) 2000/-
- Q.No.32 Maximum celling of Hotel charges per day allowed to Grade I employee out of Haryana is
- (A) 4000/- (B) 6000/-
(C) 3000/- (D) 5000/-
- Q.No.33 Maximum celling of Hotel charges per day allowed to Grade v employee out of Haryana is
- (A) 1500/- (B) 500/-
(C) 3000/- (D) 2000/-
- Q.No.34 is Daily Allowance Rate for out of Haryana/Chandigarh for Grade I officers
- (A) 700/- (B) 600/-
(C) 800/- (D) 400/-
- Q.No.35 while on training beyond 60 days, the daily allowance is admissible at rate
- (A) 1/4th (B) Full DA
(C) 3/4th (D) 1/2
- Q. No.36 While on tour outside Haryana and Chandigarh, in addition to hotel charges, at what rate Daily Allowance will be paid.
- (A) Full DA (B) 3/4th
(C) 1/4th (D) 1/2
- Q.No. 37 In case of training within Haryana and out of Haryana no _____ shall be admissible.
- (A) Daily Allowance (B) Hotel Charge
(C) Road mileage Charges (D) Local Mileage Allowance
- Q.No.38 Under TA Rule, in case of doubt while passing the TA bill of Divisional Accountant, who is the Competent Authority to take decision?
- (A) Executive Engineer (B) Managng Director
(C) Chief Engineer (D) Chief Accounts Officer
- Q.No. 39 No refund of _____ shall be made to a Government employee who books his journey through a Travel Agent.
- (A) Reservation and Cancellation Charges (B) Booking Charges
(C) Agency Charges (D) Tatkal Seva Charges
- Q. No. 40 A Government employee who performs journey on foot shall be entitled to local mileage allowance at the rate of Rs _____ per Kilometers.
- (A) 9/- (B) 6/-
(C) 16/- (D) 4/-

Q.No. 41 In case of enforced halt the Rate of Daily Allowance is _____ if approved by Head of the office.

(A) $\frac{1}{2}$ (B) Full DA
(C) $\frac{1}{4}$ th (D) No DA

Q.No. 42 In case of doubt, _____ may decide which shall be regarded as the shortest of two or more routes.

(A) Head of Office. (B) Head of Department
(C) Managing Director (D) Director Finance

Q.No. 43 Own vehicle means a registered personal vehicle in the name of the Government employee or in the name of his _____.

(A) Father (B) Mother
(C) Brother (D) wife

Q.No. 44 What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade V employees?

- a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 and below of the said rules
- b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 and below of the said rules
- c) A or B
- d) A and B

Q. No. 45 Government employee may draw _____ for attendant, who is not a Government employee, for medical advice or treatment within or out of State.

(A) Daily Allowance (B) Actual Cost of Travelling
(c) Hotel Charges (D) local mileage allowance

Q.No. 46 What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade IV employees?

- a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 to level 7 of the said rules
- b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 to level 6 of the said rules
- c) A or B
- d) A and B

Q.No. 47 What amount of daily allowance is admissible to employee of grade V on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

- Q. No. 48 When a Government employee is summoned to give evidence as a technical or expert witness, the pay of the government employee concerned for the period of his absence from his headquarter and travelling allowance and other expenses due to him shall be borne by
- (A) Only by the department where he is serving
- (B) Only be the requisitioning department
- (C) First be borne by the Department under whom he is serving and subsequently shall be recovered from the Requisitioning Department
- (D) None of the above
- Q. No. 49 What amount of daily allowance is admissible to employee of grade IV on his tour within Haryana and Chandigarh?
- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day
- Q. No. 50 What amount of daily allowance is admissible to employee of grade III on his tour within Haryana and Chandigarh?
- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day
- Q. No. 51 A Government employee, who is given additional charge at another station at distance of more than 20 kilometer, shall be entitled to travelling allowance and _____
- (A) Hotel charges (B) Daily allowance
- (C) Road mileage allowance (D) Local mileage allowance
- Q. No. 52 On temporary transfer, in public interest, DA at a rate of _____ of entitlement for halting days not exceeding 180 days at temporary HQ.
- A) 75% (B) 100%
- (C) 50% (D) 25%
- Q. NO. 53 A retired Government employee, who is permitted for perusal of record in preparation of his defence, shall be entitled DA for halt of maximum _____
- A) 2 days (B) 4days
- (C) one days (D) 3 days
- Q. No. 54 what daily allowance shall be admissible to the Government employee during night stay in the Hotel, If the boarding charges of a day(S) have been included in the bill of hotel charges.
- (A) 100% daily allowance (B) No Daily allowance

(C) 50% Daily allowance allowance

(D) 25% daily

Q. No. 55 A Government grade II employee ,retired from the service during the May 2020 and settle down at last station of duty and has changed his residence during the June 2020, shall be entitled of Composite Transfer Grant at a rate Rs_____

A) 10000/-

(B) 12000/-

C

(C) 11000/-

D) 11025/-

Q. No. 56 A Government grade I employee ,retired from the service during the June 2022 and settle down at last station of duty and has changed his residence during the July 2022, shall be entitled of Composite Transfer Grant at a rate RS_____

A) 10000/-

(B) 11000/-

(C) 12000/-

D) 11025/-

Q. No. 57 A Government grade 1 employee ,retired from the service during the November 2022 and settle down between 21 KM to 100 KM and has changed his residence during the December 2022 , shall be entitled of Composite Transfer Grant at a rate RS_____

A) 20000/-

(B) 28000/-

(C) 26000/-

D) 24000/-

Q. No. 58 A Government grade IV employee ,retired from the service during the October 2022 and settle down at last station of duty and has changed his residence during the November 2022 shall be entitled of Composite Transfer Grant at a rate RS_____

A) 2000/-

(B) 7000/-

(C) 6000/-

D) 5000/-

Q. No. 59 On retirement in case of settlement out of Haryana beyond a distance of 500KM from his HQ, a Government employee and his family members travelling in own vehicle, road mileage allowance @ _____ shall be admissible.

A) 12/-

(B) 8/-

(C) 16/-

D) 9/-

Sr. No	Question	For Most suitable Answer, in support of question as under:	
60	Own vehicle for the purpose of TA/DA means:-	a	Vehicle used for journey registered in his name
		b.	Vehicle used for journey registered in his/spouse name
		c	Vehicle used for journey borrowed from friend
		d	All of three above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
61	The gradation for the purpose of TA/DA in respect of XEN shall fall in the Grade :	a	Grade-I
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
62		a	Grade-IV

	The gradation for the purpose of TA/DA in respect of JE-I drawing pay having Grade pay Rs. 4300 shall be :	b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
63	Competent Authority for tour in respect of employee performed journey outside Haryana, Chandigarh, Delhi	a	Head of Department
		b.	Head of the office
		c	Both a and d
		d	Administrative Department

Sr. No	Question	For Most suitable Answer, in support of question as under:	
64	Daily Allowance granted to an employee when he is absent from duty and performed journey in public interest an reached beyond a radius of 20 KM	a	8 KM
		b.	20 KM
		c	20.1KM
		d	18 KM

Sr. No	Question	For Most suitable Answer, in support of question as under:	
65	An employee claims two Daily Allowance for twice trip of journey to places beyond 20 KM in a day as per order of controlling officer:	a	Yes admissible
		b.	One Daily Allowance allowed by Controlling Officer
		c	Full, Half or 30% of admissible DA for total time of both journey
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
66	What would be admissible to an employee posted at Delhi who spent night at Chandigarh while place of visit is Patiala?	a	Normal DA
		b.	DA admissible for outside Haryana
		c	None of above
		d	No DA

Sr. No	Question	For Most suitable Answer, in support of question as under:	
67	Which authority is competent to allow a government employee to perform a particular journey in a class higher than that of his entitlement	a	Administrative Department
		b.	Head of the Department
		c	Head of the office
		d	Controlling Authority

Sr. No	Question	For Most suitable Answer, in support of question as under:	
68	Where the government employee failing in grade III perform the journey by sea or river steamer and if there are three classes in the steamer. In which class he will be entitle to perform the journey?	a	First class
		b.	Middle class
		c	Third class
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
69	A Government employee was transferred from Ambala City to Ambala Cantt by the office of CE/OP on his request He performed journey to Ambala along with family within	a	The action of Controlling officer is not in order
		b.	The action of Controlling Officer is correct

	15 days from transfer. He claims Transfer TA which was disallowed by his controlling officer, Comments?	c	Composite Transfer Grant admissible with the sanction of HOD
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
70	A Government employee transferred from one office to another office, but, transfer does not involve change of residence and claims for TA/DA preferred by him for transfer in public interest.	a	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
71	A Government employee transferred from one office to another office at the same place of posting and claims for TA/DA preferred by him.	a	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Answer:-a

Sr. No	Question	For Most suitable Answer, in support of question as under:	
72	Whether actual travelling expenses for the members of family subject to entitlement or Mileage allowance is admissible in addition to Composite Transfer Grant to a Government employee for journey within distance of 500 KM from his previous place of HQ.	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
73	A Government employee was transferred on 1.07.2022 from Chandigarh to place B involving distance of 510 KM. He joined his new place of posting on 15.07.2022, His marriage was took place on 4.07.2022. The Government employee claims actual travelling expenses for wife being the member of family in addition to Composite Transfer Grant admissible under the rules Comment?	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey for himself.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
74	A Government employee claims for Composite transfer Grant on his transfer in public interest. His claim paper was not counter signed by Controlling officer on the plea that the Government employee did not given requisite certificates on TA Bills and refused to record the requisite certificate of the Claims is genuine Comment?	a	The action of Controlling Officer is not tenable
		b.	The action of Controlling Office is correct
		c	The controlling Officer may ask government employee to furnish the certificates and get physical verification of the genuineness of the claim.
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
75	The Claim of Travelling Allowance of a Government employee on his transfer	a	One side by Parent Department from where transferred

	to Foreign service or deputation to another Government department shall be borne by:-	b.	One side by Borrowed Department and one by parent department
		c	Both side by borrowed department
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
76	Journey for medical treatment shall be deemed to be commenced from the place from which the patient actually travels to the place of treatment and return journey shall be:-	a	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place from where preceded for obtaining treatment
		b.	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place of residence of Government employee
		c	Lesser of a or b above
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
77	What are instructions for grant of Transfer Travelling Allowance on death of government employee during service to enable him/family to proceed from his last place of posting to place of settlement/home town?	a	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town
		b.	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to place where settled
		c	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town or settle place whichever is less
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
78	A government employee claims transportation charge of personal vehicle motor car/jeep in addition to Composite Transfer Grant for a journey performed to his place of settlement/home town with distance 500 KM which was rejected by DDO, comment as per TA/DA Rules	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by him
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage upto 500 KM
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
79	A government employee claims transportation charge of personal two wheeler Motor Cycle in addition to Composite Transfer Grant for a journey performed to his place of settlement /home town which was rejected by DDO, comment as per TA/DA Rules?	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by claimant
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
80	Whether the claim for Composite Transfer Grants on his retirement permissible when he wishes to settle down at the last station of duty or any other place within 20 KM?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		c	Yes, subject to condition and certified by government employee that he has actually changed his residence
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
81	Whether the claim for Composite Transfer Grants. is admissible to family of disappeared employee permissible when they wishes to settle down to their Home Town?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		c	Yes, subject to condition that journey performed within one year from the date of disappearance and certified by claimant employee that they will refund the amount of C.T.G in case the employee become traced later on
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
82	What are instructions for Claim of TA Bills on tour shall be preferred?	a	Once in a month for all journeys performed during last month
		b.	Supplementary claim of TA for the journey omitted in the first instance
		c	Supplementary claim of TA on a/c of revision/modification of TA Rules and change in admissibility due change in grade pattern on promotion to higher post.
		d	supplementary claim in this regard shall be entertained

Sr. No	Question	For Most suitable Answer, in support of question as under:	
83	Right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is not preferred with in a period:-	a	One year
		b.	Within One year from the date on which it become due
		c	Within One year from the date of completion of journey to which the claim relates.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
84	Whether right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is preferred with in a period of one year, but, remained under abeyance for a period exceeding one year?.	a	No
		b.	Yes
		c	Sanction of competent authority required justifying the delay for non payment.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
85	Whether TA/DA is admissible for the journey performed by a person on joining the Government service on appointment/Medical examination at the time of appointment?	a	Yes
		b.	No
		c	No, except as otherwise provided in the appointment order by Government as a special case
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
86	Whether TA/DA is admissible for the journey performed by an employee to join his duty on recall from leave?.	a	Can't say
		b.	No
		c	Yes, when recall from leave is compulsorily before expiry of leave and admissible of entitlement for the journey performed from the place where he spent leave to duty place
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
87	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-I (Pay Level-15)	a	700
		b.	350
		c	800
		d	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
88	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-III (Pay Level-13)	a	600
		b.	300
		c	500
		d	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
89	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 5.50 hours drawing pay in the Grade-II (Pay Level-14)	a	500
		b.	600
		c	250
		d	180

Sr. No	Question	For Most suitable Answer, in support of question as under:	
90	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 11 hours drawing pay in the Grade-IV (Pay Level-6) ?	a	400
		b.	500
		c	250
		d	300

91	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.50 hours drawing pay in the Grade-III (Pay Level-9A)?	a	500
		b.	600
		c	150
		d	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
92	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 23 hours drawing pay in the Grade-I HAG (Pay Level-16)?	a	700
		b.	800
		c	350
		d	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
93	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and stayed in Hotel for one night and returned next day drawing pay in the Grade-I HAG (Pay Level-16)?	a	Half DA for halt day and Rs. 700 for return day subject to period of journey is more than 12 hours for each day
		b.	2 DA of 800 each
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
94	What Daily Allowance is admissible to Government employee Grade-V (Pay	a	2 DA of Rs.300. each
		b.	Rs.400 stay and Rs. 300 next day

	Level-4) who performed journey to Patiala for office work and back to HQ next day?	c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
95	Discuss the admissibility of TA/DA on for handing over the charge or given additional charge to a Government Employee?	a	A government employee given additional charge of a office situated beyond 20KM for his HQ/office is entitled to claim of TA/DA for the journey performed by him
		b.	A Government employee is entitle to claim TA for the journey performed in connection with handing over/taken over the charge at new place of posting other than HQ
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
96	Discuss the claim of a Government employee working as AEE in Nigam (Grade-III Level) performed journey by 1 st Class AC rail from Chandigarh to Chinai (TN) and paid 5800/- fare both way journey?	a	The Rail Fare shall be restricted to actual Rail fare of entitle class A.C. 2 tier along with reservation charges
		b.	The Nigam employee must have annexed original ticket or ticket Number with TA bill
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
97	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 58000/-(Level-6) transferred from Panchkula to Sonipat in public interest distance 240 KM from residence Chandigarh to Sonipat during the September, 2020.	a	22000
		b.	20000
		c	15000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
98	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 92000/-(Level-9A) transferred from Ambala to Rohtak in public interest distance 235 KM from residence Ambala to Rohtak during the June, 2020	a	33000
		b.	30000
		c	20000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
99	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Barara in public interest distance 45 KM form residence Ambala to Barara during May, 2020	a	10000
		b.	12000
		c	11000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
100	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Kesri in	a	5000
		b.	2500
		c	7500
		d	None of above

	public interest within distance of 20 KM from residence Ambala to Kesri during the month of October,2018		
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Sr. No	Question	For Most suitable Answer, in support of question as under:	
101	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 185000/-(Level-14) transferred from Panchkula to Hisar in public interest distance 240 KM form residence Chandigarh to Hisar during the June, 2022	a	48000
		b.	40000
		c	36000
		d	None of above

102. What amount of daily allowance is admissible to employee of grade I on his tour to outside Haryana and Chandigarh?

- a) 800/- per day
- b) 700/- per day
- c) 600/- per day
- d) 500/- per day

103. What amount of daily allowance is admissible to employee of grade II on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 700/- per day
- c) 400/- per day
- d) 300/- per day

104. What amount of daily allowance is admissible to employee of grade III on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

105. What amount of daily allowance is admissible to employee of grade IV on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

106. What amount of daily allowance is admissible to employee of grade V on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

107. What amount of daily allowance is admissible to employee of grade I on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 700/- per day
- c) 500/- per day
- d) 400/- per day

108. What amount of daily allowance is admissible to employee of grade II on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

Answer Key

TA Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	B	76	C	101	A
2	D	27	A	52	D	77	A	102	A
3	A	28	B	53	D	78	C	103	B
4	D	29	D	54	B	79	C	104	A
5	A	30	B	55	C	80	C	105	B
6	B	31	A	56	C	81	C	106	C
7	D	32	D	57	D	82	A	107	B
8	B	33	B	58	C	83	C	108	A
9	B	34	C	59	B	84	A		
10	A	35	D	60	B	85	C		
11	C	36	D	61	C	86	C		
12	C	37	B	62	A	87	B		
13	D	38	D	63	C	88	D		
14	A	39	C	64	C	89	D		
15	C	40	D	65	C	90	B		
16	B	41	D	66	A	91	D		
17	C	42	B	67	A	92	B		
18	A	43	D	68	B	93	A		
19	C	44	A	69	B	94	D		
20	B	45	B	70	A	95	C		
21	A	46	A	71	A	96	C		
22	A	47	D	72	B	97	A		
23	B	48	C	73	C	98	A		
24	C	49	C	74	D	99	C		
25	C	50	B	75	C	100	A		

MCQs on the topic of ALLOWANCES TO GOVERNMENT EMPLOYEES

Sr. No	Question	For Most suitable Answer, in support of question as under:	
1	Is any of Travelling Allowance, Washing Allowance, Dearness Allowance, HRA, Shift duty Allowance and Sumptuary Allowance covered under Compensatory Allowance under the HCSR, 2016?	a	Yes, all except sumptuary allowance
		b.	No
		c	All except TA and sumptuary allowance
		d	All of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
2	Which term shall be applied for rent free accommodation?	a	For which no licence fees is payable
		b.	For which licence fees is payable
		c	Accommodation in own house
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
3	Whether House rent allowance is paid during the extra-ordinary leave period of 240 day?	a	No HRA is admissible
		b.	Allowed for 240 days
		c	Allowed for 180 days
		d	Allowed for 150 days

Sr. No	Question	For Most suitable Answer, in support of question as under:	
4	How entitlement of HRA to a Government employee shall be determined as per prevalent rates in accordance with instructions of State Govt/Nigam	a	Place of posting, if he is residing within 20 KM from the outer limit of Municipal Area of duty place
		b.	Place of posting or actual residence, whichever is less, if, he residing at a place which is at distance more than 20 KM outer limit of Municipal Area out form Duty Place
		c	If, he residing at a place outside jurisdiction which is at distance less than 20 KM fall in neighbouring State.
		d	All of three above

Sr. No	Question	Tick/Most suitable Answer and write brief comments, if any, in support of it	
5	A Government employee is posted at Panchkula is drawing Pay of Rs. 80000/- and furnish Rent Receipt of Rs.10000/- for the house in which he resides in Chandigarh. Calculate HRA admissible to him?	A	Rs. 12800/-
		b.	Rs.10000/-
		C	Rs,6400/-
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
6	A Government employee is posted at Barwala is drawing Pay of Rs. 50000/- and furnish Rent Receipt of Rs.8000/- for the house in which he resides in Panchkula. Calculate HRA admissible to him?	a	Rs. 4000/-
		b.	Rs.8000/-
		c	HRA not admissible he is not maintain HQ
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
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7	DDO stopped HRA of Government employee who did not submit the requisite certificate for grant of HRA on his transfer?	a	The action of DDO is not in order
		b.	Yes, the action of DDO is in order
		c	The Government employee, who was transfer, has not been permitted to retain his family at old station and allowed to pay nominal or penal interest for the accommodation retained by family at old station
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
8	In case of death of government employee on duty, the family of deceased employee is entitle for House Rent Allowance :-	a	Not, admissible
		b.	Yes, admissible on the prescribed rates drawn immediately before death by Government employee is admissible to the family of deceased employee for one year
		c	If residing in Government accommodation, the family be permitted to retain it on nominal prescribed charges
		d	b and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
9	What House rent allowance shall be admissible to a Government employee residing in the rented house?	a	Upto the amount of actual rent paid
		b.	As per admissible HRA
		c	Upto the amount of actual rent paid or As per admissible HRA whichever is less
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
10	Under what circumstances Conveyance Allowance is not admissible to blind handicapped employee	a	A Government employee have one eyed (partial blind)
		b.	Those who have been provided Government Vehicle for journey performed between house and office
		c	a and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
11	For how much period, a government employee shall be debarred from getting government accommodation when he is found guilty of subletting government accommodation?	a	2 Year
		b.	3 year
		c	5 year
		d	6 year

Sr. No	Question	For Most suitable Answer, in support of question as under:	
12	Under what circumstances case for sanction of honorarium sent to HOD and procedure to be followed for approved by his office?	a	The work done for which case sent for sanction of honorarium does not falls within the course of normal duty.
		b.	The HOD is of opinion that the case under consideration for sanction of honorarium test the merit prescribed in the rules
		c	a and b
		d	None of above

QNo.13 which term shall be used for the amount payable at prescribed rate by Government employee for residential accommodation allotted to him by the competent authority.

- a) Standard Rent
- b) Market Rent
- c) House Rent allowance
- d) Licence fees

QNo.14 which term shall be used in respect rent of Government accommodation assessed by the competent authority of Public Work Department (Building and Roads) Haryana

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

QNo.15 which term shall be used for an allowance granted to specific group of government employees in lieu of private practice.

- a) Fees
- b) Non-practicing allowance
- c) Road Mileage allowance
- d) Hill compensatory allowance

QNo.16 Own house for the purpose of the House Rent allowance means

- a) In the name of government employee or spouse ,son and daughter
- b) In the name of parents, grand-parents or parents-in -law
- c) None of the above
- d) Both a and b

QNo.17 which term shall be used for the rent which is calculated and prescribed by competent authority on the basis of capital cost of a residence owned by Government or leased residence meant for Government employees?

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

QNo.18 What is the rate of hill compensatory allowance?

- a) 10% of the basic pay subject to minimum of Rs.200/- and maximum of Rs.400 per month
- b) 2.5% of the basic pay subject to minimum of Rs.350/- and maximum of Rs.700 per month
- c) 5% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month
- d) 10% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month

QNo.19 When the uniform allowance is paid?

- a) Temporary transfer
- b) Suspension
- c) Leave
- d) Joining time

QNo.20 In case of death while in service, the family of deceased Government employee shall be entitled to house rent allowance for a period of _____ at the rate drawn immediately before the death

- a) Six months
- b) One year
- c) Not allowed
- d) Nine month

QNo.21 the orthopedically handicapped government employee of Group D are entitled to draw

- a) Cycle allowance
- b) Conveyance allowance
- c) Both the cycle allowance and conveyance allowance
- d) None of the above

QNo.22 what is the rate of Non-practising allowance as per the seventh pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay
- d) 5% of the basic pay

QNo.23 what is the rate of Non-practising allowance as per the sixth pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay
- d) 5% of the basic pay

QNo.24 what is the rate of conveyance allowance to blind and orthopedically handicapped Government employees?

- a) 10% of the basic pay subject to minimum of 2500/- and maximum 5500/- per month
- b) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 7200/- per month
- c) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 8000/- per month
- d) 10% of the basic pay subject to minimum of 2500/- and maximum 7200/- per month

QNo.25 Whether Dearness allowance shall be paid on the conveyance allowance allowed to blind and orthopedically handicapped government employee?

- a) Can't say
- b) Yes
- c) No
- d) Fixed amount of Dearness allowance

QNo.26 What is the cost of children education allowance?

- a) 1100
- b) 1125
- c) 1150
- d) 1200

QNo.27 Children education allowance is admissible in case of physically/mentally handicapped children upto?

- a) 22 year of age or till the time of passing of +2 class whichever is earliest
- b) 21 year of age or till the time of passing of +2 class whichever is earliest
- c) 20 year of age or till the time of passing of +2 class whichever is earliest
- d) None of above

Answer Key

Allowances:-

Sr.No	Answer
1	A
2	A
3	C
4	D
5	B
6	A
7	B
8	D
9	C
10	C
11	C
12	C
13	D
14	A
15	B
16	D
17	B
18	B
19	A
20	B
21	C
22	A
23	C
24	D
25	B
26	B
27	A

MCQs on the topic of Leave Rules

QNo.1 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of female government employees?

- a) Maternity leave
- b) Child adoption leave
- c) Both a and b
- d) Child care leave

QNo.2 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of male government employees?

- a) Hospital leave
- b) Paternity leave
- c) Extra Ordinary leave
- d) None of the above

QNo.3 In how many days, a govt employee may request for the conversion of already availed leave into another kind of leave

- a) Within 10 days after availing of leave
- b) Within 20 days after availing of leave
- c) Within 30 days after availing of leave
- d) None of the above

QNo.4 Period of wilful absence treated as Extra-Ordinary leave can be converted into the following leave on the request of the employee

- a) Earned leave
- b) Half Pay leave
- c) Commuted leave
- d) None of the above

QNo.5 No government employee shall be granted leave of any kind for a continuous period exceeding

- a) Five years
- b) Four years
- c) Three years
- d) Two years

QNo.6 Un-authorized continuous absence exceeding _____ shall be treated as deemed resignation from the service

- a. Three years
- b. Five years
- c. Four years
- d. Two years

QNo.7 The employee proceeded on leave preparatory to retirement shall be allowed to return to duty with the consent of

- a) Head of the department
- b) Appointing Authority
- c) Head of the office
- d) None of the above

QNo.8 Which services or employment may be accepted by government employee during the period of leave?

- a) Setting up of a private professional practice (like Accountant, Consultant, legal or medical Practitioner)
- b) Doing of casual literary work
- c) Service as examiner
- d) Both b and c

QNo.9 During the period of Extra-Ordinary leave, House rent allowance is paid only for

- a) Upto 120 days
- b) Upto 180 days
- c) Upto 150 days

- d) Upto 100 days
- QNo.10 Leave salary equal to half pay is admissible during the following leave?
- a) Half Pay leave
 - b) Extra ordinary leave
 - c) Leave Not due
 - d) Both a and c
- QNo.11 Special allowance to Sweeper shall be admissible while on half pay leave at the rate of
- a) At half rate
 - b) At full rate
 - c) No special allowance
 - d) At 1/3 rate
- QNo.12 Leave shall not be granted to Government employee whom competent authority has decided to
- a) Dismiss
 - b) Remove
 - c) Compulsory Retirement
 - d) All of the above
- QNo.13 Which leave cannot be availed in combination with or in continuation of any other kind of leave?
- a) Maternity leave
 - b) Casual leave
 - c) Short casual leave
 - d) Both B and C
- QNo.14. How many special casual leaves can granted to differently obtained employee for attending conference/ Seminar/ Training/ workshop.
- a) 5 days
 - b) 7 days
 - c) 10 days
 - d) 15 days
- QNo.15 A non-gazetted employee may avail the medical leave on the medical certificate issued by the
- a) Medical officer or Sr.Medical officer
 - b) Chief Medical officer or Civil Surgeon
 - c) Ayurvedic, Unani or Homeopathic medical practitioner
 - d) All of the above
- QNo.16 The competent authority may direct the government employee to appear before the medical board in case, a government employee is on medical leave for a period exceeding _____ but he is not undergoing indoor treatment.
- a) Three months
 - b) Four months
 - c) Two months
 - d) Five months
- QNo.17 How many day of leave can be granted to the government employee where medical Board is unable to say with certainty that Government employee shall ever be fit for service?
- a) 6 month
 - b) 8 months
 - c) 10 month
 - d) 12 months
- QNo.18 How many day of leave can be granted to government employee where medical Board is certain that Government employee shall never be fit for service?
- a) 6 months
 - b) 8 months
 - c) 10 months

d) 12 month

QNo.19 Where the medical certificate for leave has been obtained from the Medical Board in such case the certificate of the fitness should be obtained from

- a) Civil surgeon
- b) Medical Board
- c) Chief Medical officer
- d) All of the above

QNo.20 How many earned leave during the calander year can be earned by the employee in the Haryana Power Utilites?

- a) Twenty two fourteen by sixteen
- b) Twenty two thirteen by sixteen
- c) Twenty two fifteen by sixteen
- d) None of the above

QNo.21 which leave shall be considered for the computation of earned leave?

- a) Earned leave
- b) Half pay leave'
- c) Casual leave
- d) Extra Ordinary leave

QNo.22. How many days maximum of earned leave can be allowed, if spent within India?

- a) 240 days
- b) 365 days
- c) 500 days
- d) 730 days

QNo.23 How many day of the earned leave shall be allowed to government employee of vacation wing in respect of duty performed in any year in which he avails himself of the full vacation?

- a) Ten days
- b) Twenty days
- c) No earned leave
- d) Sixteen days

QNo.24 How many day shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having less than ten year service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.25 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of twenty year and above service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.26 How many days of the earned leave can be allowed in lieu of Half pay leave for each completed year of service in addition to vacation to teaching staff only posted in vacation wings?

- a) 10 days
- b) 15 days
- c) 20 days
- d) 25 days

QNo.27 How many day of the earned leave shall be allowed to the staff of vacation wing during the first year of service?

- a) Ten days
- b) Twenty day

- c) Nil days'
- d) Fifteen days

QNo.28 which period shall not be considered towards completed year of service for the purpose of calculation of Half pay leave?

- a) Earned leave
- b) Half pay leave
- c) Extra ordinary leave with medical certificate or without medical certificate
- d) None of the above

QNo.29 which period shall be considered towards completed year of service for the purpose of calculation of half pay leave?

- a) Earned leave
- b) Overstayal of leave
- c) Overstayel of joining time
- d) Suspension period treated as penalty

QNo.30 How many Half pay leave can be sanctioned by Head of the Department?

- a) 120 day
- b) 240 day
- c) Full power
- d) 360 days

QNo.31 What leave salary is admissible during the commuted leave?

- a) Leave salary equal to half pay
- b) Leave salary equal to full pay
- c) No leave salary
- d) None of the above

QNo.32 How many day of the Half pay leave is allowed to be commuted for an approved course of study in public interest?

- a) 90 days
- b) 180 days
- c) 240 days
- d) 360 days

QNo.33 which authority has the full power to sanction the half pay leave to the government employee?

- a) Head of the office
- b) Administrative department
- c) Head of the department
- d) Controlling officer

QNo.34 what leave salary is admissible during the period of leave not due?

- a) Leave salary equal to full pay
- b) No leave salary
- c) Leave salary equal to half pay
- d) None of the above

QNo.35 How many day of maximum leave not due may be granted to employee during the entire service?

- a) 180 days
- b) 240 days

- c) 360 days
- d) 120 days

QNo.36 Which employee may be granted to leave not due?

- a) Substantive employee
- b) Officiating employee
- c) Temporary employee
- d) Both b and c

QNo.37 How many day of leave not due may be granted by the Head of the department?

- a) 120 days
- b) 60 days
- c) 240 days
- d) 360 days

QNo.38 Leave not due may be converted into the following kind of leave

- a) Commuted leave
- b) Earned leave
- c) Half pay leave
- d) Not any kind of leave

QNo.39 When the employee is required to refund the leave salary drawn by him during the period of leave not due?

- a) On account of ill health
- b) On account of premature retirement
- c) On account of voluntary retirement
- d) On account of compulsory retirement

QNo.40 How many day of Leave not due may be sanctioned to the permanent government employee?

- a) To the extent of earned leave to be earned by him in near future
- b) To the extent of half pay leave to be earned by him in near future
- c) To the extent of commuted leave to be earned by him in near future
- d) None of the above

QNo.41 How many day of the Extra Ordinary Leave may be sanctioned on any one of the occasion ?

- a) 120 days
- b) 150 days
- c) 180 days

d) 240 days

QNo.42 Which authority is competent to sanction the extra-ordinary leave with substitute?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) None of the above

QNo.43 On what grounds Extraordinary leave granted to Government employee may be commuted retrospectively into "leave not due"

- a) On the grounds of higher studies
- b) On the grounds of medical
- c) On the grounds of personal affairs
- d) None of the above

QNo.44 A government employee while availing the Leave preparatory to retirement may apply following kind of leave

- a) Earned leave
- b) Extra-Ordinary leave
- c) Half Pay leave
- d) Both a and c

QNo.45 Which leave is not debited to leave account of the employee?

- a) Maternity leave
- b) Child Adoption leave
- c) Child care leave
- d) All of the above

QNo.46 How many days of the maternity leave can be granted to the female government employee during the entire service career on account of miscarriage/abortion?

- a) 15 days
- b) 30 days
- c) 45 days
- d) 60 days

QNo.47 How much minimum length of services has been prescribed for the grant of Maternity leave to the female employee working on the contract basis?

- a) 6 months
- b) 3 months
- c) 9 months

d) 12 months

QNo.48 which leave may be availed in continuation of Maternity leave?

a) Earned leave

b) Half Pay leave

c) EOL on Medical ground and Commuted leave on medical ground

d) None of the above

QNo.49 How many days of leave of kind due may be granted to adoptive mother in continuation of the child adoption leave?

a) Not exceeding thirty days or for a period upto the age of one year of the adopted child whichever is less

b) Not exceeding sixty days or for a period upto the age of one year of the adopted child whichever is less

c) Not exceeding ninety days or for a period upto the age of one year of the adopted child whichever is less

d) None of the above

QNo.50 A female government employee has adopted the child of the age of four months twenty eight days. What age of the child shall be considered while granting the child adoption leave?

a) Five months

b) Four months

c) Four months and twenty eight days

d) None of the above

QNo.51 In case it is found at any stage that the adoption was not genuine, or the adopted child is given back, then the leave salary paid for the period shall be recovered from the female government employees with prevailing rate of interest. On what rate of Interest, recovery shall be made from the female government employee?

a) As per SBI rate of interest

b) As per GPF rate of interest

c) As per SBI lending rate of Interest

d) None of the above

QNo.52 How many days of child adoption leave can be granted to the female government employee on the valid adoption of a girl as a third child?

a) Four months or till the child attain the age of one year whichever is earlier

b) Six months or till the child attains the age of one year whichever is earlier

c) Three months or till the child attains the age of one year whichever is earlier

d) No any child adoption leave

QNo.53 How many maximum period of Child care leave can be granted to the female govt employee for taking care of her children?

a) 365 days

- b) 730 days
- c) 560 days
- d) 240 days

QNo.54 what will be minimum spell of Child care leave?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

QNo.55 Which authority is fully competent to sanction the child care leave to the female government employee working on group C and D posts?

- a) Head of the Department
- b) Appointing Authority
- c) Administrative Secretary
- d) Head of the office

QNo.56 What minimum length of service has been prescribed for grant of child care leave to the female government employee appointed on adhoc basis and work charged basis?

- a) One year
- b) Two year
- c) Three year
- d) Four year

QNo.57 Which leave shall be allowed to be converted into Child care leave with retrospectively effect?

- a) Earned leave
- b) Half pay leave
- c) Period of Unauthorized absence
- d) None of the above

QNo.58 What leave salary is admissible during the period of paternity leave?

- a) Leave salary equal to full pay
- b) Leave salary equal to Half pay
- c) Leave salary admissible during EOL
- d) NO leave salary

Qno.59 which authority has the full power to sanction the Child care leave to female government employee working on group B post?

- a) Head of the office
- b) Appointing Authority

- c) Head of the department
- d) Administrative secretary

QNo.60 Hospital leave may be combined with any kind of leave. What will be the total period of the combination of Hospital leave with another kind of leave?

- a) 26 months
- b) 28 months
- c) 30 months
- d) 32 months

QNo.61 Which authority is competent to grant the Hospital leave?

- a) Head of the department with prior approval of Finance department
- b) Appointing authority with prior approval of the Finance department
- c) Administrative Department with the prior approval of the finance department
- d) None of the above

QNo.62 How many days of the special disability leave can be granted to the employee?

- a) 365 days
- b) 540 days
- c) 650 days
- d) 730 days

QNo.63 What leave salary is admissible during the period of study leave?

- a) Leave salary equal to full pay
- b) No leave salary
- c) Leave salary equal to half pay
- d) Only basic pay and NO compensatory allowance

QNo.64 Which government employee may be granted the study leave?

- a) Employee working on Non-gazetted post
- b) Employee working on the Gazetted post
- c) Both a and b
- d) None of the above

QNo.65 Which is not the prescribed condition for the grant of the study leave

- a) A government employee should working on the gazetted post
- b) A government employee should have minimum five year length of service
- c) A government employee should have left minimum three year of service after availing of leave
- d) None of the above

- QNo.66 Which authority is competent to sanction the study leave?
- Appointing Authority with the concurrence of Finance department
 - Head of the department with the concurrence of Finance Department
 - Administrative Secretary with the concurrence of Finance Department
 - None of the above
- QNo.67 study leave shall not be counted for
- Promotion
 - Pension
 - Seniority
 - Earned leave
- QNo.68 How many day of the earned leave is allowed to be encashed at the time of resignation from the services?
- 100% of the earned leave in his/her account
 - 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is less
 - 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is higher
 - 60% of the earned leave in his/her account
- QNo.69 Which government employee is not entitled to get the amount of leave encashment?
- Employee who is placed under dismissal
 - Employee who is placed under removal
 - Employee who is placed under termination
 - Both a and b
- QNo.70 When the benefit of the leave encashment shall be given to the family of missing government employee who is disappeared in service and whose whereabouts are not know?
- After three months from the date of lodging FIR by the family
 - After six months from the date of lodging FIR by the family
 - After nine months from the date of lodging FIR by the family
 - After twelve months from the date of lodging FIR by the family
- QNo.71 Which authority is competent to sanction the leave encashment to Group A and B employee?
- Head of the office
 - Administrative department
 - Head of the Department
 - None of the above

QNo.72 Which authority is competent to sanction the leave encashment to Group C and D employee?

- a) Head of the office'
- b) Administrative department
- c) Head of the Department
- d) None of the above

QNo.73 How many casual leave shall be admissible during the last year of quitting service before 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

QNo.74 How many casual leave shall be admissible during the last year of quitting service on or after 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

QNo.75 if at the end of calendar year no casual leave is due to a government employee, the above said short casual leave and period of late attendance shall be debited to

- a) Half pay leave
- b) Earned leave
- c) Extra-ordinary leave
- d) None of the above

QNo.76 Short casual leave upto 2 hours shall be treated debited to casual leave account to the extent of

- a) $\frac{1}{2}$ day casual leave
- b) $\frac{1}{3}$ day casual leave
- c) Full casual leave
- d) None of the above

QNo.77 Short casual leave upto 4 hours shall be treated debited to casual leave account to the extent of

- a) $\frac{1}{2}$ day casual leave
- b) $\frac{1}{3}$ day casual leave
- c) Full casual leave
- d) None of the above

QNo.78 Late attendance after four hours shall be treated debited to casual leave account to the extent of

- a) 1/3 day casual leave
- b) Half day casual leave
- c) Full day casual leave
- d) None of the above

QNo.79 What is the maximum spell of casual leave at one time?

- a) Maximum of 16 days inclusive of holidays
- b) Maximum of 16 days exclusive of holidays
- c) Maximum of 10 days inclusive of holidays
- d) Maximum of 10 days exclusive of holidays

QNo.80 What is the maximum limit for the grant of quarantine leave?

- a) Twenty one days
- b) Thirty days
- c) Forty five day
- d) Ten days

QNo.81 How many days of special casual leave can be granted to the government employee for the day of donating blood on working day?

- a) No special casual leave
- b) Two day special casual leave
- c) One day special casual leave
- d) Three day special casual leave

QNo.82 How many days of special casual leave can be granted to the government employee when an employee is bitten by a rabid animal?

- a) Six days
- b) Five days
- c) Four day
- d) Three day

QNo.83 How many days of special casual leave can be availed by the government employee on curtailment of the joining time on the direction of transferring Authority?

- a) To the extent of three days
- b) No special casual leave
- c) Both a and b
- d) To the extent of unavailed joining period

QNo.84 How many days of the special casual leave can be granted to female government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen days
- d) Twenty days

QNo.85 How many days of the special casual leave can be granted to male government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen day
- d) Twenty days

QNo.86 How many days of the special casual leave can be granted to male government employee to look after his wife who undergo gynea sterilization or puerperal sterilization operation?

- a) Three days
- b) Six days
- c) Ten days
- d) Fourteen days

QNo.87 How many days of the special casual leave can be granted to the government employee for participation in sport activities of inter-state and international importance?

- a) 14 days
- b) 21 days
- c) 30 days
- d) 40 days

QNo.88 For which kind of disease, Quarantine leave may be granted to the employee?

- a) Cholera
- b) Small-pox
- c) Plague
- d) All of the above

QNo.89 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of ten year but less than twenty year service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNO.90 Which authority shall be competent to sanction the amount of leave encashment of Group C and D employees, where the departmental or judicial proceedings are pending at the time of retirement or quitting service?

- a) Head of the office

- b) Head of the Department
- c) Administrative Department
- d) Appointing Authority

QNo.91 what are the prescribed conditions for the grant of leave not due?

- a) The authority competent to grant the leave is satisfied that there is reasonable prospect of the government employee returning to duty on its expiry
- b) Leave not due shall be limited to the half pay leave likely to be earned thereafter
- c) Leave not due shall be debited against the half pay leave account which the government employee may earn subsequently
- d) All of the above

QNo.92 Which authority is competent to sanction the Extra Ordinary leave upto 365 days without substitute?

- e) Head of the office
- f) Head of the Department
- g) Administrative Department
- h) None of the above

QNo.93 During the period of Extra-Ordinary leave, which allowance are admissible to the Government employee?

- a) House Rent allowance and Hill compensatory allowance for 180 days
- b) Fixed medical allowance if any
- c) Children education allowance if any
- d) All of the above

QNo.94 During which kind of leave, conveyance allowance is paid to the employee?

- a) Earned Leave
- b) Casual leave
- c) Half pay leave
- d) Commuted leave

QNo.95 If government employee resigns from service or quit service without returning to duty after availing of study leave, then he shall be liable to pay

- a) Half of the salary drawn by him during the period of study leave
- b) Double the amount of leave salary, study allowance, cost of fees, travelling and other expenses incurred by the state government
- c) No leave salary is to be refunded
- d) None of the above

QNo.96 Maternity leave may also be granted to the following female government employee

- a) Spinster girls
- b) Commissioning Mother
- c) Surrogacy Mother
- d) All of the above

QNo.97 A paternity leave may be granted to male government employee in case of

- a) During the confinement of his wife upto two surviving children
- b) On the valid adoption of the child of less than one year
- c) Both a and b
- d) None of above

QNo.98 Where paternity leave is not availed within the specified period, it shall be treated

- a) To be availed in the next calendar year
- b) To be availed in the next financial year
- c) To be treated as lapsed
- d) None of the above

QNo.99 Which authority is competent to sanction the commuted leave upto 240 days?

- a) Head of the department
- b) Head of the office
- c) Administrative Secretary
- d) None of the above

QNo100 A female government employee having one surviving child adopt a boy child having the age of 7 months 25 days. How many months of the Child adoption leave shall be granted to her?

- a) Five months
- b) Four months
- c) Six months
- d) None of the above

QNo.101 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the HVPNL department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.102 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the HVPNL after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the HVPNL department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.103 An employee was working in the Centre Government is subsequently appointed in the HVPNL after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.104 When the benefit of counting of past service for the purpose of computing the earned leave shall not be admissible on the subsequent appointment through proper channel?

- a) On subsequent appointment from any other Government to Haryana Government
- b) On subsequent appointment from one department to an organization of Haryana Government
- c) On subsequent appointment from one department to another department of Haryana Government
- d) None of the above

QNo.105 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many Half pay leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.106 In case, a Government employee is recalled to duty before the expiry of his leave, such recall to duty shall be treated as compulsory in all cases. Since, he is recalled in India. From which date, he shall be treated on duty?

- a) On date of joining of duty
- b) On the date on which he starts the journey
- c) On date of communication of orders
- d) None of the above

QNo.107 Fill in the blanks with appropriate word

If the leave from which he is recalled is out of India, to count the time spent on the _____ to India as duty for the purpose of calculating the leave.

- a) Leave
- b) Voyage
- c) Halt
- d) None of the above

QNo.108 What house Rent allowance shall be admissible during the Half pay leave?

- a) Half House Rent allowance of admissible amount
- b) Full House Rent allowance
- c) Not admissible
- d) One fourth of the admissible HRA

QNo.109 which authority shall sanction the leave of the employee working on the Foreign Service?

- a) Borrowing department
- b) Parent department
- c) Foreign department
- d) Both a and c

QNo.110 In which form, Child care leave is applied by the female government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

QNo.111 In which form, Extra-Ordinary leave is applied by the government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

QNo.112 If on recall from vacation, the Government employee does not report for duty and a substitute is posted in his place, the corresponding portion of vacation during which the substitute discharges the duties of the post shall be treated as_____.

- a) Duty
- b) Vacation
- c) Leave
- d) None of the above

QNO.113 With whose approval, Earned leave more than 500 days may be sanctioned?

- a) Head of the Department
- b) Administrative Department
- c) Finance Department
- d) None of the above

Answer Key

Leave Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	A	51	B	76	B	101	A
2	B	27	C	52	B	77	A	102	C
3	C	28	D	53	B	78	C	103	C
4	D	29	A	54	A	79	A	104	D
5	A	30	B	55	B	80	B	105	C
6	B	31	B	56	B	81	C	106	B
7	B	32	B	57	D	82	B	107	B
8	D	33	B	58	A	83	D	108	B
9	B	34	C	59	C	84	C	109	B
10	D	35	C	60	B	85	A	110	C
11	A	36	A	61	C	86	A	111	D
12	D	37	A	62	D	87	C	112	C
13	D	38	D	63	C	88	D	113	C
14	C	39	C	64	B	89	A		
15	D	40	B	65	C	90	D		
16	A	41	C	66	C	91	D		
17	D	42	B	67	D	92	C		
18	A	43	B	68	B	93	D		
19	B	44	D	69	D	94	B		
20	B	45	D	70	B	95	B		
21	C	46	C	71	C	96	D		
22	B	47	B	72	A	97	C		
23	C	48	C	73	B	98	C		
24	C	49	B	74	D	99	A		
25	D	50	B	75	B	100	A		

Topic:- Haryana Pension Rules

1. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is less than 1 year is?
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

2. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is one year or more but less than 5 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

3. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is five year or more but less than 24 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

4. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is more than 24 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) 1/4th of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

5. Retirement/Death Gratuity is eligible to a Government Servant as per which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
(A) Rule 30
(B) Rule 40
(C) Rule 95
(D) Rule 33

5. As per Rule 30 of the Haryana Civil Services (Pension) Rules, 2016 in calculating the length of qualifying service, fraction of a year equal to __ months and above shall be treated as a completed one half-year and reckoned as qualifying service? Chapter-
(A) Two months
(B) Three months
(C) Four months
(D) Six months

7. Which among the following leave cannot run concurrently with the period of notice given by a Government Servant seeking voluntary Retirement Haryana Civil Services (Pension) Rules, 2016? Chapter-
(A) Earned Leave
(B) Casual Leave
(C) Half pay leave
(D) Extra-ordinary leave

8. Comment on the following with regard to leave of a Government Servant who tendered notice for voluntary retirement under Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Can avail leave standing to his credit and leave can run concurrently with the period of notice
 - (B) No leave is admissible during the period of notice of voluntary retirement
 - (C) Earned Leave cannot be availed during period of notice
 - (D) Leave at credit will lapse when notice for voluntary retirement is tendered
9. What happens when the competent authority does not issue any orders on the notice tendered by a Government Servant under Rule 146 of Haryana Civil Services (General) Rules, 2016 before the expiry of the period of notice Chapter-
- (A) Government servant giving notice may presume acceptance and the retirement shall be effective in terms of the notice
 - (B) Notice tendered by the Government Servant will become lapse
 - (C) Orders of the competent authority is must for voluntary retirement
 - (D) None of these
10. In which among the following cases, notice tendered by a Government Servant seeking voluntary retirement under Rule 148 Haryana Civil Services (General) Rules, 2016 can be rejected? Chapter-
- (A) disciplinary proceedings are pending or contemplated against the Government servant for major penalty and authority is of the view the imposition of the penalty of removal or dismissal from service would be warranted in the case
 - (B) prosecution is contemplated or may have been launched in a Court of Law against the Government servant concerned
 - (C) Both (A) and (B)
 - (D) None of these
11. Retirement on completion of 20 years' qualifying service is covered under which Rule of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Rule 148
 - (B) Rule 146
 - (C) Rule 49
 - (D) Rule 51
12. Which among the following is correct with regard to notice tendered by a Government Servant to retire voluntary from service under Rule 149 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (i) Notice for voluntary retirement once given cannot be withdrawn
 - (ii) Shall be precluded from withdrawing the notice except with the specific approval of such authority
 - (iii) Request for withdrawal shall be within the intended date of his retirement
 - (A) (i) only is correct
 - (B) (ii) only is correct
 - (C) (iii) only is correct
 - (D) (ii) and (iii) are only correct
13. Who is the authority competent to accept the notice for voluntary retirement tendered under Rule 149 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Disciplinary Authority
 - (B) Head of the Department
 - (C) President of India
 - (D) Appointing Authority
14. Which among the following is correct with regard to Rule 147 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Voluntary retirement can be requested less than the prescribed notice period of three months giving reasons therefore

- (B) appointing authority may relax the requirement of notice of three months in case of voluntary retirement
- (C) Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months
- (D) All the above

15.

15. The appointing authority may, by order in writing, withhold or withdraw a pension or a part thereof, whether permanently or for a specified period under which circumstance? Chapter-

- A) If the pensioner is employed in a private firm having remuneration more than pension
- B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct
- C) if the pensioner is involved in some petty cases
- D) if the pensioner is not looking after his family

Ans: (B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct (Rule 12 of Haryana Civil Services (Pension) Rules, 2016)

16. Authority competent to dismiss or remove a Govt. Servant from service may, if the case is deserving of special consideration, sanction a _____ not exceeding two – thirds of pension which would have been admissible to him if he had been compulsory retired on that day? Chapter-

- A) Subsistence Allowance
- B) Compulsory retirement pension
- C) Exgratia pension
- D) Compassionate allowance

Ans: (D) Compassionate allowance (Rule 29 of Haryana Civil Services (Pension) Rules, 2016)

17. Re-employed military pensioners should exercise option under Rule 18 Haryana Civil Services (Pension) Rules, 2016 within __ from the date of re-employment, whether he would like to get past military service counted for pension in the civil post or service? Chapter-

- A) one year
- B) six months
- C) one month
- D) two years

Ans: (A) one year

18. As per Rule 12 of Haryana Civil Services (Pension) Rules, 2016 departmental proceedings shall be deemed to be instituted on the date on which? Chapter-

- A) Statement of charges is issued to the Government servant or pensioner
- B) Government servant has been placed under suspension, if such suspension is from an earlier date
- C) Both A and B
- D) None of these

Ans: C) Both A and B

19. A Government servant may, at any time, cancel a nomination for retirement gratuity/death gratuity by sending a notice in writing to? Chapter-

- A) Head of Department
- B) Head of Office
- C) Pension Disbursing Authority
- D) Appointing Authority

Ans: B) Head of Office

20. Retirement or death gratuity as finally calculated contains a fraction of a rupee, then? Chapter-

- (A) Fraction shall be ignored
- (B) it shall be rounded off to the next higher rupee
- (C) it shall be rounded off to the next hundred
- (D) none of these

21. As per Rule 69 of Haryana Civil Services (Pension) Rules, 2016, Every pension sanctioning authority shall undertake the work of preparation of pension papers in Form Pen-3 _____ before the date on which a Government servant is due to retire on superannuation? Chapter-
- (A) Eight Months
 (B) Six Months
 (C) Two Year
 (D) Three Months
22. Which among the following is true with regard to Retirement/Death Gratuity? Chapter-
- (A) Death/Retirement gratuity is exempt from income tax
 (B) DA admissible on the date of retirement/death shall be treated as “emoluments” for all types of Gratuity
 (C) Both (A) and (B)
 (D) None of these
23. As per Rule 68 of Haryana Civil Services (Pension) Rules, 2016, every Head of Department shall have a list prepared every ___months, of all Government servants who are due to retire within the next twenty four months of that date? Chapter-
- (A) Six Months
 (B) Four Months
 (C) Three Months
 (D) Two Months
24. Comment on the following with regard to a Government Servant who commits suicide while in Service. Chapter-
- (A) Will not be eligible for family pension/death gratuity to the family
 (B) Pension Rules do not prohibit the grant of family pension/death gratuity to the family of a Government servant who commits suicide
 (C) It is the discretion of the Head of the Department to grant family pension/death gratuity to the family
 (D) None of the above
25. Family of the deceased Government Servant shall be entitled to Family Pension when? Chapter-
- (A) G.S dies after completion of one year of continuous service
 (B) G.S dies before completion of one year of continuous service, provided the deceased Government servant concerned immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service
 (C) after retirement from service and was on the date of death in receipt of a pension, or compassionate allowance
 (D) All the above
26. The amount of retirement gratuity or death gratuity payable under Rule 40 of Haryana Civil Services (Pension) Rules, 2016 shall in no case exceed? Chapter-
- (A) Rs.5 Lakhs
 (B) Rs.10 Lakhs
 (C) Rs.15 Lakhs
 (D) Rs.20 Lakhs
27. “Minor” as defined under Rule 62 of Haryana Civil Services (Pension) Rules, 2016 who has not completed the age of? Chapter-
- (A) 7 years
 (B) 10 years
 (C) 14 years
 (D) 18 years
28. “Definitions” is mentioned in which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Rule 1

- (B) Rule 2
 (C) Rule 3
 (D) Rule 8
29. "Pension Disbursing Authority" as defined under Haryana Civil Services (Pension) Rules, 2016 includes? Chapter-
 (A) Accounts Officer
 (B) Branch of a nationalised bank
 (C) Treasury including sub-treasury
 (D) All the above
30. Which among the following statements are correct with regard to Haryana Civil Services (Pension) Rules, 2016?
 Chapter-
 Statement 1 – The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last completed working day
 Statement 2 – the date of death of a Government Servant shall also be treated as a completed working day
 (A). Statement 1 is only correct
 (B). Statement 2 is only correct
 (C). Both Statement 1 and Statement 2 are correct
 (D). None of the above are correct
31. In a case where the Government servant immediately before his retirement or death was absent from duty on leave or otherwise or was under suspension, the day of retirement or death shall be?
 Chapter-
 (A) Part of such leave or absence or suspension
 (B) treated as a working day
 (C) either absence or working day as per discretion of competent authority
 (D) None of these
32. Future good conduct shall be an implied condition of every grant of pension and its continuance under which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
 (A) Rule 8
 (B) Rule 9
 (C) Rule 10
 (D) Rule 6
33. Haryana Civil Services (Pension) Rules, 2016 came into force on?
 Chapter-
 (A) 1 December 1972
 (B) 1 January 1973
 (C) 1 June 1972
 (D) 19 July 2016
34. Haryana Civil Services (Pension) Rules, 2016 shall be applicable to?
 (A) Persons paid from contingencies
 (B) Railway servants
 (C) Government servants appointed on or before 31.12.2005
 (D) Members of the All India Services
35. 'Child' under the definition of Haryana Civil Services (Pension) Rules, 2016 means?
 Chapter-
 (i) Son under 25 years of age
 (ii) Daughter under 25 years of age
 (iii) Unmarried daughter of any age
 (iv) Unmarried daughter under 25 years of age
 (A) (i) and (ii) only
 (B) (i) and (iii) only
 (C) (i), (ii) and (iii) only
 (D) (i) and (iv) only

36. 'Retirement Benefits' under Haryana Civil Services (Pension) Rules, 2016 includes?
Chapter-
- (A) Pension
 - (B) Service gratuity
 - (C) Retirement gratuity
 - (D) All the above
37. Which among the following is true about Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) The date of death shall be treated as a working day
 - (B) The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last working day
 - (C) Both A and B are true
 - (D) None of these
38. Who reserves the right to withhold or withdraw pension as per Rule 10 of Haryana Civil Services (Pension) Rules, 2016?
Chapter-
- (A) Appointing Authority
 - (B) Disciplinary Authority
 - (C) Pension Disbursing Authority
 - (D) Governor of Haryana
39. Which among the following is correct with regard to Haryana Civil Services (Pension) Rules, 2016?
Chapter-
- (A) Pre-appointment training period counts as qualifying service for pension in respect of Groups C' and D' employees
 - (B) EOL granted due to inability of a Government servant to join or rejoin duty on account of civil commotion count as qualifying service
 - (C) EOL granted to a Government servant for prosecuting higher technical and scientific studies count as qualifying service
 - (D) All of these
40. A Government servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is? Chapter-
- (A) entitled to count his past service as qualifying service
 - (B) not entitled to count his past service as qualifying service
 - (C) Either A or B by a specific order of the authority which passed the order of reinstatement.
 - (D) None of these
41. Which among the following leave will not count as qualifying service for the purpose of pension? Chapter-
- (A) Extraordinary leave for prosecuting higher technical and scientific studies
 - (B) Extraordinary leave granted on medical certificate
 - (C) All kinds of leave for which leave salary is payable
 - (D) Extraordinary leave without medical certificate
42. In which among the following cases, time passed by a Government servant under suspension shall count as qualifying service? Chapter-
- (A) pending inquiry into conduct period shall count as qualifying service
 - (B) shall count as qualifying service on conclusion of such inquiry if he has been fully exonerated
 - (C) shall count as qualifying service if suspension is held to be wholly unjustified
 - (D) All the above
43. Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Government servant resigns? Chapter-
- (A) his service or post with a view to taking up an appointment in or under a private commercial company
 - (B) his service or post with a view to taking up an appointment under a corporation or company wholly or substantially owned or controlled by the Government
 - (C) his service or post with a view to taking up an appointment in or under a body controlled or financed by the Government.
 - (D) All of these

44. A Government servant who is re-employed having rendered military service earlier, if chose to count previous military service as qualifying service then he will cease to draw? Chapter-
- (A) the pension already drawn
 - (B) the value received for the commutation of a part of military pension
 - (C) the amount of retirement gratuity including service gratuity, if any
 - (D) All of these
45. As per Haryana Civil Services (Pension) Rules, 2016 qualifying service of a Government servant shall commence from the date? Chapter-
- (A) Appointment order is issued for his first appointment
 - (B) He takes charge of the post to which he is first appointed
 - (C) Date of issue of confirmation orders
 - (D) Date of completion of induction training
46. A Government servant who is re-employed having rendered military service earlier, if chose to continue to draw the military pension or retain gratuity received on discharge from military service, then? Chapter-
- (A) his former military services shall not count as qualifying service
 - (B) his former military services shall count as qualifying service
 - (C) on re-employment such Govt. Servant will lose all benefits of military services
 - (D) such kind of re-employment is not possible
47. Who is the authority competent to allow a person to withdraw his resignation? Chapter-
- (A) Disciplinary Authority
 - (B) Appointing Authority
 - (C) Head of the Department
 - (D) Head of the office
48. As per Haryana Civil Services (Pension) Rules, 2016 interruption in the service of a Government servant entails forfeiture of his past service, except? Chapter-
- (A) authorized leave of absence
 - (B) suspension, where it is immediately followed by reinstatement
 - (C) joining time while on transfer from one post to another
 - (D) All the above
49. As per Rule 21 of Haryana Civil Services (Pension) Rules, 2016 past service of a Government employee shall be forfeited towards pension and death-cum-retirement gratuity in the following circumstances Chapter-
- (A) An interruption in service caused by wilful absence from duty;
 - (B) Resignation from public service;
 - (C) Dismissal or removal from service under the Haryana Civil Services (Punishment and Appeal) Rules, 2016.
 - (D) All the above
50. The expression `emoluments' as defined under Rule 8(7)(a) Haryana Civil Services (Pension) Rules, 2016 means? Chapter-
- (A) Basic Pay+NPA
 - (B) Basic Pay + DA+NPA
 - (C) Pensionary benefits
 - (D) Retirement Gratuity
51. The expression `emoluments' as defined under Rule 8(7)(b) Haryana Civil Services (Pension) Rules, 2016 means? Chapter-
- (A) Basic Pay +NPA
 - (B) Basic Pay +NPA + DA
 - (C) Pensionary benefits
 - (D) Retirement Gratuity
52. Which pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement? Chapter-
- (A) Provisional Pension
 - (B) Superannuation pension
 - (C) Retiring Pension
 - (D) None of these

53. Normally a Haryana Government Servant shall retire from service with effect from?
Chapter-
- (A) first day of the month in which the Government Servant turns 58 years of age
 - (B) afternoon on the day in which the Government Servant turns 58 years of age
 - (C) afternoon of the last day of the month in which Government Servant turns 58 years of age
 - (D) forenoon of the last day of the month in which Government Servant turns 58 years of age
54. A Government Servant whose date of birth is on 21.04.1963 shall retire from service on superannuation on?
Chapter-
- (A) 30.04.2021 afternoon
 - (B) 01.04.2021 afternoon
 - (C) 01.05.2021 forenoon
 - (D) 21.04.2021 afternoon
55. A Government servant whose date of birth is the first of a month shall retire from service on? Chapter-
- (A) afternoon of the last day of the month on attaining the age of 58 years
 - (B) forenoon of the last day of the preceding month on attaining the age of 58 years
 - (C) forenoon of the last day of the month on attaining the age of 58 years
 - (D) afternoon of the last day of the preceding month on attaining the age of 58 years
56. A Government Servant whose date of birth is on 01.07.1963 shall retire from service on superannuation on?
Chapter-
- (A) 31.07.2021
 - (B) 30.06.2021
 - (C) 01.07.2021
 - (D) None of these
57. Which among the following is correct with regard to retirement of a Government Servant? Chapter-
- (i) Retirement of a Government servant is automatic on the date on which he attains the age of compulsory retirement
 - (ii) Specific orders of the competent authority is required for the retirement of a Government Servant
 - (iii) A Government Servant retires on the last working day of the month of retirement
 - (iv) A Government Servant retires on the last day of the month of retirement even if it is a closed holiday.
- (A) (i), (ii) and (iv) are correct
 - (B) (i) and (iii) are correct
 - (C) (i) and (iv) are correct
 - (D) All the above are correct
58. Which pension may be granted if a Government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service? Chapter-
- (A) Superannuation Pension
 - (B) Invalid pension
 - (C) Compassionate Allowance
 - (D) Provisional Pension
59. Invalid pension is covered under which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Rule 28
 - (B) Rule 26
 - (C) Rule 29
 - (D) Rule 27

60. Compensation pension under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 is sanctioned under which of the following circumstances?
Chapter-
- (A) if a Government servant retires from the service on account of any bodily or mental infirmity
 - (B) If a Government servant is selected for discharge owing to the abolition of his permanent post
 - (C) If a Government Servant opts for resignation on completion of 10 years of service
 - (D) Pension received by a temporary Government Servant on abolition of his post
61. Under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 notice of at least __ months shall be given to Government servant in permanent employment before his services are dispensed with on the abolition of his permanent post?
- (A) Six months
 - (B) one month
 - (C) Three months
 - (D) Two months
62. If a Government servant is selected for discharge owing to the abolition of his permanent post under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016, have the option of?
Chapter-
- (A) Taking compensation pension to which he may be entitled for the service he had rendered
 - (B) accepting another appointment on such pay as may be offered and continuing to count his previous service for pension.
 - (C) Either A or B
 - (D) None of the above
63. Compassionate allowance is granted in special deserving cases under which Rule of Haryana Civil Services (Pension) Rules, 2016?
Chapter-
- (A) Rule 27
 - (B) Rule 26
 - (C) Rule 28
 - (D) Rule 29
64. A Government servant, who wishes to take voluntary retirement under Haryana Civil Services (Pension) Rules, 2016 shall give a notice in writing to the appointing authority at least __ months before the date on which he wishes to retire?
Chapter-
- (A) Three Months
 - (B) Two months
 - (C) One month
 - (D) None of these
65. An employee seeking voluntary retirement can not avail leave to his credit concurrently with the -
- (A) True
 - (B) False
66. What rate of interest shall be payable on the delayed payment of pensionary benefits , where punishment awarded by the punishing authority is set aside by the court of law due to lack of evidence or by giving the benefit of doubt
Chapter-page-542
- (A) GPF rate of interest
 - (B) No Interest
 - (C) SBI rate of interest
 - (D) SBI lending rate of Interest
67. 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

68. For calculation of gratuity, emoluments include:-
- (A) Basic Pay
 - (B) Basic Pay + Non-practicing allowance
 - (C) Basic Pay + Dearness Allowance
 - (d) Basic Pay + Dearness Allowance + Non-practicing allowance
69. Dearness allowance is to considered for calculation of:
- (A) Pension
 - (B) Commuted value of pension
 - (C) Gratuity
 - (d) Family Pension
70. Interest at the rate applicable to GPF deposit shall be paid if the payment of gratuity is delayed beyond the period of quitting of service other than superannuation by _____ months Chapter-
- (A) 3 months
 - (B) 6 months
 - (C) 9 months
 - (d) 12 months
71. The recovery of the commuted portion of pension shall be operative from which month?
- (A) From Date in which the commuted value of pension is credited in the bank account of pensioner
 - (B) Same month in which the commuted value of pension is credited in the bank account of pensioner
 - (C) From Next month in which the commuted value of pension is credited in the bank account of pensioner
 - (D) Any one of these dates.
72. The amount of recovery commuted pension shall not be less than _____ Chapter-
- (A) 30% of Basic Pension
 - (B) 40% of Commuted portion of pension
 - (C) Commuted portion of pension
 - (D) 40% of Basic Pension
73. If the pensioner dies on or after the date on which commutation became absolute but before receiving the commutation value, this value shall be paid to _____ Chapter-
- (A) Legal Wedded wife of deceased pensioner
 - (B) The family members as per provisions applicable for payment of death-cum-retirement gratuity
 - (C) Parents of deceased employee
 - (D) Not to anybody
74. For commutation of pension the application shall be submitted to the Head of office
- (A) Within three months before or within Six Months after the date of retirement.
 - (B) Within one year after the date of retirement.
 - (C) Within six months before or within one year after the date of retirement.
 - (D) Within one year before or within one year after the date of retirement.
75. In case of death after retirement, recovery of Government loss or any dues in respect of deceased pensioner shall be made from the family pension Chapter-
- (A) True
 - (B) False

76. Where the family pension is payable to the dependent parent(s), than

Chapter-

- (A) Payable to the father in the first instance
- (B) Payable to the mother in the first instance
- (C) They are not entitled as per Family Pension rules
- (D) Payable to the mother and on her becoming ineligible it shall be payable to the father up to the date of death or ineligibility, whichever is the earlier.

77. According to Haryana Civil Services (Pension) Rules, 2016, the maximum limit of commutation of pension is?

- (A) 20% of Basic Pension
- (B) 40% of Total pension
- (C) 40% of Basic Pension
- (D) 70% of Basic Pension

78. According to Haryana Civil Services (Pension) Rules, 2016 for how much time the commuted part will it be reinstated later?

- (A) After 5 years from the date of retirement
- (B) After 25 years from the date of retirement
- (C) After 15 years from the date of retirement
- (D) After 11 years from the date of retirement

79. Commutation amount will be calculated as follows

- (A) Commutation factor X 11 X Amount of pension applied for commutation
- (B) Commutation factor X 12 X Amount of pension applied for commutation
- (C) Commutation factor X 6 X Amount of pension applied for commutation
- (D) Commutation factor X 5 X Amount of pension applied for commutation

80. Which period is count as the qualifying service of Government Servant?

- i) Duty and periods treated as duty
 - ii) All kinds of leave with leave salary
 - iii) Deputation and Foreign Service
 - iv) Extraordinary leave on medical certificate and EOL without medical certificate granted due to inability of the employee to join /re-join duty on account of civil commotion or for prosecuting high technical and scientific studies.
 - v) Service on probation followed by confirmation
 - vi) Absence from duty including suspension in any, if the reinstating authority orders that it shall count.
- A) Only i,ii,iii and vi
 - B) Only i,ii,iii,v and vi
 - C) All of Above
 - D) Only i,iii,iv,v,vi,

81. No pension is admissible to a permanent employee who retires before completion of Years of qualifying service.

Chapter-

- A) 7 Years
- B) 9 Years
- C) 10 Years
- D) 12 Years

82. Which points are correct information regarding additional quantum of pension payable as and when the pensioner attains the age of 80 years and above? Chapter-

- (i) 80 years to less than 85 years-additional quantum of pension 20% of Basic pension
 - (ii) 85 years to less than 90 years-additional quantum of pension 30% of Basic pension
 - (iii) 90 years to less than 95 years- additional quantum of pension 40% of Basic pension
 - (iv) 95 years to less than 100 years- additional quantum of pension 50% of Basic pension
 - (v) 100 years or more-additional quantum of pension 100% of Basic pension
- (A) Only i& ii
 - (B) Only i,ii and iii
 - (C) only v
 - (D) All of above

83. Full pension is admissible to an employee retiring with minimum qualifying service of not less than..... Years?

Chapter-

- (A) 10 Years
- (B) 15 Years
- (C) 20 Years
- (D) 30 Years

84.What is the minimum amount of any class of pension?

- (A) Rs.9000
- (B) Rs.9500
- (C) Rs.7000
- (D) Rs.4500

85. What type of pension is given to an employee in case of abolition of employees permanent post and provision of alternate employment of equal status is not possible, or offer of a lower post is not accepted? Chapter-

- (A) Invalid pension
 - (B) Compensation pension
 - (C) Retiring pension
 - (D) Compulsory retirement pension
- Ans:(B) Compensation pension

86.Retiring pension is given to those employees who retire as?

- (A) Voluntary retirement
- (B) Premature retirement before superannuation
- (C) Both A and B
- (D) None of these

87. Pension is admissible to permanent employees who retire or are retired with a qualifying service of not less than..... years?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

88.The qualifying service for pension/gratuity is calculated and expressed in completedFractions equal to And above shall be treated as one

Chapter-

- (A) Half year, Three months, half year
- (B) Three months, Half year, Three months
- (C) One year, Half year, Three months
- (D) Half year, half year, half year.

89. Which period of service is not count as qualifying service for pension of Government employees? Chapter-

- (i) Service rendered before attaining the age of 18 ears
 - (ii) Service as apprentice except SAS apprentice
 - (iii) Un authorized absence treated as 'dies non'
 - (iv) Overstayal of leave/joining time not regularized as leave with leave salary
 - (v) EOL without MC other than the circumstances
 - (vi) Suspension followed by major penalty, if the reinstating authority does not order that is shall count as qualifying service.
- (A) Only i,ii,iii and iv
 - (B) Only i,ii,iv and vi
 - (C) Only i,ii,iii and vi
 - (D) All of above

90. Pension is admissible to permanent employees who retire voluntarily after Years of continuous service?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

91. A superannuation pension shall be granted to a Haryana Government servant who is retired on his attaining the age of _____ in case of Group D employee Chapter-

- (A) 61 years.
- (B) 65 yrs
- (C) 60 yrs
- (D) 58 yrs

92) Any Government servant can apply for voluntary retirement at least _____ months in advance, only after the completion of twenty years of his qualifying service, provided there is no vigilance or departmental enquiry pending / initiated against him/her. Chapter-

- (A) four
- (B) Six
- (C) three
- (D) eight

93. _____ Pension may be granted if a Government servant applies for retirement from the service on account of any bodily or mental infirmity which permanently incapacitates him/her for the service.

Chapter-

- (A) Voluntary
- (B) Invalid
- (C) Superannuation
- (D) Compulsory

94. A Haryana Government servant has an option to commute a portion of pension, not exceeding _____ of it, into a lump sum payment.

Chapter-

- (A) 50%
- (B) 40%
- (C) 30%
- (D) 60%

95. The retirement gratuity payable is 16 ½ times the Basic pay plus DA subject to maximum of _____.

Chapter-

- (A) 5 lakhs
- (B) 10 lakhs
- (C) 20 lakhs
- (D) no limit

96. Where any complaint against a government employee is pending in the office of Lokayukat Haryana shall be given pensionary benefits after consultation with the _____

- a) Administrative department
- b) Lokayukat
- c) Head of the department
- d) Accountant general

97. Normal family pension is now at a uniform rate of _____% of pay last drawn, subject to a minimum of Rs.9000/- (w.e.f. 1.1.2016)

Chapter-

- (A) 40%
- (B) 30%
- (C) 50%
- (D) 15%

98. Qualifying service of _____ months and above may be rounded-off into a completed six-monthly period for the purpose of computation of both pension and DCRG

Chapter-

- (A) 5
- (B) 3
- (C) 6
- (D) 8

99. The period of nine months would be considered as _____ half years.

Chapter-

- (A) Two
- (B) One
- (C) Three
- (D) Four

100. The request for _____ pension has to be supported by medical report from the competent medical board.

Chapter-

- (A) Superannuation
- (B) Voluntary
- (C) Invalid
- (D) Compulsory

101. A commutation of _____ may be sanctioned by the competent authority only on the proof that the proceeds of the commutation will be invested for the permanent benefits of the commuter's family.

Chapter-

- (A) Basic Pension
- (B) Commuted Pension
- (C) Compassionate allowance
- (D) Residuary Pension

102. What is minimum service tenure required for eligibility of family pension to the family of deceased govt. employee?

Chapter-

- a) One Year

b) before one year if he was medically examined by competent medical authority and declared fit

c) (a) or (b)

d) None of the above

103. On attaining the age of 80 years and less than 85 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

104. On attaining the age of 85 years and less than 90 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

105. On attaining the age of 90 years and less than 95 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

106. On attaining the age of 95 years and less than 100 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

107. On attaining the age of 100 years what percentage of basic pension is increased to retire government employee?

Chapter-

a) 50%

b) 100%

c) 120%

d) 90%

108. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of other than group D employees ?

a) Before attaining the age of 17 years

- b) Before attaining the age of 18 years
- c) Before attaining the age of 20 years
- d) None of the above

109. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of group D employees ?

Chapter-

- a) Before attaining the age of 17 years
- b) Before attaining the age of 18 years
- c) Before attaining the age of 16 years
- d) None of the above

110. Work out the pension payable to the employee retired on the attaining the age of superannuation on 31.08.2022 after rendering fifteen year service having last basic pay of Rs. 60,000?

- a) 30,000
- b) 40,000
- c) 18,000
- d) 22500

111. Work out the pension payable to the employee retired on the attaining the age of superannuation on 31.08.2012 after rendering fifteen year service having last basic pay of Rs. 1,20,000?

- a) 32143
- b) 33143
- c) 34143
- d) 35143

112. Work out the pension payable to the employee retired on the attaining the age of superannuation on 31.08.2012 after rendering twenty eight year service having last basic pay of Rs. 60,000?

- a) 30000
- b) 18000
- c) 34143
- d) 35143

113. calculate the amount of commutation payable to the employee falling in grade C on the retirement on superannuation having basic Pension of Rs.40000/- on 31.08.2020?

- a) 16,08,232
- b) 16,07,232
- c) 16,06,232
- d) 16,05,232

114. calculate the amount of commutation payable to the employee falling in grade D on the retirement on superannuation having basic Pension of Rs.40000/- on 31.08.2020?

- a) 15,76,248
- b) 15,77,248
- c) 15,72,248
- d) 15,73,248

115. Calculate the Gross qualifying service in respect of the employee working on group C post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 16.03.1980?

- a) 30 years 1 month and 16 days
- b) 30 years 1 month and 15 days
- c) 30 years 1 month and 14 days
- d) 30 years 1 month and 17 days

116. Calculate the Gross qualifying service in respect of the employee working on group D post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 16.03.1980?

- a) 32 years 1 month and 16 days
 - b) 30 years 1 month and 15 days
 - c) 32 years 1 month and 14 days
 - d) 30 years 1 month and 17 days
117. Calculate the amount of Enhanced Family pension payable to the family of the employee who expired during the service with 8 year service with basic pay of Rs. 40000/-at the time of death.
- a) No enhanced pension
 - b) 12000 Per Month
 - c) 20000 per month
 - d) 8000 per month
118. calculate the basic Pension admissible to an employee having the basic pay of Rs. 60,000 retired on superannuation after rendering the gross qualifying service of 12 years which includes the EOL for the period 2 years and suspension period for the period of 3 month and 1 days treated as penalty .
- a) 15,000 per month
 - b) 30,000 per month
 - c) 18,000 per month
 - d) No Pension
119. Calculate the amount of leave encashment in respect of group A employee retired on 31st January,2016 having basic pay of Rs.50000/ and Dearness allowance as prescribed by the Government in whose account 115 earned leave were credited.
- a) 191667
 - b) 191666
 - c) 193667
 - d) 194667
120. Calculate the Gross qualifying service in respect of the disabled employee having disability of 75% working on group C post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 16.03.1980?
- a) 32 years 1 month and 16 days
 - b) 32years 1 month and 15 days
 - c) 32 years 1 month and 14 days
 - d) 32 years 1 month and 17 days
121. Calculate the Gross qualifying service in respect of the disabled employee having disability of 75% working on group D post on superannuation whose date of birth is 30.06.1952 and date of joining the service is 13.07.1990?
- a) 23 years 11 month and 17 days
 - b) 23 years 11month and 19 days
 - c) 24 years 0 month and 17 days
 - d) 24 years 0 month and 19 days
122. Calculate the Gross qualifying service in respect of the disabled employee having disability of 75% working on group C post on superannuation whose date of birth is 30.06.1952 and date of joining the service is 1.07.1990?
- a) 22 years 0 month and 0 days
 - b) 22 years 0 month and 30 days
 - c) 22 years 0 month and 29 days
 - d) 22 years 0 month and 28 days
123. Calculate the Gross qualifying service in respect of the disabled employee having disability of 45% working on group C post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 1.02.1990?
- a) 20 years 2 month and 29 days
 - b) 20 years 3 month and 0 days
 - c) 22 years 3 month and 01 days
 - d) 22 years 2 month and 28 days
124. Calculate the Gross qualifying service in respect of the disabled employee having disability of 45% working on group C post who retired on voluntary ground on 15.05.2010 whose date of birth is 1.05.1952 and date of joining the service is 20.03.1990?
- a) 20 years 1 month and 27 days
 - b) 20 years 2 month and 0 days
 - c) 20 years 1 month and 26 days
 - d) 20 years 1 month and 28 days

125. Calculate the amount of death gratuity payable to the family of the employee working on C post died on 31st March, 2016 having the basic pay of Rs. 40000/- with five year service at the time of death?
- 80000/-
 - 240000/-
 - 480000/-
 - None of the above
126. Mr.X drawing basic pay of Rs. 40000/- covers under pension rules is retired on superannuation on 31.08.2022 after rendering 18 years' service is expired within two year after the date of retirement. Calculate the amount of enhanced pension payable to his family?
- 20000/
 - 12000/-
 - 18000/-
 - 16000/-
127. Mr.X drawing basic pay of Rs. 40000/- covers under pension rules is retired on superannuation on 31.08.2022 after rendering 24 years' service is expired within two year after the date of retirement. Calculate the amount of enhanced pension payable to his family?
- 20000/
 - 12000/-
 - 18000/-
 - 16000/-
128. Mr.Ramnath presently drawing the basic pension of Rs.20,000 equal to 50% of the last basic pay who retired on superannuation is now expired on 1.04.2020. Now, his wife is entitle to get the family pension and his wife age is going to 80 years on 13.04.2022. What will be the total amount of pension payable to his wife and from which date?
- 24000/- and w.e.f 1st April, 2022
 - 14400/- and w.e.f 1st April, 2022
 - 20000/- and w.e.f 1st April, 2022
 - None of the above
129. Mr.Shyam sunder was drawing basic pension of Rs.20000/- P.M after rendering 20 year service as on 31.03.2020. He is expired within two years from the date of retirement leaving behind post retrieval spouse Smt.Sundri and two children from his pre-retrial spouse who expired. Mention amount of pension payable to the eligible members in the event of his death?
- Rs.20000/- shall be paid only to Smt.Sundri.
 - Rs.10,000/- shall be paid to smt.Sundri and Rs.10,000/- shall be payable to the younger child of pre-retrial spouse
 - Rs.10, 000/- shall be paid to smt.Sundri and Rs.10,000/- shall be payable to the elder child of pre-retrial spouse till his right is ceased.
 - In equal share to all three members.
130. Calculate the amount of compassionate allowance granted to the Government employee drawing the basic pay of Rs.40000/- having the service of 15 years is dismissed on account of misconduct, insolvency and inefficiency?
- Not more than Rs.20000/- and not less than Rs.9000
 - Not more than Rs.10000/- and not less than Rs.9000
 - Not more than Rs.15000/- and not less than Rs.9000
 - Not more than Rs.18000/- and not less than Rs.9000
131. Calculate the amount of compassionate allowance granted to the Government employee drawing the basic pay of Rs.40000/- having the service of 15 years is dismissed on account of dishonesty?
- Not more than Rs.20000/- and not less than Rs.9000
 - Not more than Rs.10000/- and not less than Rs.9000
 - Not more than Rs.15000/- and not less than Rs.9000
 - No compassionate allowance shall be given
132. A government employee is drawing the basic pay of Rs.60000/- as on 1.07.2020 with next date of increment due on 1.07.2021. His two increments were stopped without future effect due from 1.07.2021 and he is due to retire on 31.12.2022. What will be his last basic pay for the purpose of calculation of the basic pension?

- a) 60000/-
- b) 61800/-
- c) 62000/-
- d) 63700/-

133. A government employee is drawing the basic pay of Rs.60000/- as on 1.07.2020 with next date of increment due on 1.07.2021. His two increments were stopped with future effect due from 1.07.2021 and he is due to retire on 31.12.2022. What will be his last basic pay for the purpose of calculation of the basic pension?

- a) 60000/-
- b) 61800/-
- c) 62000/-
- d) 63700/-

134. Mr.Jally after rendering the service of 15 years in the HVPNL has been absorbed in the L.I.C department on 31.12.2020 and at the time of abortion, his basic Pay was Rs. 60000/- in HVPNL and at the time of retirement from L.I.C department on 31.12.2022 he was drawing the basic pay of Rs. 63700/-. What basic pension shall be drawn by him.

- a) 30000/- P.M
- b) 31850/- P.M
- c) 22500/-P.M
- d) 27073/- P.M

135. Mr. Deny after rendering the service of 15 years in the HVPNL has been absorbed in the L.I.C department on 31.12.2020 and at the time of abortion, his basic Pay was Rs. 60000/- in HVPNL and his superannuation was due on 31st December, 2022 and he was expired while drawing the basic pay of Rs. Rs. 63700/- in the LIC department. What family pension shall be drawn by his family?

- a) 18000/- P.M
- b) 19110/- P.M
- c) No family Pension
- d) 13500/- P.M

Answer Key

Pension Rules:-

Sr. No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Ans	Sr.No	Ans	Sr.No	Ans
1	A	26	D	51	A	76	D	101	C	126	C
2	B	27	D	52	B	77	C	102	C	127	C
3	C	28	D	53	C	78	C	103	A	128	B
4	D	29	D	54	A	79	B	104	B	129	C
5	B	30	C	55	D	80	C	105	C	130	B
6	B	31	A	56	B	81	C	106	D	131	D
7	D	32	C	57	C	82	D	107	B	132	D
8	A	33	D	58	B	83	C	108	B	133	A
9	A	34	C	59	B	84	A	109	C	134	C
10	C	35	D	60	B	85	B	110	D	135	C
11	B	36	D	61	C	86	C	111	A		
12	D	37	C	62	C	87	B	112	A		
13	D	38	A	63	D	88	A	113	B		
14	D	39	D	64	A	89	D	114	D		
15	B	40	C	65	B	90	D	115	A		
16	D	41	D	66	B	91	C	116	A		
17	A	42	D	67	B	92	C	117	C		
18	C	43	D	68	D	93	B	118	D		
19	B	44	D	69	C	94	B	119	A		
20	B	45	B	70	B	95	C	120	A		
21	C	46	A	71	B	96	B	121	B		
22	C	47	B	72	C	97	B	122	A		
23	A	48	D	73	B	98	B	123	B		
24	B	49	D	74	C	99	A	124	A		
25	D	50	B	75	B	100	C	125	C		

Topic:-Conduct Rules

QNo.1 To whom categories of the employees, conduct Regulation 2016 shall not apply to?

- a) Any member of the All India Services
- b) Any person working on contract basis
- c) Any person working on daily basis and work charged basis
- d) All of the above

QNo.2 If any doubt arises as to whether Conduct regulation apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

QNo.3 Which will not be the part of the family for the purpose of conduct regulation 2016?

- a) The wife or the husband of the government employee whether residing with the Government employee or not.
- b) The wife or the husband of the Government employee separated from the government employee.
- c) Son or daughter or step son or step daughter of the government employee who are wholly dependent upon the government employee
- d) Any other person related whether by blood or marriage to the government employee or to the government employee's wife or husband and wholly dependent on the government employee.

QNo.4 Which is the prescribed authority for Group C employees for the purpose of conduct regulation 2016?

- a) Head of the office
- b) Head of the department
- c) Government
- d) Lower authority specified by the Government

QNo.5 Which is the prescribed authority for Group D employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

QNo.6 Which is the prescribed authority for Group B employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

QNo.7 Which is the prescribed authority for Group A employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Government
- c) Lower authority specified by the Government
- d) Both b and c

QNo.8 A government employee who habitually fails to perform a task assigned to him within the time set for the purpose and with the quality of performance expected of him shall be deemed to be

- a) Lack of absolute integrity
- b) Lack of devotion to duty
- c) Do nothing which is unbecoming of a Government employee
- d) Not acting in accordance with the Government policies

QNo.9 where the distribution of powers and responsibilities are already assigned to the employees working in the organization. Whether official concerned may seek the oral directions in writing from the superior?

- a) Yes
- b) No
- c) Cannot say
- d) None of the above

QNo.10 Which act or conduct of an employee amount to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes its safe for the employer to retain him in service
- d) If the act or conduct of the employee is so grossly moral that all reasonable men say that employee can be trusted.

QNo.11 Which act of an employee amount not to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes its unsafe for the employer to retain him in service
- d) Both b and c

QNo.12 Sexual harassment does not include

- a) Physical contact and advances
- b) Showing any pornographic material
- c) Welcome behaviour
- d) Making any sexually coloured remarks

QNo.13 Mr. Kundan and his wife sheela are living separately by the order of the court. They are having one child whose custody is with Sheela and Mr. Kundan has been working in the HVPNL. Sheela has brought up her child and secure the job in the HVPNL and Mr. Kundan has not got the approval of the same from the department.

- a) It is the misconduct on the part of Mr. Kundan as he has not taken the approval from HVPNL.
- b) It is the misconduct on the part of his wife as she has not taken the approval from HVPNL.
- c) Both a and b
- d) None of the above

QNo.14 which will not be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To display the electoral symbol on his person
- c) To display electoral symbol on his vehicle or residence
- d) To use his influence in connection with an election

QNo.15 which will be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To exercise the duty in the election process
- c) To canvass for the candidate of any legislative or local authority
- d) Both a and B

QNo.16 which is the true statement in respect of joining of Association as per the conduct regulation 2016?

- a) State government employee has become the member of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- b) State Government employee has become the office bearer of more than one association at the state level, the aim or objection of which relates to promotion of sports.

- c) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of football
- d) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of hockey

QNo.17 when the approval of the prescribed authority is not required by the employee in connection with print or electronic media as per the conduct regulation 2016?

- a) When the publication is through publisher and is of a purely literary, artistic or scientific character
- b) If such contribution, broadcast is of purely a literary artistic or scientific character
- c) If such writing is not purely literary, artistic or scientific character.
- d) Both a and b

QNo.18 Where the employee is required to get the approval of the prescribed authority to give the evidence before committee or any other authority?

- a) At enquiry before an authority appointed by the Government, Parliament or a State Legislature
- b) In any enquiry conducted by any person, committee or authority
- c) In any judicial enquiry
- d) At any departmental enquiry ordered by authorities subordinate to the Government

QNo.19 which term shall not include in the definition of the gift?

- a) Casual meal
- b) Lavish hospitality
- c) Frequent hospitality
- d) Any other pecuniary advantage

QNo.20 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) 5000/-

QNo.21 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) All of the above -

QNo.22 A Group C employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 2000/-
- b) 1000/-
- c) 500/-
- d) 1500/-

QNo.23 A Group D employee is not required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift is upto

- a) 2000/-
- b) 1000/-
- c) 2500/-
- d) 1500/-

QNo.24 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.25 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.26 A Group C employee is not required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift is upto

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.27 A Group D employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 100/-
- c) 200/-
- d) 300/-

QNo.28 Every government employee is required to submit a declaration to the effect that he has not taken any dowry. To which authority, this declaration shall be submitted by the employee?

- a) Administrative department
- b) Head of the department
- c) Head of the office
- d) Controlling officer

QNo.29 Shri.Ramnath working in the Haryana Power Utilities is got married and he is required to submit the declaration that he has not taken any dowry. By which, this declaration shall be signed ?

- a) Ramnath, his mother and his mother in law
- b) Ramnath , his father and His mother in law
- c) His wife, his father and his father in law
- d) His wife , his mother and his father in law

QNo.30 what punishment is described for giving and taking dowry as per dowry Prohibition Act,1961?

- a) Minimum three year punishment or fine of Rs. 15000 or value of dowry whichever is more
- b) Minimum five year punishment or fine of Rs. 15000 or value of dowry whichever is more
- c) Minimum five year punishment or fine of Rs. 10000 or value of dowry whichever is less
- d) Minimum seven year punishment or fine of Rs. 15000 or value of dowry whichever is less

QNo.31 which is not misconduct on the part of the employee in respect of private trade or employment?

- a) Engage directly or indirectly in any trade or business
- b) Negotiate for, undertake any other employment

- c) Canvass in support of any business of insurance agency owned by any member of his family
- d) Undertake honorary work of a social or charitable nature

QNo.32 which is the misconduct of the part of the employee in respect of private trade or employment?

- a) Undertake honorary work of a social or charitable nature
- b) Involve himself in the registration, promotion, management of NGO if the same is aided by the central Government
- c) Undertake occasional work of literary, artistic or scientific character
- d) Participate in sport activities as amateur.

QNo.33 When a Group A employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs. _____ during the calendar year.

- a) 10000/
- b) 20000/
- c) 40000/
- d) 50000/

QNo.34 When a Group B employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs. _____ during the calendar year.

- a) 50000/
- b) 60000/
- c) 70000/
- d) 80000/

QNo.35 When a Group C employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs. _____ during the calendar year.

- a) 10000/
- b) 20000/
- c) 15000/
- d) 25000/

QNo.36 When a Group D employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs. _____ during the calendar year.

- a) 25000/
- b) 20000/
- c) 15000/
- d) 10000/

QNo.37 Which is not be included in the movable property?

- a) Cash, bank balance , deposit, Loan and advances
- b) Jewellery and Insurance Policies
- c) Residential building
- d) Vehicle or any other mean of conveyance

QNo.38 Where in the property return, the value of items of movable property costing less than _____ may be added and shown as lump sum.

- a) 100000/-
- b) 80000/-
- c) 60000/-
- d) 50000/-

QNo.39 Government employee with prior approval of the Government may recourse to any court for vindication of any official act which has been subject matter of adverse criticism or an attack of a defamatory character. He has to apply to the prescribed authority for getting the sanction. If no such sanction is received by the government employee within a period of _____ from the date of receipt of his request by the government, he shall be free to assume that the permission as sought for has been granted to him.

- a) One month

- b) Two month
- c) Three month
- d) Four month

QNo.40 Which shall be considered Public place for the purpose of consumption of intoxicating drinks and drugs?

- a) Cinema hall
- b) Garden
- c) Market
- d) All of the above

QNo.41 To whom categories of the employees, conduct Regulation 2016 shall apply to?

- a) Any member of the All India Services
- b) Any serving in a Department under Haryana government on deputation from centre Government
- c) Any serving in a Department under Haryana government on deputation from any other state government
- d) Daily wages employees

QNo.42 which is not misconduct on the part of the employee in respect of restriction regarding marriage?

- a) To enter into a marriage with a person having a spouse living
- b) Government employee having a spouse living enter into a marriage with any person
- c) Government employee marries a person other than of Indian nationality and give the intimation thereof to the Government
- d) Government employee does not follow the existing policies regarding age of marriage.

Answer Key

CONDUCT:-

Sr.No	Answer	Sr.No	Answer
1	A	26	A
2	C	27	A
3	B	28	B
4	A	29	C
5	B	30	C
6	A	31	D
7	D	32	B
8	B	33	D
9	B	34	A
10	A	35	D
11	B	36	A
12	C	37	C
13	D	38	D
14	A	39	C
15	C	40	E
16	C	41	D
17	D	42	C
18	B		
19	A		
20	C		
21	D		
22	A		
23	B		
24	C		
25	C		

Topic:-Punishment and Appeal Rules

QNo.1 To whom categories of the employees, Punishment and appeal Regulation 2016 shall not apply to ?

- a) Any member of the All India Services
- b) Any person in casual employment
- c) Any person subject to discharge from service on less than one month's notice
- d) All of the above

QNo.2 If any doubt arises as to whether Punishment and Appeal rules apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

QNo.3 What do you mean by dismissal?

- a) Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
- b) Punishment on account of grave misconduct on the part of the employee alongwith withdrawal of Pensionary benefits and not disqualified for future employment
- c) Punishment on account of grave misconduct on the part of the employee alongwith non- grating of Pensionary benefits and disqualification for future employment.
- d) None of the above.

QNo.4 What do you mean by removal?

- a) Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
- b) Punishment on account of grave misconduct on the part of the employee alongwith non-grating of Pensionary benefits but not disqualified for future employment
- c) Punishment on account of grave misconduct on the part of the employee alongwith non- grating of Pensionary benefits and disqualification for future employment.
- d) None of the above.

QNo.5 What do you mean by Censure?

- a) Issue of Show Cause Notice
- b) Issue of Charge Sheet
- c) Expression of severe displeasure
- d) None of the above

QNo.6 What do you mean by the charged person?

- a) Employee against whom disciplinary proceedings have been instituted
- b) Employee against whom disciplinary proceedings have not been instituted
- c) Both a and b
- d) None of the above

QNo.7 What do you mean by compulsory Retirement?

- a) Retirement on account of inefficiency of the government employee
- b) Retirement on account of abolition of the post
- c) Retirement on account of the service as a measure of Punishment irrespective of age or length of service of such employee
- d) None of the above

QNo.8. Which one shall not be considered Minor Penalties?

- a) Compulsory Retirement
- b) Removal from service
- c) Withholding of Promotion for a specified period more than one year
- d) None of the above

QNo.9 Which one shall be considered Major Penalty

- A) Warning with a copy in the personal file
- B) Censure
- C) Withholding of Promotion for a specified period more than one year
- D) None of the above

QNo.10 what do you mean by termination

- a) Discharge from service on whatsoever reasons by the competent authority including by way of removal or dismissal from service
- b) Discharge from service on whatsoever reasons by the competent authority but not by way of removal or dismissal from service
- c) Discharge from service on whatsoever reasons by the competent authority including by way of removal from the service
- d) None of the above

QNo.11 Withdrawal or non-grant of ACP pay structure on foregoing promotion falls under:-

- a) Minor Punishment
- b) No Punishment
- c) Major Punishment
- d) None of the above

QNo.12 Reduction to a lower pay structure, post or service for a period of more than one year from which he has been promoted falls under

- a) Minor Punishment
- b) No Punishment
- c) Major Punishment
- d) None of the above

QNo.13 Recovery from pay of the whole or part of any pecuniary loss caused by negligence or breach of orders, to the central Government or a state government or to a Company and association or a body of individuals whether incorporated or not fall under

- a) Minor Punishment
- b) Major Punishment
- c) No Punishment
- d) None of the above

QNo.14 Which shall not amount to penalty within a meaning of Punishment and Appeal regulation 2016?

- a) Warning with a copy in the personal file
- b) Withdrawal or non-grant of ACP pay structure on foregoing promotion
- c) Compulsory retirement
- d) Removal from service

QNo.15 Termination of the service:-

- a) of a Government employee appointed on probation, during or at the end of the period of probation in accordance with the terms of appointment or the rules and orders governing such probations
- b) of a temporary Government employee appointed otherwise than under contract, on the expiration of the period of the appointment, or on the abolition of post or before the due time in accordance with the terms of appointment
- c) of a Government employee employed under an agreement in accordance with the terms of such agreement
- d) all of the above

QNo.16 In order to guard against the inadvertent re-employment of a person dismissed, from the government service, the Authority passing an order of dismissal shall inform the

- a) Head of Criminal Investigation Department in the Police Department, Haryana
- b) Haryana/Other state of district of Deputy Commissioner of which the person concerned is a permanent resident
- c) Haryana/Other state of district of the Superintendent of Police of which the person concerned is a permanent resident

- d) All of the above
- QNo.17 Which is non-appealable
- Censure
 - The withholding of Promotion
 - Non-selection to a selection post
 - None of the above
- QNo.18 Where a government employee because of unsatisfactory record and unfavourable confidential reports, is not selected for a selection post and some other government employee junior to him is selected in preference, it means that
- This does amount to the withholding of promotion
 - This does not amount to the withholding of promotion
 - This will be treated as minor penalty
 - None of the above
- QNo.19 Unauthorized desertion of post by a public employee in the face of enemy action or threat of enemy action clearly amount to grave misconduct and shall, therefore, constitute a good and sufficient reason within the meaning of rule 4 of the punishment and Appeal Regulation 2016 may also attract the penalty provided in
- Haryana Punishment and Appeal Regulation 2016
 - Haryana Essential Service Maintenance Act, 1974
 - Haryana conduct Regulation 2016
 - None of the above
- QNo.20 How much imprisonment has been prescribed for Government employee under Haryana essential Services (Maintenance Act) 1974?
- Upto 1 year
 - Upto 2 year
 - Upto 3 year**
 - Upto 4 year
- QNo.21 In how many days disciplinary proceedings should be initiated against the employee where government employee is suspended against who disciplinary proceedings are contemplated?
- Before the expiry of 45 days
 - Before the expiry of 60 days
 - Before the expiry of 90 days
 - Before the expiry of 120 days
- QNo.22 To which authority is required to be informed, when the order of suspension is made by the lower Authority?
- Head of the Department
 - Administrative Secretary
 - Appointing Authority
 - None of the above
- QNo.23 When a Government employee is suspected of being concerned in the embezzlement of Government money, and is placed under suspension, then what directions shall be issued by the authority competent to order his dismissal?
- Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall not be deferred
 - Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall be deferred
 - Both a and b
 - None of the above
- QNo.24 Which documents constitute part of the charge sheet?
- Statement of Charges
 - A statement of all relative facts including any admission or confession made by the Government employee
 - A list of documents by which and a list of witnesses by whom, the statement of charges are proposed to be sustained.

d) All of the above

QNo.25 In how many days, charged person is required to submit the reply of the charge sheet?

- a) Within 30 days
- b) With in 45 days
- c) With in 60 days
- d) With in 15 days

QNo.26 what do you mean by the presenting officer?

- a) A government employee or a legal practitioner who represent the case on behalf of the charged person
- b) A government employee or a legal practitioner who represent the case on behalf of the department
- c) Both a and b
- d) None of the above

QNo.27 Which authority shall conduct the enquiry against the charged person on account of charge sheet issued to him?

- a) Punishing Authority itself
- b) By Enquiry office
- c) Both a or b
- d) None of the above

QNo.28 How many maximum notices can be issued to the charged person by the enquiry officer to appear before him?

- a) Maximum one notice
- b) Maximum two notice
- c) Maximum four notice
- d) Maximum three notice

QNo.29 If the charge or charges are likely to result in the dismissal of the person from the service of the Government, then such person may with the sanction of inquiry office be respresented by

- a) Government employee
- b) Retiree
- c) Counsel
- d) None of the above

QNo.30 In how many days, charged person may submit the written representation to the punishing authority, where punishing authority does not agree with the enquiry report or any part thereof

- a) 15 days
- b) 30 days
- c) 45 days
- d) 60 days

QNo.31 Which is appealable under the punishment and appeal Regulation 2016?

- a) Termination of services
- b) Premature Retirement
- c) Reducing or withholding the amount of pension
- d) All of the above

QNo.32 what is the limitation period of filing the appeal under the punishment and appeal regulation 2016?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

QNo.33 In how many days, second appeal can be filed under the punishment and appeal Regulation 2016?

- a) 30 days

- b) 45 days
- c) 60 days
- d) 90 days

QNo.34 When the charged person can file the second appeal under the punishment and appeal regulation 2016?

- a) On account of non-decision of first appeal
- b) On account of increase of penalty
- c) Both a and b
- d) None of the above

QNo.35 Where two or more government employees are concerned in any case, then disciplinary action against all of them shall be taken in

- a) Separate proceeding
- b) Common proceeding
- c) Both a and b
- d) None of the above

QNo.36 Which Authority may withhold the appeal under punishment and appeal regulation 2016?

- a) Administrative Secretary
- b) Head of the Department
- c) Head of the office
- d) Appointing Authority

QNo.37 When an Appeal against punishment can be withhold under Punishment and appeal regulation 2016 ?

- a) Filing of appeal in disrespectful and improper language
- b) Not preferred within the prescribed period
- c) It is a repetition of a previous appeal
- d) All of the above

Answer Key

PUNISHMENT RULE:-

Sr.No	Answer	Sr.No	Answer
1	D	26	B
2	C	27	C
3	C	28	D
4	B	29	C
5	C	30	B
6	A	31	D
7	C	32	B
8	D	33	C
9	C	34	B
10	B	35	B
11	B	36	C
12	C	37	D
13	A		
14	B		
15	D		
16	D		
17	C		
18	B		
19	B		
20	C		
21	C		
22	C		
23	B		
24	D		
25	B		

Topic:-Provident Fund Trust Rules, 2016 (Chapter VII-Grant of Advance from GPF Account and Chapter VIII-Withdrawal from GPF Account)

1. What is the Basic pay limit for advance from General Provident Fund?
 - (i) Four months basic pay
 - (ii) Eight months basic pay
 - (iii) Six months basic pay
 - (iv) Five months basic pay
2. What is the maximum limit for refundable advance from General Provident Fund?
 - (i) 40% of credit in GPF
 - (ii) 50% of credit in GPF
 - (iii) 70% of credit in GPF
 - (iv) 60% credit in GPF
3. A subscriber can take the non-refundable withdrawal or advance from his GPF to meet the expenses of marriage of children:
 - (i) Only Non-Refundable Withdrawal
 - (ii) Only Refundable Withdrawal
 - (iii) Both Refundable and Non-Refundable Withdrawal
 - (iv) None of the above.
4. Refundable advance is not permissible to the subscriber for legal proceedings:
 - (i) Instituted by or against the subscriber, any member of his family or dependent on the subscriber.
 - (ii) Legal proceedings instituted by the subscriber against the Nigam/Government.
 - (iii) Both (i) and (ii)
 - (iv) None of the above.
5. Advance from General Provident Fund shall not be admissible simultaneously for the same purpose for which withdrawal from GPF account has been obtained.
 - (i) Statement is correct.
 - (ii) Statement is incorrect.
 - (iii) Can't say.
 - (iv) None of the above.
6. Advance from GPF is admissible even after incurring of expenditure on any of the specified purposes if subscriber applies for the same within a reasonable period of _____
 - (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
7. Is advance from GPF is permissible to a subscriber under suspension?
 - (i) Yes
 - (ii) No
 - (iii) Can't Say

- (iv) None of the above.
8. Where the first advance has not been availed of to the extent of permissible limits, the second advance from GPF is permissible upto the limit of:
- (i) Six months Basic Pay
 - (ii) 50% of the credit in GPF
 - (iii) Difference of amount of admissibility and sanction of first advance.
 - (iv) None of the above.
9. Advance from GPF cannot be sanctioned to a subscriber within _____ months, prior to the date of retirement.
- (i) Eight months
 - (ii) Six months
 - (iii) Ten months
 - (iv) Twelve months
10. A subscriber shall utilize the advance within _____ and also submit the utilization certificate accordingly.
- (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
11. What are minimum number of instalments for recovery of the advance from GPF?
- (i) Eight
 - (ii) Nine
 - (iii) Ten
 - (iv) Twelve
12. What are maximum number of instalments for recovery of the advance from GPF?
- (i) Twenty
 - (ii) Twenty Six
 - (iii) Thirty Six
 - (iv) Forty
13. Can a subscriber opt for recovery of advance in less than minimum number of instalments prescribed by the HVPNL EPF Trust Rules 2016?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
14. Recovery of advance shall commence _____
- (i) from the salary of the month in which advance has been drawn.
 - (ii) from the salary of the month following the month of drawal of advance.
 - (iii) No need to recover the amount of withdrawal
 - (iv) None of the above.
15. For recovery of the advance from the subsistence allowance drawn by a subscriber on suspension:
- (i) Consent of the subscriber is required.
 - (ii) Consent of the subscriber is not required.

- (iii) Can't Say
 - (iv) None of the above.
16. What is the maximum limit for the first Non-refundable withdrawal for House Building from GPF under Rule 38?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
17. What is the maximum limit for the second Non-refundable withdrawal for House Building from GPF under Rule 39?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
18. Can a subscriber withdraw from his GPF for repaying an outstanding amount on account of loan expressly taken for building, purchasing or acquiring a house/flat?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
19. For the purpose of Non-refundable withdrawal from GPF for house building, the plot should be owned by the _____.
- (i) Subscriber individually or jointly with his/her spouse.
 - (ii) Spouse of the subscriber
 - (iii) Any dependent family member of the subscriber
 - (iv) None of these
20. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of additions/alteration of House under Rule 42?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
21. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of upkeep of ancestral House under Rule 43?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
22. How many withdrawals for additions/alterations of house are permissible under rule 42 of the HVPNL EPF Trust Rules 2016?
- (i) Twice during entire service.
 - (ii) Once during entire service.
 - (iii) Thrice during entire service.

- (iv) None of the above.
23. After how many years of the sanction of withdrawal for reconstruction/additions/alterations of his own house, availed, if any, under rule 42, withdrawal under Rule 43 of HVPNL EPF Trust Rules 2016 is permissible for upkeep of ancestral house?
- (i) Three years.
(ii) Five years.
(iii) Eight Years
(iv) Ten years.
24. Upto what limit, Withdrawal for settlement of unemployed/ dependent children is permissible under rule 44 of the HVPNL EPF Trust Rules 2016?
- (i) upto 25% of the amount in credit of GPF.
(ii) upto 50% of the amount in credit of GPF.
(iii) upto 75% of the amount in credit of GPF.
(iv) None of the above.
25. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the first year of the course?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
(ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
26. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid once in a year?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
(ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
27. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid on semester basis, twice in a year?

- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.

28. In case of Non-refundable withdrawal from GPF for celebration of marriage under Rule 46, what is the maximum limit of withdrawal?

- (i) 25% of the credit in GPF account.
- (ii) 50% of the credit in GPF account.
- (iii) 75% of the credit in GPF account.
- (iv) None of these

29. Can a subscriber withdraw refundable advance as well as non-refundable advance from GPF for celebration of marriage?

- (i) Yes
- (ii) No
- (iii) Can't say
- (iv) None of these.

30. Can a subscriber who draws an advance from GPF under rule 32 for celebration of marriage, convert the outstanding balance into a non-refundable withdrawal?

- (i) Yes
- (ii) No
- (iii) Can't say
- (iv) None of these.

31. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of motor car, under rule 47 of HVPNL EPF Trust Rules 2016?

- (i) One time in entire service
- (ii) Two times in entire service
- (iii) Three times in entire service
- (iv) None of these

32. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of two-wheeler, under rule 47 of HVPNL EPF Trust Rules 2016?

- (i) One time in entire service
- (ii) Two times in entire service
- (iii) Three times in entire service
- (iv) None of these

33. In case of Non-refundable withdrawal from GPF for purchase of motor vehicle under Rule 47, what is the maximum limit of withdrawal?

- (i) Upto 25% of the credit in GPF account or actual cost of vehicle, whichever is less.

- (ii) Upto 50% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (iii) Upto 75% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (iv) None of these
34. What is the maximum limit for Non-refundable withdrawal from GPF before retirement on superannuation under Rule 48?
- (i) Upto 25% of the credit in GPF account.
 - (ii) Upto 50% of the credit in GPF account.
 - (iii) Upto 75% of the credit in GPF account.
 - (iv) Upto 90% of the credit in GPF account.
35. Can a subscriber obtain a non-refundable withdrawal from GPF under rule 48 of HVPNL EPF Trust Rules 2016, before voluntary retirement?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these.
36. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for House Building under rule 38 and 39 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
37. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for addition/alterations of own house under rule 42 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within six months of withdrawal.
 - (iv) Within eight months of withdrawal.
38. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for upkeep of ancestral house under rule 43 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within six months of withdrawal.
 - (iii) Within eight months of withdrawal.
 - (iv) Within ten months of withdrawal.
39. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for settlement of unemployed children under rule 44 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.

- (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
40. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for higher education of children under rule 45 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
41. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for purchase of motor vehicle under rule 47 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
42. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for celebration of marriage under rule 46 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
43. If the advance from GPF has been misutilized by the subscriber, he/she may be debarred for taking any advance from the GPF for a period of _____.
- (i) One year
 - (ii) 1 ½ years
 - (iii) 2 years
 - (iv) 5 years
44. If the non-refundable withdrawal from GPF has been misutilized by the subscriber, he/she may be debarred for taking any non-refundable withdrawal from the GPF for a period of _____.
- (i) One year
 - (ii) 1 ½ years
 - (iii) 2 years
 - (iv) 5 years
45. Refundable advance from GPF is also admissible for attending coaching courses for entry into professional courses, administrative or defence services.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
46. Refundable advance from GPF is also admissible for study below High School stage.

- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of these

47. Refundable advance from GPF is also admissible to meet the cost of the subscriber's defence where he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.

- (i) Yes
- (ii) No
- (iii) May be
- (iv) Can't Say

48. The credit balance in GPF account of Mr. A is Rs. 6,50,000/- and his basic pay is Rs. 45,000/- pm. He has applied for an advance of Rs. 3,25,000 from his GPF account for Ramayan Path. What is the maximum amount of GPF advance, admissible to him.

- (i) Rs. 3,25,000
- (ii) Rs. 5,85,000
- (iii) Rs. 2,75,000
- (iv) Rs. 2,70,000

49. Mr. A, having a credit balance of Rs. 15,00,000/- in his account as on 31.03.2022, is going to take voluntary retirement on 30.06.2022. He has applied for 90% withdrawal from his GPF under rule 48 of HVPNL EPF Trust Rules 2016 i.e. withdrawal within one year before retirement. What is the maximum amount of withdrawal permissible to him?

- (i) Rs. 13,50,000/-
- (ii) Rs. 10,00,000/-
- (iii) Rs. 15,00,000/-
- (iv) Withdrawal is not permissible.

50. Mr. A, having credit balance of Rs. 20,00,000/- in his GPF account as on 31.03.2022, has applied for Rs. 15,00,000 withdrawal from his GPF account for the purpose of construction of house on a plot, owned by his wife. What is the maximum amount of withdrawal permissible to him?

- (i) Rs. 18,00,000/-
- (ii) Rs. 15,00,000/-
- (iii) Rs. 10,00,000/-
- (iv) Withdrawal is not permissible.

51. Which form is used for the allotment of GPF Account Number

- (i) PF-4
- (ii) PF-3
- (iii) PF-2
- (iv) PF-1

52. Which form is used for the acceptance of nomination of the GPF

- (i) PF-4
- (ii) PF-3
- (iii) PF-2

- (iv) PF-1
53. Sums of which payments has not been taken within six months after they become payable under GPF rules shall be transferred to
- (i) Revenue head
 - (ii) Capital head
 - (iii) Deposit head
 - (iv) Misc head
54. What action shall be taken for the opening of GPF Account number on subsequent appointment from one department to another department of the Haryana government where the past service is qualified towards the pensionary benefits
- (i) He will be allotted new Account No and amount standing in the previous Account No. shall not be transferred.
 - (ii) He will be allotted New Account No. and amount standing in the previous Account No. shall also be transferred
 - (iii) He will covered under NPS scheme
 - (iv) He will subscribed in the same GPF Account No. and amount standing in the previous account No. shall also be transferred.
55. When the Nomination made while in service can also be revised until the application for final payment is submitted by him
- (i) After retirement
 - (ii) After death
 - (iii) Both a and b
 - (iv) None of the above
56. Which will be the effected date for the change of nomination of GPF.
- (i) On the date on which it is received by Head of the department
 - (ii) On the date on which it is received by Head of the office
 - (iii) On the date on which it is received by CAO/GPF
 - (iv) On the date on which it is received by AG/Haryana
57. When the subscription to the GPF shall be stopped?
- (i) During the period of earned leave
 - (ii) During the period of commuted leave
 - (iii) During the period of month in which employee is expired
 - (iv) During the period of Half pay leave
58. Which form is used for the payment of Advance from the GPF?
- (i) PF-2
 - (ii) PF-3
 - (iii) PF-4
 - (iv) PF-5
59. Which form is used for the payment of first withdrawal for House building from the GPF?
- (i) PF-3
 - (ii) PF-4
 - (iii) PF-5

(iv) PF-6

60. Which form is used for the withdrawal of Higher education of children from the GPF?

(i) PF-3

(ii) PF-4

(iii) PF-5

(iv) PF-6

61. What is the maximum limit of subscription in the GPF A/C of employee?

(v) Full basic pay or 700000 per Annum whichever is less

(vi) Full basic pay or 600000 per Annum whichever is less

(vii) Full basic pay or 500000/- per annum whichever is less.

(viii) Full basic pay or 400000/- per annum whichever is less.

Answer Key

Provident Fund Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	D
2	B	27	A	52	C
3	C	28	C	53	C
4	B	29	B	54	D
5	A	30	A	55	A
6	B	31	A	56	B
7	A	32	B	57	C
8	C	33	B	58	B
9	B	34	D	59	B
10	A	35	B	60	C
11	D	36	D	61	C
12	C	37	C		
13	A	38	B		
14	B	39	D		
15	A	40	A		
16	C	41	A		
17	B	42	B		
18	A	43	C		
19	A	44	D		
20	A	45	A		
21	A	46	B		
22	B	47	A		
23	D	48	D		
24	B	49	D		
25	D	50	D		

(PAPER-III)

Works, Budget & Regulatory Affairs

(For All HPUs)

For HVPNL/HPGCL/UHBVN/DHBVN Candidates

(A) Manual of Instruction (Store & Banking only)

1. Store Requisition forms are bound in books, each book containing _____ forms in triplicate.
 - (i) 50
 - (ii) 100**
 - (iii) 150
 - (iv) 250
2. Store Requisition form is filled in _____.
 - (i) Single copy
 - (ii) Duplicate
 - (iii) Triplicate
 - (iv) quadruplicate
3. _____ copy/copies of the store requisition should be sent to the storekeeper or the official in charge of store by the indenting officer.
 - (i) One
 - (ii) Two**
 - (iii) Three
 - (iv) None of these
4. _____ working under the Attached Officer in charge of Store should both the copies of the store requisition and should make necessary entries in the Store Value Ledger.
 - (i) Storekeeper
 - (ii) Sub-Divisional Officer
 - (iii) Sub-Divisional Clerk or Clerk**
 - (iv) Divisional Accountant
5. The issuing depot will forward the _____ copy of the Store Challan to the Accounts Office concerned, along with the monthly papers.
 - (i) original**
 - (ii) duplicate
 - (iii) any of the (i) and (ii) above
 - (iv) none of these
6. The store challans are printed in book form in _____.
 - (i) Single copy
 - (ii) Duplicate
 - (iii) Triplicate
 - (iv) quadruplicate**
7. Store Return Warrant forms are bound in books, each book containing _____ forms in triplicate.
 - (i) 50
 - (ii) 100**
 - (iii) 150
 - (iv) 250
8. The _____ copy of the store return warrant is submitted to the Divisional Office for audit.
 - (i) original**
 - (ii) duplicate
 - (iii) any of the (i) and (ii) above
 - (iv) none of these
9. The initial numerical accounts of all the stores articles received and issued in a store depot will be maintained by the storekeeper or the assistant storekeeper in charge in _____.
 - (i) Value Ledger

- (ii) Quantity Ledger**
- (iii) Both (i) and (ii) above
- (iv) None of these
10. The initial numerical accounts of all the stores articles received and issued in a store depot will be maintained by the _____ in charge in quantity ledger.
- (i) storekeeper
- (ii) assistant storekeeper
- (iii) any of the (i) and (ii) above**
- (iv) None of these
11. Entries in the Quantity Ledger are made from _____
- (i) Stock Measurement Book sheets
- (ii) Store Requisition
- (iii) Store Challan
- (iv) All of the above.**
12. If there is no post of an assistant storekeeper in a Sub Divisional Stores Depot, the quantity ledger will be maintained by the _____.
- (i) Divisional Accountant
- (ii) Line Superintendent in charge of stores**
- (iii) Sub Divisional Officer
- (iv) Any of the above.
13. In case the officials in charge of stores is on leave, the entries in the quantity ledger may be made to unauthorized persons i.e. lineman, assistant lineman etc.
- (i) Yes
- (ii) No**
- (iii) May be in special circumstances
- (iv) Can't Say
14. The quantity ledger may be written up any time after a transaction of a receipt or of an issue of stock takes place. Do you agree with the statement?
- (i) No, quantity ledger should be written up immediately after the transaction.**
- (ii) Yes, quantity ledger may be written up any time after a transaction.
- (iii) It is decided by the officer in charge of the store.
- (iv) It depends upon the choice of the storekeeper/assistant storekeeper.
15. The total number of sheets which can be put in one binder of store is _____.
- (i) 100
- (ii) 150
- (iii) 200
- (iv) 250**
16. The sheets in the quantity ledger should be given Folio numbers.
- (i) Yes
- (ii) No**
- (iii) Can't say
- (iv) None of these.
17. _____ limits should always be filled in the quantity ledger in the space provided for the purpose.
- (i) Maximum
- (ii) Minimum
- (iii) Average
- (iv) Both (i) and (ii) above.**
18. _____ should be used for making entries in the quantity ledger.
- (i) Pencil
- (ii) Ink**
- (iii) Any one of the (i) or (ii) above.
- (iv) Both (i) and (ii) above.

19. After the day's transaction, the storekeeper or assistant storekeeper in charge of the store, should forward the copies of the _____ to the sub divisional office.
- (i) Stock measurement book
 - (ii) Store requisitions
 - (iii) Store challans
 - (iv) All of the above.**
20. Accounts of articles without value i.e. drums, tins, barrels etc. should be kept in the _____ like other articles.
- (i) quantity ledger
 - (ii) value ledger
 - (iii) both (i) and (ii) above**
 - (iv) none of these.
21. Quantity ledger and Value ledger should be written by the same official. Do you agree with the statement?
- (i) Yes
 - (ii) No**
 - (iii) Can't say
 - (iv) May be
22. If any error is noticed in the quantity ledger and/or value ledger, the same should be rectified by _____
- (i) erasing the incorrect figure and writing the correct one.
 - (ii) overwriting the correct figure on the incorrect figure
 - (iii) neatly scoring out the incorrect figures and writing the correct ones above them.**
 - (iv) any one of the above.
23. The balances as per quantity ledger and value ledger should be reconciled _____.
- (i) monthly**
 - (ii) annually
 - (iii) quarterly
 - (iv) half yearly
24. The copies of the operated upon accounts of the stores value ledger together with the abstracts, stores requisition, stores challans, duplicate stock measurement book sheets etc. will be forwarded to the divisional office for compilation of the _____.
- (i) annual accounts
 - (ii) half yearly accounts
 - (iii) quarterly accounts
 - (iv) monthly accounts.**
25. Issue rate should be equal to _____.
- (i) original price paid for the article
 - (ii) original price plus carriage and other incidental charges
 - (iii) market price of the article
 - (iv) least of the (ii) and (iii) above.**
26. Where there is appreciable difference in costs of the supplies already in stock and of those newly purchased, the issue rate should _____
- (i) be fixed on the basis of cost of supplies already in the stock
 - (ii) be fixed on the basis of cost of newly purchased supplies
 - (iii) at once be raised or lowered as the case may be.**
 - (iv) any one of the above.
27. At the end of each _____, the storekeeper will prepare a list of quantity balances of all articles of stock from the quantity ledger cards and submit the Sub-divisional/Divisional office for check with the value ledger balances.
- (i) month
 - (ii) quarter
 - (iii) half year**
 - (iv) financial year

28. The physical verification of the Material at site of works should be carried out at least once in a _____.
- (i) month
 - (ii) quarter
 - (iii) half year
 - (iv) **year**
29. All the stores of a subdivision under the class must be checked _____ by the subordinate in charge of the section and distribution lists should be prepared on the basis of checking.
- (i) monthly
 - (ii) quarterly
 - (iii) **half yearly**
 - (iv) annually
30. The distribution lists of Tools and plants should be prepared _____ by the subordinate in charge, after checking the stores.
- (i) monthly
 - (ii) quarterly
 - (iii) half yearly
 - (iv) **annually**
31. The physical verification of the Sub Stores for materials for temporary connections, should be done half yearly by the _____
- (i) Storekeeper/assistant store keeper
 - (ii) **Line Superintendent in charge**
 - (iii) Sub-Divisional Officer in charge
 - (iv) Divisional Officer
32. The physical verification of the Sub Stores for materials for temporary connections, should be done yearly by the _____
- (i) Storekeeper/assistant store keeper
 - (ii) Line Superintendent in charge
 - (iii) **Sub-Divisional Officer in charge**
 - (iv) Divisional Officer
33. The Stores Officer in charge of the divisional stores should check _____ of the items every year.
- (i) **10%**
 - (ii) 20%
 - (iii) 25%
 - (iv) 50%
34. _____ of the items checked by the Stock Verifier will be test checked by an officer deputed for the purpose by the Chief Engineer.
- (i) 1%
 - (ii) **2%**
 - (iii) 5%
 - (iv) 10%
35. The value of stores found surplus should be _____
- (i) **credited at once as a revenue receipt or a receipt of capital account, as the case may be.**
 - (ii) kept under miscellaneous items.
 - (iii) adjusted against value of a deficit of stores.
 - (iv) any one of the above.
36. The value of a deficit of stores should be _____
- (i) debited to the final head.
 - (ii) **kept under Miscellaneous P.W. Advances pending recovery.**
 - (iii) adjusted against value of stores found surplus.
 - (iv) any one of the above.
37. Materials found surplus on the completion of a work should be sold by public auction and their value should be _____
- (i) **credited to the work concerned.**
 - (ii) credited as miscellaneous receipts.

- (iii) any one of the above.
 (iv) none of these.
38. While fixing the stock issue rate of the articles, the value of the containers should _____
- (i) not be considered.
(ii) be taken into accounts
 (iii) any of the (i) and (ii) above.
 (iv) none of these.
39. The containers received with equipments, conductors and cables in connections with the construction work, the cost of which is charged direct to the work concerned, should be disposed of by public auction and their sale proceeds should be credited to _____
- (i) receipts and recoveries on capital accounts.**
 (ii) miscellaneous revenue
 (iii) any one of the above (i) and (ii)
 (iv) none of these.
40. Monthly Abstract of receipts of Tools and Plant is maintained in _____
- (i) D.F.R. (P.W.) 11
(ii) D.F.R. (P.W.) 12
 (iii) D.F.R. (P.W.) 13
 (iv) D.F.R. (P.W.) 14
41. Monthly Abstract of issue of Tools and Plant is maintained in _____
- (i) D.F.R. (P.W.) 11
 (ii) D.F.R. (P.W.) 12
(iii) D.F.R. (P.W.) 13
 (iv) D.F.R. (P.W.) 14
42. A consolidated account of receipts, issues and balances of tool and plant is maintained in sub divisional office in _____ Register of Tools and Plant.
- (i) D.F.R. (P.W.) 11
 (ii) D.F.R. (P.W.) 12
 (iii) D.F.R. (P.W.) 13
(iv) D.F.R. (P.W.) 14
43. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – I is used for _____
- (i) Articles in hand**
 (ii) Articles temporarily lent or sent out
 (iii) Shortages awaiting adjustment
 (iv) None of these
44. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – II is used for _____
- (i) Articles in hand
(ii) Articles temporarily lent or sent out
 (iii) Shortages awaiting adjustment
 (iv) None of these
45. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – III is used for _____
- (i) Articles in hand
 (ii) Articles temporarily lent or sent out
(iii) Shortages awaiting adjustment
 (iv) None of these
46. The consolidated account of receipts, issues and balances of tool and plant, maintained in Form DFR(PW)-14, should be for the twelve months ending _____
- (i) 31th March
(ii) 30th September
 (iii) 30th June
 (iv) 31st December

47. A report on the salient particulars of Tools and Plant Register (Form DFR(PW)-14) and physical verification of stores, should be submitted by the Divisional Officer to the Superintending Engineer and to the Chief Engineer in prescribed form by the _____ each year.
- (i) 30th September
 - (ii) 15th October
 - (iii) 15th November
 - (iv) 15th December**
48. "Storage Rate" and "storage charges" denotes respectively the _____ to cover such actual expenditure as is incurred after the acquisition of the stores on work charged establishment employed in handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards etc.
- (i) Percentage rate fixed for all issues of stock
 - (ii) Charges levied on all issues of stock
 - (iii) Both (i) and (ii) above.**
 - (iv) None of these.
49. The term "Storage Charges" include _____
- (i) Carriage charges
 - (ii) Railway freight
 - (iii) Storage charges incurred and levied on the acquisition of stores from one division to another
 - (iv) None of these.**
50. Carriage and other incidental charges incurred on the acquisition of any article constitute _____
- (i) a direct initial cost of that article**
 - (ii) general overhead charges
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
51. Which measurement book(s) is maintained in Haryana Power Utilities?
- (i) Stock measurement book and Electrical Measurement Book
 - (ii) Small Measurement Book and Standard measurement book
 - (iii) Measurement book for Lump-sum Contracts.
 - (iv) All of the above.**
52. What is the use of Stock Measurement Book?
- (i) Used to record stock articles received from suppliers only.
 - (ii) Used to record stock articles received from other divisions or departments or works only.
 - (iii) Both (i) and (ii)**
 - (iv) None of these
53. Electric Measurement Book is intended for the verification of materials issued direct to an estimate for an electrical work (service connections, local distribution lines and transmission lines) constructed departmentally or under piece –work / contract at labour rates. Are you agree with the statement?
- (i) Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
54. Standard Measurement Book facilitates the preparation of annual estimates for periodical repairs.
- (i) Yes**
 - (ii) No
 - (iii) Can't Say

(iv) None of these

55. What is Lump-sum Contract Measurement Book.

(i) Used to record stock articles received from other divisions or departments or works only.

(ii) Used to record measurements of lump sum contracts, and materials received against lump sum contracts.

(iii) Used to record stock articles received from suppliers only.

(iv) None of these

56. All measurement books received in Divisional Office for issue as well as all completed Measurement Books received back or retained in the office for record will be in the charge of the _____.

(i) Head Clerk

(ii) Divisional Accountant

(iii) Divisional Officer

(iv) Any of the above.

57. All measurement books received in Divisional Office for issue as well as all completed Measurement Books received back, should be kept under lock and key. The key should remain in the personal custody of the _____.

(i) Divisional Accountant

(ii) Divisional Officer

(iii) Head Clerk

(iv) Any of the above.

58. Can a subordinate transfer a measurement book to another without an endorsement?

(i) Yes

(ii) No

(iii) Can't say

(iv) None of these

59. What are the duties of SDO (Operation) with respect to consumer's accounts?

(i) To act as custodian of cash chest "Key No.2".

(ii) Correct and prompt remittance of all cash collections into the bank.

(iii) To ensure that the total of monthly cash realization posted into the consumer ledger tallies with the abstract of realization made in the CCR Book.

(iv) All of the above.

60. What are the duties of Commercial Assistant with respect to consumer's accounts?

(i) Comparison of entries of CCR Book with the duplicate copies of RO-4 Receipts.

(ii) To exercise 100% checks Assessment of energy charges and electricity duty and municipal tax of all the industrial consumers.

(iii) To ensure see that UDC (R) has exercised 100% checks and has recorded the certificates wherever required.

(iv) All of the above.

61. What are the duties of UDC (Revenue) with respect to consumer's accounts?

(i) 100% checking of entries in the CCR Book from the relevant duplicate copies of the RO-4 Receipts.

(ii) To check 100% entries of unpaid balances against the defaulting consumers brought forward.

(iii) Only (i) above.

(iv) Both (i) and (ii) above.

62. What is Store Requisition?

- (i) Used when materials are to be drawn from stores**
- (ii) Used to return materials to stores
- (iii) Used to transfer material from one work to another
- (iv) None of these

63. How many copies of the store requisition are prepared?

- (i) Two
- (ii) Three
- (iii) Four
- (iv) Five**

64. What is Store Challan?

- (i) Used when materials are to be drawn from stores
- (ii) Used to return materials to stores
- (iii) Used to transfer material from one work to another
- (iv) Used to transfer the material from one store to another for recoupment**

65. How many copies of the store challan are prepared?

- (i) Two
- (ii) Three
- (iii) Four**
- (iv) Five

66. What is Store Return Warrant?

- (i) Used when materials are to be drawn from stores
- (ii) Used to return surplus materials from works to stores**
- (iii) Used to transfer material from one work to another
- (iv) Used to transfer the material from one store to another for recoupment

67. How many copies of the Store Return Warrant are prepared?

- (i) Two
- (ii) Three
- (iii) Four**
- (iv) Five

68. What is Store Transfer Warrant?

- (i) Used when materials are to be drawn from stores
- (ii) Used to return surplus materials from works to stores
- (iii) Used when material is directly transferred from one work to another work**
- (iv) Used to transfer the material from one store to another for recoupment

69. How many copies of the Store Transfer Warrant are prepared?

- (i) Two
- (ii) Three**
- (iii) Four
- (iv) Five

70. What is Quantity Ledger?

- (i) It is maintained in each store.
- (ii) The initial quantity accounts of all the stores received as well as issued are recorded in it.
- (iii) It is maintained by the by the Head Store Keeper/Store Keeper.

(iv) All of the above.

71. In the Quantity Ledger, there is a separate column for per unit rate of the article and total value thereof.

- (i) Yes
- (ii) No**
- (iii) Can't Say
- (iv) None of these

72. What is Value Ledger?

- (i) Value Ledger contains the values of the articles of stores.
- (ii) In the value ledger, there are separate columns of value under columns "Receipt", "Issue" and "Balance".

(iii) Both (i) and (ii) above.

- (iv) None of these

73. Value Ledgers are maintained in the _____

- (i) Stores
- (ii) Office of the Controller of Stores**
- (iii) Both (i) and (ii) above.
- (iv) None of these

74. What are the different kinds of Tools and Plants (T&P) used in the Haryana Power Utilities?

- (i) General or Ordinary T&P
- (ii) Special T&P
- (iii) Both (i) and (ii) above**
- (iv) None of these

75. The cost of acquisition, repair and carriage etc. of General T&P is chargeable to the _____

- (i) work concerned where they are used first time
- (ii) final head of T&P.**
- (iii) any work in progress of the division
- (iv) any of the above.

76. The cost of acquisition, repair and carriage etc. of special T&P is chargeable to the _____

- (i) work concerned for which they are purchased**
- (ii) final head of T&P.
- (iii) any work in progress of the division
- (iv) any of the above.

77. How the adjustment of surplus in T&P, noticed during physical verification, is rectified?

- (i) Surplus is set right by scoring the earlier figures/entry of the concerned T&P
- (ii) Entry is made as fresh receipt**
- (iii) Any of the (i) and (ii) above.
- (iv) None of these

78. What are the instructions regarding containers such as empty barrels, bags, tins and drums etc. in stock?

- (i) The containers should be brought on to stock at fair market price.
- (ii) The containers should be brought on to stock at value determined by COS.

(iii) The containers should be brought on to stock without value

(iv) None of these

79. The stock verifier should verify the stock materials at all Divisional and Sub divisional stores in his jurisdiction in rotation at least _____ in a year.

(i) Once

(ii) Twice

(iii) Thrice

(iv) Four times

80. Can a stock verifier carry out surprise verifications?

(i) Yes

(ii) No

(iii) Can't say

(iv) None of these

81. The stock verifier should submit _____ progress report of stock verification to the head office.

(i) monthly

(ii) daily

(iii) weekly

(iv) annual

82. The annual estimate for "storage charges" covers _____.

(i) Work charged establishment or daily labour employed on handling of stores and custody of stock.

(ii) Maintenance of the stores godown including materials issued from stores chargeable to "stock".

(iii) Both (i) and (ii) above.

(iv) None of these

83. The limit of reserve stock is distributed among Divisions according to their requirements by the _____.

(i) Superintending Engineer

(ii) Chief Engineer

(iii) Executive Engineer

(iv) None of the above.

84. Upto what percent, the Superintending Engineer can temporary increase the permanent limit of reserve stock?

(i) 20% of the limit fixed by the Chief Engineer

(ii) 30% of the limit fixed by the Chief Engineer

(iii) 40% of the limit fixed by the Chief Engineer

(iv) 50% of the limit fixed by the Chief Engineer

85. Upto what percent, the Executive Engineer can temporary increase the permanent limit of reserve stock?

(i) 20% of the limit fixed by the Chief Engineer

(ii) 30% of the limit fixed by the Chief Engineer

(iii) 40% of the limit fixed by the Chief Engineer

(iv) 50% of the limit fixed by the Chief Engineer

86. The temporary increase in the permanent limit of reserve stock by the Superintending Engineer/Executive Engineer, should be reviewed within _____ from the date of increase.

- (i) two months
- (ii) four months
- (iii) six months**
- (iv) eight months

87. What is the timeline for closing the half yearly register of stock?

- (i) 1st May and 1st November
- (ii) 1st June and 1st December**
- (iii) 1st July and 1st January
- (iv) 1st September and 1st March

88. At what price, the containers required for use on works should be issued from stock?

- (i) At fair market price
- (ii) At a price determined by the Executive Engineer
- (iii) At a price determined by the Superintending Engineer
- (iv) Without value**

89. The receipts from the empty containers, disposed off by public auction or otherwise, should be _____.

- (i) credited to the miscellaneous revenue**
- (ii) credited to the work concerned where material was used.
- (iii) Any of the above (i) and (ii).
- (iv) None of these

90. Who is responsible for maintaining initial detailed quantity accounts of stores under their charge?

- (i) Sub Divisional Clerk
- (ii) Store Keeper and assistant store keeper**
- (iii) Head clerk of the division
- (iv) All of the above

91. The officer in charge of a Divisional/sub Divisional Store Depot should check _____ 20/10 items of stock selected at random, and record the result of checking, adding his dated signature.

- (i) daily
- (ii) weekly**
- (iii) monthly
- (iv) yearly

92. The Divisional Officer should visit each store in his division at least once in _____ to check the Store

- (i) six months
- (ii) four months
- (iii) two months
- (iv) a month**

93. The stores in the Electricity Board may be classified as under:

- (i) Material at site of work and sub store for materials for temporary connections
- (ii) Tools and Plant and Sectional Stock Stores.
- (iii) Sub Divisional Stores and Divisional Stores

(iv) All of the above.

94. The physical verification of the Material at site of works should be carried out at least _____ in year.

- (v) **Once**
- (vi) Twice
- (vii) thrice
- (viii) four times

95. The physical verification of the Sub Stores for materials for temporary connections should be done _____ by the Line Superintendent in charge.

- (i) monthly
- (ii) quarterly
- (iii) half yearly**
- (iv) yearly

96. The Sub-Divisional Stores should be checked once in a _____ by the Sub-Divisional Officer in charge.

- (i) Month
- (ii) Quarter
- (iii) Six months
- (iv) Year**

97. The issue rates of stock articles to be charged to works on which the materials are to be used, is fixed by adding profits to the cost of materials.

- (i) Statement is correct
- (ii) Statement is incorrect**
- (iii) It is decided by the store in charge
- (iv) It is decided by the concerned Chief Engineer.

98. Which of the following should be used for writing quantity ledger of the stores?

- (i) Pen**
- (ii) Pencil
- (iii) Both (i) and (ii)
- (iv) It depends on the choice of the writer

99. How the accounting of articles without value i.e. drums, tins etc. is made in the value ledger?

- (i) Market value of such article is written in the column 'value' in the value ledger.
- (ii) Estimated value of such article is written in the column 'value' in the value ledger.
- (iii) The column 'value' in the value ledger is left blank**
- (iv) None of these

100. A Divisional Officer has allotted the work of writing the Quantity Ledger as well as Value Ledger of the Divisional Store to Mr. A, UDC. Is the action of the Divisional Officer is in order?

- (i) Yes
- (ii) No**
- (iii) Can't Say
- (iv) None of these.

(B) Standard Auditing Practices (For HVPNL/HPGCL Candidates)

1) Audit Note Book contains: -----

- (A) Various dates of reference.
- (B) Details of work done.
- (C) Notes regarding item requiring clarification, explanations, etc.
- (D) All of the above.

Ans. : (D) All of the above.

2) Which of the following has a broader scope?

- (A) Internal Control.
- (B) Internal Audit.
- (C) Internal Checking.
- (D) None of the above.

Ans. : (D) None of the above.

3) An internal auditor is :

- (A) Temporary Employee.
- (B) Permanent Employee.
- (C) Daily Wager.
- (D) None of the above.

Ans.: (B) Permanent Employee.

4) The main object of vouching is :

- (A) To prepare trial balance.
- (B) Conduct routine checking.
- (C) Verify authenticity & authority of transactions.
- (D) Checking of vouchers

Ans.: (D) Checking of vouchers

5) Valuation is the base of:

- (A) Verification.
- (B) Marketing.
- (C) Internal checking.
- (D) Vouching.

Ans. : (A) Verification.

6) The first auditor or auditors are appointed by :

- (A) Central Government.
- (B) Company Law Board.
- (C) Board of Directors.
- (D) Shareholders.

Ans. : (C) Board of Directors.

7) A number of checks & controls exercised in a business to ensure its efficient working is known as :

- (A) Internal check.
- (B) Internal control.
- (C) Internal audit.
- (D) Interim check.

Ans. : (A) Internal check

8) Voucher relates to :

- (A) Cash receipt.
- (B) Cash payment.
- (C) Credit transactions.
- (D) All the above.

Ans. : (D) All the above.

9) Internal check is meant for :

- (A) Prevention of frauds.
- (B) Detection of frauds.
- (C) Helping audit in depth.
- (D) Detection of errors.

Ans. : (C) Helping audit in depth.

10) Internal auditor is appointed by :

- (A) The management.
- (B) The shareholders.
- (C) The government.
- (D) The statutory body.

Ans. : (A) The management.

11) Auditing begins where ----- ends.

- (A) Selling.
- (B) Inventory valuation.
- (C) Accounting.
- (D) Purchases.

12) A good audit report must at least meet one of the following qualifications:

- (A) It should offer constructive and timely suggestions to the management.
- (B) It should not point out mistakes.
- (C) It should not be based on factual information.
- (D) It should not be based on balance sheet.

Ans. : (A) It should offer constructive and timely suggestions to the management.

13) The work of one clerk is automatically check by another clerk is called :

(A) Internal control.

(B) Internal check.

(C) Internal audit.

(D) None of the above.

Ans.: (B) Internal check.

14) The owners of the company are called:

(A) Debenture holders.

(B) Debtors.

(C) Shareholders.

(D) None of the above.

Ans. : (C) Shareholders.

15) Verification is :

(A) The art of recording the business transactions.

(B) An examination of the books of accounts.

(C) The act of establishing the accuracy of entries in the books of accounts.

Ans. : (C) The act of establishing the accuracy of entries in the books of accounts.

16) The main object of investigation is :

(A) To discover errors and frauds.

(B) To prevent errors and frauds.

(C) To verify statements.

(D) All the above.

Ans. :(D) All the above.

17) Internal controls and internal check are :

(A) One and the same.

(B) Different.

(C) Internal control includes internal check.

(D) None of the above.

Ans. : (C) Internal control includes internal check.

18) An auditor is like a :

(A) Watchman.

(B) Foolish dog.

(C) Mad dog.

(D) Watch dog.

Ans. : . (D) Watch dog.

19) Special audit is necessary for:

(A) Inefficient concern.

(B) Processing concern.

(C) Trading concern.

(D) Manufacturing concern.

Ans.: (A) Inefficient concern.

20) The company's auditor is expected to give:

(A) His expert opinion about the accounts.

(B) A factual position about the accounts.

(C) A critical review of the accounts.

(D) Financial assistance.

Ans.: (B) A factual position about the accounts.

21) Auditors of a joint stock company are appointed by :

(A) Directors of the company.

(B) Annual general meeting.

(C) Election at the annual general meeting.

(D) Debenture holders.

Ans.: (C) Election at the annual general meeting.

22) A company auditor can be removed by :

(A) Board of directors.

(B) Managing director.

(C) Any director.

(D) General Meeting.

Ans. : (D) General Meeting.

23) A vacancy caused by resignation of an auditor is filled by :

(A) Board of directors.

(B) Managing director.

(C) General meeting.

(D) Central government.

Ans. : (C) General meeting

24) Audit in depth means :

(A) Audit of each and every item.

(B) Intensive audit of each and every item.

(C) Intensive audit of few items.

(D) Audit of a few selected items.

Ans. : (B) Intensive audit of each and every item.

25) Concurrent audit is a part of :

(A) Internal check system.

(B) Continuous audit.

(C) Internal audit system.

(D) Final audit.

Ans. (C) Internal audit system.

26) Audit in depth is synonymous for:

- (A) Complete audit.
- (B) Completed audit.
- (C) Final audit.
- (D) Detailed audit.

Ans. : (D) Detailed audit.

27) Balance sheet audit included verification of :

- (A) Assets.
- (B) Liabilities.
- (C) Income & expenditure accounts where appropriate.
- (D) All of the above.

Ans. : (D) All of the above.

28) Which of the following statements is not true about continuous audit?

- (A) It is conducted at regular interval.
- (B) It may be carried out on daily basis.
- (C) It is needed when the organization has a good internal control system.
- (D) It is expensive.

Ans. : (C) It is needed when the organization has a good internal control system.

29) Which of the following is not a fact of EPA ?

- (A) Economic audit.
- (B) Efficiency audit.
- (C) Expenditure audit.
- (D) Effectiveness audit.

Ans.: (C) Expenditure audit.

30) Balance sheet does not include :

- (A) Verification of assets & liabilities.
- (B) Vouching of income & expense accounts related to assets and liabilities.
- (C) Examination of adjusting and auditing & closing entries.
- (D) Routine checks.

Ans.: (D) Routine checks.

31) When issuing unqualified opinion the auditor who evaluates the audit findings should be satisfied that the :

- (A) Amount of known miss-statement is documented in working papers.
- (B) Estimates of the total likely misstatement are less than materiality level.
- (C) Estimated of the total likely misstatement is more than materiality level.
- (D) Estimates of the total likely misstatement cannot be made.

Ans. : (B) Estimates of the total likely misstatement are less than materiality level.

32) Under check system principle of _____ is followed.

- (A) Division of labour

- (B) Division of work
- (C) Principle of scalar chain
- (D) Accountancy

.ANS : (A) Division of labour

33) This kind of audit is generally conducted between two annual audits.

- (A) Internal audit
- (B) Interim audit
- (C) Final audit
- (D) Continuous audit

Ans. : (B) Interim audit.

34) Before the work of audit is commenced, the auditor plans out the whole of audit work is known as –

- (A) Audit plan
- (B) Audit note
- (C) Audit risk
- (D) Audit program

Ans. : (D) Audit program.

35) Internal auditor is appointed by –

- (A) The management
- (B) The shareholders
- (C) The government
- (D) statutory body

Ans. : (A) The management.

36) The audit that is made compulsory under the statute is called –

- (A) Statuary audit
- (B) Partial audit
- (C) Complete audit
- (D) Continues audit

Ans. : (A) Statuary audit.

37) Who among the following can be appointed as the auditor of company?

- (A) A partner or the director of the company
- (B) A person of unsound mind
- (C) Mr. 'Y' who owes Rs.500 to company
- (D) Mr. 'Z' who holds the 'CA' Certificate

Ans. : Mr. 'Z' who holds the 'CA' Certificate.

38) ___ is documentary evidence by which the accuracy in the books of accounts may be proved.

- (A) Cheque
- (B) Receipt
- (C) Voucher

(D) Statement

Ans. : (C) Voucher.

39) Sale of Rs.50,000 to 'A' was entered as a sale to 'B'. This is an example of –

(A) Error of omission

(B) Error of commission

(C) Compensating error

(D) Error of Principle.

Ans. : (B) Error of commission.

40) In comparison to the independent auditor an internal auditor is more likely to be concerned with –

(A) Cost accountancy system

(B) Internal control system

(C) Legal compliance

D) Accounting system

Ans. : (B) Internal control system.

41) The audit program is prepared by –

(A) The auditor

(B) The client

(C) The audit assistants

(D) Auditor & his assistants

Ans. : (D) Auditor & his assistants.

42) Interim audit refers to –

(A) Examination of accounts continuously

(B) Examination of accounts intermittently

(C) Audit work to find out & check interim profits of a company

(D) Carrying on audit for bonus purposes at the end of year

Ans. : (C) Audit work to find out & check interim profits of a company .

43) A company auditor should see that the dividend is paid –

(A) After charging depreciation

(B) Without charging depreciation

(C) Out of capital

(D) None of the above.

Ans. : (A) After charging depreciation.

44) Errors of omission are –

(A) Technical errors

(B) Error of principle

(C) Compensating error

(D) none of these

Ans.: (A) Technical errors.

45) Vouching implies –

- (A) Inspection of receipts
- (B) Examination of vouchers to check authenticity of records
- (C) Surprise checking of accounting records
- (D) Examining the various assets

Ans. : (B) Examination of vouchers to check authenticity of records.

46) Undervaluation of stock is –

- (A) Technical error
- (B) Compensatory error
- (C) Error of principle
- (D) none of these

Ans. : (C) Error of principle.

47) Verification refers to –

- (A) Examination of journal & ledger
- (B) Examination of vouchers related to assets
- (C) Examining the physical existence & valuation of assets
- (D) Calculation of valuation of assets

Ans. : (C) Examining the physical existence & valuation of assets.

48) Valuation of fixed assets is based on the concept –

- (A) Going concern
- (B) Money measurement
- (C) Dual aspect
- (D) Cost concept.

Ans. : (A) Going concern.

49) “Auditor is not valuer.” This statement was stated in –

- (A) Kingston Cotton Mill Case
- (B) London & General Bank Case
- (C) Lee VS Neuchatel Co. LTD Case
- (D) London Oil Storage Co. LTD Case

Ans. : (A) Kingston Cotton Mill Case.

50) Floating assets are valued at –

- (A) Cost
- (B) Market price
- (C) Cost price or market price whichever is less
- (D) Cost less than depreciation

Ans. : (C) Cost price or market price whichever is less.

For UHBVN/DHBVN Candidates

(B) Latest Amended Sales Manual & Tariff Rates

1. Where supply lines of the Nigam are not existing in the areas where the supply is required and are not likely to be erected there within a reasonable time, then how the application of the consumer shall be disposed of?
 - a) By informing the consumer
 - b) By writing the words “ not accepted” in the service Register in red ink**
 - c) BY writing the words “ not feasible” in the consumer ledger
 - d) By writing the words “ not feasible” in the Sundry charges and allowances Register
2. In which form, Demand Notice is issued?
 - a) CS-1
 - b) CS-2
 - c) CS-4
 - d) CS-5**
3. what is the prescribed Performa of A& A form?
 - a) CS-1**
 - b) CS-2
 - c) CS-4
 - d) CS-5
4. How much length of service line is provided free of cost?
 - a) 200 feet
 - b) 100 feet**
 - c) 75 feet
 - d) 50 feet
5. which statement is incorrect in respect of exemption from the payment of departmental charges on the deposit works?
 - a) Departmental charges shall not be levied on the deposit works executed through MPLAD scheme
 - b) Departmental charges shall not be levied for the shifting of lines done on the request of HSIDC/HUDA
 - c) Religious societies and charitable trust are exempted from the payment of departmental charges
 - d) For the shifting of the lines on the request of the consumer**
6. what is the rate of application processing charges for the release of new connection upto 2 KW/
 - a) Rupee 25
 - b) Rupee 50**
 - c) Rupee 75
 - d) Rupee 100
7. What is the rate of application processing charges in case of connection above 2 KW?
 - a) 25 per KW subject to maximum of 20000/-**
 - b) 25 per KW subject to maximum of 25000/-
 - c) 50 per KW subject to maximum of 20000/-
 - d) 50 per KW subject to maximum of 25000/-
8. what is the rate of meter installation charges of single phase meter?
 - a) 100 per meter
 - b) 150 per meter**
 - c) 200 per meter
 - d) 300 per meter
9. what is the rate of meter cup board in case of connection is sought up to 2 KW under domestic category?
 - a) 200/-
 - b) 250/-**
 - c) 300/-
 - d) 400/-
10. how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 4 KW?

- a) 400/-
 - b) 500/-
 - c) 600/-**
 - d) 800/-
11. how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 6 KW?
- a) 1400/-**
 - b) 1500/-
 - c) 1600/-
 - d) 1800/-
12. what will be the amount of Advance consumption deposit in case of new connection of domestic category of 4 KW is sought?
- a) 6000**
 - b) 5000
 - c) 4000
 - d) 3000
13. How much departmental charges shall be recovered for carrying out the supervision of the works where the works to be carried out by the consumer/client as per the specification and guidelines?
- a) 10%
 - b) 6%
 - c) 4%
 - d) 1.5%**
14. by which date, standard cost data book is filed with the HERC every year for its approval?
- a) 31st December
 - b) 31st January**
 - c) 31 March
 - d) 30th November
15. Which authority is empowered to allow the change of site of connection?
- a) Authority competent to release the connection
 - b) Authority competent to disconnect the connection
 - c) Authority competent to raid the premises
 - d) Authority competent to sanction the estimates**
16. shifting of the site of the connection is allowed in case of
- a) Land acquired by the HUDA
 - b) Due to salinity of water
 - c) Due to failure of borewell
 - d) All of the above**
17. How much service connection charges shall be levied for single domestic supply of 2 KW connected load ?
- a) 200/-
 - b) 400/-**
 - c) 600/-
 - d) 800/-
18. How much service connection charges shall be levied for single domestic supply above 2 KW connected load?
- a) Rs. 500 Per KW**
 - b) Rs.200 Per KW
 - c) R.1000 per KW
 - d) None of the above
19. How much service connection charges per KW shall be charged on account of release of three phase domestic supply.
- a) Rs. 500 Per KW
 - b) Rs.1200 Per KW
 - c) R.1000 per KW**
 - d) Rs.1500 per KW
20. How much service connection charges per KW shall be charged on account of release of single phase Non-Domestic supply?
- a) Rs. 500 Per KW
 - b) Rs.1200 Per KW
 - c) R.1000 per KW**

- d) Rs.1500 per KW
21. How much service connection charges per KW shall be charged on account of release of three phase Non-Domestic supply?
- a) Rs.2000 Per KW**
- b) Rs.1200 Per KW
- c) R.1000 per KW
- d) Rs.1500 per KW
22. How much additional service line charges shall be paid by the consumer for loads upto 50 KW where the length of line exceeds 150 meters
- a) Rs.100 per meter
- b) Rs.125 per meter
- c) Rs.150 per meter
- d) Rs.175 per meter**
23. How much additional service line charges shall be paid by the consumer for loads in excess of 50 KW where the length of line exceeds 150 meters
- a) Rs.250 per meter**
- b) Rs.200 per meter
- c) Rs.225 per meter
- d) Rs.175 per meter
24. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Agriculture connection?
- a) 100 per KW**
- b) 200 per KW
- c) 750 per KW
- d) 1000 per KW
25. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Domestic supply connection?
- a) 100 per KW
- b) 200 per KW
- c) 750 per KW**
- d) 1000 per KW
26. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of HT.Industrial connection?
- a) 100 per KW
- b) 200 per KW
- c) 750 per KW
- d) 1000 per KW**
27. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Temporary Metered Supply?
- a) Two time of the rate of category in which temporary supply is required
- b) Three time of the rate of category in which temporary supply is required
- c) Four time of the rate of category in which temporary supply is required**
- d) Five time of the rate of category in which temporary supply is required
28. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Public Water Works?
- a) 1500 per KW**
- b) 1200 per KW
- c) 1250 per KW
- d) 1000 per KW
29. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Railways?
- a) 1500 per KW**
- b) 1200 per KW
- c) 1250 per KW
- d) 1000 per KW
30. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of street lighting?
- a) 1500 per KW
- b) 2000 per KW**
- c) 1250 per KW
- d) 1000 per KW

31. What is the rate of transmission charges applicable w.e.f. 01.04.2023?
- 60 paise
 - 50 paise
 - 45 paise
 - 41 paise**
32. what is the rate of additional surcharge payable by open access consumers applicable w.e.f 01.04.2023?
- 1.02 per KW
 - 1.04 per KW
 - 1.06 per KW
 - 0.78 per KW**
33. How much energy charges are payable by the consumer on account of sought of temporary connection at first time ?
- 2 time of energy charges of relevant category
 - 1.8 time of energy charges of relevant category
 - 1.5 time of energy charges of relevant category**
 - 1.3 time of energy charges of relevant category
34. How much fixed charges are payable by the consumer on account of sought of temporary connection at first time ?
- 2 time of fixed charges of relevant category
 - 1.8 time of fixed charges of relevant category
 - 1.5 time of fixed charges of relevant category
 - 1.2 time of fixed charges of relevant category**
35. How much energy charges are payable by the consumer on account of sought of extension in the period of temporary connection ?
- 2 time of energy charges of relevant category**
 - 1.8 time of energy charges of relevant category
 - 1.5 time of energy charges of relevant category
 - 1.3 time of energy charges of relevant category
36. How much fixed charges are payable by the consumer on account of sought of extension in the period of temporary connection?
- 2 time of fixed charges of relevant category**
 - 1.8 time of fixed charges of relevant category
 - 1.5 time of fixed charges of relevant category
 - 1.2 time of fixed charges of relevant category
37. Fish farming units connected on AP feeders shall continue to be billed on _____.
- AP Subsidized tariff**
 - AP Non-subsidized tariff
 - Agro Industries
 - None of the above
38. what is the rate of tariff for the eligible Gaushala subject to payment of subsidy by the State Government?
- Rs.2 per KW**
 - Rs.3 Per KW
 - Rs.4 Per KW
 - Rs.4.5 per KW
39. What is the rate of tariff for electricity crematorium ?
- Rs.2 per KW
 - Rs.3 Per KW
 - Rs.4 Per KW
 - Rs.2.75 per KW**
40. How much KW is allowed to cover up in the Agro Industries?
- 15 KW
 - 20 KW**
 - 25 KW
 - 30 KW
41. what will the rate of tariff for Advocates Chamber?
- Rs.6.62 per KWH**
 - Rs.6.66 per KWH
 - Rs.6.65 per KWH
 - Rs.6.64 per KWH

42. What is the rate of surcharge for arc furnace/steel rolling mills in case the supply is at 11 KV including open access Power?
- 15 paise per unit
 - 20 paise per unit
 - 30 paise per unit**
 - 40 paise per unit
43. what is grace period, where the electricity bill is issued through spot billing in case of monthly billing?
- 7 days**
 - 10 days
 - 14 days
 - 17 days
44. what is grace period, where the electricity bill is issued through spot billing in case of Bi-monthly billing?
- 7 days
 - 10 days**
 - 14 days
 - 17 days
45. what is grace period, where the electricity bill is issued to HSVP authorities?
- 17 days
 - 10 days
 - 14 days
 - 30 days**
46. what is the rate of electricity, where domestic consumer is billed for 90 units in a month
- Rs.2.00 per unit
 - Rs.2.50 per unit**
 - Rs.2.75 per unit
 - Rs.4.50 per unit
47. what is the rate of electricity, where domestic consumer is billed for 115 units in a month
- Rs.2.00 per unit
 - Rs.2.50 per unit
 - Rs.2.75 per unit**
 - Rs.4.50 per unit
48. which authority is competent to effect the change of name in respect of LT connections?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer**
49. Which authority is competent to effect the change of name in respect of HT connections?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer**
 - Sub-Divisional officer
50. What is the time limit fixed for change of name in respect of electricity connection?
- 7 days**
 - 10 days
 - 15 days
 - 20 days
51. What will be amount of consumption security in case of re-connection of a service line on second default?
- Two time of normal rates**
 - Three time of normal rates
 - Four time of normal rate
 - Not applicable
52. What will be amount of consumption security in case of re-connection of a service line on third default?
- Two time of normal rates

- b) **Three time of normal rates**
 c) Four time of normal rate
 d) Not applicable
53. What will be amount of consumption security in case of re-connection of a service line on fourth default?
 a) Two time of normal rates
 b) Three time of normal rates
 c) Four time of normal rate
 d) **No re-connection is allowed**
54. Which authority has the full power to sanction the dismantlement of service connection ?
 a) Sub-Divisional officer
 b) Divisional officer
 c) Superintending engineer
 d) **Chief Engineer**
55. which authority has the full power to approve the reduction in service line charges of an existing consumer when his service line is tapped off for giving supply to some other consumer?
 a) Sub-Divisional officer
 b) **Divisional officer**
 c) Superintending engineer
 d) Chief Engineer

Sr No	Question		
56	What tariff will be levied to an HT connection for Steel Rolling Mill with Supply at 33 KVA		
	a)	6.95	
	b)	6.35	
	c)	6.55	
	d)	None of the above	
	Ans	C	
57	What Fixed Charges will be levied for the Month of January 2022, in case of an HT Connection with SL 170 KW and CD 178 KVA		
	a)	30349	
	b)	29933	
	c)	29370	
	d)	None of the above	
	Ans	B	
58	What Energy Charges will be levied will be levied in case of a DS connection with 2 KW and units 1700 in January 2022		
	a)	12070	
	b)	10995	
	c)	12699	
	d)	None of the above	
	Ans	A	
59	What is the rate of Fixed Charges in case of Street Light Connection with SL 20.01 KW		
	a)	180 per KW	
	b)	195 Per KW	
	c)	165 Per KW	
	d)	None of the above	
	Ans	D	

60	What Fixed Charges will be levied in case of an LT Connection with SL 17 KW and MDI 21.25 KW for July 2022		
	a)	3353	
	b)	2772	
	c)	0	
	d)	None of the above	
	Ans	B	
61	What Fixed Charges will be levied in case of an LT Connection with SL 7 KW and MDI 11.93 KW for July 2022		
	a)	1556	
	b)	1945	
	c)	1957	
	d)	None of the above	
	Ans	D	
62	What Energy Charges Rate will be applicable in case of an DS Connection with SL 7 KW and 23 units from 01-07-2022 to 13-07-2022		
	a)	2	
	b)	6.25	
	c)	7.1	
	d)	None of the above	
	Ans	A	
63	What MMC will be levied in case of Public Health Connection with SL 19 KW and MDI 22 KW for the M/o July 2022		
	a)	4036	
	b)	3229	
	c)	3486	
	d)	None of the above	
	Ans	D	
64	What Energy Charges will be levied in case of an NDS connection with SL 2 KW with 411 KWh, 457 KVAh for July 2022		
	a)	2902	
	b)	2610	
	c)	0	
	d)	None of the above	
	Ans	A	
65	What Penalty will be charged if the MDI of an HT consumer is found to be 229 KVA against the SL of 200 KW and CD of 220 KVA		
	a)	25% of EC+FSA+FC+PLEC	
	b)	25% of EC+FSA+FC	
	c)	0	
	d)	None of the above	
	Ans	C	

66	What Rate of ED will be charged in case of a NDS connection with SL 17 KW, MDI 23.5 KW, KWH of 711 and KVAH of 1695 Units in July 2022		
	a)	0.10 paise Per KWh	
	b)	0.10 paise Per KVAh	
	c)	10% of EC+FSA=FC	
	d)	None of the above	
	Ans	A	
67	What Rate Fixed Charges will be levied in case of Crematorium with SL 29.7 KW and MDI 44 KW for July 2022		
	a)	7907	
	b)	9883	
	c)	0	
	d)	None of the above	
	Ans	C	
68	What is the Rate of Municipal Tax and what is it calculated on?		
	a)	2% of EC+FSA+FC	
	b)	2% of EC+FSA	
	c)	2% of EC+FSA+FC+ED	
	d)	None of the above	
	Ans	A	
69	What is the Rate of Late Payment Surcharge in case of HT Connections		
	a)	1.50%	
	b)	3.50%	
	c)	2%	
	d)	None of the above	
	Ans	A	
70	What will be Billing MF if meter MF is x1, CT Ration 200/-5 and Meter Ratio is - 5/10		
	a)	2	
	b)	40	
	c)	20	
	d)	None of the above	
	Ans	B	
71	What is the Rate of Fixed Charges in case of a DS Connections with SL 18 KW with MDI 27 KW and Units 1799 KWh?		
	a)	Rs 75 per KW	
	b)	Rs 115 per KW	
	c)	0	
	d)	None of the above	
	Ans	C	

72	What is billing Schedule Period for AP Connections		
	a)	Monthly	
	b)	4 Months	
	c)	Bimonthly	
	d)	None of the above	
	Ans	B	
73	What will be Difference of Units Chargeable if a meter is declared slow by 33 % and Last One Year consumption is 19400 Units		
	a)	39388	
	b)	9555	
	c)	28955	
	d)	None of the above	
	Ans	B	
74	What will be Units Adjustable if a meter is declared Fast by 27 % and Last Six Months consumption is 8400 Units		
	a)	1786	
	b)	2268	
	c)	1495	
	d)	None of the above	
		A	
75	What category tariff will be leviable to a Petrol Pump		
	a)	PH	
	b)	Temporary Supply	
	c)	NDS	
	d)	BS	
	Ans	C	
76	What tariff will be leviable for Yard Lighting of 5 KW in a Factory		
	a)	Street Light	
	b)	LT	
	c)	NDS	
	d)	HT	
	Ans	D	
77	At what Load will Fixed Charges be leviable to an HT Connection with SL 100 KW, CD 101 KVA and MDI 105 KVA and KVAH as 24567 and KWH as 23654 for June 2022		
	a)	16500	
	b)	16665	
	c)	17325	
	d)	None of the above	
	Ans	B	

78	What tariff will be applicable to a connection supply to a Temple		
	a)	NDS	
	b)	BS	
	c)	DS	
	d)	None of the above	
	Ans	C	

TOPIC:- REVENUE

QNo.1 FSA should not be recovered from the Non-AP consumers whose monthly consumption is less than _____.

- a) 100 Units
- b) 150 Units
- c) 200 Units
- d) 250 Units

Ans C

QNo.2. what is the rate of FSA with effect from 1st April, 2023?

- a) Nil
- b) 47 paise
- c) 37 paise
- d) 57 paise

Ans B

QNo.3 FSA as per sale circular Ufsa-02/2023 is applicable upto _____.

- a) 31st March,2024
- b) 31st December,2024
- c) 31st May,2024
- d) 30th June,2024

Ans D

QNo.4 FSA as per sale circular Ufsa-02/2023 is applicable on all categories except_____.

- a) Domestic
- b) Low tension
- c) High tension
- d) Agriculture.

Ans D

QNo.5 what is the rate of interest for staff security/consumption security deposit for the FY-2023-24 as per latest sale circular?

- a) 6.75%
- b) 6.65%
- c) 6.55%
- d) 6.45%

Ans A

QNo.6 The interest accrued during the year shall be adjusted in the consumer,s bill for the _____billing cycle of the ensuing financial year.

- a) Second
- b) First
- c) Third
- d) Fourth

Ans A

QNo.7 In case, the interest accrued during the year is not adjusted in the consumer bill for the first billing cycle of the ensuing financial year, the Nigam shall be liable to pay interest @_____ for the period for which the payment of interest accrued is delayed.

- a) 12%
- b) 15%
- c) 18%
- d) 21%

Ans C

QNo.8 what tariff is applicable for 50 units per month under domestic category as per latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH

d) 525 KWH

Ans A

QNo.9 what tariff is applicable for 90 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans B

QNo.10 what tariff is applicable for 110 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans C

QNo.11 what tariff is applicable for 151 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans D

QNo.12 what tariff is applicable for 250 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans D

QNo.13 what tariff is applicable for 251 units per month under domestic category as per the latest sale circular?

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans B

QNo.14 what tariff is applicable for 499 units per month under domestic category as per the latest sale circular?

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans B

QNo.15 what tariff is applicable for 500 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans B

QNo.16 what tariff is applicable for 501 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans C

QNo.17 what tariff is applicable for 799 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

- c) 710 KWH
- d) 275 KWH

Ans C

QNo.18 what tariff is applicable for 800 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

QNo.19 what tariff is applicable for 801 units per month under domestic category as per the latest sale circular

- a) 525 kWH
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

QNo.20 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 50 units and load is upto 2 KW?

- a) Rs.115
- b) Rs.125
- c) Rs.135
- d) Rs.145

Ans A

QNO.21 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 2 KW?

- a) Rs.115
- b) Rs.125
- c) Rs.135
- d) Rs.145

Ans A

QNO.22 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans A

QNO.23 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 101 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

QNO.24 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 501 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

QNO.25 which categories are not merged with LT supply tariff?

- a) Non-domestic
- b) Independent Hoarding
- c) Decorative lighting
- d) DMRC

Ans D

QNo.26 HT supply is started from _____

- a) 25 KW
- b) 50 KW
- c) Above 50 KW
- d) 35 KW

Ans C

QNo.27 what is the rate of fixed charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans B

QNo.28 what is the rate of Monthly Minimum charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans A

QNo.29 What tariff is applicable in case of HT consumer when the supply at 11 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans B

QNo.30 What tariff is applicable in case of HT consumer when the supply at 33 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans C

QNo.31 What tariff is applicable in case of HT consumer when the supply at 66 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

QNo.32 What tariff is applicable in case of HT consumer when the supply at 132 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

QNo.33 What tariff is applicable in case of HT consumer when the supply at 220 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans D

QNo.34 What tariff is applicable in case of HT consumer when the supply at 400 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans A

QNo.35 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 11 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans B

QNo.36 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 33 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans C

QNo.37 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 66 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans C

QNo.38 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 132 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans C

QNo.39 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 220 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans D

QNo.40 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 400 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans A

QNo.41 LT supply is considered upto _____.

- a) 20 KW
- b) 25 KW
- c) 45KW
- d) 50 KW

Ans D

QNo.42 what is the rate of tariff in case of Agro-industries having load upto 20 KW

- a) 425/KWh
- b) 475/Kwh
- c) 525/Kwh
- d) 600/Kwh

Ans B

QNo.43 what is the rate of fixed charges in case of Agro-industries having load upto 20 KW?

- a) 425/KWh
- b) 475/Kwh
- c) Nil
- d) 600/Kwh

Ans C

QNo.44 what is the rate of Monthly Minimum charges in case of Agro-Industries having load upto 20 KW?

- a) 425/KWh
- b) 475/Kwh
- c) Nil
- d) 600/Kwh

Ans D

QNo.45 what is the rate of energy charges in case of LT supply is upto 10 KW?

- a) 635/Kvah
- b) 665/Kvah
- c) 640/Kvah
- d) Nil

Ans A

QNo.46 what is the rate of energy charges in case of LT supply is above 10 KW and upto 20 KW?

- a) 635/Kvah
- b) 665/Kvah
- c) 640/Kvah
- d) Nil

Ans B

QNo.47 what is the rate of energy charges in case of LT supply is above 20 KW and upto 50 KW?

- a) 635/Kvah

- b) 665/Kvah
- c) 640/Kvah
- d) Nil

Ans C

QNO.48 what is the rate of fixed charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNO.49 what is the rate of fixed charges in case of LT consumer having load above 10 KW & upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNO.50 what is the rate of fixed charges in case of LT consumer having load above 20 KW & upto 50 KW?

- a) 160/KW of 80% of the connected load
- b) 185/KW of 80% of the connected load
- c) Nil
- d) 235/KW of 80% of the connected load

Ans A

QNO.51 what is the rate of Monthly Minimum charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

QNO.52 what is the rate of Monthly Minimum charges in case of LT consumer having load above 10 KW and upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

QNO.53 what is the rate of Monthly Minimum charges in case of LT consumer having load above 20 KW and upto 50 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNO.54 Agro-Industries does not include _____

- a) Pack house, grading, packing
- b) Honey bees, Honey processing, tissue culture
- c) Fish farming, poultry farm, pig farm
- d) Cultivation, sowing

Ans D

QNo.55 what is the rate of tariff in case of Public water works?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.56 what is the rate of tariff in case of Lift Irrigation?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.57 what is the rate of tariff in case of MITC?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.58 what is the rate of tariff in case of street lighting?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.59 what is the rate of transmission charges payable by DICOM to HVPNL during the FY-2023-2024?

- a) 31 paise
- b) 41 paise
- c) 51 paise
- d) 61 paise

Ans B

QNo.60 The additional surcharge payable by open access consumer shall be @ _____ during the FY-2023-24?

- a) 0.58/KWH
- b) 0.68/KWH
- c) 0.78/KWH
- d) 0.48/KWH

Ans C

QNo.61 what is the rate of cross-subsidy surcharge in case of HT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans A

QNo.62 what is the rate of cross-subsidy surcharge in case of Bulk supply (other than DS) during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans B

QNo.61 what is the rate of cross-subsidy surcharge in case of LT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans C

QNo.62 what is the rate of wheeling charges payable by the open access consumers in case of HT Industry during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans A

QNo.63 what is the rate of wheeling charges payable by the open access consumers in case of LT during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans B

QNo.64 The embedded open access consumers of the Discoms drawing power at 66 KV or above imposes cost which is being borne by the Discoms. Hence, besides the intra-state transmission losses as determined by the commission for FY-2023-24 in the ARR/Tariff order of HVPNL, such open access

consumers shall also be liable to pay the distribution system network cost as determined i.e _____ per unit , till such time they are the consumers of the distribution licensees.

- a) 0.86 per unit
- b) 0.58 per unit
- c) 0.61 per unit
- d) 0.65 per unit

Ans B

QNO.65 Green Energy premium shall be Rs. _____ per unit for solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.30 per unit
- b) 2.30 per unit
- c) 3.30 per unit
- d) 2.20 per unit

Ans B

QNO.66 Green Energy premium shall be Rs. _____ per unit for Non-solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.00 per unit
- b) 2.00 per unit
- c) 3.00 per unit
- d) 4.00 per unit

Ans A

QNo.67 Cash collection limit for theft penalty amount has been enhanced to Rs. _____.

- a) One lacs
- b) Fifty thousand
- c) One lac fifty thousand
- d) Two lacs

Ans D

QNo.68 what is the rate of tariff in case of railway traction when supply is at 11KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

QNo.69 what is the rate of tariff in case of railway traction when supply is at 33 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans B

QNo.70 what is the rate of tariff in case of railway traction when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.71 what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.72 what is the rate of tariff in case of railway traction when supply is at 220 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans D

QNo.73 what is the rate of tariff in case of railway traction when supply is at 400 KV?

- a) 625/KVAh
- b) 655/KVAh
- c) 645/KVAh

d) 635/KVAh

Ans A

QNo.74 what is the rate of tariff in case of DMRC when supply is at 66 KV?

a) 665/KVAh

b) 655/KVAh

c) 645/KVAh

d) 635/KVAh

Ans C

QNo.75 what is the rate of tariff in case of railway traction when supply is at 132 KV?

a) 665/KVAh

b) 655/KVAh

c) 645/KVAh

d) 635/KVAh

Ans C

QNo.76 What is the rate of tariff in case of Bulk supply at LT ?

a) 650/KVAh

b) 640/KVAh

c) 630/KVAh

d) 620/KVAh

Ans A

QNo.77 What is the rate of tariff in case of Bulk supply at 11KV ?

a) 650/KVAh

b) 640/KVAh

c) 630/KVAh

d) 620/KVAh

Ans B

QNo.78 What is the rate of tariff in case of Bulk supply at 33 KV ?

a) 650/KVAh

b) 640/KVAh

c) 630/KVAh

d) 620/KVAh

Ans C

QNo.79 What is the rate of tariff in case of Bulk supply at 66 KV ?

a) 650/KVAh

b) 640/KVAh

c) 630/KVAh

d) 620/KVAh

Ans D

QNo.80 What is the rate of tariff in case of Bulk supply at 132 KV ?

a) 650/KVAh

b) 640/KVAh

c) 630/KVAh

d) 620/KVAh

Ans D

QNo.81 What is the rate of tariff in case of Bulk supply at 220 KV ?

a) 615/KVAh

b) 640/KVAh

c) 630/KVAh

d) 620/KVAh

Ans A

QNo.82 Fixed charges for HT supply and Bulk supply category are in _____ of contract demand.

a) KWH

b) KVA

c) MVA

d) KW

Ans B

QNo.83 Tariff for the eligible Gaushalas shall be subject to payment of subsidy by the state government, in case of non payment of subsidy a tariff equivalent to _____ tariff , as determined in the tariff order shall be applicable.

a) Domestic

b) Non-Domestic

c) Low tension

d) Agro-Industries

Ans A

QNo.84 The tariff for places of worship shall be single part tariff equivalent to the _____.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

QNo.85 The AP Tube-well tariff determined by the Commission _____ of the electricity Act,2003 shall be levied by the Discom in case the Government does not pay subsidy in accordance with the provisions of Section 65 of Electricity Act,2003.

- a) u/s 42
- b) u/s 52
- c) u/s 62
- d) u/s 72

Ans C

QNo.86 Fish farming units connected on AP feeders shall continue to be billed on _____ subsidized tariff.

- a) Domestic
- b) AP
- c) Agro Industries
- d) FPO

Ans A

QNo.87 which families comes under **Antyodaya Families** ?

- a) Income upto Rs.200000/-
- b) Income upto Rs.100000/-
- c) Income upto Rs.150000/-
- d) Income upto Rs.125000/-

Ans B

QNo.88 All Antyodaya families whose average monthly consumption of electricity is or was upto _____ units would be eligible to receive benefits under the Antyodaya scheme.

- a) 100 units
- b) 125units
- c) 150 units
- d) 200 units

Ans C

QNo.89 The eligible Antyodaya families shall also be given opportunity to settle their disputes with DISCOMS by paying _____ of the disputed amount

- a) 10%
- b) 25%
- c) 50%
- d) 100%

Ans B

QNo.90 The pre-paid smart metering Regulation,2022 is not applicable on the following category of consumer?

- a) Domestic
- b) Low Tension
- c) Agriculture
- d) High tension

Ans C

QNo.91 what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of domestic consumer?

- a) 100 per KW
- b) 750 Per KW
- c) 500 Per KW
- d) Not applicable

Ans D

QNo.92 what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of Agriculture consumer?

- a) 100 per KW
- b) 750 Per KW
- c) Not applicable
- d) 500 Per KW

Ans C

QNo.93 The consumer can recharge his prepaid smart meter account as and when required in multiples of Rs. _____ as per the multi recharge facilities/options being provided by the DISCOMS.

- a) 10
- b) 100
- c) 1000
- d) Not applicable

Ans B

QNo.94 Disconnection on low balance in prepaid meter shall be deemed to be _____ disconnection.

- a) Permanent disconnection
- b) Temporary disconnection
- c) Not to be deemed disconnected
- d) None of the above

Ans B

QNo.95 Licensee is required to complete the exercise of audit of relevant consumer's accounts within _____ from the date of consumer switching over from post –paid to prepaid facility.

- a) Three months
- b) Six months
- c) Nine months
- d) Twelve months

Ans B

QNo.96 In case the prepaid smart meter installed by the licensee get damaged due to overloading or any other reason attributable to consumer, the same shall be replaced at the cost of the _____.

- a) Nigam
- b) HERC
- c) Consumer
- d) Relative

Ans C

QNo.97 Prepaid smart meter means a smart meter conforming to relevant IS which facilitates use of electricity only after _____.

- a) Advance consumption security deposit
- b) Advance payment
- c) Advance consumer security
- d) Advance Interest

Ans B

QNo.98 In case of theft of energy, the eligible consumers under **Antyodaya Families** shall have to pay the following

- a) 100% of the compounding amount in one go
- b) 50% of the assessment amount in 3 interest free installment
- c) None of the above
- d) Both a or b

Ans D

QNo.99 _____ of the principal amount as on the cut-off date shall be waived off under Antyodaya Families scheme.

- a) 20%
- b) 25%
- c) 50%
- d) 40%

Ans C

QNo.100 _____ comprising the defaulting amount of eligible families under Antyodaya families' scheme shall be waived off completely.

- a) FSA
- b) Surcharge
- c) Municipal tax
- d) Meter rent

Ans B

(C) Punjab Budget Manual for All HPU's

Questions/Answers	
1. The Receipt and disbursement of State Govt. are shown in how many parts.	
(a) 2	
(b) 3	
(c) 5	
(d) 4	
2. The main divisions of the consolidated funds are.	
(a) Revenue Accounts	
(b) Capital Accounts	
(c) Debt	
(d) All above.	
3. The budget framed by the Department of Finance is submitted to.	
(a) Chief Secretary	
(b) Chief Minister	
(c) Legislative assembly	
(d) Lok Sabha	
4. In which articles of the constitution appropriation bill is submitted	
(a) 104	
(b) 156	
(c) 200	
(d) 204	
5. What is the duration of budget year.	
(a) 1 st April to 31 st March	
(b) 1 st Jan to 31 st December	
(c) 1 st July to 30 th June	
(d) 1 st October to 30 th September.	
6. In Form B.M – 2 the Head of Department will round off figures under each item to the nearest.	
(a) Hundred	
(b) Thousand	
(c) Lakhs	
(d) Crores	
7. The revised estimates are prepared from the following	
(a) Statement of surrenders	
(b) Statement of Loans.	
(c) Statement of Salary.	
(d) Statement of Capital Expenditure.	
8. Budget includes following documents presented by Finance Minister to the legislature	
(a) Schedule of New Expenditure	
(b) Finance Minister Speech	
(c) Annual Financial Statement	
(d) All of above.	
9. Memorandum explanatory of budget is prepared by.	
(a) Financial Commissioner	
(b) Finance Secretary	
(c) Finance Minister	
(d) Controller of Finance.	
10. After the presentation of budget to the legislature a copy of the budget shall be supplied to.	
(a) Lok Sabha	
(b) Ministry of Expenditure Govt. of India.	

(c) Ministry of Finance Govt. of India.
(d) Niti Aayog
11. Vidhan Sabha has power for any demand moved by the Minister-in-charge.
(a) Assent
(b) Refuse
(c) Assent subject to reduction
(d) Any from the above.
12. Returns of estimated and actual collection will be submitted in following Form.
(a) B.M-27
(b) B.M-25
(c) B.M-28
(d) B.M-24
13. All withdrawal from the treasury bill shall be entered in the ____.
(a) Claim Register
(b) Treasury Payment Register
(c) Bill Register
(d) Party Register.
14. Progress of expenditure against the grant from loan & advances will be submitted to Department of Finance on basis.
(a) Monthly
(b) Quarterly
(c) Yearly
(d) Half yearly
15. The committee on estimates presents its report the
(a) Council of Minister
(b) Chief Minister
(c) Vidhan Sabha
(d) Lok Sabha
16. Cash Balances includes
(a) Cash in treasuries
(b) Deposit with reserve bank
(c) Remittances in transit foreign
(d) All of above
17. Inter Govt. adjustment accounts includes
(a) Adjusting account between Central & State Govt.
(b) Adjusting account with defence.
(c) Inter State Suspense account.
(d) All of above.
18. The budget estimates of the current includes.
(a) Revised estimates of the current year.
(b) 12 months actual of the last previous year.
(c) Recognizable regularity in past year figures
(d) All of the above.
19. The following officers are jointly responsible for reconciliation of accounts.
(a) Head of Department & Accountant General
(b) Head of Department & Finance Secretary
(c) Head of Department & Financial Commissioner
(d) Accounts Officer of respective department & Finance Department.
20. Exchange variation include in the following object class.
(a) 1 – Personal Services & Benefit
(b) 2 – Administrative expenses
(c) 4 - Grant
(d) 5 – Other Expenditure

21. Subsidies include in the following object class.
(a) 1 – Personal Services & Benefit
(b) 2 – Administrative expenses
(c) 4 - Grant
(d) 5 – Other Expenditure
22. Rent Rate & Taxes includes in the following object class.
(a) 1 – Personal Services & Benefit
(b) 2 – Administrative expenses
(c) 4 - Grant
(a) 5 – Other Expenditure
23. _____ Number of each plan scheme should be mentioned while submitting the schedule and memorandum.
(a) Code
(b) Serial
(c) File
(d) Sequence No.
24. All income claimable is claimed, realized and paid in treasury is the duty of
(a) Head of Department
(b) Section Officer
(c) Collecting Officer
(d) Accounts Officer.
25. All amount remitted to the treasury shall be entered in a _____ book.
(a) Remittance
(b) Payment
(c) Expenditure
(d) Accounts
26. Divisional Officer register and Account of Expenditure is prepared in form.....
(a) BM-37
(b) BM-34
(c) BM-38
(d) BM-39
27. Monthly account expenditure prepared in form.....
(a) BM-27
(b) BM-28
(c) BM-29
(d) BM-30
28. Estimate of interest on loans and advances is prepared in form.....
(a) BM-2
(b) BM-3
(c) BM-4
(d) BM-5
29. In case of doubt or dispute for any particular recovery for classification is to be decided by.....
(a) Department of finance
(b) Council of ministers
(c) Comptroller & Auditor General of India
(d) Head of Department
30. Recoveries by one department from another department of the State Government is treated as....
(a) Deduction from gross expenditure
(b) Deduction from gross revenue
(c) Addition in gross expenditure
(d) Addition in gross revenue
31. Recoveries from private persons or bodies and Government outside India is treated as.....

(a) Expenditure
(b) Revenue
(c) Deduction from expenditure
(d) Deduction from revenue
32.Recoveries represents debit to another Government of expenditure is treated as.....
(a) Revenue
(b) Expenditure
(c) Deduction from expenditure
(d) Deduction from revenue
33.Source of financing under budget includes the following
(a) Demand number
(b) Account head
(c) Plan expenditure
(d) All of above
34.The list of major work should be submitted separately from the list of
(a) Plan expenditure
(b) Non-plan expenditure
(c) Minor work
(d) Revenue expenditure
35.No project should be included in major work until approval from.....
(a) Administrative
(b) Finance
(c) Council of ministers
(d) Head of Department
36.The schedule of new expenditure are submitted by Department of finance for consideration to.....
(a) Council of Ministers
(b) Chief Minister
(c) Legislature
(d) Lok Sabha
37.The application for re-appropriation by Public Work department in form no.....
(a) BM-32
(b) BM-33
(c) BM-34
(d) BM-35
38.Contingency fund covered by article
(a) 282
(b) 283
(c) 284
(d) 267

39. In how many parts, the receipts and disbursements of the state Government are shown ?
- Three Parts
 - Four Parts
 - Five Parts
 - None of the above
40. Which terms shall be used for all revenues received by a State Government, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all money received by that government in repayment of loans?
- Public Accounts of state
 - Contingency fund of state
 - consolidated fund of state
 - Misc. Fund of state

41. Which term shall be used to establish the fund which is of the nature of an imprest and enables the executive government to meet unforeseen expenditure pending its authorisation by the legislature by law?
- Public Accounts of state
 - Contingency fund of state
 - consolidated fund of state
 - Misc. Fund of state
42. Which term shall be used for the receipts and disbursements, such as deposits, reserve funds, remittances etc which do not form part of the consolidated fund of state and are not subject to a vote by the legislative assembly.
- Public Accounts of state
 - Contingency fund of state
 - consolidated fund of state
 - Misc. Fund of state
43. _____ is known as statement of estimated receipts and expenditure of the state for that year.
- Annual Financial Statement
 - Budget
 - Both a and b
 - Annual Revenue statement
44. In how many parts, consolidated fund of the state is divided?
- One
 - Two
 - Three
 - Four
45. In how many parts, Public Account of state is divided?
- Debit and deposits , remittance
 - Revenue, capital
 - Debts, loans & Advances
 - Charged , voted
46. By Which authorities, the schedule of new expenditure are two fold scrutinized?
- Head of the department , Administrative Department
 - Finance department, Council of Ministers
 - Finance Department , Administrative Department
 - None of the above
47. Which terms shall be used for the bill introduced after the grant have been made by the assembly to provide for the appropriation out of the consolidated fund of state , of all moneys required to meet the grant made by Assembly and the expenditure changed upon the consolidated fund of the state.?
- Administrative approval
 - Appropriation bill
 - Exceptional Grant
 - Detailed estimate
48. _____ means authority responsible for the control of receipts and expenditure
- Controlling officer
 - Head of the Department
 - Administrative Department
 - Finance department
49. Which term shall be used for the consolidated estimates prepared by the Finance department from the estimates of ordinary expenditure combined with the schedules of new expenditure, list of major and minor works, list of anticipated excess and surrenders?
- Departmental Estimates
 - Detailed Estimates
 - Detailed Head
 - None of the above
50. Which term shall be used for the estimates of the Income and ordinary expenditure of a department, submitted to the finance department as the material on which to base its estimates?
- Departmental Estimates
 - Detailed Estimates

- c) Detailed Head
 - d) None of the above
51. Which term shall be used for a grant voted by the legislative assembly to meet the expenditure which at close of the year is found, through the appropriation account to have been incurred in excess of the authorized expenditure under a grant?
- a) Exceptional Grant
 - b) Supplementary grant
 - c) Token Grant
 - d) Excess Grant
52. Which term shall be used for a grant made by the legislative assembly for an exceptional services which forms no part of the current service of any financial year?
- a) Exceptional Grant
 - b) Supplementary grant
 - c) Token Grant
 - d) Excess Grant
53. _____ means the sum allotted to any unit of Appropriation as it stands on any particular date after it has been modified by re-appropriation or supplementary appropriation sanctioned by the competent authority.
- a) Supplementary appropriation
 - b) Re-appropriation
 - c) New services
 - d) Modified Appropriation
54. Which term shall be used for a service, expenditure on which is not contemplated in the schedule of authorized expenditure for the year and for which a reference to the legislature should be made?
- a) New Service
 - b) Modified Appropriation
 - c) Re-appropriation
 - d) Supplementary appropriation
55. _____ means the transfer of savings under the appropriations for unit of appropriation to meet excess expenditure anticipated under another unit.
- a) Appropriation
 - b) Re-appropriation
 - c) Supplementary appropriation
 - d) Final appropriation
56. Which term shall be used for a division of the appropriation for a primary unit and where definitely prescribed by the finance department appears in the accounts maintained by the Accountant-General?
- a) Primary Unit of appropriation
 - b) Secondary unit of appropriation
 - c) Supplementary appropriation
 - d) Final appropriation
57. Which term shall be used for the grant voted by the legislative assembly on a supplementary statement of expenditure presented to it within the current financial year?
- a) Demand for grant
 - b) Exceptional Grant
 - c) Supplementary grant
 - d) Token Grant
58. _____ means an addition to the amount included in the schedule or in a supplementary schedule of authorized expenditure.
- a) Supplementary appropriation
 - b) Supplementary grant
 - c) Supplementary statement of expenditure
 - d) Supplementary appropriation bill
59. Which term shall be used for a demand made to the legislative assembly for a nominal sum when it is proposed to meet from the savings within the grant expenditure which as constituting a new services not contemplated in the budget of the year may not be incurred without the specific vote of the assembly.
- a) Vote of account
 - b) Vote of credit
 - c) Demand for grant
 - d) Token Demand

60. _____ is a proposal made to the legislature on the recommendation of the Governor for appropriation out of consolidated fund of state for expenditure other than charged.
- Vote of account
 - Vote of credit
 - Demand for grant
 - Token Demand
61. Where the re-appropriation is allowed?
- From voted to Charged expenditure or vice versa
 - From Plan to Non-Plan or vice versa
 - From Capital to Revenue or vice versa
 - Within the same grant
62. Where the re-appropriation is not allowed?
- Within the same grant
 - Before the close of the financial year
 - From Capital to Revenue or vice versa
 - Where it is expected to make the saving under any unit of appropriation
63. Which expenditure are not covered under charged Expenditure?
- Pay and allowance of governor, speaker, Dy.Speaker
 - Pay and allowance of judges of high court
 - Any sum payable on account of court order, arbitration or decree
 - Pay and allowances of the employee of secretariat
64. Which expenditure are not covered under voted expenditure?
- Any sum payable on account of court order, arbitration or decree
 - Pay and allowances of the employee of secretariat
 - Pay and allowance of the staff of the Power department
 - Payment on account of expenditure incurred on capital works in the Power department
65. What do you mean by technical sanction?
- Sanction of the competent authority to a properly detailed estimate of the cost of a work of construction or repair
 - Detailed estimates of receipts and expenditure of the financial year
 - Amount voted by the legislative assembly in respect of a demand for grant
 - Lowest account head for which a specific appropriation is placed at the disposal of the spending authority
66. Which term shall be used for a grant made by the legislative Assembly in advance, in respect of the estimated expenditure for a part of any financial year, pending completion of the procedure for voting of such grant?
- Vote of credit
 - Vote of account
 - Unit of appropriation
 - Supplementary appropriation
67. Which term shall be used for grant made by the legislative assembly for meeting an unexpected demand upon resources of a State when on account of the magnitude, or the indefinite character of the service, the demand cannot be stated with the details ordinary given in the Annual Financial Statement
- Vote of credit**
 - Vote of account
 - Unit of appropriation
 - Supplementary appropriation
68. By which date, the finance department will arrange to supply four copies of the printed forms to the head of the department in which their departmental estimates are to be prepared and forwarded to the finance department?
- By 31st July
 - By 31st March
 - By 1st September
 - By 1st July
69. No inter-Government adjustments can be carried out after the _____ on which date the books of the Bank are closed for the month of March.

- a) 15th April
 - b) 15th May
 - c) 15th June
 - d) 15th July
70. After Administrative approval is accorded, the schedules of new expenditure will be prepared by Heads of the Department in form _____.
- a) BM-32
 - b) BM-1
 - c) BM-16
 - d) BM-18
71. After Administrative approval is accorded, the lists of major and minor works is prepared in form _____.
- a) BM-32
 - b) BM-1
 - c) BM-16
 - d) BM-18
72. All items of new expenditure whether _____ or _____ should appear in the schedule.
- a) Capital or revenue
 - b) Plan or Non-Plan
 - c) Voted or charged
 - d) Recurring or Non-recurring
73. _____ has to watch the progress of the expenditure against any item, provision for which has been specifically refused or reduced by the Assembly.
- a) Head of department
 - b) Controlling officer
 - c) Head of the office
 - d) Audit officer
74. The disbursing officer will also maintain a Liability Register in form _____.
- a) BM-32
 - b) BM-16
 - c) BM-18
 - d) BM-26A
75. the statement of excess and surrender is prepared in form _____
- a) BM-32
 - b) BM-16
 - c) BM-18
 - d) BM-26A
76. Which register is used by the Head of the department to show sum initially allotted, and supplementary grant and on the other sides deductions made by appropriation?
- a) Liability register
 - b) Appropriation Register
 - c) Ledger account of Appropriation
 - d) Department Estimates register
77. In which form, Ledger account of appropriation is maintained?
- a) BM-32
 - b) BM-31
 - c) BM-18
 - d) BM-26A
78. by which date, the statement of excess and surrender will be submitted by Head of the Department to the Finance department in BM-32?
- a) 1st of October every year
 - b) 1st of November every year
 - c) 1st of December every year
 - d) 1st of January every year
79. Reappropriation within a primary unit shall not be communicated to the _____
- a) Head of the office
 - b) Head of the department
 - c) Controlling officer
 - d) Accountant-General

80. A copy of each order of re-appropriation sanctioned by any authority will be furnished to the _____ and _____.
- Finance department , Accountant General
 - Finance department, Head of the office
 - Finance department , Head of the department
 - Accountant General, Head of the department
81. Savings from salaries shall not be _____ to other standard objects of expenditure but savings under other standard objects of expenditure can be re-appropriated to the standard object salaries.
- Supplementary
 - Re-appropriated
 - Appropriated
 - Deemed
82. Which statement is correct in respect of the statement of excess and surrenders prepared in BM-32?
- It is helpful for fixing the revised estimates
 - It is helpful for re-appropriation
 - It is helpful for the passing of saving into re-grant
 - All of the above
83. It must be carefully noted that no amount out of the savings reported in the statement of excess and surrender and accepted by the Finance department shall subsequently be _____ without its previous approval
- Utilized
 - Surrender
 - Recouped
 - None of the above
84. Savings coming to the notice after the despatch of the final statement of excess and surrender should be reported separately as soon as possible. All final savings must be surrendered to the Finance department by _____. Surrenders made after that date will not be accepted.
- By 15th January
 - By 15th February
 - By 15th March
 - By 15th April
85. When any bill is presented to the treasury for payment, a small slip (bill extract) in form _____ giving a brief description of the charges and the amount of the bill will be attached thereto, duly signed by the disbursing officer.
- BM-26
 - BM-27
 - BM-32
 - BM-16
86. On receipt of the appropriation from controlling officers, disbursing officer will open separate register in form _____ by major and minor heads and sub-heads.
- BM-26
 - BM-27
 - BM-32
 - BM-16
87. Which term shall be used for the lowest account head for which a specific appropriation is placed at the disposal of the spending authority?
- Vote of credit
 - Vote of account
 - Unit of appropriation
 - Supplementary appropriation
88. Which term is applied for the statement to be laid before the legislature showing the estimated amount of the expenditure over and above the expenditure authorized for that year?
- Supplementary appropriation
 - Supplementary grant
 - Supplementary Appropriation Bill
 - Supplementary statement of expenditure

89. Which authority shall constitute a Committee of Estimates constituted to examine the estimates or are specifically referred to it by the House or Houses?
- Head of the department
 - Head of the office
 - Administrative Department
 - Legislative Assembly
90. Appropriation Accounts are placed before the legislature and referred by the Legislative assembly to the _____ for necessary investigation.
- Committee on Public Accounts
 - Administrative department
 - Head of the department
 - Legislative assembly
91. The revised estimates are therefore inserted in the Budget volume by the _____ on the basis of the statement of anticipated excess over and surrenders from modified appropriation which are submitted by Head of the department later on in a year.
- Administrative department
 - Legislative assembly
 - Head of the office
 - Finance department
92. An application for additional appropriation will be prepared for all the departments other than Public Works Department shall be prepared in _____.
- BM-32
 - BM-33
 - BM-34
 - BM-35
93. An application for additional appropriation will be prepared for the Public Works Department shall be prepared in _____.
- BM-32
 - BM-33
 - BM-34
 - BM-35
94. If an appropriation under a unit is reduced by re-appropriation sanctioned by a competent authority or by resumption, the expenditure debit to the unit should be restricted to the _____ appropriation.
- Increased
 - Reduced
 - Constant
 - Fluctuated
95. No appropriation will be made from the savings due to full or partial abandonment or postponement of a scheme which finds a place in the _____.
- Supplementary estimates
 - Rough estimates
 - Clear estimates
 - None of the above
96. Annual Financial statement or Budget are covered by Article
- 202
 - 203
 - 204
 - 205
97. By which authority, list of major or minor works are scrutinized?
- Finance Department
 - Finance department and Council of Minister
 - Council of Minister
 - Administrative department
98. Supplementary, additional or excess grant are covered by article?
- 202
 - 203
 - 204
 - 205

Answer Keys of Punjab Budget Manual

Sr. No	Answer	Sr. No	Answer
1	B	51	D
2	D	52	A
3	C	53	D
4	D	54	A
5	A	55	B
6	B	56	B
7	A	57	C
8	D	58	A
9	B	59	D
10	C	60	C
11	D	61	D
12	B	62	C
13	C	63	D
14	B	64	A
15	C	65	A
16	D	66	B
17	D	67	A
18	D	68	D
19	A	69	A
20	D	70	C
21	C	71	D
22	B	72	C
23	A	73	D
24	C	74	D
25	A	75	A
26	A	76	C
27	C	77	B
28	D	78	C
29	C	79	D
30	A	80	A
31	B	81	B
32	C	82	D
33	D	83	A
34	C	84	A
35	A	85	B
36	A	86	A
37	C	87	C
38	D	88	D
39	A	89	D
40	C	90	A
41	B	91	D
42	A	92	B
43	C	93	C
44	C	94	B
45	A	95	A
46	B	96	A
47	B	97	B
48	A	98	D
49	B		
50	A		

Regulatory Affairs

For HVPNL Candidates

Transmission Licensee

1. For what purpose license has been granted by the HERC to the HVPNL?
 - A) Trading of Electricity
 - B) Generation of electricity
 - C) Distribution of electricity
 - D) Transmission of electricity

Ans D

2. UNDER WHICH SECTION of the electricity act 2003 license has been granted to HVPNL?
 - a) Section 11
 - b) Section 12
 - c) Section 13
 - d) Section 14

Ans D

3. _____ means electric line owned or operated by the transmission licensee where such electric line can be utilized for transmitting electricity for and on behalf of another licensee or a user seeking open access at his request and on payment of applicable charges?
 - a) Intervening distribution facilities
 - b) Intervening transmission facilities
 - c) Intervening generation facilities
 - d) Intervening open access facilities

Ans B

4. _____ means business of establishment and operation of transmission system as authorized under the license?
 - a) Licensed business
 - b) Holding business
 - c) Subsidiary business
 - d) Intervening business

Ans A

5. _____ means incident associated with the transmission of electricity which results in a significant interruption of service substantial damage to equipment, or loss of life or significant injury to human beings, or as otherwise directed by the commission and shall also include any other incident which the commission expressly declares to be a major incident
 - a) Minor incident
 - b) Major incident
 - c) Risky incident
 - d) Both a& b

Ans B

6. _____ means possessing the authority to make operational decisions such as commissioning and utilization of units, service lines and equipment's etc.?
 - a) Transmission control
 - b) Distribution control
 - c) Generation control
 - d) Operational control

Ans D

7. _____ means any business of the transmission licensee (other than the licensed business) carried out using the assets and associated facilities of the licensed business and as defined under section 41 of the Act?
- a) Licensed business
 - b) Defined business
 - c) Other business
 - d) Operational business

Ans C

8. _____ means the standards as may be determined by the commission in pursuant to section 57 of the Act?
- a) Performance standards
 - b) Operational standards
 - c) Transmission standards
 - d) Distributional standards

Ans A

9. _____ means the authorized business of a transmission licensee to transmit electricity, whether for its own account or for that of any other person, through any system owned or operated by such licensee
- a) Transmission business
 - b) Distribution business
 - c) Generation business
 - d) SLDC business

Ans A

10. _____ means the standard related to the transmission licensee's operation of its transmission system issued by the commission for a transmission licensee in the state in pursuance of Haryana Electricity Reform Act 1997?
- a) transmission operating standard
 - b) generation operating standard
 - c) SLDC operating standard
 - d) Distribution operating standard

Ans A

11. Transmission system means the system consisting mainly of extra high voltage electric lines, having design voltage of _____ or higher owned or controlled by the transmission by the licensee.
- a) 11 KV
 - b) 33 KV
 - c) 66 KV
 - d) Both A & B

Ans: C

12. The term of the amended transmission license shall come into force from 11th Jan, 2013 and shall remain in force for a period of _____ from the date i.e. 4th Feb 1999 from which original transmission and bulk supply license no. 1/1999 was granted by the commission.
- a) 15 years
 - b) 30 years
 - c) 20 years
 - d) 25 years

Ans: B

13. where the transmission licensee fails, omits or neglects to undertake any transmission activity of four consecutive quarters, the transmission license shall be subject to _____ in accordance with the provision of the Act.
- a) Revision

- b) Suspension
- c) Extension
- d) Revocation

Ans: D

14. The Transmission Licensee, being also _____ as per Govt. of Haryana Notification No. 1/10/2003-1 Power dated 9.12.2003, shall comply with the provisions of section 39 and section 40 of the Electricity Act, 2003 while discharging its duties for transmission of electricity.
- a) Holding Company
 - b) Subsidiary Company
 - c) State Transmission Utility
 - d) Central Transmission Utility

Ans: C

15. Where the transmission licensee fails, omits or neglects to undertake any transmission activity of _____ consecutive quarters, the transmission license shall be subject to revocation in accordance with the provision of the Act.
- a) 4
 - b) 6
 - c) 8
 - d) 10

Ans: A

16. The Transmission Licensee, being also State Transmission Utility as per Govt. of Haryana Notification No. 1/10/2003-1 Power dated 9.12.2003, shall comply with the provisions of _____ of the Electricity Act, 2003 while discharging its duties for transmission of electricity.
- a) Section 29 and 30
 - b) Section 39 and 40
 - c) Section 49 and 50
 - d) Section 59 and 60

Ans: B

17. which is not the prohibited activity of the transmission licensee?
- a) Acquire by purchase or take over or otherwise acquire the utility of any other licensee
 - b) Acquire or retain any ownership or beneficial interest in the business of a distribution licensee, trading licensee in its licensed area
 - c) Merge its utility with a utility of any other licensee
 - d) Transmission of electricity within the state of Haryana

Ans D

18. Where the transmission licensee engages in any other business, any Revenue earned from such other business shall be treated as per HERC (treatment of income of other business of transmission licensee and distribution licensee) regulations, 2007 and such proportion of the _____ as specified shall be utilized for reducing charges for transmission and wheeling?
- a) Revenue
 - b) Expenses
 - c) Income
 - d) Charges

Ans A

19. the licensee shall not make any loans/advances beyond Rs. _____ to or issue any guarantee for any obligations of, any other person without the prior approval of the commission.
- a) 5 crore

- b) 10 crore
- c) 15 crore
- d) 20 crore

Ans : A

20. The transmission licensee shall notify the Commission as soon as possible the occurrence of any major incident affecting any part of its transmission system and in any event by not later than _____ from the date of such occurrence.

- a) 2 months
- b) 4 months
- c) 6 months
- d) 8 months

Ans. A

21. The transmission licensee shall intimate to the commission by the end of _____ of each financial year the progress made in implementing the business plan of the previous financial year with comparison of actual implementation vis-à-vis the plan as approved by the commission.

- a) First quarter
- b) Second quarter
- c) Third quarter
- d) Fourth quarter

Ans A

22. 2 The licensee, without prior approval of the commission, shall not change the scheme wise _____ approved by the Commission.

- a) Assets
- b) Liabilities
- c) Investment
- d) Funds

Ans C

23. The transmission licensee shall be entitled to take into account any fee paid by it under this regulation as an _____ in the determination of aggregate revenues to be charged to the tariffs, but shall not take into account any interest paid pursuant to Transmission Regulation.

- a) Income
- b) Assets
- c) Liabilities
- d) Expenses

Ans D

24. The transmission licensee shall _____ the utilized assets and unutilized, unproductive and un-remunerative assets and reduce assets inventory of unproductive and un-remunerative assets.

- a) Clubbed
- b) Mixed
- c) Segregate
- d) Both a and b

Ans C

25. The transmission licensee shall maintain _____ get the same audited and undertake an investigation of amount reflected in the capital works in progress account from time to time to ensure that the completed works are transferred to the _____ as soon as after they are completed.

- a) Fixed Assets Register
- b) Fixed Assets Register, capital work in progress Register

- c) Work Register, Fixed Assets register
- d) Work abstract, form-4

Ans A

26. The licensee shall give to the commission not less than _____ prior written notice of its intention to dispose of scrap of conductor, cables, metal, dirty transformer oil, unserviceable & surveyed off tools & plant, vehicles & batteries.
- a) Three week
 - b) Four week
 - c) Five week
 - d) Six week

Ans A

27. The investigating authority appointed by HERC shall conduct the investigation in accordance with the provisions under section _____ of the electricity Act,2003.
- a) Section 136
 - b) Section 152
 - c) Section 128
 - d) Section 142

Ans C

28. The transmission licensee shall within _____ of the end of each financial year, submit to the commission, a report indicating the performance of the transmission system during the previous financial year.
- a) Six month
 - b) Five month
 - c) Four month
 - d) Three months

Ans D

29. Each year not later than _____, the licensee shall prepare and submit to the commission a report of its expected annual aggregate revenues and cost of services (including financing costs and proposed return on equity)
- a) 31st October
 - b) 30th November
 - c) 31st December
 - d) 31st March

Ans B

30. if the transmission licensee fails to submit the ARR within the period specified or any extension thereof granted by the commission, the commission may impose fine up to an extent of _____ of the aggregate revenue requirement which would be disallowed from the ensuring year,s aggregate revenue requirement.
- a) 0.10%
 - b) 0.8%
 - c) 0.5%
 - d) 0.2%

Ans C

For UHBVN/DHBVN Candidates

Distribution and Retail Supply

1. "Transmission System" means the system consisting mainly of extra high voltage electric lines having design voltage of
- 1. 11 kV and higher
 - 2. 33 kV and higher
 - 3. 66 kV and higher

4. 400 V and higher

Ans 3

2. An incident associated with the generation, transmission, distribution, supply or use of electrical energy in the licensee's area of supply which results in a significant interruption of service, substantial damage to equipment, or loss of life or significant injury to a human being or animal, with the technical characteristics of "significant interruption", "substantial damage", "significant injury" specified in the Grid Code, Distribution Code or Standards of Performance to be approved by the Commission or as otherwise specified by the Commission is referred as:
1. Accident
 2. Incident
 3. Major Accident
 4. Major Incident.

Ans 4

3. What are the Powers of the Distribution Licensee for Revenue matters?
1. Revenue realization & prosecution for theft
 2. Deterring tampering with meters & preventing diversion of electricity;
 3. All of the above
 4. None of the above

4. For the purposes of Condition 18, the term "major investment" shall mean a planned investment in or procurement in a single or series of related transactions of assets whose replacement cost is Rs _____ or more for the purposes of Distribution and Retail Supply Business
1. 20 Lacs
 2. 50 Lacs
 3. 80 Lacs
 4. 100 Lacs

Ans 2

5. The Commission may publish an order authorising the Licensee to exercise any power or authority which could be given to the Licensee under the
1. Indian Electricity Act
 2. Indian Penal Code
 3. Code of Criminal Procedure
 4. All of the above \

Ans 1

6. When the Commission expressly states that an order subjects the Licensee to this compliance Condition 13.2, failure to comply with that order will render the licence liable to
1. Revocation
 2. Warning
 3. Advice
 4. None of the above.

Ans 1

7. Where the Licensee fails to pay to the Government of Haryana any of the fees due under Conditions 12.1 or 12.2 by the dates specified, the Licensee shall be liable to pay to the Government of Haryana interest on the outstanding amount at a simple interest rate of _____ percent per month
1. 0.5%
 2. 1%
 3. 1.5%
 4. 2%

Ans 4

8. Within 30 days or such other period as the Commission may allow after the coming into force of this licence, the Licensee shall pay to the Government of Haryana an initial fee of Rs. _____
1. 10 Lcas

2. 20 Lacs
3. 30 Lacs
4. 50 Lacs

Ans 2.

9. The Licensee shall not dispose of or relinquish operational control over any land and building of whatever value otherwise than in accordance with this Condition 11, if the cost of the assets being disposed of or whose operational control is being relinquished in a single transaction or a series of related transactions, exceeds Rs. _____

1. 10 Lacs
2. 20 Lacs
3. 30 Lacs
4. 50 Lacs

Ans 3.

10. Tariff Differentials means

1. Tariff differentials existing at present between Consumers which reflect differences in the circumstances of Supply
2. Tariff differentials existing at present between Consumers which do not reflect differences in the circumstances of Supply
3. Tariff of different categories.
4. None of the above

Ans 2.

11. The Licensee shall not, without prior permission of the Commission give any subsidy or subvention to, or receive any subsidy or subvention from, any person or any other business of the Licensee (whether or not Authorised by the Commission), except a subsidy

1. To Agriculture category
2. TO Ds category with consumption less than 100 KWH
3. Granted by the State Government pursuant to Section 12(3) of EA
4. All of the above.

Ans 3.

12. "Non-core activity" means any activity

1. Other than that carried on as part of the Distribution and Retail Supply Business.
2. Making any loans to, or issue any guarantee for any obligations of, any other person without the prior written approval of the Commission.
3. Providing any goods or services in connection with its Distribution and Retail Supply Business unless specifically authorised in writing by the Commission.
4. All of the above.

Ans 4

13. The Licensee shall comply with the directions issued by the Commission from time to time and shall act in accordance with the terms of this licence; except

1. where the licensee obtains the approval of the Commission for any deviation of such directions and terms
2. Where the decision is in public interest.
3. Where the decision is in Licence interest.
4. All of the above.

Ans 1.

14. The Licensee shall within _____ after this licence has become effective establish with approval of the Commission a procedure for handling complaints from Consumers about the manner in which the Licensee conducts its Distribution and Retail Supply Business.

1. One Month
2. Three Months
3. 6 Months
4. One Year.

Ans 2

15. Licensee shall prepare and submit to the Commission a report of its expected aggregate revenues and cost of service not later than

1. 1st January
2. 31st March
3. 31st December
4. None of the above.

Ans 3.

16. The Commission may, after consultation with the Licensee, the Suppliers and Generating Companies formulate arrangements for the introduction of competition in _____ Supply in the State of Haryana.

1. Bulk
2. Retail
3. Both Above
4. None of the above.

Ans 3.

17. For cantonment, aerodrome, fortress, arsenal, dockyard or camp or any building or place in occupation of the Central Government for defence purposes, the licence can supply power

1. Only on No Objection Certificate from Central Government.
2. Without No Objection Certificate from Central Government.
3. As and when required
4. All of the above.

Ans 1

HERC guidelines relating to ARR and HERC Tariff Regulations for UHBVN/DHBVN/HVPLN Candidates

1. On which date MYT regulation 2019 was notified?

- a) **31st October,2019**
- b) 30th September 2019
- c) 31st December,2019
- d) 30th November,2019

Ans A

2. Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

Ans D

3. Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

Ans C

4. By which date, Mid-year performance Review is filed with the HERC under MYT regulation ?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

5. By which date, True up is filed with the HERC under MYT regulation?

- a) By 31st October

- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

6. In how many days, an additional information can be sought by the HERC after filing of the requisite documents?

- a) Within 15 days
- b) Within 30 days
- c) Within 45 days
- d) Within 60 days

Ans B

7. In how many days, HERC approve the Mid-year performance review?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

Ans C

8. In how many days, HERC approve the ARR and tariff proposal for the control period?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

Ans C

9. In how many days, HERC approve the True up for the control period?

- a) 150 days
- b) 120 days
- c) 90 days
- d) 60 days

Ans B

10. fill in the blank

SLDC and transmission charges paid for energy sold _____the state if any, shall not be considered as expenses for determining generation tariff.

- a) Outside
- b) Inside
- c) Both a and b
- d) None of the above

Ans A

11. Which statement is correct in respect of recovery of SLDC charges from the short term open access consumers?

- a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries
- c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

Ans B

12. what treatment shall be given to the cross subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?
- a) To be treated as Tariff Income
 - b) To be treated as Non-Tariff Income
 - c) Both a and b
 - d) None of the above

Ans B

13. from which company, HVPNL recover the annual transmission charges under MYT regulation?
- a) UHBVN
 - b) DHBVN
 - c) HPGCL
 - d) Both a and b

Ans D

14. Annual Transmission charges shall be equal to
- a) Total annual charges and return on equity less non-tariff income and 50% of revenue generated from other business
 - b) Total annual charges and return on equity plus non-tariff income and 50% of revenue generated from other business
 - c) Total annual charges and return on equity plus non-tariff income and 60% of revenue generated from other business
 - d) Total annual charges and return on equity less non-tariff income and 40% of revenue generated from other business

Ans A

15. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing system operation functions?
- a) Transmission charges
 - b) Wheeling charges
 - c) System operation charges
 - d) Market operation charges

Ans C

16. Which term shall be used for an agreement between the transmission licensee and the long term transmission consumer as approved by the commission for the use of transmission system?
- a) Wheeling service agreement
 - b) System operation agreement
 - c) Market operation agreement
 - d) Transmission service agreement

Ans D

17. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing market operation functions?
- a) Transmission charges
 - b) Wheeling charges
 - c) System operation charges
 - d) Market operation charges

Ans D

18. Which term shall be used for operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee are used by another person for the conveyance of electricity on payment of charges to be determined under section 62 of the act?
- a) Transmission charges
 - b) Wheeling

- c) System operation charges
- d) Market operation charges

Ans B

19. Which term shall be used for the capital expenditure actually incurred or projected to be incurred after the date of commercial operation of the project and admitted by the commission after prudence?

- a) Auxiliary energy consumption
- b) Additional capitalization
- c) Total capitalization
- d) Net capitalization

Ans B

20. Which does not cover under market operation functions?

- a) Function of scheduling and dispatching of electricity
- b) Metering data collection
- c) Energy accounting & settlement / transmission loss calculation
- d) Monitoring of grid operation, supervision and control over the Intra-state transmission system.

Ans D

21. The Multiyear tariff regulation (MYT) 2019 is applicable in respect of?

- A) tariff for intrastate transmission of electricity by a transmission licensee to a distribution licensee or to open access consumers under section 62 and 64 of the Act;
- B) State Load Dispatch Centre (SLDC) fees and charges under section 32(3) of the Act;
- C) tariff for wheeling, distribution & retail supply of electricity by a distribution licensee under Section 62 and 64 of the Act;

D) All of above

22. Accounting Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement
- B) Balance sheet, Profit & Loss & Cash Flow Statement
- c) **Balance sheet, Profit & Loss, Cash Flow Statement and auditors report**
- D) Balance sheet, Profit & Loss & Fund Flow Statement and auditors report

23. Allocation Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement & Auditors report
- B) Balance sheet, Profit & Loss, Cash Flow Statement & Auditors report
- c) Substitute for maintaining separate accounting statement for the licensed business and other businesses of the Licensees
- D) **annual financial statement in respect of each of the separate businesses of the Licensees, showing the amount of revenue, costs / expenses, assets, liability, reserves**

24. Bank Rate for the purpose of MYT 2019 regulation means

- A) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the end of the relevant financial year

- B) **the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the beginning of the relevant financial year**
- c) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of Six Month tenor, prevalent at the beginning of the relevant financial year
- D) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of six month tenor, prevalent at the end of the relevant financial year
25. Base year for the purpose of MYT 2019 regulation means
- A) First Year of control period.
- B) Second year of control period
- c) **financial year immediately preceding the first year of the Control Period**
- D) financial year immediately succeeding the first year of the Control Period
26. Beneficiary in context of Transmission System for the purpose of MYT 2019 regulation means
- A) **The person availed transmission system on payment basis.**
- B) Short Term open access customer
- c) The person availed transmission system on Non- payment basis.
- D) Mixture of both short term and long term open access customer
27. COD for the purpose of MYT 2019 regulation means
- A) Change of duty.
- B) Change of distance of transmission lines
- c) Change of date of constructions.
- D) **Date of commercial operations**
28. Decapitalisation for the purpose of MYT 2019 regulation means
- A) Addition of Fixed Assets.
- B) **Reduction of Fixed Asset**
- c) Reduction of current Asset.
- D) Reduction of both current and fixed assets
29. Licensee for the purpose of MYT 2019 regulation means
- A) granted license under Section 14
- B) exempted under Section 13 of the Act
- C) deemed licensee
- D) **All of above**

30. Operation & Maintenance Expenses for the purpose of MYT 2019 regulation means
- A) Employee Cost
 - B) Repair & Maintenance Expense(R&M)
 - C) Administration and General Expense (A&G).
 - D) All of above**

31. Control period for the purpose of MYT 2019 regulation means
- A) Period of 1 years
 - B) Period of 3 years
 - C) Period of 5 years.**
 - D) Period of 7 years

32. Which of the following statement is correct in context of MYT 2019 regulation

Employee Cost (EC)
Terminal Benefit(TB)
Interest Cost(IC)
Return on Equity(ROE)

- A) EC- Controllable ROE-Uncontrollable
- B) EC- Controllable ROE-controllable**
- C) IC- Uncontrollable TB-Uncontrollable
- D) EC Uncontrollable ROE Controllable

33. Which of the following statement is correct in context of MYT 2019 regulation

Operation and Maintenance(O&M)
Availability (A)
Interest Cost(IC)
Return on Equity(ROE)

- A) All are controllable**
- B) Only O&M and ROE-controllable
- C) Only IC and A-controllable
- D) Only A and ROE- Controllable

34. Which of the following statement is correct in context of MYT 2019 regulation

Terminal Benefit(TB)

Interest Cost(IC)
Return on Equity(ROE)
Fuel Price (FP)

- A) **All are uncontrollable**
- B) Only TB and FP controllable
- C) Only IC and FB uncontrollable
- D) Only TB and ROE Controllable
35. The ceiling for return on equity in respect of distribution system under MYT Regulation 2019 is
- A) 11%
- B) 12%
- C) 13%
- D) **14%**
36. The capital investment plan under MYT 2019 regulation shall be approved
- A) Within 30 days of its filing
- B) **Within 45 days of its filing**
- C) Within 60 days of its filing
- D) Within 90 days of its filing
37. Which statement is correct in respect of the collection efficiency as per MYT Regulation?
- A) Collection efficiency is the ratio of revenue not released and revenue billed during the previous year
- B) Collection efficiency is the ratio of revenue released to the revenue billed during the year which also includes the revenue realisation from the late payment surcharge
- C) Collection efficiency is the ratio of revenue released to the revenue billed during the year which also includes the revenue realisation from the late payment surcharge and arrears pertaining to the previous years.
- D) **Collection efficiency is the ratio of revenue released to the revenue billed during the same year which does not includes the revenue realisation from the late payment surcharge and arrears pertaining to the previous years.**
38. The Normative debt equity ratio under MYT 2019 regulation shall be in ratio of
- A) 80:20
- B) 60:40
- C) **70:30**

D) 50:50

39. In case actual equity employed is in excess of 30% under MYT 2019 regulation then

A) **Amount of equity shall be restricted to 30%**

B) actual debt equity ratio shall be considered.

C) Normative debt equity ratio shall be considered

D) None of above

40. The ceiling of return on equity under MYT regulation in respect of HVPNL is

A) 10%

B) 15. %

C) 14%

D) **11%**

41. The norms for calculation of working capital for transmission licensee under MYT regulation is

A) Normative O&M expenses for 1 (one) month;) Maintenance spares @ 10% of the O&M expenses; Receivables equivalent to fixed and variables charges for 1(one)month

B) Normative operation and maintenance expenses for 1 (one) month, Maintenance spares @ 7.5% of normative operation and maintenance; Receivables equivalent to fixed cost for 2 (two) months

C) **Normative O&M expenses for 1 (one) month; Maintenance spares @ 15% of the O&M expenses; Receivables equivalent to 1 (one) month of fixed cost calculated on normative / target availability**

D) Normative O&M expenses for retail supply business for 1 (one) month; Maintenance spares for 1 (one) month based on annual requirement considered at 1% of the GFA at the end of the previous year; Uncollected revenue

42. The inflation factor use for indexing employee cost shall be A) Amount of equity shall be restricted to 30%

A) $0.50 * CPI_{In} + 0.40 * WPI_{In}$

B) $0.50 * CPI_{In} + 0.45 * WPI_{In}$

C) $0.55 * CPI_{In} + 0.40 * WPI_{In}$

D) **$0.55 * CPI_{In} + 0.45 * WPI_{In}$**

43. In case annual transmission loss exceed the benchmark value the licensee shall be penalized

A) **Upto 5% no penalty**

B) Upto 7.5% no penalty

C) Upto 10% no penalty

D) Upto 12.5% no penalty

44. What is the ratio of recovery of charges by SLDC from beneficiaries?
- A) 8% from Intra-state, 46% from Generating and 46% from Distribtuionlicenseess.
 - B) 10% from Intra-state, 45% from Generating and 45% from Distribtuionlicenseess
 - C) 12% from Intra-state, 44% from Generating and 44% from Distribtuionlicenseess
 - D) 20% from Intra-state, 40% from Generating and 40% from Distribtuionlicenseess
45. From which open access consumers, 100% SLDC charges recoverable shall be utilized to reduce the SLDC charges payable by the beneficiaries.
- A) Long term Open access consumers
 - B) Medium Term open access consumers
 - C) Short Term open access consumers**
 - D) All of the above
46. ARR shall be filed by _____of the preceding year.
- A) 31st Oct
 - B) 30th Nov**
 - C) 31st Dec
 - D) 31st January
47. ARR shall be filed by _____of the preceding year.
- A) 31st Oct
 - B) 30th Nov**
 - C) 31st Dec
 - D) 31st January
48. Mid year performance review/True up shall be filed by _____of the preceding year.
- A) 31st Oct
 - B) 30th Nov**
 - C) 31st Dec
 - D) 31st January
49. Depreciation method defined under MYT regulation for charging depreciation on assets is .
- A) Written down value
 - B) Straight Line method for five year only

- C) **For first 12 years of the useful life w.e.fCOD(Salvage value=10%)**
- D) For first 15 year straight Line and thereafter remaining value remaining life
50. Depreciation on plant machinery defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
- B) **5.28%**
- C) 15%
- D) 9.50%
51. Depreciation on IT Equipment defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
- B) 5.28%
- C) **15%**
- D) 9.50%
52. Depreciation on Land defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
- B) 5.28%
- C) 15%
- D) **0.00%**
53. Time period given for issuance of order on Mid term review/ True up to the commission is
- A) 30
- B) 60
- C) 90
- D) **120**
54. Time period given for issuance of Tarrif order on ARR to the commission is.
- A) 30
- B) 60
- C) 90
- D) **120**
55. Adjustment of Bad and doubtful debt is allowed to which company as per MYT Regulation
- A) **DISCOMS**

- B) Generation
- C) Transmission
- D) All of above

56. Normative annual transmission system availability Factor (NATAF) allowable as per regulation for control period is
- A) 98%
 - B) 99%
 - C) **99.2%**
 - D) 99.5%

Power and Functions of HERC for all HPUs

1. Commission under section 94 of the Electricity Act 2003 has been vested with following powers:
 - a. summoning and enforcing the attendance of any person and examining him on oath
 - b. discovery and production of any document or other material object producible as evidence
 - c. receiving evidence on affidavits
 - d. All of the above.**
2. The Commission under section 142 of the Electricity Act 2003 for non-compliance of the directions issued by the Commission may impose penalty on a person for an amount upto-
 - a. One lakh rupees**
 - b. Two lakh rupees
 - c. Three lakh rupees
 - d. Four lakh rupees
3. Commission shall advise the State Government on the following matter:
 - a. Promotion of competition, efficiency and economy in activities of the electricity industry
 - b. Promotion of investment in electricity industry
 - c. Reorganization and restructuring of electricity industry in the State
 - d. All of the Above**

Open Access Regulation for UHBVN/DHBVN/HVPLN Candidates

1. A Connection Agreement is an agreement signed between-
 - a. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and or distribution licensee and the applicant**
 - b. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and the applicant
 - c. distribution licensee and the applicant
 - d. State Transmission Utility (STU) and the applicant
2. An embedded open access consumer means-
 - a. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or**

more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various charges as per tariff schedule applicable to relevant consumer category

- b. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

3. A limited open access consumer means-

- a. consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various as per tariff schedule applicable to relevant consumer category
- b. consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. **consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power.**
- d. consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

4. Long term open access as per HERC open access regulations 2012 is-

- a. ***right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.***
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. none of the above

5. Medium term open access as per HERC open access regulations 2012 is-

- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.

- c. ***right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.***
- d. none of the above
6. Short term open access as per HERC open access regulations 2012 is-
- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. ***open access for a period up to one month at a time.***
7. The distribution capacity which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-
- a. ***stranded distribution capacity***
- b. stranded transmission capacity
- c. stranded generation capacity
- d. none of the above
8. The transmission capacity in the intra-State transmission system which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-
- a. stranded distribution capacity
- b. ***stranded transmission capacity***
- c. stranded generation capacity
- d. none of the above
9. Coordination Committee constituted for timely approval of connectivity and open access application shall have nominee from the following:-
- a. ***distribution licensee, transmission licensee and SLDC***
- b. distribution licensee and SLDC
- c. transmission licensee and SLDC
- d. distribution licensee and transmission licensee
10. Following charges shall be exempted in case open access is provided to a person who has established a captive generation plant for carrying the electricity to the destination of his own use-
- a. Wheeling charges and transmission charges
- b. ***Cross subsidy charges and Additional charges***
- c. Wheeling charges, transmission charges and Additional charges
- d. Wheeling charges, transmission charges, Additional charges and Cross subsidy charges

11. Which of the following charge is levied on an open access consumer receiving supply of electricity from a person other than the distribution licensee of his area of supply to meet out the fixed cost of such distribution licensee arising out of his obligation to supply as provided under sub-section (4) of Section 42 of the Act.
- a. Wheeling charges,
 - b. Transmission charges,
 - c. **Additional Surcharges**
 - d. Cross subsidy charges
12. Time frame for disposal of medium term intra state open access application from the date of receipt of application complete in all respects is-
- a. 20 days
 - b. 30 days
 - c. **40 days**
 - d. 50 days
13. Nodal agency for grant of connectivity is-
- a. **STU**
 - b. Distribution licensee
 - c. Generating license
 - d. SLDC
14. Application fee for grant of connectivity to the intra-State transmission system for purpose of open access is-
- a. Non-refundable fee of Rs. 1,00,000/-
 - b. **Non-refundable fee of Rs. 2,00,000/-**
 - c. Non-refundable fee of Rs. 3,00,000/-
 - d. Non-refundable fee of Rs. 4,00,000/-
15. Application fee for grant of connectivity to the distribution system for purpose of open access is-
- a. **Non-refundable fee of Rs. 1,00,000/-**
 - b. Non-refundable fee of Rs. 2,00,000/-
 - c. Non-refundable fee of Rs. 3,00,000/-
 - d. Non-refundable fee of Rs. 4,00,000/-
16. Which charge is payable by open access consumer to STU or the intra-State Transmission system for usage of their system-
- a. **Transmission charge**
 - b. Wheeling Charge
 - c. Cross Subsidy surcharge
 - d. Additional Surcharge

17. Which charge is payable by open access consumer to intra-State distribution system for usage of their system-
- Transmission charge
 - Wheeling Charge**
 - Cross Subsidy surcharge
 - Additional Surcharge
18. What is the time frame for disposal of long term open access application from the date of receipt of application complete in all respects.
- 40 days if the open access is required within the system of same distribution system is involved.**
 - 19 days if the open access is required within the system of same distribution system is involved.
 - 20 days if the open access is required within the system of same distribution system is involved.
 - 30 days if the open access is required within the system of same distribution system is involved.
19. What is the application fee for short term intra0state open access?
- Rs. 2000 + 18% GST
 - Rs. 3000 + 18% GST
 - Rs. 4000 + 18% GST
 - Rs. 5000 + 18% GST**
20. What details the application for grant of connectivity with the intra-state transmission system and or distribution system shall contain?
- Geographical location of the Applicant
 - Quantum of power to be injected in the case of generating station.
 - Quantum of power to be drawn in case of consumer
 - All of above.**
21. For grant of connectivity to an open access consumers, the cost of construction of dedicated line or the augmentation of the transmission or distribution system shall be borne by:-
- Open Access Consumer**
 - Transmission or Distribution Licenses
 - Open Access Consumer and transmission/distribution licensee is 50:50 ratio.
 - None of the above
22. Which entity shall raise the bill for open access charges to open access consumer?
- Transmission Licensee
 - Distribution licensee
 - STU in consultation with SLDC transmission licensee & distribution licensee**
 - None of the above
23. By which day the bill for the open access charges to an open access consumer (long term & medium term) is to be raised by STU?

a. 3rd working day of the succeeding calendar month.

b. 5th working day of the succeeding calendar month.

c. 7th working day of the succeeding calendar month.

d. 10th working day of the succeeding calendar month.

24. By which day the open access charges shall be paid by the open access consumer (long term & medium term) to STU.

a. within 3 working days from date of receipt of bill

b. within 5 working days from date of receipt of bill

c. within 7 working days from date of receipt of bill

d. within 10 working days from date of receipt of bill

25. By which day the open access charges (long term & medium term) payable to SLDC, transmission licensee & distribution licensee shall be disbursed by STU?

a. By 10th of every month

b. By 15th of every month

c. By 20th of every month

d. By 25th of every month

26. What is the rate of late payment surcharge, if the payment of any bill for open access charges is delayed beyond due date by an open access consumers.

a. 0.5% per month

b. 0.75% per month

c. 1.00% per month

d. 1.25% per month

27. Which entity is designated as nodal agency for billing, collecting & disbursing the open access charges?

a. SLDC

b. STU

c. Distribution Licensee

d. Generating Licensee

28. By which date the short term open access consumer shall make payment from grant of short term open access by the nodal agency?

a. within 3 days

b. within 5 days

c. within 7 days

d. within 10 days

29. In case of limited short term open access in each time slot of 30 minutes during the day shall not be less than:

a. 70 % of its contracted demand

b. 75% of its contracted demand

c. 80 % of its contracted demand

d. 85% of its contracted demand

30. In case a limited short term open access consumer draws more power than its scheduled power for any time slot during the open access period in a day, what is rate of penalty?

a. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.10 For each percent.

b. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.20 For each percent.

c. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.30 For each percent.

d. Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.40 For each percent.

31. Which of the following charges limited short term open access consumer is exempted from?

a. Transmission charges b. wheeling charges c. Demand/fixed charge d. minimum consumption charges e. cross subsidy surcharges f. Additional charges.

i. (a), (b), (c) & (d) only

ii. (c), (d), (e) & (f) only

iii. (a), (b), (e) & (f) only

iv. (b), (c), (d) & (e) only

32. What is the rate of composite operating charges paid by a limited short term open access consumer to SLDC.

a. Rs 2000/- per day or part thereof for each transaction.

b. Rs 3000/- per day or part thereof for each transaction.

c. Rs 4000/- per day or part thereof for each transaction.

d. Rs 5000/- per day or part thereof for each transaction.

33. Which of the following charges shall be payable by limited short term open access consumer?

a. Transmission charges b. wheeling charges c. Demand/fixed charge d. minimum consumption charges e. cross subsidy surcharges f. Additional charges.

i. (a) & (b)

ii. **(c) & (d)**

iii. (e) & (f)

iv. (a) & (f)

34. Which of the following charges shall be payable by ab embedded open access consumers.

a. Transmission charges b. wheeling charges c. Demand/fixed charge d. **All of the above**

35. A long term open access consumer who had availed access rights for atleast Years may relinquish the long-term access rights fully or partly before expiry of full terms of long term access, by making payment of compensation for stranded capacity

a. 12

b. 15

c. 18

d. 20

36. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at least 1 year prior to the date from which he desires to relinquish the open access charges?

- a. 33 % of the open access charges
- b. 50 % of the open access charges
- c. 66 % of the open access charges

d. No charges

37. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at any time lesser than a period of 1 year prior to the date from which he desires to relinquish the open access charges?\

- a. 33 % of the open access charges
- b. 50 % of the open access charges

c. 66 % of the open access charges

d. No charges

38. What type of meter shall be installed to an Open Access consumer?

- a) One face smart meter
- b) Three face smart meter
- c) ABT meter**
- d) Any of the above

Ans C

39. What is the accuracy of a meter installed for the purpose of recording consumption of an open access consumer?

- a) 0.2%
- b) 0.5%
- c) 1%
- d) 3%

Ans D

40. An open access consumer can be embedded for which term?

- a) Short term
- b) Medium term
- c) Long term
- d) Any of the above**

Ans D

41. Which exchange is responsible for transmission of power?

- a) NSE
- b) BSE

c) IEX

d) All of the above

Ans C

For HPGCL Candidates

Topic- Power Plant Familiarization (For HPGCL Only)

1. On which one of the following cycles does a modern steam power plant work?

- (a) Carnet cycle
- (b) Rankine cycle
- (c) Otto cycle
- (d) Bell-Coleman cycle

Answer: (b) Rankine cycle

2. The percentage of O₂ in atmospheric air is

- (a) 21 % by volume.
- (b) 23 % by weight.
- (c) 79 % by volume and 77% by weight.
- (d) both (a) and (b).

Answer: (d) both (a) and (b).

3. Huge quantity of water is required in a steam power plant. It is required

- (e) Generating steam in boiler.
- (f) For cooling purposes such as in condenser.
- (g) As a carrying medium such as in disposal of ash.
- (h) All of the above.

Answer: (d) all of the above.

4. Rankine cycle efficiency of a steam power plant is in the range of

- (a) 20 - 30%.
- (b) 30 - 45%.
- (c) 45 - 60%.
- (d) 60 - 80%.

Answer: (b) 30 - 45%.

5. The steam power plant efficiency can be improved by

- (a) Using large quantity of water.
- (b) Burning large quantity of coal.
- (c) Using high pressure and high temperature steam.
- (d) Decreasing the load on the plant.

Answer: (c) using high pressure and high temperature steam.

Turbine & Auxiliaries

6. In a regenerative cycle, feed water is heated by

- (a) heaters.
- (b) Extracted steam from the turbine.
- (c) exhaust gases.
- (d) all of the above.

Answer: (b) Extracted steam from the turbine.

7. In the feed water and steam circuit of a thermal power plant, the condensate flows from the condensate extraction pump to the boiler feed pump and, then to the boiler. The HP and LP heaters are located in this circuit in relation to the boiler feed pump (BFP) as

- (a) both HP and LP heaters after BFP.
- (b) HP heater before and, LP heater after BFP.
- (c) both HP and LP heaters before BFP.
- (d) LP heater before and, HP heater after BFP.

Answer: (d) LP heater before and, HP heater after BFP.

8. In thermal power plants, the pressure in the working fluid cycle is developed by

- (a) condenser.
- (b) superheater.
- (c) feed water pump.
- (d) turbine.

Answer: (c) feed water pump.

9. Heating of feed water in De-aerator is done to

- (a) heat the steam.
- (b) heat the feed water.
- (c) remove dissolved gases in water.
- (d) remove dissolved solid impurities in water.

Answer: (c) remove dissolved gases in water.

10. In turbines, part of the steam is extracted for

- (a) condensation.
- (b) reheating.
- (c) feed water heating.
- (d) secondary air heating.

Answer: (c) feed water heating.

11. The modern steam turbines are.....

- (a) Impulse turbine
- (b) Reaction turbine
- (c) Impulse-reaction turbine
- (d) None of the above

Answer:(c) Impulse-reaction turbine

12. In a steam power plant water is used for cooling purposes in

- (i) economizer.
- (j) condenser.
- (k) Soot blower.
- (l) electrostatic precipitator.

Answer: (b) condenser.

13. In a steam turbine cycle, the lowest pressure occurs in

- (m) condenser.
- (n) turbine inlet.
- (o) boiler.
- (p) super-heater.

Answer: (a) condenser.

14. Increase in condenser back pressure will lead to a

- (q) loss.
- (r) gain.
- (s) none of these.

Answer: (a) loss.

15. In which part of the thermal power plant, the steam pressure is less than that of atmosphere ?

- (a) Boiler.
- (b) Turbine.
- (c) Super-heater.
- (d) Condenser.

Answer: (d) Condenser.

16. The function of a condenser in a steam power plant is to

- (a) condense the large volume of steam to water to be used as boiler feed water.
- (b) receive the large volume of steam exhausted from the steam turbine.
- (c) maintain pressure below atmospheric so that maximum heat energy can be extracted from steam.
- (d) all of the above.

Answer: (d) all of the above.

17. In a shell and tube surface condenser

- (a) steam passes through the tubes and cooling water surrounds them.
- (b) cooling water passes through the tubes and steam surrounds them.
- (c) steam and water mix to give condensate.
- (d) none of the above.

Answer: (b) cooling water passes through the tubes and steam surrounds them.

18. In a steam power plant cooling towers are used for

- (a) cooling condenser outlet water.
- (b) cooling exhaust steam.
- (c) cooling feed water.
- (d) all of the above.

Answer: (a) cooling condenser outlet water.

19. In case of reaction steam turbine

- (a) there is an enthalpy drop both in fixed and moving blades.
- (b) there is enthalpy drop only in moving blades.
- (c) there is enthalpy drop only in fixed blades.
- (d) none of the above.

Answer: (a) there is an enthalpy drop both in fixed and moving blades.

20. As compared to steam at entry to the turbine which of the following will be larger at exit ?

- (a) Flow rate.

- (b) Pressure.
- (c) Specific volume.
- (d) Specific enthalpy.

Answer: (c) Specific volume.

21. What is the function of turbine gland steam

- a) To heat the turbine
- b) To provide sealing between rotor and casing
- c) To remove air from turbine
- d) To heat the steam

Answer: (b) To provide sealing between rotor and casing

22. What is the function of Gland steam cooler

- a) To heat the turbine
- b) To condense the gland steam
- c) To remove air from turbine
- d) To provide the extraction steam

Answer: (b) To condense the gland steam

23. What is the use of centrifuge in power plant

- a) To remove condensate & dust from the lube oil
- b) To remove air from the condenser
- c) To provide lube oil to turbine
- d) None of the above

Answer: (a) To remove condensate & dust from the lube oil

24. What is the purpose of emergency oil pump in turbine oil system

- a) To provide lubrication in case of A.C power failure
- b) To provide lubrication in case of failure of lube oil pump
- c) Both (a) & (b)
- d) None of the above

Answer: (c) Both (a) & (b)

25. Boiler feed pump is

- a) A centrifugal pump
- b) A reciprocating pump
- c) Screw type pump
- d) A submersible type pump

Answer: (a) A centrifugal pump

26. What is the function of barring gear

- a) To rotate the rotor at a minimum speed
- b) To rotate the turbine at 3000 R.P.M
- c) To help during rolling of turbine
- d) None of the above

Answer: (a) To rotate the rotor at a minimum speed

27. Steam output of HP turbine is known as

- a) Cold Re-heat (CRH)
- b) Hot Re-heat (HRH)
- c) Main Steam
- d) None of the above

Answer: (a) Cold Re-heat (CRH)

28. Purpose of Stator Cooling water system

- a) To cool the stator of the Generator
- b) To cool the rotor of generator
- c) Both (a) & (b)
- d) None of the above

Answer: (a) To cool the stator of the Generator

29. Why Governing System is used in turbine

- a) To maintain the speed of the turbine
- b) To maintain the steam pressure
- c) To maintain the steam temperature
- d) None of the above

Answer: (a) To maintain the speed of the turbine

30. What is the PRDS (Pressure reducing & De-superheating Station)

- a) To provide gland steam
- b) To provide steam for fuel oil atomization
- c) To provide steam for heating of feed water in De-aerator
- d) all of the above

Answer: (d) all of the above

31. What is the use of jacking oil pump

- a) To lift the turbine rotor
- b) To provide lubrication to turbine
- c) To provide the sealing oil
- d) None of the above

Answer: (a) To lift the turbine rotor

32. What is the function of CEP (Condensate Extraction Pump)

- a) To pump the condensate from hot-well to De-aerator
- b) To create vacuum in the condenser
- c) To condense the steam in condenser
- d) To provide the cooling water to condenser

Answer: (a) To pump the condensate from hot-well to De-aerator

33. Purpose of Governing Valves in turbine

- a) To control the steam flow
- b) To control the lube oil pressure
- c) To control the steam temperature
- d) None of the above

Answer: (a) To control the steam flow

34. The steam is superheated to the highest economical temperature in order to

- (a) reduce the requirement of steam for a given output of energy owing to its high internal energy and thus reduce the turbine size.
- (b) reduce the mechanical resistance to the flow of steam over turbine blades and increase the efficiency as superheated steam is dry and so turbine blades remain dry.

- (c) avoid corrosion and pitting at the turbine blades occurring owing to steam dryness.
- (d) all of the above.

Answer: (d) all of the above.

35. The purpose of the boiler feed pump is to

- (a) pump hot air into the boiler.
- (b) pump pulverized coal into the boiler.
- (c) pump out steam from the boiler.
- (d) pump water into the boiler.
- (e) none of the above.

Answer: (d) pump water into the boiler

36. Any leakage of air into the condenser destroys the vacuum and causes

- (a) an increase in air pressure in the condenser limiting the useful heat drop in the steam turbine.
- (b) lowering of the partial pressure of the steam and of the saturation temperature along with it.
- (c) under-cooling of the condensate.
- (d) all of the above.

Answer: (d) all of the above.

37. The Efficiencies of the LP, IP and HP turbines are in the order

- a) Efficiency of LP turbine > Efficiency of IP turbine > Efficiency of HP turbine
- b) Efficiency of HP turbine > Efficiency of IP turbine > Efficiency of LP turbine
- c) Efficiency of IP turbine > Efficiency of HP turbine > Efficiency of LP turbine
- d) Efficiency of HP turbine = Efficiency of IP turbine = Efficiency of LP turbine

Answer: (c) Efficiency of IP turbine > Efficiency of HP turbine > Efficiency of LP turbine.

38. In cooling Tower, water is cooled by the process of

- a) Evaporative Cooling
- b) Condensation
- c) Fusion
- d) Sublimation

Answer: (a) Evaporative Cooling.

39. Hydraulic Coupling in Boiler Feed Pump is used for

- a) Speed Control
- b) Provide Suction to the pump.
- c) For Priming of the pump.

d) To provide NPSH

Answer: (a) Speed Control.

40. HP-LP Bypass system is used for

a) To attain the steam parameters for turbine rolling

b) To maintain flow of steam to condenser in case of tripping of turbine.

c) Both (a)& (b)

d) None of the above

Answer: (c) Both (a)& (b)

41. What are the 3-Elements for Boiler drum level control

a) Steam flow-Feed water flow-Drum level

b) Condensate flow-Feed water flow-Drum level

c) Feed pump speed-Feed water flow-Drum level

d) None of the above

Answer: (a) Steam flow-Feed water flow-Drum level

42. The rotor of HP, IP & LP turbine are mounted on single line which is called as

a) Tandem Compounding

b) Cross Compounding

c) Velocity Compounding

d) Pressure Compounding

Answer: (a) Tandem Compounding

43. The change by which any substance is converted from a gaseous state to liquid state is termed as -----

a) condensation

b) Evaporation

c) Fusion

d) Phase change

Answer: (a) condensation

Boiler & Auxiliaries

44. Air pre-heater in a steam power plant

(a) recovers the heat from the flue gases leaving the **economizer**.

(b) improves combustion rate.

(c) raises the temperature of the furnace gases.

(d) all of the above.

Answer: (d) all of the above.

45. In a thermal power plant, the feed water coming to the economiser is heated using

(a) HP steam.

(b) LP steam.

(c) direct heat in the furnace.

(d) flue gases.

Answer: (d) flue gases.

46. Arrange the following in the correct sequence in which the flue gas passes through them after coming out of the boiler in a thermal power station:

- (1) ID Fan.
- (2) Air preheater.
- (3) Economiser.
- (4) Electrostatic precipitator.

Select the answer using the codes given below

- (a) 4, 3, 2, 1
- (b) 3, 2, 4, 1
- (c) 2, 1, 4, 3
- (d) 1, 4, 3, 2

Answer: (b) 3, 2, 4, 1

47. Critical pressure for steam is in the range of

- (a) 50 - 100 kg/cm²
- (b) 100 - 200 kg/cm²
- (c) 200 - 250 kg/cm²
- (d) above 300 kg/cm²

Answer: (c) 200 - 250 kg/cm²

48. A super critical boiler is one that operates above the pressure and temperature of the following values

- (a) 100 kg/cm² and 540°C
- (b) 170 kg/cm² and 540°C
- (c) 100 kg/cm² and 373°C
- (d) 222 kg/cm² and 373°C

Answer: (d) 222 kg/cm² and 373°C

49. In a superheater

- (a) pressure rises and temperature drops .
- (b) temperature rises and pressure drops .
- (c) temperature rises and pressure remains unchanged.
- (d) pressure rises and temperature remains the same.

Answer: (c) temperature rises and pressure remains unchanged.

50. The draught which a chimney produces is called.....

- (a) Induced draught
- (b) Forced draught
- (c) Natural draught
- (d) Balanced draught

Answer: (c) Natural draught

51. Within the boiler, the steam has highest temperature in

- (a) water tubes.
- (b) super-heater
- (c) water walls.
- (d) water drum.

Answer: (a) super-heater

52. Which of the following enters the superheater ?

- (e) Superheated steam.
- (f) Wet steam.
- (g) Hot water.
- (h) Cold water.

Answer: (b) Wet steam.

53. Superheated steam is always

- (a) at a pressure more than that of the boiler steam.
- (b) at a pressure lower than the maximum cycle pressure.
- (c) at a temperature higher than the temperature of saturation corresponding to the steam pressure.
- (d) none of the above.

Answer: (b) at a pressure lower than the maximum cycle pressure.

54. Steam is superheated in order to

- (a) improve Rankine cycle efficiency.
- (b) reduce initial condensation losses.
- (c) avoid too high temperature in the last stage of the turbine.
- (d) all of the above.

Answer: (d) all of the above.

55. The function of the economizer is to

- (a) heat up the incoming water with exhaust steam.
- (b) heat up the pulverized fuel by exhaust gases.
- (c) heat up the incoming air by exhaust gases.
- (d) heat up the incoming water by exhaust gases.

Answer: (d) heat up the incoming water by exhaust gases.

56. In a steam power plant heat from the flue gases is recovered in

- (a) a condenser.
- (b) a chimney.
- (c) economizer and air preheater.
- (d) a de-super-heater.

Answer: (c) economizer and air preheater.

57. Economizer in a steam power plant

- (a) improves the boiler efficiency by 10-12%.
- (b) saves fuel consumption by 5-15%.

- (c) becomes a necessity for pressure exceeding 70 kg/cm².
- (d) all of the above.

Answer: (d) all of the above.

58. Which one is essential for combustion of fuel ?

- (a) Oxygen.
- (b) Correct fuel-air ratio.
- (c) Proper ignition temperature.
- (d) All of the above three.

Answer: (d) All of the above three.

59. The proper indication of incomplete combustion is

- (a) the smoking exhaust from chimney.
- (b) high temperature of flue gas.
- (c) high CO content in flue gases at exit.
- (d) high CO₂ content in flue gases at exit.

Answer: (c) high CO content in flue gases at exit.

60. Equipment used for pulverizing the coal is the

- (a) hopper.
- (b) stoker.
- (c) ball mill.
- (d) burner.

Answer: (c) ball mill.

61. Pulverized fuel is used for

- (i) better burning.
- (b) increased calorific value of coal.
- (c) less radiation loss.
- (d) medium size units.

Answer: (a) better burning.

62. The advantages of using pulverized fuel include

- (a) higher boiler efficiency, low air requirement and low fan power.
- (b) easy and complete combustion.
- (c) fast response to load changes and low banking losses.
- (d) all of the above.

Answer: (d) all of the above.

63. Pulverized coal is

- (a) non-smoking coal.
- (b) coal free from ash.
- (c) coal broken in fine particles.
- (d) coal which burns for long time.

Answer: (c) coal broken in fine particles.

64. The pressure at the furnace is minimum in case of

- (a) induced draught.
- (b) forced draught
- (c) balanced draught.
- (d) natural draught.

Answer: (c) balanced draught.

65. In coal-fired thermal power stations, what are the electrostatic precipitators used for?

- (a) To remove dust particles settling on the bus bar conductors in the station switchyard.
- (b) To condense steam by electrostatic means.
- (c) To keep the air heaters clean.
- (d) To collect the dust particles from the flue gases.

Answer: (d) To collect the dust particles from the flue gases.

66. Electrostatic precipitator is installed between

- (a) induced fan and chimney.
- (b) air pre-heater and induced fan.
- (c) economizer and air pre-heater.

- (d) boiler furnace and economizer.

Answer: (b) air pre-heater and induced fan.

67. What is the function of Furnace Supervisory Safeguard System (FSSS) in boiler

- a) Execution of safe starting and shutdown procedure of fuel firing equipments and preventing errors in operating such equipments.
- b) Provide protection against fluctuation of fuel firing and air control equipments.
- c) Help in avoiding furnace explosion
- d) All of the above

Answer: (d) All of the above

68. What is Main Fuel Trip (MFT) in boiler

- a) Execution of safe starting and shutdown procedure of fuel firing equipments and preventing errors in operating such equipments.
- b) An MFT occurs when the burner management system detects a dangerous condition and shuts down the boiler.
- c) Provide protection against fluctuation of fuel firing and air control equipments.
- d) All of the above

Answer: (b) An MFT occurs when the burner management system detects a dangerous condition and shuts down the boiler.

69. Which of the following pass through the Air-preheater

- a) Primary Air.
- b) Secondary Air
- c) Flue Gases
- d) All of the above

Answer: (d) All of the above

70. Wind box is located at.....

- a) Left & Right Side of the furnace
- b) Front & Back Side of furnace
- c) Both (a)&(b).
- d) None of the above

Answer: (a) Left & Right Side of the furnace

71. Which fuel oil is used in the boiler

- a) Light Diesel Oil (LDO)

- b) Heavy Furnace Oil (HFO)
- c) Both (a)&(b).
- d) None of the above

Answer: (a) Both (a)&(b).

72. Which is used with LDO for atomization

- a) Steam
- b) Compressed Air
- c) High pressure water
- d) All of the above

Answer: (b) Compressed Air

73. Why soot blowers are used

- a) to remove the soot deposited on the furnace tubes
- b) to remove deposits from economiser
- c) to remove dust from air pre-heater
- d) to clean the coal mill.

Answer: (a) to remove the soot deposited on the furnace tubes

74. What is the function of boiler drum

- a) to separate the steam from water
- b) to facilitate the feed water make up
- c) to provide the chemical dosing
- d) All of the above

Answer: (d) All of the above

75. Which type of heat transfer carried out inside the furnace

- a) Conductive
- b) Convective
- c) Radiative
- d) All of the above

Answer: (d) All of the above

76. What is the function of seal-trough at the bottom of boiler

- a) To avoid the air-ingress inside the boiler
- b) To facilitate the boiler expansion
- c) Both (a)&(b)
- d) None of the above

Answer: (c) Both (a)&(b)

77. What is the function of primary air

- a) To transport coal from mill to furnace
- b) To help proper combustion of coal inside the furnace
- c) To provide cooling of scanners
- d) None of the above

Answer: (a) To transport coal from mill to furnace

78. What are the components of rotary air-preheater

- a) Guide bearing
- b) Support bearing
- c) Air baskets
- d) All of the above

Answer: (d) All of the above

79. Energy supplied by combustion of fuel is equal to

- a) mass of fuel consumed x its specific heat
- b) mass of fuel consumed x its heat capacity
- c) mass of fuel consumed x its calorific value
- d) mass of fuel consumed x its density

Answer: (c) mass of fuel consumed x its calorific value

80. Which of the following is the predominant loss in a furnace oil fired boiler

- a) Dry flue gas losses
- b) Heat loss due to moisture in air
- c) Heat loss due to radiation and convection
- d) Heat loss due to moisture in fuel

Answer: (a) Dry flue gas losses

81. Steam Coil Air-Pre Heater (SCAPH) used for

- a) Heating the Secondary fan air
- b) Heating the Primary Fan Air
- c) Heating the flue gases
- d) All of the above

Answer: (a) Heating the Secondary fan air

82. The heat required to raise the temperature of water to the saturation temperature is known as

- a) Specific heat
- b) Heat capacity
- c) One Calorie
- d) Sensible heat

Answer: (a) Sensible heat

83. The quantity of heat required to change 1 kg of the substance from liquid to vapor state without change of temperature is termed as

- a) Latent heat of fusion
- b) Latent heat of vaporization
- c) Heat capacity
- d) Sensible heat

Answer: (a) Latent heat of vaporization

Generator & Auxiliaries

84. What are the parameters checked while synchronizing a Generator with Grid

- a) Phase angle
- b) Frequency
- c) Voltage
- d) All of the above

Answer: (d) All of the above

85. What is used for cooling the Generator rotor

- a) Oxygen
- b) Nitrogen
- c) Hydrogen

- d) Carbon-Dioxide
- Answer: (c) Hydrogen

86. What is used for cooling the Generator stator

- a) Water-cooled stator coils
 - b) Carbon-Dioxide
 - c) Oxygen
 - d) Nitrogen
- Answer: (a) Water-cooled stator coils

87. What is the purpose of Generator Seal oil System

- a) To avoid the ingress of air inside the generator
 - b) To avoid hydrogen leakage from the Generator
 - c) Both (a)&(b)
 - d) None of the above
- Answer: (b) Both (a)&(b)

88. What is the function of exciter

- a) Supply DC magnetization current supplied to the rotor
 - b) Generate the alternating current
 - c) Control the output of the Generator
 - d) All of the above
- Answer: (a) Supply DC magnetization current supplied to the rotor

89. What is the use of Unit Auxiliary Transformer

- a) provides power to the auxiliary equipment of a power generating station
 - b) Supply DC magnetization current supplied to the rotor
 - c) Control the output of the Generator
 - d) All of the above
- Answer: (a) provides power to the auxiliary equipment of a power generating station

90. What is the use of Station Transformer

- a) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation
 - b) provides power to the auxiliary equipment of a power generating station
 - c) Supply DC magnetization current supplied to the rotor
 - d) Control the output of the Generator
- Answer: (a) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation

91. What is the function of Generator-Transformer

- a) connects the generator output to the grid
 - b) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation
 - c) provides power to the auxiliary equipment of a power generating station
 - d) Supply DC magnetization current supplied to the rotor
- Answer: (a) connects the generator output to the grid

92. Generator transformer is used to...

- a) Step-up the Generator output
 - b) Step-down the Generator output
 - c) Both (a)&(b)
 - d) None of the above
- Answer: (a) Step-up the Generator output

93. Function of Buchholz relay in the Generator transformer

- a) Safety device to sense abnormal conditions occurring inside a transformer
- b) Used to measure the flow of current
- c) Used to measure the flow of voltage
- d) All of the above

Answer: (a) **Safety device to sense abnormal conditions occurring inside a transformer**

94. What is the purity of Hydrogen to be maintained inside the Generator

- a) >98%
- b) >80%
- c) >70%
- d) >65%

Answer: (a) >98%

95. What is the function of automatic voltage regulator (AVR)

- a) regulates voltage variations to deliver constant, reliable power supply
- b) Used to measure the flow of voltage
- c) Safety device to sense abnormal conditions occurring inside a transformer
- d) Supply DC magnetization current supplied to the rotor

Answer: (a) regulates voltage variations to deliver constant, reliable power supply

96. Generator Hydrogen purging is carried out with

- a) Oxygen
- b) Nitrogen
- c) Carbon Dioxide
- d) All of the above

Answer: (c) Carbon Dioxide

CHP/AHP/DM Plant

97. Why Diesel Generator Sets are used in power plant

- a) To provide emergency power supply in case of Grid fails
- b) To maintain the emergency auxiliaries like turbine lube oil pump running in case of AC failure
- c) Both (a)&(b)
- d) None of the above

Answer: (c) Both (a)&(b)

98. What is the purpose of Instrument Air Compressor in power plant

- a) To provide Dry air to various pneumatic instruments
- b) To provide air for fuel oil atomization
- c) To provide air for various cleaning practices.
- d) All of the above

Answer: (a) To provide Dry air to various pneumatic instruments

99. What is the purpose of Service Air Compressors in power plant

- a) To provide Dry air to various pneumatic instruments
- b) To provide air for fuel oil atomization
- c) To provide air for various cleaning practices.
- d) Both (b)&(c)

Answer: (d) Both (b)&(c)

100. Why Alum dosing is carried out in water treatment

- a) Acts as a flocculant to remove unwanted colour and turbidity from water supplies
- b) to kill bacteria, viruses and other microbes in water
- c) To remove the cationic load from the water
- d) To remove dissolved oxygen from water

Answer: (a) Acts as a flocculant to remove unwanted colour and turbidity from water supplies

101. Why Chlorine is used in water treatment

- a) to kill bacteria, viruses and other microbes in water
- b) To remove the cationic load from the water
- c) To remove dissolved oxygen from water
- d) All of the above

Answer: (a) to kill bacteria, viruses and other microbes in water

102. What is the function of Clari-floculator

- (a) To settle down the sludge or suspended solids from the chemically dosed partially treated water at the bottom.
- (b) To remove the cationic load from the water
- (c) To remove dissolved oxygen from water
- (d) all of the above

Answer: (a) To settle down the sludge or suspended solids from the chemically dosed partially treated water at the bottom.

103. What is the function of wagon tippler

- a) to unload the coal wagons
- b) to transport the coal
- c) To reclaim the coal
- d) To crush the coal

Answer: (a) to unload the wagons

104. What is the function of Side Arm Charger

- a) to move the coal wagons at tippler area
- b) to unload the coal wagons
- c) to transport the coal
- d) To reclaim the coal

Answer: (a) to move the coal wagons at tippler area

105. What is the function of crusher

- a) to pulverized the coal
- b) To crush the incoming coal
- c) to unload the coal wagons
- d) to transport the coal

Answer: (b) To crush the incoming coal

106. What is the use of stacker-reclaimer

- a) To reclaim the crushed coal in coal yard
- b) to pulverized the coal
- c) To crush the incoming coal
- d) All of the above

Answer: (a) To reclaim the crushed coal in coal yard

107. Coal from crusher is ...

- a) Transported to coal yard
- b) To coal bunkers

- c) Both (a) & (b)
 - d) None of the above
- Answer: (c) Both (a) & (b)

108. The feed water treatment is done mainly to avoid

- (a) embrittlement problem.
 - (b) carry over problem.
 - (c) corrosion and scale formation problems.
 - (d) all of the above problems.
- Answer: (d) all of the above problems.

109. Blow down of boiler water is done so as to

- (a) control the solid concentration in the boiler water by removing some of the concentrated saline water.
 - (b) remove dissolved gases in the water.
 - (c) reduce boiler pressure.
 - (d) increase steam temperature.
- Answer: (a) control the solid concentration in the boiler water by removing some of the concentrated saline water.

110. What is the nominal pH value of water that is to be maintained in a steam raising thermal power station?

- (a) 0.0
 - (b) 7.0
 - (c) 8.5
 - (d) 14.3
- Answer: (c) 8.5

111. Ash content of coal can be reduced by

- (a) pulverizing.
 - (b) washing.
 - (c) slow burning.
 - (d) mixing with high grade coal.
- Answer: (b) washing.

112. Ultimate analysis of fuel determines the percentage of

- a) ash, volatile matter and moisture.
- b) total carbon by weight.
- c) total carbon by weight – unit weight of H₂, O₂, N₂, sulphur and ash.
- d) none of the above.

Answer: (c) total carbon by weight – unit weight of H₂, O₂, N₂, sulphur and ash.

113. The proximate analysis of coal gives percentage by weight of

- (a) moisture, and volatile matter.
- (b) moisture, volatile matter, fixed carbon and ash.
- (c) carbon, hydrogen, oxygen, nitrogen, sulphur and ash.
- (d) carbon, hydrogen, and oxygen.

Answer: (b) moisture, volatile matter, fixed carbon and ash.

114. The most important factors to be considered in the selection of fuel for power plants include

- (a) cost of fuel.
- (b) calorific value of fuel.
- (c) both (a) and (b).

(d) none of the above
Answer: (c) both (a) and (b).

115. Belt conveyors can be employed for transporting coal at inclination up to

(a) 75°
(b) 60°
(c) 30°
(d) 15°
Answer: (c) 30°

116. In coal preparation plants, the magnetic separation are used for removing

(a) dust.
(b) iron particles.
(c) clinkers.
(d) all of the above.
Answer: (b) iron particles.

117. Ash is the main waste product of steam power plants with low grade coal (may be in tonnes per day). This ash

(a) can be used in building construction.
(b) can be used in brick making near the plant side.
(c) it can be dumped in disused mines, river or sea or in an area excavated in the waste land, as the case may be.
(d) all of the above.
Answer: (d) all of the above.

118. What is the advantage of stocking the coal in huge heaps?

a) Prevents from coal being oxidized
b) Provides grip for the storage
c) Prevents air circulation in the interior of heap
d) The moisture content will be eliminated
Answer: (c) Prevents air circulation in the interior of heap

119. Out of all conveyors which type of conveyor has a greater capacity to convey large amount of coal?

a) Belt conveyor
b) Chain conveyor
c) Screw conveyor
d) Scraper conveyor
Answer: (a) Belt conveyor

120. What is plant load factor

(a) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
(b) Ratio of average power Consumed by the plant to the maximum power that could have been consumed in a given time.
(c) Ratio of Coal consumed to the power Generated by the power plant.
(d) None of the above.

Answer: (a) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time

121. What is heat rate in power plant

- (a) Amount of Heat energy used by a power plant to generate one kilowatt hour (kWh) of electricity.
- (b) Amount of Steam used by a power plant to generate one kilowatt hour (kWh) of electricity.
- (c) Ratio of Coal consumed to the power Generated by the power plant.
- (d) None of the above.

Answer: (a) Amount of Heat energy used by a power plant to generate one kilowatt hour (kWh) of electricity.

122. What is auxiliary power consumption in thermal power plant

- (a) The consumption of energy by auxiliary equipment of the generating station.
- (b) Ratio of Coal consumed to the power Generated by the power plant.
- (c) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (d) None of the above.

Answer: (a) all of the above.

123. Unit of Specific oil consumption in thermal power plant

- (a) ml/Kwh.
- (b) gm/Kwh
- (c) kcal/Kwh.
- (d) None of the above.

Answer: (a) ml/Kwh.

124. Unit of Specific Coal consumption in thermal power plant

- (a) ml/Kwh.
- (b) gm/Kwh
- (c) kcal/Kwh.
- (d) None of the above.

Answer: (b) gm/Kwh

125. What is the Availability factor in thermal power plant

- (a) Ratio of Coal consumed to the power Generated by the power plant.
- (b) Ratio of total amount of uptime of power plant by the sum of total uptime and total downtime of power plant.
- (c) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (d) None of the above.

Answer: (b) Ratio of total amount of uptime of power plant by the sum of total uptime and total downtime of power plant

126. The height of chimney in a steam power plant is governed by.....

- a) Flue gases quantity
- b) The draught to be produced
- c) Control of pollution
- d) Corner of power plant

Answer: (b) The draught to be produced

127. The major heat loss in a steam power station occurs in

- a) Heat chamber
- b) Penstock
- c) Spillways
- d) Condenser

Answer: (d) Condenser

128. The cost of fuel transportation is maximum in.....

- a) Hydro-electric power plant
- b) Steam power plant
- c) Nuclear power plant
- d) None of the above

Answer: (b) Steam power plant

129. Which of the following station is least efficient.....

- a) Nuclear power plant
- b) Diesel power station
- c) Thermal power station
- d) None of the above

Answer: (c) Thermal power station

130.requires more space

- a) Nuclear power plant
- b) Hydro-electric power plant
- c) Thermal power plant
- d) Diesel power plant

Answer: (c) Thermal power plant

131. In reaction turbine, function of the draft tube is.....

- a) To increase the flow rate
- b) To reduce water hammer effect
- c) To convert kinetic energy of water to potential energy by a gradual expansion in divergent part
- d) None of the above

Answer: (b) To reduce water hammer effect

132. Pelton turbine is suitable for high head and.....

- a) High discharge
- b) Low discharge
- c) High and low discharge
- d) None of the above

Answer: (b) Low discharge

133. Francis, Kaplan and propeller turbines fall under the category of.....

- a) Impulse turbine
- b) Reaction turbine
- c) Impulse reaction combined
- d) Axial flow

Answer: (b) Reaction turbine

134. What is the unit of calorific value of coal

- a) ml/Kwh.
- b) gm/Kwh
- c) kcal/kg.
- d) None of the above.

Answer: (c) kcal/kg.

135. What is measured in the chimney of thermal power plant

- a) Carbon Monoxide
- b) Carbon Dioxide
- c) Oxygen.
- d) All of the above.

Answer: (d) All of the above

136. What is the purpose of Flue Gas Desulphurization in thermal power plant

- a) To remove sulphur from the coal
- b) To remove sulfur dioxides (SO₂) from flue gas produced by boilers
- c) To remove sulphur from the Fuel Oil

d) All of the above.

Answer: (b) To remove sulfur dioxides (SO₂) from flue gas produced by boilers.

137. Coal is fired inside the Furnace of thermal power plant

- a) Through the grate in the boiler
- b) Directly from the front side of the furnace
- c) Tangentially through corners
- d) None of the above.

Answer: (c) Tangentially through corners

138. What is the purpose of Boiler circulation pumps

- a) circulate water within the boiler to enhance boiler operation
- b) To provide feed water to the boiler drum
- c) To provide feed water to condenser
- d) None of the above.

Answer: (a) circulate water within the boiler to enhance boiler operation

139. Which provides the Net positive suction head to the Boiler feed pump

- a) De-Aerator
- b) Hot-well
- c) Boiler Drum
- d) HP Heaters

Answer: (a) De-Aerator

140. What is the purpose of Continuous blow down (CBD) from boiler drum

- a) To remove silica from the boiler drum
- b) To remove air from the boiler drum
- c) To remove sludge from the condenser
- d) All of the above.

Answer: (a) To remove silica from the boiler drum

141. What is the purpose of CW water pumps

- a) To circulate water from the Cooling Towers to Condenser
- b) To circulate water from the condenser to de-aerator
- c) To circulate water from de-aerator to boiler drum
- d) None of the above.

Answer: (a) To circulate water from the Cooling Towers to Condenser

142. The pH value of the water used in boiler is:

- (a) Unity
- (b) 7
- (c) Slightly less than seven
- (d) Slightly more than seven

Answer: (d)

143. For the flue gas flow, tick the correct sequence:

- a) Boiler-Air preheater-economizer-ID fan-Chimney
- b) Boiler-ID fan-Airpreheater-Economizer-Chimney
- c) Boiler-Economizer-Air preheater-ID fan-Chimney
- d) None of the above

Answer: (c) Boiler-Economizer-Air preheater-ID fan-Chimney

144. Hydrogen cooling employed in large thermal power plant alternator:

- a) Increases the insulation life
- b) Decreases the insulation life
- c) Does not affect the insulation life
- d) None of the above

Answer: (a) Increases the insulation life

145. Hydrogen cooling is employed in:

- a) Turbo Generators only
- b) Water wheel Generators only
- c) Can be used in both turbo generators and water wheel generators

d) None of the above

Answer: (a) Turbo Generators only

146. The efficiency of the electro-static precipitators will be of the order:

a) 99.6%

b) 90%

c) 85%

d) 80%

Answer: (a) 99.6%

147. Economizer is normally employed when boiler pressure exceeds:

a) 70kg/cm²

b) 50kg/cm²

c) 30kg/cm²

d) Can be used for all pressures

Answer: (a) 70kg/cm²

148. The sizing of the generator in power plant is based on:

a) Current carrying capacity ratings only

b) Insulation strength ratings only

c) Both (a) and (b)

d) None of the above

Answer: (c) Both (a) and (b)

149. Without Electro static precipitators:

a) ID fan rating should be increased

b) Economizer rating should be increased

c) Chimney height should be reduced

d) None of the above

Answer: (a) ID fan rating should be increased

150. In thermal power plants the condenser used is of:

a) Surface type

b) Jet type

c) Can be both surface type and jet type

d) None of the above

Answer: (a) Surface type

151. Coal rank classifies coal as per its:

a) Specific gravity

b) Degree of metamorphism

c) Carbon percentage

d) Ash content

Answer: (d) Ash content

152. Induced draft fans are used to:

a) Cool the steam let out by the turbine in the thermal power station

b) Cool the hot gases coming out of boiler

c) Forces the air inside the coal furnace

d) Pull the gases out of furnace

Answer: (d) Pull the gases out of furnace

153. Generally the speed of turbine generators employed in the thermal power plants will be in the range of:

a) 750rpm

b) 1000rpm

c) 3000rpm

d) 5000rpm

Answer: (c) 3000rpm

154. Large size thermal power plants will be:

- a) Peak load plants
- b) Base load plants
- c) Can be operate either as peak load or base load plants
- d) None of the above

Answer: (b) Base load plants

155. Which of the following equipment is installed in steam power plant to reduce air pollution:

- a) Air filer
- b) HEPA filter
- c) Electro static precipitator
- d) All the above can be used

Answer: (c) Electro static precipitator

156. Burning of low grade coal can be improved by:

- a) Pulverizing the coal
- b) Blending with high quality coal
- c) Oil assisted ignition
- d) All the above

Answer: (b) Blending with high quality coal

157. The percentage of carbon in anthracite is usually:

- a) More than 90%
- b) About 70%
- c) About 50%
- d) Below 40%

Answer: (a) More than 90%

158. For the same power the size of the turbine:

- a) Increases with speed
- b) Decrease with speed
- c) Constant irrespective of speed
- d) None of the above

Answer: (b) Decrease with speed

159. Which type of coal has lowest calorific value?

- a) Peat
- b) Lignite
- c) Bituminous
- d) Anthracite

Answer: (b) Lignite

160. Pipes carrying steam in thermal power plant are generally made of:

- a) Steel
- b) Cats iron
- c) Aluminum
- d) Cobalt

Answer: (a) Steel

161. Economizer of boiler has main function of:

- a) Heat up the incoming water with excess steam
- b) Heat up pulverized fuel by exhaust gases
- c) Heat up the incoming air by exhaust gases
- d) Heat up the incoming water by exhaust gases

Answer: (d) Heat up the incoming water by exhaust gases

162. In a super heater:

- a) Pressure rises and temperature drops
- b) Temperature rise and pressure drops
- c) Temperature rises and pressure remains unchanged
- d) Pressure rises and temperature remains the same

Answer: (c) Temperature rises and pressure remains unchanged

163. The steam power plant efficiency can be improved by:

- a) Using large quantity of water
- b) Burning large quantity of coal
- c) Using high temperature and pressure of steam
- d) Decreasing the load on the plant

Answer: (c) Using high temperature and pressure of steam

164. As the size of the thermal power plant increases, the capital cost per kW of installed capacity:

- a) Increases
- b) Decreases
- c) Remains the same
- d) May increase and decrease

Answer: (b) Decreases

165. Vacuum can be measured by using:

- a) Rotameter
- b) Pitot tube
- c) U tube manometer
- d) Ventrimeter

Answer: (b) Pitot tube

166. Belt conveyors can be employed for transporting coal at inclination up to:

- a) 75 deg
- b) 60 deg
- c) 30 deg
- d) 15 deg

Answer: (c) 30 deg

167. In a shell and tube surface condenser:

- a) Steam passes through the tubes and cooling water surrounds them
- b) Cooling water passes through the tubes and steam surrounds them
- c) Steam and water mix to give condensate
- d) None of the above

Answer: (b) Cooling water passes through the tubes and steam surrounds them

168. The purpose of Spray pond in Thermal power plant is:

- a) To deposit the ash coming out of the thermal power plant
- b) To cool the water coming out of condensate
- c) To remove the dissolved gases in the feed water
- d) None of the above

Answer: (b) To cool the water coming out of condensate

169. It is important the heat the water before feeding to boiler because:

- a) The dissolved gases which corrodes the boiler are removed
- b) Thermal stresses arises due to the cold water entering the boiler can be reduced
- c) Some impurities carried by steam and condensate due to corrosion in boiler and condenser are precipitated outside the boiler
- d) All the above

Answer: (d) All the above

170. Which type of alternator is employed in thermal power plant?

- a) Salient type
- b) Non salient pole type
- c) Both can be used
- d) None of the above

Answer: (b) Non salient pole type

171. The indication of determine the incomplete combustion is:

- a) High percentage of carbon dioxide content in the flue gases
- b) High percentage of CO content in the flue gases
- c) High temperature of the flue gases

d) All the above

Answer: (b) High percentage of CO content in the flue gases

172. For the same draught required, the power of forced draught fan will be_ than the induced draught fan:

a) Higher

b) Lower

c) The same

d) May be more or less

Answer: (b) Lower

173. What are combustible elements in the fuel:

a) Carbon and hydrogen

b) Carbon, Hydrogen and ash

c) Carbon, Hydrogen and sulphur

d) None of the above

Answer: (c) Carbon, Hydrogen and sulphur

174. The coal which has highest ash content is:

a) Lignite

b) Coke

c) Bituminous coal

d) Peat

Answer: (a) Lignite

HERC Regulations

Part B: MYT Regulations (Generation cadre related): 40 Questions

S.NO	Question	Option	Answer
175.	Multi Year Tariff Regulation duration is of	A. Three Years B. Four Years C. Five Years D. None of the above	C
176.	Whether Income tax is pass through under MYT,2019	A. Yes B. No C. May be D. None of the above	A
177.	For calculation purpose of ECR, GCV of fuel to be taken at	A. As fired B. As received C. Both D. None of the above	B
178.	The RoE allowed under MYT to thermal generating company	A. BR+4.5% up to 11% B. BR+7.5% up to 14% C. BR+5.5% up to 12% D. BR+6.5% up to 13%	C
179.	Escalation factor provided for O& M in MYT is	A. 4% B. 2.93 C. 6.98% D. 10%	B
180.	The expenditure after COD in plants which were not envisaged during construction are booked as	A. Additional Capitalization B. Return of Equity C. None of the above D. Both	A
181.	The present MYT regulation 2019 is valid up to	A. 2023 B. 2024 C. 2025 D. 2026	B
182.	The self-consumption of power of plant during generation is known as	A. Generation B. Auxiliary Consumption C. None of the above D. Both	B
183.	Bank Rate defined under the MYT is	A. PNB MCLR B. RBI MCLR C. SBI MCLR D. All of the above	C
184.	What do you mean by "Base Year" in MYT	A. CoD time B. First year of control period C. Last year of previous control period	D

		D. None of the above	
185.	“Commission “under Haryana MYT regulation is	A. HERC B. CERC C. JERC D. APTEL	A
186.	Declared Capacity of plant means under MYT	A. Capability to generate B. Presently running capacity C. Yearly running capacity D. None of the above	A
187.	Reduction in Gross Fixed Asset Register and reflected in Fixed Asset register subsequent to removal of asset is known as	A. Capitalization B. De Capitalization C. Asset addition D. None of the above	B
188.	The power consumed by generating company before CoD from grid is called	A. Infirm power B. Auxiliary Consumption C. Both D. None of the above	A
189.	What is MCR for generating station	A. Minimum Continuous rating B. Maximum Continuous rating C. Median Continuous rating D. None of the above	B
190.	GCV in relation of thermal plant means the heat produced in Kcal by complete combustion of	A. 1 Lts of liquid fuel B. 1 kg of solid fuel C. One standard cubic meter of gaseous fuel. D. Any of the above	D
191.	As per MYT regulation Controllable items are pass through	A. Yes B. No C. May be D. None of the above	B
192.	As per MYT regulations Un-controllable items are pass through	A. Yes B. No C. May be D. None of the above	A
193.	GCV of fuel as per MYT is which factor as per MYT	A. Controllable B. Uncontrollable C. Both	B

		D. None of the above	
194.	Fuel price for any generating item is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	B
195.	Auxiliary Consumption is which type of factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
196.	GCV of imported coal is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
197.	O&M expense is which type of factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
198.	Charges levied on Thermal generating units	A. SLDC Charges B. Water Charges C. Both D. Any	C
199.	The return received by any generating company of investing own money is called	A. Revenue B. Return on Equity C. Fixed deposit D. None of the above	B
200.	Generally, loan for thermal plants is for how much duration	A. 5 years B. 10 years C. 12 years D. 15 years	C
201.	Change Interest in Loan Capital is pass through	A. No B. Yes C. May be D. None of the above	B
202.	Maintenance spares contribute to how much percentage of the O&M expenses under IWC	A. 15 B. 5 C. 10 D. 20	C
203.	Cost of secondary fuel allowed under IWC on normative basis	A. Two months B. One month C. As per actual D. None of the above	B
204.	Cost of secondary fuel allowed under IWC on normative basis	A. One month B. Two month C. As per actual D. None of the above	A
205.	FERV stands for in MYT	A. Indian rupee variation	B

		B. Foreign exchange variation C. Both D. None of the above	
206.	Norms of Normative plant Availability as per regulation for PTPS	A. 55% B. 65% C. 85% D. 95%	A
207.	Norms of Normative plant Availability as per regulation for DCRTTP	A. 55% B. 65% C. 85% D. 95%	C
208.	Norms of Normative plant Availability as per regulation for RGTPP	A. 55% B. 65% C. 85% D. 95%	C
209.	Auxiliary consumption allowed for RGTPP	A. 10% B. 8% C. 6% D. 12%	C
210.	Auxiliary consumption allowed for PTPS	A. 10.7% B. 8.8% C. 8.5% D. 12%	C
211.	Expenses on secondary fuel (oil) for thermal is part of	A. Fixed cost B. Energy Charge C. None of the above D. As the case may be	B
212.	Recovery of Fixed charges are envisaged in which regulation of MYT	A. 29 B. 30 C. 31 D. 32	B
213.	Energy Charges or Variable Charges for thermal projects envisaged in which regulation MYT	A. 29 B. 30 C. 31 D. 32	C
214.	Primary Fuel adjustment for thermal plants envisaged in which regulations	A. 29 B. 30 C. 33 D. 32	C

Part C: Power Purchase Agreement (PPA Related) : 20 Questions

S.NO	Question	Option	Answer
215.	Power Purchase Agreement is which type of agreement	A. Sale of Power B. Trading of Power C. Purchase of Power D. None of the above	C
216.	Long Term PPA duration should be of	A. Minimum 12 years & above B. Minimum three months & above C. Day ahead D. None of these	A
217.	Composite scheme means in PPA	A. More than one beneficiary B. More than two beneficiaries C. Dedicated beneficiary D. None of the above	A
218.	Capacity charge shall be paid on the basis of	A. Plant Availability B. Plant Scheduling C. None of the above D. Fixed for year	A
219.	Condition precedent in PPA means	A. Conditions for performance of seller before CoD B. Conditions for performance of purchaser before CoD C. Both D. None of the above	C
220.	Whether for thermal PPA which should be mandated to see for any purchaser for satisfactory operation of PPA through out the term	A. Plant capacity B. Fuel Supply Agreement C. Evacuation system D. None of the above	B
221.	Liquidated damages generally placed in contracts for	A. Penalty on account of delay in contract performance B. Giving incentive C. None of the above D. Both	A
222.	Commercial Operation of Plant means	A. When independent engineer gives final test certificate	A

		<p>B. When plant remains on bar for 72 hrs without breakdown</p> <p>C. None of the above</p> <p>D. Both</p>	
223.	For HPGCL Units metering is carried at	<p>A. Nearest sub station</p> <p>B. Generation Bus</p> <p>C. Plant Bus at outgoing feeder</p> <p>D. None of the above</p>	C.
224.	Billing cycle needs to be incorporated in PPA, which should be the base	<p>A. Based on Appropriate Commission regulation</p> <p>B. Can negotiate</p> <p>C. None of the above</p> <p>D. Both</p>	A
225.	Payment Mechanism in the PPA envisage	<p>A. Security of payment</p> <p>B. Notional Payment mode</p> <p>C. None of the above</p> <p>D. Both</p>	A
226.	Third Party sale on default captures for generator in PPA	<p>A. In case of payment default</p> <p>B. In case generator want to sell power to other person without contract</p> <p>C. None of the above</p> <p>D. Both</p>	A
227.	Reconciliation in payments under PPA is needed or not	<p>A. No</p> <p>B. May be</p> <p>C. Yes</p> <p>D. None of the above</p>	C
228.	Why Force majeure conditions specify in PPA	<p>A. General purpose</p> <p>B. To capture unforeseen events</p> <p>C. None of the above</p> <p>D. Both</p>	B
229.	Types of Force majeure	<p>A. Natural Force majeure</p> <p>B. Non-Natural Force majeure</p> <p>C. Both</p>	C

		D. None of the above	
230.	Change in Law in PPA envisages for adjustment in tariff on account	A. Change in beneficiary B. Change in Government laws C. Both D. Any	B
231.	Any dispute in PPA needs to adjudicated by	A. District Court B. High Court C. Electricity Commission D. Mutually	C
232.	Whether Dispute resolution mechanism is need to be incorporated	A. Yes B. No C. Optional D. None of the above	A
233.	The PPA should capture aspects of metering and place of delivery of power	A. Yes B. No C. May be D. Optional	A
234.	PPA should have succession clause for its survivability	A. Optional B. May be C. No D. Yes	D

Part D: Grid code related

S.NO	Question	Option	Answer
235.	Haryana Grid code Regulations 2009 is relied upon	A. IEGC,2010 B. HGC,2004 C. NRLDC D. None of the above	A
236.	SLDC is the part of STU as per the Electricity Act,2003	A. Yes B. No C. None of above D. May be	B
237.	Role of CEA under Electricity Act,2003	A. Quasi-Judicial Body B. Advisory C. Planning and monitoring of Sector D. B&C	D
238.	National Electricity Plan prepared by	A. STU B. CEA C. HERC D. HPGCL	B
239.	Prima facie role of SLDC	A. Monitor and manage the grid condition B. Assist HERC C. Assist CERC D. None of the above	A
240.	Whether SLDC is mandated for the energy accounting of State grid	A. Yes	A

		B. No C. May be D. None of the above	
241.	Under which section of Electricity Act, 2003 SKDC have the power to control the State grid	A. Section 32 B. Section 33 C. Section 34 D. None of the above	B
242.	Accounting of the quantity of electricity transmitted by ISGS is done by	A. Respective RPC B. Respective SLDC C. NLDC D. RLDC	A
243.	Role of STU has been defined as per which section of the Act	A. 40 B. 38 C. 39 D. 42	C
244.	Transmission license and distribution license of the State is bound to adhere the directions of	A. NRLDC B. NLDC C. SLDC D. None of the above	C
245.	Chapter 5 of the Haryana Grid code primarily deals with	A. Energy Accounting B. Operating code for State Grid C. None of the above D. All of the above	B
246.	How the Generator helps to manage the reactive energy of the grid	A. Generating more B. Absorbing reactive power C. None of the above D. Both A & B	B
247.	In case of the frequency of the grid goes higher than 50Hz , SLDC to take the corrective step	A. On the feeders B. Back down the generation C. None of the above D. Both A&B, as the case may be	D
248.	In case of the frequency of the grid goes below 49.0 HZ, SLDC require to take the corrective steps	A. Cut off the load B. Ramp up the generation C. None of the above D. Both A&B	D
249.	Demand estimation for operational purpose is the prerogative of	A. SLDC B. DISCOM C. Generator D. Both A&B	D
250.	Demand management is the prerogative of	A. SLDC B. DISCOM C. Generator D. Both A&B	A
251.	Outage planning of the system is the sole prerogative of	A. SLDC B. RLDC	A

		C. DISCOMs D. None of the above	
252.	In the event of regional blackout whom instructions shall be prevailed	A. SLDC B. RLDC C. NRPC D. CERC	B
253.	In the event of partial State blackout whom instructions shall be prevailed	A. SLDC B. RLDC C. NRPC D. CERC	A
254.	Scheduling and Despatch in the regions has to be monitor by	A. RLDC B. SLDC C. CEA D. None of the above	A
255.	State Grid protection requirements needs to be monitor by	A. HERC B. CERC C. SLDC D. None of the above	C

(PAPER-IV)

Legal Studies (Open Book Paper) (For All HPUs)

QNo.1 The wages of every person employed upon or in any railway, factory or Industrial or other establishment upon or in which less than one thousand persons are employed, shall be paid before the expiry of the .

- a) Seventh day
- b) Tenth day
- c) Thirteenth day
- d) Fifteenth day Ans A

QNo.2 The wages of every person employed upon or in any railway, factory or Industrial or other establishment upon or in which less than persons are employed, shall be paid before the expiry of the seventh day.

- a) Three thousand
- b) Two thousand
- c) One thousand
- d) Four thousand Ans C

QNo.3 Where the employment of any person is terminated by or on behalf of the employer, the wages, earned by him shall be paid before the expiry of the working day from the day on which his employment is terminated.

- a) Five
- b) Four
- c) Three
- d) Two

Ans D

QNo.4 No fine shall be imposed on any employed person who is under the age of years as per the wages act.

- a) Fifteen years
- b) Sixteen years
- c) Seventeen years
- d) Eighteen years Ans A

QNo.5 the total amount of fine which may be imposed in any one wages- period on any employed person shall not exceed an amount equal to of the wages payable to him in respect of that wages period.

- a) Three percent
- b) Four percent
- c) Five percent
- d) Six percent

Ans A

QNo.6 No fine imposed on any employed person shall be recovered from him by installments or after the expiry of from the day on which it was imposed.

- a) Thirty day
- b) Forty-five days
- c) Sixty days
- d) Ninety days AnsD

QNo.7 Every register and record required to be maintained under section 13A of the Payment of wages Act,1936 shall be preserved for a period of _____ after the date of the last entry made therein.

- a) Three years
- b) Four years
- c) Five years
- d) Six years Ans A

QNo.8 which section deals with penalty for offences under the payment of wages Act,1936?

- a) Section 18
- b) Section 19
- c) Section 20
- d) Section 21 Ans C

QNo.9 Every _____ shall be responsible for the payment of all wages required to be paid under the payment of wages act,1936

- a) Employer
- b) Manager
- c) Occupier
- d) Both b and c Ans A

QNo.10 A claim under the payment of wages Act,1936 shall be disposed of as far as

practicable within a period of _____ by the authority.

- a) Three months
- b) Four months
- c) Five months
- d) Six months Ans A

_____ from the date of registration of the claim

QNo.11 How much penalty can be imposed upon Central Public Information officer or State Public Information officer who knowingly give incorrect or misleading or incomplete information under RTI Act,2005?

- a) 500 per day subject to maximum of Rs.50000/-
- b) 300 per day subject to maximum of Rs.30000/-
- c) 400 per day subject to maximum of Rs.40000/-
- d) 250 per day subject to maximum of Rs.25000/- Ans D

QNO.12 In how many days, information under the RTI Act,2005 can be supplied to the applicant?

- a) Within 30 days

- b) Within 45 days
- c) Within 60 days
- d) Within 90 days Ans A

QNo.13 in how much period, information shall be supplied under RTI Act,2005 where the information is sought for concerns the life or liberty of a person?

- a) Within 30 hours
- b) Within 36 hours
- c) Within 48 hours
- d) Within 60 hours Ans C

QNo.14 Any information relating to any occurrence, event or matter which has taken place, occurred or happened before the date on which any request is made under section 6 of the RTI Act shall be provided to any person making a request.

- a) Ten years
- b) Fifteen years
- c) Twenty years
- d) Twenty five years Ans C

QNo.15 In how many days, a written notice shall be served to the third party, where a Central Public Information officer or State Public Information officer intends to disclose any information or record or part thereof on a request which relates to third party?

- a) Within five days from the receipt of request
- b) Within seven days from the receipt of request
- c) Within ten days from the receipt of request
- d) Within fifteen days from the receipt of request Ans A

QNo.16 In how many days, third party may represent against the proposed disclosure by the Central Public Information officer or State Public Information officer under RTI Act?

- a) Within five days
- b) Within seven days
- c) Within ten days
- d) Within fifteen days Ans C

QNo.17 which schedule of the RTI Act,2005 defines the departments on whom RTI act is not applicable?

- a) The first Schedule
- b) The Second schedule
- c) The third Schedule
- d) The Fourth Schedule Ans B

QNo.18 In how many days, second appeal can be filed against the decision of Central Public Information officer or State Public Information officer under RTI Act,2005?

- a) Within 45 days
- b) Within 60 days
- c) Within 90 days
- d) Within 120 days Ans C

QNo.19 which section of the RTI act,2005 deals with the penalties?

- a) Section 20
- b) Section 21
- c) Section 22
- d) Section 23 Ans A

QNo.20 which authority is competent to remove State Information Commissioner under RTI Act,2005?

- a) Chief justice of High court
- b) Chief Minister
- c) Legislative assembly
- d) Governor Ans D

QNo.21 which authority prepare the National Electricity Policy and tariff policy?

- a) Central Government
- b) State Government
- c) Centre Electricity Authority
- d) Centre Electricity regulatory commission Ans A

QNo.22 Centre Electricity Authority shall prepare a National electricity plan in accordance with the national electricity policy and notify such plan once in

- a) Three years
- b) Four years
- c) Five years
- d) Six years Ans C

QNo.23 Which authority shall review or revise the National Electricity Plan in accordance with the National electricity policy?

- a) Central Government
- b) State Government
- c) Centre Electricity Authority
- d) Centre Electricity Regulatory Commission Ans C

QNo.24 Which authority shall formulate a national policy in consultation with the State Governments and the state Commissions, for rural electrification and for bulk purchases of power and management of local distribution in rural areas through Panchayat Institutions, users associations, co-operative societies, non-government organizations or franchisees.

- a) Central Government
- b) State Government
- c) Centre Electricity Authority
- d) Centre Electricity Regulatory Commission Ans A

QNo.25 which section deals with National electricity policy and plan in the Electricity Act,2003?

- a) Section 1
- b) Section 2
- c) Section 3
- d) Section 4 Ans C

QNo.26 may establish, operate and maintain a generating station without obtaining a license under electricity Act, 2003 if it complies with the technical standards relating to connectivity with the grid referred to in section 73.

- a) Transmission Company
- b) Distribution Company
- c) Trading in electricity company
- d) Generating Company Ans D

QNo.27 Which section of the electricity Act, 2003 deals with the captive generation ?

- a) Section 9
- b) Section 10
- c) Section 11
- d) Section 12 Ans A

QNo.28 Which section of the electricity Act, 2003 deals with grant of licence for transmission, distribution and trading in the electricity?

- a) Section 11
- b) Section 12
- c) Section 13
- d) Section 14 Ans D

QNo.29 A licence shall continue to be in force for a period of _____ as per electricity Act, 2003 unless such licence is revoked.

- a) 20 years
- b) 25 years
- c) 30 years
- d) 35 years Ans B

QNo.30 In how many days, licence shall be issued by the appropriate commission, where a person makes an application for issue of licence under electricity Act, 2003?

- a) 45 days
- b) 60 days
- c) 90 days
- d) 120 days Ans C

QNo.31 No licence shall be revoked unless the appropriate commission has given to the licensee not less than _____ notice in writing stating the grounds on which it is proposed to revoke the licence

- a) Two months
- b) Three months
- c) Four months
- d) Six months Ans B

QNo.32 The appropriate Commission shall within one year of appointment of the
either revoke the licence in accordance with the provisions

contained in section 19 or revoke suspension of the licence and restore the utility to the distribution
licence whose licence had been suspended, as the case may be

- a) Administrator
- b) Chief Executive officer
- c) Chief secretary
- d) Arbitrator Ans A

QNo.33 if any licensee, generating company or any other person fails to comply with the directions
issued by RLDC, he shall be liable to a penalty not exceeding rupee

- a) Five lacs
- b) Ten lacs
- c) Fifteen lacs
- d) Twenty lacs AnsC

QNo.34 At present, which company has been looking after the working of the SLDC in the Haryana.

- a) HPGCL
- b) UHBVN
- c) DHBVN
- d) HVPN

Ans D

QNo.35 if any licensee, generating company or any other person fails to comply with the directions
issued by SLDC, he shall be liable to a penalty not exceeding rupee

- a) Five lacs
- b) Ten lacs
- c) Fifteen lacs
- d) Twenty lacs AnsA

QNo.36 A transmission licensee may engage in any business for optimum utilization of its assets. A
proportion of the revenue derived from such business shall be utilized for reducing the .

- a) Wheeling of electricity charges
- b) Sale of electricity charges
- c) Open access charges
- d) Transmission charges Ans D

QNo.37 who will appoint the electricity ombudsman for the redressal of grievances against the
consumer Grievances redressal forum?

- a) State transmission utility
- b) Distribution utility
- c) State government

d) State commission Ans D

QNo.38 who will appoint the Consumer Grievances redressal forum to listen the grievances of the consumers?

- a) State transmission utility
- b) Distribution utility
- c) State government
- d) State commission Ans B

QNo.39 if a distribution licensee fails to supply the electricity within a period of one month, he shall be liable to a penalty which extend to for each day of default.

- a) One thousand rupees
- b) Two thousand rupees
- c) Three thousand rupee
- d) Four thousand rupee Ans A

QNo.40 which section deals with the Electricity supply code in respect of the distribution licensee under electricity Act, 2003?

- a) Section 50
- b) Section 51
- c) Section 52
- d) Section 53

QNo.41 The floor of every workroom shall be cleaned at least once in

by washing, using disinfectant, where necessary or by some other effective method as per the factories act 1948.

- a) Every week
- b) Every month
- c) Every quarter
- d) Every fifteen days Ans A

QNo.42 All doors and window frames and other wooden or metallic framework and shutters shall be kept painted or varnished and the painting or varnishing shall be carried out at least once in every period of as per factories act,1948.

- a) Two years
- b) Three years
- c) Four years
- d) Five years

Ans D

QNo.43 may prescribed a standard of adequate ventilation and reasonable temperature for any factory or class or description of factories or part thereof as per the Factories act,1948.

- a) State Government
- b) Centre Government
- c) Chief Inspector
- d) Chief Executive inspector Ans A

QNo.44 How much space shall be provided for every worker employed in the factory as per the factories act,1948?

- a) 14.1 cubic metres
- b) 14.2 cubic metres
- c) 14.3 cubic metres
- d) 14.4 cubic metres Ans B

QNo.45 On how many worker in the factory, a provision shall be made for cooling drinking water during hot weather by the effective means ?

- a) 100 workers
- b) 150 workers
- c) 200 workers
- d) 250 workers Ans D

QNo.46 How much penalty shall be imposed on account of spitting in open in the factory?

- a) Five rupees
- b) Ten rupees
- c) Fifteen rupees
- d) Twenty rupees Ans A

QNo.47 for how many workers in the factory, a safety officer in the factory shall be appointed under section 40-B of the factories act,1948?

- a) 250 workers
- b) 500 workers
- c) 1000 workers
- d) 1500 workers Ans C

QNo.48 which section of the factories act,1948 deals with appointment of safety officer in the factory?

- a) Section 40-A
- b) Section 40-B
- c) Section 41-A
- d) Section 41-B Ans B

QNo.49 which constitute the site appraisal Committees under the factories act,1948?

- a) State Government
- b) Centre Government
- c) Appropriate Commission
- d) Chief justice of High Court Ans A

QNo.50 In how many days, the site appraisal Committees shall examine an application for the establishment of a factory involving hazardous process and make its recommendation to the state Government?

- a) 45 days
- b) 90 days
- c) 120 days
- d) 150 days Ans B

QNo.51 shall have power to call for any information from the person making an application for the establishment or expansion of a factory involving a hazardous process.

- a) State Government
- b) Site Appraisal Committee
- c) Centre Government
- d) Appropriate Commission Ans B

QNo.52 Which section of the factories Act, 1948 deals with the constitution of site appraisal Committees?

- a) Section 40-A
- b) Section 40-B
- c) Section 41-A
- d) Section 41-B Ans C

QNo.53 Which schedule of the factories act, 1948 defines the maximum permissible threshold limits of exposure of chemical and toxic substances in manufacturing processes (whether hazardous or otherwise) in any factory?

- a) Schedule-I
- b) Schedule-II
- c) Schedule-III
- d) Schedule-IV AnsB

QNo.54 for how many workers, an ambulance room of the prescribed size shall be arranged in the factory?

- a) More than hundred workers
- b) More than two hundred workers
- c) More than four hundred workers
- d) More than five hundred workers Ans D

QNo.55 For how many workers, a facility of canteen shall be provided and maintained in the factory?

- a) More than One Hundred and fifty worker
- b) Upto two hundred workers
- c) Upto one hundred workers
- d) More than two hundred and fifty workers Ans D

QNo.56 For how many workers, a facility of Shelters, rest rooms and lunch rooms shall be provided and maintained in the factory?

- a) More than One Hundred and fifty worker
- b) Upto two hundred workers
- c) Upto one hundred workers
- d) More than two hundred and fifty workers Ans A

QNo.57 For how many women workers, a facility of Crèches shall be provided and maintained in the factory?

- a) More than ten women workers
- b) More than fifteen women workers

- c) More than twenty women workers
- d) More than thirty women workers Ans D

QNo.58 For how many women workers, a Welfare officer shall be employed in the factory?

- a) More than hundred workers
- b) More than two hundred workers
- c) More than four hundred workers
- d) More than five hundred workers Ans D

QNo.59 Which section of the factories Act,1948 deals with Penalty for obstructing Inspector ?

- a) Section 95
- b) Section 96
- c) Section 97
- d) Section 98

Ans A

QNo.60 Which section of the factories Act,1948 deals with Offences by wokers ?

- a) Section 95
- b) Section 96
- c) Section 97
- d) Section 98 Ans C

QNo.61 How much penalty has been prescribed for obstructing the Inspector under factories Act, 1948?

- a) Upto six month imprisonment or with fine upto ten thousand rupees or with both
- b) Upto three months imprisonment or with fine upto ten thousand rupees or with both
- c) Upto six month imprisonment or with fine upto fifteen thousand rupees or with both
- d) Upto nine months imprisonment or with fine upto ten thousand rupees or with both

Ans A

QNo.62 How much penalty has been prescribed for permitting double employment of child under factories Act, 1948?

- a) Upto 200 rupees
- b) Upto 500 rupee
- c) Upto 1000 rupees
- d) Upto 1500 rupees Ans C

QNo.63 How much penalty has been prescribed for using false certificate of fitness under factories Act, 1948?

- a) Upto two months or with fine upto one thousand rupees or with both
- b) Upto one month or with fine upto one thousand rupees or with both
- c) Upto three month or with fine upto two thousand rupees or with both
- d) Upto four month or with fine upto one thousand rupee or with both AnsA

QNo.64 The Central Government may, in the event of the occurrence of an extraordinary situation involving a factory engaged in a hazardous process, appoint an to inquire into the standards of health and safety observed in the factory.

- a) Inspector
- b) Inquiry committee
- c) Director
- d) Judge of high court Ans B

QNo.65 How much penalty has been prescribed for wrongfully disclosing results of analysis under section 91 of the Factories Act, 1948?

- a) Upto two months or with fine upto one thousand rupees or with both
- b) Upto one month or with fine upto one thousand rupees or with both
- c) Upto three month or with fine upto two thousand rupees or with both
- d) Upto six months or with fine upto t en thousand rupee or with both Ans D

QNo.66 How much worker are required to constitute the work committee under industrial dispute act 1947?

- a) 20
- b) 50
- c) 75
- d) 100

Ans D

QNo.67 means failure, refusal or inability of an employer on account of shortage of coal , power or raw material to give employment to an workmen whose name is born on the muster roll of his establishment?

- a) Lock out
- b) Strike
- c) Layoff
- d) Retrenchment Ans C

Q 68 means temporary closing of place of employment or suspension of the work or the refusal by the employer to continue to employ any number of persons employed by him?

- a) Lock out
- b) Strike
- c) Layoff
- d) Retrenchment Ans A

QNo.69 Board of Conciliation self-consist of the chairman and or other member as appropriate govt thinks fit?

- a) Two or four
- b) Six or Eight
- c) Eight or Ten
- d) Ten or twelve Ans A

QNo. 70 Court of enquiry under section 6 of the industrial dispute act 1947nmay consist of independent person or of such number of independent person as appropriate govt may think fit and where court consist two or more members, one of them shall be appointed as chairman?

- a) One
- b) Two
- c) Three
- d) Four

Ans A

QNo. 71 Labour court execute upon the industrial dispute relating to the matter specified in ?

- a) First schedule
 - b) Second schedule
 - c) Third schedule
 - d) Fourth schedule
- Ans B

QNo.72 Which section prescribed the appointment of labour court under industrial dispute act 1947?

- a) Section 4
 - b) Section 5
 - c) Section 6
 - d) Section 7
- Ans D

QNo. 73 Who constitute the national tribunal under industrial dispute act 1947?

- a) Centre Govt
 - b) State Govt
 - c) High Court
 - d) Supreme Court
- Ans A

Q 74 No person shall be appointed on the post of presiding officer in labour court, tribunal and national tribunal if he has attained the age of ?

- a) 58
- b) 60
- c) 62
- d) 65

Ans D

Q 75 Total number of the members of the Grievance redressal committee shall not exceed more than ?

- a) Four
- b) Six
- c) Eight
- d) Ten

Ans B

Q 76 The workmen who is aggrieved of the decision of the grievance redressal committee may prefer an appeal to the employer against the decision of the grievance redressal committee and employer shall dispose of the appeal with in from the date of receipt of such appeal?

- a) One month

- b) Two month
- c) Three month
- d) Four month AnsA

Q 77 Grievance redressal Committee may complete its proceeding within _____ on receipt of the written application by or on behalf of the aggrieved party?

- a) 30 days
- b) 60 days
- c) 90 days
- d) 120 days Ans A

QNo. 78 In how many days an order shall be passed by the labour court,tribunal/national tribunal in respect of industrial dispute connected with individual connection

- a) 3 months
- b) 6 months
- c) 9 months
- d) 12 months Ans : A

QNo. 79 In which section of the Industrial Dispute act 1947 deals with reference of dispute to board, court or tribunal.

- a) Section 7
- b) Section 8
- c) Section 9
- d) Section 10 Ans: D

QNo. 80 Whenever a workman whose name is Borne on the muster roll of an industrial establishment and who has completed not less than of

_____ of continued service under an employer is laid off, he shall be paid by the employer for all days during which he is so laid off.

- a) 1 year
- b) 2 years
- c) 3 years
- d) 4 years Ans: A

QNo. 81 If during any period of 12 months if a workman is so laid of for more than

_____, no such compensation in respect of any period of the lay off after the expiry of the 45 days.

- a) 20 days
- b) 30 days
- c) 40 days
- d) 45 days Ans: D

QNo. 82 _____ means workman who is employed in any industrial

establishment in the place of another workman whose name is borne in the muster roll of the establishment

- a) Retired workman
- b) Badli workman

- c) Retrenched workman
- d) Terminated workman Ans B

QNo.83 the workman has been paid, at the time of retrenchment, compensation which shall be equivalent to average pay for each completed year of continuous service or any part thereof in excess of six months.

- a) Ten days
- b) Fifteen days
- c) Twenty day
- d) Twenty five days Ans B

QNo.84 which section of Industrial dispute act, 1947 deals with procedure for retrenchment?

- a) 25-G
- b) 25-H
- c) 25-I
- d) 25-J

Ans B

QNo.85 which section of Industrial dispute act, 1947 deals with Works Committee?

- a) Section-3
- b) Section-4
- c) Section-5
- d) Section-6 Ans A

QNo.86 means a cessation of work by a body of person employed in any industry acting in combination or a concerted refusal, or a refusal, under a common understanding, of any number of persons who are or have been so employed to continue to work or to accept employment.

- a) Lock out
- b) Strike
- c) Layoff
- d) Retrenchment Ans B

QNo.87 How much penalty has been prescribed for lay-off and retrenchment without previous permission under industrial dispute act, 1947?

- a) Imprisonment upto one month or with fine extendable to one thousand rupees or both
- b) Imprisonment upto two month or with fine extendable to one thousand rupees or both
- c) Imprisonment upto three month or with fine extendable to one thousand rupees or both
- d) Imprisonment upto one month or with fine extendable to two thousand rupees or both

Ans A

QNo.88 How much penalty has been prescribed for committing unfair labour practices under industrial dispute act, 1947?

- a) Imprisonment upto one month or with fine extendable to one thousand rupees or both
- b) Imprisonment upto two month or with fine extendable to one thousand rupees or both
- c) Imprisonment upto three month or with fine extendable to one thousand rupees or both

d) Imprisonment upto six month or with fine extendable to one thousand rupees or both

Ans D

QNo. 89 How much penalty shall be imposed upon workman who participate in the legal strike.

a) Imprisonment upto one month or with fine extendable to one hundred rupees or both

b) Imprisonment upto two month or with fine extendable to two hundred rupees or both

c) Imprisonment upto one month or with fine extendable to fifty rupees or both

d) Imprisonment upto six month or with fine extendable to one thousand rupees or both

Ans C

QNo. 90 How much penalty shall be imposed upon employer who commence illegal lockout.

a) Imprisonment upto one month or with fine extendable to one thousand rupees or both

b) Imprisonment upto two month or with fine extendable to two thousand rupees or both

c) Imprisonment upto one month or with fine extendable to three thousand or both

d) Imprisonment upto six month or with fine extendable to four thousand rupees or both

Ans A

QNo. 91 Which Section of the Industrial Dispute Act of 1947 deals with the illegal strike or lockout.

a) Section 22

b) Section 23

c) Section 24

d) Section 25 Ans C

QNo. 92 For how much period the Books of Account of every company should be kept in good order as per Company Act, 2013.

a) 6 years

b) 8 years

c) 10 years

d) 12 years Ans B

QNo. 93 How much penalty should be imposed on each officer who fail to prepare books of accounts under the Companies Act, 2013.

a) Not less than Rs. 20,000 but may be extend to Rs. 2,00,000

b) Not less than Rs. 30,000 but may be extend to Rs. 3,00,000

c) Not less than Rs. 40,000 but may be extend to Rs. 4,00,000

d) Not less than Rs. 50,000 but may be extend to Rs. 5,00,000 Ans D

QNo. 94 Which Section deals with the Books of Accounts of the Company as per Companies Act, 2013.

a) Section 127

b) Section 128

c) Section 129

d) Section 130 AnsB

QNo. 95 When the First Annual General Meeting is held as per the Companies Act, 2013.

- a) Within 3 months from the date of closing of the first Financial Year.
- b) Within 6 months from the date of closing of the first Financial Year.
- c) Within 9 months from the date of closing of the first Financial Year.
- d) Within 10 months from the date of closing of the first Financial Year.

Ans C

QNo.96 When the subsequent Annual General Meeting after the First AGM is held as per the Companies Act, 2013.

- a) Within 3 months from the date of closing of the Financial Year.
- b) Within 6 months from the date of closing of the Financial Year.
- c) Within 9 months from the date of closing of the Financial Year.
- d) Within 10 months from the date of closing of the Financial Year. Ans B

QNo. 97 Every Annual General Meeting shall be called during business hours i.e. between .

- a) 8 am and 7pm
- b) 9 am and 6 pm
- c) 7 am and 7 pm
- d) 6 am and 5 pm Ans B

QNo. 98 Registrar may for any special reason extend the time within which any Annual General Meeting other than first Annual General Meeting shall be held by a period not exceeding .

- a) 1 month
- b) 3 months
- c) 6 months
- d) 9 months Ans B

QNo. 99 Every company shall hold the first meeting of the Board of Directors within
of the date of its incorporation.

- a) 30 days
- b) 60 days
- c) 90 days
- d) 120 days Ans : A

QNo. 100 Every Company shall hold minimum number of meetings of its Board of Directors every year.

- a) One
- b) Two
- c) Three
- d) Four

Ans D

QNo. 101 may by notification specify such matters which shall not be dealt within the Board Meeting through video conferencing or other audio visual wings.

- a) Central Govt.
- b) State Govt.
- c) Share Holders
- d) Directors Ans A

QNo. 102 A Meeting of the Board shall be called by giving not less than notice in a writing to every Director at his address registered with company.

- a) Four days
- b) Five Days
- c) Six days
- d) Seven Days

Ans D

QNo. 103 Every officer of the company whose duty is to give notice to the every director of the company for calling the meeting and who fail to do so shall be liable to a penalty of .

- a) Ten Thousand Rupees
- b) Twenty Five Thousand Rupees
- c) Thirty Thousand Rupees
- d) Fifty Thousand Rupees Ans B

QNo. 104 Audit Committee shall consists of a minimum of Directors with independent Director for forming the majority

- a) 3 Directors
- b) 4 Directors
- c) 5 Directors
- d) 6 Directors Ans A

QNo. 105 Which Section deals with the Audit Committee as per the Companies Act, 2013.

- a) Section 176
- b) Section 177
- c) Section 178
- d) Section 179 AnsB

QNo. 106 In how many days copy of the Financial Statement shall be filed with the registrar as per the Companies Act 2013.

- a) Within 30 days of the date of Annual General Meeting
- b) Within 45 days of the date of Annual General Meeting
- c) Within 60 days of the date of Annual General Meeting
- d) Within 90 days of the date of Annual General Meeting Ans A

QNo. 107 Which Section of the Companies Act 2013 deal with the Annual General Meeting.

- a) Section 99
- b) Section 98
- c) Section 97

d) Section 96 Ans D

QNo. 108 A General Meeting of the Company may be called by giving not less than clear notice either in writing or through electronic mode as prescribed.

a) 7 day notice

b) 15 day notice

c) 21 day notice

d) 31 day notice Ans C

QNo. 109 The Award in the matters other than international commercial arbitration shall be made by the Arbitral Tribunal with in the period of from the date of completion of pleading

a) 6 months

b) 12 months

c) 15 months

d) 18 months Ans B

QNo.110 means such disablement,whether of a temporary or permanent nature,as incapacitates to an employee for all work which he was capable of performing at the time of the accident resulting in such disablement.

a) Total disablement

b) Partial disablement

c) 30% disablement

d) 50% disablement Ans A

QNo.111 means where the disablement is of a temporary nature, such disablement as reduces the earning capacity of the employee in the employment in which he was engaged at the time of accident resulting in the disablement.

a) Total disablement

b) Partial disablement

c) 30% disablement

d) 50% disablement Ans B

QNo.112 which is not the condition for the grant of compensation to the workmen under workmen compensation act, 1923?

a) Personal injury

b) Accident

c) Arising out during the course of employment

d) Not arising out during the course of employment Ans D

QNo.113 which section of the employees compensation act,1923 deals with Employer's liability for compensation?

a) Section 1

b) Section 2

c) Section 3

d) Section 4 Ans C

QNo.114 what amount of compensation shall be paid where death results from the injury under employee compensation act,1923?

- a) Fifty percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and twenty thousand whichever is more
- b) Sixty percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and forty thousand whichever is more
- c) Forty percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and ten thousand whichever is more
- d) Seventy percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and thirty thousand whichever is more

Ans A

QNo.115 what amount of compensation shall be paid where permanent total disablement results from the injury under employee compensation act,1923?

- a) Fifty percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and twenty thousand whichever is more
- b) Sixty percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and forty thousand whichever is more
- c) Forty percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and ten thousand whichever is more
- d) Seventy percent of the monthly wages of the deceased employee multiplied by the relevant factor or one lakh and thirty thousand whichever is more

Ans B

QNo.116 what amount of compensation shall be paid where temporary disablement, whether total or partial, result from the injury under employee compensation act,1923?

- a) A half monthly payment of the sum equivalent to ten percent of the monthly wages of the employee.
- b) A half monthly payment of the sum equivalent to fifteen percent of the monthly wages of the employee.
- c) A half monthly payment of the sum equivalent to twenty percent of the monthly wages of the employee.
- d) A half monthly payment of the sum equivalent to twenty five percent of the monthly wages of the employee.

Ans D

QNo.117 If the injury of the employee results in his death, the employer shall, in addition to the compensation under deposit with the commissioner a sum of not less than _____ for payment of the same to the eldest surviving dependent of the employee towards the expenditure of the funeral of such employee.

- a) Five thousand rupees
 - b) Ten thousand rupees
 - c) Fifteen thousand rupees
 - d) Twenty thousand rupees
- Ans A

QNo.118 Where any employer is in default in paying the compensation due under compensation act,1923 within _____ from the date it fell due, the commissioner shall direct the employer to pay simple interest at the rate of twelve percent on the amount of arrears.

- a) One month
- b) Two month
- c) Three month

d) Four month AnsD

QNo.119 Where any employer is in default in paying the compensation due under compensation act, 1923, the commissioner shall direct the employer to pay simple interest at the rate of twelve percent on the amount of arrears and in addition to the amount of arrears and interest thereon, pay a further sum not exceeding

of such amount by way of penalty.

a) Twenty percent

b) Thirty percent

c) Forty percent

d) Fifty percent Ans D

QNo.120 In how many days, report of the fatal accident and serious bodily injuries shall be submitted by the employer to the commissioner under the Employees compensation Act,1923?

a) Within seven days

b) Within ten days

c) Within fifteen days

d) Within twenty days Ans A

QNo.121 what is the time limit prescribed for the disposal of cases relating to the compensation under the Employee compensation Act,1923?

a) One month

b) Three month

c) Six month

d) Nine month Ans B

QNo.122 In how many days, an appeal can be filed under the Employee compensation Act,1923?

a) Thirty days

b) Sixty days

c) Ninety days

d) One hundred twenty days Ans B

QNo.123 To which authority, an appeal against the decision of the commissioner can be filed under the Employee compensation Act,1923?

a) High court

b) Supreme court

c) Tribunal

d) State Government Ans A

QNo.124 Which schedule of the Employee compensation Act,1923 deals with list of injuries deemed to result in permanent total disablement ?

a) Schedule -1

b) Schedule-2

c) Schedule-3

d) Schedule-4 Ans A

QNo.125 which section of the employee's compensation Act, 1923 deals with compensation not to be assigned, attached or charged.

- a) Section 9
- b) Section 10
- c) Section 11
- d) Section 12 Ans A

QNo.126 means any company or body corporate incorporated outside India which has a place of business in India whether by itself or through an agent, physically or through electronic mode and conduct any business activity in India in any other manner.

- a) Government company
- b) Foreign company
- c) Dormant company
- d) One person company Ans B

QNo.127 The memorandum of a company shall state the name of the company with the last word in case of a private limited company.

- a) Limited
- b) Private limited
- c) Board
- d) Limited Company Ans B

QNo.128 means such capital as is authorized by the memorandum of a company to be the maximum amount of share capital of the company.

- a) Authorized capital
- b) Nominal capital
- c) Both a and b
- d) None of the above Ans C

QNo.129 Maximum No of public companies in which a person can be appointed as director shall not exceed .

- a) Ten
- b) Fifteen
- c) Twenty
- d) Twenty one AnsA

QNo.130 Which statement is incorrect under the RTI Act,2005, when a request is rejected by Central Public Information officer or State Public Information officer?

- a) He will communicate the reasons of reject
- b) He will communicate the period within which appeal against such rejection may be preferred
- c) He will communicate the fees of appeal
- d) He will communicate the particular of the appellate authority Ans C

QNo.131 No chief Information Commissioner shall hold office as such after he has attained the age of .

- a) 60 years
- b) 65 years
- c) 70 years

d) 75 years Ans B

QNo.132 which section deals with the appeal under RTI Act,2005?

- a) Section 19
- b) Section 20
- c) Section 21
- d) Section 22 Ans A

QNo.133 means a person other than the citizen making a request for information and includes a public authority under RTI act, 2005.

- a) Third party
- b) Second party
- c) Appellate authority
- d) Appellant Ans A

QNo.134 which authority shall prescribe the salaries ,allowance and other conditions of services of the Chief information Commissioner?

- a) Centre Government
- b) State Government
- c) President
- d) Governor Ans A

QNo.135 No person shall hold office as a director including any alternate directorship in more than at the same time.

- a) Ten
- b) Fifteen
- c) Twenty
- d) Twenty one AnsC

136. IGST is payable when the supply is

- a) Interstate c) Intra-state
- b) Intra- UT d) All of the above

137. Maximum rate of CGST prescribed by law for intrastate supply made is.....

- a) 18% c) 20%
- b) 40% d) 28%+cess

138. Which of the following taxes have been subsumed in GST?

- a) Central sales tax b) Central excise duty

c) VAT d) All of the above

139. GST is levied on supply of all goods and service except.....

- a) Alcoholic liquor for human consumption b) Tobacco

- c) Health care service d) All of the above
140. The functions of goods and services network (GSTN) include....
- a) Facilitating registration
- b) Forwarding the return to central and state authorities
- c) Computation and settlement of GST
- d) All of the above
141. Aggregate turnover does not include-
- (a) Inward supplies on which tax is payable on reverse charge basis
- (b) Exempt supplies
- (c) Export of goods or services or both
- (d) Inter-State supplies of persons having the same PAN number
142. A supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.
- a) Composite b) Mixed
- c) Both (a) and (b) d) None of the above
143. GST is a comprehensive tax regime covering
- a) Goods b) Services
- c) Both goods and services d) Goods, services and imports
144. What are the taxes levied on an intra-State supply?
- (a) CGST (b) SGST
- (c) CGST and SGST (d) IGST
145. Who will notify the rate of tax to be levied under CGST Act?
- (a) Central Government
- (b) State Government
- (c) GST Council
- (d) Central Government as per the recommendations of the GST Council
146. Which of the following taxes will be levied on imports?
- (a) CGST (b) SGST
- (c) IGST (d) CGST and SGST
147. Which of the following is not included in aggregate turnover?
- a) Exempt supplies of goods or services or both
- b) Export of goods or services or both
- c) Inter-State supply of goods or services or both
- d) Value of inward supplies on which tax is paid under reverse charge
148. The IGST Act,2017 extends to the
- a. Whole of India except the state of Jammu & Kashmir
- b. Whole of India
- c. Whole of India except the state of Jammu & Kashmir & Pondicherry

- d. None of the above
149. What is time of supply of goods, in case of forward charge?
- (a) Date of issue of invoice
- (b) Due date of issue of invoice
- (c) Date of receipt of consideration by the supplier
- (d) Earlier of (a) & (b)
150. What is time of supply of goods, in case of supplier opting for composition levy under Section 10 of the CGST Act, 2017?
- (a) Date of issue of invoice
- (b) Date of receipt of consideration by the supplier
- (c) Latter of (a) & (b)
- (d) Earlier of (a) & (b)
- 151 . What deductions are allowed from the transaction value
- (a) Discounts offered to customers, subject to conditions
- (b) Packing Charges, subject to conditions
- (c) Amount paid by customer on behalf of the supplier, subject to conditions
- (d) Freight charges incurred by the supplier for CIF terms of supply, subject to conditions
152. Rule 30 of the CGST Rules inter alia provides value of supply of goods or services or both based on cost shall be % of cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services
- (a) 100
- (b) 10
- (c) 110
- (d) 120
153. Aggregate turnover includes:
- a) Taxable supplies of goods or service or both
- b) Exempt supplies of goods
- c) Exports
- d) All of the above
154. Which of the following persons are not liable for registration?
- a) Any person engaged exclusively in supplying services wholly exempt from tax
- b) Casual Taxable Person
- c) Both (a) and (b)
- d) None of the above
155. Within how many days a person should apply for registration?
- a. Within 60 days from the date he becomes liable for registration.
- b. Within 30 days from the date he becomes liable for registration.
- c. No Time Limit

- d. Within 90 days from the date he becomes liable for registration.
156. A person having business verticals in a State obtain a separate registration for each business vertical.
- Single, shall
 - Multiple, shall
 - Multiple, may
 - Single, may
157. What is the validity of the registration certificate?
- One year
 - No validity
 - Valid till it is cancelled.
 - Five years.
158. The registration certificate granted to Non-resident taxable person is valid for days from the effective date of registration.
- 30
 - 60
 - 90
 - 120
159. If an entity has multiple branches within the same state, it requires
- Registration for each branch separately
 - Single registration for all the branches
 - Multiple registration or single registration at the option of the Assessee
 - Registration for each branch separately if the turnover of each branch exceeds INR 20 Lakhs
160. Which of the following persons are not liable for registration?
- Any person engaged exclusively in supplying goods or services wholly exempt from tax
 - Causal taxable person
 - Non-resident taxable person
 - None of the above
161. An agriculturist is not required to take registration if he supplies
- Any agricultural produce
 - Any agricultural produce grown by him or other agriculturalist
 - Agricultural produce out of cultivation of land
 - All the above
162. Which of the following forms are used for applicable for registration?
- Form GSTR-1
 - Form GSTR-2
 - Form GST REG-01
 - Form GST REG-02
163. Which of the following statement are correct?

- a) Voluntary registration not possible under GST
 - b) Voluntarily registered person is not liable to comply with all the provisions of the GST
 - c) A person may get himself registered voluntarily and shall comply with all the provisions of GST
 - d) None of the above
164. An E-commerce operator should get itself registered
- a) Irrespective of the threshold limit
 - b) If his aggregate turnover exceeds the threshold limit of INR 20,00,000
 - c) If he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit
 - d) If he is liable to collect tax at source
165. There will be deemed approval of registration if no action is taken on application
- a) Within a period of 3 working days from the date of submission of the application
 - b) Within a period of 7 working days from the date of submission of the application
 - c) Within a period of 10 working days from the date of submission of the application
 - d) Within a period of 14 working days from the date of submission of the application
166. A certificate of registration shall be issued by the proper officer in form
- a) GST REG-02
 - b) GST REG-03
 - c) GST REG-04
 - d) GST REG-06
167. Which of the following requires amendment in the registration certificate?
- a) Change of name of the registered person
 - b) Change in constitution of the registered person
 - c) Switching over from composition scheme to normal scheme or vice versa
 - d) All of the above
168. A voluntarily registered person's registration can be cancelled if the person does not start business within
- a) 3 months from the date of registration
 - b) 6 months from the date of registration
 - c) 9 months from the date of registration
 - d) 1 months from the date of registration
169. Registration can be cancelled by the proper officer if the person registered under composition scheme has not furnished return for
- a) 3 consecutive tax periods
 - b) 6 consecutive tax periods
 - c) For a consecutive period of 6 months
 - d) For a consecutive period of 1 year
170. Any registered person, whose registration is cancelled by the proper officer on his own motion may apply to such officer for revocation of cancellation of the

registration in the prescribed manner within from the date of service of the cancellation order.

- a. 180 days
- b. 120 days
- c. 90 days
- d. 30 days

171. The proper officers may cancel suo motu the registered where a person paying tax has not furnished returns for

- a. 3 consecutive tax periods
- b. 4 consecutive tax periods
- c. 2 consecutive tax periods
- d. 5 consecutive tax periods

172. As per section 25 of CGST Act, 2017, a casual taxable person shall apply for registration at least prior to the commencement of business.

- a. 5 days
- b. 10 days
- c. 7 days
- d. 30 days

173. In case of taxable supply of services, invoice shall be issued within a period of from the date of supply of service.

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

174. In case of taxable supply of services by an insurer, invoice shall be issued within a period of from the date of supply of service.

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

175. Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:

- a) before/at the time of supply
- b) 6 months from the date of removal
- c) Earlier of (a) or (b)
- d) None of the above

176. Registered person may issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies provided

- a) The recipient is not a registered person
- b) The recipient does not require such invoice
- c) The value of goods and services or both per invoice is less than INR 200

- d) All the above conditions are satisfied
177. In case of supply of exempted goods or services or both, the registered person shall issue
- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Any of the above
178. In case of supply of goods by a composition dealer the registered person shall issue
- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Any of the above
179. Where advance payment is received, the registered person shall issue
- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Any of the above
180. The tax invoice in case of supplier of goods is issued in
- a. Triplicate
- b. Duplicate
- c. Either (a) or (b) at the option of Taxpayer
- d. Either (a) or (b) at the option of PO
181. What is the nature of supply if the nature of Supply is not determinable?
- a. Intra-state
- b. Inter-state
- c. Either (a) or (b) at the option of Taxpayer
- d. Either (a) or (b) at the option of PO
182. Which of these electronic ledgers are maintained online?
- a) Electronic liability register
- b) Electronic credit ledger
- c) Electronic cash ledger
- d) All of the above
183. Deposits towards tax, penalty, interest, fee or any other amount are credited into the _____ of a taxable person.
- a) Electronic liability register
- b) Electronic credit ledger
- c) Electronic cash ledger
- d) All of the above
184. Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger?

- a) Electronic liability register
 - b) Electronic credit ledger
 - c) Electronic cash ledger
 - d) All of the above
185. Which of the following items are debited to electronic credit ledger?
- a) Output tax
 - b) Interest
 - c) Penalty
 - d) All of the above
186. Which of the following items are debited to electronic credit ledger?
- a) Output tax
 - b) Interest
 - c) Penalty
 - d) All of the above
187. Which input tax credit cannot be claimed against which output tax liability?
- a) IGST, SGST
 - b) CGST, IGST
 - c) SGST, IGST
 - d) CGST, SGST
188. Interest is payable on:
- a) Belated payment of tax
 - b) Undue/excess claim of input tax credit
 - c) Undue/ excess reduction in output tax liability
 - d) All of the above
189. Which of the following liability cannot be adjusted against input tax credit of CGST?
- a) IGST
 - b) SGST/UTGST
 - c) All of the above
 - d) None of the above
190. Which of the following shall be discharged first, while discharging liability of a taxable person?
- a) All dues related to previous tax period
 - b) All dues related to current tax period
 - c) Demand raised under section 73 and 74
 - d) No such condition is mandatory
191. Which date is considered as date of deposit of the tax dues
- a) Date of presentation of cheque or
 - b) Date of payment or
 - c) Date of credit of amount in the account of Government

192. Who is required to furnish details of outward supplies in Form GSTR-1?
- a) Person paying tax under composition scheme
 - b) Non-resident taxable person
 - c) Both (a) & (b)
 - d) None of the above
193. What does N stand for in HSN?
- a) Network
 - b) Nationalization
 - c) Nomenclature
 - d) Nomination
194. Which form is furnished for submission of details of outward supplies u/s 37?
- a) GSTR-1
 - b) GSTR-2
 - c) GSTR-3
 - d) GSTR-5
195. What is the due date for submission of monthly GSTR-1?
- a) on or before 10th day of the immediately succeeding month
 - b) on or before 15th day of the immediately succeeding month
 - c) on or before 17th day of the immediately succeeding month
 - d) on or before 20th day of the immediately succeeding month
196. Composition tax payer is required to file return in Form no. .
- a) GSTR-2
 - b) GSTR-3
 - c) GSTR-4
 - d) GSTR-5
197. The due date for filing GSTR-3B is .
- a) on 10th day of the next month
 - b) on 15th day of the next month
 - c) on 17th day of the next month
 - d) on or before 20th day of the next month
198. Which of the following are not required to file the Annual Return?
- a) Input Service Distributor
 - b) Casual Taxable Person
 - c) Non-resident Taxpayer
 - d) All of the above
199. As per GST Law only citizen of India can act at as GST practitioner
- a. False
 - b. True

- c. Partly one
- d. None of the above

200. Who is authorised to conduct audit under section 35(5) of the CGST Act, 2017?

- a. Chartered accountant
- b. Any person having master degree in finance of recognised university
- c. Cost accountant
- d. Company secretary

Select the correct answers from the options given below

- a. 1, 3 and 4
- b. 4, 2, 3 and 1
- c. 1 only
- d. 1 or 3 only

201. A registered person whose aggregate turnover during a FY exceeds INR 2 crores is required to file which of the following documents.

- a. Annual Return
- b. Audited annual accounts
- c. A Reconciliation Statement, duly certified, in prescribed form.
- d. All of the above



Multiple Choice Questions (MCQs)

For

**Departmental Accounts Examination (DAE) for
Section Officer Part-I of HPUs**



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(PAPER-I)

Financial Accounting

(For All HPUs)

1. In accounts recording is made of :

- (A) Only Financial Transactions
- (B) Only Non-financial transactions
- (C) Financial as well as non-financial transactions
- (D) Personal transactions of the Proprietor

ANSWER - A

2. Ghanshyam is a furniture dealer. Which one of the following will not be recorded in his books?

- (A) Purchase of Timber for *50,000
- (B) Sofa set worth *40,000 taken to his home
- (C) Sale of household furniture for \$5,000
- (D) Dining table of 830,000 given to his friend as gift

ANSWER - C

3. Which of the following transactions is not of financial character?

- (A) Purchase of asset on credit
- (B) Purchase of asset for cash
- (C) Withdrawing of money by proprietor from business
- (D) Strike by Employees

ANSWER - D

4. Last step of accounting process is :

- (A) Provide information to various parties who are interested in business enterprise.
- (B) Record transactions in the books.
- (C) To make summary in the form of financial statements.
- (D) To classify the transactions under separate heads in the ledger.

ANSWER - A

5. Internal users of accounting information are:

- (A) Potential Investors

- (B) Creditors
- (C) Management
- (D) Employees

ANSWER - C

6. External users of accounting information are

- (A) Researchers
- (B) Government
- (C) Potential Investors
- D) All of the above

ANSWER - D

7. External users of accounting information are not:

- (A) Lenders
- (B) Officers
- (C) Employees
- (D) Public

ANSWER - B

8. Which of the following is not a limitation of accounting?

- (A) Based on accounting conventions
- (B) Evidence in Legal Matters
- (C) Incomplete Information
- D) Omission of Qualitative Information's

ANSWER - B

9. Which one of the following is not an objective of accounting?

- (A) To provide information about the assets, liabilities and capital of the enterprise.
- B) To provide information about the private assets and liabilities of the proprietor.
- (C) To maintain records of the business
- (D) To provide information regarding the profit and loss of the enterprise.

ANSWER - B

10. If accounting information is based on facts and it is verifiable by documents it has the quality of

- (A) Relevance
- (C) Understandability
- (B) Reliability
- (D) Comparability

ANSWER - B

11. 11. Which of the following transactions is of a financial character and will be recorded in the business?

- (A) Goods taken from the business by the proprietor for her personal use
- (B) Interviewing the candidates for employment
- (C) Sale of Household furniture 5,000
- (D) Received an order for sales of goods

ANSWER - A

12. Book-keeping is mainly concerned with :

- (A) Recording of financial data
- (B) Designing the systems of summarising the recorded data
- (C) Interpreting the data for internal and external users
- (D) Preparation of financial statements of the business enterprise

ANSWER - A

13. Which of the following is not a sub-field of accounting?

- (A) Financial accounting
- (B) Book Keeping
- (C) Management accounting
- (D) Cost Accounting

ANSWER - B

14. Which of the following is the most relevant accounting information for taxation authorities?

- (A) Cash Balance of the firm
- (B) Book Value of the Fixed Assets
- (C) Credit Sales of the year

(D) Profit generated during the year

ANSWER - D

15. Which of the following limitations of accounting states that accounts may be Manipulated to conceal vital facts :

- (A) Accounting is not fully exact
- (B) Accounting may lead to window dressing
- (C) Accounting ignores price level changes
- (D) Accounting ignores qualitative elements

ANSWER - B

16. Current Liabilities include :

- (A) Bills Payable
- (B) Creditors
- (C) Outstanding Expenses
- (D) All of the above

ANSWER - D

17. Which of the following is capital expenditure?

- (A) Wages
- (B) Wages paid for building construction
- (C) Repair expenses of building
- (D) Advertisement Expenses

ANSWER - B

18. A person who owes money to the firm is called

- (A) Debtor
- (B) Creditor
- (C) Supplier
- (D) None of these

ANSWER - A

19. Goods means:

- (A) Commodity to be bought and sold
- (B) Commodity to be bought but not to be sold

- (C) Commodity to be used as an asset
- (D) All of the above

ANSWER - A

20. Trade Discount is:

- (A) Which is allowed at the time of receiving the payment
- (B) Which is allowed at the time of sale of goods
- (C) Which is allowed both at the time of receiving payment and sale of goods
- (D) Allowed in all of the above

ANSWER - B

21. Cash Discount is;

- (A) Which is received at the time of making the payment
- (B) Which is allowed at the time of sale of goods
- (C) Which is received at the time of purchase of goods
- D) Which is received both at the time of making payment and purchase of goods

ANSWER - A

22. Current assets do not include :

- (A) Debtors
- (B) Motor Car
- (C) Bank Balance
- (D) Prepaid Expenses

ANSWER - B

23. Tangible Assets do not include:

- (A) Goodwill
- (B) Furniture
- (C) Stock
- (D) Cash

ANSWER - A

24. Which of the following will be treated as drawings:

- (A) Withdrawing money for payment of salary to employees

- (B) Withdrawing money for payment to creditors
- (C) Withdrawing money from business for private expenses
- (D) Withdrawing money for purchase of asset

ANSWER - C

25. Main feature of business transaction is :

- (A) It involves an economic activity
- (B) It results in a change in the financial position of the firm
- (C) Change must be capable of being expressed in terms of money
- (D) All of the above

ANSWER - D

26. Current Liabilities do not include:

- (A) Bills Payable
- (B) Creditors
- (C) Outstanding Exp.
- (D) Debentures

ANSWER - D

27. Purchases refers to the buying of

- (A) Stationery for office use
- (B) Assets for the factory
- (C) Goods of resale
- (D) Investment

ANSWER - C

28. The term sales is used only for the sales of..... and is never used for the sale of.....

- (A) Assets, Investments
- (B) Assets, Goods
- (C) Intangible Assets, Goods
- (D) Goods, Assets

ANSWER - D

29. Out of the following assets which one is NOT an intangible asset?

- (A) Patents

- (B) Investments
- (C) Goodwill
- (D) Trademark

ANSWER - B

30. At the end of financial year, during which sale of goods was worth *5,00,000, the closing stock is valued at *40,000. This is

- (A) An event
- (B) A transaction
- (C) Both an event as well as transaction
- (D) None of (A) and (B)

ANSWER - C

31. Which of the following is the Capital expenditure?

- (A) Wages paid for repair of building
- (B) Wages paid for white washing of building
- (C) Wages paid for construction of building
- (D) Wages paid for cleaning of building

ANSWER - C

32. Current liability would include the following items :

1. Prepaid Salary
2. Accrued Interest (Receivable)
3. Loan (Short term)
4. Bank Overdraft

- (a) 1,2,3,4
- (b) 2, 3, 4
- (c) 4, 3, 1
- (d) 3, 4

ANSWER - D

33. As per Income Tax Act, accounting period is:

- (a) From 1st January to 31st December
- (b) From 1st April to 31st March
- (c) From 1st July to 30th June

(d) From Diwali to Diwali

ANSWER - B

34. As per Dual Aspect Concept :

(a) Assets = Liabilities - Capital

(b) Assets = Capital - Liabilities

(c) Assets = Liabilities + Capital

(d) Capital = Assets + Liabilities

ANSWER - C

35. .Concept of Consistency means:

(a) All the firms in the same industry should use identical accounting principles and procedures

(b) All principles and procedures of accounting are utilised

(c) Accounting principles and methods should remain consistent from one year to another

(d) All of the above

ANSWER - C

36. Convention of conservatism takes into account

(a) All future profits and losses

(b) All future profits and not losses

(c) All future losses and not profits

(d) Neither profits nor losses of the future

ANSWER - C

37. According to Convention of Conservatism closing stock is valued at :

(b) At Realisable value

(a) At cost Price

(c) Cost price or realisable value whichever is less

(d) At Real value

ANSWER - C

38. According to Convention of Conservatism :

(a) Provision is made for bad and doubtful debts

- (b) Depreciation is charged on assets
- (c) Recording is made of outstanding expenses
- (d) All of the above

ANSWER - A

39. According to which Concept even the proprietor of the business is treated as a creditor of the business:

- (a) Going concern Concept
- (b) Cost Concept
- (c) Business Entity Concept
- (d) Accounting Period Concept

ANSWER - C

40. Due to which Concept qualitative transactions are not recorded in the books

- (a) Business Entity Concept
- (b) Money Measurement Concept
- (c) Historical cost Concept
- (d) Dual Aspect Concept

ANSWER - B

41. Accrual concept is based on :

- (a) Matching Concept
- (B) Dual aspect concept
- (c) Cost Concept
- (d) Going concern Concept

ANSWER - A

42. . According to which Concept the same accounting methods should be used each

year:

- (a) Full Disclosure
- (b) Prudence

- (c) Materiality
- (d)Consistency

ANSWER - D

43. Due to which of the following, contingent liabilities are shown in the Balance Sheet:

- (a) Dual Aspect Concept
- (b) Convention of Full Disclosure
- (c) Convention of Materiality
- (d) Going Concern Concept

ANSWER - B

44. 43. The cost of a small calculator is accounted as an expense and not shown as an asset in a financial statements of a business entity due to.....

- (a) Materiality Convention
- (b) Matching concept
- (c) Periodicity concept
- (d) Convention of full disclosure

ANSWER - A

45. According to the Cost Concept

- (a) Assets are recorded at lower of cost and market value.
- (b) Assets are recorded by estimating the market value at the time of purchase.
- (c) Assets are recorded at the value paid for acquiring it.
- (a) Assets are not recorded

ANSWER - C

46. Providing depreciation on fixed asset is in accordance with which of the following principles/concepts.

- (i) Going concern
- (ii) matching concept
- (iii) Materiality
- (a) i& ii
- (b) ii& iii
- (c) i& iii
- (d) all the three

ANSWER - A

47. The owner of the firm records his medical expenses in the firms' income Statement. Indicate the principle that is violated.

- (a) Cost Concept
- (b) Prudence
- (c) Full disclosure
- (d) Entity concept

ANSWER - D

48. M/s Future Ltd. has invested *10,000 in the shares of Relicam Industries Ltd. Current market value of these shares is 10,500. Accountant of Future Ltd. wants to show *10,500 as value of investment in the books of accounts, which accounting convention restricts him from doing so?

- (a) Full disclosure
- (b) Consistency
- (c) Conservatism
- (d) Materiality

ANSWER - C

49. Which of these is not a fundamental accounting assumption?

- (a) Going concern
- (b) Consistency
- (c) Accrual
- (a) Materiality

ANSWER - D

50. Omission of paise and showing the round figures in financial statements is based on...

- (a) Conservatism convention
- (b) Consistency concept
- (c) Materiality concept
- (d) Money measurement concept

ANSWER - C

51. Income is measured on the basis of:

- (a) Matching Concept

- (b) Consistency Concept
- (c) Cost Concept
- (d) None of the above

ANSWER - A

52. Pick out a source voucher/document from the following

- (a) Debit Voucher
- (b) Credit voucher
- (c) Transfer Voucher
- (a) Invoice

ANSWER - D

53. When a trader sells goods on credit, he prepares..... which contains the name

of the party to whom goods are sold, the rate, quantity and the total amount of sale

- (a) Cash memo
- (b) Invoice
- (c) Debit note
- (d) Receipt

ANSWER - B

54. Rohan has returned goods worth R20,000 to Radheyshyam as he found it defective. Which document will be prepared by Radheyshyam?

- (a) Invoice / bill
- (b) Debit note
- (c) Credit voucher
- (d) Credit note

ANSWER - D

55. Credit purchases of furniture will be recorded through which voucher?

- (a) Debit Voucher
- (b) Credit Voucher
- (c) Cash Voucher
- (d) Transfer Voucher

ANSWER - D

56. Match the source document in column I with the corresponding transaction in Column ii

Column I

Column ii

- | | |
|-------------------|--------------------------------|
| (i) Cash Memo | (A) Credit Sales |
| (ii) Invoice | (B) Withdrawing cash from bank |
| (iii) Pay in slip | (C) Cash Purchases |
| (iv) Cheque | (D) Deposited cash into bank |

Choose from the options given below:

- (a) (i)-(D); (ii)-(B); (iii)-(A); (iv) (D)
- (b) (i)-(B); (ii)-(C); (iii)-(D); (iv) (A)
- (c) (i)-(C); (ii)-(A); (iii)-(D); (iv) (B)
- (d) (i)-(C); (ii)-(B); (iii)-(D); (iv) (A)

ANSWER - C

57. Purchase of goods from X for Cash should be Credited to:-

- (A) Purchase
- (B) Cash
- (C) X
- (D) None of these

ANSWER - B

58. Main object of preparing a Journal' is :

- (a) To ascertain the financial position of the business.
- (b) To journalise the cash transactions
- (c) To make posting in the ledger
- (d) To record the business transactions first of all.

ANSWER - D

59. Personal accounts are related to :

- (a) Assets and Liabilities
- (b) Expenses, losses and incomes
- (c) Debtors, Creditors etc.
- (d) none of these

ANSWER - C

60. Real accounts are related to
- (a) Assets
 - (b) Expenses, losses and incomes
 - (c) Debtors, Creditors etc.
 - (d) none of these

ANSWER - A

61. Nominal Accounts are related to :
- (a) Assets and Liabilities
 - (b) Expenses, losses and incomes
 - (c) Debtors, Creditors etc
 - (d) none of these

ANSWER - B

62. Goods worth Rs.7,000 given away as charity would be credited to :
- (a) Sales A/c
 - (b) Purchases A/c
 - (c) Charity A/c
 - (d) Trustee A/C

ANSWER - B

63. Payment of 6,000 as wages to workmen for installation of a machine should be debited to :
- (a) Wages A/c
 - (b) Repairs A/c
 - (c) Machinery A/c
 - (d) None of these

ANSWER - C

64. What shall be the amount of Capital if Cash is 5,000; Furniture 12,000; Stock 30,000 and Creditors 6,000.
- (a) 53,000
 - (b) 47,000

- (c) 41,000
- (d) none of these

ANSWER - C

65. Gopal is our debtor for 10,000. He became insolvent and only 60 paise in a rupee is received from him. The balance of 4,000 would be entered to the :

- (a) Debit of Discount A/c
- (b) Credit of Discount A/c
- (c) Debit of Bad-Debts A/c
- (d) Credit of Bad-Debts A/c

ANSWER - C

66. 5,000 received from Mohan whose account was written off as bad in the Previous year should be credited to:

- (a) Mohan's A/c
- (b) Bad-Debts A/C
- (c) Bad-Debts Recovered A/c
- (d) None of these

ANSWER -C

67. Cash received from Kajal 36,000 after allowing her discount @10%. Amount debited to discount account will be :

- a) R 3.600
- (b) 4,000
- (c) 4,400
- (d) 40,000

ANSWER - B

68. Loss of goods by fire should be credited to

- (a) Sales A/c
- (b) Loss A/c
- (c) Profit & Loss A/c
- (d) Purchase A/c

ANSWER - D

69. Goods costing 30,000 supplied to Mohan at a profit of 25% of sales price less Trade discount @5% will be credited to Sales A/c with .
- (a) 35,625
 - (b) 38.000
 - (c) 37,500
 - (d) 34,200

ANSWER - B

70. Goods costing *20,000 is sold at a profit of 20% on cost and trade discount is allowed @ 10% and cash discount of 10% is also allowed. Half the payment was received at the time of sale. What is the amount of cash received at the time of sale?
- (a) 9,720
 - (b) 10,800
 - (c) 11,880
 - (d) 10,820

ANSWER - A

71. Paid to Rahul on behalf of Sanjay *12,000 will be debited to
- (a) Rahul's Personal Account
 - (b) Sanjay's Account
 - (c) Drawings Account
 - (d) Cash Account

ANSWER - B

72. Sold goods worth list price of 8,000 at 10% trade discount and 2% cash discount. 25% received at the time of transaction only. The amount posted to discount account will be :
- (a) 36 on Debit side
 - (b) 144 on Credit side
 - (c) 144 on Debit side
 - (d) 40 on Credit side

ANSWER - A

73. Journal records the transactions of a firm in a
- (a) Periodical manner
 - (b) Chronological order
 - (c) Summarised manner
 - (d) Systematic order

ANSWER - B

74. Rent of proprietor's house paid from account on cash will
- (a) Decrease the profit
 - (b) Increase the profit
 - (c) Reduce the capital of business
 - (d) Reduce the cash as well as capital of the business.

ANSWER - D

75. When a firm maintain a cash book, it need not maintain....
- (a) Journal paper
 - (b) Purchase book
 - (c) Sales book
 - (d) Cash and bank accounts in ledger

ANSWER - D

76. The balance of bank column of cash book always shows abalance.
- (a) Debit
 - (b) Credit
 - (c) Either Debit or Credit
 - (d) Neither Debit nor Credit

ANSWER - C

77. Which of the following will be recorded as Contra-entry(a) Cash directly deposited into bank by a customer
- (b) Payment made to creditor by cheque
 - (c) Cash deposited into bank
 - (a) Cash sales

ANSWER - C

78. A cheque received and deposited into bank the same day will be recorded in cash book in
- (a) Cash column on debit side
 - (b) Cash column on credit side
 - (c) Bank column on debit side
 - (d) Bank column on credit side

ANSWER - C

79. When a cheque deposited into bank is dishonoured by bank, it will be recorded in cash book in :

- (a) Bank column on debit side
- (b) Bank column on credit side
- (c) Cash column on debit side
- (d) Cash column on credit side

ANSWER - B

80. On 1st April 2016, balance of cash column of cash book was 10,000. After receiving 2,000 from Anil, giving a cheque of 23,200 to Sunil and making payment of wages 500, balance of cash will be :

- (a) 11,500
- (b) 8,300
- (c) 8,800
- (a) 6,300

ANSWER - A

81. On 1st May 2016, cash book bank overdraft balance was 2,000. On depositing 10,000 into bank and giving a cheque of 7,200 for rent, the balance will be:

- (a) 4,800 Dr.
- (b) 4,800 Cr.
- (c) 800 Dr.
- (d) 800 Cr.

ANSWER - C

82. Which of the following is not recorded in cash book:

- (a) Trade Discount
- (b) Bad Debts
- (c) Credit Purchases
- (d) All of the above

ANSWER - D

83. Which is not contra entry in the cash book

- (a) Cash deposited into bank
- (b) Cash withdrawn from bank

- (c) Cash withdrawn from bank for personal use
- (a) None of these

ANSWER - C

84. If the debit as well as credit aspects of a transaction are recorded in the cash book, it is called

- (a) Contra Entry
- (b) Compound Entry
- (c) Opening Entry
- (d) Adjustment Entry

ANSWER - A

85. Cash book is a type of.....but can be treated as a..... of account.

- (a) Subsidiary Book, Principal Book
- (b) Principal Book, Subsidiary Book
- (c) Subsidiary Book, Subsidiary Book
- (d) Principal Book, Principal Book

ANSWER - A

86. Which of the following may have both Dr. and Cr. Balance

- (a) Only cash column of cash book
- (b) Only bank column of cash book
- (c) Both cash and bank column
- (d) Neither bank nor cash column

ANSWER - B

87. Purchase book is used to record:

- (A) Purchases of goods
- (B) Creditor purchases of goods
- (C) Credit Purchases of goods
- (D) All credit Purchases

ANSWER - B

88. Debit notes issued are used to prepare:

- (A) Purchases Return Book
- (B) Sales Return Book

- (C) Purchases Book
- (D) Sales Book

ANSWER - A

89.is not a subsidiary book

- (A) Purchase Return Book
- (B) Purchase Book
- (C) Ledger
- (D) Sales Book

ANSWER - C

90. Recording is made in purchases book:

- (A) After deducting trade discount
- (B) After adding trade discount 1
- (C) After deducting cash discount
- (D) After adding cash discount

ANSWER - A

91. Debit Note is the source of writing:

- (A) A debit entry in an Account
- (B) A sale to a person
- (C) Sales Return Book
- (D) Journal Proper

ANSWER - A

92. A separate column is made for Credit Note No.' in

- (A) Purchases Book
- (B) Sales Book
- (C) Purchases Return Book
- (D) Sales Return Book

ANSWER - D

93. Total of Purchases Return Book is recorded

- (A) Purchases Return A/c--Debit
- (B) Purchases Return A/c --Credit

- (C) Purchases A/c --Debit
- (D) Purchases A/c –Credit

ANSWER - B

94. Total of Sales Return Book is recorded:

- (A) Sales A/c--Debit
- (B) Sales A/c - Credit
- (C) Sales Return A/c - Debit
- (D) Sales Return A/c- Credit

ANSWER - C

95. In case lesser amount is recorded in sales invoice by mistake, then a is sent

- (A) Debit Note
- (B) Credit Note
- (C) Cash Note
- (D) Debit or Credit Note

ANSWER - A

96. A trader entered into following transactions. As a result, total of Purchase Book will be:

- (i) Goods purchased from Gaurav 8,000
- (ii) Goods purchased from Sudhir for Cash 10,000
- (iii) Goods purchased from Kamal on credit 25,000
- (iv) Machinery purchased from Dinesh on credit 740,000

- (A) 83,000
- (B) 73,000
- (C) 33,000
- (D) 25,000

ANSWER -C

97. Goods taken away by the proprietor from business for his personal use will be recorded in :

- (A) Purchases Book
- (B) Sales Book
- (C) Purchases Return Book

(D) Journal Proper

ANSWER - D

98. Recording is made in Journal Proper of:

(A) All transactions

(B) Those transactions which are not recorded in any subsidiary book

(C) All cash transactions

(D) All credit Transactions

ANSWER - B

99. Recording is made in Journal Proper of:

(A) Opening Entries

(B) Closing Entries

(C) Adjustment Entries

(D) All of the above

ANSWER - D

100. The balance of sales day book is Rs.30,000 and Rs.5, 000 were recovered from debtors. Then balance of day book will be transferred by which amount?

(A) 25,000

(B) 30,000

(C) 20,000

(D) 35,000

ANSWER - B

101. A note sent by buyer on return of goods is

(A) Credit Note

(B) Return note

(C) Debit Note

(D) None of these

ANSWER - C

102. Goods sold for Cash 25,000 plus 4% VAT. Sales A/c will be credited by:

(A) 24,000

(B) 25,000

(C) 26,000

(D) None of these

ANSWER - B

103. Which Group Heads have been specified for Assets in the Chart of Account?
- (i) 10 to 18
 - (ii) 10 to 25
 - (iii) 10 to 28**
 - (iv) 10 to 38
104. The Assets purchased shall be booked under GH _____ in first instance.
- (i) 10
 - (ii) 14**
 - (iii) Any of the above
 - (iv) None of these
105. The Assets constructed shall be booked under GH _____ in first instance.
- (i) 10
 - (ii) 14**
 - (iii) Any of the above
 - (iv) None of these
106. Historical Cost Convention implies that _____ of assets and liabilities shall be done for adjusting them to replacement cost, current cost etc.
- (i) revaluation
 - (ii) no revaluation**
 - (iii) any of the (i) and (ii) above
 - (iv) None of these
107. Fixed Assets of the Nigam shall be recorded in the books of account and disclosed in annual accounts at _____.
- (i) historical Cost**
 - (ii) fair market price
 - (iii) market price or actual price whichever is less
 - (iv) none of these
108. Expenditure incurred on identification, survey and feasibility studies of a project before the project is considered for sanction or rejection, shall be accumulated in an account provided for this purpose. Later, if project is reject, the full amount of expenditure shall be charged to _____ .
- (i) revenue as infructuous capital expenditure**
 - (ii) capital work in progress account of similar type of project(s)
 - (iii) any of the (i) and (ii) above.
 - (iv) none of these.
109. Expenditure incurred on identification, survey and feasibility studies of a project before the project is considered for sanction or rejection, shall be accumulated in an account provided for this purpose. Later, if project is sanctioned, the full amount of expenditure shall be charged to _____ .
- (i) revenue as infructuous capital expenditure
 - (ii) capital work in progress account for the project.**
 - (iii) similar type of project(s) already in progress
 - (iv) any of the above.
110. Depreciation on construction facilities (earth-movers, cement mixers etc.) shall be _____.
- (i) charged to revenue of the concerned year
 - (ii) capitalised**
 - (iii) any of the above
 - (iv) none of the above
111. Losses due to irrecoverable advances to contractors may be capitalised. Are you agree with the statement?
- (i) Yes
 - (ii) No**
 - (iii) Can't Say

- (iv) None of these.
112. No part of any loss of assets or damage to assets at construction stage should be capitalized and included in the cost of assets. Are you agree with the statement?
- (i) **Yes**
- (ii) No
- (iii) Can't Say
- (iv) None of these.
113. A Divisional Officer directed to capitalise the storages observed upon physical verification of stores at construction work to the concerned work in progress. The action of the divisional officer is _____
- (i) in order
- (ii) **not in order**
- (iii) in order but approval of SE is required
- (iv) none of these
114. Land and land rights comprise of the following:
- (a) Purchase price of land
- (b) Compensation for acquisition of land
- (c) Compensation for trees and crops on the acquired land
- (d) Legal charges stamp duty etc.
- (i) Only (a) above
- (ii) Both (a) and (b) above
- (iii) Only (a), (b) and (d) above
- (iv) **All (a), (b), (c) and (d) above.**
115. If the land is acquired with structure, the cost of demolishing an unwanted structure shall be _____.
- (i) charged to revenue account
- (ii) **comprise the cost of land**
- (iii) any of the above (i) and (ii)
- (iv) None of these.
116. The payment to tenants to cancel their tenancy rights of the building purchased by the Nigam shall be _____
- (i) **included in the cost of building**
- (ii) charged to revenue account
- (iii) any of the above (i) and (ii)
- (iv) None of these.
117. The Architectural fees and surveying of the building constructed shall be included in the cost of building.
- (i) No
- (ii) **Yes**
- (iii) To be decided by the Divisional Officer
- (iv) To be decided by the Chief Officer
118. Assets received as donation/grant shall be accounted for at _____
- (i) zero price
- (ii) a price fixed by the Divisional Officer
- (iii) a price fixed by the Chief Engineer
- (iv) **fair market value**
119. Employees Cost recorded at construction divisions/sub-divisions, circles etc. shall be charged to:
- (i) **capital works**
- (ii) revenue account
- (iii) any of the above (i) and (ii)
- (iv) none of these
120. Capital work in progress is booked under GH _____
- (i) 10
- (ii) 12
- (iii) **14**
- (iv) 16

121. Expenditure on O&M works is booked under GH _____
(i) 74
(ii) 75
(iii) 76
(iv) None of these
122. Employees cost is booked under GH _____
(i) 74
(ii) 75
(iii) 76
(iv) None of these
123. Administrative Expenses are booked under GH _____
(i) 74
(ii) 75
(iii) 76
(iv) None of these
124. If the written down value of an asset is not known and the same is sold during the year, the written down value of the asset shall be _____.
(i) fair market price
(ii) determined by the divisional officer concerned.
(iii) determined by the chief engineer.
(iv) deemed to be equal to the sale proceed.
125. Loans and advances to staff are booked under GH _____.
(i) 24
(ii) 25
(iii) 27
(iv) 28
126. Various staff reserve funds i.e. GPF, Gratuity, Pension, staff welfare, interest earned on GPF etc. are booked under GH _____.
(i) 55
(ii) 56
(iii) 57
(iv) 58
127. Partial acceptance of an IUT is not permitted. Do you agree with the statement?
(i) yes
(ii) no
(iii) can't say
(iv) none of these
128. As per section 2(13) of Companies Act, 2013 books of accounts do not include records maintained in respect of:-
(i) All some of money received & expended all the companies
(ii) All sale & purchases all the companies
(iii) All Assets & Liability all the companies
(iv) Items of cost of all the companies
129. Books of accounts u/s 128 of Companies Act, 2013 can be prepared on
(i) Accrual basis
(ii) Cash basis
(iii) Both cash & Accrual basis
(iv) As decided by the management
130. Books of accounts can be kept at a place other than registered office of PSU (registered under Companies Act) with the permission of_____
(i) Registrar of the Companies
(ii) Board of Directors
(iii) Whole Time Directors
(iv) ACS

131. Address of place other than office where books of accounts is to be kept, information of such address shall be provided to ROC within _____days from the date of such decision.
- (i) 15
 - (ii) 7 registered**
 - (iii) 21
 - (iv) 30
132. U/S 128 of Companies Act, 2013 books of accounts of _____years immediately preceding a financial year shall be kept in good order.
- (i) 6
 - (ii) 7
 - (iii) 8**
 - (iv) 10
133. U/S 128 normally which of the following officer cannot be punished for non maintenance of accounts of a company
- (i) Director Finance
 - (ii) Independent Director**
 - (iii) Managing Director
 - (iv) Chief Financial Officer
 - (v) None of the Above
134. Impresionment under Section 207 of Companies Act, 2013 may extended to _____years and fine up to Rs. _____.
- (i) 1 year, 25000
 - (ii) 6 months, 100000
 - (iii) 1 year, 100000**
 - (iv) 6 months, 25000
135. Who can conduct inspection u/s 207 of Companies Act, 2013?
- (i) Registrar
 - (ii) Inspector
 - (iii) Both a & b**
 - (iv) Superintendent of Police
136. From the following which is not included in KMP (key managerial person) as per Companies Act, 2013.
- (i) Company Secretary
 - (ii) Chief Financial Officer
 - (iii) Chief Accounts Officer**
 - (iv) Director Finance
137. From the following select the information which is not a part of Annual Return under section 92 of Companies Act, 2013?
- (i) Principal Business Activity
 - (ii) Shareholders List
 - (iii) Remuneration of KMP
 - (iv) Indebtedness**
138. Form use to file Annual Return u/s 92 of Companies Act, 2013.
- (i) MGT 7**
 - (ii) AOC 4
 - (iii) INC 11
 - (iv) MGT 9
139. If there is no Company Secretary in a company then Annual Return u/s 92 of Companies Act, 2013 is to be signed by_____

- (i) Independent Director
- (ii) Company Secretary in practice**
- (iii) Chief Financial Officer
- (iv) None of the above

140. If there is no Company Secretary in a small company then Annual Return u/s 92 of Companies Act, 2013 is to be signed by_____

- (i) Director**
- (ii) Company Secretary in practice
- (iii) Chief Financial Officer
- (iv) None of the above

141. Company have to place a copy of Annual return on the website of the company u/s 92, the web link of such Annual return is to be disclosed in the _____.

- (i) Notes to Accounts
- (ii) Statutory Audit Report
- (iii) Board's Report**
- (iv) Actuarial Valuation Report

142. Every company shall file a copy of Annual Return with ROC with in _____ days of holding of AGM.

- (i) 30
- (ii) 45
- (iii) 60**
- (iv) 90

143. Per day penalty and maximum penalty under section 92 for non filing of Annual Return is

- (i) 100 & 2,00,000**
- (ii) 1000 & 20,000
- (iii) 100 & 20,000
- (iv) 1000 & 2,00,000

144. MGT 8 (for certification of Annual Return by a Company Secretary in practice) is applicable on which company?

- (i) Listed Company
- (ii) Company Having Paid up capital 10 crores or more
- (iii) Company Having Turnover 50 crores or more
- (iv) All of the above**

145. Comparative Financial statements(current year with previous year) are prepared due to applicability of which Ind AS.

- (i) Ind AS 1**
- (ii) Ind AS 2
- (iii) Ind AS 8
- (iv) Ind AS 19

146. Financial Statement does not include:

- (i) Cash Flow Statement
- (ii) Fund Flow Statement**
- (iii) Balance Sheet
- (iv) Profit & Loss Statement
- (v) Statement of Change in Equity (SOCIE)

147. As per Ind AS 1 All accounts are prepared on "Accrual Basis" except

- (i) Cash Flow Statement**
- (ii) Balance Sheet

- (iii) Profit & Loss Statement
- (iv) Statement of Change in Equity (SOCIE)

148. As per Ind AS 2 Inventory is valued at:

- (i) At cost
- (ii) At Net Realizable Value (NRV)
- (iii) Lower of Cost & NRV**
- (iv) Higher of Cost & NRV

149. Basis of valuation permitted under Ind AS 2

- (i) LIFO
- (ii) FIFO
- (iii) Average Cost
- (iv) Both b & c**

150. Change in Accounting Policy if required by Ind AS is normally accounted:

- (i) Retrospectively**
- (ii) Prospectively
- (iii) As per management decision
- (iv) Both a & b

151. Change in accounting estimates as per Ind AS 8 is normally accounted:

- (i) Retrospectively
- (ii) Prospectively**
- (iii) As per management decision
- (iv) Both a & b

152. Terminal benefits payable to employee is recorded as per Ind AS ____

- (i) 12
- (ii) 16
- (iii) 19**
- (iv) 20

153. Purchase of office furniture worth Rs.1200 has been debited to General Expenses A/C. It is:

- a. A clerical error
- b. An error of omission
- c. **An error of principle**
- d. an error of commission

154. A Suspense A/C will give the _____ balance.

- a. Debit
- b. Credit
- c. **debit or credit as the case may be**
- d. none of the above

155. Error of omission permits:

- a. Correct totaling of balance sheet
- b. **Trial balance to match**
- c. correct totaling of trial balance
- d. none of these

156. Error not shown by Trial balance are:

- a. Error of principle
- b. Compensating error
- c. error of complete omission
- d. **all of these**

157. A trial balance is:

- a. **A statement**
- b. An account
- c. A summary
- d. none of these

158. An Asset account shows a _____ balance.

- a. Credit
- b. Debit or credit
- c. **debit**
- d. none of these

159. A Trial balance shows:

- a. Only credit balance
- b. **Both debit and credit balance**
- c. only debit balance
- d. either debit or credit balance

160. Preparation of Trial balance is:

- a. **Compulsory** c. optional
 b. Compulsory or optional d. none of these
161. The accountant opens the following account when Trial balance does not match :
 a. Capital A/c c. **suspense A/c**
 b. Drawings A/c d. profit & loss A/c
162. Which of the following is not an error of principle?
 a. Purchase of machinery debited to purchase account.
 b. Sale of old furniture credited to sales account.
 c. Repairs on the overhauling of existing machinery debited to machinery account.
 d. **Cash received from Mohan posted to Sohan.**
163. An amount of Rs. 5000 received from Ram is credited to Shyam. It is an error of:
 a. Omission c. **commission**
 b. Compensation d. principle
164. Goods were purchased from John for Rs. 2000 with no entry made in the purchases book. This is an example of:
 a. Error of posting c. error of principle
 b. **Error of omission** d. compensating error
165. Salaries of Rs. 5100 were wrongly posted to the salaries account as Rs.1500. This is an example of:
 a. **Error of commission** c. error of principle
 b. Error of posting d. compensating errors
166. Goods sold to Divya for Rs. 820, was recorded in her account as Rs. 280. In the rectification entry, Divya's account will be debited with:
 a. 1100 c. **540**
 b. 280 d. 820
167. Profit and Loss account is prepared to find out:
 a. Gross profit or gross loss b. **Net profit or net loss**
 c. Financial position of the business d. all of the above
168. In which statement would you find all of assets, liabilities, income, expenditure and capital?
 a. Balance sheet b. P&L a/c
 c. **Trial balance** d. none
169. The unfavorable balance of Profit and Loss account should be:
 a. Subtracted from liabilities b. **Subtracted from Capital**
 c. Subtracted from Current assets d. Added in liabilities
170. Trading account is prepared to know:
 a. Net profit or loss of business b. **Gross profit or Loss of business**
 c. both a & b d. Financial position of business
171. Bank reconciliation statement is:
 a. A part of double entry system b. **not a part of double entry system**
 c. part of bank statement d. none of these
172. Bank reconciliation statement is:
 a. part of cash book b. a part of double entry system
 c. a part of passbook
 d. **An independent statement reconciling the balance as per cash book and pass book.**
173. Bank reconciliation statement is prepared by matching:

- a. **Entries in passbook with entries in bank column of cash book.**
- b. Entries in passbook with entries in cash column of cash book.
- c. Entries in passbook with entries in bank column and cash column of cash book.
- d. none of these.
174. On the bank statement, cash deposited by the company is known as:
- a. **credit** c. debit
- b. liability d. expenses
175. Debit balance in the cash book means:
- a. overdraft as per passbook. b. **credit balance as per pass book.**
- c. overdraft as per cash book. d. neither of the three.
176. Credit balance in the cashbook means:
- a. **Overdraft as per passbook.** b. Favorable balance as per passbook.
- c. Favorable balance as per cashbook. d. none of these.
177. A bank reconciliation statement reconciles the:
- a. Ledger with the journal. b. petty cashbook with the bank account.
- c. Day books with the bank statement. d. **Bank statement with the Cashbook.**
178. In cashbook, the favorable balance indicates:
- a. **debit balance** b. credit balance
- c. bank overdraft d. adjusted balance
179. A Bill of exchange has _____ parties.
- a. 2 b. **3**
- c. 4 d. 7
180. Three days are added for ascertaining the date of maturity. These are known as days of_____.
- a. maturity b. **grace**
- c. payment d. none of these
181. The party which is ordered to pay the amount, in case of bills of exchange is:
- a. Drawer b. **Drawee**
- c. Payee d. none of the above
182. A 4 months bill is drawn on 1st Jan,2018 will mature for payment on:
- a. 3rd may 2018 b. **4th may 2018**
- c. 5th may 2018 d. 10th may 2018
183. The bills receivable book is a part of _____.
- a. **Journal** b. Ledger
- c. P&L A/c d. balance sheet

184. When the Drawee signs the bill, it is considered as:
- accepted**
 - retired
 - renewed
 - endorsed
185. If the due date is public holiday, what will be the due date of the bill?
- preceding day**
 - following day
 - the same day
 - after 2 days
186. A Bill of exchange is an?
- a promise
 - unconditional order**
 - a request
 - conditional order
187. A bill of exchange cannot be:
- endorsed
 - crossed**
 - accepted
 - none of the above
188. A Cheque is defined under which act?
- Reserve bank of India Act, 1934
 - Payment & Settlement system Act, 2007
 - Banking Regulation Act, 1949
 - Negotiable Instruments Act, 1881**
189. Goodwill is a:
- Fictitious Asset
 - Tangible Asset
 - Intangible Asset**
 - Expense
190. Returns Inward appearing in the Trial balance is deducted from:
- purchases
 - sales**
 - returns outward
 - none of these
191. Sales is equal to:
- Cost of goods Sold + gross profit**
 - Cost of Goods Sold – gross profit
 - Gross profit – Cost of goods sold
 - none of these
192. If the amount of any known liability cannot be determined with accuracy, then:
- A liability should be provided
 - A reserve should be made
 - A provision should be made**
 - None of the above
193. If the amount of any known liability can be determined with accuracy, then:
- a liability should be provided**
 - a provision should be made
 - a reserve should be made
 - none of these
194. Reserves arising from capital reserve are known as:
- reserve fund
 - capital fund
 - capital reserve**
 - none of these
195. Profit on sale of Fixed asset is used to create:
- Specific reserve
 - general reserve
 - Capital reserve**
 - none

196. Depreciation is a process of:
- valuation of asset
 - allocation of cost**
 - both the valuation of cost and allocation of cost
 - none of these
197. A machinery which costs Rs. 2,00,000 is depreciated @ 25% per year using Written Down Value Method. At the end of three years, it will have a net book value of:
- Rs. 1,50,000
 - Rs. 84,375**
 - Rs. 1,12,500
 - Rs. 1,00,000
198. The amount of Depreciation charged on Machinery is debited to:
- Depreciation account**
 - Machinery Account
 - Provision for Depreciation account
 - none of these
199. Closing stock is valued at:
- cost price
 - market price
 - cost price or market price whichever is lower**
 - all of these
200. Gross profit is:
- Cost of goods sold + Opening stock
 - Excess of Sales over Cost of goods sold**
 - Sales fewer purchases
 - Net profit fewer expenses of the period
201. Which of the following would appear in a Trading account?
- Discount allowed
 - carriage outward
 - carriage inward**
 - discount received
202. Arrangement of balance sheet in a logical order is known as:
- dressing of balance sheet
 - marshalling of balance sheet**
 - formatting of balance sheet
 - makeup of balance sheet
203. Indirect expenses and income are recorded in:
- Trading account
 - Profit & Loss account**
 - balance sheet
 - all of these
204. If the rate of G.P. on sales is 20% and Cost of Goods sold is Rs. 2,00,000 then amount of G.P. will be equal to-
- Rs. 40,000
 - Rs. 50,000**
 - Rs. 70,000
 - Rs. 30,000
205. Receipts and Payments Account is a summary of-
- Income and expenses
 - Cash receipt and payments**
 - Balances of assets and liabilities
 - Debit and credit balances of ledger account
206. On what basis Receipt and payment account is made?
- Cash basis**
 - Accrual basis
 - both a & b
 - All of the above

207. Income and expenditure account shows-
- a. Capital account
 - b. cash in hand
 - c. both a& b
 - d. **surplus or deficiency**
208. Depreciation on Fixed assets is an example of-
- a. Accrued expenditure
 - b. Capital expenditure
 - c. **Revenue expenditure**
 - d. Prepaid expenditure
209. Expenses incurred to acquire Fixed assets are called-
- a. Prepaid expenditure
 - b. Revenue expenditure
 - c. **Capital expenditure**
 - d. Outstanding expenses
210. Provisions are:
- a. An appropriation out of profits
 - b. **a charge against the profits**
 - c. value for the profits
 - d. none of the above
211. Reserves are:
- a. **An appropriation out of profits**
 - b. a charge against the profits
 - c. value for the profits
 - d. none of the above
212. Closing stock is recorded in:
- a. P&L A/c
 - b. **Trading account and balance sheet**
 - c. Balance sheet only
 - d. none of these
213. Operating expenses are recorded in:
- a. **Trading A/c**
 - b. Profit & Loss account
 - c. Balance sheet
 - d. all of these
214. Carriage outwards is an example of:
- a. Direct expenses
 - b. **Indirect expenses**
 - c. Indirect Income
 - d. Direct Income
215. Balance sheet is a statement of:
- a. Assets
 - b. Capital
 - c. Liabilities
 - d. **All of these**
216. According to which Accounting standard, companies are liable to make provision for Depreciation?
- a. **AS-6**
 - b. AS-4
 - c. AS-3
 - d. AS-10
217. Which of the following, generally is not shown in Trial balance?
- a. Building
 - b. **closing stock**
 - c. Opening stock
 - d. Cash in hand
218. Noting charges are ultimately borne by-
- a) drawee

- b) Drawer
- c) Payee
- d) Maker

ANSWER – A

219. B has accepted the bill drawn on him by A. which of the following statements is correct?

- a) A can endorse the bill, B cannot endorse the bill
- b) A can endorse the bill
- c) B cannot endorse the bill
- d) B can endorse the bill

ANSWER – A

220. A bill of Rs. 5,000 is discounted with the banker for Rs. 4,750. The bill is dishonored at maturity. The drawee pays 60% of his acceptance. What is the amount of Bad debts?

- (a) Rs. 1,900
- (b) Rs. 2100
- (c) Rs. 2000
- (d) Rs. 1800

ANSWER – C

221. Find the due date of a bill of exchange dated 9th December, 2007, payable after 45 days.

- (a) 24th January, 2008
- (b) 25th January, 2008
- (c) 27th January, 2008
- (d) 26th January, 2008

ANSWER – B

222. Three days are added for ascertaining the date of maturity. These are known as days of-

- (a) Grace
- (b) Maturity
- (c) Payment
- (d) None of the options

ANSWER – A

223. If Rams acceptance which was endorsed by us in favor of Salem is dishonored, then the amount will be debited in our books to -

- (a) Ram
- (b) Saleem
- (c) Bills Receivable

(d) None of the options

ANSWER – A

224. The Bills Receivable Book is a part of
- (a) The Journal
 - (b) The Ledger
 - (c) The Profit
 - (d) None of the options

ANSWER – A

225. Refusal by the acceptor to make payment of the bill on the maturity date is called
- (a) Rebate
 - (b) Retirement
 - (c) Dishonor
 - (d) Renewal

ANSWER – C

226. A bill accepted and given to a creditor is called
- (a) Bill Payable
 - (b) Bill Receivable
 - (c) Trade bill
 - (d) Repair bill

ANSWER – A

227. The act for signing by the drawer on the book of the instruments for the purpose of transfer
- (a) Acceptance of bill
 - (b) Cheque
 - (c) Endorsement
 - (d) Bill

ANSWER – C

228. The party who is entitled to receive the cash of a bill receivable is called
- (a) Drawer
 - (b) Drawee
 - (c) Capitalist
 - (d) Bank

ANSWER – A

229. A bill of exchange cannot be...

- (a) Endorsed.
- (b) Crossed.
- (c) Accepted.
- (d) None of these

ANSWER – B

230. Discounting Charges =.
- (a) Amount of Bill Discounted × Rate × Unexpired Period
 - (b) Amount of Bill Discounted x Rate / Unexpired Period
 - (c) Amount of Bill Discounted x Rate + Unexpired Period
 - (d) Amount of Bill Discounted + Rate x Unexpired Period

ANSWER – A

231. Under what circumstances the drawer and the payee is the same person, with reference to a bill of exchange?
- (a) When the drawer discounts the bill with the banker
 - (b) When the drawer endorses the bill to a third party
 - (c) When the drawer holds the bill till the date of maturity
 - (d) When the drawee dishonour the bill

ANSWER – C

232. Fee paid in cash to Notary Public is first charged by
- (a) Holder of bill of exchange
 - (b) Drawee
 - (c) Drawer
 - (d) None

ANSWER – A

233. What are the parties to a bill of exchange?
- (a) Drawee, Drawer, Payee
 - (b) Drawee, Drawer, Debtor
 - (c) Payer, Drawee, Drawer
 - (d) Drawee, Drawer, Creditor

ANSWER – A

234. Aman draws a bill on Bimal for Rs.60, 000. Aman wants to endorse it to Chirag in settlement of Rs.70, 000 at 2% discount with the help of Bimal's acceptance and balance in cash. How much cash Aman will pay to Chirag?
- (a) Rs. 8200
 - (b) Rs. 8,000

- (c) Rs. 8,600
- (d) Rs. 10,000

ANSWER – C

235. Three days are added for ascertaining the date of maturity. These are known as days of.

- (a) maturity.
- (b) grace.
- (c) payment.
- (d) None of these.

ANSWER – B

236. If the drawer is in need of money and cannot wait till due date and receive the money form bank is called?

- (a) Endorsement of bill
- (b) Discounting of bill
- (c) Retirement of bill
- (d) Dishonour of bill

ANSWER – B

237. Liability for a discounted bill is a

- (a) Contingent Liability
- (b) Fixed Liability
- (c) Current Liability
- (d) None of the above

ANSWER – A

238. What account will be credited when discounted bill is dishonored?

- (a) Drawee's Account
- (b) Drawer's Account
- (c) Bank Account
- (d) Endorsee's Account

ANSWER – C

239. Parul accepted a bill for 90 days of Rs.10, 000 drawn by Rahul on 10th February, 2010. On 18th March, 2010, Parul wished to retire the bill, Rahul offered rebate @12% p.a.Considering the year of 360 days rebate amount will be

- (a) Rs. 184
- (b) Rs. 150
- (c) Rs. 190
- (d) None of these

ANSWER – C

240. When an acceptor refuses to pay the amount of bill to the holder of bill on its maturity is called?
- (a) Honored bill
 - (b) Dishonored bill
 - (c) Retired bill
 - (d) Endorsed bill

ANSWER – B

241. When a drawer discounts the bill, he gets?
- (a) More than face value
 - (b) Less than face value
 - (c) Equal to face value
 - (d) None of above

ANSWER – B

242. Bill of Exchange has parties :
- (a) 6
 - (b) 2
 - (c) 3
 - (d) 4

ANSWER – C

243. On 13-07-2020 Withdraws a bill on Y for Rs.25,000 for 30 days. The due date of the bill will be:
- (a) 15th August, 2020
 - (b) 14th August, 2020
 - (c) 17th August, 2020
 - (d) 16th August, 2020

ANSWER – B

244. Which account will be debited in the books of acceptor at the time of discharge of a bill?
- (a) Bills Payable Account
 - (b) Cash Account
 - (c) Drawer's Account
 - (d) Endorse e's Account

ANSWER – A

245. Due date of a bill of exchange drawn on 30th January, 2011 for one month will be :
- (a) 5 Mar
 - (b) 3 Mar
 - (c) 29 Feb

(d) 4 Mar

ANSWER – B

246. While calculating the due date of the bill, how many days are added to the period of the bill:

(a) 4 days

(b) 3 days

(c) 5 days

(d) Neither of these

ANSWER – B

247. X drew a bill on Y for Rs.20,000 for 3 months on 1-1-2020. The bill was discounted with banker at a charge of Rs. 100. At maturity the bill was returned dishonored, the bank paid Rs. 100 as Noting charges. The bank account will be credited, in the books of X, for dishonourwith :

(a) Rs. 19,900

(b) Rs.20.000

(c) Rs.20,100

(d) Rs. 19,800

ANSWER – C

248. Bill is drawn on 20th January, 2010 for 2 months. After sight date of acceptance is 29th January, 2010. The maturity date of bill will be:

(a) 1 April, 2010

(b) 23 March, 2010

(c) 20 March, 2010

(d) 29 March, 2010

ANSWER – A

249. If due date of a bill falls on a public holiday, then the maturity date is on

(a) one day after the maturity date.

(b) one day before the maturity date.

(c) Public holidays.

(d) None of these.

ANSWER – B

250. If the due date of a bill falls on a public holiday then the bill is due on :

(a) One day after the due date

(b) Public Holiday

(c) One day before the due date

(d) None of the above

ANSWER – C

251. A bill of exchange cannot be
- (a) Endorsed
 - (b) Accepted
 - (c) Refused
 - (d) Crossed

ANSWER – C

252. What are the three additional days known as that a drawer gives to the drawee for payment
- (a) Conditional days
 - (b) Additional days
 - (c) Days of grace
 - (d) Days of rebate

ANSWER – C

253. The party which is ordered to pay the amount is known as....
- (a) drawer.
 - (b) Payee.
 - (c) Drawee.
 - (d) None of these.

ANSWER – C

254. A bill of exchange is renewed generally at the request of the...
- (a) drawer.
 - (b) Bank.
 - (c) Drawee.
 - (d) None of these.

ANSWER – C

255. A Promissory Note is made by the...
- (a) seller.
 - (b) Purchaser.
 - (c) Endorsee.
 - (d) None of these.

ANSWER – B

256. What is retiring a bill under rebate means?
- (a) Making a payment of the bill before the due date
 - (b) Dishonouring of a bill

- (c) Making a payment of the bill after the due date
- (d) All of the above

ANSWER – A

257. In case of renewal of the bill, interest is charged for the period of
- (a) Original Bill.
 - (b) Fresh Bill.
 - (c) One Month.
 - (d) None of these.

ANSWER – B

258. A bill of exchange includes.
- (a) An order to pay
 - (b) A request to pay
 - (c) A promise to pay
 - (d) All the above

ANSWER – A

259. If a bill is accepted and the payment is made before the due date of maturity, the difference between the paid amount and the bill amount will be called as
- (a) Interest
 - (b) Discount
 - (c) Rebate
 - (d) Commission

ANSWER – C

260. Satish draws a bill on Ashish for a sum of R. 10,000 payable after three months from the date of drawing of bill. Ashish gives his acceptance after adding a sentence "If my brother come back on due date". Satish claims that the bill has become invalid according to the Act.
- (a) It should be signed by maker
 - (b) It should be unconditional
 - (c) It should be in writing
 - (d) It should contain a certain amount

ANSWER – B

261. On 1-6-2020 Anukriti draws a bill on Anurag for Rs.25,000. At maturity the bill is dishonored and Rs. 100 is paid by Anukriti as noting charges. Anurag requests Anukriti to accept Rs.5,000 in cash and for the balance Anukriti draws a bill on Anurag for 2 months with interest @12% p.a. What will be the amount of Interest?
- (a) Rs.410

- (b) Rs.420
- (C) Rs.400
- (d) Rs.402

ANSWER – D

262. A 4 months bill drawn on 1st January, 2019 will mature for payment on
- (a) 3rd May, 2019.
 - (b) 4th May, 2019.
 - (c) 5th May, 2019.
 - (d) 10th May, 2019

ANSWER – B

263. Noting Charges are ultimately borne by :
- (a) Drawer
 - (b) Drawee
 - (c) Payee
 - (d) Bank

ANSWER – B

264. What kind of acceptance is known as when the bill is accepted without any condition?
- (a) Qualified acceptance
 - (b) Conditional acceptance
 - (c) Blank acceptance
 - (d) General acceptance

ANSWER – D

265. Bill of Rs. 10,000 is renewed. The drawee pays Rs. 3,000 as part payment. The amount of interest charged is Rs. 200. What is the value of new bill?
- (a) Rs. 700.
 - (b) Rs. 10,200.
 - (c) Rs. 9,000.
 - (d) Rs. 7,200.

ANSWER – D

266. Who draws a bill of exchange?
- (a) Creditor
 - (b) Debtor
 - (c) Holder
 - (d) None of the above

ANSWER – C

267. Noting charges are to be paid to
- (a) Income tax department
 - (b) Court
 - (c) Notary
 - (d) Company secretary

ANSWER – C

268. Encashing the bill before the due date is called from bank
- (a) Endorsement
 - (b) Retirement
 - (a) Discounting
 - (d) Bills sent for collection

ANSWER – C

269. When a drawer discounts a bill, he debits?
- (a) Interest account
 - (b) Bank account
 - (c) Drawee account
 - (d) Bill receivable account

ANSWER – B

270. A endorsed a bill drawn on B for Rs5,000 in favour of C. On the due date bill is honoured by B. Which account will be debited by B in his books?
- (a) Bills Payable
 - (b) C's Account
 - (C) As Account
 - (a) Bill Receivable

ANSWER – A

271. When a bill is dishonored, the holder of the bill goes to an official called?
- (a) Notary public
 - (b) Manager
 - (c) Inspector
 - (d) Drawer

ANSWER – A

272. If Ram's acceptance which was endorsed by us in favour of Saleem dishonoured, then the amount will be debited in our books to
- (a) Saleem.

- (b) Ram.
- (c) Bills Receivable Account
- (d) None of these.

ANSWER – B

273. Interest on renewal of a bill is an expense to the?
- (a) Drawer
 - (b) Endorsee
 - (c) Endorser
 - (d) Acceptor

ANSWER – D

274. Which of the following is not true?
- (a) There is no difference in appearance between trade and accommodation bill
 - (b) A bill of exchange must be accepted
 - (c) Drawee is maker of a bill
 - (d) Accommodation bill is for an imaginary transaction

ANSWER – C

275. It is a period of time after which a bill becomes payable?
- (a) Grace days
 - (b) Maturity
 - (c) Usance
 - (d) Tenor

ANSWER – D

276. When a drawer discounts the bill, he gets?
- (a) More than face value
 - (b) Less than face value
 - (c) Equal to face value
 - (d) None of above

ANSWER – B

277. On whom the trade bill drawn
- (a) Seller
 - (b) Creditor
 - (c) Debtor
 - (d) Owner

ANSWER – C

278. On 29th August, 2020, Mudit draws a bill on Paresh for one month, the due date will be

- (a) 2nd October, 2020
- (b) 29th September, 2020
- (c) 3rd October, 2020
- (d) 1st October, 2020

ANSWER - D

279. Kamal draws a bill on Sahil for Rs.3000.Kamal endorsed it to Rohan.
Rohan endorsed it to Rakesh.The payee of the bill will be

- (a) Kamal
- (b) Rakesh
- (c) Sahil
- (d) Rohan

ANSWER - B

280. If the due date is public holiday what will be the due date of the bill

- (a) Preceding day
- (b) Following day
- (c) The same day
- (d) After two days

ANSWER - A

281. The Bills Receivable Book is part of

- (a) The Journal.
- (b) The Ledger.
- (c) The profit.
- (d) Balance Sheet.

ANSWER - A

282. Sohan draws a 40 days bill on Rohan on 20th January, 2010. The
bill matures on

- (a) March 4, 2010
- (b) February 28, 2010
- (c) March 1, 2010
- (d) None of these

ANSWER - A

283. Noting Charges Account is debited by

- (a) Drawer.
- (b) Drawee.
- (c) Payee.
- (d) Endorser

ANSWER – B

284. According to Negotiable Instrument Act, 1881, which of the following refers to "an instrument in writing (not being a bank note or a currency note) containing unconditional undertaking, signed by the maker to pay on demand or at a fixed or determinable future time a certain sum of money only to or to the order of a certain person, or to the bearer of the instrument"?

- (a) Promissory note
- (b) Bearer debentures
- (c) Cheque
- (d) Bill of exchange

ANSWER – D

285. Which balance is shown by a B/R Book

- (a) Credit
- (b) Debit
- (c) Both
- (d) None

ANSWER – B

286. A draws a bill on B for Rs.30, 000. A endorses it to C in settlement of R 35,000 at 2% discount with the help of B's acceptance and the balance in cash. If the bill is dishonored on the due date, by what amount will C debit A?

- (a) Rs.30,000
- (b) Rs.35,000
- (c) Rs.34,300
- (d) Rs.30,700

ANSWER – D

287. Bill at sight has a grace period of

- (a) 1 day
- (b) 2 days
- (c) 3 days
- (d) None of these

ANSWER – D

288. The Rebate on a Bill shows that

- (a) it has been paid before the date of maturity.
- (b) it has been paid after the date of maturity.
- (c) it has been dishonoured
- (d) None of these.

ANSWER – A

289. Rebate is calculated for the period between date of

- (a) Payment and Maturity Date.
- (b) Drawing and Payment of Bill.
- (c) Drawing and Maturity Date.
- (d) None of these.

ANSWER - A

290. Which method of depreciation suffers from the limitation of unequal burden on profit and loss account?

- (a) Fixed Instalment Method
- (b) Reducing Balance Method
- (c) Depletion Method
- (d) Annuity method

ANSWER - A

291. Depreciation is a process of:

- (a) Allocation of cost
- (b) None of the above
- (c) Valuation of asset
- (d) Both valuation of asset and allocation of cost

ANSWER - A

292. Which of the following statements is NOT true about Provisions?

- (a) It is an appropriation of profit.
- (b) It is a charge against profits.
- (c) It is shown on the liability side of Balance sheet.
- (d) It is discretionary as a matter of financial prudence

ANSWER - A

293. If the amount of any known liability cannot be determined with substantial accuracy:

- (a) A provision should be created.
- (b) A Contingent liability should be created
- (c) A definite liability should be created.
- (d) A reserve should be created.

ANSWER - A

294. As per the Original Cost method which is the correct formula for calculating Annual depreciation?

- (a) $\text{Depreciation} = \frac{\text{Cost of asset} - \text{Scrap value}}{\text{Estimated life of asset}}$
- (b) $\text{Depreciation} = \frac{\text{Scrap value} - \text{Cost of asset}}{\text{Estimated life of asset}}$
- (c) $\text{Depreciation} = \frac{\text{Cost of asset} - \text{Market value}}{\text{Estimated life of asset}}$

(d) Depreciation = Cost of asset - Scrap value/ Market value of asset

ANSWER - A

295. Which of the following is the cause of depreciation?
- (a) By permanent fall in prices
 - (b) By constant use
 - (c) By Expiry of time
 - (d) All of the options

ANSWER - D

296. Which one is not the cause of depreciation?
- (a) Efflux of time.
 - (b) Price fluctuation.
 - (c) Obsolescence.
 - (d) Natural wear and tear.

ANSWER - B

297. According to Companies Act, creation of secret reserve is prohibited except in case of
- (a) Banking, Insurance and Financial companies
 - (b) Commercial undertakings
 - (c) Industrial undertakings
 - d) NGOS.

ANSWER - A

298. Any reserve which is not apparent on the face of Balance sheet is known as
- (a) Secret reserve.
 - (b) General Reserve
 - (c) Revenue reserve
 - (d) Capital Reserve

ANSWER - A

299. Provision is a ____ against profits to meet ____ liabilities.
- (a) Charge & unknown
 - (b) Appropriation & Known
 - (c) Appropriation & unknown.
 - (d) Charge & Known

ANSWER - A

300. Depreciation is calculated from the date of.
- (a) Purchase of asset

- (b) Receipt of asset at business premises
- (c) Asset put to use
- (d) Asset installed

ANSWER - C

301. A machine was purchased on 1st April 2020 for Rs.5,00,000 and on 1st October,2020 a new machine is added for Rs.2,00,000. Calculate the balance of machine account, if depreciation is charged at 20% pa. on written down value method for the year ending March 31, 2021.

- (a) Rs.6,00,000
- (b) Rs.5,60,000
- (c) Rs.660.000
- (d) Rs.5,80,000

ANSWER - D

302. The terms used to show loss in the value of intangible assets.

- (a) Amortization
- (b) Obsolescence
- (c) Depletion
- (d) Depreciation

ANSWER - A

303. Provisions are

- (a) external transactions.
- (b) internal transactions,
- (c) Can be (a) or (b).
- (d) None of these.

ANSWER - B

304. What will be the amount of loss suffered on machinery purchased for Rs. 10,000 on 1-1-2010 and sold for Rs. 5000 on 30-6-13. The rate of depreciation charged 10% pa. on written down method.

- (a) 1951(approx)
- (b) 1922 (approx)
- (c) 1929(approx)
- (d) 1938 (approx)

ANSWER - C

305. If the amount of any known liability can be determined with accuracy

- (a) a liability should be provided.
- (b) a provision should be made,
- (c) a reserve should be set aside.
- (d) None of these.

ANSWER - A

306. Which of the following is the example of Capital Reserve?

- (a) Workmen's Compensation Fund
- (b) None of these
- (c) Premium Received on issue of shares or debentures
- (d) General Reserve

ANSWER - C

307. General Reserves are shown in:

- (a) Revaluation Account
- (b) Profit and Loss Account
- (c) None of these
- (d) Balance Sheet

ANSWER - D

308. The loss on sale of an asset is debited to:

- (a) Profit and Loss Account
- (b) Trial Balance Cr. Side
- (c) Balance Sheet
- (d) Trading Account

ANSWER - A

309. Charging depreciation is

- (a) compulsory.
- (b) voluntary,
- (c) dependent on the condition of assets.
- (d) None of these

ANSWER - A

310. Provision is created by debiting :

- (a) Profit and Loss Account
- (b) None of these
- (c) Profit and Loss Appropriation Account
- (d) Trading Account

ANSWER - A

311. Every fixed asset loses its value due to use or other reasons. This decline in the value of asset is known as

- (a) Amortization
- (b) Provisions
- (c) Depreciation
- (d) Devaluation

ANSWER - C

312. What will be the percentage of depreciation under SLM in the following case:
Original Cost of Machine Rs.1,50,000
Salvage value after 9 years Rs. 15,000
Repair charges in 2nd year Rs. 10,000

- (a) 11.11%
- (b) 10%
- (c) 10.34%
- (d) 9.37%

ANSWER - B

313. A Ltd. purchased a machine on 01. 04.2020 for Rs.1,20,000. Installation expenses were Rs.30,000. Residual value after 5 years Rs.5,000. On 1.7.2021, expenses for repair were incurred to the extent of 2,000. Depreciation is provided @10% p.a, under written down value method. Total depreciation after 2nd year

- (a) Rs.25,000
- (b) Rs. 13,000
- (c) Rs. 10,500
- (d) Rs.28,500

ANSWER - D

314. Which of the following best describes the 'Depreciation'?

- (a) Valuation of fixed asset at the end of the year
- (b) Verification of assets
- (c) Allocation of cost of fixed assets over its useful life
- (d) Decreasing the market value of asset

ANSWER - C

315. If the amount of any known liability cannot be determined with accuracy

- (a) a liability should be provided
- (b) a provision should be made
- (c) a reserve should be set aside
- (d) none of these

ANSWER - B

316. Depreciation is

- (a) Revenue Expenditure.
- (b) Capital Expenditure.
- (c) Deferred Revenue Expenditure.
- (d) None of these.

ANSWER - A

317. Following are the causes of Depreciation except
- (a) Natural resources
 - (b) Fixed asset
 - (c) Liabilities
 - (d) Intangible asset

ANSWER - A

318. Depreciation charged under diminishing method
- (a) Increase every year
 - (b) Decrease every year
 - (c) Increase in one year and decrease another year
 - (d) Same every year

ANSWER - B

319. A Provision is
- (a) an appropriation of profits.
 - (b) a charge against profit.
 - (c) Can be (a) or (b).
 - (d) None of these.

ANSWER - B

320. What is the rate of charging depreciation under diminishing method?
- (a) 12% p.a.
 - (b) 15% p.a.
 - (c) 10% p.a.
 - (d) Not fixed

ANSWER - D

321. Depreciation is charged on
- (a) Current Assets.
 - (b) Fixed Assets,
 - (c) Total Assets
 - (d) Fictitious Assets.

ANSWER - B

322. Dividend Equalization Reserve is :
- (a) Specific Reserve
 - (b) None of these
 - (c) Secret Reserve
 - (d) General Reserve

ANSWER - A

323. Abuja Cement Ltd. purchased a machine on 1-1-2020 for Rs.1,20,000. Installation expenses were Rs. 10,000. Its residual value after 10 year is Rs.5, 000. On 1-03-2020 expenses on its repairs were incurred to the extent of

- Rs.2,000. Depreciation is provided under straight line method. Books are closed on 31st March every year. The amount of depreciation for the current year will be:
- (a) Rs. 3,125
 - (b) Rs. 3,175
 - (c) Rs. 12,500
 - (d) Rs. 12,799

ANSWER - A

324. Under Reducing Balance Method, depreciation to be charged:
- (a) Scrap Value
 - (b) Original value
 - (c) Real Value
 - (d) None of these

ANSWER - D

325. Which of the following is a correct distinction between a Revenue reserve and a Capital reserve?
- (a) A revenue reserve is created out of capital profits whereas a capital reserve is created out of business profits.
 - (b) A revenue reserve can be used for distribution of dividend with certain preconditions whereas a capital reserve can be used for distribution of dividend without any preconditions
 - (c) A revenue reserve is created for strengthening the financial position whereas capital reserve is created for meeting capital losses or to be used for purposes specified by the Companies Act.
 - (d) There is no distinction between revenue reserve and capital reserve

ANSWER - C

326. The term amortization is used to write off
- (a) Fixed Asset.
 - (b) Intangible Assets.
 - (c) Tangible Assets.
 - (d) Wasting Assets.

ANSWER - B

327. The W.DV. of an asset after three years of depreciation on reducing balance Method @15% pa. is Rs.49,130. What was its original value?
- (a) Rs.40,000
 - (b) Rs.80,000
 - (c) Rs.45,000
 - (d) Rs.70,250

ANSWER - B

328. A machine is purchased on 1st April, 2018 for Rs. 80,000. Expenses incurred on its installation is Rs. 20,000. The residual value at the end of its expected useful life of 4 years is estimated at Rs. 10,000. The amount of depreciation under Straight Line Method, for the year ended on 31st March, 2019 will be:
- (a) Rs. 22,500.
 - (b) Rs. 20,000.
 - (c) Rs. 17,500
 - (d) Rs. 13,125

ANSWER - A

329. At the end of the year, Depreciation Account is transferred to:
- (a) Balance Sheet
 - (b) Trading Account
 - (c) Profit & Loss Appropriation Account
 - (d) Profit & Loss Account

ANSWER - D

330. Original cost of an asset is Rs. 1,26,000; Salvage value is Rs.6,000; Useful Life is 6 Years. The rate of depreciation under Straight Line Method will be:
- (a) 15.87%
 - (b) 16.67%
 - (c) 15.80%
 - (d) 16.56%

ANSWER - A

331. Which one of the following is not a feature of written down value method of Depreciation?
- (a) The book value of the asset becomes zero at any one point of time
 - (b) The depreciation is calculated on the book value of assets and not on the cost
 - (c) The amount of depreciation charged on a specific asset reduces every year.
 - (d) There is no need to estimate the residual value and estimated life at the time of deciding the amount of depreciation

ANSWER - A

332. In the books of D Ltd. the Machinery Account shows a debit balance of Rs.60,000 as on April 1, 2020 and Provision for Depreciation A/c at Rs.24,000. The machinery was sold on September 30, 2020 for R.30,000. The company charges depreciation @20% pa. on diminishing balance method. Profit / Loss on sale of the machinery is:
- (a) Rs. 1,200 Profit
 - (b) Rs. 2,400 Loss
 - (c) Rs. 2,400 Profit
 - (d) Rs. 1,200 Loss

ANSWER - B

333. Reserves arising from capital receipts are known as
- (a) Capital Reserve.
 - (b) Reserve Fund,
 - (c) Any of (a) and (b).
 - (d) None of these.

ANSWER - A

334. Depreciation is provided on:
- (a) Current Assets
 - (b) Intangible Assets
 - (c) Fixed Assets
 - (d) Fictitious Assets

ANSWER - C

335. The loss on sale of an asset is debited to:
- (a) Profit and Loss Account
 - (b) Trial Balance Cr. Side
 - (c) Balance Sheet
 - (d) Trading Account

ANSWER - A

336. A machinery which costs Rs. 2,00,000 is depreciated at 25% per year using the Written Down Value Method. At the end of three years, it will have a net book value of
- (a) Rs. 1,50,000
 - (b) Rs. 84,375.
 - (C) Rs. 1,12,500.
 - (d) Rs. 1,00,000.

ANSWER - B

337. Amount of depreciation charged under diminishing balance method remains
- (a) Increasing.
 - (b) Decreasing.
 - (c) Fixed.
 - (d) Fluctuating

ANSWER - B

338. Depreciation is Charged on:
- (a) Current Assets
 - (b) Fixed Tangible Assets
 - (c) None of these
 - (d) Both Current and Fixed Assets

ANSWER - B

339. Which of the following is the example of Capital Reserve?
- (a) Workmen's Compensation Fund
 - (b) None of these
 - (c) Premium Received on issue of shares or debentures
 - (d) General Reserve

ANSWER - C

340. Which of the following statements is not appropriate in relation to "Provision"?
- (a) Provision is a charge against profit
 - (b) Provision is created for known liability
 - (c) Provision is created for strengthening the financial position of the business
 - (d) Creation of provision satisfies the principle of conservatism.

ANSWER - C

341. Profit on sale of fixed asset is used to create
- (a) Specific Reserve.
 - (b) General Reserve.
 - (c) Capital Reserve
 - (d) None of these.

ANSWER - C

342. ____ may be invested outside the business to earn income
- (a) Depreciation
 - (b) Reserves
 - (c) Provisions
 - (d) All of the above

ANSWER - B

343. Depreciation on fixed assets is
- (a) cash transaction.
 - (b) internal transaction.
 - (c) external transaction.
 - (d) No transaction at all.

ANSWER - B

344. Depreciation is a
- (a) Reserve.
 - (b) Provision.
 - (c) Both (a) and (b).
 - (d) None of these.

ANSWER - B

345. The term depreciation is used to write off
- (a) Fixed Assets.
 - (b) Tangible Fixed Assets other than Land.
 - (c) Intangible Assets.
 - (d) Wasting Assets.

ANSWER - B

346. Dividend Equalization Reserve is a
- (a) General Reserve
 - (b) Secret Reserve
 - (c) Specific Reserve
 - (d) None of the above

ANSWER - C

347. Provision is a
- (a) Specific Reserve.
 - (b) General Reserve.
 - (c) Capital Reserve.
 - (d) None of these.

ANSWER - D

348. Capital profit is
- (a) Profit from sale of goods
 - (b) Profit from sale of marketable securities
 - (c) Profit from sale of long term investment
 - (d) Both b& c

ANSWER - C

349. Under diminishing balance method, depreciation is charged on
- (a) Original Cost.
 - (b) Written Down Value.
 - (c) Cost of Production.
 - (d) Net Profits.

ANSWER - B

350. Which of the following is not a type of reserve
- (a) Provision for bad debt
 - (b) General reserve
 - (c) Workmen compensation fund
 - (d) Retained earnings

ANSWER - A

351. What is the amount of difference between the closing balances of two machines after two years if both machines were purchased on the same date with the same amount i.e., for Rs. 1,00,000? Machine I is depreciated by 20% p.a. on Straight Line Method and Machine II is depreciated by 20% p.a. on Diminishing Balance Method:

- (a) Value of Machine II is more by Rs.2,000
- (b) Value of Machine I is more by Rs 4,000
- (c) Value of Machine II is more by Rs.4,000
- (d) Value of Machine II is less by Rs. 2,000

ANSWER - C

352. Under which depreciation method the amount of depreciation expenses remains same throughout the useful life of a fixed asset

- (a) Straight line method
- (b) Reducing balance method
- (c) Number of units produced method
- (d) Machine hours method

ANSWER - A

353. Following are the causes of Depreciation except

- (a) Wear and tear due to use or passage of time.
- (b) Normal factors
- (c) Expiration of legal rights.
- (d) Obsolescence.

ANSWER - B

354. Which of the following is a correct difference between a provision and reserve?

- (a) A provision is created out of a legal necessity whereas a reserve is created as a matter of prudence.
- (b) A provision is invested whereas reserve is not invested
- (c) A provision is an appropriation of profit whereas a reserve is a charge against profit.
- (d) A provision can be used for distribution of dividend whereas reserve cannot be allowed to be used for distribution of dividend.

ANSWER - A

355. An asset was purchased for Rs. 5,00,000 and as per reducing balance method, 20% depreciation is charged each year. What is the value of assets at the end of three years?

- (a) Rs. 3,50,000.
- (b) Rs. 2,56,000.

(c) Rs. 4,00,000.

(d) Rs. 3,20,000.

ANSWER - B

356. Depreciation helps in determining

(a) Accurate level of profit

(b) Increases the value of asset

(c) Revenue generation

(d) Increase the burden of tax

ANSWER - A

357. An alternative term used for accumulated depreciation expenses?

(a) Provision for depreciation

(b) Cumulative depreciation

(c) Targeted depreciation

(d) Depletion

ANSWER - A

358. The balance of machine on 31st March 2020 is Rs.97,200. The machine was purchased on 1st April 2018. Depreciation is charged @10% pa by diminishing balance method. The cost price of the machine as on 1st April 2018 would be :

(a) Rs.1,00,000

(b) Rs.1,20,000

(c) R\$. 1,08 400

(d) Rs. 1,32,000

ANSWER - B

359. The purpose of preparing final accounts is to ascertain

a) Profit or Loss

b) Capital

c) The Value of assets

d) Profit or Loss and Financial Position

Ans D

360. The Profit and Loss Account shows

a) Financial position of the concern

b) Gross Profit

c) Net Profit

d) Net Profit and Financial Position

Ans C

361. Balance sheets shows

a) Profit or loss

b) Financial Position

c) Errors of Accounts

d) Total Debtors

Ans B

362. Final Accounts are prepared

a) At the end of the calendar year

- b) At the end of the assesement year
- c) On Every Diwali
- d) At the end of the Accounting year

Ans D

363. Trading and Profit and Loss Account is prepared

- a) For a particular period
- b) On a particular date
- c) For the whole year
- d) None of above

Ans A

364. Balance sheet is prepared

- a) For a particular period
- b) On a particular date
- c) For the whole year
- d) None of above

Ans B

365. Excess of debit in Profit and Loss Account is called

- a) Net profit
- b) Net Loss
- c) Gross Profit
- d) Gross Loss

Ans B

366. Salaries and Wages appearing in the Trial balance is shown

- a) On the debit side of the trading Account
- b) On the debit side of P&L A/C
- c) On the asset side of Balance sheet
- d) On the Liabilities side of the Balance sheet

Ans B

367. Balance sheet is prepared with the balances of which of the following

- a) All balances in the ledger
- b) Balances of Personal Account
- c) Balances of Real Account
- d) Balances of Personal and Real Account

Ans D

368. Balance of petty cash is

- a) Expenses
- b) Income
- c) Liability
- d) Assets

Ans D

369. Fixed Assets are kept

- a) For earning revenue
- b) For conversion into cash as quickly as possible
- c) For resale
- d) For getting loan by mortgage

Ans A

370. Goodwill is

- a) Current assets
- b) Tangible assets
- c) Intangible asset
- d) Fictitious assest

Ans C

371. Choose the current assets from the following
- a) Cash
 - b) Debtor
 - c) Stock
 - d) All of the above

Ans D

372. Schedule of balances prepared from the ledger accounts is known as
- a) Balance sheet
 - b) Trail balance
 - c) Statement of Accounts
 - d) Statement of Affairs

Ans B

373. Closing stock appearing in the trial balance is shown
- a) On the debit side of trading account
 - b) On the credit side of trading account
 - c) On the asset side of the balance sheet
 - d) On the credit side of trading account and on the assets side of the balance sheet

Ans C

374. Calculate the gross profit if the rate of gross profit is 25% on sales and cost of goods sold are Rs. 1, 80,000?
- a) 60,000
 - b) 36,000
 - c) 45,000
 - d) 30,000

Ans A

375. Calculate the gross profit if the rate of gross profit is 25% on sale and goods sold are Rs. 125000?
- a) 31250
 - b) 25000
 - c) 30000
 - d) 35000

Ans B

376. Calculate the gross profit if the rate of gross profit is 25% on cost of goods sold and cost of goods sold are Rs. 125000?
- a) 31250
 - b) 25000
 - c) 30000
 - d) 35000

Ans A

377. Opening balance 8500/-
Purchases 30700/-
Direct wages 4800/-
Interest on loan 2800/-
Closing stock 9000/-

Then cost of goods sold will be _____

- a) 30000/-
- b) 32000/-
- c) 35000/-
- d) 40000/-

Ans C

378. if sales are 2000/- and rate of gross profit on cost of goods sold is 25%, then the cost of goods sold will be
- a) 1600/-
 - b) 1500/-
 - c) 1700/-
 - d) 1800/-

Ans A

379. Cost of Goods sold is Rs. 1, 50,000, closing stock Rs.40000/- and opening stock is Rs. 60,000/- , then amount of purchase will be
- a) 1,30,000
 - b) 1,70,000
 - c) 50,000
 - d) None of the above

Ans A

380. A new firm commenced business on 1st January 2017 and purchased goods costing Rs.90,000 during the year. A sum of Rs.6000/- was spent on freight inward. At the end of year, cost of goods sold still unsold was Rs.15, 000/- (Realizable Value Rs. 12,000).Sales during the year was Rs. 1,20,000. What is the gross profit earned by the firm?
- a) 42000/-
 - b) 30000/-
 - c) 36000/
 - d) 39000/

Ans C

381. Where the figure of freight outward of Rs. 4000/- shall appear?
- a) Trading Account
 - b) Profit & Loss Account
 - c) Balance sheet
 - d) Both a and b

Ans B

382. Income tax paid by a sole trader is reflected in his financial statements
- a) On the debit side of the trading account
 - b) On the debit side of the profit and Loss Account
 - c) As an assets in the balance sheet
 - d) As way of deduction from capital in the balance sheet

Ans D

383. Which of the following statement is correct?
- a) Rangrajan's International --- P&L Account as on 31st March,2017
 - b) Rangrajan's International --- P&L Account for the year ended 31st march
 - c) Rangrajan's International --- P&L Account for the year ended 31st March,2017
 - d) Rangrajan's International --- P&L Account for the current year (2016-2017)

Ans C

384. Rent paid on 1st October 2015 for one year upto 30th September 2016 was Rs. 2400. Rent paid on 1st October 2016 for the year upto 30th September, 2017 was Rs. 3200. Rent shown in the Profit and Loss Account for the year ended on 31st December, 2016 would be
- a) 6000
 - b) 3200
 - c) 3000
 - d) 2600

Ans D

385. Accrued Income is

- a) A liability
- b) Revenue
- c) An Asset
- d) An Expenses

Ans C

386. if the closing stock appears in the trial balance, then it will be appearing in

- a) Trading Account
- b) Balance sheet
- c) Profit and Loss Account
- d) Trading A/C and Balance sheet

Ans B

387. Types of Account shown in Balance sheet are

- a) Nominal and Personal
- b) Real and Nominal
- c) Real and Personal
- d) Real, Nominal and Personal

Ans C

388. following information is given in the Trial balance

Bad debts	Rs. 3000/-
Provision for Bad debts	Rs. 3500/-
Debtors	Rs. 40000/-

Additional Information:

It is desired to make a provision for doubtful debts @ 10% on debtors. The amount debited to P&L Account is

- a) Rs.4000/-
- b) Rs.5000/-
- c) Rs.6500/-
- d) Rs.3500/-

Ans D

389. Net profit before the following adjustment is Rs. 1,80,000/-

Outstanding Salary	Rs.10,000
Prepaid Insurance	Rs.13,000

Calculate profit after adjustment

- a) 1,83,000
- b) 1,77,000
- c) 2,03,000
- d) 1,87,000

Ans A

390. Net profit of a firm before charging manager's commission is Rs. 21,000/. If the manager is entitled to 5% commission after charging such commission. How much manger will get as commission?

- a) 1050/-
- b) 1000/-
- c) 2100/-
- d) 2000/-

Ans B

391. Closing stock is shown in the financial statement at

- a) Cost Price
- b) Realizable Price
- c) Cost Price or Realizable value whichever is greater
- d) Cost price or realizable value whichever is less

Ans D

392. General Manager gets 10% commission on net profit after charging such commission. Gross profit is Rs. 70,000 and general expenses other than Manager's commission are Rs. 12,000. Commission amount will be

- a) 5273
- b) 6073
- c) 5373
- d) 5173

Ans A

393. heavy amount spent for the advertisement of new company product is

- a) Revenue expenditure
- b) Deferred Revenue expenditure
- c) Capital expenditure
- d) Either a and c

Ans B

394. Income tax in case of sole trader is treated as

- a) Personal expenses
- b) Debtors expenses
- c) Business expenses
- d) None of the above

Ans A

395. Business paid to Mr. of Rs. 50,000 as salary on 25th March, 2011. Mr. A went to bank to deposit cheque in his account on 3rd April, 2011. What is the entry to be passed in the Balance sheet on the date of final account?

- a) No entry
- b) Bank A/c Dr. to O/S Salary A/c
- c) Salary A/c Dr. to O/S salary A/c
- d) Salary A/c Dr. to A

Ans A

396. A machine was purchased in Bihar. During transit, the machine was damaged and the cost of repairs incurred is Rs. 20,000/-. This expenses is treated as

- a) Capital expenses
- b) Revenue expense
- c) Deferred Revenue expense
- d) None of these

Ans A

397. Which one of the following is not a clerical error?

- a) Error of omission
- b) Error of commission
- c) Compensating error

- d) Error of principle
- e)

Answer D

398. Which one of the following errors affect the trial balance?

- a) A bill receivable, received from P for Rs. 1,200 was found entered in the Bills Payable Day Book as Rs. 2,100.
- b) A sum of Rs. 300 received from the estate of an insolvent debtor was found credited to his account which was already written off as bad.
- c) Rs. 800 owed by a debtor was omitted to be included in the schedule of debtors.
- d) Old machinery sold on credit for Rs. 700, was passed through the sales book.

Answer C

399. Which one of the following statement is not true?

- a) The object of trial balance is to test the accuracy of the books.
- b) Trial balance provides basis for preparation of final accounts.
- c) Errors of principles do not affect the agreement of the trial balance.
- d) Compensatory errors are also known as equalising errors.

Answer A

400. Repairs of second hand machinery purchased is debited to repairs account. It is an error of

- a) Compensating
- b) Omission
- c) Commission
- d) Principle

Answer D

401. Trial Balance might match in spite of presence of:

- a) Errors of complete omission, Errors of principle
- b) Errors of complete omission
- c) Errors of commission
- d) Errors of Principle

Answer A

402. Which of the following is an error of commission ?

- a) Sales book was overcast by Rs. 600 and purchase book was undercast by the same amount
- b) Treating charges as addition to asset
- c) A sale of Rs. 6,000 omitted to be recorded
- d) A purchase of Rs. 7,400 was wrongly posted

Answer D

403. Which one of the following statement is not true?

- a) The object of trial balance is to test the accuracy of the books.
- b) Trial balance provides basis for preparation of final accounts.
- c) Errors of principles do not affect the agreement of the trial balance.
- d) Compensatory errors are also known as equalising errors.

Answer A

404. In cash book, the favourable balance indicates

- A) Credit Balance
- B) Debit Balance
- C) Bank Overdraft
- D) Adjusted Balance

Answer: B

405. On the bank statement, cash deposited by the company is known as

- A) Credit
- B) Debit
- C) Liability
- D) Expenses

Answer: A

406. Bank reconciliation statement compares a bank statement with _____

- A) Cash payment journal
- B) Cash receipt journal
- C) Financial statements
- D) Cashbook

Answer: D

407. What is "Deposit in transit" in bank reconciliation?

- A) Added to Bank Balance
- B) Subtracted From Bank Balance
- C) Subtracted From the Cash Book Balance
- D) Added to Cashbook Balance

Answer: A

408. 'NSF' marked in cheque sent back by the bank indicates

- A) Cheque has been forged
- B) A bank couldn't verify the identity
- C) Not sufficient funds
- D) A cheque cannot be cashed because it's illegal

Answer: C

409. Bank reconciliation description is composed of

- A) Bank Accountant
- B) Business Manager

- C) Business Accountant
- D) Controller of the bank

Answer: C

410. An unadjusted balance in cash book is because of the result of which error?

- A) Deposit in transit
- B) The omission of Bank charges
- C) Outstanding cheques
- D) Unpresented cheques

Answer: B

411. Unpresented cheques also referred to as

- A) Bounced cheques
- B) Outstanding cheques
- C) Uncredited cheques
- D) Uncollected cheques

Answer: B

412. In cash book, bank charges of ₹5,000 was not recorded. Name the correct cash book adjustment

- A) It will be credited in cash book
- B) It will be debited in cash book
- C) No adjustment needed in the cash book
- D) Charges will be added to the cash book balance

Answer: A

413. What type of cheques is that which is issued by a firm but not yet presented to the bank

- A) Uncredited cheques
- B) Outstanding cheques
- C) Uncollected cheques
- D) Bounced cheques

Answer: B

414. The statements prepared to indicate the profit and loss, and financial position of a business are called _____.

- a) Trial balances
- b) Financial statements
- c) Bank reconciliation statements
- d) All of the above

Answer: b

415. Profit and loss account shows the _____.

- a) Profit earned or loss suffered by the business

- b) Total capital employed
- c) Profit and loss through the sale of asset.
- d) None of the above

Answer: a

416. Expenses related to the sale of goods are shown in the _____.

- a. Trading account
- b. Trading profit and loss account
- c. Balance sheet
- d. Profit and loss account

Answer: d

417. The credit side of a profit and loss account records _____.

- a) Indirect income
- b) Indirect expenses
- c) Direct income
- d) Direct expenses

Answer: a

418. Revenue expenditure is recorded in the _____.

- a) Trading account
- b) Profit and loss account
- c) Balance sheet
- d) None of the above

Answer: b

419. Loss on sale of an old car is debited to the _____.

- a. Car account
- b. Profit and loss account
- c. Depreciation account
- d. None of the above

Answer: b

420. The profit and loss account reveals the _____.

- a) Cost of goods sold during a particular period
- b) The financial results of a business during a particular date
- c) The financial position of the business for a period
- d) The financial results of the business for a period

Answer: d

421. Excess of debit in the profit and loss account is known as _____.

- a. Gross loss
- b. Gross profit
- c. Net loss
- d. Net profit

Answer: c

422. Profit and loss account is also known as _____.

- a) Statement of earnings
- b) Statement of income
- c) Statement of operations
- d) None of the above

Answer: b

423. A company that manufactures cars is preparing its profit and loss account. Under which heading will it include production labour costs?

- a. Cost of sales

- b. Distribution costs
- c. Interest payable and similar charges
- d. Administrative expenses

Answer: a

424. Net loss in a profit and loss account should be _____ in the balance sheet.

- a) Added to liabilities
- b) Deducted from liabilities
- c) Added to capital
- d) Deducted from capital

Answer: d

425. The provision for bad debts is created by _____ to the profit and loss account.

- a. Deducting
- b. Adding
- c. Debiting
- d. Crediting

Answer: c

426. Which of the following are included in the profit and loss account?

- a) Depreciation
- b) Wages and salaries
- c) Freight and carriage on sales
- d) All of the above

Answer: d

427. The term financial statement covers _____.

- a. Balance sheet
- b. Posting
- c. Entry
- d. None of the above

Answer: b

428. The _____ is a statement that shows the financial status of a company at any given time.

- a) Balance sheet
- b) Trading account
- c) Profit and loss account
- d) Both a and c

Answer: d

429. Which of the following items gets recorded on the credit side of a profit and loss account?

- a) Discount received
- b) Profit on sale of an asset
- c) Dividend on shares
- d) All of the above

Answer: d

430. The balance from the profit and loss account is transferred to the _____.

- a) Balance sheet
- b) Trial balance
- c) Cash flow statement
- d) None of the above

Answer: a

431. Excess of credit in the profit and loss account is known as _____.

- a) Gross profit
- b) Gross loss
- c) Net profit

d) Net loss

Answer: c

432. Capital Expenditure is a part of _____.

- a) Balance sheet
- b) Trading account
- c) Profit and loss account
- d) Trial balance

Answer: a

433. Profit and Loss account is prepared for a year by following the _____.

- a) Periodicity concept
- b) Going concern concept
- c) Cost concept
- d) Consistency concept

Answer: b

434. The record of cash transactions by non trading concern is shown is _____

- a) Receipt & payment A/c
- b) Income & Expenditure A/c
- c) Profit & Loss A/c
- d) Manufacturing Account

Answer A

435. The item which is not shown in Receipt and Payment account on an institution is

- a) Payment of last year Outstanding salary
- b) Advance receipt of subscription of next year
- c) Prepaid rent or next year
- d) Outstanding salary for current year

Answer D

436. Which of the following are financial charges responsible for reducing financial profits?

- a) Discount on debentures or bonds
- b) Stamp duty and other expenses on the issuance and transferring of bonds, shares or stocks
- c) Losses on capital assets
- d) All of the above

Answer: d

437. Q 41 Which of the following are financial changes responsible for increasing financial profits?

- a) Interest on investments or bank deposits
- b) Profits from the sale of asset
- c) Rent or dividend received
- d) All of the above

Answer: d

438. Q 42 Which of the following statements is true about the reconciliation of the cost and financial accounts?

- a) Reconciliation of the cost and financial accounts doesn't facilitate internal control
- b) Reconciliation of the cost and financial accounts facilitates internal control
- c) Reconciliation of the cost and financial accounts facilitates external control
- d) All of the above

Answer: b

439. Which of the following statements is true about the dividend received from shares of a company?
- a) The dividend received is reflected only in the balance sheet
 - b) The dividend received is reflected only in the financial accounts
 - c) The dividend received is reflected only in the cost accounts
 - d) The dividend received is not reflected in either cost or financial account

Answer: b

440. Which of the following statements is true about the interest on capital?
- a) The interest on capital reduces profits in the financial account
 - b) The interest on capital reduces profits in the cost account
 - c) The interest on capital reduces profits both in the financial and the cost accounts
 - d) The interest on capital does not reduce profits either in the financial or the cost accounts

Answer: a

441. Which of the following statements is true about the premium on the issue of shares?
- a) The premium on issue of shares is reflected in the profit and loss statement of the financial accounts
 - b) The premium on issue of shares is reflected in the profit and loss statement of the cost accounts
 - c) The premium on issue of shares is reflected in the profit and loss statement of both the financial and the cost accounts
 - d) The premium on issue of shares is not reflected in the profit and loss statement of either the financial or the cost accounts

Answer: a

442. Which of the following statements is true about the notional rent?
- a) The notional rent is reflected in the profit and loss statement of the financial accounts
 - b) The notional rent is reflected in the profit and loss statement of the cost accounts
 - c) The notional rent is reflected in the profit and loss statement of both the financial and the cost accounts
 - d) The notional rent is not reflected in the profit and loss statement of either the financial or the cost accounts

Answer: b

443. Which of the following statements is true about the undervaluation of stock?
- a) The undervaluation of stock reduces profits in the financial account
 - b) The undervaluation of stock reduces profits both in the financial and the cost accounts
 - c) The undervaluation of stock reduces profits in the cost account
 - d) The undervaluation of stock does not reduce profits either in the financial or the cost accounts

Answer: c

444. Which of the following statements is true about the interest on investments?
- a) The interest on investment increases profits in the cost account
 - b) The interest on investment increases profits both in the financial and the cost accounts
 - c) The interest on investment increases profits in the financial account
 - d) The interest on investment does not increase profits either in the financial or the cost accounts

Answer: c

445. Which of the following statements is true about the loss on sale of capital assets?
- a) The loss on sale of a capital asset increases profits in the cost account
 - b) The loss on sale of a capital asset increases profits both in the financial and the cost accounts
 - c) The loss on sale of a capital asset increases profits in the financial account

- d) The loss on sale of a capital asset does not increase profits either in the financial or the cost accounts

Answer: c

446. Which of the following statements is correct about the interest on bank deposits?
- a) The interest on bank deposits is debited in the costing profit and loss account
 - b) The interest on bank deposits is credited in the costing profit and loss account
 - c) The interest on bank deposits is debited in the financial profit and loss account
 - d) The interest on bank deposits is credited in the financial profit and loss account

Answer: d

447. What is the full form of FIFO?
- a) First inside first out
 - b) First inside first over
 - c) First in first out
 - d) None of the above

Answer: c

448. What is the full form of LIFO?
- a) Last inside first out
 - b) Last inside first over
 - c) Last in first out
 - d) None of the above

Answer: c

449. Which of the following statements is correct about donations paid by an organisation?
- a) The donations paid by an organisation is debited in the costing profit and loss account
 - b) The donations paid by an organisation is credited in the costing profit and loss account
 - c) The donations paid by an organisation is debited in the financial profit and loss account
 - d) The donations paid by an organisation is credited in the financial profit and loss account

Answer: c

450. In the reconciliation statement, _____.
- a) The expenses shown only in the financial accounts are added to the financial profits
 - b) The expenses shown only in the financial accounts are deducted from the financial profits
 - c) The expenses shown only in the financial accounts do not affect the financial profits
 - d) The expenses shown only in the financial accounts are deducted from the costing profits

Answer: a

451. Insurance expenses paid to bring equipment from the place of purchase to the place of installation is a type of ____
- a) Revenue Expenditure
 - b) Capital expenditure
 - c) Deferred Revenue Expenditure
 - d) Operating Expenditure

Answer B

452. The amount spent to increase the earning capacity of a business is _____

- a) Capital Loss
- b) Deferred revenue Expenditure
- c) Revenue Expenses
- d) Capital Expenditure

Answer D

453. Amount spent on increasing the seating capacity of a cinema hall is called _____
- a) Personal Expenditure
 - b) Nominal Expenditure
 - c) Capital Expenditure
 - d) Revenue Expenditure

Answer C

454. A company spent Rs 20000/- on painting of Building . It should be recorded as _____

- a) Revenue Expenditure
- b) Capital Expenditure
- c) Personal Expenditure
- d) Deferred Revenue Expenditure

Answer D

455. Depreciation on Fixed Asset is an example of _____
- a) Capital Expenditure
 - b) Revenue Expenditure
 - c) Deferred Revenue Expenditure
 - d) Real Expenditure

Answer B

456. Interest on Loan paid by business is an example of _____
- a) Deferred Expenditure
 - b) Revenue Expenses
 - c) Capital Expenses
 - d) None of the above

Answer B

457. Which one of the following could not be classified as revenue expenditure
- a) Purchase of Fixed Asset by check
 - b) Good Purchased for resale by cash
 - c) Paid rent
 - d) Wages paid by cash

Answer A

458. The surplus or deficit revealed by income and expenditure account is transferred to
- a) Receipt and payment Account
 - b) Profit & Loss Account
 - c) Capital Account
 - d) Capital Fund

Answer D

459. Which statement is true for Capital Expenditure
- a) Maintain Earning capacity
 - b) Seeks to improve earning capacity
 - c) Not good for earning capacity
 - d) None of these

Answer B

460. Which is not connected with Income & Expenditure Account _____?
- a) Only Revenue Account are included in it .No capital account is taken into it

- b) It is in fact like a Profit & Loss account of a profit-seeking concern
- c) It is outside the Double Entry system
- d) All expenses are recorded on Debit side and all revenue on credit side

Answer C

461. Interest amount Rs 5000/-. What will be the amount of reimbursement if following expenses were incurred by the petty cashier during the month -Telephone-1450, Tiffin-1050, small repair-500, general expenses-400.
- a) 1600
 - b) 3400
 - c) 3050
 - d) 3000

Ans. B

462. Salary due for the month of March will appear in _____ side of cash book.
- a) Receipt
 - b) Payment
 - c) Contra
 - d) None of the above

Ans. D

(PAPER-II)

Civil Service Rules (CSR)

(For All HPUs)

Topic :-General Rules

QNo.1 How many days can be sanctioned by the Head of the Department on account of compulsory waiting period as duty period?

- a) 45 days
- b) 20 days
- c) 30 day
- d) 35 days.

QNo.2 Which Medical authority is not competent to issue Medical fitness certificate to the candidates on their first appointment on the Non-Gazetted Post?

- a) Civil Surgeon
- b) Senior Medical Officer
- c) Medical officer
- d) Ayurvedic or Homeopathic Medical Practitioner

QNo.3 Mr. X was drawing the basic pay of Rs. 5850 as on 1/04/2004 in the pay scale of Rs.(5500-175-9000). The corresponding pay band of the same is (9300-34800) +3600 Grade pay as on 1/1/2006. What will be the Pay of Mr. X as on 1st July, 2006?

- a) 15140
- b) 12000
- c) 15600
- d) 11540

QNo.4 Duty does not include the period

- a) Joining time admissible under the rules
- b) Gazetted holiday prefixed and suffixed to the leave
- c) Any kind of leave availed by the employee other than casual leave, quarantine leave including the gazetted holidays falling during the spell of these leave
- d) Casual leave, special casual leave, quarantine leave including gazetted holidays falling during the spell of these leave

QNo5 Which authority has the full power to sanction the period of enforced halt as duty period?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) Appointing Authority

QNo.6 Which period is not treated as duty period for any purpose?

- a) Training period
- b) Deputation period
- c) Apprenticeship period
- d) Leave period

QNo.7 Pension contribution for those who covered under the Haryana Civil Services (Pension) Rules, 2016 means

- a) Basic Pay in the pay scale
- b) Dearness allowance
- c) Non-practicing Allowance
- d) All of the above

- QNo.8 Fees means a recurring or non-recurring payment to Government employee from a source other than the consolidated fund of the state but include the
- Income from Property
 - Income from Dividend
 - Interest on Securities
 - Income from literary, cultural, artistic, scientific or technological efforts, if such efforts are aided by the knowledge acquired by the government employee in the course of his service
- QNo.9 Government employee means
- Persons in casual or daily rated or part time employment
 - Paid from Contingencies/contingent charges
 - Of work-charged establishment
 - Whose pay is debited to consolidated fund of the state of Haryana.
- QNo.10 Leave of the kind due means
- Maternity leave, Hospital Leave and Child Care leave
 - Child Adoption leave and Study leave
 - Earned leave and Half pay leave due, if any, in the leave account of the Government employee otherwise extraordinary leave
 - Special Casual leave
- QNo.11 The period commencing on 16th November and ending with 21st February work out to be as
- Three months and five days
 - Three months and six days
 - Three months and four day
 - Three months and seven days
- QNo.12 Premature Retirement means the retirement by way of
- Inefficiency of the employee
 - On account of embezzlement/fraud or misappropriation of funds
 - On account of bodily or mentally incapability
 - None of the above.
- QNo.13 Quitting of service means
- Retirement, dismissal, removal resignation and retrenchment from service
 - Death while in service
 - Disappearance while in service
 - All of the above
- QNo.14 Permanent government employee means
- Appointed on regular basis
 - Appointed on regular basis and confirmed
 - Appointed on the regular basis and not confirmed
 - None of the above.
- QNo.15 Temporary transfer means transfer of a Government employee from one station to another station for a limited period not exceeding
- 120 days
 - 150 days inclusive of outward and inward journey
 - 180 days inclusive of outward and inward journey
 - 240 days
- QNo.16 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Gazetted post who have been declared unfit by the competent Authority?
- 500
 - 600
 - 1000
 - 400

- QNo.17 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Non-Gazetted post who have been declared unfit by the competent Authority?
- 500
 - 600
 - 1000
 - 400
- QNo.18 Appeal against medical examination of fitness on first or subsequent appointment can be filed before
- Head of the office
 - Administrative Secretary
 - Head of the Department
 - Director-General, Health services Haryana
- QNo.19 The second appeal is permissible in doubtful cases of rejection on account of
- Deaf
 - Dumb
 - Visual acuity
 - Orthopedically handicapped
- QNo.20 On subsequent appointment of a permanent Government employee in an Organization under any Government, the lien shall be maintained upto the
- date of probation period of the new post
 - date of joining of the new post
 - upto the date of resignation on the previous post
 - None of the above
- QNo.21 A permanent Government employee shall retain a lien on a regular post while
- Working on tenure post
 - Under suspension
 - On foreign service or deputation or training
 - All the above
- QNo.22 What is the rate of the interest on the subscription subscribed in the GPF by the employees
- 7.20%
 - 7.10%
 - 7.30%
 - 7.50%
- QNo.23 Which authority is competent to allow two days for handing over/ taking over the charge, if he considers essential
- Head of the Department
 - Head of the Office
 - Administrative Department
 - None of the above
- QNo.24 A govt employee was drawing pay of Rs.10160 plus Grade pay of Rs. 2400 in the pay band of 5200-20200 from 1/12/2015. Fix his pay in the pay matrix level due on 1st July, 2017?
- 34300
 - 33300
 - 32300
 - 35300

QNO.25 A government employee was drawing pay of Rs.20000 plus 4200 Grade pay in the pay band of Rs.9300-34800 from 1/07/2015. The pay of the employee was revised in the pay matrix level 6 from 1.01.2016. Fix the pay of the employee as on 1.07.2017?

- A) 62200
- B) 64100
- C) 66000
- D) 65900

Qno.26 Photocopy of the service book duly attested may be obtained on quitting of Government service on the payment of fees of rupees

- a) 100
- b) 200
- c) 150
- d) 300

Qno.27 Head of the office may authorize any gazetted government employee for the attestation of in the service book but he should check at least

- a) 5% of the service books every year
- b) 7% of the service books every year
- c) 10% of the service books every year
- d) 15% of the service books every year

Qno.28 Which entry is not recorded in the red ink in the service book?

- a) Date of confirmation in service
- b) Resignation from service
- c) Period of extraordinary leave with or without medical certificate
- d) Period of earned leave/Half Pay leave

QNo.29 Which Authority shall issue the order for the recasting of the service book of such Government employee from the office record, wherever available?

- a) Head of the office
- b) Head of the Department
- c) Administrative Department
- d) None of the above

Qno.30 Part-V of the service books pertains to

- a) Bio-data of the employee
- b) Service Verification from the pay ledger sheet
- c) Detail of family members
- d) Detail of loan and advances availed by the employee

Qno.31 Part-VI of the service books pertains to

- a) Bio-data of the employee
- b) Service Verification from the pay ledger sheet
- c) Detail of family members
- d) Detail of loan and advances availed by the employee

Qno.32 Part-VIII of the service books pertains to

- a) Bio-data of the employee
- b) Service Verification from the pay ledger sheet
- c) Detail of family members
- d) Detail of loan and advances availed by the employee

Qno.33 What Joining time is admissible in case of temporary transfer?

- a) No Joining time
- b) Actual transit period as admissible in case of Journey on tour
- c) 3 days
- d) 8 days

- QNo.34 Which authority is competent to curtail the joining period of the employee?
- Head of the office
 - Head of the department
 - Transferring Authority
 - None of the above
- QNo.35 What joining time is admissible in case of transfer beyond 300 KM which does not involve the change of residence?
- 3 days
 - 8 days
 - 9 days
 - None of the above
- QNo.36 What joining time is admissible in case of transfer within twenty KM which involves the change of residence?
- 1 day
 - 3 day
 - 8 day
 - 9 day
- QNo.37 Which authority can extend the joining period upto 30 days?
- Head of the office
 - Head of the department
 - Administrative Department
 - None of the above
- QNo.38 Which Authority can extend the joining period beyond the period of 30 days?
- Head of the office
 - Head of the Department
 - Administrative Department
 - None of the above.
- QNo.39 Joining time may be combined with
- Vacation
 - Regular leave
 - Casual leave
 - A & B
- QNo.40. What pay shall be admissible during the joining time in continuation of leave?
- No Basic pay plus compensatory allowance at old station or new station whichever is higher
 - Half Basic pay plus compensatory allowance at old station or new station whichever is lower
 - Full Basic pay plus compensatory allowance at old station or new station whichever is less
 - None of the above
- QNO.41 When the Haryana Government has notified the revised pay matrix level applicable from 1st January, 2016?
- 28.10.2016
 - 29.10.2016
 - 30.10.2016
 - 27.10.2016
- QNo.42 Joining period may be extended in the following circumstance
- When government employee is unable to use ordinary mode of travelling
 - When extension is considered necessary for the public convenience
 - When Government employee missed a steamer, fallen sick on the journey, delayed on account of Blockade of roads/railway track/landslide.

d) All of the above.

QNo.43 Transit period availed by the Government employee on account of transfer on personal ground is known as

- a) Cooling period
- b) Dies Non period
- c) Regular period
- d) All of the above

QNo.44 If a Government employee is authorized to make over charge of a post elsewhere than at his head quarter, his joining time shall be calculated from the place at which

- a) He actually makes over charge
- b) From the Head quarter
- c) Both a and b
- d) None of the above

QNo.45 Joining time on transfer to another government shall be governed by the rules of

- a) Parents department
- b) Rules of the Government to which he is proceeding
- c) A and B
- d) None of the above

QNo.46 which allowance is not admissible during the period of joining

- a) House Rent Allowance
- b) Fixed Medical Allowance
- c) Special Local outdoor duty allowance
- d) Children Education allowance

QNo.47 What allowances are admissible during the period of suspension?

- a) Sumptuary allowance
- b) Subsistence allowance
- c) Both a and b
- d) None of the above

QNo.48 Current duty charge means

- a) To exercise only administrative power vested in the full-fledged incumbent of the post
- b) To exercise only financial power vested in the full-fledged incumbent of the post
- c) To exercise the statutory power, e.g powers delegated under any act
- d) To exercise administrative or financial powers vested in the full-fledged incumbent of the post.

QNo.49 Dependent means a family members whose total income from all source is less than

- a) Maximum family pension
- b) Minimum family Pension
- c) The sum of minimum family pension plus dearness relief prescribed from time to time by Haryana Government
- d) None of the above

QNo.50.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates the year only then date of Birth shall be considered as

- a) 1st May of the year
- b) 1st July of the year
- c) 1st August of the year
- d) 1st September of the year

Qno.51.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates both month and year only then date of Birth shall be considered as

- a) 1st of the month of that year
- b) 15th of the month of that year
- c) 16th of the month of that year
- d) 20th of the month of that year

Qno.52 During the period of suspension which compensatory allowances shall not be admissible on subsistence allowance?

- a) Dearness Allowance
- b) Fixed Medical Allowance
- c) Hill Compensatory allowance, if admissible at the head quarter
- d) Construction allowance/Shift duty allowance

Qno. 53 Subsistence Allowance may be withheld on account of

- a) Not maintaining the Head quarter
- b) On account of availing of station leave
- c) Non-production of Non-employment certificate
- d) None of the above.

Qno. 54 Which kind of leave can be allowed to the Government employee placed under suspension?

- a) Casual leave
- b) Commuted leave
- c) Earned leave
- d) Station leave

Qno.55 Where a Government employee under suspension is acquitted by a court of law and the order of reinstating him is passed sometime after the date of acquittal, full pay and allowances shall be paid

- a) From the date of joining the duty
- b) From the date of passing the order of re-instating by the Department
- c) From the date of acquittal to the date of re-joining duty
- d) None of the above

Qno.56 Suspension period not treated as duty may be converted as leave of the kind due by the

- a) Head of the office
- b) Head of the Department
- c) By the consent of the suspended employee
- d) None of the above

Qno.57 The period spend under suspension, if converted into earned leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) None of the above.

Qno.58 The period spend under suspension, if converted into Half Pay leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) None of the above

Qno.59 the period spend under suspension, if converted into Extra Ordinary leave, then affected employee will get

- a) Leave Salary equal to half pay

- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) Leave salary admissible on Extra Ordinary leave minus subsistence allowance already drawn

Qno. 60 Which is the compulsory deduction that may be affected from the subsistence allowance

- a) Recovery of loss to Government
- b) Recovery of over payment
- c) Attachment order from Court of law
- d) None of the above.

Qno.61 Mr. X has been transferred from Shakti-Bhawan Sector-6,Panchkula to Xen/ TS Divn, Hisar in public interest on 06.06.2022 in public interest. There is Saturday and Sunday on 11.06.2022 and 12.06.2022 and further public holiday on 14.06.2022 He was relieved on the same day i.e on 06.06.2022 FN. He travelled the local distance from his residence to Panchkula bus stand of 5 KM and further distance from Panchkula bus stand to Hisar bus stand covered by him of 250 KM and then local distance from Hisar Bus stand to Place of residence covered by him of 4 KM. How many days shall be allowed to him to join the New station as per the Joining time rules?

- a) 7 days
- b) 8 days
- c) 9 days
- d) 10 days

Qno.62 A Government employee has curtailed his joining period by 5 days at his own discretion on account of transfer from Panchkula to Panipat having the distance of 160 KM which provides the joining period of 8 days for transfer in public interest. But, there is a provision in the CSR that govt employee may availed the special casual leave on account of curtailing the joining period.How many day special casual leave can be availed by the employee in this case?

- a) 5 days
- b) 4 days
- c) 3 days
- d) None of the above

QNo.63 What joining time is admissible in case of transfer with in the same building within the radius of the local area of twenty kilometre which involves the change of the residence?

- a) 3 days
- b) 2 days
- c) 1 days
- d) None of the above

QNo.64 What joining time is admissible in case of transfer between 21 KM to 300 KM which involves the change of residence?

- a) 3 days
- b) 9 days
- c) 8 days
- d) 10 days

Qno.65 Which employee shall be eligible for Joining time as per the CSR rules on account of the subsequent appointment from one department to another department of the Haryana Government?

- a) Officiating employee through proper channel
- b) Temporary employee through proper channel
- c) Substantive employee without proper channel
- d) Substantive employee through proper channel

QNo.66 Mr. A was appointed direct as Section officer in the Pay Matrix level-7 on 10.03.2016. The pay band of the post before 1.01.2016 was Rs.9300-34800 plus

4600 Grade pay. The initial pay of this post before 1.01.2016 was of Rs.12090+4600 Grade Pay and minimum cell of pay Matrix leve-7 is 44900. Fix his pay as on 1.01.2018.

- A) 46200
- B) 47600
- C) 44900
- D) 49000

QNO.67 what was the dearness allowance rate as on 1.01.2016 in the applicable pay band before revision in the Pay matrix level?

- a) 119%
- b) 125%
- c) 0%
- d) 113%

QNO.68 A Medical officer working in the civil hospital was drawing pay of Rs. 15600 plus 5400 Grade pay in the pay band of Rs.15600-39100 plus 5400 Grade pay. Calculate the dearness allowance payable during the month of October, 2015 on the NPA admissible to him?

- A) 6248
- B) 6563
- C) 6562.50
- D) 6247.50

QNo.69 Mr. was drawing the basic pay of Rs. 18600 in the pay band of Rs.9300-34800 plus 3600 Grade pay as on 1.01.2016.The functional Grade pay of this post has been merged to Rs.4200 Grade pay and the corresponding level is 6 in this Pay Matrix level and minimum cell of this level is Rs.35400/-. What will be his basic pay as on 1.01.2016 in the pay matrix level?

- A) 50500
- B) 49000
- C) 47600
- D) 46200

QNO.70 Mr. was drawing Pension of Rs.12600/- plus additional Pension of Rs.2520/- from 1.01.2015. Fix his total pension due on 1.01.2016

- A) 38855
- B) 38859
- C) 32382
- D) 32381

QNO.71 what will be the commutation value of Basic Pension of Rs.39918 which was worked in respect of the employee who retired from the service on attaining the age of 60 years on 31.12.2015?

- A) 1570102
- B) 1570101
- C) 1570022
- D) 1570023

QNo.72 Mr.X working on the post of UDC has been sent on tour within the radius of twenty kM and he came back within two hours and again he was sent on tour on the same day from Panchkula to Ambala and he has completed the journey within ten hours. How much Daily Allowance shall be payable to that employee for that day

- A) 150
- B) 200
- C) 400
- D) 300

QNo.73 what was the rate of NPA admissible to the doctors of health department who was drawing the basic pay of Rs.10000 as on 1.05.2005?

- A) 2000 P.M
- B) 1600 P.M
- C) 2500 P.M
- D) NIL

QNO.74 what commutation factor was applicable in respect of the Group A employee who retired on attaining the age of superannuation as on 31.12.2008?

- A) 8.371
- B) 8.194
- C) 10.46
- D) 9.81

QNO.75 Which is not to be considered Regular satisfactory service for the purpose of Grant of Assured career progression?

- a) Service rendered on adhoc/contract/work-charged basis/daily wages followed by regularization
- b) Benefit of deemed date of appointment/promotion counted towards seniority
- c) All kind of leave (except EOL without Medical certificate) duly sanctioned by the competent authority.
- d) The period spend on deputation/Foreign Service.

QNO.76 A Nigam employee who foregoes his promotion in the line of hierarchy or seeks reversion on his own accord to feeder post on any ground whatsoever, while drawing pay in 3rd ACP , the pay shall be re-fixed in

- a) 2nd ACP level
- b) Functional pay level
- c) No change
- d) 1st ACP level

QNO.77 Once a Nigam employee has foregone his promotion or sought reversion to a feeder post. Such reversion shall remain in force for a minimum period of _____ or upto the period he gives in writing to re-consider his name for promotion whichever is later.

- a) Four year
- b) Three year
- c) Two year
- d) One year

Qno.78 When a government employee is due to retire on superannuation from the services, an office order shall be issued by

- a) 10th of the month in which he is going to be retired
- b) 7th of the month in which he is going to be retired
- c) 5th of the previous month before the month of retirement
- d) None of the above

Qno.79 What is the percentage of minimum degree of disability for giving the relaxation in age for two years for retirement on superannuation?

- a) 40%
- b) 50%
- c) 60%
- d) 70%

Qno.80 which Group of employees are not covered for Pre-mature retirement?

- a) A Group
- b) D Group
- c) B Group
- d) C Group

Qno.81 A government employee may get the voluntary retirement after having rendered minimum twenty year qualifying service by serving the three month notice. There is a provision in the CSR that government employee may also pay three month pay and allowance in lieu of the notice period to get the retirement immediately. What emoluments shall be included in the pay and allowances in lieu of three months notice?

- a) Only basic pay
- b) Basic pay , special pay and personal pay
- c) Basic pay, special pay, personal pay, dearness allowance and HRA
- d) Basic pay, special pay personal pay , dearness allowance

Qno.82 In computing the notice of three months for voluntary retirement, the following period shall also be included in the three month notice

- a) The date of service of notice
- b) The date of its expiry
- c) Both a and b
- d) None of the above

Qno.83 Which leave is not allowed to avail during notice period of Pre-mature retirement/Voluntary retirement ?

- a) Extra Ordinary leave
- b) Earned leave
- c) Half Pay leave
- d) None of the above

QNO.84 what is the first ACP level in respect of the employee drawing the basic pay in pay matrix level-4?

- A) ACPL-6
- B) ACPL-7
- C) ACPL-8
- D) ACPL-9

Qno.85 Following shall be included in the definition of the family for the purpose of final payment of leave encashment/GPF

- a) Husband or wife as the case may be
- b) Husband or wife including judicial separated husband or wife
- c) Widow of predeceased son provided not remarried otherwise children of predeceased son in equal shares
- d) All of the above

Qno.86 The appointment of a government employee on probation is considered as

- a) Substantive appointment
- b) Work charge appointment
- c) Officiating appointment
- d) A and B

Qno.87 overseas pay means pay granted to government employee while on

- a) Deputation within India
- b) Foreign service within India
- c) Deputation out of India
- d) Both a and b

Qno.88 Temporary Government employee means

- a) Appointed on regular basis and confirmed
- b) Appointment on regular basis and not confirmed
- c) Both a and b
- d) None of the above

Qno.89 Transfer in public interest includes

- a) Transfer on the request of his own or any member of his family or relatives
- b) Transfer on the recommendation of any prominent person like MLA/MP etc

- c) Subsequent appointment of a permanent Government employees at different stations within the same or any other department provided the application was submitted through proper channel
- d) None of the above

Qno.90 Which period shall be considered wilful absence?

- a) Participation in the strike
- b) Participation in the pen down strike
- c) Participation in any Bundh, Dharna
- d) All of the above

Qno.91 what is rate of fee for medical examination for the candidates appointed on Group A and B posts?

- a) 50/-
- b) 100/
- c) 200/
- d) None of the above

Qno.92 What amount of fees shall be charged for medical examination from Ex-servicemen and dependent(s) of deceased and serving soldiers on their first entry into Government service to a post of any group in any Department of Haryana Government?

- a) 50/-
- b) No fees
- c) 100/-
- d) 200/-

Qno.93 What is the limitation period for filing the appeal for second medical examination in case of employee is found unfit?

- a) 60 days
- b) 90 days
- c) 30 days
- d) 40 days

Qno.94 How many years of concession can be granted to the differently able persons, viz deaf, dumb, blind and orthopaedically handicapped person for direct recruitment to the post against which they can suitably be employed?

- a) 5 years
- b) 10 years
- c) 7 years
- d) 2 years

Qno.95 A government employee may be transferred from higher post to lower post on account of

- a) On account of inefficiency or misbehaviour
- b) On his written request
- c) On account of abolition of a regular post
- d) All of above

Qno.96 The entries of the service books of all the Government employees shall be scrutinized by the Internal Audit of the department concerned at least once in a year but before the annual audit to be conducted by

- a) By Statutory Auditor
- b) By Cost auditor
- c) By Principal Accountant General, Haryana
- d) None of the above

Qno.97 Part-III (a) of the service books is used to record the entry of

- a) Service verification from the pay ledger sheet
- b) Entries pertaining to promotion/reversion/grant of ACP
- c) To make the entry of the past service where no service book is available for the past service
- d) To make the entry of LTC availed by the employee

Qno.98 Mr.X government employee transferred on his own request is relieved and there is holiday(s) intervening the date of relieve and the date of joining and he joins the new place in the forenoon after the holidays(s), it shall be deemed that he has availed holiday(s) .which department shall bear the pay of such holiday(s)

- a) Office from where is relieved
- b) Office from where he will join
- c) Both of the office in equal share
- d) None of the above

Qno.99 Compensatory allowance does not include

- a) Dearness allowance, house rent allowance
- b) Travelling allowance
- c) Hill compensatory allowance
- d) Sumptuary allowance

QNo.100 Mr. X working on the post of UDC was sent on training for the period of 65 days at HPTI, Sector-26,Panchkula and he was provided both the facilities of boarding and lodging. Calculate the daily allowance payable to that employee for the period of 65 days of training.?

- A) 6500
- B) 6250**
- C) Not paid
- D) 4875

Answer Key

General Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	C	76	A
2	D	27	C	52	D	77	D
3	B	28	D	53	C	78	B
4	C	29	B	54	D	79	D
5	B	30	B	55	C	80	B
6	C	31	C	56	C	81	C
7	D	32	D	57	C	82	C
8	D	33	B	58	B	83	A
9	D	34	C	59	D	84	A
10	C	35	D	60	D	85	D
11	B	36	B	61	C	86	C
12	A	37	B	62	D	87	C
13	D	38	C	63	D	88	B
14	B	39	D	64	C	89	C
15	C	40	C	65	D	90	D
16	C	41	A	66	B	91	C
17	A	42	D	67	B	92	B
18	D	43	B	68	A	93	C
19	C	44	A	69	B	94	B
20	A	45	B	70	B	95	D
21	D	46	C	71	A	96	C
22	B	47	B	72	B	97	C
23	B	48	D	73	A	98	B
24	A	49	C	74	C	99	D
25	C	50	B	75	A	100	B

Topic:- PAY RULES

QNo.1 which term shall be applied to grant of pay level higher than the functional level of a post admissible to a Government employee subject to completion of prescribed length of service and certain conditions?

- a) Functional Level
- b) ACP level
- c) Promotion Level
- d) None of the above

QNO.2 which term shall be applied in respect of increment granted by the competent authority to a government employee in addition to his normal increment?

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

QNo.3 Which term shall be applied in respect of the increment granted by the competent authority to a Govt. employee in advance to be subsumed in future increment.

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

QNo.4 What do you mean by the basic pay?

- a) The pay in the functional / ACP Level
- b) The pay including special pay in the functional /ACP Level
- c) The pay including personal pay in the functional /ACP Level
- d) None of the above

QNo.5 What do you mean by the entry level pay of the post?

- a) Equal to minimum of the pay band
- b) Equal to first cell of the functional level of the post held by him
- c) Equal to multiplication of basic pay by the factor of 2.57
- d) None of the above

QNo.6 Which term shall be used for the grant of running pay scale applicable to all judicial officers for the purpose of grant of by annual increment after stagnation.

- a) Higher administrative Grade Pay Scale
- b) Functional Pay Scale
- c) ACP Pay Scale
- d) Master Pay Scale

QNo.7 Which rule is used to protect the interest of the Govt. Employee who is working outside the cadre within or out of the parent department so that he may not be deprived of the benefit of officiating promotion which he would have otherwise availed had he been on the cadre post?

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

QNO. 8 What do you mean by the pay?

- a) Basic pay
- b) Basic Pay + Special Pay+ Personal Pay
- c) Basic Pay + Personal Pay + Special Pay+ Overseas Pay
- d) Basic Pay + Personal Pay + Special Pay+ Overseas Pay and any other emoluments specifically classified as pay by the competent authority.

QNo.9 Which term shall be used for pay or basic pay which would have been admissible to the Govt. Employee had he been working on the feeder post or on the post on which he holds a lien.

- a) Substantive pay
- b) Officiating pay
- c) Basic Pay
- d) Presumptive pay

QNO. 10 Fill in the blank with appropriate word

Proforma promotion means the officiating promotion of the Govt. Employee made under _____ who is working outside the cadre within the parent or any other department.

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

QNo. 11 Special Pay means

- a) In consideration of arduous nature of duties
- b) In consideration of the special addition to the work or responsibility
- c) Both A & B
- d) None of the above

QNo.12 Which terms shall be used for the grant of pay or basic pay to the permanent Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

QNO.13 Which terms shall be used for the grant of pay or basic pay to the temporary Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

QNo.14 Where the pay shall be fixed on the subsequent appointment to a post of level higher than or identical to functional or ACP level in the same or any other department of the Haryana Government where the application for the same is not submitted through proper channel?

- a) Equal to the corresponding cell if available in the functional level of the new post
- b) At the next cell above the existing cell if the same cell is not available in the functional level of the new post
- c) At the entry level of pay of the post
- d) None of the above

QNo.15 where the pay is fixed equal to entry level pay on the subsequent appointment, the date of next increment shall be _____ subject to completion of minimum six months qualifying service before that date.

- a) On 1st January
- b) On 1st July
- c) On 1st January or 1st July as the case may be
- d) None of the above

QNO.16 Where on the subsequent appointment, the pay in the pay level is fixed equal to the pay already drawn, the date of next increment shall remain _____.

- a) Unchanged
- b) Changed on 1st July,
- c) Changed on 1st January

d) Changed on either 1st July or 1st January

QNo.17 how the pay shall be fixed on promotion in the level higher than the functional level?

- a) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell or equal to entry level pay of the promotional post whichever is higher.
- b) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell
- c) Equal to entry level pay of the promotional post.
- d) None of the above

QNo.18 What treatment shall be given in respect of grant of special pay of arduous nature of duties drawn before promotion or subsequent appointment?

- a) Shall be converted in the personal pay
- b) Shall not be converted in the personal pay
- c) Only A
- d) None of the above

QNo.19 what treatment shall be given if the special pay in lieu of higher time scale of feeder or previous post is more than that of the special pay of the promotional post or the post of subsequent appointment?

- a) Special pay of the previous post shall be converted in the personal pay
- b) Special pay of the previous post shall not be converted in the personal pay
- c) The difference between special pay of both the posts shall be converted into personal pay to be subsumed in future increment
- d) None of the above

QNo.20 How the pay shall be fixed on account of Pre-mature Promotion?

- a) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is higher
- b) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is lower
- c) Equal to entry level pay of Promotional post
- d) Equal to Presumptive pay in the level of feeder post

QNo.21 what treatment shall be given in respect of the period of service from the date of Premature Promotion?

- a) Shall not count for further promotion
- b) Shall be count for further promotion
- c) Period of deficiency of prescribed period shall be ignored
- d) None of the above

QNo.22 How the pay shall be fixed on the completion of deficiency of prescribed experience on account of Premature Promotion?

- a) At the entry Level pay of the promotional post
- b) At the Presumptive level pay of the feeder post
- c) Fixation of Pay under Rule 13
- d) None of the above

QNo.23 fill in the blank with appropriate words

_____ also includes the interchangeable promotional post of same level.

- a) Feeder post
- b) Promotional post
- c) Cadre post
- d) Same post

QNo.24 if functional level of Promotional post is identical to ACP level already drawn, the nomenclature of the ACP level shall be changed to the _____.

- a) Feeder level
- b) Functional Level
- c) Master Pay level
- d) Higher Administrative Pay level

QNo.25 which authority is competent to allow annual increment in normal course to the subordinates working under him.

- a) Administrative Department
- b) Head of the Department
- c) Head of the office
- d) Finance Department

QNo.26 how the normal increment shall be granted in case of death on duty on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.27 how the normal increment shall be granted in case of death while on leave on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.28 how the normal increment shall be granted in case of employee is not in service on the 1st January or 1st July.

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.29 which period shall not be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal followed by re-instatement and treated as duty
- c) Period of compulsory retirement followed by re-instatement and treated as duty
- d) Period of Dies non

QNo.30 which period shall be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal not treated as duty
- c) Period of compulsory retirement not treated as duty
- d) Period of Dies non

QNo.31 fill in the blanks with appropriate word

The increment in the pay Matrix shall be specified in the _____ cells of the applicable Level in the Pay Matrix.

- a) Vertical
- b) Horizontal
- c) Can't say
- d) None of the above

QNo.32 how much minimum qualifying service is required before the date of normal increment due on 1st July or 1st January.

- a) Three months
- b) Four months
- c) Five months

d) Six months

QNo.33 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of January and 1st July (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

QNo.34 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of July and 1st day of January (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

QNo.35 How the increment shall be granted, if the government employee is on casual leave on day of Increment i.e on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

QNo.36 How the increment shall be granted, if the government employee is on leave other than casual leave on day of Increment i.e. on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

QNo.37 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was promoted on the post of the Section officer on 1st September, 2022. What will be his next date of normal increment on the post of Section officer?

- a) 1st January of next year
- b) 1st July of next year
- c) 1st September of next year
- d) None of the above

QNo.38 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was on training on 1st July i.e. on next date of increment. How the increment shall be granted to him?

- a) On Notional basis
- b) On actual basis
- c) Not Granted
- d) None of the above

QNo.39 Shri.Ramphal having the age of 56 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.40 Shri.Ramphal having the age of 54 year has been granted the advance increment although he was awarded the punishment under Punishment and Appeal Regulation 2016. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct

- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.41 Shri.Ramphal having the age of 54 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.42 An increment of Mr.RamDass was withheld due to non-passing of the Examination. Now , he was appeared in the exam in the month of November, 2021 which was concluded on 25th November,2021 and the result of the exam were declared in the month of March,2022 in which he has cleared all the papers. From which date, he will be given the benefit of increment.

- a) On notional basis from the date of withheld of increment
- b) From the month of April,2022 after the month of clearance of exam
- c) From the month December,2021 after the appearance in the exam
- d) From the last date i.e on 25th November,2021 of appearance of exam

QNo.43 An increment of Mr. Ajay was withheld due to non-passing of the departmental account examination. How the increment shall be restored to him on the passing of the examination.

- a) On actual basis from the due date
- b) On notional basis from the last date of appearance of exam
- c) On notional basis from the due date and actually from the last date of appearance of test
- d) On notional basis from the beginning of the month after the month of appearance and on actual basis from the last date of appearance of tests

QNo.44 Shri. Virender Rathi having the basis pay of Rs. 64100 in the pay matrix level 7 was promoted in the pay matrix level-8 having the minimum cell of Rs. 47600 could not pass the departmental account examination. What action will be taken by the department due to non-passing of examination by him.

- a) Normal increment of the promotional post shall be withheld till the passing of examination
- b) Presumptive Basis pay of the feeder post shall be allowed till the passing of examination
- c) Basic Pay of Rs. 64100/- shall remain constant till the passing of the examination
- d) None of the above

QNo.45 Mr.Ramkumar was drawing the basic pay of Rs. 219600/- in the pay matrix cell Level-15 as on 1st July, 2021 which is the maximum cell of the level-15. What will be the basic pay of Mr.Ramkumar as on 1st July, 2022 after granting him normal increment?

- a) 219600/-
- b) 226000/-
- c) 227000/-
- d) 226200/-

QNo.46 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments without cumulative affects from the date of next increment due on 1st July,2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 33800
- d) 30927

QNo.47 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments with cumulative effects from the date of next increment due on 1st July, 2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 30927
- d) 30900

QNo.48 fill in the blanks with appropriate word

A post vacated by a Government employee reverted to lower post as a measure of punishment shall not be filled substantively until the expiry of a period of _____ from the date of such reversion.

- a) One year
- b) Two year
- c) Three year
- d) Four year

QNo.49 when the senior most employee serving outside the regular line does not require to be protected under the next below rule?

- a) If he is holding the lower post
- b) If he is already holding a post carrying a pay scale identical to promotional post of parent cadre.
- c) If he is already holding a post carrying a pay scale higher than of the promotional post of the parent cadre
- d) Both b and c

QNo.50 Mr.A while drawing pay of Rs. 58600 in the level-8 was retired from the service on attaining the age of superannuation. His pension including the commuted portion of pension was fixed Rs. 29300/- P.M. He was re-employed in public interest to a post of higher level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- a) 29300/-
- b) 28700/-
- c) 23800/-
- d) 30400/-

QNo.51 Mr.B while drawing pay Rs.49000 in level-7 was retired from service on attaining the age of superannuation. His pension including the commuted portion of Pension was fixed Rs. 24500/- P.M.He was re-employed in public interest to a post of

level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- a) 24500/-
- b) 53100/-
- c) 28600/-
- d) 26550/-

QNo.52 Mr.X was re-employed after attaining the age of superannuation. His last pay drawn was Rs. 128600/- in level-9 and his basis pension was fixed Rs.64300. He was re-employed on a post of level-6 and minimum and maximum of level-6 are Rs.35400 and Rs.112400. What will be his basic pay after deduction of Pension?

- a) 35400/-
- b) 64300/-
- c) 48100/-
- d) 56200/-

QNo.53 the pay of a re-employed pensioner retired prior to revision of pay scales shall be fixed _____from unrevised to revised pay scales as if he had retired under the revised scale.

- a) Notional basis
- b) Actual basis
- c) No revision
- d) Can't say

QNo.54 On re-employment of a Pensioner to a Post of level identical to level last held, the pay shall be fixed at_____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post
- d) None of the above

QNo.55 On re-employment of a Pensioner to a post higher than the level last held, pay shall be fixed at _____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

QNo.56 On re-employment of a Pensioner, if maximum of the level of the re-employed post is lower than the pay last held, the pay shall be fixed at _____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post minus Pension

- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

QNO.57 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) Where a junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise
- c) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- d) The anomaly is directly as a result of the application of these rules.

QNO.58 Under which instance, stepping up of pay of senior employee is admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) Where a Junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise.
- d) Both a and b

QNo.59 what are the pre-requisites to refer the case to competent authority for stepping up of pay

- a) Primary reasons for request for stepping up
- b) Comparative pay fixation statements of both employees from the date of joining service
- c) Whether senior and Junior belong to the same cadre
- d) All of the above

QNo.60 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should are not belonged to the same cadre and the posts in which they have been promoted or appointed are not identical and not in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) The anomaly is directly as a result of the application of these rules.
- d) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre

Answer Key

PAY Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	C
2	C	27	C	52	C
3	B	28	A	53	A
4	A	29	D	54	A
5	B	30	A	55	D
6	D	31	A	56	C
7	C	32	D	57	B
8	D	33	B	58	D
9	D	34	A	59	D
10	C	35	B	60	A
11	C	36	A		
12	A	37	B		
13	B	38	B		
14	C	39	B		
15	C	40	B		
16	A	41	A		
17	A	42	D		
18	B	43	C		
19	C	44	B		
20	A	45	A		
21	B	46	C		
22	C	47	D		
23	D	48	A		
24	B	49	D		
25	C	50	B		

MCQs on the topic of Travelling Allowance (TA)

Rules

- Q.No.1 What are the pay levels comes under the grade I?
- (A) 13 and above(B) 15 and above
(C) 18 and above(D) 10 and above
- Q.No.2 What are the pay levels comes under the grade II?
- (A) 10 to 15 (B) 10 to 14
(C) 8 to 13 (D) 14 only
- Q.No.3 What are the pay levels comes under the grade III?
- (A) 8 to 13 (B) 7 to 13
(C) 8 to 14 (D) 9 to 13
- Q.No.4 What are the pay levels comes under the grade IV?
- (A) 4 to 7 (B) 6 and 7
(C) Above 5 (D) 5 to 7
- Q.No.5 when the absence from Headquarter is less than 6 hours then to claim for local journey the maximum limit of distance to be reduced to
- (A) 30% (B) 50%
(C) 75% (D) 100%
- Q. No. 6 When the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
- (A) 30% (B) 50%
(C) 75% (D) 100%
- Q.No.7 In case of Journey, within a radius of 20 KM from the HQ, the maximum limit to draw local mileage allowance in a day is
- (A) 30KM (B) 40KM
(C) 20KM (D) 25KM
- Q.No.8 When two or more Govt. employee travel in a vehicle belonging to one of them, the other than owner other Govt. employee shall be entitled DA@_____of entitled DA
- (A) 75% (B) 100%
(C) 25% (D) 50%
- Q.No.9 Maximum ceiling of Hotel charges allowed to Grade III employee within Haryana is
- (A) 1500/- (B) No Hotel charges

- (C) 3000/- (D) 2000/-
- Q.No.10 Daily Allowance Rate for out of Haryana/Chandigarh for Grade II officers is
- (A) 700/- (B) 600/-
(C) 800/- (D) 400/-
- Q.No.11 Daily Allowance Rate allowed to Grade III employee within Haryana/Chandigarh is
- (A) 600/- (B) 700/-
(C) 500/- (D) 800/-
- Q.No.12 when the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
- (A) 40% (B) 75%
(C) 50% (D) 30%
- Q.No.13 Where absence from Head Quarter is up to distance of 20 KM, in that case the allowance is admissible
- (A) Road mileage allowance (B) Actual cost of travelling
(C) Daily Allowance (D) Local mileage Allowance
- Q.No.14 A Govt. employee who while on tour is treated as State guest and is provided both boarding & loading free of cost then Daily rate is
- (A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No.15 A Govt. employee who while on tour is treated as State guest and if both boarding & loading is provided free for half of the day then Daily rate is
- (A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No.16 A Govt. employee who while on tour is treated as State guest and if either boarding or loading is provided free of cost for half of a day then Daily rate is
- (A) $\frac{1}{4}$ th (B) $\frac{3}{4}$ th
(C) $\frac{1}{2}$ (D) full
- Q.No.17 A Govt. employee who takes casual/short leave while on tour is entitled for DA at a rate
- (A) Full DA (B) $\frac{1}{4}$ th
(C) No DA (D) $\frac{1}{2}$
- Q. No. 18 Who is competent for sending an employee on tour within Haryana & Delhi in Pension Section?

- (A) Sr. Accounts Officer (B) Chief Accounts Officer
- (C) Sectional Officer (D) Accounts Officer
- Q.No.19 Kind of departmental examination for which TA is admissible
- (A) Optional Examination (B) Obligatory Examination
- (C) both of above (D) None of these
- Q.No.20 Daily Allowance in excess of _____ days in a month is not admissible.
- (A) 15 (B) 10
- (C) 12 (D) 8
- Q.No.21 Under which class, a HVPNL employee who drawing pay in level 15 can undertake journey by air with in India.
- (A) Economy Class (B) Business Class
- (C) First Class (D) Premium Economy Class
- Q.No.22 Under which class, grade-II HVPL employee can undertake journey by air when travelling aboard.
- (A) Economy Class (B) Business Class
- (C) First Class (D) Premium Economy Class
- Q.No.23 Under which class, grade-I HVPL employee can undertake journey by air when travelling aboard.(pay level 16&17)
- (A) Economy Class (B) Business Class
- (C) First Class (D) Premium Economy Class
- Q.No.24 Under which class, grade-III HVPL employee other than HOD can undertake journey by air when travelling aboard.
- (A) First Class (B) Business Class
- (C) Economy Class (D) Premium Economy Class
- Q.No.25 Entitlement of HVPNL employee failing in grade-III when journey is undertaken by train
- (A) A.C. III Tier (B) Executive class
- (C) A.C.II Tier (D) Non A.C. Chair Car
- Q.No.26 Entitlement of HVPNL employee failing in grade-II when journey is undertaken by train
- (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class
- (C) A.C.II Tier/ A.C. Chair Car (D) Non A.C. Chair Car
- Q.No.27 Entitlement of HVPNL employee failing in grade-IV when journey is undertaken by train
- (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class

- (C) A.C.II Tier/ A.C. Chair Car (D) second class sleeper
- Q.No.28 Entitlement of HVPNL employee failing in grade-I when journey is undertaken by Bus
- (A) Deluxe Bus (B) AC Bus
(C) Ordinary Bus (D) None of these
- Q.No.29 Entitlement of maximum limit of HVPNL employee failing in grade-II to draw mileage allowance per city while on tour within Haryana and Chandigarh.
- (A) 20 KM (B) 45KM
(C) 25 KM (D) 50KM
- Q.No.30 What rate of daily allowance shall be admissible to the Government employee in case of night stay in the Rest House while on tour?
- (A) Full daily allowance + lodging charges
(B) 25% daily allowance +lodging charges
(C) 50% daily allowance +Boarding charges
(D) 75% Daily allowance +boarding charges
- Q.No.31 Maximum ceiling of Hotel charges allowed per day to Grade Iv employee out of Haryana is
- (A) 1500/- (B) nil
(C) 3000/- (D) 2000/-
- Q.No.32 Maximum ceiling of Hotel charges per day allowed to Grade I employee out of Haryana is
- (A) 4000/- (B) 6000/-
(C) 3000/- (D) 5000/-
- Q.No.33 Maximum ceiling of Hotel charges per day allowed to Grade v employee out of Haryana is
- (A) 1500/- (B) 500/-
(C) 3000/- (D) 2000/-
- Q.No.34 Daily Allowance Rate for out of Haryana/Chandigarh for Grade I officers is
- (A) 700/- (B) 600/-
(C) 800/- (D) 400/-
- Q.No.35 while on training beyond 60 days, the daily allowance is admissible at rate
- (A) $\frac{1}{4}$ th (B) Full DA
(C) $\frac{3}{4}$ th (D) $\frac{1}{2}$
- Q. No.36 While on tour outside Haryana and Chandigarh, in addition to hotel charges, at what rate Daily Allowance will be paid.
- (A) Full DA (B) $\frac{3}{4}$ th

- (C) $1/4^{\text{th}}$ (D) $1/2$
- Q.No. 37 In case of training within Haryana and out of Haryana no _____ shall be admissible.
- (A) Daily Allowance (B) Hotel Charge
(C) Road mileage Charges (D) Local Mileage Allowance
- Q.No.38 Under TA Rule, in case of doubt while passing the TA bill of Divisional Accountant, who is the Competent Authority to take decision?
- (A) Executive Engineer (B) Managing Director
(C) Chief Engineer (D) Chief Accounts Officer
- Q.No. 39 No refund of _____ shall be made to a Government employee who books his journey through a Travel Agent.
- (A) Reservation and Cancellation Charges (B) Booking Charges
(C) Agency Charges (D) Tatkal Seva Charges
- Q. No. 40 A Government employee who performs journey on foot shall be entitled to local mileage allowance at the rate of Rs _____ per Kilometers.
- (A) 9/- (B) 6/-
(C) 16/- (D) 4/
- Q.No. 41 In case of enforced halt the Rate of Daily Allowance is _____ if approved by Head of the office.
- (A) $1/2$ (B) Full DA
(C) $1/4^{\text{th}}$ (D) No DA
- Q.No. 42 In case of doubt, _____ may decide which shall be regarded as the shortest of two or more routes.
- (A) Head of Office. (B) Head of Department
(C) Managing Director (D) Director Finance
- Q.No. 43 Own vehicle means a registered personal vehicle in the name of the Government employee or in the name of his _____.
- (A) Father (B) Mother
(C) Brother (D) wife
- Q.No. 44 ~~For treatment, an employee or his family member dependent on him shall be entitled to actual travelling expenses except _____ for the journey with in India.~~
- ~~(A) Local mileage Allowance (B) Road mileage allowance
(C) Daily Allowance (D) Hotel Charges~~

- Q. No. 45 Government employee may draw _____ for attendant, who is not a Government employee, for medical advice or treatment within or out of State.
- (A) Daily Allowance (B) Actual Cost of Travelling
(C) Hotel Charges (D) local mileage allowance
- Q.No. 46 ~~For Medical advice/ Treatment _____ shall not be admissible for follow up treatment or outdoor treatment.~~
- ~~(A) Local mileage allowance (B) Daily allowance
(C) Road mileage allowance (D) Travelling allowance~~
- Q.No. 47 ~~No _____ is admissible for a journey undertaken to procure a certificate of fitness required on first appointment to Government service.~~
- ~~(A) Local mileage allowance (B) Daily allowance
(C) Road mileage allowance (D) Travelling allowance~~
- Q. No. 48 When a Government employee is summoned to give evidence as a technical or expert witness, the pay of the government employee concerned for the period of his absence from his headquarter and travelling allowance and other expenses due to him shall be borne by
- (A) Only by the department where he is serving
(B) Only by the requisitioning department
(C) First be borne by the Department under whom he is serving and subsequently shall be recovered from the Requisitioning Department
(D) None of the above
- Q. No. 49 ~~If a Government employee is temporary transferred for his convenience no _____ and/or Daily allowance shall be admissible.~~
- ~~(A) Travelling allowance (B) Daily allowance
(C) Road mileage allowance (D) Local mileage allowance~~
- Q. No. 50 ~~A Government employee, who is given additional charge at another station at distance of less than 20 kilometre, shall be entitled to _____~~
- ~~(A) Travelling allowance (B) Daily allowance
(C) Road/Local mileage allowance (D) None of the above~~
- Q. No. 51 A Government employee, who is given additional charge at another station at distance of more than 20 kilometer, shall be entitled to travelling allowance and _____
- (A) Hotel charges (B) Daily allowance
(C) Road mileage allowance (D) Local mileage allowance
- Q. No. 52 On temporary transfer, in public interest, DA at a rate of _____ of entitlement for halting days not exceeding 180 days at temporary HQ.
- A) 75% (B) 100%
(C) 50% (D) 25%

- Q. NO. 53 A retired Government employee, who is permitted for perusal of record in preparation of his defence, shall be entitled DA for halt of maximum _____
- A) 2 days (B) 4days
(C) one days (D) 3 days
- Q. No. 54 what daily allowance shall be admissible to the Government employee during night stay in the Hotel, If the boarding charges of a day(S) have been included in the bill of hotel charges.
- (A) 100% daily allowance (B) No Daily allowance
(C) 50% Daily allowance (D) 25% daily allowance
- Q. No. 55 A Government grade II employee, retired from the service during the calendar year 2020 and settle down at last station of duty and has changed his residence during the June, 2020, shall be entitled of Composite Transfer Grant at a rate Rs_____.
- A) 10000/- (B) 12000/-
(C) 11000/- (D) 11025/-
- Q. No. 56 A Government grade I employee, retired from the service during the calendar year 2022 and settle down at last station of duty and has changed his residence during the July, 2022, shall be entitled of Composite Transfer Grant at a rate RS_____
- A) 10000/- (B) 11000/-
(C) 12000/- (D) 11025/-
- Q. No. 57 A Government grade 1 employee ,retired from the service during the calendar year 2022 and settle down between 21 KM to 100 KM and has changed his residence during the October, 2022 , shall be entitled of Composite Transfer Grant at a rate RS_____.
- A) 20000/- (B) 28000/-
(C) 26000/- (D) 24000/-
- Q. No. 58 A Government grade IV employee ,retired from the service during the calendar year 2022 and settle down at last station of duty and has changed his residence during the November ,2022 shall be entitled of Composite Transfer Grant at a rate RS_____.
- A) 2000/- (B) 7000/-
(C) 6000/- (D) 5000/-
- Q. No. 59 On retirement in case of settlement out of Haryana beyond a distance of 500KM from his HQ, a Government employee and his family members travelling in own vehicle, road mileage allowance @ _____ shall be admissible.
- A) 12/- (B) 8/-
(C) 16/- (D) 9/-

Sr. No	Question	For Most suitable Answer, in support of question as under:
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60	Own vehicle for the purpose of TA/DA means:-	a	Vehicle used for journey registered in his name
		b.	Vehicle used for journey registered in his/spouse name
		c	Vehicle used for journey borrowed from friend
		d	All of three above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
61	The gradation for the purpose of TA/DA in respect of XEN shall fall in the Grade :	a	Grade-I
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
62	The gradation for the purpose of TA/DA in respect of JE-I drawing pay having Grade pay Rs. 4300 shall be :	a	Grade-IV
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
63	Competent Authority for tour in respect of employee performed journey outside Haryana, Chandigarh, Delhi	a	Head of Department
		b.	Head of the office
		c	Both a and d
		d	Administrative Department

Sr. No	Question	For Most suitable Answer, in support of question as under:	
64	Daily Allowance granted to an employee when he is absent from duty and performed journey in public interest an reached beyond a radius of 20 KM	a	8 KM
		b.	20 KM
		c	20.1KM
		d	18 KM

Sr. No	Question	For Most suitable Answer, in support of question as under:	
65	An employee claims two Daily Allowance for twice trip of journey to places beyond 20 KM in a day as per order of controlling officer:	a	Yes admissible
		b.	One Daily Allowance allowed by Controlling Officer
		c	Full, Half or 30% of admissible DA for total time of both journey
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
66	What would be admissible to an employee posted at Delhi who spent night at Chandigarh while place of visit is Patiala?	A	Normal DA
		b.	DA admissible for outside Haryana
		c	None of above
		d	No DA

Sr. No	Question	For Most suitable Answer, in support of question as under:	
67	Which authority is competent to allow a government employee to perform a particular journey in a class higher than that of his entitlement	a	Administrative Department
		b.	Head of the Department
		c	Head of the office
		d	Controlling Authority

Sr. No	Question	For Most suitable Answer, in support of question as under:	
68	Where the government employee failing in grade III perform the journey by sea or river steamer and if there are three classes in the steamer. In which class he will be entitle to perform the journey?	A	First class
		b.	Middle class
		c	Third class
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
69	A Government employee was transferred from Ambala City to Ambala Cantt by the office of CE/OP on his request He performed journey to Ambala along with family within 15 days from transfer. He claims Transfer TA which was disallowed by his controlling officer, Comments?	A	The action of Controlling officer is not in order
		b.	The action of Controlling Officer is correct
		c	Composite Transfer Grant admissible with the sanction of HOD

		d	None of above
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Sr. No	Question	For Most suitable Answer, in support of question as under:	
70	A Government employee transferred from one office to another office, but, transfer does not involve change of residence and claims for TA/DA preferred by him for transfer in public interest.	A	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
71	A Government employee transferred from one office to another office at the same place of posting and claims for TA/DA preferred by him.	A	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Answer:-a

Sr. No	Question	For Most suitable Answer, in support of question as under:	
72	Whether actual travelling expenses for the members of family subject to entitlement or Mileage allowance is admissible in addition to Composite Transfer Grant to a Government employee for journey within distance of 500 KM from his previous place of HQ.	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey.
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
73	A Government employee was transferred on 1.07.2022 from Chandigarh to place B involving distance of 510 KM. He joined his new place of posting on 15.07.2022, His marriage was took place on 4.07.2022. The Government employee claims actual travelling expenses for wife being the member of family in addition to Composite Transfer Grant admissible under the rules Comment?	A	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey for himself.
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	

74	A Government employee claims for Composite transfer Grant on his transfer in public interest. His claim paper was not counter signed by Controlling officer on the plea that the Government employee did not given requisite certificates on TA Bills and refused to record the requisite certificate of the Claims is genuine Comment?	A	The action of Controlling Officer is not tenable
		b.	The action of Controlling Office is correct
		c	The controlling Officer may ask government employee to furnish the certificates and get physical verification of the genuineness of the claim.
		D	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
75	The Claim of Travelling Allowance of a Government employee on his transfer to Foreign service or deputation to another Government department shall be borne by:-	a	One side by Parent Department from where transferred
		b.	One side by Borrowed Department and one by parent department
		c	Both side by borrowed department
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
76	Journey for medical treatment shall be deemed to be commenced from the place from which the patient actually travels to the place of treatment and return journey shall be:-	a	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place from where preceded for obtaining treatment
		b.	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place of residence of Government employee
		c	Lesser of a or b above
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
77	What are instructions for grant of Transfer Travelling Allowance on death of government employee during service to enable him/family to proceed from his last place of posting to place of settlement/home town?	A	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town
		b.	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to place where settled
		c	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town or settle place whichever is less

		d	None of above
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Sr. No	Question	For Most suitable Answer, in support of question as under:	
78	A government employee claims transportation charge of personal vehicle motor car/jeep in addition to Composite Transfer Grant for a journey performed to his place of settlement/home town with distance 500 KM which was rejected by DDO, comment as per TA/DA Rules	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by him
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage upto 500 KM
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
79	A government employee claims transportation charge of personal two wheeler Motor Cycle in addition to Composite Transfer Grant for a journey performed to his place of settlement /home town which was rejected by DDO, comment as per TA/DA Rules?	A	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by claimant
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage.
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
80	Whether the claim for Composite Transfer Grants on his retirement permissible when he wishes to settle down at the last station of duty or any other place within 20 KM?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		C	Yes, subject to condition and certified by government employee that he has actually changed his residence
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
81	Whether the claim for Composite Transfer Grants. Is admissible to family of disappeared employee permissible when they wishes to settle down to their Home Town?	A	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		C	Yes, subject to condition that journey performed within one year from the date of disappearance and certified by claimant employee that they will refund the amount of C.T.G in case the employee become traced later on
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
82	What are instructions for Claim of TA Bills on tour shall be preferred?	A	Once in a month for all journeys performed during last month
		b.	Supplementary claim of TA for the journey omitted in the first instance
		c	Supplementary claim of TA on a/c of revision/modification of TA Rules and change in admissibility due change in grade pattern on promotion to higher post.
		D	supplementary claim in this regard shall be entertained

Sr. No	Question	For Most suitable Answer, in support of question as under:	
83	Right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is not preferred with in a period:-	a	One year
		b.	Within One year from the date on which it become due
		c	Within One year from the date of completion of journey to which the claim relates.
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
84	Whether right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is preferred with in a period of one year, but, remained under abeyance for a period exceeding one year?.	A	No
		b.	Yes
		c	Sanction of competent authority required justifying the delay for non payment.
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
85	Whether TA/DA is admissible for the journey performed by a person on joining the Government service on appointment/Medical examination at the time of appointment?	A	Yes
		b.	No
		c	No, except as otherwise provided in the appointment order by Government as a special case
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
86		A	Can't say

	Whether TA/DA is admissible for the journey performed by an employee to join his duty on recall from leave?.	b.	No
		c.	Yes, when recall from leave is compulsorily before expiry of leave and admissible of entitlement for the journey performed from the place where he spent leave to duty place
		d.	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
87	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-I (Pay Level-15)	a	700
		b.	350
		c	800
		d	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
88	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-III (Pay Level-13)	a	600
		b.	300
		c	500
		d	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
89	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 5.50 hours drawing pay in the Grade-II (Pay Level-14)	a	500
		b.	600
		c	250
		d	180

Sr. No	Question	For Most suitable Answer, in support of question as under:	
90	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 11 hours drawing pay in the Grade-IV (Pay Level-6) ?	a	400
		b.	500
		c	250
		d	300

91	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.50 hours drawing pay in the Grade-III (Pay Level-9A)?	a	500
		b.	600
		c	150
		d	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
92	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 23 hours drawing pay in the Grade-I HAG (Pay Level-16)?	A	700
		b.	800
		c	350
		d	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
93	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and stayed in Hotel for one night and returned next day drawing pay in the Grade-I HAG (Pay Level-16)?	A	Half DA for halt day and Rs. 700 for return day subject to period of journey is more than 12 hours for each day
		b.	2 DA of 800 each
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
94	What Daily Allowance is admissible to Government employee Grade-V (Pay Level-4) who performed journey to Patiala for office work and back to HQ next day?	A	2 DA of Rs.300. each
		b.	Rs.400 stay and Rs. 300 next day
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
95	Discuss the admissibility of TA/DA on for handing over the charge or given additional charge to a Government Employee?	A	A government employee given additional charge of a office situated beyond 20KM for his HQ/office is entitled to claim of TA/DA for the journey performed by him
		b.	A Government employee is entitle to claim TA for the journey performed in connection with handing over/taken over the charge at new place of posting other than HQ
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	

96	Discuss the claim of a Government employee working as AEE in Nigam (Grade-III Level) performed journey by 1 st Class AC rail from Chandigarh to Chinai (TN) and paid 5800/- fare both way journey?	A	The Rail Fare shall be restricted to actual Rail fare of entitle class A.C. 2 tier along with reservation charges
		b.	The Nigam employee must have annexed original ticket or ticket Number with TA bill
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
97	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 58000/-(Level-6) transferred from Panchkula to Sonipat in public interest distance 240 KM from residence Chandigarh to Sonipat during the June,2020.	A	22000
		b.	20000
		c	15000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
98	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 92000/-(Level-9A) transferred from Ambala to Rohtak in public interest distance 235 KM from residence Ambala to Rohtak during the July, 2020	a	33000
		b.	30000
		c	20000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
99	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Barara in public interest distance 45 KM form residence Ambala to Barara during August, 2020	a	10000
		b.	12000
		c	11000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
100	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Kesri in public interest within distance of 20 KM from residence Ambala to Kesri during the month of October,2018	a	5000
		b.	2500
		c	7500
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
101	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 185000/-(Level-14) transferred from Panchkula to Hisar in public interest distance 240 KM form residence Chandigarh to Hisar during the calendar year 2022	a	48000
		b.	40000
		c	36000
		d	None of above

102. What amount of daily allowance is admissible to employee of grade I on his tour to outside Haryana and Chandigarh?

- a) 800/- per day
- b) 700/- per day
- c) 600/- per day
- d) 500/- per day

103. What amount of daily allowance is admissible to employee of grade II on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 700/- per day
- c) 400/- per day
- d) 300/- per day

104. What amount of daily allowance is admissible to employee of grade III on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

105. What amount of daily allowance is admissible to employee of grade IV on his tour to outside Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

106. What amount of daily allowance is admissible to employee of grade V on his tour to outside Haryana and Chandigarh? A)

- 600/- per day
- b) 500/- per day

- c) 400/- per day
- d) 300/- per day

107. What amount of daily allowance is admissible to employee of grade I on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 700/- per day
- c) 500/- per day
- d) 400/- per day

108. What amount of daily allowance is admissible to employee of grade II on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

109. What amount of daily allowance is admissible to employee of grade III on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

110. What amount of daily allowance is admissible to employee of grade IV on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

111. What amount of daily allowance is admissible to employee of grade V on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

112. What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade IV employees?

- a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 to level 7 of the said rules
- b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 to level 6 of the said rules
- c) A or B
- d) A and B

113. What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade V employees?

- a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 and below of the said rules
- b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 and below of the said rules
- c) A or B
- d) A and B

Answer Key

TA Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	B	76	C	101	A
2	D	27	A	52	D	77	A	102	A
3	A	28	B	53	D	78	C	103	B
4	D	29	D	54	B	79	C	104	A
5	A	30	B	55	C	80	C	105	B
6	B	31	A	56	C	81	C	106	C
7	D	32	D	57	D	82	A	107	B
8	B	33	B	58	C	83	C	108	A
9	B	34	C	59	B	84	A	109	B
10	A	35	D	60	B	85	C	110	C
11	C	36	D	61	C	86	C	111	D
12	C	37	B	62	A	87	B	112	A
13	D	38	D	63	C	88	D	113	A
14	A	39	C	64	C	89	D		
15	C	40	D	65	C	90	C		
16	B	41	D	66	A	91	D		
17	C	42	B	67	A	92	B		
18	A	43	D	68	B	93	A		
19	C	44	C	69	B	94	D		
20	B	45	B	70	A	95	C		
21	A	46	D	71	A	96	C		
22	A	47	D	72	B	97	A		
23	B	48	C	73	C	98	A		
24	C	49	A	74	D	99	C		
25	C	50	D	75	C	100	A		

MCQs on the topic of ALLOWANCES TO GOVERNMENT EMPLOYEES

Sr. No	Question	For Most suitable Answer, in support of question as under:	
1	Is any of Travelling Allowance, Washing Allowance, Dearness Allowance, HRA, Shift duty Allowance and Sumptuary Allowance covered under Compensatory Allowance under the HCSR, 2016?	A	Yes, all except sumptuary allowance
		b.	No
		c	All except TA and sumptuary allowance
		d	All of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
2	Which term shall be applied for rent free accommodation?	A	For which no licence fees is payable
		b.	For which licence fees is payable
		c	Accommodation in own house
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
3	Whether House rent allowance is paid during the extra-ordinary leave period of 240 day?	A	No HRA is admissible
		b.	Allowed for 240 days
		c	Allowed for 180 days
		d	Allowed for 150 days

Sr. No	Question	For Most suitable Answer, in support of question as under:	
4	How entitlement of HRA to a Government employee shall be determined as per prevalent rates in accordance with instructions of State Govt/Nigam	a	Place of posting, if he is residing within 20 KM from the outer limit of Municipal Area of duty place
		b.	Place of posting or actual residence, whichever is less, if, he residing at a place which is at distance more than 20 KM outer limit of Municipal Area out form Duty Place
		c	If, he residing at a place outside jurisdiction which is at distance less than 20 KM fall in neighbouring State.
		D	All of three above

Sr. No	Question	Tick/Most suitable Answer and write brief comments, if any, in support of it

5	A Government employee is posted at Panchkula is drawing Pay of Rs. 80000/- and furnish Rent Receipt of Rs.10000/- for the house in which he resides in Chandigarh. Calculate HRA admissible to him?	A	Rs. 12800/-
		b.	Rs.10000/-
		C	Rs,6400/-
		D	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
6	A Government employee is posted at Barwala is drawing Pay of Rs. 50000/- and furnish Rent Receipt of Rs.8000/- for the house in which he resides in Panchkula. Calculate HRA admissible to him?	A	Rs. 4000/-
		b.	Rs.8000/-
		c	HRA not admissible he is not maintain HQ
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
7	DDO stopped HRA of Government employee who did not submit the requisite certificate for grant of HRA on his transfer?	A	The action of DDO is not in order
		b.	Yes, the action of DDO is in order
		c	The Government employee, who was transfer, has not been permitted to retain his family at old station and allowed to pay nominal or penal interest for the accommodation retained by family at old station
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
8	In case of death of government employee on duty, the family of deceased employee is entitle for House Rent Allowance :-	a	Not, admissible
		b.	Yes, admissible on the prescribed rates drawn immediately before death by Government employee is admissible to the family of deceased employee for one year
		c	If residing in Government accommodation, the family be permitted to retain it on nominal prescribed charges
		d	b and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
9	What House rent allowance shall be admissible to a Government employee residing in the rented house?	A	Upto the amount of actual rent paid
		b.	As per admissible HRA
		c	Upto the amount of actual rent paid or As per admissible HRA whichever is less

		d	None of the above
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Sr. No	Question	For Most suitable Answer, in support of question as under:	
10	Under what circumstances Conveyance Allowance is not admissible to blind handicapped employee	a	A Government employee have one eyed (partial blind)
		b.	Those who have been provided Government Vehicle for journey performed between house and office
		c	a and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
11	What house rent allowance shall be admissible for the remaining period to the family, where the government accommodation is surrendered by the family of deceased Government employee on their own accord before one year?	a)	No house rent allowance shall be paid
		b)	House rent allowance as per prescribed rates shall be paid
		c)	Not allowed to surrender
		d)	Either a or b

Sr. No	Question	For Most suitable Answer, in support of question as under:	
12	_____ means a compensatory allowance which is granted to the Government employee by the competent authority due to inflation in prices	a	Conveyance allowance
		b.	Dearness allowance
		c	Fixed medical allowance
		d	Non-practicing allowance

Qno.13 which term shall be used for the amount payable at prescribed rate by Government employee for residential accommodation allotted to him by the competent authority.

- a) Standard Rent
- b) Market Rent
- c) House Rent allowance
- d) Licence fees

Qno.14 which term shall be used in respect rent of Government accommodation assessed by the competent authority of Public Work Department (Building and Roads) Haryana

- a) Market rent

- b) Standard Rent
- c) House rent allowance
- d) None of the above

Qno.15 which term shall be used for an allowance granted to specific group of government employees in lieu of private practice.

- a) Fees
- b) Non-practicing allowance
- c) Road Mileage allowance
- d) Hill compensatory allowance

Qno.16 Own house for the purpose of the House Rent allowance means

- a) In the name of government employee or spouse ,son and daughter
- b) In the name of parents, grand-parents or parents-in -law
- c) None of the above
- d) Both a and b

Qno.17 which term shall be used for the rent which is calculated and prescribed by competent authority on the basis of capital cost of a residence owned by Government or leased residence meant for Government employees?

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

Qno.18 What is the rate of hill compensatory allowance?

- a) 10% of the basic pay subject to minimum of Rs.200/- and maximum of Rs.400 per month
- b) 2.5% of the basic pay subject to minimum of Rs.350/- and maximum of Rs.700 per month
- c) 5% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month
- d) 10% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month

Qno.19 When the uniform allowance is paid?

- a) Temporary transfer
- b) Suspension
- c) Leave
- d) Joining time

Qno.20 In case of death while in service, the family of deceased Government employee shall be entitled to house rent allowance for a period of _____ at the rate drawn immediately before the death

- a) Six months
- b) One year
- c) Not allowed
- d) Nine month

Qno.21 the orthopedically handicapped government employee of Group D are entitled to draw

- a) Cycle allowance
- b) Conveyance allowance
- c) Both the cycle allowance and conveyance allowance
- d) None of the above

Qno.22 what is the rate of Non-practising allowance as per the seventh pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay
- d) 5% of the basic pay

Qno.23 what is the rate of Non-practising allowance as per the sixth pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay
- d) 5% of the basic pay

Qno.24 what is the rate of conveyance allowance to blind and orthopedically handicapped Government employees?

- a) 10% of the basic pay subject to minimum of 2500/- and maximum 5500/- per month
- b) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 7200/- per month
- c) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 8000/- per month
- d) 10% of the basic pay subject to minimum of 2500/- and maximum 7200/- per month

Qno.25 Whether Dearness allowance shall be paid on the conveyance allowance allowed to blind and orthopedically handicapped government employee?

- a) Can't say
- b) Yes
- c) No
- d) Fixed amount of Dearness allowance

QNo.26. Mr. X orthopedically handicapped Govt employee was drawing basic pay of Rs. 60,000/- in the pay matrix level-6. What will be the amount of handicapped allowance admissible to him.

- a) 2500
- b) 4000
- c) 6000
- d) 7200

Ans C

QNo.27. Mr. X orthopedically handicapped employee was drawing basic pay of Rs. 80,000/- in the pay matrix level-7. What will be the amount of handicapped allowance to the employee.

- a) 2500
- b) 4000
- c) 8000
- d) 7200

Ans D

Answer Key

Allowances:-

Sr.No	Answer	Sr.No	Answer
1	A	25	B
2	A	26	C
3	C	27	D
4	D		
5	B		
6	A		
7	B		
8	D		
9	C		
10	C		
11	A		
12	B		
13	D		
14	A		
15	B		
16	D		
17	B		
18	B		
19	A		
20	B		
21	C		
22	A		
23	C		
24	D		

MCQs on the topic of Leave Rules

QNo.1 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of female government employees?

- a) Maternity leave
- b) Child adoption leave
- c) Both a and b
- d) Child care leave

QNo.2 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of male government employees?

- a) Hospital leave
- b) Paternity leave
- c) Extra Ordinary leave
- d) None of the above

QNo.3 In how many days, a govt employee may request for the conversion of already availed leave into another kind of leave

- a) Within 10 days after availing of leave
- b) Within 20 days after availing of leave
- c) Within 30 days after availing of leave
- d) None of the above

QNo.4 Period of wilful absence treated as Extra-Ordinary leave can be converted into the following leave on the request of the employee

- a) Earned leave
- b) Half Pay leave
- c) Commuted leave
- d) None of the above

QNo.5 No government employee shall be granted leave of any kind for a continuous period exceeding

- a) Five years
- b) Four years
- c) Three years
- d) Two years

QNo.6 Un-authorized continuous absence exceeding _____ shall be treated as deemed resignation from the service

- a. Three years
- b. Five years
- c. Four years
- d. Two years

QNo.7 The employee proceeded on leave preparatory to retirement shall be allowed to return to duty with the consent of

- a) Head of the department
- b) Appointing Authority
- c) Head of the office
- d) None of the above

QNo.8 Which services or employment may be accepted by government employee during the period of leave?

- a) Setting up of a private professional practice (like Accountant, Consultant, legal or medical Practitioner)
- b) Doing of casual literary work
- c) Service as examiner
- d) Both b and c

QNo.9 During the period of Extra-Ordinary leave, House rent allowance is paid only for

- a) Upto 120 days
- b) Upto 180 days
- c) Upto 150 days
- d) Upto 100 days

QNo.10 Leave salary equal to half pay is admissible during the following leave?

- a) Half Pay leave
- b) Extra ordinary leave
- c) Leave Not due
- d) Both a and c

QNo.11 Special allowance to Sweeper shall be admissible while on half pay leave at the rate of

- a) At half rate
- b) At full rate
- c) No special allowance
- d) At 1/3 rate

QNo.12 Leave shall not be granted to Government employee whom competent authority has decided to

- a) Dismiss
- b) Remove
- c) Compulsory Retirement
- d) All of the above

QNo.13 Which leave cannot be availed in combination with or in continuation of any other kind of leave?

- a) Maternity leave
- b) Casual leave
- c) Short casual leave
- d) Both B and C

QNo.14. How many special casual leaves can be allowed to differently obtained employee for attending conference/ Seminar/ Training/ workshop.

- a) 5 days
- b) 7 days
- c) 10 days**
- d) Nil

QNo.15 A non-gazetted employee may avail the medical leave on the medical certificate issued by the

- a) Medical officer or Sr.Medical officer
- b) Chief Medical officer or Civil Surgeon
- c) Ayurvedic, Unani or Homeopathic medical practitioner
- d) All of the above

QNo.16 The competent authority may direct the government employee to appear before the medical board in case, a government employee is on medical leave for a period exceeding _____ but he is not undergoing indoor treatment.

- a) Three months
- b) Four months
- c) Two months
- d) Five months

QNo.17 How many day of leave can be granted to the government employee where medical Board is unable to say with certainty that Government employee shall ever be fit for service?

- a) 6 month
- b) 8 months
- c) 10 month
- d) 12 months

QNo.18 How many day of leave can be granted to government employee where medical Board is certain that Government employee shall never be fit for service?

- a) 6 months
- b) 8 months
- c) 10 months
- d) 12 month

QNo.19 Where the medical certificate for leave has been obtained from the Medical Board in such case the certificate of the fitness should be obtained from

- a) Civil surgeon
- b) Medical Board
- c) Chief Medical officer
- d) All of the above

QNo.20 How many earned leave during the calander year can be earned by the employee in the Haryana Power Utilites?

- a) Twenty two fourteen by sixteen
- b) Twenty two thirteen by sixteen
- c) Twenty two fifteen by sixteen
- d) None of the above

QNo.21 which leave shall be considered for the computation of earned leave?

- a) Earned leave
- b) Half pay leave'
- c) Casual leave
- d) Extra Ordinary leave

QNo.22. How many days maximum of earned leave can be allowed, if spent within India?

- a) 240 days
- b) 365 days
- c) 500 days
- d) 730 days

QNo.23 How many day of the earned leave shall be allowed to government employee of vacation wing in respect of duty performed in any year in which he avails himself of the full vacation?

- a) Ten days
- b) Twenty days
- c) No earned leave
- d) Sixteen days

QNo.24 How many day shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having less than ten year service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.25 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of twenty year and above service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.26 How many days of the earned leave can be allowed in lieu of Half pay leave for each completed year of service in addition to vacation to teaching staff only posted in vacation wings?

- a) 10 days
- b) 15 days
- c) 20 days
- d) 25 days

QNo.27 How many day of the earned leave shall be allowed to the staff of vacation wing during the first year of service?

- a) Ten days
- b) Twenty day
- c) Nil days'
- d) Fifteen days

QNo.28 which period shall not be considered towards completed year of service for the purpose of calculation of Half pay leave?

- a) Earned leave
- b) Half pay leave
- c) Extra ordinary leave with medical certificate or without medical certificate
- d) None of the above

QNo.29 which period shall be considered towards completed year of service for the purpose of calculation of half pay leave?

- a) Earned leave
- b) Overstayal of leave
- c) Overstayel of joining time
- d) Suspension period treated as penalty

QNo.30 How many Half pay leave can be sanctioned by Head of the Department?

- a) 120 day
- b) 240 day
- c) Full power
- d) 360 days

QNo.31 What leave salary is admissible during the commuted leave?

- a) Leave salary equal to half pay
- b) Leave salary equal to full pay
- c) No leave salary
- d) None of the above

QNo.32 How many day of the Half pay leave is allowed to be commuted for an approved course of study in public interest?

- a) 90 days
- b) 180 days
- c) 240 days
- d) 360 days

QNo.33 which authority has the full power to sanction the half pay leave to the government employee?

- a) Head of the office
- b) Administrative department
- c) Head of the department
- d) Controlling officer

QNo.34 what leave salary is admissible during the period of leave not due?

- a) Leave salary equal to full pay

- b) No leave salary
- c) Leave salary equal to half pay
- d) None of the above

QNo.35 How many day of maximum leave not due may be granted to employee during the entire service?

- a) 180 days
- b) 240 days
- c) 360 days
- d) 120 days

QNo.36 Which employee may be granted to leave not due?

- a) Substantive employee
- b) Officiating employee
- c) Temporary employee
- d) Both b and c

QNo.37 How many day of leave not due may be granted by the Head of the department?

- a) 120 days
- b) 60 days
- c) 240 days
- d) 360 days

QNo.38 Leave not due may be converted into the following kind of leave

- a) Commuted leave
- b) Earned leave
- c) Half pay leave
- d) Not any kind of leave

QNo.39 When the employee is required to refund the leave salary drawn by him during the period of leave not due?

- a) On account of ill health
- b) On account of premature retirement
- c) On account of voluntary retirement
- d) On account of compulsory retirement

QNo.40 How many day of Leave not due may be sanctioned to the permanent government employee?

- a) To the extent of earned leave to be earned by him in near future
- b) To the extent of half pay leave to be earned by him in near future

- c) To the extent of commuted leave to be earned by him in near future
- d) None of the above

QNo.41 How many day of the Extra Ordinary Leave may be sanctioned on any one of the occasion ?

- a) 120 days
- b) 150 days
- c) 180 days
- d) 240 days

QNo.42 Which authority is competent to sanction the extra-ordinary leave with substitute?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) None of the above

QNo.43 On what grounds Extraordinary leave granted to Government employee may be commuted retrospectively into "leave not due"

- a) On the grounds of higher studies
- b) On the grounds of medical
- c) On the grounds of personal affairs
- d) None of the above

QNo.44 A government employee while availing the Leave preparatory to retirement may apply following kind of leave

- a) Earned leave
- b) Extra-Ordinary leave
- c) Half Pay leave
- d) Both a and c

QNo.45 Which leave is not debited to leave account of the employee?

- a) Maternity leave
- b) Child Adoption leave
- c) Child care leave
- d) All of the above

QNo.46 How many day of the maternity leave can be granted to the female government employee during the entire service career on account of miscarriage/abortion?

- a) 15 days
- b) 30 days

- c) 45 days
- d) 60 days

QNo.47 How much minimum length of services has been prescribed for the grant of Maternity leave to the female employee working on the contract basis?

- a) 6 months
- b) 3 months
- c) 9 months
- d) 12 months

QNo.48 which leave may be availed in continuation of Maternity leave?

- a) Earned leave
- b) Half Pay leave
- c) EOL on Medical ground and Commuted leave on medical ground
- d) None of the above

QNo.49 How many days of leave of kind due may be granted to adoptive mother in continuation of the child adoption leave?

- a) Not exceeding thirty days or for a period upto the age of one year of the adopted child whichever is less
- b) Not exceeding sixty days or for a period upto the age of one year of the adopted child whichever is less
- c) Not exceeding ninety days or for a period upto the age of one year of the adopted child whichever is less
- d) None of the above

QNo.50 A female government employee has adopted the child of the age of four months twenty eight days. What age of the child shall be considered while granting the child adoption leave?

- a) Five months
- b) Four months
- c) Four months and twenty eight days
- d) None of the above

QNo.51 In case it is found at any stage that the adoption was not genuine, or the adopted child is given back, then the leave salary paid for the period shall be recovered from the female government employees with prevailing rate of interest. On what rate of Interest, recovery shall be made from the female government employee?

- a) As per SBI rate of interest
- b) As per GPF rate of interest
- c) As per SBI lending rate of Interest
- d) None of the above

QNo.52 How many days of child adoption leave can be granted to the female government employee on the valid adoption of a girl as a third child?

- a) Four months or till the child attain the age of one year whichever is earlier
- b) Six months or till the child attains the age of one year whichever is earlier
- c) Three months or till the child attains the age of one year whichever is earlier
- d) No any child adoption leave

QNo.53 How many maximum period of Child care leave can be granted to the female govt employee for taking care of her children?

- a) 365 days
- b) 730 days
- c) 560 days
- d) 240 days

QNo.54 what will be minimum spell of Child care leave?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

QNo.55 Which authority is fully competent to sanction the child care leave to the female government employee working on group C and D posts?

- a) Head of the Department
- b) Appointing Authority
- c) Administrative Secretary
- d) Head of the office

QNo.56 What minimum length of service has been prescribed for grant of child care leave to the female government employee appointed on adhoc basis and work charged basis?

- a) One year
- b) Two year
- c) Three year
- d) Four year

QNo.57 Which leave shall be allowed to be converted into Child care leave with retrospectively effect?

- a) Earned leave
- b) Half pay leave
- c) Period of Unauthorized absence
- d) None of the above

QNo.58 What leave salary is admissible during the period of paternity leave?

- a) Leave salary equal to full pay
- b) Leave salary equal to Half pay
- c) Leave salary admissible during EOL
- d) NO leave salary

QNo.59 which authority has the full power to sanction the Child care leave to female government employee working on group B post?

- a) Head of the office
- b) Appointing Authority
- c) Head of the department
- d) Administrative secretary

QNo.60 Hospital leave may be combined with any kind of leave. What will be the total period of the combination of Hospital leave with another kind of leave?

- a) 26 months
- b) 28 months
- c) 30 months
- d) 32 months

QNo.61 Which authority is competent to grant the Hospital leave?

- a) Head of the department with prior approval of Finance department
- b) Appointing authority with prior approval of the Finance department
- c) Administrative Department with the prior approval of the finance department
- d) None of the above

QNo.62 How many days of the special disability leave can be granted to the employee?

- a) 365 days
- b) 540 days
- c) 650 days
- d) 730 days

QNo.63 What leave salary is admissible during the period of study leave?

- a) Leave salary equal to full pay
- b) No leave salary
- c) Leave salary equal to half pay
- d) Only basic pay and NO compensatory allowance

QNo.64 Which government employee may be granted the study leave?

- a) Employee working on Non-gazetted post
- b) Employee working on the Gazetted post
- c) Both a and b
- d) None of the above

QNo.65 Which is not the prescribed condition for the grant of the study leave

- a) A government employee should working on the gazetted post
- b) A government employee should have minimum five year length of service
- c) A government employee should have left minimum three year of service after availing of leave
- d) None of the above

QNo.66 Which authority is competent to sanction the study leave?

- a) Appointing Authority with the concurrence of Finance department
- b) Head of the department with the concurrence of Finance Department
- c) Administrative Secretary with the concurrence of Finance Department
- d) None of the above

QNo.67 study leave shall not be counted for

- a) Promotion
- b) Pension
- c) Seniority
- d) Earned leave

QNo.68 How many day of the earned leave is allowed to be encashed at the time of resignation from the services?

- a) 100% of the earned leave in his/her account
- b) 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is less
- c) 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is higher
- d) 60% of the earned leave in his/her account

QNo.69 Which government employee is not entitled to get the amount of leave encashment?

- a) Employee who is placed under dismissal
- b) Employee who is placed under removal
- c) Employee who is placed under termination
- d) Both a and b

QNo.70 When the benefit of the leave encashment shall be given to the family of missing government employee who is disappeared in service and whose whereabouts are not known?

- a) After three months from the date of lodging FIR by the family
- b) After six months from the date of lodging FIR by the family
- c) After nine months from the date of lodging FIR by the family
- d) After twelve months from the date of lodging FIR by the family

QNo.71 Which authority is competent to sanction the leave encashment to Group A and B employee?

- a) Head of the office
- b) Administrative department
- c) Head of the Department
- d) None of the above

QNo.72 Which authority is competent to sanction the leave encashment to Group C and D employee?

- a) Head of the office
- b) Administrative department
- c) Head of the Department
- d) None of the above

QNo.73 How many casual leave shall be admissible during the last year of quitting service before 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

QNo.74 How many casual leave shall be admissible during the last year of quitting service on or after 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

QNo.75 If at the end of calendar year no casual leave is due to a government employee, the above said short casual leave and period of late attendance shall be debited to

- a) Half pay leave
- b) Earned leave
- c) Extra-ordinary leave

d) None of the above

QNo.76 Short casual leave upto 2 hours shall be treated debited to casual leave account to the extent of

- a) ½ day casual leave
- b) 1/3 day casual leave
- c) Full casual leave
- d) None of the above

QNo.77 Short casual leave upto 4 hours shall be treated debited to casual leave account to the extent of

- a) ½ day casual leave
- b) 1/3 day casual leave
- c) Full casual leave
- d) None of the above

QNo.78 Late attendance after four hours shall be treated debited to casual leave account to the extent of

- a) 1/3 day casual leave
- b) Half day casual leave
- c) Full day casual leave
- d) None of the above

QNo.79 What is the maximum spell of casual leave at one time?

- a) Maximum of 16 days inclusive of holidays
- b) Maximum of 16 days exclusive of holidays
- c) Maximum of 10 days inclusive of holidays
- d) Maximum of 10 days exclusive of holidays

QNo.80 What is the maximum limit for the grant of quarantine leave?

- a) Twenty one days
- b) Thirty days
- c) Forty five day
- d) Ten days

QNo.81 How many days of special casual leave can be granted to the government employee for the day of donating blood on working day?

- a) No special casual leave
- b) Two day special casual leave
- c) One day special casual leave
- d) Three day special casual leave

QNo.82 How many days of special casual leave can be granted to the government employee when an employee is bitten by a rabid animal?

- a) Six days
- b) Five days
- c) Four day
- d) Three day

QNo.83 How many days of special casual leave can be availed by the government employee on curtailment of the joining time on the direction of transferring Authority?

- a) To the extent of three days
- b) No special casual leave
- c) Both a and b
- d) To the extent of unavailed joining period

QNo.84 How many days of the special casual leave can be granted to female government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen days
- d) Twenty days

QNo.85 How many days of the special casual leave can be granted to male government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen day
- d) Twenty days

QNo.86 How many days of the special casual leave can be granted to male government employee to look after his wife who undergo gynea sterilization or puerperal sterilization operation?

- a) Three days
- b) Six days
- c) Ten days
- d) Fourteen days

QNo.87 How many days of the special casual leave can be granted to the government employee for participation in sport activities of inter-state and international importance?

- a) 14 days
- b) 21 days
- c) 30 days

d) 40 days

QNo.88 For which kind of disease, Quarantine leave may be granted to the employee?

a) Cholera

b) Small-pox

c) Plague

d) All of the above

QNo.89 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of ten year but less than twenty year service?

a) 18 days

b) 16 days

c) 24 days

d) 12 days

QNo.90 Which authority shall be competent to sanction the amount of leave encashment of Group C and D employees, where the departmental or judicial proceedings are pending at the time of retirement or quitting service?

a) Head of the office

b) Head of the Department

c) Administrative Department

d) Appointing Authority

QNo.91 what are the prescribed conditions for the grant of leave not due?

a) The authority competent to grant the leave is satisfied that there is reasonable prospect of the government employee returning to duty on its expiry

b) Leave not due shall be limited to the half pay leave likely to be earned thereafter

c) Leave not due shall be debited against the half pay leave account which the government employee may earn subsequently

d) All of the above

QNo.92 Which authority is competent to sanction the Extra Ordinary leave upto 365 days without substitute?

a) Head of the office

b) Head of the Department

c) Administrative Department

d) None of the above

QNo.93 During the period of Extra-Ordinary leave, which allowance are admissible to the Government employee?

a) House Rent allowance and Hill compensatory allowance for 180 days

b) Fixed medical allowance if any

c) Children education allowance if any

d) All of the above

QNo.94 During which kind of leave, conveyance allowance is paid to the employee?

a) Earned Leave

b) Casual leave

c) Half pay leave

d) Commuted leave

QNo.95 If government employee resigns from service or quit service without returning to duty after availing of study leave, then he shall be liable to pay

a) Half of the salary drawn by him during the period of study leave

- b) Double the amount of leave salary, study allowance, cost of fees, travelling and other expenses incurred by the state government
- c) No leave salary is to be refunded
- d) None of the above

QNo.96 Maternity leave may also be granted to the following female government employee

- a) Spinster girls
- b) Commissioning Mother
- c) Surrogacy Mother
- d) All of the above

QNo.97 A paternity leave may be granted to male government employee in case of

- a) During the confinement of his wife upto two surviving children
- b) On the valid adoption of the child of less than one year
- c) Both a and b
- d) None of above

QNo.98 Where paternity leave is not availed within the specified period, it shall be treated

- a) To be availed in the next calendar year
- b) To be availed in the next financial year
- c) To be treated as lapsed
- d) None of the above

QNo.99 Which authority is competent to sanction the commuted leave upto 240 days?

- a) Head of the department
- b) Head of the office
- c) Administrative Secretary
- d) None of the above

QNo.100 A female government employee having one surviving child adopt a boy child having the age of 7 months 25 days. How many months of the Child adoption leave shall be granted to her?

- a) Five months
- b) Four months
- c) Six months
- d) None of the above

QNo.101 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.102 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the HVPNL after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the HVPNL department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.103 An employee was working in the Centre Government is subsequently appointed in the HVPNL after rendering three year service and subsequent

appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the HVPNL department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.104 When the benefit of counting of past service for the purpose of computing the earned leave shall not be admissible on the subsequent appointment through proper channel?

- a) On subsequent appointment from any other Government to Haryana Government
- b) On subsequent appointment from one department to an organization of Haryana Government
- c) On subsequent appointment from one department to another department of Haryana Government
- d) None of the above

QNo.105 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many Half pay leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.106 In case, a Government employee is recalled to duty before the expiry of his leave, such recall to duty shall be treated as compulsory in all cases. Since, he is recalled in India. From which date, he shall be treated on duty?

- a) On date of joining of duty
- b) On the date on which he starts the journey
- c) On date of communication of orders
- d) None of the above

QNo.107 Fill in the blanks with appropriate word

If the leave from which he is recalled is out of India, to count the time spent on the _____ to India as duty for the purpose of calculating the leave.

- a) Leave
- b) Voyage
- c) Halt
- d) None of the above

QNo.108 What house Rent allowance shall be admissible during the Half pay leave?

- a) Half House Rent allowance of admissible amount
- b) Full House Rent allowance
- c) Not admissible
- d) One fourth of the admissible HRA

QNo.109 which authority shall sanction the leave of the employee working on the Foreign Service?

- a) Borrowing department
- b) Parent department
- c) Foreign department
- d) Both a and c

QNo.110 In which form, Child care leave is applied by the female government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

QNo.111 In which form, Extra-Ordinary leave is applied by the government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

QNo.112 If on recall from vacation, the Government employee does not report for duty and a substitute is posted in his place, the corresponding portion of vacation during which the substitute discharges the duties of the post shall be treated as_____.

- a) Duty
- b) Vacation
- c) Leave
- d) None of the above

QNO.113 With whose approval, Earned leave more than 500 days may be sanctioned?

- a) Head of the Department
- b) Administrative Department
- c) Finance Department
- d) None of the above

Answer Key

Leave Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	A	51	B	76	B	101	A
2	B	27	C	52	B	77	A	102	C
3	C	28	D	53	B	78	C	103	C
4	D	29	A	54	A	79	A	104	D
5	A	30	B	55	B	80	B	105	C
6	B	31	B	56	B	81	C	106	B
7	B	32	B	57	D	82	B	107	B
8	D	33	B	58	A	83	D	108	B
9	B	34	C	59	C	84	C	109	B
10	D	35	C	60	B	85	A	110	C
11	A	36	A	61	C	86	A	111	D
12	D	37	A	62	D	87	C	112	C
13	D	38	D	63	C	88	D	113	C
14	C	39	C	64	B	89	A		
15	D	40	B	65	C	90	D		
16	A	41	C	66	C	91	D		
17	D	42	B	67	D	92	C		
18	A	43	B	68	B	93	D		
19	B	44	D	69	D	94	B		
20	B	45	D	70	B	95	B		
21	C	46	C	71	C	96	D		
22	B	47	B	72	A	97	C		
23	C	48	C	73	B	98	C		
24	C	49	B	74	D	99	A		
25	D	50	B	75	B	100	A		

Topic:- Haryana Pension Rules

1. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is less than 1 year is?
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

2. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is one year or more but less than 5 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

3. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is five year or more but less than 24 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

4. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is more than 24 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) 1/4th of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

5. Retirement/Death Gratuity is eligible to a Government Servant as per which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
(A) Rule 30
(B) Rule 40
(C) Rule 95
(D) Rule 33

6. As per Rule 30 of the Haryana Civil Services (Pension) Rules, 2016 in calculating the length of qualifying service, fraction of a year equal to __ months and above shall be treated as a completed one half-year and reckoned as qualifying service? Chapter-
(A) Two months
(B) Three months
(C) Four months
(D) Six months

7. Which among the following leave cannot run concurrently with the period of notice given by a Government Servant seeking voluntary Retirement Haryana Civil Services (Pension) Rules, 2016? Chapter-
(A) Earned Leave
(B) Casual Leave

- (C) Half Pay Leave
- (D) Extra-ordinary leave

8. Comment on the following with regard to leave of a Government Servant who tendered notice for voluntary retirement under Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Can avail leave standing to his credit and leave can run concurrently with the period of notice
 - (B) No leave is admissible during the period of notice of voluntary retirement
 - (C) Earned Leave cannot be availed during period of notice
 - (D) Leave at credit will lapse when notice for voluntary retirement is tendered
9. What happens when the competent authority does not issue any orders on the notice tendered by a Government Servant under Rule 146 of Haryana Civil Services (General) Rules, 2016 before the expiry of the period of notice Chapter-
- (A) Government servant giving notice may presume acceptance and the retirement shall be effective in terms of the notice
 - (B) Notice tendered by the Government Servant will become lapse
 - (C) Orders of the competent authority is must for voluntary retirement
 - (D) None of these
10. In which among the following cases, notice tendered by a Government Servant seeking voluntary retirement under Rule 148 Haryana Civil Services (General) Rules, 2016 can be rejected? Chapter-
- (A) disciplinary proceedings are pending or contemplated against the Government servant for major penalty and authority is of the view the imposition of the penalty of removal or dismissal from service would be warranted in the case
 - (B) prosecution is contemplated or may have been launched in a Court of Law against the Government servant concerned
 - (C) Both (A) and (B)
 - (D) None of these
11. Retirement on completion of 20 years' qualifying service is covered under which Rule of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Rule 148
 - (B) Rule 146
 - (C) Rule 49
 - (D) Rule 51
12. Which among the following is correct with regard to notice tendered by a Government Servant to retire voluntary from service under Rule 149 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (i) Notice for voluntary retirement once given cannot be withdrawn
 - (ii) Shall be precluded from withdrawing the notice except with the specific approval of such authority
 - (iii) Request for withdrawal shall be within the intended date of his retirement
- (A) (i) only is correct
 - (B) (ii) only is correct
 - (C) (iii) only is correct
 - (D) (ii) and (iii) are only correct
13. Who is the authority competent to accept the notice for voluntary retirement tendered under Rule 149 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Disciplinary Authority
 - (B) Head of the Department
 - (C) President of India

(D) Appointing Authority

14. Which among the following is correct with regard to Rule 147 of Haryana Civil Services (General) Rules, 2016?

Chapter-

- (A) Voluntary retirement can be requested less than the prescribed notice period of three months giving reasons therefore
- (B) appointing authority may relax the requirement of notice of three months in case of voluntary retirement
- (C) Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months
- (D) All the above

15. The appointing authority may, by order in writing, withhold or withdraw a pension or a part thereof, whether permanently or for a specified period under which circumstance?

- A) If the pensioner is employed in a private firm having remuneration more than pension
- B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct
- C) if the pensioner is involved in some petty cases
- D) if the pensioner is not looking after his family

Ans: (B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct (Rule 12 of Haryana Civil Services (Pension) Rules, 2016)

16. Authority competent to dismiss or remove a Govt. Servant from service may, if the case is deserving of special consideration, sanction a _____ not exceeding two – thirds of pension which would have been admissible to him if he had been compulsory retired on that day?

- A) Subsistence Allowance
- B) Compulsory retirement pension
- C) Exgratia pension
- D) Compassionate allowance

Ans: (D) Compassionate allowance (Rule 29 of Haryana Civil Services (Pension) Rules, 2016)

17. Re-employed military pensioners should exercise option under Rule 18 Haryana Civil Services (Pension) Rules, 2016 within __ from the date of re-employment, whether he would like to get past military service counted for pension in the civil post or service?

- A) one year
- B) six months
- C) one month
- D) two years

Ans: (A) one year

18. As per Rule 12 of Haryana Civil Services (Pension) Rules, 2016 departmental proceedings shall be deemed to be instituted on the date on which?

Chapter-

- A) Statement of charges is issued to the Government servant or pensioner
- B) Government servant has been placed under suspension, if such suspension is from an earlier date
- C) Both A and B
- D) None of these

Ans: C) Both A and B

19. A Government servant may, at any time, cancel a nomination for retirement gratuity/death gratuity by sending a notice in writing to?

Chapter-

- A) Head of Department
- B) Head of Office
- C) Pension Disbursing Authority
- D) Appointing Authority

Ans: B) Head of Office

20. Retirement or death gratuity as finally calculated contains a fraction of a rupee, then? Chapter-
- (A) Fraction shall be ignored
 - (B) it shall be rounded off to the next higher rupee
 - (C) it shall be rounded off to the next hundred
 - (D) none of these
21. As per Rule 69 of Haryana Civil Services (Pension) Rules, 2016, Every pension sanctioning authority shall undertake the work of preparation of pension papers in Form Pen-3 _____ before the date on which a Government servant is due to retire on superannuation? Chapter-
- (A) Eight Months
 - (B) Six Months
 - (C) Two Year
 - (D) Three Months
22. Which among the following is true with regard to Retirement/Death Gratuity? Chapter-
- (A) Death/Retirement gratuity is exempt from income tax
 - (B) DA admissible on the date of retirement/death shall be treated as “emoluments” for all types of Gratuity
 - (C) Both (A) and (B)
 - (D) None of these
23. As per Rule 68 of Haryana Civil Services (Pension) Rules, 2016, every Head of Department shall have a list prepared every ___ months, of all Government servants who are due to retire within the next twenty four months of that date? Chapter-
- (A) Six Months
 - (B) Four Months
 - (C) Three Months
 - (D) Two Months
24. Comment on the following with regard to a Government Servant who commits suicide while in Service. Chapter-
- (A) Will not be eligible for family pension/death gratuity to the family
 - (B) Pension Rules do not prohibit the grant of family pension/death gratuity to the family of a Government servant who commits suicide
 - (C) It is the discretion of the Head of the Department to grant family pension/death gratuity to the family
 - (D) None of the above
25. Family of the deceased Government Servant shall be entitled to Family Pension when? Chapter-
- (A) G.S dies after completion of one year of continuous service
 - (B) G.S dies before completion of one year of continuous service, provided the deceased Government servant concerned immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service
 - (C) after retirement from service and was on the date of death in receipt of a pension, or compassionate allowance
 - (D) All the above
26. The amount of retirement gratuity or death gratuity payable under Rule 40 of Haryana Civil Services (Pension) Rules, 2016 shall in no case exceed? Chapter-
- (A) Rs.5 Lakhs
 - (B) Rs.10 Lakhs
 - (C) Rs.15 Lakhs
 - (D) Rs.20 Lakhs

27. "Minor" as defined under Rule 62 of Haryana Civil Services (Pension) Rules, 2016 who has not completed the age of?
Chapter-
- (A) 7 years
 - (B) 10 years
 - (C) 14 years
 - (D) 18 years
28. "Definitions" is mentioned in which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Rule 1
 - (B) Rule 2
 - (C) Rule 3
 - (D) Rule 8
29. "Pension Disbursing Authority" as defined under Haryana Civil Services (Pension) Rules, 2016 includes? Chapter-
- (A) Accounts Officer
 - (B) Branch of a nationalised bank
 - (C) Treasury including sub-treasury
 - (D) All the above
30. Which among the following statements are correct with regard to Haryana Civil Services (Pension) Rules, 2016?
Chapter-
- Statement 1 – The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last completed working day
- Statement 2 – the date of death of a Government Servant shall also be treated as a completed working day
- (A). Statement 1 is only correct
 - (B). Statement 2 is only correct
 - (C). Both Statement 1 and Statement 2 are correct
 - (D). None of the above are correct
31. In a case where the Government servant immediately before his retirement or death was absent from duty on leave or otherwise or was under suspension, the day of retirement or death shall be? -
- (A) Part of such leave or absence or suspension
 - (B) treated as a working day
 - (C) either absence or working day as per discretion of competent authority
 - (D) None of these
32. Future good conduct shall be an implied condition of every grant of pension and its continuance under which Rule of Haryana Civil Services (Pension) Rules, 2016? -
- (A) Rule 8
 - (B) Rule 9
 - (C) Rule 10
 - (D) Rule 6
33. Haryana Civil Services (Pension) Rules, 2016 came into force on? -
- (A) 1 December 1972
 - (B) 1 January 1973
 - (C) 1 June 1972
 - (D) 19 July 2016

34. Haryana Civil Services (Pension) Rules, 2016 shall be applicable to?
- (A) Persons paid from contingencies
 - (B) Railway servants
 - (C) Government servants appointed on or before 31.12.2005
 - (D) Members of the All India Services
35. 'Child' under the definition of Haryana Civil Services (Pension) Rules, 2016 means?
- Chapter-
- (i) Son under 25 years of age
 - (ii) Daughter under 25 years of age
 - (iii) Unmarried daughter of any age
 - (iv) Unmarried daughter under 25 years of age
- (A) (i) and (ii) only
 - (B) (i) and (iii) only
 - (C) (i), (ii) and (iii) only
 - (D) (i) and (iv) only
36. 'Retirement Benefits' under Haryana Civil Services (Pension) Rules, 2016 includes?
- Chapter-
- (A) Pension
 - (B) Service gratuity
 - (C) Retirement gratuity
 - (D) All the above
37. Which among the following is true about Haryana Civil Services (Pension) Rules, 2016?
- (A) The date of death shall be treated as a working day
 - (B) The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last working day
 - (C) Both A and B are true
 - (D) None of these
38. Who reserves the right to withhold or withdraw pension as per Rule 10 of Haryana Civil Services (Pension) Rules, 2016?
- Chapter-
- (A) Appointing Authority
 - (B) Disciplinary Authority
 - (C) Pension Disbursing Authority
 - (D) Governor of Haryana
39. Which among the following is correct with regard to Haryana Civil Services (Pension) Rules, 2016?
- (A) Pre-appointment training period counts as qualifying service for pension in respect of Groups C' and D' employees
 - (B) EOL granted due to inability of a Government servant to join or rejoin duty on account of civil commotion count as qualifying service
 - (C) EOL granted to a Government servant for prosecuting higher technical and scientific studies count as qualifying service
 - (D) All of these
40. A Government servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is?
- (A) entitled to count his past service as qualifying service
 - (B) not entitled to count his past service as qualifying service
 - (C) Either A or B by a specific order of the authority which passed the order of reinstatement.
 - (D) None of these
41. Which among the following leave will not count as qualifying service for the purpose of pension? Chapter-
- (A) Extraordinary leave for prosecuting higher technical and scientific studies

- (B) Extraordinary leave granted on medical certificate
 (C) All kinds of leave for which leave salary is payable
 (D) Extraordinary leave without medical certificate
42. In which among the following cases, time passed by a Government servant under suspension shall count as qualifying service? -
 (A) pending inquiry into conduct period shall count as qualifying service
 (B) shall count as qualifying service on conclusion of such inquiry if he has been fully exonerated
 (C) shall count as qualifying service if suspension is held to be wholly unjustified
 (D) All the above
43. Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Government servant resigns? -
 (A) his service or post with a view to taking up an appointment in or under a private commercial company
 (B) his service or post with a view to taking up an appointment under a corporation or company wholly or substantially owned or controlled by the Government
 (C) his service or post with a view to taking up an appointment in or under a body controlled or financed by the Government.
 (D) All of these
44. A Government servant who is re-employed having rendered military service earlier, if chose to count previous military service as qualifying service then he will cease to draw? -
 (A) the pension already drawn
 (B) the value received for the commutation of a part of military pension
 (C) the amount of retirement gratuity including service gratuity, if any
 (D) All of these
45. As per Haryana Civil Services (Pension) Rules, 2016 qualifying service of a Government servant shall commence from the date? -
 (A) Appointment order is issued for his first appointment
 (B) He takes charge of the post to which he is first appointed
 (C) Date of issue of confirmation orders
 (D) Date of completion of induction training
46. A Government servant who is re-employed having rendered military service earlier, if chose to continue to draw the military pension or retain gratuity received on discharge from military service, then? -
 (A) his former military services shall not count as qualifying service
 (B) his former military services shall count as qualifying service
 (C) on re-employment such Govt. Servant will lose all benefits of military services
 (D) such kind of re-employment is not possible
47. Who is the authority competent to allow a person to withdraw his resignation?
 Chapter-
 (A) Disciplinary Authority
 (B) Appointing Authority
 (C) Head of the Department
 (D) Head of the office
48. As per Haryana Civil Services (Pension) Rules, 2016 interruption in the service of a Government servant entails forfeiture of his past service, except? -
 (A) authorized leave of absence
 (B) suspension, where it is immediately followed by reinstatement
 (C) joining time while on transfer from one post to another
 (D) All the above
49. As per Rule 21 of Haryana Civil Services (Pension) Rules, 2016 past service of a Government employee shall be forfeited towards pension and death-cum-retirement gratuity in the following circumstances -
 (A) An interruption in service caused by wilful absence from duty;
 (B) Resignation from public service;

- (C) Dismissal or removal from service under the Haryana Civil Services (Punishment and Appeal) Rules, 2016.
- (D) All the above
50. The expression `emoluments' as defined under Rule 8(7)(a) Haryana Civil Services (Pension) Rules, 2016 means? -
- (A) Basic Pay+NPA
- (B) Basic Pay + DA+NPA
- (C) Pensionary benefits
- (D) Retirement Gratuity
51. The expression `emoluments' as defined under Rule 8(7)(b) Haryana Civil Services (Pension) Rules, 2016 means? -
- (A) Basic Pay +NPA
- (B) Basic Pay +NPA + DA
- (C) Pensionary benefits
- (D) Retirement Gratuity
52. Which pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement?
- Chapter-
- (A) Provisional Pension
- (B) Superannuation pension
- (C) Retiring Pension
- (D) None of these
53. Normally a Haryana Government Servant shall retire from service with effect from?
- Chapter-
- (A) first day of the month in which the Government Servant turns 58 years of age
- (B) afternoon on the day in which the Government Servant turns 58 years of age
- (C) afternoon of the last day of the month in which Government Servant turns 58 years of age
- (D) forenoon of the last day of the month in which Government Servant turns 58 years of age
54. A Government Servant whose date of birth is on 21.04.1963 shall retire from service on superannuation on?
- Chapter-
- (A) 30.04.2021 afternoon
- (B) 01.04.2021 afternoon
- (C) 01.05.2021 forenoon
- (D) 21.04.2021 afternoon
55. A Government servant whose date of birth is the first of a month shall retire from service on? Chapter-
- (A) afternoon of the last day of the month on attaining the age of 58 years
- (B) forenoon of the last day of the preceding month on attaining the age of 58 years
- (C) forenoon of the last day of the month on attaining the age of 58 years
- (D) afternoon of the last day of the preceding month on attaining the age of 58 years
56. A Government Servant whose date of birth is on 01.07.1963 shall retire from service on superannuation on?
- Chapter-
- (A) 31.07.2021
- (B) 30.06.2021
- (C) 01.07.2021
- (D) None of these
57. Which among the following is correct with regard to retirement of a Government Servant? -
- (i) Retirement of a Government servant is automatic on the date on which he attains the age of compulsory retirement
- (ii) Specific orders of the competent authority is required for the retirement of a Government Servant

(iii) A Government Servant retires on the last working day of the month of retirement

(iv) A Government Servant retires on the last day of the month of retirement even if it is a closed holiday.

(A) (i), (ii) and (iv) are correct

(B) (i) and (iii) are correct

(C) (i) and (iv) are correct

(D) All the above are correct

58. Which pension may be granted if a Government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service? -

(A) Superannuation Pension

(B) Invalid pension

(C) Compassionate Allowance

(D) Provisional Pension

59. Invalid pension is covered under which Rule of Haryana Civil Services (Pension) Rules, 2016? -

(A) Rule 28

(B) Rule 26

(C) Rule 29

(D) Rule 27

60. Compensation pension under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 is sanctioned under which of the following circumstances?

Chapter-

(A) if a Government servant retires from the service on account of any bodily or mental infirmity

(B) If a Government servant is selected for discharge owing to the abolition of his permanent post

(C) If a Government Servant opts for resignation on completion of 10 years of service

(D) Pension received by a temporary Government Servant on abolition of his post

61. Under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 notice of at least __ months shall be given to Government servant in permanent employment before his services are dispensed with on the abolition of his permanent post?

Chapter-

(A) Six months

(B) one month

(C) Three months

(D) Two months

62. If a Government servant is selected for discharge owing to the abolition of his permanent post under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016, have the option of? -

(A) Taking compensation pension to which he may be entitled for the service he had rendered

(B) accepting another appointment on such pay as may be offered and continuing to count his previous service for pension.

(C) Either A or B

(D) None of the above

63. Compassionate allowance is granted in special deserving cases under which Rule of Haryana Civil Services (Pension) Rules, 2016? -

(A) Rule 27

(B) Rule 26

(C) Rule 28

(D) Rule 29

64. A Government servant, who wishes to take voluntary retirement under Haryana Civil Services (Pension) Rules, 2016 shall give a notice in writing to the appointing authority at least __ months before the date on which he wishes to retire?
- (A) Three Months
 (B) Two months
 (C) One month
 (D) None of these
65. An employee seeking voluntary retirement can not avail leave to his credit concurrently with the -
 (A) True (B) False
66. What rate of interest shall be payable on the delayed payment of pensionary benefits, where punishment awarded by the punishing authority is set aside by the court of law due to lack of evidence or by giving the benefit of doubt
 (A) GPF rate of interest
 (B) No Interest
 (C) SBI rate of interest
 (D) SBI lending rate of Interest
67. 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
68. For calculation of gratuity, emoluments include:-
 (A) Basic Pay
 (B) Basic Pay + Non-practicing allowance
 (C) Basic Pay + Dearness Allowance
 (d) Basic Pay + Dearness Allowance + Non-practicing allowance
69. Dearness allowance is to considered for calculation of:
 (A) Pension
 (B) Commuted value of pension
 (C) Gratuity
 (d) Family Pension
70. Interest at the rate applicable to GPF deposit shall be paid if the payment of gratuity is delayed beyond the period of quitting of service other than superannuation by _____ months Chapter-
 (A) 3 months
 (B) 6 months
 (C) 9 months
 (d) 12 months
71. The recovery of the commuted portion of pension shall be operative from which month?
 (A) From Date in which the commuted value of pension is credited in the bank account of pensioner
 (B) Same month in which the commuted value of pension is credited in the bank account of pensioner
 (C) From Next month in which the commuted value of pension is credited in the bank account of pensioner
 (D) Any one of these dates.
72. The amount of recovery commuted pension shall not be less than _____ Chapter-
 (A) 30% of Basic Pension
 (B) 40% of Commuted portion of pension
 (C) Commuted portion of pension
 (D) 40% of Basic Pension

- 73.If the pensioner dies on or after the date on which commutation became absolute but before receiving the commutation value, this value shall be paid to_____
- Chapter-
- (A) Legal Wedded wife of deceased pensioner
 (B) The family members as per provisions applicable for payment of death-cum-retirement gratuity
 (C) Parents of deceased employee
 (D) Not to anybody
74. For commutation of pension the application shall be submitted to the Head of office
- (A) Within three months before or within Six Months after the date of retirement.
 (B) Within one year after the date of retirement.
 (C) Within six months before or within one year after the date of retirement.
 (D) Within one year before or within one year after the date of retirement.
- 75.In case of death after retirement, recovery of Government loss or any dues in respect of deceased pensioner shall be made from the family pension
- Chapter-
- (A) True
 (B) False
- 76.Where the family pension is payable to the dependent parent(s), than
- Chapter-
- (A) Payable to the father in the first instance
 (B) Payable to the mother in the first instance
 (C) They are not entitled as per Family Pension rules
 (D) Payable to the mother and on her becoming ineligible it shall be payable to the father up to the date of death or ineligibility, whichever is the earlier.
77. According to Haryana Civil Services (Pension) Rules, 2016, the maximum limit of commutation of pension is?
- (A) 20% of Basic Pension
 (B) 40% of Total pension
 (C) 40% of Basic Pension
 (D) 70% of Basic Pension
78. According to Haryana Civil Services (Pension) Rules, 2016 for how much time the commuted part will it be reinstalled later?
- (A) After 5 years from the date of retirement
 (B) After 25 years from the date of retirement
 (C) After 15 years from the date of retirement
 (D) After 11 years from the date of retirement
79. Commutation amount will be calculated as follows
- (A) Commutation factor X 11 X Amount of pension applied for commutation
 (B) Commutation factor X 12 X Amount of pension applied for commutation
 (C) Commutation factor X 6 X Amount of pension applied for commutation
 (D) Commutation factor X 5 X Amount of pension applied for commutation
- 80.Which period is count as the qualifying service of Government Servant?
- i) Duty and periods treated as duty
 ii) All kinds of leave with leave salary
 iii)Deputation and Foreign Service
 iv) Extraordinary leave on medical certificate and EOL without medical certificate granted due to inability of the employee to join

/re-join duty on account of civil commotion or for prosecuting high technical and scientific studies.

- v) Service on probation followed by confirmation
- vi) Absence from duty including suspension in any, if the reinstating authority orders that it shall count.
 - A) Only i,ii,iii and vi
 - B) Only i,ii,iii,v and vi
 - C) All of Above
 - D) Only i,iii,iv,v,vi,

81. No pension is admissible to a permanent employee who retires before completion of Years of qualifying service.

Chapter-

- A) 7 Years
- B) 9 Years
- C) 10 Years
- D) 12 Years

82. Which points are correct information regarding additional quantum of pension payable as and when the pensioner attains the age of 80 years and above? Chapter-

- (i) 80 years to less than 85 years-additional quantum of pension 20% of Basic pension
- (ii) 85 years to less than 90 years-additional quantum of pension 30% of Basic pension
- (iii) 90 years to less than 95 years- additional quantum of pension 40% of Basic pension
- (iv) 95 years to less than 100 years- additional quantum of pension 50% of Basic pension
- (v) 100 years or more-additional quantum of pension 100% of Basic pension
 - (A) Only i& ii
 - (B) Only i,ii and iii
 - (C) only v
 - (D) All of above

83. Full pension is admissible to an employee retiring with minimum qualifying service of not less than..... Years?

Chapter-

- (A) 10 Years
- (B) 15 Years
- (C) 20 Years
- (D) 30 Years

84. What is the minimum amount of any class of pension?

- (A) Rs.9000
- (B) Rs.9500
- (C) Rs.7000
- (D) Rs.4500

85. What type of pension is given to an employee in case of abolition of employees permanent post and provision of alternate employment of equal status is not possible, or offer of a lower post is not accepted? Chapter-

- (A) Invalid pension
- (B) Compensation pension
- (C) Retiring pension
- (D) Compulsory retirement pension

Ans:(B) Compensation pension

86. Retiring pension is given to those employees who retire as?

- (A) Voluntary retirement
- (B) Premature retirement before superannuation
- (C) Both A and B
- (D) None of these

87. Pension is admissible to permanent employees who retire or are retired with a qualifying service of not less than..... years?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

88. The qualifying service for pension/gratuity is calculated and expressed in completed Fractions equal to And above shall be treated as one

Chapter-

- (A) Half year, Three months, half year
- (B) Three months, Half year, Three months
- (C) One year, Half year, Three months
- (D) Half year, half year, half year.

89. Which period of service is not count as qualifying service for pension of Government employees? Chapter-

- (i) Service rendered before attaining the age of 18 ears
 - (ii) Service as apprentice except SAS apprentice
 - (iii) Un authorized absence treated as 'dies non'
 - (iv) Overstayal of leave/joining time not regularized as leave with leave salary
 - (v) EOL without MC other than the circumstances
 - (vi) Suspension followed by major penalty, if the reinstating authority does not order that is shall count as qualifying service.
- (A) Only i,ii,iii and iv
 - (B) Only i,ii,iv and vi
 - (C) Only i,ii,iii and vi
 - (D) All of above

90. Pension is admissible to permanent employees who retire voluntarily after Years of continuous service?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

91. A superannuation pension shall be granted to a Haryana Government servant who is retired on his attaining the age of _____ in case of Group D employee Chapter-

- (A) 61 years.
- (B) 65 yrs
- (C) 60 yrs
- (D) 58 yrs

92) Any Government servant can apply for voluntary retirement at least _____ months in advance, only after the completion of twenty years of his qualifying service, provided there is no vigilance or departmental enquiry pending / initiated against him/her. Chapter-

- (A) four
 (B) Six
 (C) three
 (D) eight
93. _____ Pension may be granted if a Government servant applies for retirement from the service on account of any bodily or mental infirmity which permanently incapacitates him/her for the service.
 Chapter-
- (A) Voluntary
 (B) Invalid
 (C) Superannuation
 (D) Compulsory
94. A Haryana Government servant has an option to commute a portion of pension, not exceeding _____ of it, into a lump sum payment.
 Chapter-
- (A) 50%
 (B) 40%
 (C) 30%
 (D) 60%
95. The retirement gratuity payable is 16 ½ times the Basic pay plus DA subject to maximum of _____.
 Chapter-
- (A) 5 lakhs
 (B) 10lakhs
 (C) 20 lakhsallowances to
 (D) no limit
96. Where any complaint against a government employee is pending in the office of Lokayukat Haryana shall be given pensionary benefits after consultation with the _____
 a) Administrative department
 b) Lokayukat
 c) Head of the department
 d) Accountant general
97. Normal family pension is now at a uniform rate of _____% of pay last drawn, subject to a minimum of Rs.9000/- (w.e.f. 1.1.2016)
 Chapter-
- (A) 40%
 (B) 30%
 (C) 50%
 (D) 15%
98. Qualifying service of _____ months and above may be rounded-off into a completed six-monthly period for the purpose of computation of both pension and DCRG
 Chapter-
- (A) 5
 (B) 3
 (C) 6
 (D) 8
99. The period of nine months would be considered as _____half years.
 Chapter-
- (A) Two
 (B) One

(C) Three

(D) Four

100. The request for _____ pension has to be supported by medical report from the competent medical board.

Chapter-

(A) Superannuation

(B) Voluntary

(C) Invalid

(D) Compulsory

101. A commutation of _____ may be sanctioned by the competent authority only on the proof that the proceeds of the commutation will be invested for the permanent benefits of the commuter's family.

Chapter-

(A) Basic Pension

(B) Commuted Pension

(C) Compassionate allowance

(D) Residuary Pension

102. What is minimum service tenure required for eligibility of family pension to the family of deceased govt. employee?

Chapter-

a) One Year

b) before one year if he was medically examined by competent medical authority and declared fit

c) (a) or (b)

d) None of the above

103. On attaining the age of 80 years and less than 85 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

104. On attaining the age of 85 years and less than 90 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

105. On attaining the age of 90 years and less than 95 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

106. On attaining the age of 95 years and less than 100 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

107. On attaining the age of 100 years what percentage of basic pension is increased to retire government employee?

Chapter-

a) 50%

b) 100%

c) 120%

d) 90%

108. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of other than group D employees ?

a) Before attaining the age of 17 years

b) Before attaining the age of 18 years

c) Before attaining the age of 20 years

d) None of the above

109. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of group D employees ?

Chapter-

a) Before attaining the age of 17 years

b) Before attaining the age of 18 years

c) Before attaining the age of 16 years

d) None of the above

Answer Key

Pension Rules:-

Sr. No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	A	26	D	51	A	76	D	101	C
2	B	27	D	52	B	77	C	102	C
3	C	28	D	53	C	78	C	103	A
4	D	29	D	54	A	79	B	104	B
5	B	30	C	55	D	80	C	105	C
6	B	31	A	56	B	81	C	106	D
7	D	32	C	57	C	82	D	107	B
8	A	33	D	58	B	83	C	108	B
9	A	34	C	59	B	84	A	109	C
10	C	35	D	60	B	85	B		
11	B	36	D	61	C	86	C		
12	D	37	C	62	C	87	B		
13	D	38	A	63	D	88	A		
14	D	39	D	64	A	89	D		
15	B	40	C	65	B	90	D		
16	D	41	D	66	B	91	C		
17	A	42	D	67	B	92	C		
18	C	43	D	68	D	93	B		
19	B	44	D	69	C	94	B		
20	B	45	B	70	B	95	C		
21	C	46	A	71	B	96	B		
22	C	47	B	72	C	97	B		
23	A	48	D	73	B	98	B		
24	B	49	D	74	C	99	A		
25	D	50	B	75	B	100	C		

Topic:-Conduct Rules

QNo.1 To whom categories of the employees, conduct Regulation 2016 shall not apply to?

- a) Any member of the All India Services
- b) Any person working on contract basis
- c) Any person working on daily basis and work charged basis
- d) All of the above

QNo.2 If any doubt arises as to whether Conduct regulation apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

QNo.3 Which will not be the part of the family for the purpose of conduct regulation 2016?

- a) The wife or the husband of the government employee whether residing with the Government employee or not.
- b) The wife or the husband of the Government employee separated from the government employee.
- c) Son or daughter or step son or step daughter of the government employee who are wholly dependent upon the government employee
- d) Any other person related whether by blood or marriage to the government employee or to the government employee's wife or husband and wholly dependent on the government employee.

QNo.4 Which is the prescribed authority for Group C employees for the purpose of conduct regulation 2016?

- a) Head of the office
- b) Head of the department
- c) Government
- d) Lower authority specified by the Government

QNo.5 Which is the prescribed authority for Group D employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

QNo.6 Which is the prescribed authority for Group B employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

QNo.7 Which is the prescribed authority for Group A employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Government
- c) Lower authority specified by the Government
- d) Both b and c

QNo.8 A government employee who habitually fails to perform a task assigned to him within the time set for the purpose and with the quality of performance expected of him shall be deemed to be

- a) Lack of absolute integrity
- b) Lack of devotion to duty

- c) Do nothing which is unbecoming of a Government employee
- d) Not acting in accordance with the Government policies

QNo.9 where the distribution of powers and responsibilities are already assigned to the employees working in the organization. Whether official concerned may seek the oral directions in writing from the superior?

- a) Yes
- b) No
- c) Cannot say
- d) None of the above

QNo.10 Which act or conduct of an employee amount to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes its safe for the employer to retain him in service
- d) If the act or conduct of the employee is so grossly moral that all reasonable men say that employee can be trusted.

QNo.11 Which act of an employee amount not to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes its unsafe for the employer to retain him in service
- d) Both b and c

QNo.12 Sexual harassment does not include

- a) Physical contact and advances
- b) Showing any pornographic material
- c) Welcome behaviour
- d) Making any sexually coloured remarks

QNo.13 Mr. Kundan and his wife sheela are living separately by the order of the court. They are having one child whose custody is with Sheela and Mr. Kundan has been working in the HVPNL. Sheela has brought up her child and secure the job in the HVPNL and Mr. Kundan has not got the approval of the same from the department.

- a) It is the misconduct on the part of Mr. Kundan as he has not taken the approval from HVPNL.
- b) It is the misconduct on the part of his wife as she has not taken the approval from HVPNL.
- c) Both a and b
- d) None of the above

QNo.14 which will not be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To display the electoral symbol on his person
- c) To display electoral symbol on his vehicle or residence
- d) To use his influence in connection with an election

QNo.15 which will be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To exercise the duty in the election process
- c) To canvass for the candidate of any legislative or local authority
- d) Both a and B

QNo.16 which is the true statement in respect of joining of Association as per the conduct regulation 2016?

- a) State government employee has become the member of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- b) State Government employee has become the office bearer of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- c) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of football
- d) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of hockey

QNo.17 when the approval of the prescribed authority is not required by the employee in connection with print or electronic media as per the conduct regulation 2016?

- a) When the publication is through publisher and is of a purely literary, artistic or scientific character
- b) If such contribution, broadcast is of purely a literary artistic or scientific character
- c) If such writing is not purely literary, artistic or scientific character.
- d) Both a and b

QNo.18 Where the employee is required to get the approval of the prescribed authority to give the evidence before committee or any other authority?

- a) At enquiry before an authority appointed by the Government, Parliament or a State Legislature
- b) In any enquiry conducted by any person, committee or authority
- c) In any judicial enquiry
- d) At any departmental enquiry ordered by authorities subordinate to the Government

QNo.19 which term shall not include in the definition of the gift?

- a) Casual meal
- b) Lavish hospitality
- c) Frequent hospitality
- d) Any other pecuniary advantage

QNo.20 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) 5000/-

QNo.21 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) All of the above -

QNo.22 A Group C employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 2000/-
- b) 1000/-
- c) 500/-
- d) 1500/-

QNo.23 A Group D employee is not required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift is upto

- a) 2000/-
- b) 1000/-
- c) 2500/-
- d) 1500/-

QNo.24 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.25 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.26 A Group C employee is not required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift is upto

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.27 A Group D employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 100/-
- c) 200/-
- d) 300/-

QNo.28 Every government employee is required to submit a declaration to the effect that he has not taken any dowry. To which authority, this declaration shall be submitted by the employee?

- a) Administrative department
- b) Head of the department
- c) Head of the office
- d) Controlling officer

QNo.29 Shri.Ramnath working in the Haryana Power Utilities is got married and he is required to submit the declaration that he has not taken any dowry. By which, this declaration shall be signed ?

- a) Ramnath, his mother and his mother in law
- b) Ramnath , his father and His mother in law
- c) His wife, his father and his father in law
- d) His wife , his mother and his father in law

QNo.30 what punishment is described for giving and taking dowry as per dowry Prohibition Act,1961?

- a) Minimum three year punishment or fine of Rs. 15000 or value of dowry whichever is more
- b) Minimum five year punishment or fine of Rs. 15000 or value of dowry whichever is more
- c) Minimum five year punishment or fine of Rs. 10000 or value of dowry whichever is less

- d) Minimum seven year punishment or fine of Rs. 15000 or value of dowry whichever is less

QNo.31 which is not misconduct on the part of the employee in respect of private trade or employment?

- a) Engage directly or indirectly in any trade or business
- b) Negotiate for, undertake any other employment
- c) Canvass in support of any business of insurance agency owned by any member of his family
- d) Undertake honorary work of a social or charitable nature

QNo.32 which is the misconduct of the part of the employee in respect of private trade or employment?

- a) Undertake honorary work of a social or charitable nature
- b) Involve himself in the registration, promotion, management of NGO if the same is aided by the central Government
- c) Undertake occasional work of literary, artistic or scientific character
- d) Participate in sport activities as amateur.

QNo.33 When a Group A employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs. _____ during the calendar year.

- a) 10000/
- b) 20000/
- c) 40000/
- d) 50000/

QNo.34 When a Group B employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs. _____ during the calendar year.

- a) 50000/
- b) 60000/
- c) 70000/
- d) 80000/

QNo.35 When a Group C employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs. _____ during the calendar year.

- a) 10000/
- b) 20000/
- c) 15000/
- d) 25000/

QNo.36 When a Group D employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs. _____ during the calendar year.

- a) 25000/
- b) 20000/
- c) 15000/
- d) 10000/

QNo.37 Which is not be included in the movable property?

- a) Cash, bank balance , deposit, Loan and advances
- b) Jewellery and Insurance Policies
- c) Residential building
- d) Vehicle or any other mean of conveyance

QNo.38 Where in the property return, the value of items of movable property costing less than _____ may be added and shown as lump sum.

- a) 100000/-
- b) 80000/-
- c) 60000/-

d) 50000/-

QNo.39 Government employee with prior approval of the Government may recourse to any court for vindication of any official act which has been subject matter of adverse criticism or an attack of a defamatory character. He has to apply to the prescribed authority for getting the sanction. If no such sanction is received by the government employee within a period of _____ from the date of receipt of his request by the government, he shall be free to assume that the permission as sought for has been granted to him.

- a) One month
- b) Two month
- c) Three month
- d) Four month

QNo.40 Which shall be considered Public place for the purpose of consumption of intoxicating drinks and drugs?

- a) Cinema hall
- b) Garden
- c) Market
- d) All of the above

QNo.41 To whom categories of the employees, conduct Regulation 2016 shall apply to?

- a) Any member of the All India Services
- b) Any serving in a Department under Haryana government on deputation from centre Government
- c) Any serving in a Department under Haryana government on deputation from any other state government
- d) Daily wages employees

QNo.42 which is not misconduct on the part of the employee in respect of restriction regarding marriage?

- a) To enter into a marriage with a person having a spouse living
- b) Government employee having a spouse living enter into a marriage with any person
- c) Government employee marries a person other than of Indian nationality and give the intimation thereof to the Government
- d) Government employee does not follow the existing policies regarding age of marriage.

Answer Key

CONDUCT RULE:-

Sr.No	Answer	Sr.No	Answer
1	A	26	A
2	C	27	A
3	B	28	B
4	A	29	C
5	B	30	C
6	A	31	D
7	D	32	B
8	B	33	D
9	B	34	A
10	A	35	D
11	B	36	A
12	C	37	C
13	D	38	D
14	A	39	C
15	C	40	E
16	C	41	D
17	D	42	C
18	B		
19	A		
20	C		
21	D		
22	A		
23	B		
24	C		
25	C		

Topic:-Punishment and Appeal Rules

QNo.1 To whom categories of the employees, Punishment and appeal Regulation 2016 shall not apply to ?

- a) Any member of the All India Services
- b) Any person in casual employment
- c) Any person subject to discharge from service on less than one month's notice
- d) All of the above

QNo.2 If any doubt arises as to whether Punishment and Appeal rules apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

QNo.3 What do you mean by dismissal?

- a) Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
- b) Punishment on account of grave misconduct on the part of the employee alongwith withdrawal of Pensionary benefits and not disqualified for future employment
- c) Punishment on account of grave misconduct on the part of the employee alongwith non-grating of Pensionary benefits and disqualification for future employment.
- d) None of the above.

QNo.4 What do you mean by removal?

- a) Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
- b) Punishment on account of grave misconduct on the part of the employee alongwith non-grating of Pensionary benefits but not disqualified for future employment
- c) Punishment on account of grave misconduct on the part of the employee alongwith non-grating of Pensionary benefits and disqualification for future employment.
- d) None of the above.

QNo.5 What do you mean by Censure?

- a) Issue of Show Cause Notice
- b) Issue of Charge Sheet
- c) Expression of severe displeasure
- d) None of the above

QNo.6 What do you mean by the charged person?

- a) Employee against whom disciplinary proceedings have been instituted
- b) Employee against whom disciplinary proceedings have not been instituted
- c) Both a and b
- d) None of the above

QNo.7 What do you mean by compulsory Retirement?

- a) Retirement on account of inefficiency of the government employee
- b) Retirement on account of abolition of the post
- c) Retirement on account of the service as a measure of Punishment irrespective of age or length of service of such employee
- d) None of the above

QNo8. Which one shall not be considered Minor Penalties?

- a) Compulsory Retirement
- b) Removal from service
- c) Withholding of Promotion for a specified period more than one year

d) All of the above

QNo.9 Which one shall be considered Major Penalty

- A) Warning with a copy in the personal file
- B) Censure
- C) Withholding of Promotion for a specified period more than one year
- D) None of the above

QNo.10 what do you mean by termination

- a) Discharge from service on whatsoever reasons by the competent authority including by way of removal or dismissal from service
- b) Discharge from service on whatsoever reasons by the competent authority but not by way of removal or dismissal from service
- c) Discharge from service on whatsoever reasons by the competent authority including by way of removal from the service
- d) None of the above

QNo.11 Withdrawal or non-grant of ACP pay structure on foregoing promotion falls under:-

- a) Minor Punishment
- b) No Punishment
- c) Major Punishment
- d) None of the above

QNo.12 Reduction to a lower pay structure, post or service for a period of more than one year from which he has been promoted falls under

- a) Minor Punishment
- b) No Punishment
- c) Major Punishment
- d) None of the above

QNo.13 Recovery from pay of the whole or part of any pecuniary loss caused by negligence or breach of orders, to the central Government or a state government or to a Company and association or a body of individuals whether incorporated or not fall under

- a) Minor Punishment
- b) Major Punishment
- c) No Punishment
- d) None of the above

QNo.14 Which shall not amount to penalty within a meaning of Punishment and Appeal regulation 2016?

- a) Warning with a copy in the personal file
- b) Withdrawal or non-grant of ACP pay structure on foregoing promotion
- c) Compulsory retirement
- d) Removal from service

QNo.15 Termination of the service:-

- a) of a Government employee appointed on probation, during or at the end of the period of probation in accordance with the terms of appointment or the rules and orders governing such probations
- b) of a temporary Government employee appointed otherwise than under contract, on the expiration of the period of the appointment, or on the abolition of post or before the due time in accordance with the terms of appointment
- c) of a Government employee employed under an agreement in accordance with the terms of such agreement
- d) all of the above

QNo.16 In order to guard against the inadvertent re-employment of a person dismissed, from the government service, the Authority passing an order of dismissal shall inform the

- a) Head of Criminal Investigation Department in the Police Department, Haryana
- b) Haryana/Other state of district of Deputy Commissioner of which the person concerned is a permanent resident
- c) Haryana/Other state of district of the Superintendent of Police of which the person concerned is a permanent resident
- d) All of the above

QNo.17 Which is non-appealable

- a) Censure
- b) The withholding of Promotion
- c) Non-selection to a selection post
- d) None of the above

QNo.18 Where a government employee because of unsatisfactory record and unfavourable confidential reports, is not selected for a selection post and some other government employee junior to him is selected in preference, it means that

- a) This does amount to the withholding of promotion
- b) This does not amount to the withholding of promotion
- c) This will be treated as minor penalty
- d) None of the above

QNo.19 Unauthorized desertion of post by a public employee in the face of enemy action or threat of enemy action clearly amount to grave misconduct and shall, therefore, constitute a good and sufficient reason within the meaning of rule 4 of the punishment and Appeal Regulation 2016 may also attract the penalty provided in

- a) Haryana Punishment and Appeal Regulation 2016
- b) Haryana Essential Service Maintenance Act, 1974
- c) Haryana conduct Regulation 2016
- d) None of the above

QNo.20 How much imprisonment has been prescribed for Government employee under Haryana essential Services (Maintenance Act) 1974?

- a) Upto 1 year
- b) Upto 2 year
- c) Upto 3 year**
- d) Upto 4 year

QNo.21 In how many days disciplinary proceedings should be initiated against the employee where government employee is suspended against who disciplinary proceedings are contemplated?

- a) Before the expiry of 45 days
- b) Before the expiry of 60 days
- c) Before the expiry of 90 days
- d) Before the expiry of 120 days

QNo.22 To which authority is required to be informed, when the order of suspension is made by the lower Authority?

- a) Head of the Department
- b) Administrative Secretary
- c) Appointing Authority
- d) None of the above

QNo.23 When a Government employee is suspected of being concerned in the embezzlement of Government money, and is placed under suspension, then what directions shall be issued by the authority competent to order his dismissal?

- a) Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall not be deferred
- b) Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall be deferred
- c) Both a and b

- d) None of the above
- QNo.24 Which documents constitute part of the charge sheet?
- Statement of Charges
 - A statement of all relative facts including any admission or confession made by the Government employee
 - A list of documents by which and a list of witnesses by whom, the statement of charges are proposed to be sustained.
 - All of the above
- QNo.25 In how many days, charged person is required to submit the reply of the charge sheet?
- Within 30 days
 - With in 45 days
 - With in 60 days
 - With in 15 days
- QNo.26 what do you mean by the presenting officer?
- A government employee or a legal practitioner who represent the case on behalf of the charged person
 - A government employee or a legal practitioner who represent the case on behalf of the department
 - Both a and b
 - None of the above
- QNo.27 Which authority shall conduct the enquiry against the charged person on account of charge sheet issued to him?
- Punishing Authority itself
 - By Enquiry office
 - Both a or b
 - None of the above
- QNo.28 How many maximum notices can be issued to the charged person by the enquiry officer to appear before him?
- Maximum one notice
 - Maximum two notice
 - Maximum four notice
 - Maximum three notice
- QNo.29 If the charge or charges are likely to result in the dismissal of the person from the service of the Government, then such person may with the sanction of inquiry office be respresented by
- Government employee
 - Retiree
 - Counsel
 - None of the above
- QNo.30 In how many days, charged person may submit the written representation to the punishing authority, where punishing authority does not agree with the enquiry report or any part thereof
- 15 days
 - 30 days
 - 45 days
 - 60 days
- QNo.31 Which is appealable under the punishment and appeal Regulation 2016?
- Termination of services
 - Premature Retirement
 - Reducing or withholding the amount of pension

d) All of the above

QNo.32 what is the limitation period of filing the appeal under the punishment and appeal regulation 2016?

a) 30 days

b) 45 days

c) 60 days

d) 90 days

QNo.33 In how many days, second appeal can be filed under the punishment and appeal Regulation 2016?

a) 30 days

b) 45 days

c) 60 days

d) 90 days

QNo.34 When the charged person can file the second appeal under the punishment and appeal regulation 2016?

a) On account of non-decision of first appeal

b) On account of increase of penalty

c) Both a and b

d) None of the above

QNo.35 Where two or more government employees are concerned in any case, then disciplinary action against all of them shall be taken in

a) Separate proceeding

b) Common proceeding

c) Both a and b

d) None of the above

QNo.36 Which Authority may withhold the appeal under punishment and appeal regulation 2016?

a) Administrative Secretary

b) Head of the Department

c) Head of the office

d) Appointing Authority

QNo.37 When an Appeal against punishment can be withhold under Punishment and appeal regulation 2016 ?

a) Filing of appeal in disrespectful and improper language

b) Not preferred within the prescribed period

c) It is a repetition of a previous appeal

d) All of the above

Answer Key

PUNISHMENT RULE:-

Sr.No	Answer	Sr.No	Answer
1	D	26	B
2	C	27	C
3	C	28	D
4	B	29	C
5	C	30	B
6	A	31	D
7	C	32	B
8	D	33	C
9	C	34	B
10	B	35	B
11	B	36	C
12	C	37	D
13	A		
14	B		
15	D		
16	D		
17	C		
18	B		
19	B		
20	C		
21	C		
22	C		
23	B		
24	D		
25	B		

Topic:-Provident Fund Trust Rules, 2016 (Chapter VII-Grant of Advance from GPF Account and Chapter VIII-Withdrawal from GPF Account)

1. What is the Basic pay limit for advance from General Provident Fund?
 - (i) Four months basic pay
 - (ii) Eight months basic pay
 - (iii) Six months basic pay
 - (iv) Five months basic pay
2. What is the maximum limit for refundable advance from General Provident Fund?
 - (i) 40% of credit in GPF
 - (ii) 50% of credit in GPF
 - (iii) 70% of credit in GPF
 - (iv) 60% credit in GPF
3. A subscriber can take the non-refundable withdrawal or advance from his GPF to meet the expenses of marriage of children:
 - (i) Only Non-Refundable Withdrawal
 - (ii) Only Refundable Withdrawal
 - (iii) Both Refundable and Non-Refundable Withdrawal
 - (iv) None of the above.
4. Refundable advance is not permissible to the subscriber for legal proceedings:
 - (i) Instituted by or against the subscriber, any member of his family or dependent on the subscriber.
 - (ii) Legal proceedings instituted by the subscriber against the Nigam/Government.
 - (iii) Both (i) and (ii)
 - (iv) None of the above.
5. Advance from General Provident Fund shall not be admissible simultaneously for the same purpose for which withdrawal from GPF account has been obtained.
 - (i) Statement is correct.
 - (ii) Statement is incorrect.
 - (iii) Can't say.
 - (iv) None of the above.
6. Advance from GPF is admissible even after incurring of expenditure on any of the specified purposes if subscriber applies for the same within a reasonable period of _____
 - (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
7. Is advance from GPF is permissible to a subscriber under suspension?
 - (i) Yes
 - (ii) No
 - (iii) Can't Say

- (iv) None of the above.
8. Where the first advance has not been availed of to the extent of permissible limits, the second advance from GPF is permissible upto the limit of:
- (i) Six months Basic Pay
 - (ii) 50% of the credit in GPF
 - (iii) Difference of amount of admissibility and sanction of first advance.
 - (iv) None of the above.
9. Advance from GPF cannot be sanctioned to a subscriber within _____ months, prior to the date of retirement.
- (i) Eight months
 - (ii) Six months
 - (iii) Ten months
 - (iv) Twelve months
10. A subscriber shall utilize the advance within _____ and also submit the utilization certificate accordingly.
- (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
11. What are minimum number of instalments for recovery of the advance from GPF?
- (i) Eight
 - (ii) Nine
 - (iii) Ten
 - (iv) Twelve
12. What are maximum number of instalments for recovery of the advance from GPF?
- (i) Twenty
 - (ii) Twenty Six
 - (iii) Thirty Six
 - (iv) Forty
13. Can a subscriber opt for recovery of advance in less than minimum number of instalments prescribed by the HVPNL EPF Trust Rules 2016?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
14. Recovery of advance shall commence _____
- (i) from the salary of the month in which advance has been drawn.
 - (ii) from the salary of the month following the month of drawal of advance.
 - (iii) No need to recover the amount of withdrawal
 - (iv) None of the above.
15. For recovery of the advance from the subsistence allowance drawn by a subscriber on suspension:
- (i) Consent of the subscriber is required.
 - (ii) Consent of the subscriber is not required.

- (iii) Can't Say
 - (iv) None of the above.
16. What is the maximum limit for the first Non-refundable withdrawal for House Building from GPF under Rule 38?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
17. What is the maximum limit for the second Non-refundable withdrawal for House Building from GPF under Rule 39?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
18. Can a subscriber withdraw from his GPF for repaying an outstanding amount on account of loan expressly taken for building, purchasing or acquiring a house/flat?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
19. For the purpose of Non-refundable withdrawal from GPF for house building, the plot should be owned by the _____.
- (i) Subscriber individually or jointly with his/her spouse.
 - (ii) Spouse of the subscriber
 - (iii) Any dependent family member of the subscriber
 - (iv) None of these
20. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of additions/alteration of House under Rule 42?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
21. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of upkeep of ancestral House under Rule 43?
- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
 - (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
 - (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
 - (iv) None of the above.
22. How many withdrawals for additions/alterations of house are permissible under rule 42 of the HVPNL EPF Trust Rules 2016?
- (i) Twice during entire service.
 - (ii) Once during entire service.
 - (iii) Thrice during entire service.

- (iv) None of the above.
23. After how many years of the sanction of withdrawal for reconstruction/additions/alterations of his own house, availed, if any, under rule 42, withdrawal under Rule 43 of HVPNL EPF Trust Rules 2016 is permissible for upkeep of ancestral house?
- (i) Three years.
(ii) Five years.
(iii) Eight Years
(iv) Ten years.
24. Upto what limit, Withdrawal for settlement of unemployed/ dependent children is permissible under rule 44 of the HVPNL EPF Trust Rules 2016?
- (i) upto 25% of the amount in credit of GPF.
(ii) upto 50% of the amount in credit of GPF.
(iii) upto 75% of the amount in credit of GPF.
(iv) None of the above.
25. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the first year of the course?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
(ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
26. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid once in a year?
- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
(ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
(iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.
27. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid on semester basis, twice in a year?

- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.

28. In case of Non-refundable withdrawal from GPF for celebration of marriage under Rule 46, what is the maximum limit of withdrawal?

- (i) 25% of the credit in GPF account.
- (ii) 50% of the credit in GPF account.
- (iii) 75% of the credit in GPF account.
- (iv) None of these

29. Can a subscriber withdraw refundable advance as well as non-refundable advance from GPF for celebration of marriage?

- (i) Yes
- (ii) No
- (iii) Can't say
- (iv) None of these.

30. Can a subscriber who draws an advance from GPF under rule 32 for celebration of marriage, convert the outstanding balance into a non-refundable withdrawal?

- (i) Yes
- (ii) No
- (iii) Can't say
- (iv) None of these.

31. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of motor car, under rule 47 of HVPNL EPF Trust Rules 2016?

- (i) One time in entire service
- (ii) Two times in entire service
- (iii) Three times in entire service
- (iv) None of these

32. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of two-wheeler, under rule 47 of HVPNL EPF Trust Rules 2016?

- (i) One time in entire service
- (ii) Two times in entire service
- (iii) Three times in entire service
- (iv) None of these

33. In case of Non-refundable withdrawal from GPF for purchase of motor vehicle under Rule 47, what is the maximum limit of withdrawal?

- (i) Upto 25% of the credit in GPF account or actual cost of vehicle, whichever is less.

- (ii) Upto 50% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (iii) Upto 75% of the credit in GPF account or actual cost of vehicle, whichever is less.
 - (iv) None of these
34. What is the maximum limit for Non-refundable withdrawal from GPF before retirement on superannuation under Rule 48?
- (i) Upto 25% of the credit in GPF account.
 - (ii) Upto 50% of the credit in GPF account.
 - (iii) Upto 75% of the credit in GPF account.
 - (iv) Upto 90% of the credit in GPF account.
35. Can a subscriber obtain a non-refundable withdrawal from GPF under rule 48 of HVPNL EPF Trust Rules 2016, before voluntary retirement?
- (i) Yes
 - (ii) No
 - (iii) Can't say
 - (iv) None of these.
36. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for House Building under rule 38 and 39 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
37. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for addition/alterations of own house under rule 42 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within six months of withdrawal.
 - (iv) Within eight months of withdrawal.
38. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for upkeep of ancestral house under rule 43 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within six months of withdrawal.
 - (iii) Within eight months of withdrawal.
 - (iv) Within ten months of withdrawal.
39. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for settlement of unemployed children under rule 44 of HVPNL EPF Trust Rules 2016?

- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
40. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for higher education of children under rule 45 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
41. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for purchase of motor vehicle under rule 47 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
42. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for celebration of marriage under rule 46 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
43. If the advance from GPF has been misutilized by the subscriber, he/she may be debarred for taking any advance from the GPF for a period of _____.
- (i) One year
 - (ii) 1 ½ years
 - (iii) 2 years
 - (iv) 5 years
44. If the non-refundable withdrawal from GPF has been misutilized by the subscriber, he/she may be debarred for taking any non-refundable withdrawal from the GPF for a period of _____.
- (i) One year
 - (ii) 1 ½ years
 - (iii) 2 years
 - (iv) 5 years
45. Refundable advance from GPF is also admissible for attending coaching courses for entry into professional courses, administrative or defence services.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these

46. Refundable advance from GPF is also admissible for study below High School stage.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
47. Refundable advance from GPF is also admissible to meet the cost of the subscriber's defence where he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.
- (i) Yes
 - (ii) No
 - (iii) May be
 - (iv) Can't Say
48. The credit balance in GPF account of Mr. A is Rs. 6,50,000/- and his basic pay is Rs. 45,000/- pm. He has applied for an advance of Rs. 3,25,000 from his GPF account for Ramayan Path. What is the maximum amount of GPF advance, admissible to him.
- (i) Rs. 3,25,000
 - (ii) Rs. 5,85,000
 - (iii) Rs. 2,75,000
 - (iv) Rs. 2,70,000
49. Mr. A, having a credit balance of Rs. 15,00,000/- in his account as on 31.03.2022, is going to take voluntary retirement on 30.06.2022. He has applied for 90% withdrawal from his GPF under rule 48 of HVPNL EPF Trust Rules 2016 i.e. withdrawal within one year before retirement. What is the maximum amount of withdrawal permissible to him?
- (i) Rs. 13,50,000/-
 - (ii) Rs. 10,00,000/-
 - (iii) Rs. 15,00,000/-
 - (iv) Withdrawal is not permissible.
50. Mr. A, having credit balance of Rs. 20,00,000/- in his GPF account as on 31.03.2022, has applied for Rs. 15,00,000 withdrawal from his GPF account for the purpose of construction of house on a plot, owned by his wife. What is the maximum amount of withdrawal permissible to him?
- (i) Rs. 18,00,000/-
 - (ii) Rs. 15,00,000/-
 - (iii) Rs. 10,00,000/-
 - (iv) Withdrawal is not permissible.
51. Which form is used for the allotment of GPF Account Number
- (i) PF-4
 - (ii) PF-3
 - (iii) PF-2
 - (iv) PF-1
52. Which form is used for the acceptance of nomination of the GPF
- (i) PF-4

- (ii) PF-3
 - (iii) PF-2
 - (iv) PF-1
53. Sums of which payments has not been taken within six months after they become payable under GPF rules shall be transferred to
- (i) Revenue head
 - (ii) Capital head
 - (iii) Deposit head
 - (iv) Misc head
54. What action shall be taken for the opening of GPF Account number on subsequent appointment from one department to another department of the Haryana government where the past service is qualified towards the pensionary benefits
- (i) He will be allotted new Account No and amount standing in the previous Account No. shall not be transferred.
 - (ii) He will be allotted New Account No. and amount standing in the previous Account No. shall also be transferred
 - (iii) He will covered under NPS scheme
 - (iv) He will subscribed in the same GPF Account No. and amount standing in the previous account No. shall also be transferred.
55. When the Nomination made while in service can also be revised until the application for final payment is submitted by him
- (i) After retirement
 - (ii) After death
 - (iii) Both a and b
 - (iv) None of the above
56. Which will be the effected date for the change of nomination of GPF.
- (i) On the date on which it is received by Head of the department
 - (ii) On the date on which it is received by Head of the office
 - (iii) On the date on which it is received by CAO/GPF
 - (iv) On the date on which it is received by AG/Haryana
57. When the subscription to the GPF shall be stopped?
- (i) During the period of earned leave
 - (ii) During the period of commuted leave
 - (iii) During the period of month in which employee is expired
 - (iv) During the period of Half pay leave
58. Which form is used for the payment of Advance from the GPF?
- (i) PF-2
 - (ii) PF-3
 - (iii) PF-4
 - (iv) PF-5
59. Which form is used for the payment of first withdrawal for House building from the GPF?
- (i) PF-3

- (ii) PF-4
- (iii) PF-5
- (iv) PF-6

60. Which form is used for the withdrawal of Higher education of children from the GPF?

- (i) PF-3
- (ii) PF-4
- (iii) PF-5
- (iv) PF-6

61. How much maximum subscription can be made in CPF A/C?

- (v) Full basic pay P.M
- (vi) 500000/- Per Annum.
- (vii) Full basic pay per month or 500000/- per annum whichever is less.
- (viii) 8% of basic pay

Answer Key

Provident Fund Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	D
2	B	27	A	52	C
3	C	28	C	53	C
4	B	29	B	54	D
5	A	30	A	55	A
6	B	31	A	56	B
7	A	32	B	57	C
8	C	33	B	58	B
9	B	34	D	59	B
10	A	35	B	60	C
11	D	36	D	61	C
12	C	37	C		
13	A	38	B		
14	B	39	D		
15	A	40	A		
16	C	41	A		
17	B	42	B		
18	A	43	C		
19	A	44	D		
20	A	45	A		
21	A	46	B		
22	B	47	A		
23	D	48	D		
24	B	49	D		
25	D	50	D		

(PAPER-III)

Work and Store Accounts

(For All HPUs)

A. Work Accounts

QNo.1 Any channel which is supplied with water from canal, but which is not maintained at the cost of the Government is known as

- a) Water pump
- b) Water Course
- c) Water flow
- d) None of the above

QNo.2 The order of a competent authority sanctioning a properly _____ of the cost of a work of construction or repair proposed to be carried out in the department of Public Works is known as Technical Sanction.

- a) Rough Estimate
- b) Sanctioned estimate
- c) Detailed estimate
- d) None of the above

QNo.3 What term is applied to such Government employees of the department as are neither Divisional officers nor Government employees subordinate to a Divisional Officer and have no Divisional offices working under their control?

- a) Direction officer
- b) Administrative officer
- c) Special officer
- d) None of the above

QNo.4 What term is applied to the office of Administrative officer who has one or more Divisional Officers working under his order and is not himself entrusted with the execution of works or with the receipt and disbursement of public money?

- a) Direction office
- b) Special office
- c) Administrative office
- d) None of the above

QNo.5 Superintending Engineer employed on special duty is not a _____.

- a) Special officer
- b) Direction officer
- c) Administrative officer
- d) None of the above

QNo.6 which term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash or of stock material are brought to account

- a) Paper transfer
- b) Book Transfer
- c) Receipt transfer
- d) None of the above

QNo.7 Transactions relating to the _____ and _____ connected with the services pertaining to the works of the different department of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefore at their disposal.

- a) Stock and cash
- b) Capital and receipts
- c) Charges and receipts
- d) None of the above

QNo.8 what do you mean by the debt Head?

- a) For charges adjustable finally in the accounts of Divisional officers
- b) For revenue receipts creditable finally to Government in the accounts of Divisional officers
- c) Receipts as well as payments for cash, stores or other value received from, or paid to on behalf of, other divisions, department or Government
- d) For certain Receipts and payments held in suspense pending clearance by payment or recovery in cash or otherwise.

QNo.9 Which officer is known as primary disbursing officer of the Division who is permitted to obtain by Cheques on civil treasuries, or on the bank the funds required for all disbursements in connection with the execution of works?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.10 When tools and plants are transferred to other divisions or department, sub-divisions officer should note in form _____ in red ink.

- a) Form-12
- b) Form-13
- c) Form-14
- d) None of the above

QNo.11 Which officer is responsible for the compilation of accounts of monthly receipts and disbursements?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.12 Where the transactions of receipts shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W.Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.13 Where the transactions of charge shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W.Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.14 The Divisional officer, as the primary disbursing officer of the division is responsible for

- a) Financial regularity
- b) Maintenance of the accounts
- c) Both a and b
- d) None of the above

QNo.15 Divisional officer should review from time to time the several registers, book and accounts as are maintained in the Division and sub-division officers. In which record, the facts of such review should be recorded by him?

- a) (P.W.)II
- b) (P.W.)I
- c) (P.W.)III
- d) (P.W.)IV

QNO.16 _____ is responsible that when tools and plants are disposed of by sale or otherwise with the sanction of the proper authority, the amount recoverable from the parties concerned is realized at the earliest opportunity.

- a) Sub-divisional officer
- b) Divisional officer
- c) Superintending Engineer
- d) Chief Engineer

QNO.17 The whole cost of carriage of all Government tents belonging to Executive and Revenue officers should be debited to _____.

- a) Tool and plant
- b) Fixed assets
- c) Revenue expenditure
- d) Capital expenditure

QNO.18 if the registers of tools and plant are audited locally, it is unnecessary to open new registers every year.

- a) True
- b) False
- c) Can't say
- d) Not sure

QNo.19 By which record, the progress of expenditure on works or other items for which these are specific appropriations should be watched individually month by month

- a) Contingent Register
- b) Work Register
- c) Lump-sum appropriation Register
- d) None of the above

QNo.20 Liabilities may be divided into following classes

- a) Those outstanding in the suspense accounts, relating to contractors and labours in the accounts of work
- b) Those outstanding in any of the regular suspense accounts of the division
- c) Outstanding debts adjustable by book transfer
- d) All of the above

QNo.21 In which form, all the liabilities and assets of the division adjustable by transfer credit or debit to remittance head of accounts should be registered?

- a) Form P.W.1
- b) Form P.W.2
- c) Form P.W.3
- d) Form P.W.4

QNo.22 The entries in form D.F.R (P.W.) 12 in respect of the receipt back of articles lent or sent out should be made in _____ with reference to the original entries in the Account of issue of tools and plant.

- a) Blue ink
- b) Black ink
- c) Red ink
- d) Green ink

QNo.23 Paragraph 4.31 of the Public Works department code lay down that the stock taking of _____ may go on gradually throughout the year.

- a) Division
- b) Sub-division
- c) Circle
- d) Both a and b

QNo.24 The half yearly register of stock is maintained in the _____.

- a) D.F.R.(P.W)11
- b) D.F.R.(P.W)12
- c) D.F.R.(P.W.)13
- d) D.F.R.(P.W)14

QNo.25 stock accounts may be maintained in a _____office even though the officer in charge is not authorized to keep a cash account.

- a) Sub-division
- b) Division
- c) Circle
- d) Head office

QNo.26 The register of stock receipts and stock issues maintained by _____ may, if necessary, be closed a little earlier than the date fixed for the closing of the sub-divisional accounts.

- a) Sectional officers
- b) Divisional officer
- c) Sub-divisional officer
- d) Accounts officer

QNo.27 The effect of undischarged liabilities on individual and _____ should be carefully watched.

- a) Modified appropriation
- b) Token appropriation
- c) Revised appropriation
- d) Lump-sum appropriation

QNo.28 Liabilities may be divided into_____ classes.

- a) Three classes
- b) Four classes
- c) Two classes
- d) Five classes

QNo.29 Anticipated credits (if any) which will ultimately be taken in _____ of expenditure debitable to any individual or lump sum appropriation should also be taken into account.

- a) Addition
- b) Reduction
- c) Constant
- d) Modified

QNo.30 The procedure relating to the preparation of demands for grants , appropriation and re-appropriation of funds, to the distribution of grants and to budget matters generally is laid down in the _____.

- a) Punjab financial rules
- b) Budget Manuals
- c) Departmental Financial rules
- d) Account Vol-III

QNo.31 The accounts of interest-bearing securities maintained by Sub-Divisional officers should be examined by the _____ to see that rules relating to them are observed.

- a) Divisional officer
- b) Sub-divisional officer

- c) Divisional Accountant
- d) Section officer

QNo.32 If a security recovered in installment is being deposited in the post office saving bank, no entries should be made in respect of it in the register in form _____.

- a) PW.6
- b) PW.7
- c) PW.8
- d) PW.9

QNo.33 A register of Interest bearing securities receipts and disposal of these securities should be kept in form _____.

- a) DFR (PW-7)
- b) DFR (PW-8)
- c) DFR (PW-9)
- d) None of the above

QNo.34 All the standard Measurement books of the divisions shall be inspected by _____

- a) Divisional officer
- b) Sub-divisional officer
- c) JE/Incharge
- d) Superintending Engineer

QNo.35 _____ are the divisions into which a primary unit of appropriation is divided for the purposes of financial control.

- a) Primary unit of appropriation
- b) Secondary unit of appropriation
- c) Medium unit of appropriation
- d) Deferred unit of appropriation

QNo.36 subsidiary treasury Rules are the rules issued by the _____ under the treasury Rules.

- a) Finance department
- b) Administrative department
- c) General Department
- d) Accountant General department

QNo.37 All moneys received by or deposited with any officer employed in connection with the affairs of the state in his capacity as such, other than revenues or public money raised or received by the Government of the state should also be paid into the _____.

- a) Consolidated fund of state
- b) Public account of state
- c) Contingency fund of state
- d) Deemed fund of state

QNo.38 Where the security deposit more than five rupee is not claimed within three years from date of its due, then it is known as

- a) Lapse Deposit
- b) Refund of Revenue
- c) Confiscated Deposit
- d) Both a and c

QNo.39 An administrative approval given to a work in the year 1989-90 ceases to be operative on

- a) 31st March,1990
- b) 31st March,1991
- c) 31st March,1992
- d) None of the above

QNo.40 _____ is a statement setting forth the financial effect of the proposal involving the creation, alteration or abolition of posts on an establishment.

- a) Proposed statement
- b) Prepaid statement
- c) Proposition statement
- d) Predetermined statement

QNo.41 _____ is a portion of the supply under each minor head which is allotted to a prescribed sub-division of the head as representing one of the primary objects of the supply.

- a) Primary unit of appropriation
- b) Secondary unit of appropriation
- c) Medium unit of appropriation
- a) Deferred unit of appropriation

QNo.42 _____ of Government employees means a Sub-division, according to pay, of a class of Government employees

- a) Grade
- b) Band
- c) Detail
- d) None of the above

QNo.43 which is the correct statement:-

- a) Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are not treated as cash
- b) Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are treated as cash
- c) deposit receipts of banks, debentures and bonds accepted as security deposit are treated as cash
- d) debentures and bonds accepted as security deposit are treated as cash

QNo.44 _____ means payment made in addition to the prescribed pay or wages as a reward for specifically good work or services or for outturn of work in excess of a prescribed limit.

- a) Pay
- b) Bonus
- c) Remuneration
- d) Emoluments

QNo.45 The administrative approval accorded to a proposal previous to its inclusion in a schedule of new expenditure or list of major works, as the case may be, should be endorsed by the competent authority to the _____ and should be treated as financial sanction to the extent the funds are voted by the legislature.

- a) Accountant General
- b) Administrative department

- c) Head of the department
- d) Head of the office

QNo.46 The administrative approval accorded to a proposal previous to its inclusion in a schedule of new expenditure or list of major works, as the case may be, should be endorsed by the competent authority to the Accountant General and should be treated as _____ to the extent the funds are voted by the legislature.

- a) Financial sanction
- b) Administrative sanction
- c) Regular sanction
- d) Deemed sanction

QNo.47 subject to any general or special orders issued by Government in this behalf in consultation with the Accountant General, the following principles should be observed in classifying the _____ between original works and Repairs.

- a) Receipts
- b) Expenditure
- c) Works
- d) Capital

QNo.48 For what purpose standard Measurement book is used?

- a) For the measurement of electrical works
- b) For the measurement of building and civil works
- c) For the measurement of work done by labour
- d) None of the above

QNo.49 What do you mean by Advance payment made to contractor?

- a) Payment made against material brought on the site of work
- b) Payment made against the running Account bill
- c) Payment made against work done but not measured
- d) None of the above

QNo.50 What do you mean by secured Advance made to contractor?

- a) Payment made against material brought on the site of work
- b) Payment made against the running Account bill
- c) Payment made against work done but not measured
- d) None of the above

QNo.51 Which is not the condition for the grant of secured advance to the contractor?

- a) Contract should be for finished works
- b) Material should be brought on the site of work
- c) Material should be perishable nature
- d) 75% of cost of the material

QNo.52 Secured advance cannot be granted against

- a) Steel
- b) Bricks
- c) Sand
- d) None of the above

QNo.53 When fraction of rupee occur in the totals of the contractor bill, then

- a) Fraction less than half shall be disregarded
- b) Fraction more than half shall be considered as a rupee
- c) It will be taken in fraction
- d) Both a and b

QNo.54 How much supervision charges are recovered when the material is issued from the stock to the contractor for bona fide use on work

- a) 5%
- b) 7%
- c) 10%
- d) Nil

QNo.55 How much supervision charges are recovered when the stock material are sold to public?

- a) 5%
- b) 7%
- c) 10%
- d) Nil

QNo.56 How the recovery of security deposit is made from the contractor bill?

- a) Credited to other head
- b) Credited to that work
- c) Both a & b
- d) None of the above

QNo.57 When the material are issued direct to a work, their cost should either be treated as

- a) Final charge or debited to the suspense head
- b) Revenue charge or debited to the deposit head
- c) Both a and b
- d) None of the above

QNo.58 If any surplus material at site of works are transferred to works in progress or brought on to stock account, their value should be credited to

- a) Nigam revenue
- b) to that work
- c) both a and b
- d) None of the above

QNo.59 When surplus material is transferred from one work to another work, the cost of carriage charges should be borne by the

- a) By that work where it is being transferred
- b) Charges may be debited to either work as may be equitable
- c) Both a and b
- d) None of the above

QNo.60 When the Unused balances of the material debited direct to works should be verified?

- a) Twice during a year
- b) Once during a year
- c) Quarterly during a year
- d) None of the above

QNO.61 In which form, the total quantities of the material issued on the work is entered?

- a) PW form 30
- b) PW form 31
- c) PW form 32
- d) None of the above

QNO.62 In which form, A register of clearance of material Accounts should be maintained?

- a) PW form 30
- b) PW form 31
- c) PW form 32

d) None of the above

QNo.63 An account of all the transactions relating to a work during a month in a subdivision, whether in respect of cash, stock or other charges is known as

- a) Work Register
- b) Works Abstract
- c) Both a and b
- d) None of the above

QNo.64 Where the work abstract is prepared?

- a) Division office
- b) Sub-division office
- c) Circle office
- d) None of the above

QNo.65 which record is helpful in the preparation of the work Register

- a) Trial balances
- b) Work Abstract
- c) Both a and b
- d) None of the above

QNo.66 All intermediate payment made on a lump sum contract except the last one on completion are treated as

- a) Secured Advance
- b) Advance payment
- c) On account payment
- d) None of the above

QNo.67 What cannot be paid if the contract is only for the supply of the material?

- a) Secured Advance
- b) Advance payment
- c) On account payment
- d) Both a and b

QNo.68 A contractor has 100000 bricks ready at the kiln site for use on the building work. He is in need of advance badly to get delivery of bricks from the kiln and to carry them to the site of work. How much secured advance shall be admissible in this case?

- a) 75% of the value of 100000 bricks
- b) 60% of the value of 100000 bricks
- c) 50% of the value of 100000 bricks
- d) Not admissible

QNo.69 when the recovery from the contractor cannot be made on account of material issued to him?

- a) Cost of the material issued to contractor working at labour rates.
- b) When material issued to contractor in accordance with the term of his contract
- c) Material issued to the contractor for use on the work at contractor request
- d) None of the above

QNo.70 which recoveries made from the contractor bill credited to the same work?

- a) Cost of the material issued to contractor
- b) Fine for defective work
- c) Recovery of cost of removing defects in the work done
- d) All of the above

QNo.71 When the recovery of the advance payment is made from the contractor bill?

- a) On the completion of work and submission of final bill
- b) Recovered in full when any "on account payment" is made

- c) Both a and b
- d) None of the above

QNo.72 In case a contractor delays receiving the payment of his final bill for more than one month after the bill has been passed, the amount due to him may be credited to

- a) Misc. Work advance
- b) Misc. pending investigation
- c) Public Works Deposits
- d) None of the above

QNo.73 if it is learnt that contractor has been overpaid, then the net amount recoverable may be debited to

- a) Misc. Work advance
- b) Misc. pending investigation
- c) Public Works Deposits
- d) None of the above

QNo.74 A contractor bill of Rs. 500000/- has been prepared and passed for payment but has not yet been paid either in cash or by cheque. What entry shall be made in the contractor ledger?

- a) Entry of Rs. 500000/-
- b) Entry of Rs.500000/- after statutory deductions
- c) No entry in the contractor ledger
- d) None of the above

QNo.75 Payment made for measured up additions and alterations against lump-sum contract is treated as

- a) Advance payment
- b) Secured advance
- c) On Account payment
- d) None of the above

QNo.76 Minus quantities in the stock account could occur if

- a) Quantities received were brought to account but their value was not accounted for
- b) Value of the material issued was accounted for but quantities issued were not accounted
- c) Some of the items of receipt of store were not posted
- d) None of the above

QNo.76 A Plus quantities in the stock account could occur if

- a) Quantities received were brought to account but their value was not accounted for
- b) Value of the material issued was accounted for but quantities issued were not accounted
- c) Some of the items of receipt of store were not posted
- d) Both a and b

QNo.77 The executive engineer, while verifying stock notices the shortage of 20000 bricks. State how this shortage will be adjusted?

- a) Continue to borne on T&P account until and unless write off or recovered in cash or kind
- b) Show as issue in the T&P account
- c) Shown as issue by debit to Misc Work advance and credit to stock account
- d) None of the above

QNo.78 The executive engineer, while verifying stock notices the shortage of 40 pick axes. State how this shortage will be adjusted?

- a) Continue to borne on T&P account until and unless write off or recovered in cash or kind

- b) Show as issue in the T&P account
- c) Shown as issue by debit to Misc Work advance and credit to stock account
- d) None of the above

QNo.79 Which contents shall not be considered to calculate the issue rate per insulator for insulators imported from abroad?

- a) Cost of insulators
- b) Railway freight
- c) Wages of watchman of stores and insurance charges
- d) Railway transit Insurance

QNo.80 there was an excess of 50 bags of cement of the value of Rs.5000 but an equal number of bags of cement were found to have become unserviceable by exposure to rain during the physical verification. What treatment shall be given in the books of Accounts?

- a) Both will be set off against each other
- b) Both will be treated surplus
- c) Both will be treated as shortage
- d) Excess will be treated as receipt and unserviceable shall be treated as issue by debit to misc work advance

QNo.81 In which record, security deposit of a contractor is not booked?

- a) Contractor ledger
- b) Contractor bill
- c) Both a and b
- d) None of the above

QNo.82 which are not be the part of the opening balance in the cash book?

- a) Note and coins
- b) Torn notes and soiled notes
- c) Service postage stamps
- d) Self-cheque

QNo.83 which entry is not to be recorded in the cash book?

- a) Earnest money received and returned back on the same day by same mode
- b) Earnest money received and returned back on the same day by alternative mode
- c) Earnest money received and returned back after three days by same mode
- d) Earned money received and returned back after three days by alternative mode

QNo.84 Voucher No. is not required to be mentioned against the following entries

- a) Cheque endorsed to SDO
- b) Issue of self-cheque
- c) Both a and b
- d) None of the above

QNo.85 An expenditure of Rs.1000/- incurred on distributing sweets to labourers on the completion of Government Hospital. Where the expenditure of Rs.1000/- will be charged?

- a) Office contingencies
- b) Work contingencies
- c) Both a and b
- d) None of the above

QNo.86 How the adjustment of overpayment of Rs. 1000/- made to a contractor for work in Progress shall be made?

- a) By debit to Misc. work advance
- b) By recovery from the next bill
- c) By adjustment voucher against the another work of the contractor
- d) None of the above

QNo.87 How much secured advance shall be allowed if the contractor whose contract is for completed items of work bring timber worth Rs. 10000/- to the site of work?

- a) 5000/-
- b) 7500/-
- c) 9000/-
- d) 10000/-

QNo.88 It is principle that payments for all works are made on the basis of measurements recorded in the Measurement Book. Which is not an exception to this rule?

- a) Advance payment to contractor
- b) Payment on account of secured advance
- c) Payment against lump sum contract
- d) Payment against running Account bill

QNo.89 who will borne the ward and watch expenses in respect of the material received against secured advance?

- a) By department
- b) By contractor
- c) a and b
- d) None of the above

QNo.90 Which records mandatory required to maintain Divisional Level?

- a. Master Register of Records
- b. Inventory Record
- c. Guarantee / Insurance Bonds Record
- d. All of Above

QNo.91 Intermediate payment is a term applied to a

- a) Advance payment
- b) Secured Advance
- c) On account payment other than final payment
- d) All of the above

QNo.92 Lump-sum contract means

- a) Where contractor agree to execute the work as per the drawing and specification for the fixed sum
- b) Where contractor agree to carry out the complete labour work of all items of work at the rates quoted by him
- c) Where contractor agree to carry out the work at his quoted percentages above or below the schedules of rates for every item
- d) None of the above

QNo.93 Takavi works term donates to

- a) Works of construction or maintenance in the B&R department
- b) Works of construction or maintenance in the electricity department
- c) Works of construction or maintenance relating to water courses
- d) None of the above

QNo.94 Expenditure incurred on deposit works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money should be classified under

- a) Local loan works
- b) Deposit works
- c) Takavi works
- d) "Miscellaneous P.W Advance" Pending Recovery

QNo.95 When the _____ value of the material is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by _____ or _____ credit to purchase as the case may be

- a) Estimated, plus ,minus
- b) Estimated ,debit , credit
- c) Actual, plus, minus
- d) None of the above

QNo.96 which account shall be debited when the price of the material is paid or adjusted by transfer?

- a) Sale
- b) Purchase
- c) Supplier
- d) Marketing

QNo.97 Mr.X JE was sanctioned a permanent imprest of Rs.5000/- to meet the recurring expenditure of the office. He has spent of Rs. 3000/- on account of repair and maintenance and Rs. 500/- on account of un-authorized expenditure. How much amount of the imprest shall be recouped?

- a) 3500/-
- b) 3000/-
- c) 4000/-
- d) 4500/-

QNo.98 Mr.Rahul was sanctioned a permanent imprest of Rs.10,000/- to meet the recurring expenditure of the office. He has spent of Rs.3000/- on account of repair and maintenance and imprest increased by Rs. 5000/-. How much amount of the imprest shall be recouped?

- a) 5000/-
- b) 7000/-
- c) 8000/-
- d) 10000/-

QNo.99 Which expenditure are not booked in the Work Abstract?

- a) Advance payment
- b) Percentage charges on account of establishment, Tool and Plant, Account and Audit
- c) Secured advance
- d) Payment of labour

QNo.100 Tick the incorrect statement

Articles of tools and plant found short are dealt with as under:-

- a) Number of article short is shown as issued in Part-I of T&P ledger
- b) This number is posted in part-III shortage awaiting adjustment
- c) Deficiency made good in kind is noted in Part-III to clear the shortage
- d) For cash recovery made, a note is made in Part-I and III to clear the article that is short

QNo.101 Where the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as _____.

- a) Technical sanction
- b) Administrative sanction
- c) Financial sanction
- d) None of the above

QNo.102 Abstract bill means

- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority

- b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d) None of the above

QNo.103 Detailed bill means

- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
- b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d) None of the above

QNo.104 which one of the following is not be treated as Charged Expenditure?

- a) Pay and allowances of judges of High court
- b) Pay and allowances of the Governor ,speaker and Deputy speaker
- c) Any sum payable on account of arbitration, decree and judgement of the court
- d) Pay and allowances of the employees

QNo.105 Class of Government employee means

- a) All government employees holding the different cadres in the same department or service
- b) All government employees holding the posts bearing the different designation in the same department or service
- c) All Government employees holding the posts bearing the same designation in the same department or service
- d) None of the above

QNo.106 All other public moneys received by or on behalf of the Government of Haryana other than consolidated fund of state shall be credited to

- a) Contingency fund of state
- b) Public Account of the state
- c) Both a and b
- d) None of the above

QNo.107 which statement is not correct

- a) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit
- b) Recurring expenditure means all expenditure which is not non-recurring
- c) Technical sanction is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair
- d) Voted expenditure is the expenditure which are not subject to vote of the legislative assembly

QNO.108 which statement is not correct

- a) Every officer receiving money on behalf of the Government should maintain a cash book in form PFR-I
- b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check
- c) Cash drawn on pay ,travelling allowance and contingent bills of establishment and undisbursed balances thereof should be mixed with the permanent advance and the regular cash balance

- d) If a government employee who is not in charge of a cash too, receives money on behalf of Government at exceptional times, he should not mix it up with the any other cash in his charge

QNo.109 which statement is not correct

- a) It is a serious irregularity to drawn cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized
- b) Whenever cheque is drawn and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.
- c) As a general rule, Cheque shall not be issued for sums less than ten rupees, unless permissible under the provisions of any law or a rule having the force of law for the disbursement
- d) None of the above

QNo.110 Claim against the government not preferred within a year of their becoming due can be presented without any authority from

- a) Head of the department
- b) Head of the office
- c) Accountant General
- d) None of the above

QNo.111 No Inter-Government adjustments can be carried out after _____ on which date the books of the Bank are closed for the month of March.

- a) 10th of April
- b) 15th of April
- c) 15th of May
- d) 15th of June

QNo.112 all references by the Government employee on personal matters, such as leave, leave salary, pay, increments, funds subscription, house rent, posting etc. must be submitted in covers stamped with

- a) Service postage stamps
- b) Ordinary Postage stamps
- c) Revenue stamp
- d) None of the above

QNo.113 If in any case, the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the _____ wherein it should be stated why the omission was not detected when the work was started and who is responsible for it.

- a) Work Abstract
- b) Work Register
- c) Chart of Account
- d) Work Slip

QNo.114. Percentage Rate contract means

- a) Where contractor undertakes to carry out and complete the work as shown on the plan and specification for fixed sum
- b) Where contractor agrees to carry out the work at his quoted percentage above or below the schedules of rates for every item
- c) Where contractor agrees to carry out the completed labour work of all items of works at the rates quoted by him
- d) None of the above

QNo.115 The term "Consolidated fund of India" covers:-

- a) Revenue & Capital (Both Receipts and payments)
- b) Revenue & Capital (Both Receipts and payments) and Public debts
- c) Revenue & capital (both Receipts and Payments) and debt, deposits and loan & advances

- d) Revenue & capital (both Receipts and payments) and Public Debts and Loan & Advances

AQNo.116 Amount awarded by an Arbitrator, appointed under the agreement, was filed in a court. The amount of award would be charged expenditure in the Divisional Accounts:

- a) Only if court decrees against the Division
- b) Only if it just makes it a rule of the court
- c) Both A and B
- d) None of the above

QNo.117 Appropriation means

- a) Mis-utilization for privates purposes
- b) Praise for good work done
- c) Assignment of funds
- d) None of the above

QNo.118. In PWD, Director office means an office:-

- a) Keeping watch on the speed and direction of winds of works executed on sea-coast
- b) Giving directions to labourers during execution of works
- c) Not executing any work itself but responsible to supervise subordinate offices that are executing works
- d) Issuing directions for technical inspection of quality of works being executed

QNo.119. Technical sanction is also called

- a) Expenditure Sanction
- b) Administrative sanction
- c) Sanction of Contract
- d) Sanction of Detailed Estimate

QNo.120. The term Work Charged Establishment excludes employees

- a) Actually executing a specific work or a project
- b) Employed on subordinate supervision of departmental labour, stores and machinery of a work
- c) Whose salary is debited to the work concerned
- d) Whose salary is to be treated as charged expenditure

QNo.121. Running A/c payment to a Contractor working on Finished Rates means only:

- a) On account payment
- b) Advance payment
- c) Secured Advance
- d) All of the above

QNo.122. which is incorrect statement on Standard Measurement Book?

- a) These are kept in Form 23 A for already completed Buildings and other such works.
- b) Standard Measurement books once written are final
- c) These can be used repeatedly to prepare Estimates and maintenance Bills of those Buildings
- d) A responsible officer certify the accuracy of these SMBs

QNo.123 Final payment in PWD means:

- a) Last payment of salary to a regular employee before retirement
- b) Last payment of Gratuity and Commuted Value of Pension
- c) Payment to a Muster Roll Labourer on completion of work allotted to him
- d) None of the above

QNo.124 Intermediate payment made to a contractor against lump-sum contract is shown in accounts as

- a) Advance bearing interest
- b) Advance not bearing interest
- c) Misc. Works Advance
- d) Advance payment

QNo.125 Refunds of Security Deposits, for a work, previously lapsed to Government are adjusted as

- a) Refund of Revenue
- b) Refund of Deposits
- c) Contingencies of the work concerned
- d) Debit to Misc. Works Advances

QNo.126 Cheque amounting to Rs.30000/- issued in the favour of contractor has been dishonoured. Where the entry of the dishonour of the cheque in the cash book shall be made?

- a) Cash Colum of the Receipt side of Cash book
- b) Cheque Column of the Receipt side of Cash book
- c) IUT column of the Receipt side of the Cash book
- d) IUT column of the payment side of the cash book

QNO.127 Cashier is having the Notes & Coins of Rs.5000 including of counterfeited notes of Rs.500/- and excluding of torn and soiled Notes of Rs. 300/- as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 5000/-
- b) 5300/-
- c) 4800/-
- d) 4500/-

QNo.128 Cashier is having the notes and coins of Rs.1000/- which includes the torn notes of Rs.50 and defaced notes of Rs.100 and un-disbursed salary of Rs.1200 as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 2200/-
- b) 2100/-
- c) 2050/-
- d) 2120/-

QNo.129 Measurement book records quantity/value of work done by

- a) Work Charged Establishment and Contractors
- b) Muster Roll Labour and Work Charged Establishment
- c) Work Charged Establishment, Daily Labour and Contractors
- d) Contractors

QNo.130 Divisional officer allowed Secured Advance at Rs.1800 per Plank of wood of which the market rate was Rs.2200/- per Plank.

- a) Orders of the Divisional officer is as per rules
- b) He should be paid 90% of Rs.2200 per Plank
- c) He should be paid Rs.2000 per Plank
- d) None of the above

QNo.131 Maximum Secured Advance admissible for 40kgs of mild steel, the market rate being Rs.100 per kg, would be

- a) 3600/-
- b) 3200/-
- c) 4000/-
- d) 3000/-

QNo.132 Rate of RCC was Rs.40 per cft. A contractor used 0.5 Kg steel less per cft. Deducton is made @Rs.10 per kg of steel less used. This will reduce his rate per cft by

- a) Rs.2/-

- b) Rs.5/-
- c) Rs.0.50
- d) None of the above

QNo.133 Work was got done from Contractor A for Rs.12000/- at the risk and cost of the contractor B (at whose tendered rates it would have cost Rs.10000/-). It will appear in the ledger of

- a) Contractor A-Other transactions with Rs.12000/-
- b) Contractor-B-Other transactions with Rs.10000/-
- c) Contractor A-Other transactions with Rs. 10000/-
- d) Contractor B-Other transactions with Rs.2000/-

QNo.134 Advance payment for work X done but not measured (Rs.3500/-) will be posted in the following columns of the contractor ledger:

- a) In columns "Advance payment" and debit
- b) In columns" Advance payment" and credit
- c) In Columns"Advance payment only
- d) None of the above

QNo.135 In which of the following cases, secured advance can be paid to a contractor?

- a) He has brought glass panes at site for fixing on window-frames
- b) He has brought 50 tonnes of steel
- c) He has brought 1000 bricks issued to him by the Government
- d) He has brought cement to be used at some other site

Ans B

QNo.136 Sub-heads of Works abstract are of two categories, namely:

- a) Standing charges and Charges needing sanction
- b) Fixed charges and Variable charges
- c) Final charges and Suspense charges
- d) Voted expenses and charges expenses

Ans C

QNo.137 In the work abstract, cost of work charged establishment other than employed on annual maintenance, is posted under the sub-head:

- a) Labourers
- b) Contingencies
- c) Sub-head of work on which employed
- d) None of the above

QNo.138 which of the following is not shown in the work abstract?

- a) Debit for Centage charges levied on Deposit works
- b) Loss due to difference in issue-rate and stipulated rate
- c) Credit for surplus Materials at site that can be used elsewhere
- d) Store issued to work direct

QNo.139 Four stages in the execution of a work do not include

- a) Preliminary estimate
- b) Administrative approval and Expenditure sanction
- c) Technical Sanction based on detailed estimate
- d) Budget Provision

QNo.140 Security deposit paid in respect of a contract lapses:

- a) Three complete account years after the date of deposit
- b) Three complete account years after passing of the final bill or expiry of maintenance period whichever is later

- c) Thee complete account years after the date when the completed work was handed over to the department
- d) Three complete account years after passing of the final bill or expiry of maintenance period whichever is earlier

QNo.141 Junior Engineer of Discom has collected the revenue of Rs.50000/- through Cheque on Saturday i.e. on 18th June, 2022 and remitted the same in the bank on the same day as per direction of the higher Authority. But, he informed the cashier on 22nd June, 2022. On which date and under which column, entries of remittance into bank in the cash book shall be made?

- a) On 18th June under cash in hand column of Receipt side as well as payment side
- b) On 22nd June under cheque in hand column of Receipt side and cash in hand column of payment side
- c) On 22nd June under cheque in hand column of Receipt side as well as payment side
- d) On 22nd June under cash in hand column of receipt side as well as payment side

QNo.142 Paid to M/s Johnson & Co by cheque towards final bill for the construction of staff quarter

- 1) Gross amount of the bill 600000/-
 - 2) Amount paid in the Ist Bill 212500/-
- Deduction of the Security deposit @10%, GST @2%, Income tax @2% and Labour Cess @1% is to be made. How much amount shall be booked under IUT head of the payment side of the cash book?

- a) 297500/-
- b) 329375/-
- c) 510000/-
- d) 180625/-

QNo.143 During the surprise checking by the Executive Engineer ,A sum of Rs.4500/- has been found in the cash chest whereas total of the cash column of the receipt side has been showing of Rs.15000/- and total of the cash column of the payment side has been showing of Rs.5000/-.What entry shall be shown in the cash book?

- a) Cash found surplus by Rs.10000/- under cash in hand column of the receipt side of cash book
- b) Cash found short by Rs.5500/- under cash in hand column of the payment side of cash book
- c) Cash found surplus by Rs.5500/- under cash in hand column of the receipt side of cash book
- d) Cash found surplus by Rs.5500/- under cash in hand column of the payment side of cash book

QNo.144 A fine of Rs.500/- has been imposed on the contractor for delay in the completion of work. Where the entry of Rs.500/- shall be posted in the contractor ledger?

- a) Other transaction column
- b) Debit column
- c) No entry
- d) Credit column

QNo.145 where the payment of Rs.50000/- made against the lump sum contract shall be posted in the contractor ledger?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) Advance payment column and Debit column

QNo.146 Measured further work done for Rs.4000/- in respect of the work C and prepared the final bill. In which column of the contractor ledger, this amount shall be posted?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) No entry

QNo.147 40 bags of the cement @ 50 per bag issued to work A from the store recoverable @ 40 per bag from the contractor as per the agreement. How much amount shall be posted in the contractor ledger and under which column?

- a) 2000/- under Other transaction column and debit column
- b) 1600/- under other transaction column and debit column
- c) 1600/- under other transaction column and credit column
- d) 1600/- under advance payment and debit column

QNo.148 A material amounting to Rs.4450/- issued for work C and Rs.170 paid carriage charges for the said material as it was stipulated to be supplied at site. How much amount shall be posted in the contractor ledger and under which column?

- a) Rs.4450 under Other transaction column and debit column
- b) Rs.4620 under other transaction column and debit column
- c) Rs.4450 under other transaction column and credit column
- d) Rs. 4620 under other transaction column and credit column

QNo.149 Value of the work done as per the first running bill is Rs. 500000/- and security deposit is levied at the rate of 10% on the value of work done. How much amount shall be posted in the contractor ledger?

- a) Rs.450000/- under credit column
- b) Rs.500000/- under debit and credit column
- c) Rs. 500000/- under debit column
- d) Rs.500000/- under credit column

QNo.150 A sum of Rs.45000/- has been withdrawn from the bank vide cheque No.104. Where the entry of Rs. 45000/- shall be posted in the cash book?

- a) IUT column of the payment side as well cash column of the receipt side of the cash book
- b) Only IUT column of the payment side of the cash book
- c) Only the cash column of the receipt side of the cash book
- d) Under cheque in hand column of the payment side as well cash column of the receipt side of the cash book

QNo.151 A cheque amounting to Rs.50000/- was deposited in the bank on working day. After few days, Bank scroll has been received from the bank which stipulates the remittance of that cheque in the bank. Under which column of the cash book, an entry of this amount shall be posted?

- a) Under cheque in hand column of the receipt side
- b) Under cheque in hand column of the payment side
- c) No entry
- d) Both A and B

QNo.152 Self cheque amounting to Rs. 50000/- issued during the month. In which columns of the cash book, this amount shall be posted?

- a) IUT Column of the payment side and cheque in hand column of the receipt side
- b) Cheque in hand column of the receipt side as well as payment side
- c) IUT column of the receipt side and cash in hand column of the payment side
- d) IUT column of the payment side and cash in hand column of the receipt side

QNo.153 Steel issued from store-5 tonnes, issue rate being Rs. 4000 per tonne. Recovery from the contractor is to be effected @ Rs.5000 per tonnes. How much amount shall be posted in the Contractor ledger and in which column?

- a) 20000/- under secured advance column and credit column
- b) 25000/- under Other transaction column and debit column
- c) 25000/- under Other transaction column and credit column
- d) 20000/- under other transaction column and debit column

QNo.154 Second running Account bill for work D is Rs.20000/-. Recoveries to be made on account of cost of material of Rs.8500/- and security deposit of Rs.2000/-. How much amount shall be posted under debit column of the contractor ledger?

- a) 20000/-
- b) 18000/-
- c) 9500/-
- d) 11500/-

QNo.155 which statement is incorrect?

The following transactions are classified under suspense head of the work abstract.

- a) Value of stores material issued to a contractor for use on the work allotted to him which is recoverable from him is shown as plus entry
- b) Any payment made on behalf of the contractor such as labour engaged to set right the defect on behalf of the contractor
- c) Fine for bad work
- d) Fine for delay

QNo.156 two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?

- a) Other transaction column and debit column
- b) Other transaction column and credit column
- c) Debit column and credit column
- d) No entry

QNo.157 Received back in stock 2 MT cement issued to contractor @ 5000/- per MT for work C. In which column, this amount shall be posted in the contractor ledger?

- a) 10000/- under Other transaction column and 10000/- under debit column
- b) 10000/- in minus under Other transaction column and 10000/- under debit column
- c) 10000/- in minus under Other transaction column and 10000/- under credit column
- d) 10000/- under secured advance column and 10000/- under debit column

158. What do you mean by “Administrative Approval”?

- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
- (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
- (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
- (iv) None of these.

159. What is “Book Transfer”?

- (i) It is the process of recording financial transactions after giving or receiving of Cash or stock materials.
- (ii) It is the process of recording financial transactions before giving or receiving of Cash or stock materials.
- (iii) It is the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account.
- (iv) All of the above.

160. Cash includes _____

- (i) Only currency notes
 - (ii) Legal tender coins and currency notes
 - (iii) Legal tender coins, currency notes, cheques payable on demand and demand drafts.
 - (iv) None of these
161. What is charged expenditure?
- (i) It is charged on the consolidated fund of the state.
 - (ii) It is charged on the consolidated fund of the state and not subject to vote of the Legislature.
 - (iii) It is charged on the consolidated fund of the state and subject to vote of the Legislature.
 - (iv) All of the above
162. What is Public Account of the State?
- (i) All public moneys received are credited to this account.
 - (ii) All disbursements are made from this account.
 - (iii) All public moneys (other than those which form a part of the Consolidated Fund of the State) received are credited to this account.
 - (iv) None of these
163. What do you mean by "Technical Sanction"?
- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
 - (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
 - (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
 - (iv) None of these.
164. What is "Voted Expenditure"?
- (i) It is the expenditure which is subject to the vote of the Legislature.
 - (ii) It is the expenditure which is the vote of the Legislature is not required.
 - (iii) It is the charged expenditure.
 - (iv) None of these.
165. All monetary transactions should be entered in the _____ as soon as they occur and attested by the head of the office in token of check.
- (i) Pass Book
 - (ii) Purchase Book and Sales Book, as the case may be
 - (iii) Work register
 - (iv) Cash Book
166. At the end of each _____, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.
- (i) day
 - (ii) month
 - (iii) quarter
 - (iv) year
167. If a mistake is discovered in the Cash Book, it may be corrected by _____.
- (i) Over-writing of figures

- (ii) Incorrect figure/mistake may be erased and correct figure may be inserted.
 - (iii) The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines.
 - (iv) Any of the above.
168. In case of death of a Government employee, the pay and allowances can be drawn for the day of the death.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these.
169. In case of the death of a pensioner, payment of any arrears, actually due may be made to his heirs, provided that they apply within _____ of his death.
- (i) one month
 - (ii) three months
 - (iii) six months
 - (iv) one year
170. Fill in the blanks with appropriate word
- _____ indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertains to the work as a whole.
- a) Misc deposit
 - b) Contingencies
 - c) Mis PW advance
 - d) Deposit work
171. Fill in the blanks with appropriate word
- _____ are those charges which pertain or are incidental to a work, project workshop job or manufacture job, but which are not incurred directly
- a) Direct charges
 - b) Indirect charges
 - c) Contingencies
 - d) Misc. Work Advance
172. What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?
- a) Contract
 - b) Deposit work
 - c) Takvi work
 - d) Imprest
173. Which term is applied to a disbursement of any kind on a running account not being the final payment?
- a) Final payment
 - b) Intermediate payment
 - c) Deposit payment
 - d) None of the above
174. Which payments shall fall under the definition of Intermediate payment?
- a) Advance Payment
 - b) Secured Advance
 - c) On account payment

- d) All of the above
175. Which term is applied to the cost per unit fixed, in respect of an article borne on the stock of Department?
- Base price
 - Issue rate
 - Storage rate
 - On account payment
176. Which term is applied the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer?
- Imprest
 - Advance payment
 - Secured Advance
 - Intermediate payment
177. Which term is applied in respect of the charges incurred on the manufacture operation connected with the specific jobs?
- Outturn
 - Operation
 - Labour
 - Work outlay
178. Which term is applied in respect of value of the finished product of manufacture operations connected with specific job?
- Labour
 - Work expenditure
 - Operation
 - Outturn
179. Which term is applied to a contract for a complete work against which a contractor agrees to execute with all its contingencies for a fixed sum to such conditions as the Government may lay down?
- Percentage rate contract
 - Labour rate contract
 - Lump -sum contract
 - Item rate contract
180. what charges are included in the storage charges
- Cost of the articles
 - Transportation charges of the articles
 - Transit Insurance of the article
 - Work charge establishment
181. Which term is applied ordinarily to the charges which are levied, in addition to book value and storage charges in respect of stock material sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value and are not included in the storage charges?
- Contingency charges
 - Supervision charges
 - Issue rate charges
 - None of the above
182. Which term is applied to work of construction of maintenance relating to water courses or any other work , expenditure on which is treated by the Government as an advance (to cultivators) recoverable from the party or parties concerned?
- Deposit work
 - Repair work
 - Takavi work
 - Lump sum work

183. Which term is applied to indicate respectively the expenditure and the capital charges on the special services connected with the construction, repair and maintenance of works?
- Deposit work
 - Repair work
 - Lump sum work
 - Work Expenditure or works outlay
184. Which expenditure is to be considered original work?
- Surface painting and the necessary addition of stone chips, gravel or sand
 - All new construction
 - Special repairs and the periodical renewal
 - Both a and c
185. Fill in the blank with appropriate word
- The expenditure on a work or project which is classified as _____ by orders of Government, should be recorded in two sections separately for capital and revenue charges.
- Unproductive
 - Destructive
 - Productive
 - Simple
186. In how many classes, Non-government works may be divided
- Five classes
 - Four classes
 - Three classes
 - Two classes
187. Expenditure on a Local Loan Works including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under _____.
- Deposit work
 - Takavi Work
 - Loan and Advances to State Government
 - None of the above
188. The transactions relating to Takavi Works should be classified under the head _____.
- Loan and Advances to State government
 - Takavi work advances
 - Misc P.W.Advance
 - Deposit work
189. Special items of tool and plant, which are required not for general purposes, but for a specific work should be debited to _____.
- Repair work
 - Specific work
 - Final head of T&P
 - None of the above
190. The cost of special tools and plant i.e. tools Plant, machinery etc obtained to meet the special requirement of a particular work or project and of a nature not usually to be found in the general store of the state or Administration, should be treated as _____ to that work or project
- Indirect charges
 - Direct charges
 - Both a and b
 - None of the above

191. In how many part, the manufacturing transactions can be classified?
- Two
 - Three
 - Four
 - Five
192. fill in the blank with appropriate word
Transactions recorded under the head _____ should be divided into the following classes:-
- Sale of credit
 - Expenditure incurred on deposit works in excess of deposits received or in anticipation of receipt of money
 - Losses, retrenchments, errors, etc
 - Other items
- Deposit works
 - Misc.PW Advance
 - Incidental charges
 - Misc charges
193. Recoveries under stock and other suspense account and recoveries of expenditure upon works in progress should be treated as _____ of gross expenditure
- Addition
 - constant
 - Reduction
 - Surplus
194. When the recoveries on account of establishment charges pertaining to leave and pension should be treated as _____.
- Capital expenditure
 - Capital receipt
 - Revenue expenditure
 - Revenue receipt
195. Which transactions may be classified under Public Work Deposits?
- Cash security from employees and contractors
 - Deposits for work (other than Takavi work) to be done
 - Sum due to contractor on closed account
 - All of the above
196. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as _____.
- Outlay on works
 - Contingent charges
 - Both a and b
 - None of the above
197. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenditure should be debited to the _____.
- Contingency charges
 - Revenue expenditure
 - Work
 - None of the above
198. In which form , cash book is maintained as per Account Volume-III?
- P.W.A 1
 - P.W.A 2
 - P.W.A 3
 - P.W.A 4
199. Which form is used to maintain the account of imprest by the imprest holder?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

200. Which form is used to mention the detail of the actual cash found at the end of the month?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

201. In how many classes, Public work store is classified vide Article No.37?

- a) One
- b) Two
- c) Three
- d) Four

202. Fill in the blank with appropriate word

In all cases, the initial record of the detailed account or measurement of all materials, received the cost of which has to be paid for or adjusted by book transfer in the accounts of the divisions, should be kept in the _____

- a) Muster Roll
- b) Suspense Account
- c) Measurement book
- d) Inter unit head

203. All transactions of receipts and issues should be recorded by each officer authorized to receive and issue stock on behalf of Government in "Register of stock Receipts issues " in _____ in the order in which and as soon as they occur.

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

204. All transactions of receipts and issues are recorded in the P.W.A 4 in _____.

- a) Value
- b) Quantities
- c) Both Quantities and value
- d) Stock register

205. Abstract of stock receipts is maintained in _____.

- a) P.W.A 4
- b) P.W.A 5
- c) P.W.A 6
- d) P.W.A 7

206. Abstract of stock issues is maintained in _____

- a) P.W.A 4
- b) P.W.A 5
- c) P.W.A 6
- d) P.W.A 7

207. The value of stores found surplus should be credited at once as _____ or _____ as the case may be .

- a) Capital receipt or revenue expenditure
- b) Revenue expenditure or capital receipt
- c) Revenue Receipt or receipt on capital account
- d) Capital expenditure or revenue expenditure

208. No correction should be made in the accounts in respect of stores declared to be _____.
- Surplus
 - Deficit
 - Theft
 - In excess of requirement
209. If the cost or depreciated value of any special Tool and plant obtained for, or used on a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by the Government after consultation with _____.
- General Administration Department
 - Head of the Department
 - Head of the office
 - Accountant General
210. For every transfer entry either a Transfer Entry Order should be prepared in _____.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
211. Transfer entries should receive the special attention of _____ so that habitual errors and misclassification in the accounts of subordinate officers, may not remain unnoticed
- Divisional Accountant
 - Sub-Divisional officer
 - Divisional officer
 - Auditor
212. All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in _____ maintained in the Divisional office.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
213. All revenue receipts of the division should be classified and abstracted in a Register of Revenue in _____ maintained in the divisional office.
- P.W.A 7
 - P.W.A 8
 - P.W.A 9
 - P.W.A 6
214. A Muster Roll need not be kept in exceptional and urgent cases, such as urgent _____ or _____.
- Takavi works or water course
 - Lumpsum contract or work charge establishment
 - Silt clearance of canals or the closing of breaches
 - None of the above
215. Transactions relating to two or more working estimates should not be brought on to the _____.
- Different running account
 - Same running account
 - Both a and b
 - None of the above

216. An account of all the transactions relating to work during a month whether in respect of cash, stock or other charges should be prepared in work abstract in _____.
- P.W.A 8
 - P.W.A 9
 - P.W.A 10
 - P.W.A 11
217. Under which column, expenditure pertaining to work-charged establishment are booked in the work abstract?
- Material column
 - Other Transaction column
 - Contingencies column
 - Labourer column
218. If a Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the work abstract as _____ and the amount remaining unpaid should be shown as _____ in the appropriate suspense column-“Contractor-Other transactions”or Labourers.
- Suspense charges, plus entry
 - Labourers , minus entry
 - Other transaction, minus entry
 - Final charges ,minus entry
219. If the final account of a contractor shows that he has already been overpaid or that the account, close with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head _____.
- Suspense
 - Public Work Deposit
 - Misc. P.W.Advance
 - Final charges
220. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to _____ at the discretion of the _____.
- Two months, Divisional officer
 - Three months, Sub-Divisional officer
 - Three months, Divisional officer
 - Two Months, Sub-Divisional officer
221. In which columns, material is transferred from the work to the contractor is posted in the Work Abstract?
- Material column and Labourer column
 - Plus in material column and Minus in other transaction column
 - Minus in material column and Plus in other transaction column
 - Minus in material column and plus in labourer column
222. Surplus bricks valuing Rs.900/- borne on the work were sold at Rs.1000/-.Where it will be posted in the work abstract
- Plus under material at site
 - Plus under Material column by Rs.1000
 - Minus under Material column by Rs. 900
 - Minus under material column by Rs. 1000
223. Muster Roll for Rs. 3500/- for Earthwork was passed by SDO but Rs.500/- remained unpaid. How the entry in the work abstract shall be posted?
- By Rs.3000/- under Earth work column

- b) By Rs. 3500/- under Earth work column
 c) By Rs. 3500/- under Earth work column and Rs. 500 in minus in labourer column
 d) By Rs. 3500/- under Earth work column and Rs. 500 in plus in labourer column
224. A sum of Rs. 2000/- paid to a daily labourer on muster roll against earth work is recoverable from Contractor. In which column, this amount shall be posted in the work abstract?
- a) Earth work column
 b) Labourer column
 c) Other transaction column
 d) Material column
225. Out of Rs.1500 for payment to work charged Establishment, a sum of Rs. 150 remained unpaid. In which column, this amount shall be posted in the work abstract?
- a) Rs. 1500 in the labourer column
 b) Rs. 1350 in the labourer column
 c) Rs. 1500 in the contingency column
 d) Rs. 1350 in the contingency column
226. Office copies of Work Abstract need not be kept, as the original are returned by the _____ after completion.
- a) Head office
 b) Divisional office
 c) Sub-Divisional office
 d) AG/Haryana
227. In which form, contractor ledger is maintained as per the Account Volume-III?
- a) P.W.A 13
 b) P.W.A 14
 c) P.W.A 15
 d) P.W.A 16
228. _____ of the contractor should not be included in the contractor ledger.
- a) Cement issued to contractor
 b) Steel issued to contractor
 c) Fine for bad work
 d) Security deposit
229. A sum of Rs. 5000/- is payable to contractor. In which column, this amount shall be posted in the contractor ledger?
- a) other transaction column and debit column
 b) minus in other transaction column and credit column
 c) Plus in other transaction column and in minus under debit column
 d) Minus in other transaction column and debit column
230. A detailed outturn account for each month should be prepared in form _____.
- a) P.W.A 14
 b) P.W.A 15
 c) P.W.A 16
 d) P.W.A 17
231. The record of monthly transactions connected with manufacture operation should be kept in the divisional office in a separate register of Manufacture in _____.
- a) P.W.A 14
 b) P.W.A 15
 c) P.W.A 16
 d) P.W.A 17

232. A detailed account of the transactions relating to suspense heads "Purchases" "stock" and Miscellaneous P.W. Advance " should be maintained in the division office in a Register called the _____.
- T&P Register
 - Stock Register
 - Suspense Register
 - P.W.Advance Register
233. Items or balances under the suspense head "Miscellaneous P.W.Advances" which becomes irrecoverable, should not be removed from the amounts until a competent authority has sanctioned their being _____.
- Sanctioned
 - Lapsed
 - Written off
 - None of the above
234. In cases where sectional officers are authorized to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-division, they may be permitted, except in March, to close their monthly accounts _____ before the date of closing fixed for the sub-division.
- Six days
 - Five days
 - Four days
 - Three days
235. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tool and plant, etc and (ii) other item of expenditure or disbursement for which a contingent bill is not required are received and are scrutinised, they should be posted into _____ in form P.W.A 24.
- Vouchers
 - Cash book
 - Journal book
 - Schedule Dockets
236. For percentage recoveries made on account of establishment, tool and plant, and account & audit charges, a single schedule docket should be prepared in form _____.
- P.W.A 23
 - P.W.A 25
 - P.W.A 26
 - P.W.A 24
237. _____not submitted to the Accountant General should be cancelled by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him
- Vouchers
 - Cash book
 - Journal book
 - Schedule Dockets
238. _____should sign not only the Monthly account but also all the schedules etc. accompanying it.
- Divisional Accountant
 - Divisional officer
 - Executive engineer
 - Sub-Divisional officer

239. In all cases in which there was a balance at the commencement of the year or there were any transactions during the year, a certificate should be recorded by the wording of it may amended suitably if the _____ is Nil.
- Closing balance
 - Opening balance
 - Intermediate balance
 - None of the above
240. _____ is the formal acceptance by the Administrative department of a proposal to incur expenditure on work initiated by or connected with the requirement of that department.
- Administrative approval
 - Technical approval
 - Financial approval
 - Deemed approval
241. _____ means the assignment to meet specified expenditure of funds at the disposal of assigning authority.
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Appropriation
242. _____ means any Administrative department of the Government of Haryana.
- Government
 - Controlling department
 - Head of the department
 - Head of the office
243. All other public money received by or on behalf of the Government of Haryana shall be credited to _____.
- Consolidated fund of state
 - Public account of state
 - Contingency fund of state
 - Administrative fund of state
244. _____ is the sanction of a competent authority to a properly detailed estimate of the cost of the work construction or repair
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Administrative approval
245. All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of check.
- Head of the department
 - Controlling officer
 - Administrative officer
 - Head of the office
246. Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should not be mixed with the _____ in the case of civil department and the regular cash balance of the Public Works Department.
- Permanent advance
 - Pay
 - Travelling allowance
 - Contingent payments

247. When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a _____.
- Receipts
 - Payment
 - Contingent expenditure
 - None of the above
248. The amount of advances will be fixed by the _____ upto the amount advised by the Accountant General as per PFR-Vol-I
- Head of the department
 - Head of the office
 - Administrative department
 - Controlling officer
249. Every government employee incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of _____ as per the PFR-Vol-I
- Rules.
 - Principles
 - Financial propriety
 - Regulations
250. Refunds of unexpected balances of completed works should be taken in _____ of the deposits and therefore, shown in the schedule as minus realization and not as expenditure.
- Addition
 - Reduction
 - Subsumed
 - Exclusion
251. The consolidated account of contingent expenditure is not required to accompany the monthly account if _____ are drawn by bills presented direct to treasuries.
- Deferred charges
 - Direct charges
 - Indirect charges
 - Contingent charges.
252. No money is withdrawn from the _____ unless it is required for immediate disbursement.
- House
 - Institution
 - Treasury
 - None of the above
253. It is not sufficient that a Government employees account should be correct to _____.
- Auditor
 - Accountant
 - Head of the office
 - his own satisfaction
254. It is always open to a _____ to obtain the advice or opinion of the Accountant General on any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.
- Accountant
 - Head of the department
 - Head of the office

- d) Controlling officer
255. The total of the “cash” columns on both sides of the copy of the sub-divisional cash book should be expressed in words in the _____ own hand in token of his having satisfied himself that it is true copy and correct in all respects.
- a) Divisional officer
 - b) Sub-divisional officer
 - c) Executive engineer
 - d) Divisional Accountant
256. _____ to eliminate the work of preparing copies , may permit Sub-divisions at the headquarters of a divisional office to maintain two alternative cash books- one being submitted in original to the divisional office at the end of the month and the other being used in the month following.
- a) Head of the office
 - b) Head of the department
 - c) Controlling office
 - d) Accountant General
257. The accounts returns received from sub-divisions should be further checked in accordance with the rules prescribed in this behalf in the _____.
- a) Audit and departmental codes
 - b) Account volume-III
 - c) Departmental Finance rules
 - d) Haryana Financial rules.
258. If an error is detected after submission to the Accountant General of the Divisional officer’s Supplementary Account of the year, it should be reported to the Accountant General for his instructions unless the amount is not more than _____.
- a) Ten rupees
 - b) Hundred rupees
 - c) One thousand rupees
 - d) Ten thousand rupees
259. In connection with transactions with other government and with railways, it should be borne in mind that the Central Account section of the Reserve bank close their books for the year on the _____.
- a) 15th June
 - b) 15th May
 - c) 15th April
 - d) 15th March
260. When stores of any kind are sold on credit, their value should be debited to _____.
- a) Misc deposit
 - b) Misc P.W.Advance
 - c) Revenue head

d) Charges head

261. The service record of the employee shall inter-alia also contain finger prints and post card size photograph (preferably digitised on the web) of the employee (the latest photograph to be added every _____).
- a) Five years
 - b) Six year
 - c) Eight year
 - d) Ten years
262. In the case of Divisional officers, the charge of bank guarantee or any other financial instrument is also crucial and any shortcoming in this regard or any other account must be reported at the earliest, not /later than _____ of taking over the charge.
- a) Four month
 - b) Three month
 - c) Two month
 - d) One month
263. Which are not to be included in the retrenchment?
- a) Dismissal inflicted by way of disciplinary action
 - b) Termination as a result of non-renewal of contract
 - c) Termination due to continued ill health
 - d) All of the above.
264. Which person shall be given the preference on a work where the retrenchment has taken place as per principle laid down in the Industrial dispute act, 1947?
- a) Dismissal employee
 - b) Retrenched employee
 - c) Removed employee
 - d) Retiree employee
265. For how many days, labour on the muster roll in any case be engaged in a given situation as per the Haryana PWD code?
- a) Three months
 - b) Four months
 - c) Five months
 - d) Two months
266. Fill in the blanks with an appropriate word
Works of emergency nature and not _____ to measurement shall also be executed on the muster roll basis.
- a) Completed
 - b) Requisition
 - c) Susceptible
 - d) Execution
267. Wherever the contract for services is awarded on the basis of transparent bidding process, no approval of _____ will be required.
- a) Administrative department
 - b) Finance Department
 - c) General department
 - d) Secretarial department
268. Lack of punctuality by the employees in an office will also be reflection on the lack of supervision by the _____.
- a) Head of the office
 - b) Head of the Department
 - c) Administrative Department
 - d) Head of the Section.

269. What is the full form of DO correspondence?
- Direct order
 - Demi- order
 - Demi-official
 - Detailed order
270. Demi-official letter received from a senior officer or office must be attended to in minimum possible time and the reply to the same should be sent within _____ working days positively unless specifically asked earlier.
- Six
 - Four
 - Five
 - Three
271. If somehow, complete reply of the DO letter is not possible, interim reply should be sent, followed by the complete reply, which should not be delayed beyond _____ days.
- 10 days
 - 15 days
 - 20 days
 - 18 days
272. In how many period, complainant shall be informed about the course of action in respect of his grievances published in the Newspaper?
- Four month
 - Three month
 - Two month
 - One month
273. In how many days, the progress of the communication received from VIPs shall be reported on file to the branch officer _____.
- In a first three days of every month
 - In the first week of every month
 - In the second week of every month
 - In the third week of every month
274. In all court cases, the officer concerned has to ensure that the interest of the department is properly safeguarded. He shall
- Ensure that all the relevant papers are kept ready
 - Maintain a close liaison with the advocate
 - Keep a watch on the progress of the cases
 - All of the above.
275. Which is to be considered discipline on the part of the employee?
- Prevent idle talking
 - Reading of newspaper
 - Loitering
 - Doing homework in the officer hours
276. Which is to be considered Indiscipline on the part of the employee?
- idle talking
 - Reading of newspaper
 - Loitering
 - All of the above
277. If the case matter, relates to the conduct of an employee which may be termed official, the onus of defence will lie with the _____.
- Head of the department
 - Head of the office

- c) Controlling officer
 - d) Employee concerned.
278. Which is not the correct statement in respect of the management of record?
- a) Record shall be kept scattered for easy location
 - b) Record shall be kept systematically arranged for easy location
 - c) Record shall neither be prematurely destroyed nor retained for a period longer than necessary
 - d) Wherever possible, measures shall be taken to computerise the record.
279. Which record can be destroyed as per the Haryana PWD?
- a) Records of experiments and observations
 - b) Calculation relating to a particular design
 - c) Records pertaining to matter in dispute
 - d) Record pertaining to Accounts
280. For destruction of records, which pertains to the accounts in Divisional offices of the department, the proposal shall be forwarded by the Superintending Engineer to the _____ for his concurrence before the destruction of records.
- a) Chief Engineer
 - b) Head of the Department
 - c) Finance department
 - d) Audit officer
281. _____ shall be responsible for financial and accounts management system of the department.
- a) Sr.Accounts officer
 - b) Chief Accounts officer
 - c) Director (Finance & Accounts)
 - d) Chief Financial officer
282. Sub-Divisional Engineer shall personally examine all the standard Measurement Books of the Sub-Divisions _____ a year and have them updated in cases of any addition and alteration.
- a) Thrice in a year
 - b) Twice in year
 - c) Once in a year
 - d) Quarterly in a year
283. Which term shall be used for primarily operation undertaken to maintain in proper condition of building and works in ordinary use.
- a) Original work
 - b) Petty work
 - c) New work
 - d) Repair and Maintenance
284. With whose approval, Misc works as described in 8.2.6 of Haryana PWD ordinarily debited to original works may be debited to Repair subject to maximum of Rs. 500000/-
- a) Head of the office
 - b) Superintending Engineer
 - c) Chief Engineer
 - d) Director/Technical
285. Which type of works which ordinarily should be classified as new works may be treated as repair subject to the prescribed financial limits?
- a) Construction of new building
 - b) Addition and alternation of existing work
 - c) Repair of previously abandoned building

- d) Super-elevation at curves
286. Which type of works which ordinarily should be classified as new works may not be treated as repair subject to the prescribed financial limits?
- a) Repair of previously abandoned building
 - b) Adjustment /modification of outlets
 - c) Provision of gully traps for storm water drainage
 - d) Raising of manholes
287. Which works shall be covered under a petty works as per the Haryana PWD code?
- a) Upto Rs. 2 lacs
 - b) Upto Rs. 5 lacs
 - c) Upto Rs. 10 lacs
 - d) Upto Rs. 15 lacs
288. Which works shall be covered under the limit of minor works?
- a) Costing more than 10 lacs but less than 15 lacs
 - b) Costing more than 5 lacs but less than 15 lacs
 - c) Costing more than 5 lacs but less than 25 lacs
 - d) Costing more than 25 lacs
289. Which works shall be covered under the limit of major works?
- a) Costing more than 10 lacs
 - b) Costing more than 15 lacs
 - c) Costing more than 20 lacs
 - d) Costing more than 25 lacs
290. With whose approval, the scope of a deposit work shall be altered?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Client.
291. Any expenditure incurred on the maintenance subsequent to completion of the original works should be debited to _____.
- a) Original work
 - b) Petty work
 - c) Repair head
 - d) New work
292. The estimate of the special repairs, like an original work, remain in force till completion of the course subject to the limit of _____.
- a) Two year
 - b) One year
 - c) Four year
 - d) Five year
293. Where detailed estimates when prepared exceed the original estimate by more than _____ percent, revised estimate is required to be submitted to obtain the revised administrative approval of the competent authority.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
294. In case of state Government works, if the tendered cost initially is _____ more than the amount of administrative approval, the work should not be allotted unless approval is first obtained on a single file system from the Administrative secretary.
- a) 5%
 - b) 10%

- c) 15%
 - d) 20%
295. The Administrative approval of an original work is valid for _____ from the date of its issue.
- a) Three year
 - b) Four year
 - c) Five year
 - d) Ten year
296. Which authority is competent to approve the detailed estimate?
- a) Authority competent to sanction the administrative approval
 - b) Authority competent to sanction the petty works
 - c) Authority competent to sanction the technical sanction
 - d) Both a and b
297. Haryana PWD codes provides to make a continuous efforts to reduce the number of non-schedule items. In any case, efforts shall be made to ensure that cost of non-scheduled items is not more than _____ of the total cost of the project.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
298. Which term is applied for an item of work for which no corresponding rate is available in the existing standard schedule of rates?
- a) HSR items
 - b) Scheduled items
 - c) Non-Schedule items
 - d) None of the above
299. Which contracts does not fall under consultancy services contract?
- a) Lump-sum contract
 - b) Time based contract
 - c) Labour rates contract
 - d) Indefinite delivery contract
300. Which term is used for contract when the specialized services need to be engaged of which the timing and duration cannot be predicted?
- a) Percentage contract
 - b) Indefinite delivery contract
 - c) Lump sum contract
 - d) Time based contract
301. Which term shall be applied for the contract where the bid document only indicates the specification and quantities of the item proposed for execution by the department and the contractor is expected to quote his rate normally based on his assessment of market conditions and work out the total contract value?
- a) Turnkey contract
 - b) Labour rate contract
 - c) Item rate contract
 - d) Percentage rate contract
302. Which term shall be used for the contract which are generally used for effective operation of an existing facility like highway, water supply distribution system, irrigation channel, etc.
- a) Labour rate contract
 - b) Item rate contract
 - c) Percentage rate contract

- d) OMT contract
303. Which term shall be used where contractor agrees to carry out the complete labour work of all items of works at the rates quoted by him?
- Labour rate contract
 - Item rate contract
 - Percentage rate contract
 - OMT contract
304. Haryana PWD code stipulates that one half of the security deposit will be refunded on the completion of work/issue of taking over certificate and the other half will be released _____ after expiry of the defect liability period.
- One year
 - Two year
 - Three year
 - Six months
305. An interest bearing mobilisation advance upto the extent of _____ of contract value may be given to a contractor for works costing more than 5 crores.
- 2%
 - 3%
 - 5%
 - 10%
306. For works costing more than _____ or such limit as may be prescribed by the Government from time to time, another interest bearing machinery advance to a maximum of 5% of the contract price depending on merits of the case can be given with the approval of the Chief Engineer.
- 20 crores
 - 15 crores
 - 10 crore
 - 5 crores
307. _____ may be dispensed with in case of periodical repair of building when the quantities are recorded in efficiency maintained standard Measurement books.
- Small measurement
 - Major measurement
 - Detailed measurement
 - None of the above
308. If the measurement book cannot be traced within 6 months, an application for sanction to write off together with full report must be submitted to the _____.
- Executive Engineer
 - Superintending Engineer
 - Chief Engineer
 - Sub-Divisional officer
309. What is the full form of RFP as per Haryana PWD code?
- Reform for projects
 - Request for projects
 - Ready for proposal
 - Request for proposal
310. Which term shall be applied for a contract where employer either directly or through an advisor state the detailed project requirement and standard of performance for inviting bids.
- Lump-sum Contract
 - BOT contract

- c) OMT contract
 - d) Turnkey contract
311. Which works shall not include under the term contract?
- a) For execution of work by piece work
 - b) For execution of work on lump-sum basis
 - c) For execution of work on percentage rate basis
 - d) For execution of work on labour rate basis
312. In a case where relieving officer has not joined, he shall leave the charge not later than _____ of the receipt of orders, unless there are some specific orders otherwise.
- a. 7 working days
 - b. 6 working days
 - c. 10 working days
 - d. None of the above
313. Retrenchment means termination of the service due to_____.
- a. Continued ill-health of the workman
 - b. Dismissal inflicted by way of disciplinary action
 - c. Non-renewal of contract of employment
 - d. None of the above
314. In case of outsourced services, the services of only those contractors shall be used who are so registered with _____
- a. Transport Department
 - b. Health Department
 - c. Labour Dpeartment.
 - d Revenue Department
315. Every Head of office and the branch in-charge will carry out a review of all legal cases (including legal notices) on the _____ basis
- a. Weekly
 - b. Fortnightly
 - c. Monthly.
 - d. Quarterly
316. Divisional Officer shall inspect each Sub-Divisional Office of his Division at least _____
- a. once in half year
 - b. once in a year
 - c. once in quarterly.
 - d. None of the above
317. The Divisional Officer shall check at least _____ of principal items of every major work (as defined in para 8.3)
- a. 10%

- b. 50%
 - c. 5%
 - d. 30%
318. GTS stand for
- a. General Transmission Survey
 - b. Great Trigonometric Survey
 - c. General Transformer System.
 - d. None of the above
319. Length of line works (e.g. roads, canals, pipelines, sewers, etc.) shall similarly be checked/recorded _____ by the Sub-Divisional Engineer himself.
- a. 50%
 - b. 10%
 - c. 5 %
 - d. 100%
320. In the matter of court case, the Director (P&A) shall take stock of the situation at headquarters level at least once in_____
- a. Weekly Basis
 - b. Fortnightly Basis.
 - c. Monthly Basis.
 - d. Quarterly Basis
321. At no level, Reply in respect of contempt petitions should be kept for more than_____
- a. Three Days
 - b. Five Days
 - c. Two Days
 - d. None of the above
322. All affidavits before courts, on behalf of the Government, should be issued only after prior approval of the _____.
- a. Chief Secretary
 - b. Administrative Secretary
 - c. Head of Department
 - d. Head of office.
323. The PWDs have some valuable old records from a historical point of view& such documents shall be identified as per instructions issued by the _____.
- a. Archives Department.
 - b. Department of Archaeology.
 - c. Public Works Department.
 - d. None of the above.
324. Divisional Officer shall inspect at least once _____, all the properties in his Division.
- a. In Quarterly.
 - b. In Six Month
 - c. In a year.
 - d. None of the above

325. Divisional Officer shall prepare _____programmes/plans/ estimates for proper maintenance of all works in his charge.
- Half Yearly.
 - Yearly
 - Quarterly.
 - Monthly.
326. In no case, should the closure of accounts be delayed beyond _____of the last date of such contractual requirement.
- three months
 - Six Months
 - One month
 - None of the above
327. Works establishment does not include _____establishment
- Industrial
 - Non Industrial
 - Commercial
 - All of the above
328. In case an employee have to leave the station, he should do so with the permission of their_____.
- Head of Department
 - Head of office.
 - Immediate superior.
 - All of the above
329. The following records shall not be destroyed for the period relevant to each type of record
- Records connected with expenditure which is within the statute of limitation.
 - Records of general complaint & grievances.
 - Revenue records pertaining to various assets
 - Record connected with the pay & allowances.
- i & iv is correct
 - ii & iii is correct.
 - i & iii is correct.
 - None of the above
330. Which statement is incorrect.
- Divisional Officer shall check at least 10% of principal items of every major work
 - Divisional Officer shall see that instructions with regard to the use and upkeep of measurement books are strictly observed.
 - Divisional Officer shall not commence the construction of any work or spend public funds without the sanction of competent authority.
 - Divisional Officer is responsible for the execution and management of all works within his Division
331. Sub-Divisional Engineer shall check the _____items of all minor and major works, if the work is outside of Headquarter.

- a. 50%
 - b. 25%
 - c. 30%
 - d. 10%
332. Original works shall include: -.
- a. new construction
 - b. entirely new works
 - c. additions and alterations
 - d. All of the above
333. The term 'Repairs' or 'Maintenance' indicates: -.
- a. primarily operations undertaken to maintainin proper condition
 - b. preservation of an asset
 - c. prevent its deterioration
 - d. None of the above
334. From the following which is example of original work: -.
- a. replacing conglomerate flooring with marble flooring
 - b. renovation, remodelling and extension of existing works
 - c. creation of new assets or value addition to existing works
 - d. All of the above
335. Which is example of 'Repairs' or 'Maintenance Works from following: -.
- a. renovation, remodelling and extension of existing works
 - b. new works and some petty works
 - c. new works or additions and alterations
 - d. none of the above
336. In case deposited work, where the receipt of money is assured, how much money be got deposited in advance: -
- a. one-fourth of the estimated cost
 - b. two-third of the estimated cost
 - c. one-third of the estimated cost
 - d. half of the estimated cost
337. In case deposited work of a State Government undertaking or a State University or any such body, the amount may be taken in: -
- a. 90% in advance
 - b. 95% in advance
 - c. 100% in advance
 - d. instalment
338. Deposits received from one department should not be _____ works: -
- a. Misuse against other
 - b. diverted to other
 - c. used against other
 - d. converted to other
339. What do you mean by DOA: -?
- a. Department of Administrative
 - b. Department of Architecture
 - c. Department of Authorities
 - d. None of above
340. _____, which form one project, shall be considered as one work.
- a. A group of works,
 - b. More than two works,
 - c. More than four works,
 - d. None of above,

341. As a guide, the cost of new sanctions should not exceed _____ the budget provision in a particular year.
- one time,
 - two times,
 - four times,
 - none of above,
342. This nominated officer shall inspect the progress of work at least once in.
- one month,
 - twomonths,
 - three months,
 - four months,
343. A copy each of the administrative approval shall be sent by the client department to: -
- Engineer-in-Chief,
 - Chief Engineer and Chief Architect,
 - Public Health Engineering Department and Superintending Engineer (Electrical),
 - All of above,
344. For every work proposed to be carried out, a detailed estimate (based on essential drawings and preliminary structural and service designs) must be prepared for sanction of the competent authority shall be known as: -
- Administrative approval,
 - Technical sanction,
 - Sanctioned estimate,
 - None of above,
345. What is the meaning of **liaison**?
- anticipated
 - relationship
 - envisaged,
 - all of above
346. If there are more than _____ detailed estimates under one administrative approval, they should be related to the corresponding provision available for that work in the administrative approval.
- One
 - Two,
 - Four,
 - None of above,
347. The amount of technical sanction for the whole project is not likely to exceed the amount of administrative approval by more than _____.
- 5%
 - 10%,
 - 15%,
 - 25%,
348. The _____ shall need the approval of the authority competent to accord technical sanction.
- Estimated cost of estimate
 - Detailed cost estimate
 - Rough cost estimate,
 - None of above
349. What is Preliminary/ Rough Cost Estimate?
- rough estimate of quantities and their cost
 - cost per unit/length/ area/ volume

- c. any other suitable parameter
 - d. all of above
350. _____ shall also bring out clearly the provisions such as quantities and cost component-wise/ stage-wise
- a. Preliminary estimate
 - b. Rough estimate
 - c. Detailed estimate
 - d. All of above
351. Whose responsibility of ensuring that estimate is prepared properly and correct on all parameters: -
- a. Sub-Divisional Officer
 - b. Divisional Officer
 - c. Sub-Divisional Engineer
 - d. All of above
352. HSR stand for: -
- a. Haryana Schedule of Rates
 - b. Higher Standard of Rates
 - c. Haryana Standard of Rates
 - d. All of above
353. The Schedule of Rates shall be on digital format, and revised and up-dated regularly to take into account: -
- a. rise in cost of inputs
 - b. changes of technology and construction practices
 - c. introduction of new materials and specifications
 - d. All of above
354. If an item of work for which no corresponding rate is available in the existing standard schedule of rates, rates may be analysed from: -
- a. reduce the number of non-schedule items
 - b. basic principles, and treated as non-schedule item
 - c. minimise the number of non-schedule items
 - d. All of above
355. The decision to hire consultants shall be taken by the authority competent to approve the detailed estimates for the work. Who is the authority competent?
- a. Chief Engineer
 - b. Head of Department
 - c. Engineer-in-Chief.
 - d. All of above
356. Which are systems of engaging consultants?
- a. Lump Sum (Fixed Price) Contract
 - b. Time-Based Contract
 - c. Percentage Contract.
 - d. All of above
357. _____ is used when specialised services need to be engaged of which the timing and duration cannot be predicted
- a. Indefinite Delivery Contract
 - b. Time-Based Contract
 - c. Percentage Contract.
 - d. All of above
358. The peer review shall consist of: -
- a. Provisions and assumptions made,
 - b. Adequacy of surveys and investigations
 - c. Correctness of standards adopted and reasonableness of project cost.
 - d. All of above

359. The consultant and its affiliates shall not engage _____ in activities that conflict with the interest of the Public Works Department under the contract:
-
- a. Part time,
 - b. Full time
 - c. Directly or indirectly.
 - d. All of above
360. What does PLI stand for as per 11.7.2 PWD Code?
- a. Professional Liability Insurance
 - b. Postal life Insurance
 - c. Production Linked Incentive,
 - d. all of above
361. The departments shall allocate responsibility to get the best possible output and documentation, which shall be thoroughly checked and cross-examined _____.
- a. before commencement
 - b. before final
 - c. before acceptance,
 - d. none of above
362. The term 'Contract' as used in PWD Code.
- a. supply goods or provide service
 - b. execution of work by piece work
 - c. ordinary purchases of material or store,
 - d. none of above
363. Contracts are primarily of the following kinds: -.
- a. Lump Sum Contract
 - b. BOT Annuity Contract
 - c. BOOT Contract,
 - d. all of above
364. Contracts are primarily of the following kinds: -.
- a. Labour Rate Contract
 - b. Long Term Maintenance Contract
 - c. Measurement Contract,
 - d. all of above
365. Item Rate Contract is suitable for: -
- a. for stereotype/ repetitive residential buildings
 - b. buildings, bridges, culverts, roads
 - c. for overhead tanks,
 - d. all of above
366. BOT Contract is generally used for: -
- a. for stereotype/ repetitive residential buildings
 - b. bridges, flyovers, bypasses, roads
 - c. for overhead tanks,
 - d. all of above
367. On which circumstances departmental execution may be undertaken from the following?
- a. Non-availability of a regular contractor
 - b. High rates quoted by the regular contractor
 - c. Works situated in remote areas
 - d. All of above
368. Tenders shall not be invited until and unless the _____ for the work has been approved by the competent authority
- a. Preparation of tender (bid) documents
 - b. Detailed Notice Inviting Tenders
 - c. Notice Inviting Tenders

- d. All of above
369. The earnest money be refunded as early as possible, not later than _____ of the allotment of tender as per PWD Act.
- 10 days
 - 20 days
 - 30 days
 - None of above
370. How much security deposit may be released after defects liability period is over in case of minor works?
- 75%
 - 90%
 - 100%
 - None of above
371. Up to which maximum extent of amount be allowed to the contractor on account of machinery advance?
- 2% of the contract price
 - 4% of the contract price
 - 5% of the contract price
 - None of above
372. As per para 13.3.3 of PWD Code. No work order shall be issued without sanction of estimates except in case of _____.
- Delay in issue of work order
 - Emergency
 - Late submission of document
 - None of above
373. Divisional Officers/ Sub-Divisional Officers shall be competent to issue work orders within their financial limits, without prior approval of the _____.
- Chief Engineer
 - Superintending Engineer
 - Competent Authorities
 - All of above
374. The payments for the work done, supplies made, services rendered or labour employed shall be made on the basis of _____.
- Carrying out checks
 - Recording entries
 - Measurements or counts.
 - All of above
375. Public Works Account Form -23 is used for: -
- Stock Measurement Book
 - Standard Measurement Book
 - Small Measurement Book.
 - All of above
376. In general, all items of work shall be measured and recorded by:-
- Sub-Divisional Engineer-in-charge
 - Assistant Executive Engineer-in-charge
 - Junior Engineer-in-charge.
 - All of above
377. Which officer responsible to ensure all work get personally inspected/checked as per condition before allowing the payment?
- Junior Engineer
 - Assistant Engineer
 - Divisional Accountant
 - Executive Engineer

378. If the Junior Engineer does not send the report for a continuous period of _____, he shall be held accountable.
- a. 2 months
 - b. 3 months
 - c. 6 months
 - d. All of above
379. The Divisional Officer shall make a test check within _____ receipt of the checking report from Sub-Divisional Engineer.
- a. 07 days
 - b. 10 days
 - c. 15 days
 - d. None of above
380. The MIS shall be updated by _____ every month.
- a. 7th of
 - b. 10th of
 - c. 15th of
 - d. None of above
381. Detailed Monthly basis project reports compiled at _____ level?
- a. Sub Division Level
 - b. Divisional Level
 - c. Circle Level
 - d. Head Office Level

Answer Keys for above 383 MCQs

Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer
1	B	51	C	101	C	152	D	202	C	253	D	303	A	354	D
2	C	52	C	102	B	153	B	203	D	254	B	304	A	355	C
3	C	53	D	103	A	154	D	204	B	255	B	305	C	356	D
4	A	54	D	104	D	155	D	205	B	256	D	306	C	357	A
5	B	55	C	105	C	156	D	206	C	257	A	307	C	358	D
6	B	56	A	106	B	157	C	207	C	258	A	308	C	359	C
7	C	57	A	107	D	158	A	208	D	259	C	309	D	360	A
8	D	58	B	108	C	159	C	209	D	260	B	310	D	361	C
9	B	59	C	109	D	160	C	210	A	261	A	311	A	362	A
10	B	60	B	110	C	161	B	211	C	262	C	312	B	363	D
11	C	61	A	111	B	162	C	212	B	263	D	313	D	364	D
12	B	62	C	112	B	163	B	213	C	264	B	314	C	365	B
13	A	63	B	113	D	164	A	214	C	265	D	315	B	366	B
14	C	64	B	114	B	165	D	215	B	266	C	316	B	367	D
15	B	65	B	115	D	166	B	216	C	267	B	317	C	368	B
16	A	66	B	116	C	167	C	217	C	268	A	318	B	369	C
17	A	67	D	117	C	168	A	218	D	269	C	319	D	370	C
18	A	68	D	118	C	169	D	219	C	270	C	320	B	371	C
19	B	69	A	119	D	170	B	220	C	271	B	321	A	372	B
20	D	70	D	120	A	171	B	221	C	272	D	322	B	373	B
21	B	71	B	121	D	172	B	222	D	273	B	323	A	374	C
22	C	72	C	122	B	173	B	223	C	274	D	324	C	375	B
23	B	73	A	123	D	174	D	224	C	275	A	325	B	376	C
24	A	74	C	124	D	175	B	225	D	276	D	326	A	377	B
25	A	75	A	125	A	176	A	226	B	277	D	327	B	378	B
26	A	76	C	126	C	177	B	227	B	278	A	328	C	379	C
27	D	76A	D	127	C	178	D	228	D	279	D	329	C	380	B
28	B	77	C	128	B	179	C	229	B	280	D	330	A	381	B
29	B	78	A	129	D	180	D	230	B	281	C	331	B		
30	B	79	C	130	D	181	B	231	C	282	C	332	D		
31	C	80	D	131	D	182	C	232	C	283	D	333	A		
32	B	81	A	132	B	183	D	233	C	284	C	334	D		
33	A	82	C	133	D	184	B	234	D	285	D	335	B		
34	B	83	A	134	A	185	C	235	D	286	A	336	C		
35	B	84	C	135	B	186	C	236	B	287	B	337	D		
36	A	85	B	136	C	187	C	237	A	288	C	338	B		
37	B	86	B	137	B	188	B	238	A	289	D	339	B		
38	D	87	B	138	A	189	B	239	A	290	D	340	A		
39	B	88	D	139	A	190	B	240	A	291	C	341	B		
40	C	89	B	140	B	191	A	241	D	292	D	342	C		
41	A	90	D	141	C	192	B	242	A	293	B	343	D		
42	A	91	D	142	A	193	C	243	B	294	D	344	B		
43	A	92	A	143	B	194	D	244	B	295	C	345	B		
44	B	93	C	144	C	195	D	245	D	296	C	346	A		
45	A	94	D	145	D	196	A	246	A	297	B	347	B		
46	A	95	C	146	D	197	C	247	A	298	C	348	C		
47	B	96	B	147	B	198	A	248	C	299	C	349	D		
48	B	97	B	148	A	199	C	249	C	300	B	350	C		
49	C	98	C	149	B	200	B	250	B	301	C	351	B		
50	A	99	B	150	A	201	D	251	D	302	D	352	A		
		100	A	151	C			252	C			353	D		

MCQs on General Principles Governing the Audit

384. The main object of an audit is ____
- a) Expression of opinion
 - b) Detection and Prevention of fraud and error
 - c) Both (a) and (b)
 - d) **Depends on the type of audit.**
385. Which of the following statements is not true?
- a) Management fraud is more difficult to detect than employee fraud
 - b) **Internal control system reduces the possibility of occurrence of employee fraud and management fraud**
 - c) The auditor's responsibility to detect all errors and frauds.
 - d) All statements are correct.
386. As per SA-240 if auditor detects an error then
- a) He should inform the management.
 - b) He should communicate it to the management if it is material
 - c) The auditor should ensure financial statements are adjusted for detected errors.
 - d) **Both (b) and (c)**
387. Which of the following is not a limitation of audit as per SA-240?
- a) **Objectivity of auditor's judgment**
 - b) Selective testing
 - c) Persuasiveness of evidence
 - d) Limitations of internal control system
388. Which of the following is the most appropriate potential reaction of the auditor to his assessment that the risk of material misstatement due to fraud is high in relation to Existence of inventory?
- a) **Visit location on surprise basis to observe test counts**
 - b) Request inventory count at a date close to year-end
 - c) Vouch goods sent on approval very carefully
 - d) Perform analytical procedures.
389. Professional scepticism requires that the auditor assume that management is
- a) reasonably honest
 - b) **Neither honest nor dishonest**
 - c) Not necessarily honest
 - d) Dishonest unless proved otherwise
390. Which of the following information should a successor auditor obtain during the inquiry of the predecessor auditor before accepting engagement?
- i) Information about integrity of management
 - ii) Disagreement with management concerning auditing procedures
 - iii) Review of internal control system
 - iv) Organisation structure of sample selection.
- a) **(i) and (ii)**

- b) (ii) and (iii)
- c) (i) , (ii) and (iii)
- d) i) and (iii)

391. The use of an audit engagement letter is the best method of assuring the auditor will have which of the following?

- a) Auditor will obtain sufficient appropriate audit evidence
- b) Management representation letter
- c) Access to all books, accounts and vouchers required for audit purpose
- d) **All of the above**

392. An auditor who accepts an audit but does not possess the industry expertise of the business entity, first step should be taken as

- a) Take experts Advise
- b) **obtain knowledge of matters that relate to the nature of entity's business**
- c) inform management about it
- d) take help of other auditors

393. Concurrent audit is a part of-

- a) Internal check system
- b) Continuous audit
- c) **Internal audit system**
- d) None

394. Balance Sheet audit is synonymous to-

- a) Limited Review Audit
- b) Continuous audit
- c) Detailed audit
- d) **Statutory Audit**

395. Balance sheet audit includes verification of_

- a) Assets
- b) Liabilities
- c) Income and expense accounts where appropriate
- d) **All of the above**

396. Which of the following statements is not true about continuous audit?

- a) It is conducted at regular interval
- b) It may be carried out on daily basis
- c) **It is needed when the organization has a good internal control system**
- d) It is expensive

397. The Haryana Government PSU had constructed six Quarters for its Directors. They are lying unoccupied for last three years. This would be a matter of concern for-

- a) **Propriety Auditor**
- b) Performance Auditor
- c) Financial Auditor
- d) None of the above

398. The audit risk,..... the materiality andthe audit effort.

- a) **Lower, Higher, Lower**
- b) Lower, Lower, Higher
- c) Higher, Lower, Lower
- d) Lower, Higher, Higher

399. When issuing unqualified opinion, the auditor who evaluates the audit findings should be satisfied that the

- a) Amount of known misstatement is documented in working papers
- b) **Estimates of the total likely misstatement is less than materiality level**
- c) Estimate of the total likely misstatement is more than materially level
- d) Estimates of the total likely misstatement cannot be made

400. What are analytical procedures?

- a) Substantive tests designed to assess control risk
- b) Substantive tests designed to evaluate the validity of management's representation letter
- c) **Substantive tests designed to study relationships between financial and non-financial transitions**
- d) All of the above

401. Of the following, which is the least persuasive type of audit evidence?

- a) Bank statements obtained from the client
- b) Documents obtained by auditor from third parties directly.
- c) **Carbon copies of sales invoices inspected by the auditor**
- d) Computations made by the auditor

402. Which of the following statements is, generally, correct about the reliability of audit evidence?

- a) To be reliable, evidence should conclusive rather than persuasive
- b) **Effective internal control system provides reliable audit evidence**
- c) Evidence obtained from outside sources routed through the client
- d) All are correct.

403. When is evidential matter, generally, considered sufficient?

- a) When it constitutes entire population
- b) **When it is enough to provide a basis for giving reasonable assurance regarding truthfulness**
- c) When it is objective and relevant
- d) When auditor collects and evaluates it independently

404. Which of the following affects audit effectiveness?

- a) Risk of over reliance
- b) Risk of incorrect rejection
- c) Risk of incorrect acceptance
- d) Both **(a) and (c)**

405. Audit programme is prepared by-

- a) the auditor
- b) the client
- c) the audit assistants
- d) **the auditor and his audit assistants**

406. The quantity of audit working papers compiled on engagement would most be affected by-

- a) management's integrity
- b) **Auditor's experience and professional judgment**
- c) auditor's qualification
- d) control risk

407. Which of the following best describes the primary purpose of Audit?

- a) To detect errors or fraud.
- b) To comply with GAAP
- c) To gather sufficient appropriate evidence
- d) To assess audit risk
- e) **All of the above**

408. Knowledge of the entity's business does not help the auditor to-

- a) **Reduce inherent risk**
- b) Identify problem areas
- c) Evaluate reasonableness of estimates
- d) Evaluate appropriates of GAAP.

409. Which of the following methods of sample selection is least suitable for extrapolating results to the population?

- a) Systematic sampling
- b) Random sampling
- c) **Haphazard sampling**
- d) None

410. Which of the following statements is correct?

- a) Lower the sampling risk greater the sample size
- b) Smaller the tolerable error, greater the sample size
- c) **Both a & b**
- d) None of the above

411. Which of the following expenses should not be treated as capital expenditure?
- Expenses paid on installation of a plant.
 - Cost of dismantling a building in case a new building is to be constructed on the land
 - Legal expenses incurred to defend a suit related to title of patent. The suit has been lost**
 - The fees paid to engineer who constructed the plant.
412. Which of the following is not a revenue expense?
- Cost of raising a loan
 - Cost of accessories of motor vehicles spent at the time of purchase**
 - Expenses incurred for laying of sewers on land purchased
 - Insurance premium paid at the time of registration of the ship
413. Which of the following Schedule of the Companies Act, 2013 deals with depreciations?
- Schedule IV
 - Schedule V
 - Schedule III
 - Schedule II**
414. If the book value of an asset stands atper cent of the original cost, a Transmission company need not provide depreciation on it.
- two
 - fifteen
 - five
 - ten**
415. Who is responsible for the appointment of statutory auditor of a limited PSU?
- Directors of the company
 - Members of the company
 - The Central Government
 - CAG**
416. Which of the following section of Companies Act, 2013 deal with qualifications of the auditor ?
- Section 141**
 - Section 241
 - Section 140
 - Section 148
417. The term of the auditor ship of first auditor would be from the date of appointment till__
- the conclusion of statutory meeting
 - the conclusion of first annual general meeting**
 - the conclusion of next annual general meeting
 - the date of removal
418. The auditor of a government company is appointed by the C & AG. His remuneration is fixed by__

- a) the C & AG
- b) **the shareholders**
- c) Government
- d) the board of directors

419. Which Audit is Conducted by CAG in relation to a PSU.

- a) Statutory Audit
- b) Internal Audit
- c) **Supplementary Audit**
- d) Limited Review Audit

420. Which Audit is conducted by Chartered Accountant in relation to a PSU.

- a) **Statutory Audit**
- b) Internal Audit
- c) Supplementary Audit
- d) Limited Review Audit

MCQs on Manual of Instructions

421. The wages of work-charged establishment remaining unpaid from an Acquaintance roll should be charged finally to the account of the work concerned by credit to _____ as per M.O.I No.27.

- a) Deposit
- b) Misc. work advance
- c) Revenue
- d) Expenditure

Ans A

422. The material issued for temporary connection should be counted _____ by the line superintendent as per M.O.I No.30.

- a) Quarterly
- b) Half yearly
- c) Yearly
- d) Not counted

Ans B

423. The material issued for temporary connection should be counted _____ by the line Sub-divisional officer as per M.O.I No.30.

- a) Quarterly
- b) Half yearly
- c) Yearly
- d) Not counted

Ans C

424. As soon as work has been completed, the sub-ordinate in charge of that work should arrange to return the unused materials, if any, left at the site of work through _____ as per M.O.I.No.31

- a) Store Requisition
- b) Store challan
- c) Store transfer warrant
- d) Store Return warrant

Ans D

425. As per the Manual of Instructions No.27, the wages of work-charged establishment remaining unpaid from an acquaintance Roll should be charged finally to the accounts of the work concerned by credit to

- a) Suspense head
- b) Deposit head
- c) Revenue Head

d) Expenditure head

Ans B

426. In which form, Job cost abstract is prepared as per the Manual of Instructions No.28?

- a) CA-50
- b) CA-51
- c) CA-52
- d) CA-53

Ans B

427. The cost of installing all service connections except temporary connections is debited to _____ of the Local Distribution system concerned as per the Manual of Instruction No.29

- a) Revenue account
- b) Capital account
- c) Expenditure account
- d) Income account

Ans B

428. How much energy charges and fixed charges are recoverable from the consumer on account of release of temporary connection as per the MOI Instruction No.30

- a) 1.5 Time energy charges and 1.5 time fixed charges
- b) 2 Time energy charges and fixed charges
- c) 1.2 Time fixed charges and 1.5 Time Energy charges
- d) 3 Time fixed charges and 2 Time Energy charges

Ans C

429. What is the time period of physical verification of material issued for temporary connections by the SDO as per MOI instruction No.30 ?

- a) With in one year
- b) With in two year
- c) Within six month
- d) None of the above

Ans C

430. where connection have remained idle for less than six months but theft of energy is apprehended as per MOI Instruction No.33.In how many days, the entire service line including poles would be dismantled?

- a) On expiry of two months from the date of permanent disconnection
- b) On expiry of one months from the date of permanent disconnection
- c) On expiry of thee months from the date of permanent disconnection
- d) None of the above

Ans B

431. In which form/Register, an inventory of all the material dismantles, whether in serviceable condition or not should be prepared and entered as per MOI Instruction No.33?

- a) CA-102
- b) CA-103
- c) CA-104
- d) CA-105

Ans C

432. which statement is incorrect?

- a) The stock Measurement book is maintained in CA-5 as per the MOI No.38
- b) The entries on each page of the Measurement Book should be made continuously without leaving any blank line

- c) When any measurements or series of measurements are cancelled, the cancellation must be supported by dated initial of the officer ordering the cancellation
- d) In case of a Measurement book is lost, an immediate report should not be made of the facts of the case

Ans D

433. In how many days, all the measurement books in use should be returned to the Sub-divisions by the Divisional officer after personal scrutiny?
- a) Within ten days
 - b) Within fifteen days
 - c) Within twenty days
 - d) Within thirty days

Ans B

434. How much percentage of Audit and Accounts are considered while making estimates of the electrical work as per the MOI Instruction No.40?
- a) 4%
 - b) 3%
 - c) 2%
 - d) 1%

Ans D

435. how much percentage of Tool and Plant are considered while making estimates of the electrical work as per the MOI Instruction No.40?
- a) 4%
 - b) 3%
 - c) 2%
 - d) 1%

Ans C

436. How much percentage of Establishment charges are considered while making estimates of the electrical work as per the MOI Instruction No.40?
- a) 10%
 - b) 8%
 - c) 5%
 - d) 3%

Ans A

437. In which form, Stock Measurement book is maintained?
- a) CA-5
 - b) CA-25
 - c) CA-20
 - d) CA-23

Ans A

438. In which form, Electrical Measurement book is maintained?
- a) CA-5
 - b) CA-25
 - c) CA-20
 - d) CA-23

Ans B

439. In which form, Measurement book for Lump-sum Contract is maintained?
- a) CA-5
 - b) CA-25
 - c) CA-20
 - d) CA-23

Ans D

440. Detailed Measurement may be dispensed with in case of
- Advance payment
 - Secured advance
 - Work done through labour engaged by the department
 - All of the above

Ans D

441. for How many period of years, all completed Measurement book will be retained in the division office as per MOI Instruction No.42?
- For ten years
 - For twelve years
 - For fifteen years
 - For sixteen years

Ans C

442. If in any case, the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the _____ wherein it should be stated why the omission was not detected when the work was started and who is responsible for it.
- Work Abstract
 - Work Register
 - Chart of Account
 - Works slip

Ans D

443. _____ is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the divisional officer or the Sub divisional officer
- An imprest
 - Salary
 - Govt Loan
 - Both b and c

Ans A

444. In which form, cash book is maintained as per M.O.I Instruction No.45?
- P.W.A 1
 - P.W.A 2
 - P.W.A 3
 - P.W.A 4

Ans A

445. Which form is used to maintain the account of imprest by the imprest holder as per M.O.I Instruction No.45?
- P.W.A 1
 - P.W.A 2
 - P.W.A 3
 - P.W.A 4

Ans C

446. which form is used to mention the detail of the actual cash found at the end of the month as per M.O.I Instruction No.45?
- P.W.A 1
 - P.W.A 2
 - P.W.A 3
 - P.W.A 4

Ans B

447. If in any case, the excess is found to be due to omission of provisions for certain essential items in the estimate, the fact should be brought out in the

_____ wherein it should be stated that why the omission was not detected when the work was started and who is responsible for it as per M.O.I Instruction No.51.

- a) Work abstract
- b) Work register
- c) Work slip
- d) Work book

Ans C

448. It will usually rest with the authority competent to sanction excess over estimates to decide on receipt of _____ whether a revised or supplementary estimate is to be prepared and to issue orders accordingly as per M.O.I Instruction No.51.

- a) Work register
- b) Work slip
- c) Work book
- d) Work abstract

Ans B

B. Store Accounts

DFR

1. The total number or quantity received should be simultaneously entered in the Register of stock Receipt in Form _____.

- a) PWA-4
- b) PWA-5
- c) PWA-6
- d) PWA-7

Ans A

2. the total quantities of the receipts and issue of each articles of stock as recorded in the monthly Abstract Forms P.W.A 5 and P.W.A 6 should before the abstract are transmitted to Divisional office in the _____.

- a) Half yearly register
- b) Half yearly stock register
- c) Half-yearly Balance return
- d) None of the above

Ans C

3. _____ is assigned to each new article as it is brought on stock.

- a) Issue rate
- b) Market rate
- c) Average rate
- d) Storage rate

Ans A

4. _____ is responsible that the value of material sold to municipalities, local funds and the public and of issues made to contractors for private use is recovered in cash at the earliest opportunity.

- a) Sub-Divisional officer
- b) Divisional officer
- c) Controlling officer
- d) Audit officer

Ans A

5. In how many parts, half yearly register of stock is divided?
- a) Five
 - b) Four
 - c) Three
 - d) Two

Ans C

6. _____ should write up his report in part-III of half yearly Register of Stock and submit it to the Divisional officer.
- a) Sub-divisional officer
 - b) Divisional Accountant
 - c) Head clerk
 - d) Audit officer

Ans B

7. QNo.35 which officer review the register of stock and record his remarks in the part-III of half yearly register of stock?
- a) Divisional officer
 - b) Sub-divisional officer
 - c) Controlling officer
 - d) Chief Engineer

Ans A

8. The competent authority, in consultation with the _____ may prescribe the maintenance of yearly Registers of stock and permit that they may be closed and reviewed annually.
- a) Controlling officer
 - b) Chief Engineer
 - c) Administrative officer
 - d) Accountant-General

Ans D

9. if the register of Tools and Plants are audited locally, it is unnecessary to open new registers _____.
- a) Quarterly
 - b) Half yearly
 - c) Every year
 - d) Two yearly

Ans C

10. _____ is responsible that when tools and plant are disposed off by sale or otherwise with the sanction of proper authority, the amount recoverable from the parties concerned is realized at the earliest opportunity.
- a) Divisional officer
 - b) Sub-divisional officer
 - c) Controlling officer
 - d) Chief Engineer

Ans B

11. when Tools and plants are transferred to other division or department, the sub-divisional officer should note in _____ in red ink.
- a) Form -12
 - b) Form-13
 - c) Form-14
 - d) Form-15

Ans B

12. if the deficiencies of Tool and Plant articles are made good by recovery of cost or their write-off is sanctioned, the articles should be shown as issued in form

- a) Form -12
- b) Form-13
- c) Form-14
- d) Form-15

Ans B

13. which are the initial records on which, account of work are based?

- a) Muster roll and Tool/Plant
- b) Muster roll and Measurement book
- c) Measurement book and HSR Book
- d) HSR book and Muster roll

Ans B

EB Manual of Instructions

QNo1. In which form, store classification list is prepared?

- a) CA-16
- b) CA-17
- c) CA-18
- d) CA-19

Ans D

QNo.2. Symbol UO represents as per the MOI No.201 that

- a) Under obsolete
- b) Unclassified obsolete
- c) Unclassified observation
- d) Under observation

Ans B

QNo.3 In which form, store requisition is prepared?

- a) CA-6
- b) CA-8
- c) CA-9
- d) CA-10

Ans B

QNo.4 In which form, store challan are prepared?

- a) CA-16
- b) CA-17
- c) CA-18
- d) CA-19

Ans B

QNo.5 An indent is prepared in _____ when indenting for store for replenishment of the stock.

- a) CA-1
- b) CA-2
- c) CA-3
- d) CA-4

Ans A

QNo.6 In which form, store return warrant is prepared?

- a) CA-6
- b) CA-8
- c) CA-9
- d) CA-10

Ans C

QNo.7 In which, store transfer warrant is prepared?

- a) CA-6
- b) CA-8
- c) CA-9
- d) CA-10

Ans D

QNo.8 In which form, quantity ledger is prepared as per MOI?

- a) CA-6
- b) CA-8
- c) CA-9
- d) CA-10

Ans A

QNo.9 In which form, value ledger is prepared as per MOI?

- a) CA-14
- b) CA-8
- c) CA-9
- d) CA-26

Ans D

QNo.10 In which form, physical verification of store is carried out as per the MOI?

- a) CA-14
- b) CA-8
- c) CA-9
- d) CA-26

Ans A

QNo.11 Store requisition is prepared for _____

- a) For return of the material
- b) For drawl of the material
- c) Both a and b
- d) None of the above

Ans B

QNo.12 Store return warrant is prepared for _____

- a) For return of the material
- b) For drawl of the material
- c) Both a and b
- d) None of the above

Ans A

QNo.13 Store transfer warrant is prepared for _____

- a) For the return of material in the store
- b) For the drawl of the material from the store

- c) For the transfer of material from one divisions to another division /from one work to another work
- d) Both a and b

Ans C

QNo.14 Store challan is prepared for

- a) For the return of material in the store
- b) For the drawl of the material from the store
- c) For the transfer of material from one divisions to another division /from one work to another work
- d) For transfer of material from one store to another store

Ans D

QNo.15 Quantity ledger is prepared by_____

- a) Sub-Divisional Clerk
- b) Sub-Divisional officer
- c) Store keeper or assistant store keeper
- d) None of the above

Ans C

QNo.16 Value ledger is prepared by_____

- a) Sub-Divisional Clerk
- b) Sub-Divisional officer
- c) Store keeper or assistant store keeper
- d) None of the above

Ans A

QNo.17 Entries in the quantity ledger is made from

- a) Stock Measurement book
- b) Store Requisition
- c) Store challans
- d) All of the above

Ans D

QNo.18 List of balances are prepared in _____ as per the MOI No.207

- a) CA-28
- b) CA-14
- c) CA-17
- d) CA-26

Ans A

QNo.19 which statement is correct in respect of the value ledger?

- a) Value ledger is prepared in respect of value only.
- b) Value ledger is prepared by store keeper or Assistant store keeper
- c) Value ledger is prepared in CA-6
- d) Value ledger is prepared in respect of quantity as well as their value only.

Ans D

QNo.20 which statement is incorrect in respect of the value ledger?

- a) Value ledger is prepared in respect of value only.
- b) Value ledger is prepared by Sub-divisional clerk.
- c) Value ledger is prepared in CA-26
- d) Value ledger is prepared in respect of quantity as well as their value only.

Ans A

QNo.21 which statement is correct in respect of the quantity ledger?

- a) Quantity ledger is prepared in respect of quantity as well as their value only
- b) Quantity ledger is prepared by Sub-Divisional clerk
- c) Quantity ledger is prepared in CA-6
- d) Quantity ledger is prepared in CA-26

Ans C

QNo.22 which statement is incorrect in respect of the quantity ledger?

- a) Quantity ledger is prepared in respect of quantity only
- b) Quantity ledger is prepared by Store keeper or assistant store keeper
- c) Quantity ledger is prepared in CA-26
- d) Quantity ledger is prepared in CA-6

Ans C

QNo.23 _____ and _____ limits should always be filled up in the quantity ledger in the space provided for this purpose

- a) LIFO and FIFO
- b) Maximum and Minimum
- c) HIFO and LIFO
- d) None of the above

Ans B

QNo.24 Why the maximum level in the quantity ledger is maintained?

- a) To meet with the emergency requirement
- b) To avoid the blockage of funds
- c) To maintain the reputation of the department
- d) All of the above

Ans B

QNo.25 why the minimum level in the quantity ledger is maintained?

- a) To meet with the emergency requirement
- b) To avoid the blockage of funds
- c) To maintain the reputation of the department
- d) All of the above

Ans A

QNo.26 No entry regarding articles found surplus or deficit, as a result of stock taking is to be recorded in the _____.

- a) Value ledger
- b) Quantity ledger
- c) Stock verification report
- d) Stock Measurement book

Ans D

QNo.27 Value ledger is prepared in respect of the material

- a) Received only
- b) Issued only'
- c) Received and Issued only with their value
- d) Received and issued only

Ans C

QNo.28 Quantity is prepared in respect of the material

- a) Received in quantity only
- b) Issued in quantity only
- c) Received and Issued in quantity only with their value
- d) Received and issued in quantity only

Ans D

QNo.29 In the event of break down or other emergent work, when the store are issued after the office hours, the transactions in the value ledger should be recorded

_____.

- a) By the end of the week
- b) By the end of the month
- c) On the next working day
- d) On the same day

Ans C

QNo.30 Articles without value shall be posted in

- a) Quantity ledger only
- b) Value ledger only
- c) Both quantity and value ledger
- d) None of the above

Ans C

QNo.31 Issue price should be revised as per MOI

- a) By 30th September every year
- b) By 31st March every year
- c) By 30th September and 31st March every year
- d) By 31st December every year

Ans C

QNo.32 All materials received should be examined and counted or measured, as the case may be when delivery is taken. The record of the detailed count or measurement should be kept in measurement book in _____.

- a) CA-5
- b) CA-25
- c) CA-26
- d) CA-14

Ans A

QNo.33 Physical verification of the tools and plants are carried out

- a) Quarterly basis
- b) Half yearly basis
- c) Yearly basis
- d) Monthly basis

Ans B

QNo.34 which authority conduct the physical verification of sub-store for material for temporary connection?

- a) Divisional Clerk
- b) Divisional officer
- c) Sub-Divisional officer
- d) Line Superintendent In charge

Ans D

QNo.35 In case of other Divisional store, the relieving officer should check 50 percent of the store within _____ of his taking over charge of the store.

- a) One month
- b) Two month
- c) Three month
- d) Four month

Ans C

QNo.36 In case of Sub- Divisional store, the relieving officer should check _____ of the store within three months of his taking over charge of the store

- a) 50 percent
- b) 75 percent
- c) 80 percent
- d) 100 percent

Ans D

QNo.37 the entries with regard to the shortage and surpluses in store should also be made simultaneously in _____

- a) Quantity ledger
- b) Value Ledger
- c) Both Quantity ledger and Value ledger
- d) Indent form

Ans C

QNo.38 The value of the containers should be taken into account in fixing the stock _____ of the articles contained therein.

- a) Market Price
- b) Issue Price
- c) Storage Price
- d) Tentative price

Ans B

QNo.39 the containers should be brought on to stock without value and a list thereof maintained in each sub-division and divisional office concerned as a supplement to the _____.

- a) Half Yearly stock return
- b) Quarterly stock return
- c) Yearly stock return
- d) Bi-monthly stock return

Ans A

QNo.40 Entry of the meters received from the executive engineer, maintenance and test should be made in the _____ of the Divisional & Sub-Divisional store concerned.

- a) Electrical Measurement book
- b) Stock Measurement book
- c) Small Measurement book
- d) Standard Measurement book

Ans B

QNo.41 In which record, an entry shall be made, when a defective meter is sent by a Sub-divisional office or a divisional office to the Test Laboratory of the Executive Engineer?

- a) Shown as Issue in the Quantity ledger
- b) Shown as issue in the Value ledger
- c) Shown in the red ink in form-13 pertaining to issue of Tool and Plants
- d) Shown in both a and b

QNo.42 Departmental meter numbers should be recorded in the meter Movement cards as well as in the _____ in the column provided for the purpose.

- a) Stock Measurement Book
- b) Tool and Plant Register
- c) Quantity ledger or value ledger
- d) Consumer ledger

Ans D

QNo.43 Part-II for form 14 of Tool and Plant is used to record _____

- a) For shortage awaiting adjustment
- b) For articles in hand
- c) For articles temporarily lent or sent out
- d) Both a and b

Ans C

QNo.44 Part-III for form 14 of Tool and Plant is used to record _____

- a) For shortage awaiting adjustment
- b) For articles in hand
- c) For articles temporarily lent or sent out
- d) Both a and b

Ans A

QNo.44 Part-I for form 14 of Tool and Plant is used to record _____

- a) For shortage awaiting adjustment
- b) For articles in hand
- c) For articles temporarily lent or sent out
- d) Both a and b

Ans B

QNo.45 each subordinate will also be responsible to prepare and submit to his sub-divisional officer a survey report in form D.F.R (P.W.) _____ of all tool and plants articles, which may have become unserviceable due to fair wear and tear.

- a) 12
- b) 13
- c) 14
- d) 15

Ans D

QNo.46 If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of Receipts in form DFR (PW) 12 without making any entry in the _____

- a) Value column
- b) Quantity column
- c) Both value and quantity column
- d) None of the above

Ans B

QNo.47 Fans are the articles of _____ as per the M.O.I 217.

- a) Stock
- b) Scrap
- c) Tools and plant
- d) Petty items

Ans C

QNo.48 which term shall be used for the charges levied on all issues of stock to cover such actual expenditure as is incurred after the acquisition of the articles in the store?

- a) Issue rate
- b) Market rate
- c) Storage rare
- d) Both a and b

Ans C

QNo.49 which authority fix the limit of Reserve stock after very careful estimation of the requirement of each division?

- a) Superintending Engineer
- b) Chief Engineer
- c) Director /Technical
- d) Managing Director

Ans B

QNo.50 Superintending Engineer is empowered to sanction purely temporary increase to the reserve stock limit of the division upto _____

- a) 100%
- b) 75%
- c) 50%
- d) 20%

Ans C

QNo.51 Executive Engineer is empowered to sanction purely temporary increase to the reserve stock limit of the division upto _____

- a) 100%
- b) 75%
- c) 50%
- d) 20%

Ans D

PFR Vol-I (Chapter-XV)

QNo.1 Ashok SDO has the power to purchase the material upto Rs. 50000/- in his sub-division as per the Delegation of Power. There is a need of material amounting to Rs. 200000/- in his sub-division which falls under the competency of the his Xen. He avoided to get the approval of the Xen for the purchase of the material amounting to Rs. 200000/- and placed four No. Purchase order amounting to Rs. 50000/- under his competency.

- a) not appropriate on the part of the SDO
- b) it is splitting of power
- c) It is appropriate on the part of the SDO
- d) Both a and b

Ans D

QNo.2 Periodical _____ should be prepared and as many articles as possible obtained by means of such indents.

- a) Requirement
- b) Indents
- c) Demand
- d) Letter

Ans B

QNo.3 The sale proceeds of unserviceable furniture in the official residence of the Governor should be credited to the _____ and not to the _____ for the maintenance and repair of furniture in the Government houses.

- a) Capital revenue, state revenue
- b) State revenue , grant
- c) Capital revenue, grant
- d) Capital expenditure , state revenue

Ans B

QNo.4 which charges shall be added in the full value of the stock articles sold to the public as per PRF-Vol-I.

- a) Supervision charges,
- b) Supervision charges, storage charge and contingency
- c) Market rate
- d) None of the above

Ans B

QNo.5 which items shall be included in the dead stock as per the PRF vol-I.

- a) Consumable material
- b) Perishable material
- c) Plant, Machinery, furniture , equipment and fixtures
- d) Both a and b

Ans C

QNo.6 which term shall be used in respect of articles such as Plant, Machinery, furniture, equipment's and fixtures as per the PRF-Vol-I

- a) Other stores
- b) Obsolete store
- c) Dead stock
- d) Both a and b

Ans C

QNo.7 Which term shall be used in respect of the articles pertaining to consumable and perishable nature as per PFR-Vol-I.

- a) Dead Stock
- b) Obsolete stock
- c) Fixed assets
- d) Other stores

Ans D

QNo.8 which statement is correct?

- a) Only Quantity ledger is maintained in respect of the dead stock
- b) Only value ledger is maintained in respect of the dead stock
- c) Not applicable

d) Both quantity and value ledger is maintained in respect of the dead stock.

Ans D

QNo.9 what charges shall be recovered in case of the articles of the dead stock are lent out to the local bodies?

- a) Supervision charges
- b) Hire charges
- c) Departmental charges
- d) Storage charges

Ans B

QNo.10 In how much period, physical verification is carried out in respect of the other store as per the PFR-Vol-I

- a) At least half yearly
- b) At least quarterly
- c) At least once in a year
- d) No physical verification

Ans C

QNo.11 Stores remaining in stock for over a _____ should be considered surplus unless there is any good reason to treat them otherwise as per PFR-Vol-I

- a) One year
- b) Two year
- c) Three year
- d) Four year

Ans A

QNo.12 under which head, sale proceeds of the condemned or surplus stores belonging to the commercial department shall be placed as per PFR-Vol-I.

- a) Reduction in the revenue expenditure
- b) Reduction in the capital expenditure
- c) Capital receipt
- d) Receipt head of the department

Ans D

QNo.13 Sale proceeds of condemned stores relating to all departments other than public work department and commercial department during the same year in which they are purchased shall be known as

- a) Reduction in expenditure
- b) Increase in revenue expenditure
- c) Capital expenditure
- d) Increase in capital expenditure

Ans A

QNo.14 what is the minimum life of the Indian make cycle as per the PRF-Vol-I

- a) 7 year
- b) 6 year
- c) 5 year
- d) 4 year

Ans C

Inventory Control & Fixed Assets Register

- Question 1** **What is prime objective of Just In Time inventory Control Technique ?**
- Answer A Reduced the cost of inventory
 B Increase the production.
 C Increase the inventory turnover and reduce the holding and all connected cost.
 D None of the above
 Ans (c)
- Question 2** **JIT does not believe in**
- Answer A Quality
 B Over production
 C Human relations
 D All of the above
 Ans (b)
- Question 3** **Just-In-Time (JIT) combines the benefits of**
- Answer A Job order production and Line production
 B Batch production and Line production
 C Job order production and Batch production
 D None of the above
 Ans (a)
- Question 4** **Which of the following means 'Ready-Set-Go'**
- Answer A Yo-i-don
 B IkkoNagare
 C Taiichi ohno
 D None of the above
- Question 5** **Just-In-Time aimed at**
- Answer A Zero inventories
 B Reduced manpower
 C Over production
 D All of the above
 Ans (a)
- Question 6** **The following is (are) the prerequisite(s) for JIT.**
- Answer A Multi skilled workers
 B Vendor should produce defect free
 C Worker should be empowered his own decision
 D All of the above
 Ans (d)
- Question 7** **MRP is different from JIT in terms of**
- Answer A Inventory
 B Quality
 C Human orientation
 D All of the above
- Question 8** **Just-In-Time is**
- Answer A Single unit production
 B Big lot size production
 C Both (A) and (B)
 D None of the above
 Ans (a)
- Question 9** **In Just-In-Time the vendor is to be viewed by the company as a**
- Answer A Manager
 B Worker
 C Partner
 D None of the above
 Ans (c)
- Question 10** **POK stands for**
- Answer A Product ordering Kanban
 B Process Ordering Kanban

- C Production Ordering Kanban
 - D Plan Ordering Kanban
- Ans (c)

Question 11 **Such setups which have single digit (in minutes) setup times are called**

- Answer A Single setups
- B One touch setups
- C Minute setups
- D None of the above

Ans (a)

Question 12 **In Just-In-Time system**

- Answer A There is no delay
- B Conveyance times are balanced
- C Both (A) and (B)
- D There is unequal production at different places

Ans (c)

Question 13 **Just-in-Time was successfully implemented by**

- Answer A Toyota
- B Honda
- C Suzuki
- D Volkswagen

Ans (a)

Question 14 Which of the following is not inventory ?

- Answer A Machine
- B Raw Material.
- C Finished Goods.
- D Consumable Tools.

Ans (a)

Question 15 The following classes of costs are usually involved in inventory decision except ?

- Answer A cost of ordering.
- B carrying cost
- C Cost of shortages.
- D Machining Cost

Ans (d)

Question 16 Buffer Stock is the level of stock ?

- Answer A Half of the actual cost.
- B At which the ordering process should start.
- C Minimum stock level below which actual stock should not fall.
- D Maximum stock in inventory.

Ans (C)

Question 17 The cost of insurance and taxes are included in-----

- Answer A Cost of ordering.
- B Set up cost.
- C Inventory carrying cost.
- D Cost of shortages.

Ans (C)

Question 18 The time period between placing an order its receipt in stock is known as ?

- Answer A Lead time.
- B carrying time
- C shortage time.
- D Over time.

Ans (a)

Question 19 ABC analysis is-----

- Answer A Always better control
- B At best Control
- C All best control
- D Average better Control

Ans (a)

Question20 **BY which name third category of ABC Control Techqnique is known ?**

- Answer A C -category
B Residuary-category.
C Last- Category
D None of the above.

Question21 **Under which category of ABC inventory technique, a routine type of care may be taken ?**

- Answer A Category-A
B Category-B
C Category-C
D Non of the above.

Question22 **Under which category of ABC inventory technique, a greater degree of control is exercised to preserve the store items?**

- Answer A Under group-A
B Under group-B
C Under group-C
D Non of the above.

Ans (a)

Question23 **Under which category of ABC inventory technique, the highest value of items of inventory are kept ?**

- Answer A Category-A
B Category-B
C Category-C
D In all above category.

Ans (a)

Question 24 A-B-C analysis is used in

- Answer A C.P.M
B P.E.R.T
C Inventory control
D all of these

Ans (c)

Question25 **In A-B-C analysis, which class of items are generally large in number?**

- Answer A A
B B
C C
D none of these

Ans (C)

Question26 **In ABC inventory management system, class A items may require ?**

- Answer A Higher Safety Stock
B Frequent Deliveries
C Periodic Inventory system
D Updating of inventory records.

Ans (a)

Question27 **ABC Analysis is useful for analyzing the inventories:**

- Answer A Based on their Quality
B Based on their Usage and value
C Based on Physical Volume
D All of the above

Question28 **Which one of the following is NOT a technique of inventory control?**

- Answer A ABC analysis
B FSN analysis
C GOLF analysis

D FTMN analysis
Ans (d)

Question29 Inventory items are classified based on their annual usage value in monetary terms.

Answer A Class A item: 25 % of the item accounts 75% costs
B Class A item: 10 % of the item accounts 75% costs
C Class A item: 30 % of the item accounts 75% costs
D Class A item: 40 % of the item accounts 75% costs
Ans (B)

Question30 Inventory items are classified based on their annual usage value in monetary terms.

Answer A Class B - item: 25% of the item accounts 15% costs.
B Class B - item: 30% of the item accounts 15% costs.
C Class B - item: 20% of the item accounts 15% costs.
D Class B - item: 35% of the item accounts 15% costs.

Question31 Inventory items are classified based on their annual usage value in monetary terms.

Answer A Class C- item: 70% of the item accounts 10% costs.
B Class C- item: 70% of the item accounts 10% costs.
C Class C- item: 70% of the item accounts 10% costs.
D Class C- item: 70% of the item accounts 10% costs.

Question32 ABC inventory control focuses on those

Answer A Items not readily available
B Items which consume less money
C Items which have more demand
D Items which consume more money
Ans (d)

Question33 ABC Analysis is useful for analyzing the inventories based on

Answer A Their quality
B Their usage and value
C On physical volume
D All of the above
Ans (b)

Question34 All of the following statements about ABC analysis are true except

Answer A Inventory may be categorized by measures other than dollar volume
B It categorizes on-hand inventory into three groups based on annual dollar volume
C It is an application of the Pareto principle
D It states that all items require the same degree of control

Question35 ABC analysis is based upon the principle that

Answer A all items in inventory must be monitored very closely
B there are usually a few critical items, and many items which are less critical
C an item is critical if its usage is high
D the safety stock in terms of volume should be higher for A items than for C items
Ans (b)

Question36 Which of the following statements about ABC analysis is false ?

Answer A ABC analysis is based on the presumption that controlling the few most important items produces the vast majority of inventory savings.
B In ABC analysis, "A" Items are tightly controlled, have accurate records, and receive regular review by major decision makers.
C In ABC analysis, "C" Items have minimal records, periodic review, and simple controls.

D ABC analysis is based on the presumption that all items must be tightly controlled to produce important cost savings.
Ans (d)

Question 37 ABC analysis divides on-hand inventory into three classes, generally based upon

Answer A item quality
B unit price
C the number of units on hand
D annual dollar volume

Ans (d)

Question 38 What does CPM STAND FOR ?

Answer A Control Path Method
B Critical Path Method
C Critical Plan Management
D Control Path Management

Ans B

Question 39 Which of the following Colour is used to show the actual progress in bar charts?

Answer A Red
B Blue
C Green
D Black

Ans C

Question 40 Who introduced bar chart in CPM?

Answer A Jane Gantt
B Henry Gantt
C Williams henry
D Joseph henry

Ans B

Question 41 What does PERT analysis based on ?

Answer A Most likely time
B Optimistic time
C Pessimistic time
D) All of these

Ans D

Question 42 CPM is the

Answer A Time oriented technique
B Event oriented technique
C Target oriented technique
D Activity oriented technique

Ans D

Question 43 CPM was developed in which country?

Answer A Japan
B China
C USA
D Russia

Ans C

Question 44 What is difference between PERT and CPM?

Answer A PERT is a probabilistic model while CPM is a deterministic model
B PERT is an event-oriented technique while CPM is an activity-oriented technique
C PERT is Project Evaluation and Review Technique while CPM is Critical Path Method
D All of these

Ans D

Question 45 Choose the correct option from the following statements?

Answer A CPM analysis is activity oriented
B In CPM, the time is related to cost
C PERT analysis is event oriented
D All of these
Ans D

Question 46 PERT technique of network analysis is mainly useful for

Answer A Small projects
B Deterministic activities
C Large and complex projects
D Research and development projects
Ans D

Question 47 What is PERT analysis based on ?

Answer A Most likely time
B Pessimistic time
C Optimistic time
D All of these
Ans D

Question 48 What is the particular task performance in CPM known as ?

Answer A Contract
B Activity
C Event
D Dummy
Ans B

Question 49 What is a Critical Path?

Answer A It is the longest path
B It is the shortest path
C It is a mixture of all the paths
D It is a path that operates from the starting node to the end node..
Ans A

Question 50 What is the completion of a CPM network diagram activity commonly known as?

Answer A Node
B Event
C Connector
D All of these
Ans D

Question 51 Activity in a network diagram is represented by?

Answer A Arrows
B Circles
C Squares
D Rectangles
Ans A

Question 52 The full form of PERT IS -----

Answer A Program Evaluation and Robot Technique
B Program Evaluation and Rate Technology
C Program Evaluation and Review Technique
D Program Evaluation and Robot Tchnology
Ans C

Question 53 Trenching machine cannot be used for

Answer A Rocks
B Hard clay
C Muddy clay
D Loose material
Ans A

Question 54 PERT and CPM differ in that-----

Answer A PERT uses dummy activities, and CPM does not
B PERT does not allow us to monitor costs, and CPM does

- C PERT uses AOA networks, and CPM uses AON networks
 - D PERT uses 3-time estimates, and CPM uses a single time estimate.
- Ans D

Question 55 Which one of the following, shovel excavators is considered most efficient in loading carriers?

- Answer A Dipper shovel
 B Dragline
 C Backhoe
 D Clamshell

Ans A

Question 56 Slack time refers to

- Answer A An activity
 B An event
 C Both activity and event
 D None of these

Ans B

Question 57 Slack time in PERT analysis -----

- Answer A Is always zero for critical activities
 B Is minimum for critical events
 C Can never be greater than zero
 D Can never be less than zero

Ans B

Question 58 The earliest start time rule are:

- Answer A Regulates when a project must begin
 B The activities starting time for an activity successor
 C The activities end time for an activity predecessor
 D None of these

Ans C

Question 59 In a bar chart, the vertical axis represents

- Answer A Time
 B Types of activities
 C Number of labors
 D Various activities of the project

Ans D

Question 60 The technique which is activity oriented, is

- Answer A CPM
 B PERT
 C Both A and B
 D None of these

Ans A

Question 61 In PERT chart, the activity time distribution is

- Answer A Normal
 B Binomial
 C Poisson
 D Beta

Ans D

Question 62 The area under the B-distribution curve is divided into two equal halves by vertical ordinate through

- Answer A Expected time
 B Optimistic time
 C Most likely time
 D Pessimistic time

Ans A

Question 63 What does higher standard deviation imply in cost analysis?

- Answer A Higher uncertainty
 B Lower uncertainty

- C Nothing to do with uncertainty
- D Extra costs are likely

Ans A

Question 64 In PERT/CPM, the merge event represents ----- of two or more events.

- Answer
- A Beginning
 - B Splitting
 - C Completion.
 - D None of these.

Ans C

Question 65 Which one of the following is captured in the Work Breakdown Structure (WBS)?

- Answer
- A The Life cycle phases
 - B The logical order of tasks
 - C The scope of the project
 - D Project costs

Ans C

Question 66 Which stage of project management life cycle requires the maximum time of completion

- Answer
- A Conceptualization
 - B Planning
 - C Execution
 - D Estimation

Ans C

Question 67 In Project management when does planning take place?

- Answer
- A Before the project
 - B During the project execution
 - C At the start of the project
 - D After the project

Ans C

Question 68 In the initial stage of the project the probability of completing the project is -----

- Answer
- A Zero
 - B High
 - C Low
 - D Medium

Ans C

Question 69 The time with which direct cost does not reduce with the increase in time is known as

- Answer
- A Crash time
 - B Normal time
 - C Optimistic time
 - D Standard time

Ans B

Question 70 The time corresponding to minimum total project cost is

- Answer
- A Crash time
 - B Normal time
 - C Optimistic time
 - D Between normal time and crash time

Ans D

Question 71 In Project crashing, rent and overheads are treated as

- Answer
- A Significant Cost
 - B Insignificant Costs
 - C Direct Costs
 - D Indirect Costs

Ans D

Question 72 The numbering of the nodes in A-O-A is done

- Answer A From left to right
 B From Right to left
 C Randomly
 D Based on the duration of the activity

Ans

Question 73 PERT analysis is based on

- Answer A Optimistic time, Pessimistic time and Most likely time
 B Pessimistic time, Optional time, Maximum time
 C Optimistic time, Efficient time, Most likely time
 D Minimax time, Optimistic time and harmonic time

Ans A

Question 74 A dummy activity is used in PERT network to describe

- Answer A Precedence relationship
 B Necessary time delay
 C Resource restriction
 D Resource idleness

Ans A

Question 75 In PERT analysis a critical activity has

- Answer A Maximum Float
 B Zero Float
 C Maximum Cost
 D Minimum Cost

Ans B

Question 76 A PERT activity has an optimistic time estimate of 3 days, a pessimistic time estimate of 8 days, and a most likely time estimate of 10 days. What is the expected time of this activity?

- Answer A 5 days
 B 7.5days
 C 8.0 days
 D 8.5 days

Ans D

Question 77 What is the additional time available for the performance of an activity in PERT and CPM calculated on the basis that all activities will start at their earliest start time called?

- Answer A Slack
 B Total float
 C Free float
 D Independent float

Ans C

Question 78 In CPM network critical path denotes the

- Answer A Path where maximum resources are used
 B Path where minimum resources are used
 C Path where delay of one activity prolongs the duration of completion of project
 D Path that gets monitored automatically

Ans C

Question 79 The variance of the completion time for a project is the sum of variances of:

- Answer A All activity times
 B Non-critical activity times
 C Critical activity times
 D Activity times of first and last activities of the project

Ans C

Question 80 The marginal cost of crashing a network could change when

- Answer A The activity being crashed reaches its crash time
 B The activity being crashed reaches a point where another path is also critical
 C Both A and B

D None of these

Question 81 If critical path of a project is 20 months with a standard deviation 4 months, what is the probability that the project will be completed in 24 months?

Answer A 15.85%
B 68.3%
C 84.2%
D 95.5%

Ans C

Question 82 Estimating expected activity times in a PERT network

Answer A Makes use of three estimates
B Puts the greatest weight on the most likely time estimate
C Is motivated by the beta distribution
D All of these

Ans D

Question 83 Which one of the following statements is not correct?

Answer A PERT is probabilistic and CPM is deterministic
B In PERT, events are used deterministic and in CPM activities are used
C In CPM, the probability to complete is minimum
D In CPM crashing is carried the project in a given time-duration is out calculated

Ans C

Question 84 Average Stock Level can be calculated as ?

Answer A Minimum Stock Level + 1/2 of re-order level.
B Maximum stock Level + 1/2 of re-order level
C Minimum Stock Level + 1/3 of re-order level.
D Maximum stock Level + 1/3 of re-order level

Ans (a)

Question 85 The Economic Order Quantity (EOQ) is calculated as ?

Answer A $(D \cdot S / 3h)^{1/2}$.
B $(DS \cdot S / h)^{1/2}$.
C $(D \cdot S / 2h)^{1/2}$.
D $(2D \cdot S / h)^{1/2}$.

Ans (d)

Question 86 The order cost per order of an inventory is Rs.400/- with an annual carrying cost of Rs.10/- per unit. The Economic order quantity (EOQ) for an annual demand of 2000 units is ?

Answer A 400
B 440
C 480
D 500

Ans (a)

Question 87 In Inventory control theory, the economic order quantity is

Answer A average level of inventory
B optimum lot size
C capacity of a warehouse
D lot size corresponding to break even analysis

Ans B

Question 88 An item can be purchased for Rs.100/-. The ordering cost is Rs.200/- and the inventory carrying cost is 10% of the item cost per annum. If the annual demand is 4000 units, the economic ordering quantity is

Answer A 50
B 100
C 200
D 400

Question 89 A company uses 2555 units of an item annually. Delivery lead time is 8 days. The achieve optimum inventory is

Answer A 7
B 8
C 56
D 60
Ans C

Question 90 The economic order quantity (EOQ) is designed to minimize the total carrying and ordering costs per time period

Answer A is designed to minimize the total carrying and ordering costs per time period
B is the order quantity where the absolute value of the slopes of the ordering and the carrying cost curves are equal
C is the same as the optimum order quantity
D all of the options
Ans C

Question 91 EOQ is the quantity that minimizes.....

Answer A Total Ordering Cost
B Total Inventory Cost
C Total interest Cost
D Safety Stock Level
Ans A

Question 92 The economic order quantity (EOQ) is designed to minimize the total carrying and ordering costs per time period

Answer A is designed to minimize the total carrying and ordering costs per time period
B is the order quantity where the absolute value of the slopes of the ordering and the carrying cost curves are equal
C is the same as the optimum order quantity
D all of the options
Ans D

Question 93 Economic order quantity is that quantity at which cost of holding and carrying inventory is:

Answer A Maximum and equal
B Minimum and equal
C It can be maximum or minimum depending upon case to case
D Minimum and unequal
Ans B

Question 94 Provisions for depreciation is _____

Answer A A charge against the profit
B An appropriation of the profit
C Substitute for the repairs
D Writing off losses
Ans (a) charge against the profit

Question 95 As per the format of Balance Sheet prescribed as per Schedule III of Companies Act 2013, Capital work in progress is shown under the heading of

Answer A Intangible Assets
B Current Assets
C Fixed Assets
D Loans and advances
Answer (c) Fixed Assets

Question 96 Property Plant and Equipments belongs to _____

Answer A IND AS 11
B IND AS 12
C IND AS 16
D IND AS 20
Answer (c) IND AS 16

Question 97 Impairment of Assets belongs to _____

- Answer A IND AS 32
B IND AS 33
C IND AS 34
D IND AS 36
Answer (d) IND AS 36

Question 98 How to calculate impairment loss?
Answer A Recoverable Value-Carrying amount
B Irrecoverable Value- Carrying amount
C Total value- Carrying amount
D Depreciation -Carrying amount
Ans (a) Recoverable Value- Carrying amount

Question 99 Why fixed asset management is important ?
Answer A Equipment failures
B Failure to meet compliance or regulatory standards
C (a)and (b)
D None of the above
Ans (c) a and b

Question 100 Using an asset management system, organization can_____
Answer A Low maintenance cost
B High maintenance cost
C Tracking and monitor liquid assets
D None of the above
Ans (a) Low maintenance cost

Question 101 An example of fixed asset is _____
Answer A Live stock
B Value stock
C Income stock
D All of the above
Ans (a) Live stock

Question 102 All of the following fixed assets are depreciated Except:
Answer A Truck
B Building
C Land
D Equipment
Ans (C) Land

Topic:- Common Purchase Regulation applicable for UHBVN/DHBVN)

1. Purchase regulation is applicable for the following activities
 - a) For procurement of Equipment, stores and other material
 - b) For Turnkey works
 - c) For repairing contracts
 - d) All of the above
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.100000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of open tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
5. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of limited tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
6. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
7. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?
 - a) With approval of the Whole Time director
 - b) With approval of the Board of the Directors
 - c) With approval of the Chief Engineer
 - d) With approval of the Superintending Engineer
8. In how many days, single part tender can be decided by the SPC from the date of opening?
 - a) With in 15 days
 - b) With in 30 days
 - c) With in 45 days
 - d) With in 60 days
9. In how many days, two part tender must be decided by the SPC from the date of opening?
 - a) Within 60 days from the date of opening of part one or 15 days from the date of opening of part second (price bid) whichever is earlier
 - b) Within 45 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier
 - c) Within 45 days from the date of opening of part one or 30 days from the date of opening of part second(price bid) whichever is earlier
 - d) Within 30 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier

10. Which Industrial units of Haryana shall be allowed purchase preference of 50% of the quantity as per the purchase Regulation?
 - a) Who qualify among two lowest valid firms and agrees to accept the lowest tenderer rate
 - b) Who qualify among three lowest valid firms and agrees to accept the L-2 tenderer rate
 - c) Who qualify among three lowest valid firms and agrees to accept the lowest tenderer rate
 - d) None of the above
11. Where a purchase falls within the competency of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
 - a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
12. Where a purchase falls within the competency of the Whole time directors there is a difference of opinion between the Whole Time Directors on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
 - a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
13. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
 - a) By recording general statement as Not in accordance with the specification
 - b) By recording the details of technical unsuitability of the material without approval of the next higher authority
 - c) By recording the details of technical suitability of the material with approval of the next higher authority
 - d) By recording the details of technical unsuitability of the material with approval of the next higher authority
14. Upto what percentage of variation in the rates of the L-1 and L-2, there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitability of material?
 - a) Variation in the rates upto 5% or less
 - b) Variation in the rates upto 4% or less
 - c) Variation in the rates upto 2% or less
 - d) Variation in the rates upto 1% or less
15. Ordinarily, when the Price variation clause shall not be inserted in the PO?
 - a) Where the delivery period is within 6 months and falls within same financial year
 - b) Where the delivery period is within 9 months
 - c) Where the delivery period is within 3 months
 - d) None of the above
16. If the price variation formula is included in the Purchase order, then it shall be applicable for
 - a) For escalation only
 - b) For reduction only
 - c) Both for escalation as well as reduction only
 - d) None of the above
17. What is the full form of IEEMA
 - a) Independent Electronic and Electrical Manufacturers Association
 - b) Indian Electrical and Electronics Manufacturers Association
 - c) Indian Electronics and Electrical Manufacturers Association
 - d) Indian Electrical Engineers Manufacturers Association
18. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
 - a) By loading the variations
 - b) Without loading the variations
 - c) By loading the variation upto 10%
 - d) None of the above

19. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
- By loading the minimum escalation
 - By loading the variation upto 5%
 - Without loading the variation
 - By loading the maximum escalation provided by any of the other tenderer
20. In case, there is reference of decrease in prices only and a ceiling may or may not have been given, then equivalent price shall be worked out:-
- By loading the variation
 - Without loading the variation
 - Both a and b
 - None of the above
21. In how many days purchase order shall be placed to the firm after the issue of L.O.A?
- within 15 days
 - within 30 days
 - within 45 days
 - within 21 days
22. Which authority approval is required for issue of Repeat Order against a previous order of the tender?
- Chief Engineer
 - Whole Time directors
 - Board of the Directors
 - Not allowed
23. What do you mean by the Option Clause?
- The purchaser retains the right to place order for additional quantity upto a maximum of 75% of the original contracted quantity at the same rate and terms of the contract.
 - The purchaser retains the right to place order for additional quantity upto a maximum of 60% of the original contracted quantity at the same rate and terms of the contract.
 - The purchaser retains the right to place order for additional quantity upto a maximum of 25% of the original contracted quantity at the same rate and terms of the contract.
 - The purchaser retains the right to place order for additional quantity upto a maximum of 50% of the original contracted quantity at the same rate and terms of the contract.
24. When the material cannot be purchased under the option clause specified in the Purchase Regulation?
- Where additional quantity to be purchased is upto 50%
 - Where additional quantity to be purchased is upto 60%
 - Where there is downward trend in the prices
 - Where additional quantity to be purchased is upto 40%
25. Which firms are exempted from the deposit of earnest money with the tenders?
- Wholly government of India owned Undertakings
 - Wholly Haryana State Owned undertakings
 - Both a and B
 - None of the above
26. Earnest money deposits will not be required where the estimated value of the NIT is less than
- Rs.50000/-
 - Rs.40000/-
 - Rs.30000/-
 - Rs.20000/-
27. When the earnest money taken from the firms shall be forfeited in part or in full?
- If the tenderer withdraws his tender at any stage during the currency of his validity period
 - If the PO has been issued but the supplier refuses to comply with it.
 - In the event of a breach of contract in any manner
 - All of the above
28. In how many days, Sub-division should scrutinize, verify and submit the complete bill of Head office level contracts to the division office from the date of receipt of the complete bills?

- a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
29. In how many days, Sub-division should scrutinize, verify and submit the complete bill of field office level contracts to the division office from the date of receipt of the complete bills?
- a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
30. What rate of interest shall be paid to contractor in case the payment is not made within payment schedule by the department?
- a) 5% per annum
 - b) 7% per annum
 - c) 10% per annum
 - d) 8% per annum
31. What will be rate of rebate per week or part thereof shall be availed by the Nigam if the payment is made earlier than the period specified?
- a) 0.25% per week
 - b) 0.35% per week
 - c) 0.50% per week
 - d) 0.75% per week
32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
- a) Within reasonable period not exceeding 75 days from the date of notification of such defect
 - b) Within reasonable period not exceeding 45 days from the date of notification of such defect
 - c) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - d) Within reasonable period not exceeding 60 days from the date of notification of such defect
33. What amount of penalty shall be paid by the contractor for each occasion at which the fake inspection call has been made or the material is rejected during testing/inspection by the authorized agency?
- a) Penalty of Rs.10000/-
 - b) Penalty of Rs.15000/-
 - c) Penalty of Rs.20000/-
 - d) Penalty of Rs.50000/-
34. What will be normal mode of transport for dispatch of material from the supplier end?
- a) By road
 - b) By railway
 - c) By airway
 - d) Both b and c
35. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?
- a) One percent per week or part thereof
 - b) Two percent per week or part thereof
 - c) One half of one percent per week or part thereof
 - d) Three percent per week or part thereof
36. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- a) Within 30 days
 - b) Within 45 days
 - c) Within 60 days
 - d) Within 90 days
37. Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material

- d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- Orders or instructions of the centre government or state government
 - Acts of God, act of civil & Military authority
 - Non availability of raw material
 - Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
39. Purchase Regulation stipulates that where the purchaser fails to supply the material or fail to replace the defected material within the stipulated period, that supplier shall be declared blacklisted by the department. What will be the period of blacklisting of the defaulting suppliers/contractors?
- Two years
 - Three years
 - Four years
 - Five years
40. What will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
41. What is the formula of the quantity rating?
- Quantity offered on due date/quantity due on that date *100
 - Quantity accepted/Quantity supplied*100
 - Quantity supplied/Quantity accepted *100
 - Quantity due on that date/Quantity offered on due date*100
42. What is the formula of the quality rating?
- Quantity accepted/Quantity supplied*100
 - Quantity offered on due date/quantity due on that date *100
 - Quantity supplied/Quantity accepted *100
 - Quantity due on that date/Quantity offered on due date*100
43. Which shall not be considered amendments to the Purchase order/Contract?
- Amendment of the mode of transport
 - Amendment in delivery schedule
 - Both a and b
 - None of the above
44. Which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- Legal department
 - Store Purchase Committee
 - Whole Time Directors
 - None of the above
45. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
- Board of the Directors
 - Whole Time Directors
 - Store Purchase Committee
 - None of the above
46. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
- Whole Time Directors
 - Board of the Directors
 - Store Purchase Committee
 - None of the above
47. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is

preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?

- a) Five years
- b) Four years
- c) Three years
- d) Two years

48. Which authority is empowered to make the amendment in the Purchase Regulation?

- a) Store Purchase committee
- b) Board of the Directors
- c) Whole Time Directors
- d) None of the above

49. Where the value of the contract is Rs. One crore and below , the dispute or difference arising will be referred to

- a) Two arbitrator
- b) Three arbitrator
- c) Sole arbitrator
- d) None of the above

Answer Keys for Discom's

Sr. No.	Answer
1	D
2	C
3	A
4	B
5	C
6	C
7	C
8	B
9	B
10	C
11	B
12	A
13	D
14	C
15	A
16	C
17	B
18	B
19	D
20	B
21	D
22	C
23	D
24	B
25	C
26	D
27	D
28	B
29	A
30	C
31	B
32	B
33	C
34	A
35	C
36	B
37	C
38	C
39	B
40	B
41	A
42	A
43	C
44	B
45	B
46	B
47	C
48	B
49	C

MCQs for HVPNL

Topic:- Purchase Regulation applicable in the HVPNL

1. What is the full form of D G S and D as per Purchase regulation?
 - a) Director Goods of supplies and Disposals
 - b) Director-General of supplies and Disposals
 - c) Direct Goods of Services and disposals
 - d) Director Goods of Services and disposals
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.10000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. Schedule C of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
5. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
6. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested. How many days' notice shall be given to each party?
 - a) 14 clear days (including the date of despatch of telegram)
 - b) 14 clear days (excluding the date of despatch of telegram)
 - c) 10 clear days (including the date of despatch of telegram)
 - d) 10 clear days(excluding the date of despatch of telegram)
7. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested and which firm tender shall be accepted in this case?
 - a) Tenderer who deposit 25% more than normal earnest money
 - b) Tenders who deposit 50% more than normal earnest money
 - c) Tenderer who deposit 40% more than normal earnest money
 - d) Tenderer who deposit 60% more than normal earnest money
8. Where the tenders have been invited in two parts, all tenders received against part-I shall be opened and examined. In how many days, Part-II tender shall be opened from the date of opening of part-I tender?
 - a) Within fifteen days
 - b) Within thirty days
 - c) Within forty five days
 - d) Within sixty days
9. fill in the blanks with appropriate word

The Inspection and/or tests may be waived off, in special circumstances by the _____ after recording the reasons therefore

- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) None of the above
10. What will be the cost of tender documents where the value of estimated work is above Rs.10 lacs?

- a) Rs.500/-
 - b) Rs.1000/-
 - c) Rs.1500/-
 - d) Rs.2000/-
11. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?
- a) With approval of the Whole Time director
 - b) With approval of the Board of the Directors
 - c) With approval of the Chief Engineer
 - d) With approval of the Superintending Engineer
12. Where a purchase lies within the competence of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- a) Whole Time Members
 - b) Board of Directors
 - c) Chief Engineer
 - d) Managing Director
13. Where a purchase lies within the competence of the Whole Time Directors but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- a) Whole Time Members
 - b) Board of Directors
 - c) Chief Engineer
 - d) Managing Director
14. Fill in the blank with appropriate words:-

In case of tenders which are received later than the due date and there is some genuine reason for delay, such late tenders may be accepted by _____ till _____ before the time fixed for the opening of tender to cover up the eventualities.

- a) Superintending Engineer , two hours
 - b) Chief Engineer, three hours
 - c) Chief Engineer, one hour
 - d) Superintending Engineer, one hours
15. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Store Purchase Committee or Whole Time Directors for taking the final decision?
- a) 15 days
 - b) 21 days
 - c) 30 days
 - d) 40 days
16. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Board of Directors for taking the final decision?
- a) 15 days
 - b) 21 days
 - c) 30 days
 - d) 40 days
17. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
- a) By recording general statement as Not in accordance with the specification
 - b) By recording the details of technical unsuitability of the material without approval of the next higher authority

- c) By recording the details of technical suitability of the material with approval of the next higher authority
 - d) By recording the details of technical unsuitability of the material with approval of the next higher authority
18. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitability of material?
- a) Variation in the rates upto 5% or less
 - b) Variation in the rates upto 4% or less
 - c) Variation in the rates upto 2% or less
 - d) Variation in the rates upto 1% or less
19. If the price variation formula is included in the Purchase order, then it shall be applicable for
- e) For escalation only
 - f) For reduction only
 - g) Both for escalation as well as reduction only
 - h) None of the above
20. What is the full form of IEEMA
- e) Independent Electronic and Electrical Manufacturers Association
 - f) Indian Electrical and Electronics Manufacturers Association
 - g) Indian Electronics and Electrical Manufacturers Association
 - h) Indian Electrical Engineers Manufacturers Association
21. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
- e) By loading the variations
 - f) Without loading the variations
 - g) By loading the variation upto 10%
 - h) None of the above
22. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
- e) By loading the minimum escalation
 - f) By loading the variation upto 5%
 - g) Without loading the variation
 - h) By loading the maximum escalation provided by any of the other tenderer
23. Which firms are exempted from the deposit of earnest money with the tenders?
- a) Wholly government of India owned Undertakings
 - b) Wholly Haryana State Owned undertakings
 - c) Both a and B
 - d) None of the above
24. fill in the blanks with appropriate word

Earnest money deposit furnished with the tender in the form of a _____ or in any other form not specifically approved by the Board shall not be accepted under any circumstances not shall a request from the tenderer for the transfer of earnest money/security deposit furnished against any previous tender under consideration be entertained.

- a) Draft
- b) Cheque
- c) RTGS
- d) None of the above

25. Earnest money deposits will not be required where the estimated value of the NIT is less than
- a) Rs.50000/-
 - b) Rs.40000/
 - c) Rs.30000/-
 - d) Rs.20000/-
26. When the earnest money taken from the firms shall be forfeited in part or in full?
- a) If the tenderer withdraws his tender at any stage during the currency of his validity period

- b) If the PO has been issued but the supplier refuses to comply with it.
- c) In the event of a breach of contract in any manner
- d) All of the above

27. **Fill in the blank with appropriate word**

The purchasing department shall ensure that the refund of earnest money deposit so allowed is made within _____ of the decision on the purchase case by the Purchasing Authority.

- a) Five week
- b) Four week
- c) Three week
- d) Two week

28. At what rate security deposit is deducted from the contractor bill?

- a) 5%
- b) 10%
- c) 15%
- d) 20%

29. Security deposit shall be deducted from the

- a) First running payment bill
- b) From running payment bill
- c) Final running payment bill
- d) Intermediate payment bill

30. Security deposits not claimed within three year from the date of the completion of Purchase order/contract including the period of warranty shall be treated as _____

- a) Revenue deposit
- b) Capital Deposit
- c) Lapse deposit
- d) Contingent deposit

31. which authority approval is required to make the refund of lapsed deposit as per the purchase Regulation?

- a) Board of the Directors
- b) Whole Time Directors
- c) Chief Engineer
- d) Superintending Engineer

32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material

- e) Within reasonable period not exceeding 75 days from the date of notification of such defect
- f) Within reasonable period not exceeding 45 days from the date of notification of such defect
- g) Within reasonable period not exceeding 50 days from the date of notification of such defect
- h) Within reasonable period not exceeding 60 days from the date of notification of such defect

33. what will be normal mode of transport for dispatch of material from the supplier end?

- a) By road
- b) By railway
- c) By airway
- d) Both b and c

34. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?

- a) One percent per week or part thereof
- b) Two percent per week or part thereof
- c) One half of one percent per week or part thereof
- d) Three percent per week or part thereof

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 - Within 45 days
 - Within 60 days
 - Within 90 days
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 - Acts of God, act of civil & Military authority
 - Non availability of raw material
 - Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
37. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
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 - Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
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 - Whole Time Directors
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44. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
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 - Board of the Directors
 - Store Purchase Committee

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45. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?

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- b) Four years
- c) Three years
- d) Two years

46. which authority is empowered to make the amendment in the Purchase Regulation?

- a) Store Purchase committee
- b) Board of the Directors
- c) Whole Time Directors
- d) None of the above

47. where the value of the contract is Rs. One crore and below, the dispute or difference arising will be referred to

- a) Two arbitrator
- b) Three arbitrator
- c) Sole arbitrator
- d) None of the above

48. Fill in the blanks

The supplier shall be made responsible to replace free of cost, with no transportation or insurance-cost to the Board, upto the destination, the whole or any part of the material which in normal and proper use proves defective in quality or workmanship subject to the condition that the defect is noticed within _____ from the date of material is received by the consignee or _____ from the date of despatch of material whichever period may expire earlier.

- a) 6 months, 9 months
- b) 9 months, 12 months
- c) 12 months, 18 months
- d) 18 months, 24 months

Answer Keys for HVPNL

1	B
2	C
3	A
4	B
5	C
6	B
7	C
8	B
9	B
10	A
11	C
12	A
13	A
14	C
15	B
16	D
17	D
18	C
19	C
20	B
21	B
22	D
23	C
24	B
25	D
26	D
27	D
28	B
29	B
30	C
31	B
32	B
33	A
34	C
35	B
36	C
37	C
38	B
39	A
40	A
41	C
42	B
43	B
44	B
45	C
46	B
47	C
48	C

MCQs for HPGCL Candidates

Topic:-Purchase Regulation applicable in the HPGCL

1. Under Purchase Regulation EMD means:
 - (A) Earnest Money Deposit
 - (B) Eligible Money Deposited
 - (C) Earnest Money Drawal
 - (D) Early Money Drawal
2. Monetary guarantee furnished by a tenderer along with its tender is called?
 - (A) Invitation for Bids
 - (B) Earnest Money Deposit
 - (C) Performance guarantee
 - (D) None of the above
3. The person who submit a bid is called:
 - (A) Buyer
 - (B) Promoter
 - (C) Bidder
 - (D) Creditor
4. As per Regulation No.3.3 (ii), what is the Indent value when the requirements should be reviewed and recommended by the screening committee consisting of SE/MM & stores, FA & CAO, XEN Purchase and XEN (user):
 - (A) Rs. 2.5 lakh
 - (B) Rs. 5 lakh
 - (C) Rs. 25 lakh
 - (D) Rs.50 lakh
5. As per Regulation No.3.3 (xii), List of proprietary items should be prepared and updated regularly and appraised to the HPGCLs WTDs
 - (A) On annual basis
 - (B) Once in every two years
 - (C) Once in every three years
 - (D) Once in every five years
6. As per Regulation No.6.1, there are ten modes of purchase. Which is not one of these mode?
 - (A) Purchase through open tenders (NIT).
 - (B) Purchase through normal / short term single part or two parts limited tenders.
 - (C) Purchase on single tender i.e. without inviting open/ limited tenders
 - (D) Purchase through confidential tender
7. What is the threshold limit of tender to be floated in the e-Procurement:
 - (A) Rs. 1.00 lakh
 - (B) Rs. 10 lakh
 - (C) Rs. 25 lakh
 - (D) Rs.50 lakh
8. In case of work order, the contract agreement on non judicial stamp paper is executed at the end of the :
 - (A) Pre -award phase
 - (B) Award phase
 - (C) Post - award phase
 - (D) None of the above

9. Which document in contract determine responsibilities and obligation of parties to the contract?
- (A) Tender Notice
 - (B) Specifications
 - (C) General Conditions of Contract
 - (D) None of the above
10. Which of the following is a condition of the contract:
- (A) Earnest money and Security deposit
 - (B) Payment terms
 - (C) Delivery period and damages for delay
 - (D) All of the above
11. Which of the following is not a purpose of depositing EMD:
- (A) Avoid unnecessary competition
 - (B) Compensation to HPGCL
 - (C) Punishment to incompetent firm
 - (D) Source of generating revenue
12. Tender system adopted for inviting offers in most open public manner is known as:
- (A) Open tender
 - (B) Limited tender
 - (C) Bulletin tender
 - (D) Special limited tender
13. In two part tender system :
- (A) Technical bid is opened first
 - (B) Commercial bid is opened first
 - (C) Both are opened at same time
 - (D) None
14. The tender system in which tender is sent only to approved vendors is called:
- (A) Open tender
 - (B) Global tender
 - (C) Limited tender
 - (D) Quotation cases
15. Which one of the information is not necessarily required in tender notice :
- (A) Name of work with its location
 - (B) Approximate cost of the work
 - (C) Cost of tender form
 - (D) Name of sanctioning authority
16. What is not the purpose of security money deposit :
- (A) It ensures successful service during warranty period
 - (B) It can be forfeited in form of recovery
 - (C) It acts as assurance for competency of firm
 - (D) As a source of earning for HPGCL
17. When the amount of security money is released to awarded firm:
- (A) After completion of the contract
 - (B) After completion of prescribed guaranty / warranty period
 - (C) After award of work
 - (D) After completion of entire period of the contract and after completion of prescribed guarantee / warranty period work
18. What one of these is not an information to be published in tender notice:
- (A) Name of work
 - (B) Place of work location
 - (C) Cost of work
 - (D) Name of tender opening committee members

19. Which type of tender system is used when item is propriety item and only one firm is capable of doing work ?
- (A) Open tender
 (B) Limited tender
 (C) Single tender
 (D) Purchase from Indian and Foreign OEM –Supplier on proprietary basis
20. The earnest money of unqualified bidder will be refunded:
- (A) As promptly as possible within 30 days after declaration of qualification result
 (B) After three months of the execution of the contract with the selected bidder
 (C) After 15 days of the execution of the contract with the selected bidder.
 (D) None of the above
21. The earnest money of unsuccessful bidder will be refunded:
- (A) As promptly as possible within 30 days after declaration of qualification result
 (B) After three months of the execution of the contract with the selected bidder
 (C) Within 15 days of the execution of the contract with the selected bidder.
 (D) None of the above
22. For tender having value up to rupees Rs.2 .5 lakh, the value of EMD is :
- (A) 2% of the tender value
 (B) 5% of the tender value
 (C) 10 % of the tender value
 (D) No EMD
23. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value up to 20 crore shall be :
- (A) Rs.10 lakh
 (B) Rs.20 lakh
 (C) Rs.30 lakh
 (D) None of above
24. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 20 crore but up to 50 crore shall be :
- (A) Rs.20 lakh
 (B) Rs.25 lakh
 (C) Rs.35 lakh
 (D) None of above
25. The amount of earnest money to be specified in the NIT shall be 2 % of the **estimated** value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 50 crore shall be:
- (A) Rs.50 lakh
 (B) Rs. 1 crore
 (C) Rs. 2 crore
 (D) None of the above
26. Which one information is not provided in tender notice :
- (A) Name of work and location
 (B) Cost of tender form
 (C) Website particulars
 (D) Date of award of work
27. Which is not correct in context to single tender:
- (A) Followed in emergent situations
 (B) Reasons are not required in detail
 (C) Specific approval of the project SPC up to maximum value of Rs.5 lakh is required
 (D) Specific approval of the project Thermal Standing Committee beyond value of Rs.5 lakh is required

28. As per Regulation No.7.4, under open tender enquiry, due date fixed for opening of the tender from the date of publication/ issue of NIT shall be :
- (A) 30 days
 (B) 90 days
 (C) 120 days
 (D) None of the above
29. As per Regulation No.7.4, under Limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be
- (A) 15 to 20 days
 (B) 20 to 30 days
 (C) 30 to 90 days
 (D) None of the above
30. As per Regulation No.7.4, under Short term limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be:
- (A) 5 to 10 days
 (B) 10 to 20 days
 (C) 20 to 30 days
 (D) None of the above
31. As per Regulation No. 2.10, who is not a member of the Thermal Standing Committee :
- (A) Managing Director
 (B) Whole Time Directors
 (C) Chief Engineer of the project plant as Member Secretary
 (D) Chiarman
32. As per Regulation No. 2.11 who is not a member of Store Purchase Committee :
- (A) CE
 (B) SE
 (C) Xen
 (D) FA&CAO
33. As per Regulation 3.3 (vi), which are the provisions the department head will ensure that the purchase requisition indicate :
- (A) Budget provision
 (B) Estimated value of the requisition
 (C) Administrative approval and technical sanction for the new works and purchases
 (D) All of the above
34. In the event of grant of extension in delivery schedules:
- (A) No Penalty / liquidated damages shall be leviable.
 (B) No extra financial liability on account of increase in statutory levies .
 (C) No exchange variation shall be allowed.
 (D) All of the above.
35. What is the full form of L.O.I. used in acceptance of bid
- (A) Letter of indenminity
 (B) Letter of intent
 (C) Lack of information
 (D) None of the above
36. As per Regulation 2.28, which items is not pertaining to essential / insurance stock items:
- (A) Specific items
 (B) Common use or centralise purchase items
 (C) Consumables or Regular stock items
 (D) All of the above
37. Which among the following is features of essential / insurance stock items ?

- (A) Recommendatory or mandatory in nature having high value & long delivery period
- (B) Required to be stocked on the recommendation of OEM/OES
- (C) May or may not be used during the life cycle/ time of the concerned equipment
- (D) All of the above

38. Who is entitled to issue certificate regarding completion of work :

- (A) Firm's representative
- (B) Account officer
- (C) Nominated supervisor/engineer
- (D) Sanctioning authority

39. Which of the following is not a step of tendering process :

- (A) NIT
- (B) Prequalification of bidders
- (C) Staffing
- (D) Scrutiny of tender

40. As per Regulation No.3.3 (vii) Indent approving Authority means :

- (A) Store Keeper concerned
- (B) AE/AEE concerned
- (C) XEN concerned
- (D) SE concerned

41. Which of the following is correct for petty cash purchases in case of items required for the R & M of the power plant:

- (A) Purchase up to Rs.10, 000 on each occasion with the approval of XEN; purchase up to Rs.20, 000 in each case with the approval of SE concerned
- (B) A purchase up to Rs.50, 000 in each case with the approval of CE of the power plant
- (C) A purchase up to Rs.1 lakh in each case with the approval of the TSC
- (D) None of the above

42. What is the validity period of the tender / offer from the date of opening of price bid:

- (A) 30 days
- (B) 90 days
- (C) 120 days
- (D) 180 days

43. As per Regulation 10.2, the rate negotiation could be held up to L-3 bidder if the difference between the L-1 quoted rates and those quoted by L-2 and L-3 is within

- (A) 5 %
- (B) 10 %
- (C) 20 %
- (D) 30 %

44. Placement of order on a tenderer other than the lowest is dealt in:

- (A) Regulation -11
- (B) Regulation -15
- (C) Regulation -16
- (D) Regulation -18

45. As per Purchase Regulation No.2.13, D.S. & D means

- (A) Department of Service & Delivery
- (B) Director General of Supply & Disposal
- (C) Deputy governor of Supplies & Depreciation
- (D) Directorate of Supply & Disposals, Government of Haryana

46. As per Purchase Regulation No.42, unless otherwise necessary in consequences of any audit objection or pendency of any dispute with the supplier or arbitration or court proceedings, all records relating to each purchase should be preserved for a period of:

- (A) Three years
 (B) Five years
 (C) Eight years
 (D) 10 years
47. As per Purchase Regulation No.42 relating to Purchase Through Limited Tenders, where there is no approved list or sufficient number of parties are not registered with the HPGCL, the list of firms to whom enquiry may be issued, shall be approved by the:
- (A) SPC
 (B) Next higher authority
 (C) TSC
 (D) WTDs
48. As per Purchase Regulation No.9.1(b), the Comparative Statement of tender shall be approved by the :
- (A) Accounts Officer
 (B) XEN
 (C) SE
 (D) TSC
49. Bid security furnished with the tender is called:
- (A) Earnest money deposit
 (B) Security deposit
 (C) Performance security deposit
 (D) All of the above
50. As per Regulation No.15.3, performance bank guarantee shall remain valid for :
- (A) 60 months instead of 18 months of guarantee/ warranty period
 (B) 36 months instead of 18 months of guarantee/ warranty period
 (C) 24 months instead of 18 months of guarantee/ warranty period
 (D) 21 months instead of 18 months of guarantee/ warranty period
51. As per Purchase Regulation No.27, the contract shall be deemed to have been made at the place :
- (A) of delivery
 (B) of payment
 (C) from where the acceptance of tender has been issued
 (D) Any of the above
52. As per Regulation No.14.7 (ii) , if the purchase order has been issued but the supplier / selected bidder refuses to comply with it, which action can be taken against it:
- (A) forfeiture of earnest money
 (B) claim other damages as admissible under law
 (C) Administrative action against the supplier as black listing
 (D) All of the above
53. As per Regulation No.26 relating to Arbitration, sole arbitrator is :
- (A) XEN concerned
 (B) XEN concerned
 (C) Chief Engineer of the project
 (D) MD HPGCL or an officer appointed by the MD HPGCL as his nominee
54. As per Regulation No.18, in case of work orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of:
- (A) 5%
 (B) 10%
 (C) 15 %
 (D) 20%
55. As per Regulation No.18, in case of purchase orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of :

- (A) 5%
- (B) 10%
- (C) 15 %
- (D) 20%

56. As per Regulation No.22, which of the following shall not be considered as a force majeure circumstance :

- (A) Non availability of raw material
- (B) Freight embargoes
- (C) Acts of Civil & Military authority
- (D) Acts of God

57. As per Regulation No.2.16, D.G.S. & D means :

- (A) Department of Service & Delivery
- (B) Director -General of Supplies and Disposals, Govt of India
- (C) Deputy governor of Supplies & Depreciation
- (D) Directorate of Supply & Disposal Government of Haryana

58. As per Regulation No.21.3, the material supplies should be declared as defective / sub-standard on the basis of detailed inspection / rejection report approved by:

- (A) AE/AEE stores
- (B) Concerned XEN
- (C) Concerned SE
- (D) Concerned CE

59. As per Purchase Regulation No.14.7 (i), if the bidder withdraws his tender at any stage during the currency of its validity period, which action can be taken against it:

- (A) forfeiture of earnest money
- (B) claim other damages as admissible under law
- (C) Administrative action against the supplier as black listing
- (D) All of the above

60. As per Purchase Regulation No.16.6, in case material was not ready for inspection and that the notice given by the supplier was in fructuous, the expenditure incurred by the Corporation on arranging for such inspection:

- (A) Shall be recovered from the supplier
- (B) Borne by the HPGCL
- (C) Bear in 50:50 ratio by supplier/HPGCL
- (D) None of them

61. Which of the following provision is under Purchase Regulation No. 12.05 :

- (A) Applicability of the foreign exchange variation should be clearly defined in the tender document.
- (B) Period of the applicability of the exchange variation should be restricted according to the delivery schedule.
- (C) Ordinarily, the exchange variation should not be permitted in the extended period of delivery.
- (D) All of the above

62. As per Regulation 5 , in order to ensure that tenders and submitted by all reliable and known sources of supply for different items of purchase who is prepared lists of approved suppliers/ firms for various items:

- A Respective Executive Engineers
- B Respective Superintendent Engineers
- C Respective Chief Engineers
- D None of them

Answer Keys for HPGCL

Sr. No.	Answer	Sr. No.	Answer
1	A	51	D
2	B	52	B
3	C	53	D
4	B	54	D
5	A	55	B
6	D	56	B
7	A	57	B
8	C	58	A
9	C	59	D
10	D	60	C
11	D	61	D
12	A	62	D
13	A		
14	C		
15	D		
16	D		
17	D		
18	D		
19	D		
20	A		
21	C		
22	D		
23	A		
24	B		
25	A		
26	D		
27	B		
28	B		
29	A		
30	A		
31	D		
32	C		
33	D		
34	D		
35	B		
36	D		
37	D		
38	C		
39	C		
40	D		
41	A		
42	C		
43	A		
44	A		
45	A		
46	A		
47	B		
48	A		
49	B		
50	C		

(PAPER-IV)

Budgetary Control and Banking Instructions

(For All HPUs)

1. Punjab Budget Manual

Questions/Answers
1. The Receipt and disbursement of State Govt. are shown in how many parts.
(a) 2
(b) 3
(c) 5
(d) 4
2. The main divisions of the consolidated funds are.
(a) Revenue Accounts
(b) Capital Accounts
(c) Debt
(d) All above.
3. The budget framed by the Department of Finance is submitted to.
(a) Chief Secretary
(b) Chief Minister
(c) Legislative assembly
(d) Lok Sabha
4. In which articles of the constitution appropriation bill is submitted
(a) 104
(b) 156
(c) 200
(d) 204
5. What is the duration of budget year.
(a) 1 st April to 31 st March
(b) 1 st Jan to 31 st December
(c) 1 st July to 30 th June
(d) 1 st October to 30 th September.
6. Appropriation bills are covered by articles
(a) 204
(b) 205
(c) 206
(d) 207
7. The revised estimates are prepared from the following
(a) Statement of surrenders
(b) Statement of Loans.
(c) Statement of Salary.
(d) Statement of Capital Expenditure.
8. Budget includes following documents presented by Finance Minister to the legislature
(a) Schedule of New Expenditure
(b) Finance Minister Speech
(c) Annual Financial Statement
(d) All of above.
9. Memorandum explanatory of budget is prepared by.
(a) Financial Commissioner
(b) Finance Secretary
(c) Finance Minister
(d) Controller of Finance.

10.	After the presentation of budget to the legislature a copy of the budget shall be supplied to.
(a)	Lok Sabha
(b)	Ministry of Expenditure Govt. of India.
(c)	Ministry of Finance Govt. of India.
(d)	Niti Aayog
11.	Vidhan Sabha has power for any demand moved by the Minister-in- charge.
(a)	Assent
(b)	Refuse
(c)	Assent subject to reduction
(d)	Any from the above.
12.	Returns of estimated and actual collection will be submitted in following Form.
(a)	B.M-27
(b)	B.M-25
(c)	B.M-28
(d)	B.M-24
13.	All withdrawal from the treasury bill shall be entered in the ____.
(a)	Claim Register
(b)	Treasury Payment Register
(c)	Bill Register
(d)	Party Register.
14.	Progress of expenditure against the grant from loan & advances will be submitted to Department of Finance on basis.
(a)	Monthly
(b)	Quarterly
(c)	Yearly
(d)	Half yearly
15.	The committee on estimates presents its report the
(a)	Council of Minister
(b)	Chief Minister
(c)	Vidhan Sabha
(d)	Lok Sabha
16.	Cash Balances includes
(a)	Cash in treasuries
(b)	Deposit with reserve bank
(c)	Remittances in transit foreign
(d)	All of above
17.	Inter Govt. adjustment accounts includes
(a)	Adjusting account between Central & State Govt.
(b)	Adjusting account with defence.
(c)	Inter State Suspense account.
(d)	All of above.
18.	The budget estimates of the current includes.
(a)	Revised estimates of the current year.
(b)	12 months actual of the last previous year.
(c)	Recognizable regularity in past year figures
(d)	All of the above.
19.	The following officers are jointly responsible for reconciliation of accounts.
(a)	Head of Department & Accountant General
(b)	Head of Department & Finance Secretary
(c)	Head of Department & Financial Commissioner
(d)	Accounts Officer of respective department & Finance Department.
20.	Exchange variation include in the following object class.
(a)	1 – Personal Services & Benefit
(b)	2 – Administrative expenses
(c)	4 - Grant
(d)	5 – Other Expenditure
21.	Subsides include in the following object class.
(a)	1 – Personal Services & Benefit
(b)	2 – Administrative expenses
(c)	4 - Grant
(d)	5 – Other Expenditure
22.	Rent Rate & Taxes includes in the following object class.

(a)	1 – Personal Services & Benefit
(b)	2 – Administrative expenses
(c)	4 - Grant
(a)	5 – Other Expenditure
23.	_____Number of each plan scheme should be mentioned while submitting the schedule and memorandum.
(a)	Code
(b)	Serial
(c)	File
(d)	Sequence No.
24.	All income claimable is claimed, realized and paid in treasury is the duty of
(a)	Head of Department
(b)	Section Officer
(c)	Collecting Officer
(d)	Accounts Officer.
25.	All amount remitted to the treasury shall be entered in a _____ book.
(a)	Remittance
(b)	Payment
(c)	Expenditure
(d)	Accounts
26.	Divisional Officer register and Account of Expenditure is prepared in form.....
(a)	BM-37
(b)	BM-34
(c)	BM-38
(d)	BM-39
27.	Monthly account expenditure prepared in form.....
(a)	BM-27
(b)	BM-28
(c)	BM-29
(d)	BM-30
28.	Estimate of interest on loans and advances is prepared in form.....
(a)	BM-2
(b)	BM-3
(c)	BM-4
(d)	BM-5
29.	In case of doubt or dispute for any particular recovery for classification is to be decided by.....
(a)	Department of finance
(b)	Council of ministers
(c)	Comptroller & Auditor General of India
(d)	Head of Department
30.	Recoveries by one department from another department of the State Government is treated as....
(a)	Deduction from gross expenditure
(b)	Deduction from gross revenue
(c)	Addition in gross expenditure
(d)	Addition in gross revenue
31.	Recoveries from private persons or bodies and Government outside India is treated as.....
(a)	Expenditure
(b)	Revenue
(c)	Deduction from expenditure
(d)	Deduction from revenue
32.	Recoveries represents debit to another Government of expenditure is treated as.....
(a)	Revenue
(b)	Expenditure
(c)	Deduction from expenditure
(d)	Deduction from revenue
33.	Source of financing under budget includes the following
(a)	Demand number
(b)	Account head
(c)	Plan expenditure

(d)	All of above
34.	The list of major work should be submitted separately from the list of
(a)	Plan expenditure
(b)	Non-plan expenditure
(c)	Minor work
(d)	Revenue expenditure
35.	No project should be included in major work until approval from.....
(a)	Administrative
(b)	Finance
(c)	Council of ministers
(d)	Head of Department
36.	The schedule of new expenditure are submitted by Department of finance for consideration to.....
(a)	Council of Ministers
(b)	Chief Minister
(c)	Legislature
(d)	Lok Sabha
37.	The application for re-appropriation by Public Work department in form no.....
(a)	BM-32
(b)	BM-33
(c)	BM-34
(d)	BM-35
38.	Contingency fund covered by article
(a)	282
(b)	283
(c)	284
(d)	267

39. In how many parts, the receipts and disbursements of the state Government are shown ?

- a) Three Parts
- b) Four Parts
- c) Five Parts
- d) None of the above

40. Which terms shall be used for all revenues received by a State Government, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all money received by that government in repayment of loans?

- a) Public Accounts of state
- b) Contingency fund of state
- c) consolidated fund of state
- d) Misc. Fund of state

41. Which term shall be used to establish the fund which is of the nature of an imprest and enables the executive government to meet unforeseen expenditure pending its authorisation by the legislature by law?

- a) Public Accounts of state
- b) Contingency fund of state
- c) consolidated fund of state
- d) Misc. Fund of state

42. Which term shall be used for the receipts and disbursements, such as deposits, reserve funds, remittances etc which do not form part of the consolidated fund of state and are not subject to a vote by the legislative assembly.

- a) Public Accounts of state
- b) Contingency fund of state
- c) consolidated fund of state
- d) Misc. Fund of state

43. _____ is known as statement of estimated receipts and expenditure of the state for that year.

- a) Annual Financial Statement
- b) Budget
- c) Both a and b
- d) Annual Revenue statement

44. In how many parts, consolidated fund of the state is divided?
- One
 - Two
 - Three
 - Four
45. In how many parts, Public Account of state is divided?
- Debit and deposits , remittance
 - Revenue, capital
 - Debts, loans & Advances
 - Charged , voted
46. By Which authorities, the schedule of new expenditure are two fold scrutinized?
- Head of the department , Administrative Department
 - Finance department, Council of Ministers
 - Finance Department , Administrative Department
 - None of the above
47. Which terms shall be used for the bill introduced after the grant have been made by the assembly to provide for the appropriation out of the consolidated fund of state , of all moneys required to meet the grant made by Assembly and the expenditure charged upon the consolidated fund of the state.?
- Administrative approval
 - Appropriation bill
 - Exceptional Grant
 - Detailed estimate
48. _____ means authority responsible for the control of receipts and expenditure
- Controlling officer
 - Head of the Department
 - Administrative Department
 - Finance department
49. Which term shall be used for the consolidated estimates prepared by the Finance department from the estimates of ordinary expenditure combined with the schedules of new expenditure, list of major and minor works, list of anticipated excess and surrenders?
- Departmental Estimates
 - Detailed Estimates
 - Detailed Head
 - None of the above
50. Which term shall be used for the estimates of the Income and ordinary expenditure of a department, submitted to the finance department as the material on which to base its estimates?
- Departmental Estimates
 - Detailed Estimates
 - Detailed Head
 - None of the above
51. Which term shall be used for a grant voted by the legislative assembly to meet the expenditure which at close of the year is found, through the appropriation account to have been incurred in excess of the authorized expenditure under a grant?
- Exceptional Grant
 - Supplementary grant
 - Token Grant
 - Excess Grant
52. Which term shall be used for a grant made by the legislative assembly for an exceptional services which forms no part of the current service of any financial year?
- Exceptional Grant
 - Supplementary grant
 - Token Grant
 - Excess Grant
53. _____ means the sum allotted to any unit of Appropriation as it stands on any particular date after it has been modified by re-appropriation or supplementary appropriation sanctioned by the competent authority.
- Supplementary appropriation

- b) Re-appropriation
 - c) New services
 - d) Modified Appropriation
54. Which term shall be used for a service, expenditure on which is not contemplated in the schedule of authorized expenditure for the year and for which a reference to the legislature should be made?
- a) New Service
 - b) Modified Appropriation
 - c) Re-appropriation
 - d) Supplementary appropriation
55. _____ means the transfer of savings under the appropriations for unit of appropriation to meet excess expenditure anticipated under another unit.
- a) Appropriation
 - b) Re-appropriation
 - c) Supplementary appropriation
 - d) Final appropriation
56. Which term shall be used for a division of the appropriation for a primary unit and where definitely prescribed by the finance department appears in the accounts maintained by the Accountant-General?
- a) Primary Unit of appropriation
 - b) Secondary unit of appropriation
 - c) Supplementary appropriation
 - d) Final appropriation
57. Which term shall be used for the grant voted by the legislative assembly on a supplementary statement of expenditure presented to it within the current financial year?
- a) Demand for grant
 - b) Exceptional Grant
 - c) Supplementary grant
 - d) Token Grant
58. _____ means an addition to the amount included in the schedule or in a supplementary schedule of authorized expenditure.
- a) Supplementary appropriation
 - b) Supplementary grant
 - c) Supplementary statement of expenditure
 - d) Supplementary appropriation bill
59. Which term shall be used for a demand made to the legislative assembly for a nominal sum when it is proposed to meet from the savings within the grant expenditure which as constituting a new services not contemplated in the budget of the year may not be incurred without the specific vote of the assembly.
- a) Vote of account
 - b) Vote of credit
 - c) Demand for grant
 - d) Token Demand
60. _____ is a proposal made to the legislature on the recommendation of the Governor for appropriation out of consolidated fund of state for expenditure other than charged.
- a) Vote of account
 - b) Vote of credit
 - c) Demand for grant
 - d) Token Demand
61. Where the re-appropriation is allowed?
- a) From voted to Charged expenditure or vice versa
 - b) From Plan to Non-Plan or vice versa
 - c) From Capital to Revenue or vice versa
 - d) Within the same grant
62. Where the re-appropriation is not allowed?
- a) Within the same grant
 - b) Before the close of the financial year
 - c) From Capital to Revenue or vice versa
 - d) Where it is expected to make the saving under any unit of appropriation
63. Which expenditure are not covered under charged Expenditure?
- a) Pay and allowance of governor, speaker, Dy.Speaker

- b) Pay and allowance of judges of high court
 - c) Any sum payable on account of court order, arbitration or decree
 - d) Pay and allowances of the employee of secretariat
64. Which expenditure are not covered under voted expenditure?
- a) Any sum payable on account of court order, arbitration or decree
 - b) Pay and allowances of the employee of secretariat
 - c) Pay and allowance of the staff of the Power department
 - d) Payment on account of expenditure incurred on capital works in the Power department
65. What do you mean by technical sanction?
- a) Sanction of the competent authority to a properly detailed estimate of the cost of a work of construction or repair
 - b) Detailed estimates of receipts and expenditure of the financial year
 - c) Amount voted by the legislative assembly in respect of a demand for grant
 - d) Lowest account head for which a specific appropriation is placed at the disposal of the spending authority
66. Which term shall be used for a grant made by the legislative Assembly in advance, in respect of the estimated expenditure for a part of any financial year, pending completion of the procedure for voting of such grant?
- a) Vote of credit
 - b) Vote of account
 - c) Unit of appropriation
 - d) Supplementary appropriation
67. Which term shall be used for grant made by the legislative assembly for meeting an unexpected demand upon resources of a State when on account of the magnitude, or the indefinite character of the service, the demand cannot be stated with the details ordinary given in the Annual Financial Statement
- a) Vote of credit**
 - b) Vote of account
 - c) Unit of appropriation
 - d) Supplementary appropriation
68. No inter Govt. adjustment can be carried out after.
- a) 5th April
 - b) 10th April
 - c) 15th April
 - d) 20th April
69. No inter-Government adjustments can be carried out after the _____ on which date the books of the Bank are closed for the month of March.
- a) 15th April
 - b) 15th May
 - c) 15th June
 - d) 15th July
70. After Administrative approval is accorded, the schedules of new expenditure will be prepared by Heads of the Department in form _____.
- a) BM-32
 - b) BM-1
 - c) BM-16
 - d) BM-18
71. After Administrative approval is accorded, the lists of major and minor works is prepared in form _____.
- a) BM-32
 - b) BM-1
 - c) BM-16
 - d) BM-18
72. All items of new expenditure whether _____ or _____ should appear in the schedule.
- a) Capital or revenue
 - b) Plan or Non-Plan
 - c) Voted or charged
 - d) Recurring or Non-recurring

73. _____ has to watch the progress of the expenditure against any item, provision for which has been specifically refused or reduced by the Assembly.
- Head of department
 - Controlling officer
 - Head of the office
 - Audit officer
74. The disbursing officer will also maintain a Liability Register in form _____.
- BM-32
 - BM-16
 - BM-18
 - BM-26A
75. the statement of excess and surrender is prepared in form _____
- BM-32
 - BM-16
 - BM-18
 - BM-26A
76. Which register is used by the Head of the department to show sum initially allotted, and supplementary grant and on the other sides deductions made by appropriation?
- Liability register
 - Appropriation Register
 - Ledger account of Appropriation
 - Department Estimates register
77. In which form, Ledger account of appropriation is maintained?
- BM-32
 - BM-31
 - BM-18
 - BM-26A
78. by which date, the statement of excess and surrender will be submitted by Head of the Department to the Finance department in BM-32?
- 1st of October every year
 - 1st of November every year
 - 1st of December every year
 - 1st of January every year
79. Reappropriation within a primary unit shall not be communicated to the _____ >
- Head of the office
 - Head of the department
 - Controlling officer
 - Accountant-General
80. A copy of each order of re-appropriation sanctioned by any authority will be furnished to the _____ and _____.
- Finance department , Accountant General
 - Finance department, Head of the office
 - Finance department , Head of the department
 - Accountant General, Head of the department
81. Savings from salaries shall not be _____ to other standard objects of expenditure but savings under other standard objects of expenditure can be re-appropriated to the standard object salaries.
- Supplementary
 - Re-appropriated
 - Appropriated
 - Deemed
82. Which statement is correct in respect of the statement of excess and surrenders prepared in BM-32?
- It is helpful for fixing the revised estimates
 - It is helpful for re-appropriation
 - It is helpful for the passing of saving into re-grant
 - All of the above
83. It must be carefully noted that no amount out of the savings reported in the statement of excess and surrender and accepted by the Finance department shall subsequently be _____ without its previous approval

- a) Utilized
 - b) Surrender
 - c) Recouped
 - d) None of the above
84. Savings coming to the notice after the despatch of the final statement of excess and surrender should be reported separately as soon as possible. All final savings must be surrendered to the Finance department by _____. Surrenders made after that date will not be accepted.
- a) By 15th January
 - b) By 15th February
 - c) By 15th March
 - d) By 15th April
85. When any bill is presented to the treasury for payment, a small slip (bill extract) in form _____ giving a brief description of the charges and the amount of the bill will be attached thereto, duly signed by the disbursing officer.
- a) BM-26
 - b) BM-27
 - c) BM-32
 - d) BM-16
86. On receipt of the appropriation from controlling officers, disbursing officer will open separate register in form _____ by major and minor heads and sub-heads.
- a) BM-26
 - b) BM-27
 - c) BM-32
 - d) BM-16
87. Which term shall be used for the lowest account head for which a specific appropriation is placed at the disposal of the spending authority?
- a) Vote of credit
 - b) Vote of account
 - c) Unit of appropriation
 - d) Supplementary appropriation
88. Which term is applied for the statement to be laid before the legislature showing the estimated amount of the expenditure over and above the expenditure authorized for that year?
- a) Supplementary appropriation
 - b) Supplementary grant
 - c) Supplementary Appropriation Bill
 - d) Supplementary statement of expenditure
89. Which authority shall constitute a Committee of Estimates constituted to examine the estimates or are specifically referred to it by the House or Houses?
- a) Head of the department
 - b) Head of the office
 - c) Administrative Department
 - d) Legislative Assembly
90. Appropriation Accounts are placed before the legislature and referred by the Legislative assembly to the _____ for necessary investigation.
- a) Committee on Public Accounts
 - b) Administrative department
 - c) Head of the department
 - d) Legislative assembly
91. The revised estimates are therefore inserted in the Budget volume by the _____ on the basis of the statement of anticipated excess over and surrenders from modified appropriation which are submitted by Head of the department later on in a year.
- a) Administrative department
 - b) Legislative assembly
 - c) Head of the office
 - d) Finance department
92. An application for additional appropriation will be prepared for all the departments other than Public Works Department shall be prepared in _____.
- a) BM-32
 - b) BM-33
 - c) BM-34

- d) BM-35
93. An application for additional appropriation will be prepared for the Public Works Department shall be prepared in _____.
- a) BM-32
 - b) BM-33
 - c) BM-34
 - d) BM-35
94. If an appropriation under a unit is reduced by re-appropriation sanctioned by a competent authority or by resumption, the expenditure debit to the unit should be restricted to the _____ appropriation.
- a) Increased
 - b) Reduced
 - c) Constant
 - d) Fluctuated
95. No appropriation will be made from the savings due to full or partial abandonment or postponement of a scheme which finds a place in the _____.
- a) Supplementary estimates
 - b) Rough estimates
 - c) Clear estimates
 - d) None of the above
96. Annual Financial statement or Budget are covered by Article
- a) 202
 - b) 203
 - c) 204
 - d) 205
97. By which authority, list of major or minor works are scrutinized?
- a) Finance Department
 - b) Finance department and Council of Minister
 - c) Council of Minister
 - d) Administrative department
98. Supplementary, additional or excess grant are covered by article?
- a) 202
 - b) 203
 - c) 204
 - d) 205

Answer Keys on Punjab Budget Manual

Sr. No	Answer	Sr. No	Answer
1	B	51	D
2	D	52	A
3	C	53	D
4	D	54	A
5	A	55	B
6	A	56	B
7	A	57	C
8	D	58	A
9	B	59	D
10	C	60	C
11	D	61	D
12	B	62	C
13	C	63	D
14	B	64	A
15	C	65	A
16	D	66	B
17	D	67	A
18	D	68	C
19	A	69	A
20	D	70	C
21	C	71	D
22	B	72	C
23	A	73	D
24	C	74	D
25	A	75	A
26	A	76	C
27	C	77	B
28	D	78	C
29	C	79	D
30	A	80	A
31	B	81	B
32	C	82	D
33	D	83	A
34	C	84	A
35	A	85	B
36	A	86	A
37	C	87	C
38	D	88	D
39	A	89	D
40	C	90	A
41	B	91	D
42	A	92	B
43	C	93	C
44	C	94	B
45	A	95	A
46	B	96	A
47	B	97	B
48	A	98	D
49	B		
50	A		

2. Banking Instructions

1. What do you mean by the drawing account as per the prevailing instructions?
 - a) Where all receipts are credited
 - b) Where all sums drawn shall be charged
 - c) Both a and b
 - d) None of the above

Ans B

2. In which form, statement of remittance into bank is prepared?
 - a) BA-1
 - b) BA-2
 - c) BA-3
 - d) BA-4

Ans B

3. Immediately, the Bank advises about the dishonor of a cheque, an entry should be made in the _____ against the corresponding entry of deposit of cheques recorded in the Remittance Register.
 - a) Remittance Register
 - b) Cheque drawn Register
 - c) Statement of Remittance into bank
 - d) Cheque Book

Ans A

4. _____ cheque either drawn on a local bank or on an outstation bank should be crossed before these are deposited with the bank for collection.
 - a) Crossed Cheques
 - b) Un-crossed Cheques
 - c) Cancelled cheque
 - d) Defaced cheque

Ans B

5. In which form, Remittance Register is prepared in the Haryana Power Utilities as per Banking Instructions?
 - a) BA-1
 - b) BA-2
 - c) BA-3
 - d) BA-4

Ans A

6. In which form, Banker ledger for the collection Accounts is maintained
 - a) BA-1
 - b) BA-2
 - c) BA-3
 - d) BA-4

Ans D

7. Bank charges as deducted by the Bank during a month on the collection of outstation cheques deposited, should be posted to the Banker Ledger for the Collection Account under _____ at the close of the month.
 - a) Withdrawals
 - b) Remittance
 - c) IUT
 - d) None of the above

Ans A

8. Divisional officer, Sr.Accounts officer/Accounts officer or any other officer of the Nigam as are authorized by the _____ in this behalf shall act as Drawing officers of the Nigam.
 - a) Chief Engineer

- b) Managing Director
- c) Superintending Engineer
- d) FA/Hqrs

Ans D

9. In which register , monthly drawing limits fixed for the various drawing officers of the Nigam shall be maintained in the office of the FA/Hqrs
- a) BA-2
 - b) BA-3
 - c) BA-4
 - d) BA-5

Ans D

10. _____ shall obtain the supply of cheques books from the Banks and arrange their distribution to the various drawing officers as per their requirements from time to time.
- a) FA/Hqrs
 - b) Chief Engineer
 - c) Managing Director
 - d) Superintending Engineer

Ans A

11. All the cheque books (whether in use or not) should be kept under lock and key in the personal custody of the _____.
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Drawing officer
 - d) FA/Hqrs

Ans C

12. What action is required to be taken, wherever a cheque is drawn and entered in the cash book but not paid out on the day on which it is drawn?
- a) Cheque should be cancelled immediately
 - b) Reverse entry of issued cheques should be made on the receipt side of the cash book
 - c) Cheques shall be retained in the custody of the Xen for the period of more than one month
 - d) A note must be made in the Cash book against that entry explaining why it has not been possible to deliver the cheques to the payee

Ans D

13. Where it is necessary to issue a new cheque in lieu of old one, the old cheque should not be _____ but should be cancelled and a new cheque issued in lieu thereof.
- a) Cancelled
 - b) Destroyed
 - c) Preserved
 - d) None of the above

Ans B

14. In case where a cheque has to be cancelled thus a drawing officer due to some mistake in the cheque issued, the cancelled cheques should be kept in record and intimation be given to FA/Hqrs/Banking Section along with _____.
- a) Monthly statement of remittance into bank
 - b) Monthly statement of cheque drawn
 - c) Monthly statement of cancelled cheques
 - d) Both A and B

Ans B

15. Under which column of the cash book, an entry of cancellation of issued cheque shall be made?
- a) Bank column of the Receipt side of the cash book
 - b) IUT column of the Receipt side of the cash book
 - c) IUT column of the payment side of the cash book
 - d) Bank column of the payment side of the cash book

Ans B

16. In the case of loss of cheques intimated by the payees, the matter should be reported by the Drawing officers to the FA/Hqrs who will then issue instructions to all the branches of the Bank of recording the advice of _____.
- a) To make payment
 - b) Stop payment
 - c) To clear the cheque on its receipt
 - d) None of the above

Ans B

17. In which form, a register of cheque drawn is prepared?
- a) BA-5
 - b) BA-6
 - c) BA-7
 - d) BA-8

Ans B

18. In which form, the statement of cheques drawn should be prepared?
- a) BA-5
 - b) BA-6
 - c) BA-7
 - d) BA-8

Ans C

19. In which form, Banker ledger for the drawing Accounts is maintained
- a) BA-4
 - b) BA-5
 - c) BA-6
 - d) BA-7

Ans A

20. In which form, Bank reconciliation statement for collection Account is maintained?
- a) BA-7
 - b) BA-8
 - c) BA-9
 - d) BA-10

Ans C

21. In which form, Bank reconciliation statement for drawing Account is maintained?
- a) BA-7
 - b) BA-8
 - c) BA-9
 - d) BA-10

Ans D

22. A monthly Bank reconciliation Register for collection Account _____ for each bank, should also be maintained in the FA/Hqrs office .
- a) Jointly
 - b) Separately
 - c) Collectively
 - d) None of the above

Ans B

23. Each Monthly Bank Reconciliation statement for collection account will present a comprehensive picture of the outstanding items upto that month on _____.
- a) Drawing Account
 - b) Over Draft Account
 - c) Collection Account
 - d) Both a and b

Ans C

24. A schedule of remittances into a bank booked under _____ be prepared in the office of the CAO/A&R Section and forwarded the same to the Banking Section without any delay to further reconcile figures booked in the Trial balance by the depositing office and forwarded direct to the office of FA/Hqrs Banking section.
- a) IUT-36
 - b) IUT-35
 - c) IUT-34
 - d) IUT-33

Ans D

25. The discrepancies in the Bank Accounts (Collection) as per the FA/Hqrs office books will be communicated by the Banking Section to the _____ every month with suitable instructions for rectification and elimination of discrepancies.
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Divisional Officer
 - d) Company Secretary

Ans C

26. The monthly statement of cheques drawn will be submitted by each drawing officer to the FA/Hqrs office in the form BA-7 by _____.
- a) 5th of each month
 - b) 7th of each month
 - c) 10th of each month
 - d) 15th of each month

Ans A

27. A schedule of cheques issued by drawing and disbursing officer under _____ be prepared in the office of Chief Accounts officer/A&R.
- a) IUT-36
 - b) IUT-35
 - c) IUT-34
 - d) IUT-33

Ans C

28. In which form, A register of short term/fixed deposit should be maintained in the FA/Hqrs office
- a) BA-10
 - b) BA-11
 - c) BA-12
 - d) BA-13

Ans D

29. In order to watch that the drawing limits do not exceed the funds available with each Bank and the surplus funds are suitably invested, a "Register of daily balances" shall be maintained in the Form _____.
- a) BA-14
 - b) BA-11
 - c) BA-12
 - d) BA-13

Ans A

30. The banks give the facility of keeping in safe custody the duplicate keys of cash chest, installed in various offices of the Nigam. What charges shall be levied by the bank if the keys are withdrawn for inspection or other purpose and are re-deposited?
- a) 100 Rupee
 - b) 200 Rupee
 - c) 300 Rupee
 - d) No Charges

Ans D

31. Fill in the blanks with appropriate words

Bank reconciliation statement for collection account should be prepared in the office of _____ each month in order to effect reconciliation between the figures of balances on collection account as per Banker ledger maintained in the FA/Hqrs office and as per collection Account statement received from the bank

- a) Divisional officer
- b) FA/Hqrs
- c) CAO
- d) Superintending engineer

Ans B

32. Fill in the blanks with appropriate words

Bank reconciliation statement for collection account should be prepared in the office of FA/Hqrs each month in order to effect reconciliation between the figures of balances on collection account as per Banker ledger maintained in the FA/Hqrs office and as per _____ received from the bank

- a) Drawing account statement
- b) Collection Account statement
- c) Drawing limit statement
- d) Both a and c

Ans B

33. each monthly bank Reconciliation statement for collection account will present a comprehensive picture of the outstanding items upto that month on the _____.

- a) Drawing account
- b) Collection account
- c) Over draft account
- d) None of the above

Ans B

3. Cash and Fund Flow Statements:

Question 1.

Uses of funds include a (an):

- (A) Decrease in cash
- (B) Increase in any liability
- (C) Increase in fixed assets
- (D) Tax refund

Answer:

- (C) Increase in fixed assets

Question 2.

Which of the following would be included in a fund flow statement?

- (A) Depreciation charges
- (B) Dividends
- (C) Goodwill written off
- (D) Patent amortization

Answer:

- (B) Dividends

Question 3.

An examination of the sources and uses of funds statement is part of:

- (A) A forecasting technique
- (B) A funds flow analysis
- (C) A ratio analysis
- (D) Calculations for preparing the balance sheet

Answer:

- (B) A funds flow analysis

Question 4.

Which of the following is NOT a fund outflow for the firm?

- (A) Depreciation
- (B) Dividends
- (C) Interest payments
- (D) Taxes

Answer:

- (A) Depreciation

Question 5.

Which of the following would be considered a use of funds?

- (A) A decrease in accounts receivable
- (B) A decrease in cash
- (C) An increase in account payable
- (D) An increase in cash

Answer:

- (B) A decrease in cash

Question 6.

For a profitable firm, total sources of funds will always total uses of funds.

- (A) be equal to
- (B) be greater than
- (C) be less than
- (D) have no consistent relationship to

Answer:

- (A) be equal to

Question 7.

“Fund flow statement reveals the effects of transactions involving movement of cash”. This statement is

- (A) Correct
- (B) Incorrect
- (C) Partially Correct
- (D) Irrelevant

Answer:

- (A) Correct

Question 8.

A cash flow statement is like an income statement.

- (A) I agree
- (B) I disagree
- (C) I cannot say
- (D) The statement is ambiguous

Answer:

- (B) I disagree

Question 9.

Funds flow statement and cash flow statement are one and the same.

- (A) True
- (B) False
- (C) Partly true
- (D) The statement is irrelevant

Answer:

- (B) False

Question 10.

Increase in the amount of bills payable results in

- (A) Increase in funds
- (B) Decrease in funds
- (C) No change in funds
- (D) I cannot say

Answer:

- (A) Increase in funds

Question 11.

Funds from operations is equal to

- (A) Net profit plus increase in outstanding expenses
- (B) Net profit plus increase in debtors
- (C) Net profit plus increase in stock
- (D) None of the above

Answer:

- (A) Net profit plus increase in outstanding expenses

Question 12.

Non-cash transactions

- (A) Form part of fund flow statement
- (B) Do not form part of fund flow statement
- (C) May or may not form part of fund flow statement
- (D) I cannot say whether they are part of fund flow statement

Answer:

- (B) Do not form part of fund flow statement

Question 13.

Fund flow statement shows the position of business as on of the business period.

- (A) Opening date
- (B) Closing date
- (C) Between opening and closing date
- (D) None of the above

Answer:

- (C) Between opening and closing date

Question 14.

A decrease in current liability

- (A) Increases working capital
- (B) Decreases working capital
- (C) No effect on working capital
- (D) Decreases the current ratio

Answer:

- (A) Increases working capital

Question 15.

The difference between fixed assets and current assets is known as

- (A) Fixed assets turnover ratio

- (B) Net working capital.
- (C) Gross working capital
- (D) Hidden working capital

Answer:

- (C) Gross working capital

Question 16.

Amortization of preliminary expenses is:

- (A) Sources of funds
- (B) Application funds
- (C) Reduces funds from operation
- (D) Neither source nor application of funds

Answer:

- (D) Neither source nor application of funds

Question 17.

Cash or credit sales the working capital when sales are made on profit.

- (A) Increases
- (B) Decreases
- (C) Will not affect
- (D) Cannot say anything without monetary figures

Answer:

- (A) Increases

Question 18.

Cash or credit sales the working capital when sales are made on loss.

- (A) Increases
- (B) Decreases
- (C) Will not affect
- (D) Cannot say anything without monetary figures

Answer:

- (B) Decreases

Question 19.

Collection from debtors will the working capital

- (A) Increases
- (B) Decreases
- (C) Will not affect
- (D) Cannot say anything without monetary figures

Answer:

- (C) Will not affect

Question 20.

Sale of old plant & machinery the working capital.

- (A) Increases
- (B) Decreases
- (C) Will not affect
- (D) Cannot say anything without monetary figures

Answer:

- (A) Increases

Question 21.

Increase in fixed assets in cash the working capital.

- (A) Increases
- (B) Decreases
- (C) Will not affect
- (D) Cannot say anything without monetary figures

Answer:

- (B) Decreases

Question 22.

Net profit+Non cash expenditure =

- (A) Funds from operation
- (B) Use of funds
- (C) Application of funds
- (D) EBIT

Answer:

(A) Funds from operation

Question 23.

Income tax paid

- (A) Will increase working capital
- (B) Will decrease working capital
- (C) Application of funds
- (D) (B) & (C)

Answer:

(C) Application of funds

Question 24.

Find flow statement can very well be equated with

- (A) Profit & loss account
- (B) Balance sheet
- (C) Statement of retained earnings
- (D) None of the above

Answer:

(D) None of the above

Question 25.

Increase in amount of debtors results in:

- (A) Decrease in cash
- (B) Increase in cash
- (C) No change in cash
- (D) Decrease in working capital

Answer:

(C) No change in cash

Question 26.

All of the following are true regarding the purpose of the statement of fund flows except

- (A) It is for evaluating management decisions
- (B) It is for predicting future cash flows
- (C) It is for reporting net income
- (D) It is for determining the company's ability to pay dividends to share-holders and interest and principle to creditors

Answer:

(C) It is for reporting net income

Question 27.

Working capital is defined as:

- (A) Total assets less intangible assets
- (B) Current assets less liabilities
- (C) Current assets divided by current liabilities
- (D) Current assets less current liabilities

Answer:

(D) Current assets less current liabilities

Question 28.

Which of the following transactions is NOT reflected in a fund flow statement?

- (A) Sale of treasury stock
- (B) Declaration of a stock dividend
- (C) Purchase of foreign subsidiary with cash
- (D) Issuance of convertible bonds

Answer:

(B) Declaration of a stock dividend

Question 29.

Conversion of convertible debenture into shares is

- (A) Source of funds
- (B) Application of funds
- (C) Increase or decrease in working capital
- (D) Neither source nor application of funds.

Answer:

(D) Neither source nor application of funds.

Question 30.

Which of the following is internal source of funds?

- (A) Funds generated from operation
- (B) Sales of non-current assets
- (C) Existing surplus working capital
- (D) All of the above

Answer:

- (D) All of the above

Question 31.

..... is prepared to know the financial position of a company on a particular date.

- (A) Balance sheet
- (B) Trund flow statement
- (C) Profit & loss account
- (D) None of the above

Answer:

- (A) Balance sheet

Question 32.

How many balance sheet(s) are required to prepare fund Row statement?

- (A) 1
- (B) 2
- (C) 2 or more
- (D) No balance sheet is required

Answer:

- (C) 2 or more

Question 33.

..... is also called statement of sources & application of funds and statement of changes in financial position.

- (A) Balance sheet
- (B) Position statement
- (C) Income statement
- (D) Fund flow statement

Answer:

- (D) Fund flow statement

Question 34.

Which of the following can be shown on the “sources side” in fund flow statement?

- (A) Funds lost in operation
- (B) Net increase in working capital
- (C) Net decrease in working capital
- (D) Redemption of debentures

Answer:

- (C) Net decrease in working capital

Question 35.

Which of the following can be shown on the “Application side” in fund flow statement?

- (A) Funds lost in operation .
- (B) Non-trading payments
- (C) Net increase in working capital
- (D) All of the above

Answer:

- (D) All of the above

Question 36.

While solving problem on fund flow statement, if no adjustment appears for the “provision for taxation” & “proposed dividend” then

- (A) Difference between opening balance and closing balance is transferred to profit & loss adjustment account
- (B) Difference between opening balance and closing balance is treated as amount paid during the year.
- (C) Amount equal to opening balance will be treated as amount paid and amount equal to closing balance is treated as provision make.
- (D) Any of the above

Answer:

(C) Amount equal to opening balance will be treated as amount paid and amount equal to closing balance is treated as provision make.

Question 37.

If pre-acquisition dividend is received it is credited to

- (A) Profit and loss adjustment account
- (B) Capital work-in-progress account
- (C) Investment account
- (D) Capital account

Answer:

- (C) Investment account

Question 38.

If preference shares are redeemed at premium then amount debited to preference share capital

- (A) Face value of shares multiplied by number of shares
- (B) Sale price per share multiplied by number of shares
- (C) Face value minus premium of shares multiplied by number of shares
- (D) None of the above

Answer:

- (A) Face value of shares multiplied by number of shares

Question 39.

Any decrease in asset item represents

- (A) Uses of funds
- (B) Sources of funds
- (C) Both (A) and (B)
- (D) None of the above

Answer:

- (B) Sources of funds

Question 40.

An increase in account receivables would be a

- (A) Sources of funds
- (B) Reuse of funds
- (C) Application of funds
- (D) Both (A) and (C)

Answer:

- (A) Sources of funds

Question 41.

When closing balance of profit & loss account is starting point, which of the following item will not be added to calculate funds from operation?

- (A) Pre-acquisition dividend received
- (B) Provision for depreciation
- (C) Interim dividend
- (D) Interest on debenture

Answer:

- (A) Pre-acquisition dividend received

Question 42.

Which of the following transactions would NOT be reported on a statement of fund flows?

- (A) Purchase of equipment
- (B) Retirement of debt prior to maturity
- (C) Exchange of common shares for equipment
- (D) Sale of treasury shares at a price in excess of cost

Answer:

- (C) Exchange of common shares for equipment

Question 43.

Following are the balance sheet changes:

₹ 5,005 decrease in accounts receivable ₹ 12,012 decrease in notes payable ₹ 10,001 increase in accounts payable ₹ 8,950 decrease in net fixed assets A “use” of funds would be:

- (A) ₹ 8,950 decrease in net fixed assets
- (B) ₹ 5,005 decrease in accounts receivable

(C) ₹ 10,001 increase in accounts payable

(D) ₹ 12,012 decrease in notes payable

Answer:

(D) ₹ 12,012 decrease in notes payable

Sources of funds	Application/use of funds
Decrease in current assets Increase in current liability	Increase in current assets Decrease in current liability
Decrease in fixed assets	Increase in fixed assets

Question 44.

Which of the following transaction shows the source of funds?

(A) ₹ 9,850 increase in inventories

(B) ₹ 5,005 decrease in accounts receivable

(C) ₹ 7,000 increase in cash

(D) ₹ 12,012 decrease in notes payable.

Answer:

(B) ₹ 5,005 decrease in accounts receivable

Sources of funds	Application/use of funds
Decrease in current assets Increase in current liability	Increase in current assets Decrease in current liability
Decrease in fixed assets	Increase in fixed assets

Question 45.

Use the following information to calculate net fund flow:

Cash sales ₹ 1,00,000; cash from account receivable payments ₹ 2,00,000; cash dividends received ₹ 3,000; dividends paid ₹ 4,000; rent paid ₹ 5,000; and amortization expense ₹ 6,000.

(A) ₹ 2,98,000

(B) ₹ 2,94,000

(C) ₹ 3,04,000

(D) ₹ 2,90,000

Answer:

(B) ₹ 2,94,000

Question 46.

The assets of another company were purchased for ₹ 60,000 payable in fully paid shares of the company. These assets consisted of stock ₹ 22,000 and machinery ₹ 18,000 and goodwill 20,000. In addition, sundry purchases of plant were made totalling ₹ 5,650. How much amount will be shown in fund flow statement?

(A) ₹ 22,000 + 5,650 will be shown on the application side.

(B) ₹ 22,000 + 5,650 will be shown on the sources side.

(C) ₹ 22,000 will be shown on the sources side and ₹ 5,650 on the application side.

(D) ₹ 22,000 will be shown on the application side and ₹ 5,650 on the sources side.

Answer:

(C) ₹ 22,000 will be shown on the sources side and ₹ 5,650 on the application side.

Question 47.

In the books of X Ltd. balance of machinery account at the beginning of the year was ₹ 82,000 and at the end was 90,000. Balance in accumulated depreciation was ₹ 40,000 at the beginning and ₹ 44,000 at the end. New machinery was purchased for ₹ 30,000 but old Machinery costing ₹ 15,000 was sold for ₹ 5,000, accumulated depreciation was ₹ 8,000. How much amount will be shown in fund flow statement?

(A) ₹ 5,000 on the sources side and ₹ 37,000 on the application side.

(B) ₹ 5,000 on the sources side and ₹ 30,000 on the application side.

(C) ₹ 5,000 on the sources side and ₹ 25,000 on the application side.

(D) ₹ 30,000 on the sources side and ₹ 5,000 on the application side.

Answer:

(B) ₹ 5,000 on the sources side and ₹ 30,000 on the application side.

₹ 5,000 received from sale of machinery is source and ₹ 30,000 purchased is application.

Question 48.

In the books of Y Ltd. balance of share capital account at the beginning of the year was 12,50,000 and at the end was 3,00,000. During the year 12% dividend was paid in cash. How it will be disclosed in fund flow statement?

- (A) ₹ 30,000 will be shown on the application side as dividend paid.
- (B) ₹ 36,000 will be shown on the application side as dividend paid.
- (C) ₹ 36,000 will be shown on the application side as dividend paid and ₹ 50,000 will be shown on the sources side as issue of share capital.
- (D) ₹ 30,000 will be shown on the application side as dividend paid and ₹ 50,000 will be shown on the sources side as issue of share capital.

Answer:

(D) ₹ 30,000 will be shown on the application side as dividend paid and ₹ 50,000 will be shown on the sources side as issue of share capital.

Question 49.

In the books of N Ltd. balance of 5% debenture at the beginning of the year was ₹ 1,00,000 and at the end was 80,000. At the end of the year ₹ 20,000, 5% debentures were redeemed by purchase from open market @ ₹ 96. Ignoring other transaction net fund flow from transaction relating to debenture = ?

- (A) Net outflow 25,000
- (B) Net outflow 24,200
- (C) Net outflow 20,000
- (D) Net outflow 19,200

Answer:

(B) Net outflow 24,200

Redemption amount = 20,000 × 96% = 19,200 + 5,000 (interest) = 24,200.

Question 50.

In the books of N Ltd. balance of profit and loss account at the beginning of the year was ₹ 20,450 and at the end was ₹ 33,450. Additional information:

- During the year the company paid an interim dividend of ₹ 10,000 and directors have recommended a final dividend of ₹ 15,000.
- The net profit for the year (after providing for depreciation ₹ 40,000 writing off preliminary expenses ₹ 7,200 and making provision for taxation ₹ 32,000) amounted to ₹ 38,000.
- Profit on sale of fixed assets ₹ 2,000 Funds from operation = ?

- (A) ₹ 1,53,200
- (B) ₹ 1,15,200
- (C) ₹ 1,17,200
- (D) ₹ 1,05,200

Answer:

(B) ₹ 1,15,200

Dr.	Profit & Loss Adj. A/c		Cr.
To Depreciation on fixed assets	40,000	By Balance b/d	20,450
To Preliminary expenses written off	7,200	By Profit on sale of fixed assets	2,000
To Provision for Taxation A/c	32,000	By Funds from operation	1,15,200
To Interim Dividend A/c	10,000		
To Proposed Dividend A/c	15,000		
To Balance c/d	33,450		
	1,37,650		1,37,650

Question 51.

Income statement of Z Ltd. for the year ended was as follows:

	(₹)
Net sales	13,50,000
Less: Cost of goods sold (including depreciation on buildings of ₹ 6,600 and depreciation on machinery of ₹ 11,400)	(12,58,950)
Net operating profit	91,050
Gain on sale of trade investments	6,400
Gain on sale of machinery	1,850
Profit before tax	99,300
Income-tax	48,250
Profit after tax	51,050

- (A) ₹ 91,050
 (B) ₹ 1,09,050
 (C) ₹ 97,450
 (D) ₹ 99,300

Answer:

- (B) ₹ 1,09,050

Calculation of funds from operation by shortcut method:

Sales	13,50,000
(-) Cost of goods sold excluding depreciation (12,58,950 - 6,600 - 11,400)	(12,40,950)
Funds from operation	1,09,050

Important Note: While calculating funds from operation through shortcut method following logic is applied.

Cost of goods sold and operating expenses incurred in cash have to be deducted from sales. If income statement starts from gross profit then only operating expenses incurred in cash has to be deducted.

Alternatively, If you start from net profit then add the following items to get funds from operation:

- Non-operating expenses
- Non-cash items like depreciation or goodwill written off
- Financial expense like interest.

Deduct following items :

- Non-operating income like profit on sale of assets or investment.

Question 52.

Income statement of Z Ltd. for the year ended was as follows:

	₹
Net Sales	40,32,000
Cost of sales	(31,68,000)
Depreciation	(96,000)
Salaries & wages	(3,84,000)
Operating expenses	(1,28,000)
Provision for taxation	(1,40,800)
Net operating profit	<u>1,15,200</u>

Funds from operation = ?

- (A) ₹ 1,15,200
 (B) ₹ 8,64,000
 (C) ₹ 4,80,000
 (D) ₹ 3,52,000

Answer:

- (D) ₹ 3,52,000

Funds from operation = 40,32,000 - 31,68,000 - 3,84,000 - 1,28,000 = 3,52,000.

Question 53.

From the following data find out increase/decrease in working capital.

<i>Particulars</i>	<i>1.4.2015</i>	<i>1.4.2014</i>
Sundry Creditors	1,15,000	1,08,000
Depreciation Fund	40,000	44,000
Reserve for Contingencies	70,000	55,000
Outstanding Expenses	15,000	24,000
Land & Building	1,50,000	1,50,000
Machinery	82,000	90,000
Stock in Trade	1,00,000	1,14,000
Sundry Debtors	85,000	81,000
Cash & Bank Balance	60,000	55,000
Prepaid Expenses	2,000	3,000

(A) Decrease in working capital ₹ 4,000.

(B) Decrease in working capital ₹ 5,000.

(C) Increase in working capital ₹ 5,000.

(D) Increase in working capital ₹ 4,000.

Answer:

(A) Decrease in working capital ₹ 4,000.

Particulars	1.4.2015	1.4.2014
Current Assets:		
Stock in Trade	1,00,000	1,14,000
Sundry Debtors	85,000	81,000
Cash & Bank Balance	60,000	55,000
Prepaid Expenses	2,000	3,000
(A)	2,47,000	2,53,000
Current Liabilities:		
Sundry Creditors	1,15,000	1,08,000
Outstanding Expenses	15,000	24,000
(B)	1,30,000	1,32,000
Working Capital (A) - (B)	1,17,000	1,21,000

Decrease in Working Capital = 1,21,000 – 1,17,000 = 4,000

Question 54.

Income statement of Z Ltd. for the year ended was as follows:

	₹
Net Sales	20,301
Cost of sales	(15,984)
Depreciation	(2,534)
Salaries & wages	(375)
Operating expenses	(891)
Provision for tax	(57)
Net operating profit	460
Other income	645
Profit on sale of asset	42
Profit for the year	1,147

Funds from operation = ?

(A) ₹ 3,696

(B) ₹ 3,051

(C) ₹ 3,942

(D) ₹ 4,317

Answer:

(B) ₹ 3,051

Funds from operation = 20,301 – 15,984 – 375 – 891 = 3,051

Question 55.

Income statement of Z Ltd. for the year ended was as follows:

	₹
Sales	46,37,200
Cost of goods sold	(37,21,200)
Gross profit	9,16,000
Sundry operating expenses	(3,17,500)
Depreciation on land & building	(45,000)
Depreciation on furniture	(8,500)
Loss on disposal of furniture	(2,000)
Preliminary expenses	(7,000)
Net profit before income tax	5,36,000
Provision for income tax	(2,68,000)
Profit after tax	2,68,000
Provision for tax (for last year)	(2,000)
Interim dividend	(55,000)
Proposed dividend	(1,10,000)
Transfer to general reserve	(1,01,000)
	Nil

Funds from operation = ?

(A) ₹ 5,98,500

(B) ₹ 5,43,500

(C) ₹ 9,16,000

(D) ₹ 5,41,500

Answer:

(A) ₹ 5,98,500

Funds from operation = 46,37,200 – 37,21,200 – 3,17,500 = 5,98,500

Question 56.

Income statement of P Ltd. for the year ended was as follows:

	₹
Sales	36,40,200
Cost of goods sold	(27,10,700)
Compensation received in law suit	55,000
Interest received on investment	21,000

	₹
Profit on sale of investment	7,500
Provision for bad debts	(1,000)
Provision for depreciation	(1,80,000)
Net Profit before tax	8,32,000
Tax paid for the year	(4,16,000)
Net profit after tax	4,16,000

- (A) ₹ 9,29,300
 (B) ₹ 9,84,300
 (C) ₹ 10,05,300
 (D) ₹ 10,12,800

Use the following information to answer next 2 questions.

In the books of YT Ltd. balance in provision for taxation account on 1.4.2015 was ₹ 70,000 and 31.3.2016 was 1,00,000. On the same dates balance in Advance Tax Accounts was ₹ 80,000 & ₹ 1,05,000 respectively.

During the year 2015-2016, income tax for the year 2014-2015 was assessed at ₹ 76,000. A cheque of ₹ 4,000 was received along with the assessment order towards refund of income tax paid.

Answer:

- (A) ₹ 9,29,300

Funds from operation = 36,40,200 – 27,10,700 = 9,29,300

Question 57.

Amount to be debited to Profit & Loss Adjustment A/c at the time preparing the fund flow statement = ?

- (A) ₹ 1,06,000
 (B) ₹ 1,05,000
 (C) ₹ 76,000
 (D) ₹ 1,01,000

Answer:

- (A) ₹ 1,06,000

Question 58.

Amount of income tax paid during the year = ?

- (A) ₹ 1,06,000
 (B) ₹ 1,05,000
 (C) ₹ 76,000
 (D) ₹ 1,01,000

Use the following information to answer next 2 questions.

The capital structure of JCPL Ltd. is as

	₹
Equity Share of ₹ 10 each	8,00,000
8% Preferences Share of ₹ 10 each	6,25,000
10% Debenture of ₹ 100 each	4,00,000

Income Statement

	₹
Sales	7,50,000
(-) Variable cost	(3,60,000)
Contribution	3,90,000
(-) Fixed cost (Depreciation)	(90,000)
EBIT	3,00,000

Additional Information:

Tax rate 30%

Equity share dividend paid 15%.

Market price per equity share ₹ 20.

Answer:

(B) ₹ 1,05,000

Question 59.

Dividend cover for preference shares = ?

(A) 1.1

(B) 1.65

(C) 3.46

(D) 3.64

Answer:

(D) 3.64

Particulars	₹
Sales	7,50,000
Variable cost	(3,60,000)
Contribution	3,90,000
(-) Fixed cost	(90,000)
EBIT	3,00,000
(-) Interest (4,00,000 × 10%)	(40,000)
EBT	2,60,000
(-) Tax @ 30%	(78,000)
PAT	1,82,000
(-) Preference dividend (6,25,000 × 8%)	50,000
Profit available for equity shareholder	1,32,000
(-) Equity dividend (8,00,000 × 15%)	(1,20,000)
Profit transferred to balance sheet	12,000

$$\text{Preference Dividend Cover} = \frac{\text{PAT}}{\text{Preference Dividend}} = \frac{1,82,000}{50,000} = 3.64$$

$$\text{Equity Cover} = \frac{\text{Profit available for equity shareholder}}{\text{Equity Dividend}} = \frac{1,32,000}{1,20,000} = 1.1$$

$$\text{EPS} = \frac{\text{Profit available for equity shareholder}}{\text{No. of Equity Shares}} = \frac{1,32,000}{80,000} = 1.65$$

$$\text{Earning Yield} = \frac{\text{EPS}}{\text{Market Price}} \times 100 = \frac{1.65}{20} \times 100 = 8.25\%$$

$$\text{Price Earnings Ratio} = \frac{\text{Market Price}}{\text{EPS}} = \frac{20}{1.65} = 12.12 \text{ times}$$

Question 60.

Dividend cover for equity shares = ?

- (A) 1.1
- (B) 1.65
- (C) 3.46
- (D) 3.64

Answer:

- (A) 1.1

Particulars	₹
Sales	7,50,000
Variable cost	(3,60,000)
Contribution	3,90,000
(-) Fixed cost	(90,000)
EBIT	3,00,000
(-) Interest (4,00,000 × 10%)	(40,000)
EBT	2,60,000
(-) Tax @ 30%	(78,000)
PAT	1,82,000
(-) Preference dividend (6,25,000 × 8%)	50,000
Profit available for equity shareholder	1,32,000
(-) Equity dividend (8,00,000 × 15%)	(1,20,000)
Profit transferred to balance sheet	12,000

$$\text{Preference Dividend Cover} = \frac{\text{PAT}}{\text{Preference Dividend}} = \frac{1,82,000}{50,000} = 3.64$$

$$\text{Equity Cover} = \frac{\text{Profit available for equity shareholder}}{\text{Equity Dividend}} = \frac{1,32,000}{1,20,000} = 1.1$$

$$\text{EPS} = \frac{\text{Profit available for equity shareholder}}{\text{No. of Equity Shares}} = \frac{1,32,000}{80,000} = 1.65$$

$$\text{Earning Yield} = \frac{\text{EPS}}{\text{Market Price}} \times 100 = \frac{1.65}{20} \times 100 = 8.25\%$$

$$\text{Price Earnings Ratio} = \frac{\text{Market Price}}{\text{EPS}} = \frac{20}{1.65} = 12.12 \text{ times}$$

Question 61.

Earning Yield = ?

- (A) 8.25%
- (B) 8.52%
- (C) 7.25%
- (D) 7.52%

Answer:

- (A) 8.25%

Question 62.

Price Earnings Ratio =

- (A) 12.12
- (B) 11.11
- (C) 12.11
- (D) 11.12

Answer:

- (A) 12.12

Particulars	₹
Sales	7,50,000
Variable cost	(3,60,000)
Contribution	3,90,000
(-) Fixed cost	(90,000)
EBIT	3,00,000
(-) Interest (4,00,000 × 10%)	(40,000)
EBT	2,60,000
(-) Tax @ 30%	(78,000)
PAT	1,82,000
(-) Preference dividend (6,25,000 × 8%)	50,000
Profit available for equity shareholder	1,32,000
(-) Equity dividend (8,00,000 × 15%)	(1,20,000)
Profit transferred to balance sheet	12,000

$$\text{Preference Dividend Cover} = \frac{\text{PAT}}{\text{Preference Dividend}} = \frac{1,82,000}{50,000} = 3.64$$

$$\text{Equity Cover} = \frac{\text{Profit available for equity shareholder}}{\text{Equity Dividend}} = \frac{1,32,000}{1,20,000} = 1.1$$

$$\text{EPS} = \frac{\text{Profit available for equity shareholder}}{\text{No. of Equity Shares}} = \frac{1,32,000}{80,000} = 1.65$$

$$\text{Earning Yield} = \frac{\text{EPS}}{\text{Market Price}} \times 100 = \frac{1.65}{20} \times 100 = 8.25\%$$

$$\text{Price Earnings Ratio} = \frac{\text{Market Price}}{\text{EPS}} = \frac{20}{1.65} = 12.12 \text{ times}$$

Question 63.
 Net fund flow = ?
 (A) 12,000
 (B) 1,02,000
 (C) 2,22,000
 (D) 1,52,000
 Answer:
 (B) 1,02,000

Particulars	₹
Sales	7,50,000
Variable cost	(3,60,000)
Contribution	3,90,000
(-) Fixed cost	(90,000)
EBIT	3,00,000
(-) Interest (4,00,000 × 10%)	(40,000)
EBT	2,60,000
(-) Tax @ 30%	(78,000)
PAT	1,82,000
(-) Preference dividend (6,25,000 × 8%)	50,000
Profit available for equity shareholder	1,32,000
(-) Equity dividend (8,00,000 × 15%)	(1,20,000)
Profit transferred to balance sheet	12,000

$$\text{Preference Dividend Cover} = \frac{\text{PAT}}{\text{Preference Dividend}} = \frac{1,82,000}{50,000} = 3.64$$

$$\text{Equity Cover} = \frac{\text{Profit available for equity shareholder}}{\text{Equity Dividend}} = \frac{1,32,000}{1,20,000} = 1.1$$

$$\text{EPS} = \frac{\text{Profit available for equity shareholder}}{\text{No. of Equity Shares}} = \frac{1,32,000}{80,000} = 1.65$$

$$\text{Earning Yield} = \frac{\text{EPS}}{\text{Market Price}} \times 100 = \frac{1.65}{20} \times 100 = 8.25\%$$

$$\text{Price Earnings Ratio} = \frac{\text{Market Price}}{\text{EPS}} = \frac{20}{1.65} = 12.12 \text{ times}$$

Question 64.

Beginning balance of Accounts Receivable was ₹ 45,000, and the ending balance was ₹ 48,000. Sales were ₹ 4,30,000. What was the net fund inflow from customer receipts?

- (A) 4,27,000
- (B) 4,33,000
- (C) 4,75,000
- (D) 3,82,000

Answer:

- (A) 4,27,000

$$4,30,000 + 45,000 - 48,000 = 4,27,000$$

Question 65.

The opening balance of the Equipment account was ₹ 45,000; the ending balance was ₹ 54,000. The opening balance of Accumulated Amortization account was ₹ 24,000; the ending balance was ₹ 33,000. Equipment with a cost of ₹ 6,000 and accumulated amortization of ₹ 5,000 was sold for ₹ 1,200 cash. What was the amount of amortization expense for the year?

- (A) ₹ 14,000
- (B) ₹ 9,000
- (C) ₹ 23,000
- (D) ₹ 5,000

Answer:

(A) ₹ 14,000

Dr.	Accumulated Amortization A/c		Cr.
To Equipment A/c	5,000	By Balance b/d	24,000
(Acc. Dep. on equipment sold)	33,000	By Profit & Loss Adj. A/c	14,000
To Balance c/d			
	38,000		38,000

Question 66.

Cash dividends of ₹ 42,500 were declared. The beginning and ending balance of the cash dividends payable account was ₹ 10,000 and ₹ 12,500, respectively. On the statement of fund flow, the cash dividend would be shown:

- (A) 45,000
- (B) 52,500
- (C) 55,000
- (D) 40,000

Answer:

- (D) 40,000

Dr.	Proposed Dividend A/c		Cr.
To Bank A/c	40,000	By Balance b/d	10,000
To Balance c/d	12,500	By Profit & Loss Adj. A/c (Bal. Fig.)	42,500
	52,500		52,500

Question 67.

Dec 2014: The net profit of A Ltd. amounted to ₹ 40,000.

Provision of income-tax — 33,000

Depreciation — 6,500

Preliminary expenses written off — 1,500

Bad debts — 500

Loss on sale of furniture — 2,500

Discount allowed to customers — 1,900

Discount received from trade creditors — 1,400

After considering the above information, find out the funds from operation —

- (A) ₹ 84,000
- (B) ₹ 83,500
- (C) ₹ 85,400
- (D) ₹ 85,900

Answer:

- (A) ₹ 84,000

Question 68.

Dec 2014: Which of the following results into decrease in working capital —

- (A) Goods sold on credit
- (B) Decrease in current liabilities
- (C) Decrease in current assets
- (D) Increase in current assets

Answer:

- (C) Decrease in current assets

Question 69.

June 2015: Which of the following does not result into inflow of funds in case of fund flow statement —

- (A) Issue of equity share capital
- (B) Premium received on issue of shares / debentures
- (C) Sale of investments
- (D) Cash received from debtors

Answer:

- (D) Cash received from debtors

Question 70.

June 2015: Which of the following statement is not true —

- (A) Fund flow statement is also known as statement of sources and application of funds
 - (B) Fund is equal to current assets minus current liabilities
 - (C) There is an inverse relationship between current assets and working capital
 - (D) Fund flow statement is prepared on accrual basis
- Answer:
(D) Fund flow statement is prepared on accrual basis

Question 71.

Dec 2015: Match the following:

List-I — List-II

- p. Increase in funds — 1. Application of funds
- Q. Goods purchased on credit — 2. Drain in working Capital
- R. Commission — 3. Source of funds outstanding
- S. Net loss — 4. No flow of funds

Select the correct answer from the options given below —

	P	Q	R	S
(A)	4	3	2	1
(B)	4	3	1	2
(C)	3	4	1	2
(D)	3	4	2	1

Answer:

(D)

Question 72.

Dec 2015:

Assertion (A):

Funds are not related to working capital.

Reason (R):

Flow of funds takes place whenever there is change in the funds.

Select the correct answer from the following —

- (A) Both A and R are true and R is the correct explanation of A
- (B) Both A and R are true, but R is not the correct explanation of A
- (C) A is true, but R is false
- (D) A is false, but R is true

Answer:

(D) A is false, but R is true

Question 73.

June 2016: If provision for taxation is treated as a current liability, then payment of tax is

—

- (A) An application of funds
- (B) A source of funds
- (C) No flow of funds
- (D) None of the above

Answer:

(C) No flow of funds

Question 74.

June 2016: A company reported current year profit as ₹ 70,000 after the following adjustments:

Loss on sale of equipment : ₹ 9,000

Premium on debenture redemption : ₹ 1,500

Tax provision : ₹ 22,000

Dividend income : ₹ 4,000

Profit on revaluation of fixed asset : ₹ 2,500

The amount of fund from operations will be —

- (A) ₹ 96,000
- (B) ₹ 93,000
- (C) ₹ 78,000
- (D) ₹ 61,000

Answer:

(A) ₹ 96,000

Question 75.

June 2016: Which one of the following is a non-current item —

- (A) Securities premium
- (B) Outstanding wages
- (C) Trade payables
- (D) Bank balance

Answer:

- (A) Securities premium

Question 76.

June 2016: Balance of investment account is ₹ 20,000 on 31st March, 2014 and ₹ 30,000 on 31st March, 2015. As per additional information, dividend received ₹ 3,000 includes ₹ 1,000 from pre-acquisition profit which is credited to investment account. The amount of investment purchased/sold during the year 2014-2015 is —

- (A) ₹ 13,000 purchased
- (B) ₹ 11,000 purchased
- (C) ₹ 9,000 purchased
- (D) ₹ 9,000 sold

Answer:

- (B) ₹ 11,000 purchased

Question 77.

Dec 2016: A company reported current year profit of ₹ 12,00,000 which includes the following:

Profit on sale of equipment : ₹ 2,00,000

Share issue expenses : ₹ 1,50,000

Dividend income : ₹ 80,000

Tax : ₹ 90,000

Profit on revaluation of : ₹ 2,50,000 fixed assets

The amount of funds from operation will be —

- (A) ₹ 11,90,000
- (B) ₹ 8,20,000
- (C) ₹ 10,70,000
- (D) ₹ 10,50,000

Note: MCQ is wrongly drafted. For further clarification see the hints.

Question 78.

June 2017: Which of the following is not applied in Management Accounting?

- (A) Comparative Statement
- (B) Managerial reporting
- (C) Double entry system
- (D) Operation research

Answer:

- (D) Operation research

Question 79.

June 2017: Management Accounting aims at:

- (A) Presentation of accounting information
- (B) Assist in long-term planning
- (C) Assist in day to day activities
- (D) All of the above

Answer:

- (D) All of the above

Question 80.

June 2017:

Assertion (A):

In management accounting firm decisions on pricing policy can be taken.

Reason (R):

As marginal cost per unit is constant from period to period within a short span of time.

Codes:

- (A) A is true, but R is false
- (B) A is false, but R is true
- (C) Both A & R are true and R is the correct explanation of A
- (D) Both A & R are true but R is not the correct explanation of A

Answer:

- (C) Both A & R are true and R is the correct explanation of A

Question 81.

June 2017: Net Profit + Non-Cash expenses =

- (A) Gross Profit
- (B) Profit after tax
- (C) Fund from operation
- (D) Distributable profit

Answer:

- (C) Fund from operation

Question 82.

June 2017: Match the following:

List I — List II

- (a) Cash flow statements — (1) Inflow of fund
- (b) Inflow of cash — (2) Short-term financial planning
- (c) Investment (maturity period 3 months) — (3) Financing activity
- (d) Payment of dividend — (4) Cash equivalent

Codes:

	(a)	(b)	(c)	(d)
(A)	(2)	(4)	(1)	(3)
(B)	(2)	(1)	(4)	(3)
(C)	(4)	(3)	(1)	(2)
(D)	(3)	(4)	(1)	(2)

Answer:

- (B)

Question 83.

June 2017: Match the following:

List I — List II

- (a) Increase in fund — (1) Application of funds
- (b) Goods purchased on credit — (2) Drain in working capital
- (c) Commission outstanding — (3) Source of fund
- (d) Net loss — (4) No flow of funds

Codes:

	(a)	(b)	(c)	(d)
(A)	(4)	(3)	(2)	(1)
(B)	(4)	(3)	(1)	(2)
(C)	(3)	(4)	(2)	(1)
(D)	(3)	(4)	(1)	(2)

Answer:

- (C)

Question 84.

Dec2017: Management accounting and cost accounting are to each other.

- (A) Complementary
- (B) Supplementary
- (C) Opposite
- (D) Independent

Answer:

- (B) Supplementary

Question 85.

Dec 2017: Management accounting works on output of:

- (A) Financial accounting
- (B) Cost Accounting
- (C) Statistics
- (D) All of the above

Answer:

- (D) All of the above

Question 86.

Dec 2017: In Management Accounting, analysis of accounting data are carried out with the help of:

- (A) Tools and Techniques
- (B) Statutory Forms
- (C) Auditors
- (D) Legal provisions

Answer:

- (A) Tools and Techniques

Question 87.

Dec 2017 & Dec 2018: In fund flow statement, flow of fund will occur when a transaction is happened between:

- (A) Current Assets & Current Liabilities
- (B) Non-current Assets & Non-current Liabilities
- (C) Current Assets & Non-current Assets
- (D) All of the above

Answer:

- (C) Current Assets & Non-current Assets

Question 88.

Dec 2017: While analyzing the opening and closing balance sheet of a company the following are observed:

Total increase in current assets ₹ 20,000 Total increase in current liabilities ₹ 80,000 Total decrease in current assets ₹ 1,30,000 Total decrease in current liabilities ₹ 30,000 Net change in working capital is:

- (A) No change in working capital
- (B) Net increase in working capital ₹ 1,60,000
- (C) Net decrease in working capital ₹ 1,60,000
- (D) None of the above

Answer:

- (B) Net increase in working capital ₹ 1,60,000

Question 89.

June 2018:

Assertion (A):

Management accounting can be defined as processing and presenting of accounting, cost accounting and other economic data.

Reason (R):

It is analysis of all the transactions, financial and physical, to enable effective comparison to be made between the forecasts and actual performance.

Select the correct answer from the options given below:

- (A) Both A and R are true and R is the correct explanation of A
- (B) Both A and R are true but R is not the correct explanation of A
- (C) A is true but R is false
- (D) A is false but R is true

Answer:

- (B) Both A and R are true but R is not the correct explanation of A

Question 90.

June 2018: Which of the following does not come under the scope of management accounting?

- (A) Formation, installation and operation of accounting, cost accounting, tax accounting and information system.
- (B) The compilation and preservation of vital data for management planning.
- (C) Providing and installing an effective system of feedback.
- (D) Publishing the financial statements and get them audited by statutory auditor

Answer:

- (D) Publishing the financial statements and get them audited by statutory auditor

Question 91.

June 2019: Which of the following statement is correct?

- (A) A decrease in current liability during the year results in increase in working capital.
- (B) Only non cash expenses are added to net profit to find out funds from operations.
- (C) Conversion of debentures into equity shares appears in fund flow statement.
- (D) Collection of debtors is a source of fund.

Answer:

(A) A decrease in current liability during the year results in increase in working capital.

Question 92.

June 2019: Depreciation provided during the year: Furniture ₹ 15,000, Building ₹ 14,000.

The statement of P & L for the year:

Opening balance ₹ 38,500 Add: Profit for the year ₹ 40,300, Less: Goodwill written off ₹ 15,000, Closing balance ₹ 63,800.

What will be the amount of funds from operation?

- (A) ₹ 69,300
- (B) ₹ 54,300
- (C) ₹ 78,800
- (D) ₹ 25,300

Answer:

(A) ₹ 69,300

$63,800 + 15,000 + 15,000 + 14,000 - 38,500 = 69,300$

93 Question: Cash and Cash Equivalents do not include_____

- a) Stock Inventory
- b) Cheques in hand
- c) Cash at bank
- d) Cash in hand

Answer: Stock Inventory

94 Question: Short term highly liquid investments which are readily convertible into known amount of cash and which are subject to an insignificant risk of change in the value are called _____

- a) Cash Equivalents
- b) Cash at Bank
- c) Non-current Assets
- d) Intangible Assets

Answer: Cash Equivalents

95 Question: Which of the following is not concerned with Financing Activity

- a) Sale of Non-current investment
- b) Loan taken from bank
- c) Issue of Equity Shares
- d) Increase in Securities Premium

Answer: Sale of Non-current investment

96 Question: The various activities operating, investing and financing classified as per ___related to cash flow statement

- a) AS 3 (revised)
- b) AS 4 (revised)
- c) AS 5 (revised)
- d) AS 6 (revised)

Answer: AS 3 (revised)

97 Question: Which of the following is not a cash inflow?

- a) Goods purchased in cash
- b) Sale of asset at loss
- c) Goods sold in cash
- d) Interest received on investment

Answer: Goods purchased in cash

98 Question: Payment of dividend is classified as_____

- a) Financial activities
- b) Operational activities
- c) Both Operational activities and Investment activities
- d) Investment activities

Answer: Financial activities

99 Question: _____ are highly liquid assets that can be converted into cash shortly.

- a) Cash Equivalents
- b) Inventories
- c) Non-current Investments
- d) Non-current Assets

Answer: Cash Equivalents

100 Question: Repayment of long term loans _____

- a) Financing Activities
- b) Operating Activities
- c) Investing Activities
- d) Both Investing Activities and Operating Activities

Answer: Financing Activities

101 Question: Buy Back of equity shares is concerned with_____

- a) Financing Activities
- b) Investing Activities
- c) Operating Activities
- d) Both Investing Activities and Operating Activities

Answer: Financing Activities

102 Question: Purchase of shares or debentures are concerned with _____

- a) Investing Activities
- b) Both Operating Activities and Financing Activities
- c) Operating Activities
- d) Financing Activities

Answer: Investing Activities

103 Question: Cash flow arises when the net effect of a transaction _____ the amount of cash or cash equivalents

- a) Either increase or decrease
- b) Only Increase
- c) Only decrease
- d) All of the options

Answer: Either increase or decrease

104 Question: An increase in Bonds Payable (a long term liability).

- a) Financing
- b) Investing
- c) Operating
- d) Supplemental

Answer: Financing

105 Question: Which of the following statements represent example of cash flow from investing activities?

- a) Cash advances and loans made to third parties
- b) Cash advances and loans made by financial enterprises
- c) Both
- d) None of the options

Answer: Cash advances and loans made to third parties

106 Question: Refund of income tax is a _____

- a) Inflow cash
- b) Outflow cash
- c) No change in cash
- d) All of the options

Answer: Inflow cash

107 Question: Cash flow statement means inflow and outflow of cash of a particular period which are divided into:

- a) All of the options
- b) Cash flow from operating activities
- c) Cash flow from investing activities
- d) Cash flow from financing activities

Answer: All of the options

108 Question: Which is the cash equivalents

- a) All of the options
- b) Convertible into cash within three months.
- c) Highly liquid and capable of paying debts.
- d) Easily convertible into cash and risk-free.

Answer: All of the options

109 Question: Which is the Importance of cash flow statement

- a) All of the options
- b) Evaluation of cash position
- c) Getting an idea of future cash position
- d) Picture of liquidity position

Answer: All of the options

110 Question: Limitations of Cash Flow Statement are

- a) All of the options
- b) Cash flow statement does not consider non-cash item
- c) Cash flow statement cannot replace fund flow statement or income statement
- d) It cannot be used for the purpose of comparison over a period of time

Answer: All of the options

111 Question: Sales of copyrights is concern with

- a) Investing activities
- b) Operating activities
- c) Financing activities
- d) All of the options

Answer: Investing activities

112 Question: Provision for doubtful debts will appear under

- a) Short term provisions

- b) Long term provisions
- c) Reserve & Surplus
- d) Other current assets

Answer: Short term provisions

113 Question: Cash and cash equivalent dont include

- a) Inventories
- b) Cash
- c) Cash at bank
- d) Cheques in hand

Answer: Inventories

114 Question: Loose tools are shown under

- a) Inventories
- b) Cash
- c) Current Assets
- d) Liabilities

Answer: Inventories

115 Question: Which are the Operating Activities

- a) All of the options
- b) Payment of employee
- c) Purchase of inventory
- d) Proceeds from sale of goods

Answer: All of the options

116 Question: Which are the Investing Activities

- a) All of the options
- b) Purchase of property
- c) Sale of property
- d) Proceeds from issue of Shares

Answer: All of the options

117 Question: Which are the Financing Activities

- a) All of the options
- b) Redemption of Share
- c) Redemption of debentures
- d) Payment of dividends

Answer: All of the options

118 Question: Cash Outflows from financing activities are

- a) All of the options
- b) Cash repayments of amounts borrowed.
- c) Interest paid on debentures and long-term loans and advances
- d) Dividends paid on equity and preference capital

Answer: All of the options

119 Question: Cash Inflows from financing activities are

- a) Cash proceeds from issuing shares and Cash proceeds from issuing debentures, loans, bonds
- b) Cash proceeds from issuing shares
- c) Cash proceeds from issuing debentures, loans, bonds
- d) None of the options

Answer: Cash proceeds from issuing shares and Cash proceeds from issuing debentures, loans, bonds

120 Question: Cash Inflows from Investing Activities are

- a) All of the options
- b) Cash receipt from disposal of fixed assets
- c) Interest received in cash from loans and advances
- d) Dividend received from investments in other enterprises

Answer: All of the options

121 Question: Cash Outflows from investing activities are

- a) All of the options
- b) Cash payments to acquire fixed assets
- c) Cash payments to acquire shares, warrants
- d) Cash payments to acquire shares, warrants

Answer: All of the options

122 Question: Cash Outflows from operating activities are

- a) All of the options
- b) Cash payments to suppliers for goods and services
- c) Cash payments to and on behalf of the employees
- d) Cash payments to an insurance enterprise for premiums and claims

Answer: All of the options

123 Question: Which of the following is not application of cash?

- a) Increase in Debtors
- b) Increase in Inventory
- c) Increase in Bills Payable

d) Increase in Prepaid Expenses

Answer: C

124 Question: Cash from operating activities consists of:

- a) Operating Profit
- b) Decrease/Increase in Current Assets
- c) Decrease/Increase in Current Assets
- d) All of the Above

Answer: D

125 Question: While calculating operating profit which will be added to net profit:

- a) Preliminary Expenses Written off
- b) Depreciation
- c) Loss on Sale of Asset
- d) All of the Above

Answer: D

126 Question: State whether cash deposited in bank will be classified under which kind of activity?

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) No Cash Flow

Answer: D

127 Question: Mention the net amount of 'Source' or 'Use' of cash when a fixed asset having book value of Rs. 15,000 is sold at a loss of Rs. 5,000.

- a) Use Rs.5,000
- b) Source Rs. 10,000
- c) Use 115,000
- d) Source 115,000

Answer: B

128 Question: Dividend paid by a Trading company is classified under which kind of activity while preparing cash flow statement?

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) No Cash Flow

Answer: C

129 Question: An example of Cash Flows from Financing Activity is :

- a) Credit Revenue from Operations
- b) Cash receipts from issue of shares
- c) Sale of Investments
- d) Interest Received

Answer: B

130 Question: If a machine whose original cost is Rs.40,000 having accumulated depreciation Rs. 12,000, were sold for Rs.34,000 then while preparing Cash Flow Statement its effect on cash flow will be :

- a) Cash flow from financing activities Rs.34,000
- b) Cash flow from financing activities Rs. 6,000
- c) Cash flow from investing activities Rs. 34,000
- d) Cash flow from investing activities Rs. 6,000

Answer: C

131 Question: If 6% Pref. share capital Rs.2,00,000 were redeemed at a premium of 5%, while preparing Cash Flow Statement its effect on cash flow will be :

- a) Cash used from financing activities Rs.2,12,000
- b) Cash received from financing activities Rs.2,12,000
- c) Cash used (Payment) from financial activities Rs.2,10,000
- d) Cash used (Payment) from financial activities Rs.2,00,000

Answer: C

132 Question: Refer to Q. 10, calculate the amount of purchase of Machinery.

- a) Rs. 1,50,000
- b) Rs. 3,00,000
- c) Rs. 11,50,000
- d) Rs. 50,000

Answer: A

133 Question: Exe Ltd. has balance in Provision for Tax Account of Rs. 50,000 and Rs. 75,000 as on 31st March, 2018 and 2019 respectively. it made a provision for tax during the year of ₹ 65,000. The amount of tax paid during the year was,

- a) Rs. 50,000.
- b) Rs. 60,000.
- c) Rs. 40,000.
- d) Rs. 75,000

Answer: C

134 Question: While preparing Cash Flow Statement, 'interest paid on debentures' will be considered as a

- a) Operating Activity.
- b) Financing Activity.
- c) investing Activity.
- d) Both Operating and Financing Activity.

Answer: B

135 Question: Dividend paid by a financial company is shown as cash outflow under

- a) Operating Activities.
- b) investing Activities.
- c) Financing Activities.
- d) Cash and Cash Equivalent.

Answer: C

136 Question: Dividend paid by a non-financial company is shown as

- a) Operating Activity.
- b) Investing Activity.
- c) Financing Activity.
- d) Cash and Cash Equivalent.

Answer: C

137 Question: Equity dividend paid should be classifieds cash outflow from

- a) Financing activities
- b) Operating activities
- c) Investing activities
- d) All of the options

Answer: Financing activities

138 Question: Cash flows are

- a) Inflow and outflow of cash and Inflow and outflow of cash equivalent
- b) Inflow and outflow of cash
- c) Inflow and outflow of cash equivalent
- d) None of the options

Answer: Inflow and outflow of cash and Inflow and outflow of cash equivalent

139 Question: Principal revenue generating activities of an enterprise are called as

- a) Operating activities
- b) Financing activities
- c) Investing activities
- d) All of the options

Answer: Operating activities

140 Question: The principal revenue-producing activities of an entity are called

- a) Operating activities
- b) Financing activities
- c) Investing activities
- d) All of the options

Answer: Operating activities

141 Question: Cash payments to and on behalf of employees is an example of cash flows from

- a) Operating activities
- b) Financing activities
- c) Investing activities
- d) All of the options

Answer: Operating activities

142 Question: Activities that result in changes in the size and composition of the equity capital and borrowings of an entity are called

- a) Financing activities
- b) Operating activities
- c) Investing activities
- d) All of the options

Answer: Financing activities

143 Question: Which of the following categories is not used to classify cash flows in the cash flow statement

- a) Managing Activities
- b) Operating activities section
- c) Investing activities section
- d) Financing activities section

Answer: Managing Activities

144 Question: The amortization of the cost of an intangible asset

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

145 Question: The exchange or conversion of long-term bonds into common stock.

- a) Supplemental Activity
- b) Operating Activity
- c) Investing Activity
- d) Financing Activity

Answer: Supplemental Activity

146 Question: A decrease in the current liability Income Taxes Payable.

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

147 Question: A decrease in the current asset account Prepaid Insurance.

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

148 Question: An increase in Bonds Payable (a long term liability).

- a) Financing Activity
- b) Investing Activity
- c) Operating Activity
- d) Supplemental Activity

Answer: Financing Activity

149 Question: A decrease in the balance of Accounts Receivable.

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

150 Question: The purchase of a new delivery truck to be used in the business.

- a) Investing Activity
- b) Operating Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Investing Activity

151 Question: Purchase of Treasury Stock (company's own stock).

- a) Financing Activity
- b) Investing Activity
- c) Operating Activity
- d) Supplemental Activity

Answer: Financing Activity

152 Question: Retirement of long term Bonds Payable.

- a) Financing Activity
- b) Investing Activity
- c) Operating Activity
- d) Supplemental Activity

Answer: Financing Activity

153 Question: An increase in the balance in Accounts Payable

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

154 Question: Gain on the Sale of Automobile formerly used in the business.

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

155 Question: Declaration and payment of dividends on company's stock.

- a) Financing Activity
- b) Investing Activity
- c) Operating Activity
- d) Supplemental Activity

Answer: Financing Activity

156 Question: Proceeds from the sale of equipment used in the business.

- a) Investing Activity
- b) Operating Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Investing Activity

157 Question: Depreciation Expense is

- a) Operating Activity
- b) Investing Activity
- c) Financing Activity
- d) Supplemental Activity

Answer: Operating Activity

158 Question: The statement of cash flows is designed with the purpose of helping users to assess each of the following, except

- a) The profitability of the entity
- b) The major sources of cash receipts during the period
- c) The reasons why net cash flows from operating activities differ from net income
- d) The ability of a entity to remain liquid

Answer: The profitability of the entity

159 Question: The indirect method of preparing a statement of cash flows is also known as

- a) Reconciliation method
- b) Income statement method
- c) Balance sheet method
- d) Reverse method

Answer: Reconciliation method

160 Question: Which of the following items affects net income but does not affect cash?

- a) All of these
- b) Depreciation of fixed assets
- c) Amortization of intangible assets & bond discounts
- d) Depletion of natural resources

Answer: All of these

161 Question: Under indirect method of preparing statement of cash flows, depreciation expense affects

- a) Operating activities section
- b) Investing activities section
- c) Financing activities section
- d) Notes to the financial statements

Answer: Operating activities section

162 Question: Significant non cash investing and financing activities are reported in the

- a) Foot notes or separate notes to the financial statements
- b) Operating activities section of statement of cash flows
- c) Investing activities section of statement of cash flows
- d) Financing activities section of statement of cash flows

Answer: Foot notes or separate notes to the financial statements

163 Question: Which of the following is not a non-cash investing and financing activity

- a) Repayment of short-term loan
- b) Purchase of land by issuing common stock
- c) Conversion of bonds into common stock
- d) Conversion of preferred stock into common stock

Answer: Repayment of short-term loan

164 Question: Which of the following is not a financing activity

- a) Sale of investment
- b) Purchase of treasury stock
- c) Issuance of common stock
- d) Issuance of bonds payable

Answer: Sale of investment

165 Question: Which of the following is not an operating cash flow

- a) Purchase of equipment for cash
- b) Collection of cash from receivables
- c) Payment of income tax
- d) Payment of cash for operating expenses

Answer: Purchase of equipment for cash

166 Question: A statement of cash flows has

- a) 3 sections
- b) 4 sections

- c) 5 sections
- d) 6 sections

Answer: 3 sections

167 Question: A financial statement that shows the inflows and outflows of cash during a particular period of time is known as

- a) Statement of cash flows
- b) Income statement
- c) Statement of retained earnings
- d) Balance sheet

Answer: Statement of cash flows

168 Question: A company who issues bonds or stocks in result raised funds which finally

- a) Increases cash
- b) Decreased cash
- c) Increased liabilities
- d) Increased equity

Answer: Increases cash

169 Question: In a statement of cash flows, a company investing in short-term financial investments and in fixed assets results in

- a) Decreased cash
- b) Increased cash
- c) Increased liabilities
- d) Increased equity

Answer: Decreased cash

170 Question: Which of the following is not a cash outflow

- a) Increase in creditors
- b) Increase in Prepaid expenses
- c) Increase in debtors
- d) Increase in stock

Answer: Increase in creditors

171 Question: Which of the following is not a cash inflow

- a) Decrease in creditors
- b) Decrease in debtors
- c) Issue of shares
- d) Sale of fixed assets

Answer: Decrease in creditors

172 Question: When a fixed asset is bought as hire purchase, interest element is classified under _____ and loan element is classified under_____.

- a) Financing activities, investing activities
- b) Operating activities, financing activities
- c) Investing activities, operating activities
- d) All of the options

Answer: Financing activities, investing activities

173 Question: In case of other enterprises cash flow arising from interest paid should be classified as cash flow from _____ while dividends and interest received should be stated as cash flow from ____

- a) Financing activities, investing activities
- b) Operating activities, financing activities
- c) Investing activities, operating activities
- d) All of the options

Answer: Financing activities, investing activities

174 Question: In the case of financial enterprises, the cash flow resulting from interest and dividend received and interest paid should be classified as cash flow from

- a) Operating activities
- b) Financing activities
- c) Investing activities
- d) All of the options

Answer: Operating activities

175 Question: Listed Enterprises need to prepare Cash Flow Statement only

- a) Indirect method
- b) Direct method
- c) Average method
- d) All of the options

Answer: Indirect method

176 Question: As per IND AS-7, Cash Flow Statement is mandatory for

- a) Companies listed on a stock exchange and Companies with a turnover of more than Rs 50 crores
- b) Companies listed on a stock exchange
- c) Companies with a turnover of more than Rs 50 crores

d) None of the options

Answer: Companies listed on a stock exchange and Companies with a turnover of more than Rs 50 crores

177 Question: For the calculation of cash flow from operating activities, payments and receipts shown in Profit & Loss account are converted into payments and receipts actually in cash by eliminating

a) Non-cash revenue from the revenue earned and Non-cash expenses from expenses incurred

b) Non-cash revenue from the revenue earned

c) Non-cash expenses from expenses incurred

d) None of the options

Answer: Non-cash revenue from the revenue earned and Non-cash expenses from expenses incurred

178 Question: Which of the following are cash flow from operating activities

a) Cash Receipts from customers and Cash Paid to Supplier and Employees

b) Cash Receipts from customers

c) Cash Paid to Supplier and Employees

d) None of the options

Answer: Cash Receipts from customers and Cash Paid to Supplier and Employees

179 Question: _____ reconciles the opening cash balance with the closing cash balance of a given period on the basis of net decrease or increase in cash during that period.

a) Cash Flow Statement

b) Funds Flow Statement

c) Both

d) None of the options

Answer: Cash Flow Statement

180 Question: Cash flow statement is based upon _____ while Funds Flow Statement recognizes _____.

a) Cash basis of accounting, accrual basis of accounting

b) Accrual basis of accounting, cash basis of accounting

c) Both are based on cash basis of accounting

d) All of the options

Answer: Cash basis of accounting, accrual basis of accounting

181 Question: The objectives of Cash Flow Statement are

a) All of the options

b) Analysis of cash position

c) Short-term cash planning

d) Comparison of operating Performance

Answer: All of the options

182 Question: Cash Flow Statement is also known as

a) Statement of Changes in Financial Position on Cash basis

b) Only inflow of cash

c) Only outflow of cash

d) None of the options

Answer: Statement of Changes in Financial Position on Cash basis

183 Question: As per Accounting Standard-3, Cash Flow is classified into

a) Operating activities, financing activities and investing activities

b) Operating activities and investing activities

c) Investing activities and financing activities

d) Operating activities and financing activities

Answer: Operating activities, financing activities and investing activities

184 Question: Redemption of preference Shares is concerned directly with

a) Financing Activities

b) Investing Activities

c) Operating Activities

d) All of the options

Answer: Financing Activities

185 Question: Sale of machinery is concerned with_____

a) Investing Activities

b) Financing Activities

c) Operating Activities

d) All of the options

Answer: Investing Activities

186 Question: Proposed Dividend is classified under

a) Short term provisions

b) Reserves and Surplus

c) Non-current Liabilities

d) Long term provisions

Answer: Short term provisions

187 Question: Financing activities brings changes in

- a) Size and composition of owners equities and Borrowing of the enterprise
- b) Size and composition of owners equities
- c) Borrowing of the enterprise
- d) None of the options

Answer: Size and composition of owners equities and Borrowing of the enterprise

188 Question: ABC Ltd had investment of Rs 68,000 as on 31.3.2013 and investment of Rs 56,000 as on 31.3.2014. During the year ABC Ltd sold 40% of its investments being held in the beginning of period at a profit of Rs 16,800.

Determine cash flow from investing activities.

- a) Rs. 28,800
- b) Rs. 59,200
- c) Rs. 72,800
- d) All of the options

Answer: Rs. 28,800

189 Question: Which of the following statements represent example of cash flow from investing activities?

- a) Cash advances and loans made to third parties
- b) Cash advances and loans made by financial enterprises
- c) Both
- d) None of the options

Answer: Cash advances and loans made to third parties

190 Question: Acquisition and disposal of long term assets is included in

- a) Cash flow from investing activities
- b) Cash flow from financing activities
- c) Cash flow from operating activities
- d) All of the options

Answer: Cash flow from investing activities

191 Question: Which of the following are cash flow from financing activities

- a) Interest paid and Dividend paid
- b) Interest paid
- c) Dividend paid
- d) None of the options

Answer: Interest paid and Dividend paid

192 Question: Which of the following are cash flow from investing activities

- a) All of the options
- b) Interest received
- c) Dividend received
- d) Sale of fixed assets

Answer: All of the options

193 Question: In indirect method, net cash flow from operating activities is calculated on the basis of

- a) Net profit before tax
- b) Net Profit after tax
- c) Gross Profit after tax
- d) Gross Loss after tax

Answer: Net profit before tax

194 Question: Given salary expenses Rs 40,000, Outstanding in the beginning of the year: Rs 5,000 and outstanding at the end of the year Rs 10,000. Cash outflow on salary will be

- a) Rs. 35000
- b) Rs. 45,000
- c) Rs. 55,000
- d) Rs. 15,000

Answer: Rs. 35000

195 Question: The amount of operating expenses which are actually been paid in cash are shown under

- a) Cash outflow on expenses
- b) Cash flow from sales
- c) Cash outflow on purchases
- d) All of the options

Answer: Cash outflow on expenses

196 Question: While preparing Cash Flow Statement, non-cash items and nonoperating items are not required to be adjusted under_____

- a) Direct method
- b) Indirect method
- c) Average method
- d) All of the options

Answer: Direct method

197 Question: IDFC Bank Ltd. issued 1,00,000, 9% Debentures of Rs. 100 each for subscription. issue was subscribed. The amount of receipt will be shown as

- a) Operating Activity.
- b) investing Activity.
- c) Financing Activity.
- d) General Activity.

Answer: C

198 Question: Discount/Loss on Issue of Debentures debited to Statement of Profit and Loss (Finance Cost) is

- a) added under Operating Activities and Debentures are shown under Financing Activities at net amount received.
- b) added under Operating Activities and Debentures are shown under investing Activities at net amount received.
- c) deducted under Operating Activities and shown as inflow under Financing Activities.
- d) added under Investing Activities and shown as Operating Activities at net amount received.

Answer: A

199 Question: Which of the following transactions will result into flow of cash?

- a) Cash withdrawn from bank Rs. 20,000.
- b) issued 20,000, 9% Debentures to the vendor of machinery.
- c) Received Rs. 19,000 from debtors.
- d) Deposited cheques of Rs. 10,000 into bank.

Answer: C

200 Question: A Ltd., engaged in the business of retailing of two wheelers, invested Rs. 50,00,000 in the shares of a

manufacturing company. Dividend received on this investment will be :

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) Cash Equivalent

Answer: B

201 Question: How will you treat payment of dividend in a Cash flow statement?

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) Cash Equivalent

Answer: C

202 Question: How will you treat Bank Overdraft in a Cash Flow Statement?

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) Cash Equivalent

Answer: C

203 Question: Cash from Operating activities will decrease due to :

- a) Increase in Current Assets
- b) Decrease in Current Liabilities
- c) Neither of the two
- d) Both A and B above

Answer: D

204 Question: Which of the following is incorrect about the statement of cash flows?

- a) It provides information about the cash receipt and cash payments of an enterprise.
- b) It reconciles ending cash balance with the balance as per bank statement.
- c) It provides information about the operating, investing and financing activities.
- d) It explains the deviation of cash from Earnings.

Answer: B

205 Question: The statement of cash flows clarifies cash flows according to

- a) Operating and non-operating flows
- b) Investing and non-operating flows
- c) Inflows and outflows
- d) Operating, investing and financing activities

Answer: D

206 Question: Which of the following is not added as Non-Cash Expense?

- a) Goodwill amortised
- b) Depreciation
- c) interest on debentures paid
- d) All of these

Answer: C

207 Question: ABC Ltd. has Machinery written down value of which on 1st April, 2018 was Rs. 8,60,000 and on 31st

March, 2019 was Rs. 9,50,000. Depreciation for the year was Rs. 40,000. in the beginning of the year, a part of machinery was sold for Rs. 25,000, which had a written down value of Rs. 20,000. Calculate Cash Flow from Investing Activities.

- a) Rs. 1,25,000
- b) Rs. (1,25,000)
- c) Rs. 2,50,000
- d) Rs. (2,50,000)

Answer: B

208 Question: Refer to above question, calculate Gain (profit) on sale of Machinery.

- a) Rs. 6,000
- b) Rs. 5,000
- c) Rs. 10,000
- d) Rs. 12,000

Answer: B

209 Question: Where will you show purchase of Goodwill in a Cash Flow Statement?

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) Cash Equivalent

Answer: B

210 Question: How will you treat payment of 'Interest on Debentures' while preparing a Cash Flow Statement?

- a) Cash Flow from Operating Activities
- b) Cash Flow from Investing Activities
- c) Cash Flow from Financing Activities
- d) Cash Equivalent

Answer: C

4. PFR Vol-I

QNo.1 It is a serious irregularity to draw the cheque and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as _____.

- a) Misutilized
- b) Utilized
- c) Forfeited
- d) Lapsed

Ans B

QNo.2 As per PFR general rule, cheques shall not be issued for sums less than _____ rupee.

- a) One thousand
- b) Hundred
- c) Ten
- d) Fifty

Ans C

QNo.3 PFR stipulates that Cheques remain current for three months only after the month of issue. Thus a cheque bearing date and time in January is payable at any time upto _____.

- a) 31st March
- b) 30th April
- c) 1st April
- d) 30th June

Ans B

QNo.4 Cheques marked as not payable before a particular date should not be charged to the _____ until the date on which they become payable.

- a) Suspense
- b) Deposit
- c) Account
- d) IUT

Ans C

QNo.5 which statement is correct

- a) Whenever two cheques are written in favour of a person in payment of two or more of his bills, a separate acknowledgement for each bill need not be taken.
- b) Whenever one cheque is written in favour of a person in payment of two or more of his bills, a separate stamped acknowledgement for each bill need not to be taken,
- c) Whenever one cheque is written in favour of a person in payment of two or more of his bills, a separate stamped acknowledgement for each bill need to be taken
- d) Both a and c

Ans B

QNo.6 All paid vouchers must be stamped _____ or so cancelled that they cannot be used a second time.

- a) Passed
- b) Paid
- c) Approved
- d) Both a and c

Ans B

QNo.7 which authority shall bear the postal order expenses on account of payment of net leave salary to the class -IV employee on his express request who proceeds on leave for a period exceeding one month ?

- a) By the employee
- b) By the government
- c) By both in equal share
- d) None of the above.

Ans B

QNo.8 with whose approval, claimant can lodge the claim with the department after the period of one year?

- a) Head of the office
- b) Head of the Department
- c) Administrative Department
- d) Accountant General

Ans D

QNo.9 No payment may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the Budget estimates and duly sanctioned. But, _____ of pay are not increase to pay within the meaning of this rule.

- a) Arrear of pay and allowances
- b) Periodical increment
- c) Dearness allowance
- d) Both a and c

Ans B

QNo.10 In how many classes, deposits can be classified in public account as per PFR-Vol-I?

- a) Six
- b) Five
- c) Four
- d) Three

Ans C

QNo.11 No pay, pension or other allowances should be placed in _____ on the ground of the absence of payee or for any other reasons as a rule, pay should not be drawn till the claimant appears.

- a) Deposit
- b) Suspense
- c) Misc charges
- d) Pay and allowances

Ans A

QNo.12 which statement is incorrect in respect of prohibited items as deposit

- a) No fine should be placed in a deposit on the ground that appeal is pending
- b) Receipts in connection with the Tri-junction pillars should not be placed in deposit
- c) Proceeds of sale of old stores or other government property should not be placed in deposit
- d) Pay, Pension and other allowances should be placed in the deposit on account of absence of payee.

Ans D

QNo.13 Deposits not exceeding five rupees are not claimed within one year should be transferred to _____ head by giving a debit to deposit head

- a) Revenue
- b) Capital
- c) Suspense
- d) Deposit

Ans A

QNo.14 Deposits exceeding more than five rupee not claimed within _____ should be transferred to revenue head by giving a debit to deposit head.

- a) Within one year
- b) Within two year
- c) Within three year
- d) Both a and b

Ans C

QNo.15 Refund of lapse deposit is known as _____.

- a) Lapsed deposit
- b) Refund of revenue
- c) Refund of advance
- d) None of the above

Ans B

QNo.16 Deposits, the detail account of which are not kept at the treasury and which are credited to the Government can be refunded with the approval of _____.

- a) Administrative department
- b) Head of the department

- c) Head of the office
- d) Accountant General

Ans D

QNo.17 the amount of a lapsed deposit refunded will be charged in its cash book as a refund and not debited to _____.

- a) Revenue
- b) Expenses
- c) Deposit
- d) Suspense

Ans C

QNo.16 Deposits, the detail account of which are kept at the treasury and which are credited to the Government can be refunded without the approval of _____.

- a) Administrative department
- b) Head of the department
- c) Head of the office
- d) Accountant General

Ans D

QNo.17 the deposits of Civil courts other than deposits of Small cause courts and sheriffs petty account are treated in accounts as _____

- a) Revenue deposits
- b) Criminal Court Deposits
- c) Civil Courts Deposits
- d) Personal Deposits

Ans A

QNo.18 if the exact amount of the fees and the distribution of shares between the Government and the government employee are known before hand, the share due to the Government should be credited as _____ of the department to which the Government employee belongs and the rest should be collected by the Government employee himself.

- a) Revenue deposits
- b) Criminal Court Deposits
- c) Civil Courts Deposits
- d) Miscellaneous Receipts

Ans D

QNo.19 if the exact amount of the fees and the distribution of shares between the Government and the government employee are approximately before hand, the fees should be credited to head _____ .

- a) Miscellaneous Receipt
- b) Suspense
- c) Final charge
- d) Deposit

Ans D

QNo.20 the sums remaining unclaimed in respect of provident fund for a period _____ shall be transferred to deposits at the end of each year and thereafter dealt with according to the rules governing Revenue deposits.

- a) Three months
- b) Six months
- c) Nine months
- d) Twelve months

Ans B

QNo.21 _____ such as “subject to budget provision” should be avoided in conveying sanction to expenditure.

- a) Vague expression
- b) Final charge statement
- c) Both a and b
- d) None of the above

Ans A

QNo.22 In the event of orders communicating the allotment of funds not being received before the commencement of the financial year, disbursing officer may authorized expenditure in anticipation of funds on _____ on the basis of that incurred in the last month of the preceding year

- a) Capital expenditure
- b) Pay and other charges
- c) Repair and Maintenance of buildings
- d) Both a and c

Ans B

QNo.23 which fund is created to finance the unforeseen expenditure?

- a) Consolidated fund of state
- b) Public Account of State
- c) Contingency fund of state
- d) Misc Fund of state

Ans C

QNo.24 No expenditure can be incurred on any “New Service” without the specific vote of the _____.

- a) Head of the Department
- b) Administrative Department
- c) Accountant General
- d) Legislature

Ans D

QNo.25 it is not permissible to draw the advances from the treasury to prevent the lapse of _____.

- a) Advance
- b) Liability
- c) Appropriation
- d) Both a and b

Ans C

QNo.26 which statement is not correct in respect of the charge of interest on the loan and advances?

- a) A loan does not bear the interest for the day of advance
- b) A loan bear the interest for the day of advance
- c) A loan does not bear the interest for the day of repayment
- d) A loan bear the interest for the day of advance and not bear the interest for the day of repayment

Ans A

QNo.27 The amount of interest received on the loan and advances should be credited to the head _____.

- a) Misc expenditure
- b) Suspense
- c) Interest on loan and advances
- d) Deposit

Ans C

QNo.28 what penal interest is charged on account of misutilization of loan and advances?

- a) 8%
- b) 9%
- c) 10%
- d) 11%

Ans C

QNo.29 From where the recovery of loan and advances shall be made on account of premature death or retirement of a government employee?

- a) Death Cum Retirement Gratuity
- b) Leave encashment
- c) Commutation
- d) All of the above

Ans D

QNo.30. Mr.Tila Ram whose superannuation date was 30th September, 2022 has drawn the House building Advance of Rs. 500000/- from the HVPNL and he has expired on 30th April, 2022 leaving behind a sum of Rs. 100000/- unrecoverable House Building Advance and this amount has been adjusted against the DCRG paid to his family on 8th August, 2022. Please mention upto which date, interest shall be charged on the HBA?

- a) Upto 8th August,2022
- b) Upto 30th April,2022
- c) Upto 31st March, 2022
- d) Upto 30th September,2022

Ans B

QNo.31 in how many days , an advance for the repayment of a private loan taken for the purchase of house can be granted as per the PFR-Vol-I?

- a) Within twenty four month from the date of original loan
- b) Within twenty two months from the date of original loan
- c) Within twenty months from the date of original loan
- d) Within eighteen months from the date of original loan

Ans D

QNo.32 how much advance of salary may be given to an employee on account of transfer?

- a) One month pay
- b) Two month pay
- c) Three month pay
- d) Four month pay

Ans A

QNo.33 In how many installments, advance of pay given on the transfer may be recovered from the pay of the Government employee as per PFR-Vol-I?

- a) Two installment
- b) Three installment
- c) Four installment
- d) Five installment

Ans B

QNo.34 At which station, advance of pay on transfer may be drawn by the employee?

- a) At old station
- b) At new station
- c) At old station or new station
- d) None of the above

Ans C

QNo.35 In how many months, an advance of travelling allowance taken on the occasions of transfer should be adjusted?

- a) Within one month of the date of completion of the journey
- b) Within two month of the date of completion of the journey
- c) Within three month of the date of completion of the journey
- d) Within four month of the date of completion of the journey

Ans A

QNo.36 Leave salary advance upto one month may be granted to Government employee proceeding on leave for a period not less than _____.

- a) 10 days
- b) 15 days
- c) 25 days
- d) 30 days

Ans D

QNo.37 Leave salary advance shall be restricted to the _____ who proceeded on the leave for a period of more than one month.

- a) Gross salary
- b) Net amount of salary
- c) Only basic pay
- d) Net amount of salary plus HRA

Ans B

38. How many times, House building advance can be given to Government Employee in his /her entire service?

- (v) Three.
- (vi) Four
- (vii) One**
- (viii) Two

Answer C

39. How much amount shall be sanctioned for House building advance?

- (v) 30 lakh
- (vi) 25 Lakh**
- (vii) 20 lakh
- (viii) 40 Lakh

Answer B

40. On which ground employee can claim HBA

- a) For Construction of House
- b) Purchase of Built Up House allotted by Govt agencies
- c) Purchase by any registered society or private society
- d) **All of the above**

Answer D

41. How much Basic pay can be given to Employee for the purpose of House Building Advance?

- a) 24 Basic Pay
- b) 34 Basic Pay**
- c) 28 Basic Pay
- d) 32 Basic Pay

Answer B

42. How much amount can be claimed by the employee for the purpose of House Building Advance?

- a) 34 basic pay subject to a maximum ceiling of Rs.25 lakh**
- b) 30 basic pay subject to a maximum ceiling of Rs. 20 lakh
- c) 25 basic pay subject to a maximum ceiling of Rs.25 lakh
- d) 25 basic pay subject to a maximum ceiling of Rs.20 lakh

Answer A

43. What is the admissibility of HBA for purchase of Plot?

- a) 60 % of admissibility of HBA**
- b) 70% of admissibility of HBA
- c) 50% of admissibility of HBA
- d) 65 % of admissibility of HBA

Answer A

44. How much Basic pay given to Employee as HBA (purchase of Plot)

- a) 24 Basic Pay subject to maximum of 15 lakh
- b) 20 Basic Pay subject to maximum of 15 lakh**
- c) 28 Basic Pay subject to maximum of Rs.20 lakh
- d) 32 Basic Pay subject to maximum of Rs.25 lakh

Answer B

45. How much Basic pay given to Employee as HBA (Extension of House)

- a) 10 Basic Pay**
- b) 8 Basic Pay
- c) 12 Basic Pay
- d) 14 Basic Pay

Answer A

46. How much amount to be sanctioned (Maximum) for House Loan advance For Extension of House

- a) 10 lakh
- b) 5 Lakh**
- c) 8 lakh
- d) 12 Lakh

Answer B

47. What is the time period condition on Loan on Extension of House?

- a) After expiry of three years from Purchase of Plot.
- b) Taking Possession of House
- c) Either A or B (Whichever is Later)**
- d) **A and B (Whichever is Later).**

Answer D

48. How much Basic pay given to Employee as HBA (Repair of House)

- a) 8 Basic Pay
- b) 10 Basic Pay**
- c) 12 Basic Pay
- d) 14 Basic Pay

Answer B

49. How much amount to be sanctioned (Maximum) for House Loan advance For Repair of House

- a) 5 lakh**
- b) 10 Lakh
- c) 8 lakh
- d) 12 Lakh

Answer A

50. How much Basic pay given to Employee for marriage Loan

- a) 8 Basic Pay
- b) 10 Basic Pay**
- c) 12 Basic Pay
- d) 14 Basic Pay

Answer B

51. How much amount to be sanctioned (Maximum) for Marriage Loan?

- a) 1 lakh
- b) 2 Lakh
- c) 3 lakh**
- d) 4 Lakh

Answer C

52. How many time employee can take Marriage Loan in his/her entire Service?

- a) One Time
- b) Two time**
- c) Three time
- d) Four Time

Answer B

53. How much basic pay is required to claim the car Loan?

- a) 40000
- b) 42000
- c) 45000**
- d) 49000

Answer C

54. How much Basic pay can be given to Employee for Car Loan ?

- a) 15 Month basic pay subject to maximum ceiling of Rs.6.50 lakh or 85% of the actual price of the motor car whichever is less**
- b) 18 Month basic pay subject to maximum ceiling of Rs.6.50 lakh or 85% of the actual price of the motor car whichever is less
- c) 15 Month basic pay subject to maximum ceiling of Rs.6.50 lakh or 95% of the actual price of the motor car whichever is less
- d) 20 Month basic pay subject to maximum ceiling of Rs.6.50 lakh or 85% of the actual price of the motor car whichever is less

Answer A

55. How much extra interest shall be charged on taking the second drawl for the purpose of car loan?

- a) 1 %
- b) 2 %**
- c) 3%
- d) 4%

Answer B

56. How much extra interest shall be charged on taking the third drawl for the purpose of car loan?

- a) 1 %
- b) 2 %
- c) 3%
- d) 4%**

Answer D

57. How Much amount can be sanctioned for the purchase of Motor cycle to Government employee?

- a) 40000 or actual price whichever is less
- b) 45000 or actual price whichever is less
- c) 50000 or actual price whichever is less**
- d) 55000 or actual price whichever is less

Answer C

58. How Much amount can be sanctioned for the purchase of Scooter to Government employee?

- a) 35000 or actual price whichever is less
- b) 37000 or actual price whichever is less

- c) 38000 or actual price whichever is less
- d) 40000 or actual price whichever is less**

Answer D

59. How Much amount can be sanctioned for the purchase of moped to Government employee?

- a) 35000 or actual price whichever is less
- b) 37000 or actual price whichever is less
- c) 38000 or actual price whichever is less
- d) Not allowed**

Answer D

60. How Much amount can be sanctioned for the purchase of Cycle to Government employee?

- a) 3500 or actual price whichever is less
- b) 4000 or actual price whichever is less**
- c) 4500 or actual price whichever is less
- d) 5000 or actual price whichever is less

Answer B

61. How Much amount be granted for Purchase of Laptop to Government employee?

- a) 35000 or actual price whichever is less
- b) 50000 or actual price whichever is less**
- c) 45000 or actual price whichever is less
- d) 55000 or actual price whichever is less

Answer B

62. How much EMI (maximum) can be made from the home salary?

- a) $\frac{1}{2}$ of the total carry home salary
- b) $\frac{1}{3}$ of the total carry home salary**
- c) $\frac{2}{3}$ of the total carry home salary
- d) Not applicable

Answer B

Topic No 5 to 7 is subjective type question.

Electricity Act 2003

QNO.1 The state government may appoint any person as the chairman from amongst persons who is, or has been a _____.

- a) A judge of High court
- b) A judge of supreme court
- c) A judge of lower court
- d) A judge of appellate tribunal

Ans A

QNo.2 _____ shall for the purpose of selecting the Members of the State Commission constitute a Selection Committee.

- a) Centre Government
- b) State Government
- c) Local authority
- d) Chairman

Ans B

QNO.3 The state government shall with in _____ from the date of occurrence of any vacancy by reason of death, resignation or removal of the chairperson or a Member and six months before the superannuation or end of tenure of the Chairperson or Member make a reference to the Selection Committee for filling up of the vacancy.

- a) Four months
- b) Three months
- c) Two months
- d) One months

Ans D

QNo.4 The selection committee shall finalize the selection of the chairman and the members of the state commission within _____ from the date on which the reference is made to it.

- a) Four months
- b) Three months
- c) Two months
- d) One months

Ans B

QNO.5 The state Government shall specify _____ consistent with the Grid Code specified under Section 79.

- a) Centre grid code
- b) State grid code
- c) Local grid code
- d) Both a and c

Ans B

QNO.6 _____ shall advice the state Government on all or any of matter pertaining to promotion of competition, efficiency and economy in activities of the electricity industry.

- a) State commission
- b) Centre commission
- c) Public commission
- d) None of the above

Ans A

QNo.7 _____ shall be guided by National Electricity Policy, National electricity plan and tariff Policy published under section 3 of the Electricity Act,2003

- a) Centre commission
- b) State commission
- c) Public commission
- d) None of the above

Ans B

QNo.8 the chairman and the _____ of the state Commission shall be persons of ability, integrity and standing who have adequate knowledge of and have shown capacity in dealing with problems relating to engineering, finance commerce or management.

- a) Members
- b) Executives
- c) Officers
- d) Employees

Ans A

QNO.9 which authority constitute the Appellate tribunal under the electricity act, 2003?

- a) State Government
- b) Centre Government
- c) Local government
- d) Lok Sabha

Ans B

QNO.10 which section deals with the establishment of Appellate Tribunal?

- a) Section 113
- b) Section 112
- c) Section 111
- d) Section 110

Ans D

QNo.11 In how many days, an appeal before the Appellate tribunal can be filed under the electricity Act, 2003?

- a) 45 days
- b) 60 days
- c) 90 days
- d) 120 days

Ans A

QNo.12 _____ may entertain an appeal after the expiry of the said period of forty five days if it is satisfied that there was sufficient cause for not filling it within that period.

- a) High court
- b) Supreme court
- c) Appellate tribunal
- d) CERC

Ans C

QNo.13 The appeal filed before appellate tribunal shall be dealt with by it as expeditiously as possible and endeavor shall be made by it to dispose of the appeal finally within _____ from the date of receipt of appeal.

- a) 120 days
- b) 180 days
- c) 240 days
- d) 300 days

Ans B

QNo.14 Where any appeal could not be disposed of within the said period of one hundred eight days, _____ shall record its reasons in writing for not disposing of the appeal within the said period.

- a) High court
- b) Supreme court
- c) Appellate tribunal
- d) CERC

Ans C

QNo.15 Where is the head quarter of appellate tribunal?

- a) At Chandigarh
- b) At Panchkula
- c) At Delhi
- d) At Mumbai

Ans C

QNO.16 Any person aggrieved by an decision or order of the Appellate tribunal may file an appeal to the _____ within sixty days from the date of communication of the decision or order of the Appellate Tribunal.

- a) High Court
- b) Lower court
- c) Supreme court
- d) Appellate tribunal

Ans C

QNo.17 Any person aggrieved by a decision or order of the Appellate tribunal may file an appeal to the Supreme court with _____ from the date of communication of the decision or order of the Appellate Tribunal.

- a) Thirty day
- b) Sixty day
- c) Ninety day
- d) Forty five days

Ans B

18.The main function of state commission is ?

A. Determine tariff

B. Issue Licence

C. Levy Fee

D. **All of above**

19. As per Electricity Act 2003, the forum available to any person aggrieved by the order of Appropriate Commission, to file appeal, is

A. Appellant Tribunal

B. State Commission

C. High Court

D. Supreme Court

20. Every appeal before Appellant Tribunal shall be filed within a period of _____ days from the date on which a copy of the order made by the adjudicating officer or the Appropriate Commission is received by the aggrieved person?
- A. 30 days
 - B. 45 days**
 - C. 60 days
 - D. 90 days
21. The appeal filed before the Appellate Tribunal under section 111 shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within _____ from the date of receipt of the appeal?
- A. 140 days
 - B. 160 days
 - C. 180 days**
 - D. 200 days
22. The Appellant Tribunal for electricity was established by?
- A. Representative of State Government
 - B. Central Government**
 - C. Parliament of India
 - D. State regulatory commission
23. The person aggrieved by the order of Appellant Tribunal may prefer appeal to ?
- A. Appellant Tribunal
 - B. State Commission
 - C. High Court
 - D. Supreme Court**
24. Where the Appeal cannot be filed as per Electricity act 2003.
- A. Appellant Tribunal
 - B. High Court
 - C. State Commission**
 - D. Supreme Court
25. Every appeal before Supreme Court shall be filed within a period of _____ days from the date on which a copy of the order made by the Tribunal?
- A. 30 days
 - B. 45 days

C. **60 days**

D. 90 days

26. The appeal before tribunal can be preferred either?

A. **By appearing in person or through legal practitioner**

B. In person only

C. Through practitioner only

D. None of above

QNo.27 which section of the electricity Act, 2003 deals with dispute Resolution?

a) Section 158

b) Section 159

c) Section 160

d) Section 161

Ans A

QNo.28 Any dispute regarding the availability of the transmission facility in respect of the captive generating plant shall be adjudicated upon by the _____.

a) Appropriate commission

b) Appellate tribunal

c) State government

d) Centre Government

Ans A

QNo.29 The state commission fix the _____ in the intra-state trading of electricity if considered necessary.

a) Revenue margin

b) Capital margin

c) Trading margin

d) Cost margin

Ans C

QNo.30 The state commission advise the _____ on the matter concerning generation, transmission, distribution and trading of electricity.

a) Transmission company

b) Distribution company

c) Generation company

d) State government

Ans D

QNo.31 The state commission issue licenses to persons seeking to act as transmission licensees, distribution licensee and _____ with respect to their operations within the state.

a) Electricity traders

b) Captive traders

c) Generators

d) None of the above

Ans A

QNo.32 The Centre Government has established the Appellate tribunal for electricity with effect from _____.

a) 4th april,2004

b) 5th april,2004

c) 6th april,2004

d) 7th april,2004

Ans D

QNo.33 The appellate tribunal shall send a copy of every order made by it to the parties to the appeal and to the concerned adjudicating officer or the _____ as the case may be

- a) Centre Government
- b) State Government
- c) Local government
- d) Appropriate commission

Ans D

QNo.34 A person preferring an appeal to the Appellate tribunal under electricity act,2003 may either appear in person or take the assistance of a _____ of his choice to present his case before the Appellate tribunal, as the case may be .

- a) Friend
- b) Legal practitioner
- c) Relative
- d) Retiree.

Ans B

QNo.35 The appropriate commission may authorize one or more legal practitioners of any of its officers to act as _____ and every person so authorized may present the case with respect to any appeal before the Appellate tribunal as the case may be .

- a) Legal practitioner
- b) Presenting officer
- c) Law officer
- d) None of the above.

Ans B

QNo.36 State Advisory Committee shall consist of not more than _____ members to represent the interest of commerce, industry, transport, agriculture, labor, consumers, non-government organizations and academic and research bodies in the electricity sector.

- a) Twenty one
- b) Thirty one
- c) Forty one
- d) Fifty one

Ans A

BUDGET AND BUDGETARY CONTROL

Question 1.

A budget is all of the following, except:

- (A) A plan which will ensure the generation of future profits
- (B) A system which helps to co-ordinate internal activities
- (C) A system to integrate the operations for future activity
- (D) A financial plan for the future

Answer:

- (D) A financial plan for the future

Question 2.

For a budget to be useful and relevant for performance measurement it should satisfy all of the following, except:

- (A) It will be flexible for a range of possible activity volumes

- (B) It should have involved subordinate staff in the preparation
 - (C) Will have been agreed by those being evaluated
 - (D) It will have been imposed from the highest level of management
- Answer:
- (D) It will have been imposed from the highest level of management

Question 3.

Which of the following is not a function of budgeting?

- (A) Decision making
 - (B) Controlling
 - (C) Planning
 - (D) Motivating
- Answer:
- (A) Decision making

Question 4.

The term "budgetary period" relates to:

- (A) The period in which the budget is finalized
 - (B) The period for which the budget is prepared
 - (C) The subdivisions of the main budget
 - (D) A specific year for which the budget has been prepared
- Answer:
- (B) The period for which the budget is prepared

Question 5.

A budget is accepted by a manager when they:

- (A) Relate it to their own personal objectives
 - (B) Are consulted by top management
 - (C) Agree to it verbally
 - (D) Receive the budget in writing
- Answer:
- (A) Relate it to their own personal objectives

Question 6.

What functional role do management accountants play in the budgeting process?

- (A) They facilitate and co-ordinate the budgeting process
 - (B) They audit the financial statements
 - (C) They decide what bonuses should be paid to the staff
 - (D) They set targets for other managers
- Answer:
- (A) They facilitate and co-ordinate the budgeting process

Question 7.

A fixed budget is:

- (A) A budget that ignores inflation
 - (B) A budget that is set for a specified level of activity
 - (C) A budget that never changes
 - (D) A budget that itemizes the fixed costs of a department
- Answer:
- (B) A budget that is set for a specified level of activity

Question 8.

A flexible budget is:

- (A) A budget that is adjusted to reflect different costs at different activity levels
 - (B) A budget that will be changed at the end of the month in order to reflect the actual costs of a department
 - (C) A budget that comprises variable costs only
 - (D) A budget that is constantly being changed
- Answer:
- (A) A budget that is adjusted to reflect different costs at different activity levels

Question 9.

If actual output is lower than budgeted output which of the following costs would you expect to be lower than the original budget?

- (A) Total variable costs
- (B) Total fixed costs
- (C) Fixed costs per unit
- (D) Variable costs per unit

Answer:

- (A) Total variable costs

Question 10.

When a production budget is being prepared the quantity that needs to be produced is calculated by the following equation:

- (A) Opening stock less quantity sold plus closing stock
- (B) Opening stock less quantity sold
- (C) Quantity sold plus closing stock less opening stock
- (D) Opening stock plus quantity sold plus closing stock

Answer:

- (C) Quantity sold plus closing stock less opening stock

Question 11.

The master budget will comprise:

- (A) All the production, selling and cost budgets for the organization.
- (B) The budgeted profit and loss account and the budgeted balance sheet.
- (C) The cash budget.
- (D) The cash budget, the budgeted profit and loss account and the budgeted balance sheet.

Answer:

- (D) The cash budget, the budgeted profit and loss account and the budgeted balance sheet.

Question 12.

Which of the following will NOT appear in a cash budget?

- (A) Machinery bought on hire purchase
- (B) Depreciation of machinery
- (C) Sales revenue
- (D) Wages

Answer:

- (B) Depreciation of machinery

Question 13.

A budget that gives a summary of all the functional budgets and projected Profit and Loss Account is known as

- (A) Capital budget
- (B) Flexible budget
- (C) Master budget
- (D) Discretionary budget

Answer:

- (C) Master budget

Question 14.

The fixed-variable cost classification has a special significance in the preparation of

- (A) Flexible budget
- (B) Master budget
- (C) Cash budget
- (D) Capital budget

Answer:

- (A) Flexible budget

Question 15.

The basic difference between a fixed budget and a flexible budget is that a fixed budget

- (A) Includes only fixed costs, and a flexible budget only variable costs
- (B) Is a budget for a single level of some measures of activity, while a flexible budget consists of several budgets based on different activity levels
- (C) Is concerned with future acquisition of fixed assets, while a flexible budget is concerned with expenses that vary with sales
- (D) Cannot be changed after a fiscal period begins, while a flexible budget can be

changed after a fiscal period begins

Answer:

(B) Is a budget for a single level of some measures of activity, while a flexible budget consists of several budgets based on different activity levels

Question 16.

When preparing a production budget, the quantity to be produced equals:

- (A) Sales Quantity + Opening Stock + Closing Stock
- (B) Sales Quantity – Opening Stock + Closing Stock
- (C) Sales Quantity – Opening Stock – Closing Stock
- (D) Sales Quantity + Opening Stock – Closing Stock

Answer:

(B) Sales Quantity – Opening Stock + Closing Stock

Question 17.

Of the four costs shown below, which would not be included in the cash budget of an insurance firm?

- (A) Depreciation of fixed asset
- (B) Commission paid to agents
- (C) Office salaries
- (D) Capital cost of a new computer

Answer:

(A) Depreciation of fixed asset

Question 18.

A master budget comprises

- (A) The budgeted profit & loss account
- (B) Budgeted cash flow, budgeted profit and loss, budgeted balance sheet
- (C) Budgeted cash flow
- (D) Entire sets of budgets prepared

Answer:

(B) Budgeted cash flow, budgeted profit and loss, budgeted balance sheet

Question 19.

Which of the information below should be contained in a budget manual?

- (A) An organisation chart
- (B) Timetable for budget preparation
- (C) A list of account codes
- (D) All (A), (B) and (C)

Answer:

(D) All (A), (B) and (C)

Question 20.

NSZ Ltd. cash budget forewarns of a short term surplus. Which of the following would be appropriate action to be taken in such a situation?

- (A) Increase debtors and stock to boost sales
- (B) Purchase new fixed assets
- (C) Repay long term loans
- (D) All of the above

Answer:

(A) Increase debtors and stock to boost sales

Question 21.

A Ltd. is a manufacturing company that has no production resource limitations for the foreseeable future. The Managing Director has asked the company managers to coordinate the preparation of their budgets for the next financial year. In what order should the following budgets be prepared?

- (1) Sales budget
- (2) Cash budget
- (3) Production budget
- (4) Purchase budget
- (5) Finished goods inventory budget

Select the correct answer from the options given below.

(A) (2), (3), (4), (5), (1)

- (B) (1), (5), (3), (4), (2)
 - (C) (1), (4), (5), (3), (2)
 - (D) (4), (5), (3), (1), (2)
- Answer:
- (B) (1), (5), (3), (4), (2)

Question 22.

A plan expressed in financial terms may also be known as a:

- (A) Budget
- (B) Forecast
- (C) Balanced scorecard
- (D) Final account

Answer:

- (A) Budget

Question 23.

Which of the following would not lead to an increase in net cash flow?

- (A) Larger sales volume
- (B) Reduced materials costs
- (C) Lower depreciation charge
- (D) Higher selling price

Answer:

- (C) Lower depreciation charge

Question 24.

Advantages of maintaining cash budgets would not include one of the following:

- (A) Surplus cash can be put to more profitable uses if expected to occur
- (B) Debtors can be paid more quickly
- (C) Time is available to investigate the possible future sources of finance
- (D) Overdrafts can be negotiated in advance of when they are needed

Answer:

- (B) Debtors can be paid more quickly

Question 25.

Which of the following would be found in a cash budget?

- (A) Capital expenditure
- (B) Provision for doubtful debts
- (C) Depreciation
- (D) Accrued expenditure

Answer:

- (A) Capital expenditure

Question 26.

A forecast set of final accounts is also known as:

- (A) Capital budget
- (B) Cash budget
- (C) Master budget
- (D) Sales budget

Answer:

- (B) Cash budget

Question 27.

Which of the following will not affect preparation of cash budget?

- (A) Loan taken by firm
- (B) Proceeds from asset disposal
- (C) Reduction in provision for doubtful debts
- (D) Cash sales

Answer:

- (C) Reduction in provision for doubtful debts

Question 28.

Which of the following budgets should be produced first?

- (A) Production budget
- (B) Purchases budget

- (C) Master budget
 - (D) Sales budget
- Answer:
- (D) Sales budget

Question 29.

Budgetary control involves all but one of the following:

- (A) Modifying future plans
- (B) Analyzing differences
- (C) Using static budgets
- (D) Determining differences between actual and planned results

Answer:

- (C) Using static budgets

Question 30.

A static budget is useful in controlling costs when cost behaviour is:

- (A) Mixed
- (B) Fixed
- (C) Variable
- (D) Linear

Answer:

- (B) Fixed

Question 31.

Responsibility centers include:

- (A) Cost centers
- (B) Profit centers
- (C) Investment centers
- (D) All of the above

Answer:

- (D) All of the above

Question 32.

Which of the following objective is not primary purpose of preparing budget?

- (A) To provide a basis for comparison of actual performance
- (B) To communicate the company's plan throughout the organization and insure co-ordination of activity throughout the organization
- (C) To control income and expenditure for a given period
- (D) To insure that company expands its operations

Answer:

- (D) To insure that company expands its operations

Question 33.

Which of the following statements most clearly describes the master budget?

- (A) The master budget is similar to a legal action and must be followed to fulfill company policy.
- (B) The master budget is a strategic plan proposed by management and communicated through pro forma financial statements.
- (C) The master budget is a set of budgeted financial statements that are sometimes called pro forma statements.
- (D) The master budget is not in itself a strategic plan but aids managers in implementing their strategic plans.

Answer:

- (D) The master budget is not in itself a strategic plan but aids managers in implementing their strategic plans.

Question 34.

Managers can use feedback from budgets to help them evaluate performance if they initially

- (A) Pinpoint fault for operating problems
- (B) Focus on whom they should ask and not on whom they should blame
- (C) Fix the blame on those who are responsible for actions that do not meet budget expectations
- (D) Designate the appropriate responsibility centre to be held accountable for any

problems

Answer:

(B) Focus on whom they should ask and not on whom they should blame

Question 35.

A manager who is responsible for receivables and stock would most likely be considered in charge of

- (A) Profit centre
- (B) Revenue centre
- (C) Cost centre
- (D) Investment centre

Answer:

(D) Investment centre

Question 36.

Which of the following represents the normal sequence in which the below budgets are prepared.

- (A) Sales, Balance Sheet, Income Statement
- (B) Balance Sheet, Sales, Income Statement
- (C) Sales, Income Statement, Balance Sheet
- (D) Income Statement, Sales, Balance Sheet

Answer:

(C) Sales, Income Statement, Balance Sheet

Question 37.

Operating budgets are:

- (A) A forecast of expected operating expenses
- (B) A forecast of operating expenses
- (C) Concerned with the income generating activities of a firm
- (D) Concerned with the inflows and outflows of cash

Answer:

(C) Concerned with the income generating activities of a firm

Question 38.

Which of the following is NOT an advantage of budgeting?

- (A) It provides resource information that can be used to improve decision making.
- (B) It aids in the use of resources and employees by setting a benchmark that can be used for the subsequent evaluation of performance.
- (C) It provides organizational independence.
- (D) It improves communication and coordination

Answer:

(C) It provides organizational independence.

Question 39.

Which of the following factors is not a responsibility of the budget committee?

- (A) Reviews the budget
- (B) Provides policy guidelines
- (C) Provides budgeting goals
- (D) Prepares actual financial statements

Answer:

(D) Prepares actual financial statements

Question 40.

The difference between fixed cost and variable cost has significance in preparation of

- (A) Flexible budget
- (B) Master budget
- (C) Cash budget
- (D) Capital expenditure budget

Answer:

(A) Flexible budget

Question 41.

Which of the following items would have to be included for a company preparing a schedule of cash receipts and disbursements for the calendar year 2015?

- (A) The annual depreciation for the year 2015.
- (B) Purchase order issued in December 2014 for items to be delivered in February 2015.
- (C) Dividends declared in November 2015, to be paid in January 2016 to shareholders of record as of December 2015
- (D) Funds borrowed from a bank on a note payable taken out in June 2014 with an agreement to pay the principal and all of the interest owed in December 2015.

Answer:

- (D) Funds borrowed from a bank on a note payable taken out in June 2014 with an agreement to pay the principal and all of the interest owed in December 2015.

Question 42.

Individual budget schedules are prepared to develop an annual comprehensive or master budget. The budget schedule that would provide the necessary input data for the direct labour budget would be the:

- (A) Sales forecast
- (B) Raw materials purchases budget
- (C) Schedule of cash receipts and disbursements
- (D) Production budget

Answer:

- (D) Production budget

Question 43.

In a not-for-profit service firm, the sales budget is replaced by:

- (A) The production budget
- (B) A budget that identifies the various expenses
- (C) A budget that identifies the various services and the associated funds assigned to them
- (D) None of the above

Answer:

- (C) A budget that identifies the various services and the associated funds assigned to them

Question 44.

Which of the following budgets would not be present for both for-profit and not-for-profit service organizations?

- (A) Sales budget
- (B) Budgeted income statement
- (C) Budgeted balance sheet
- (D) Finished goods budget

Answer:

- (D) Finished goods budget

Question 45.

In a for-profit service firm, the sales budget is also the:

- (A) Merchandise purchase budget
- (B) Production budget
- (C) Direct materials budget
- (D) Overhead budget

Answer:

- (B) Production budget

Question 46.

Budgetary control helps the management in.....

- (A) Planning only
- (B) Control only
- (C) Planning and control
- (D) Directing

Answer:

- (C) Planning and control

Question 47.

The priorities in functional budget are determined by

- (A) Cash resources only

- (B) Human resources only
 - (C) Principle budget factor
 - (D) None of the above
- Answer:
(C) Principle budget factor

Question 48.

The budget designed to furnish budgeted cost any level of activity actual attained is called

- (A) Zero base budget
- (B) Fixed budget
- (C) Flexible budget
- (D) Budget manual

Answer:

- (C) Flexible budget

Question 49.

Which of the following statement(s) is/are false?

- (A) Budget reports comparing actual results with planned objectives should be prepared only once a year.
- (B) Certain budget reports are prepared monthly whereas others are prepared more frequently depending on the activities being monitored.
- (C) A static budget is one that is geared to one level of activity.
- (D) All of the above

Answer:

- (A) Budget reports comparing actual results with planned objectives should be prepared only once a year.

Question 50.

Which of the following statement(s) is/are true?

- (A) The master budget is not used in the budgetary control process.
- (B) A master budget is most useful in evaluating a manager's performance in controlling costs.
- (C) A flexible budget can be prepared for each of the types of budgets included in the master budget.
- (D) All of the above

Answer:

- (C) A flexible budget can be prepared for each of the types of budgets included in the master budget.

Question 51.

Which of the following statement(s) is/are false?

- (A) A flexible budget is a series of static budgets at different levels of activities.
- (B) Flexible budgeting relies on the assumption that unit variable costs will remain constant within the relevant range of activity.
- (C) The activity index used in preparing a flexible budget should not influence the variable costs that are being budgeted.
- (D) All of the above

Answer:

- (C) The activity index used in preparing a flexible budget should not influence the variable costs that are being budgeted.

Question 52.

Which of the following statement(s) is/are true?

- (A) A formula used in developing a flexible budget is: Total budgeted cost = fixed cost + (total variable cost per unit X activity level)
- (B) Flexible budgets are widely used in production and service departments.
- (C) Flexible budgets are widely used in production and service departments.
- (D) All of the above

Answer:

- (D) All of the above

Question 53.

Which of the following statement(s) is/are false?

- (A) Cost centers, profit centers, and investment centers can all be classified as responsibility centers.
 - (B) The terms “direct fixed costs” and “indirect fixed costs” are synonymous with “traceable costs” and “common costs,” respectively.
 - (C) Management by exception means that management will investigate areas where actual results differ from planned results if the items are material and controllable.
 - (D) None of the above
- Answer:
(D) All of the above

Question 54.

A major element in budgetary controls:

- (A) The preparation of long-term plans
- (B) The comparison of actual results with planned objectives
- (C) The valuation of inventories
- (D) Approval of the budget by the stock-holders

Answer:

- (B) The comparison of actual results with planned objectives

Question 55.

Budget reports should be prepared

- (A) Daily
- (B) Monthly
- (C) Weekly
- (D) As frequently as needed

Answer:

- (D) As frequently as needed

Question 56.

On the basis of the budget reports

- (A) Management analyzes differences between actual and planned results
- (B) Management may take corrective action
- (C) Management may modify the future plans
- (D) All of these

Answer:

- (D) All of these

Question 57.

The purpose of the sales budget report is to

- (A) Control selling expenses
- (B) Determine whether income objectives are being met
- (C) Determine whether sales goals are being met
- (D) Control sales commissions

Answer:

- (C) Determine whether sales goals are being met

Question 58.

A static budget

- (A) Should not be prepared in a company
- (B) Is useful in evaluating a manager’s performance by comparing actual variable costs and planned variable costs
- (C) Shows planned results at the original budgeted activity level
- (D) Is changed only if the actual level of activity is different than originally budgeted

Answer:

- (C) Shows planned results at the original budgeted activity level

Question 59.

Top management’s reaction to a difference between budgeted and actual sales often depends on

- (A) Whether the difference is favorable or unfavorable
- (B) Whether management anticipated the difference
- (C) The materiality of the difference
- (D) The personality of the top managers

Answer:

(C) The materiality of the difference

Question 60.

Assume that actual sales results exceed the planned results for the second quarter. This favourable difference is greater than the unfavourable difference reported for the first quarter sales. Which of the following statements about the sales budget report on June 30 is true?

- (A) The year-to-date results will show a favourable difference
- (B) The year-to-date results will show an unfavourable difference
- (C) The difference for the first quarter can be ignored
- (D) The sales report is not useful if it shows a favorable and unfavourable difference for the two quarters

Answer:

(A) The year-to-date results will show a favourable difference

Question 61.

Which one of the following would be the same total amount on a flexible budget and a static budget if the activity level is different for the two types of budgets?

- (A) Direct materials cost
- (B) Direct labour cost
- (C) Variable manufacturing overhead
- (D) Fixed manufacturing overhead

Answer:

(D) Fixed manufacturing overhead

Question 62.

In developing a flexible budget within a relevant range of activity,

- (A) Only fixed costs are included
- (B) It is necessary to relate variable cost data to the activity index chosen
- (C) It is necessary to prepare a budget at 1,000 unit increments
- (D) Variable and fixed costs are combined and are reported as a total cost

Answer:

(B) It is necessary to relate variable cost data to the activity index chosen

Question 63.

Another name for the static budget is:

- (A) Master budget
- (B) Overhead budget
- (C) Permanent budget
- (D) Flexible budget

Answer:

(A) Master budget

Question 64.

If a company plans to sell 16,000 units of product but sells 20,000, the most appropriate comparison of the cost data associated with the sales will be by a budget based on

- (A) The original planned level of activity
- (B) 18,000 units of activity
- (C) 20,000 units of activity
- (D) 16,000 units of activity

Answer:

(C) 20,000 units of activity

Question 65.

Within the relevant range of activity, the behaviour of total costs is assumed to be:

- (A) Linear and upward sloping
- (B) Linear and downward sloping
- (C) Curvilinear and upward sloping
- (D) Linear to a point and then level off

Answer:

(A) Linear and upward sloping

Question 66.

Sales results that are evaluated by a static budget might show

- (1) Favourable differences that are not justified.
- (2) Unfavourable differences that are not justified.

Select the correct answer from the options given below.

- (A) (1)
- (B) (2)
- (C) Both (1) & (2)
- (D) Neither (1) or (2)

Answer:

- (C) Both (1) & (2)

Question 67.

Under management by exception, which differences between planned and actual results should be investigated?

- (A) Material and non-controllable
- (B) Controllable and non-controllable
- (C) Material and controllable
- (D) All differences should be investigated

Answer:

- (C) Material and controllable

Question 68.

A flexible budget depicted graphically...

- (A) Is identical to a CVP graph
- (B) Differs from a CVP graph in the way that fixed costs are shown
- (C) Differs from a CVP graph in the way that variable costs are shown
- (D) Differs from a CVP graph in that sales revenue is not shown

Answer:

- (D) Differs from a CVP graph in that sales revenue is not shown

Question 69.

The accumulation of accounting data on the basis of the individual manager who has the authority to make day-to-day decisions about activities in an area is called

- (A) Static reporting
- (B) Flexible accounting
- (C) Responsibility accounting
- (D) Master budgeting

Answer:

- (C) Responsibility accounting

Question 70.

Which of the following would NOT be considered an aspect of budgetary control?

- (A) It assists in the determination of differences between actual and planned results.
- (B) It provides feedback value needed by management to see whether actual operations are on course.
- (C) It assists management in controlling operations.
- (D) It provides a guarantee for favourable results

Answer:

- (D) It provides a guarantee for favourable results

Question 71.

A flexible budget is appropriate for

Labour Costs	Production Overhead Costs
---------------------	----------------------------------

- | | |
|---------|-----|
| (A) No | No |
| (B) Yes | Yes |
| (C) Yes | No |
| (D) No | Yes |

Answer:

- (B)

Question 72.

A flexible budget requires a careful study of

- (A) Fixed, semi-fixed and variable expenses
- (B) Past and current expenses
- (C) Overheads, selling and administrative expenses
- (D) None of the above

Answer:

- (A) Fixed, semi-fixed and variable expenses

Question 73.

Sales budget is a

- (A) Expenditure budget
- (B) Functional budget
- (C) Master budget
- (D) None of the above

Answer:

- (B) Functional budget

Question 74.

The budget that is prepared first of all is

- (A) Master budget
- (B) Budget, with key factor
- (C) Cash Budget
- (D) Capital expenditure budget

Answer:

- (D) Capital expenditure budget

Question 75.

Which of the following is a long-term budget?

- (A) Master Budget
- (B) Flexible Budget
- (C) Cash Budget
- (D) Capital Budget

Answer:

- (D) Capital Budget

Question 76.

Budgets are shown in terms.

- (A) Qualitative
- (B) Quantitative
- (C) Materialistic
- (D) Both (B) and (C)

Answer:

- (D) Both (B) and (C)

Question 77.

..... may be defined as, “planning and budgeting processes which requires each managers to justify his entire budget request in details from scratch and shifts the burden of proof to each manager to justify why he should spend any money at all.

- (A) Zero base budgeting
- (B) Past base budgeting
- (C) Master budgeting
- (D) Performance budgeting

Answer:

- (A) Zero base budgeting

Question 78.

..... is a period for which various reports are submitted to take corrective actions by the management.

- (A) Control period
- (B) Budget period
- (C) Accounting period
- (D) All of the above

Answer:

- (A) Control period

Question 79.

The is concerned with estimating the probable output of each product in the forthcoming budget period.

- (A) Production budget
- (B) Sales budget
- (C) Purchase budget
- (D) None of the Above.

Answer:

- (A) Production budget

Question 80.

..... may be defined as analysis and interpretation of the future conditions in relation to operations of the enterprise.

- (A) Budgeting
- (B) Value analysis
- (C) Control management
- (D) Forecasting

Answer:

- (D) Forecasting

Question 81.

Budgets are estimate-based on

- (A) Probable events
- (B) Planned events
- (C) Future events
- (D) All of the above

Answer:

- (B) Planned events

Question 82.

CIMA, London defines as, “the establishment of budgets relating the responsibilities of executives to the requirements of policy, and the continuous comparison of actual with budgeted results, either to secure, by individual action, the objective of that policy or to provide a basis for its revision.”

- (A) Management by exception
- (B) Budget
- (C) Budget reporting
- (D) Budgetary control

Answer:

- (D) Budgetary control

Question 83.

Section of an organization for which separate budgets can be prepared, and control exercised is known as

- (A) Department
- (B) Budget Centre
- (C) Budget Committee
- (D) Master Budget

Answer:

- (B) Budget Centre

Question 84.

Which of the following statement is correct about budget manual?

- (A) It is a document which sets out interalia the responsibilities of the persons engaged in the routine of and the forms and records required for budgetary control
- (B) It is the document which lays down the details of the budgeting organization and procedures.
- (C) It is a formal record defining the functions and responsibilities of each executive.
- (D) All of the above

Answer:

- (D) All of the above

Question 85

..... provide a meaningful relationship between estimated inputs and expected outputs as an integral part of the budgeting system.

- (A) Zero base budgeting
- (B) Master budgeting
- (C) Performance budgeting
- (D) Input and output budgeting

Answer:

- (C) Performance budgeting

Question 86.

Which of the following formula is correct?

Answer:

- (A) Activity Ratio = Budgeted Hours / Standard Hours × 100
- (B) Efficiency Ratio = Standard Hours / Budgeted Hours × 100
- (C) Capacity Ratio = Actual Hours / Standard Hours × 100
- (D) None of the above

Answer:

- (D) None of the above

Question 87.

A company has sales in units of 2,600. There are 1,400 units of opening stock while the closing stock is planned to be 1,800 units. What production is needed to satisfy sales?

- (A) 3,000 units
- (B) 2,437 units
- (C) 2,600 units
- (D) 2,200 units

Answer:

- (A) 3,000 units

Sales Units + Closing Stock – Opening Stock = Unit Produced

$$2,600 + 1,800 - 1,400 = 3,000$$

Question 88.

Consider the following data for the month of May:

Opening stock	120 units
Closing stock	80 units
Sales	150 units

Based on the data, production in May will have to be.....

- (A) 110 units
- (B) 190 units
- (C) 50 units
- (D) 150 units

Answer:

- (A) 110 units

Try to solve at your own end.

Question 89.

Consider the following data for the month of May:

Closing stock	80 units
Production	280 units
Sales	330 units

Based on the data, the opening inventory for April will have to be:

- (A) 70 units
- (B) 130 units
- (C) 50 units
- (D) 410 units

Answer:

- (B) 130 units

Try to solve at your own end.

Question 90.

Consider the following data for the month of May:

Opening stock	80 units
Sales	660 units

If the closing inventory is 50% higher than the previous month then production will have to be:

- (A) 540 units
- (B) 700 units
- (C) 600 units
- (D) 720 units

Answer:

- (B) 700 units

Closing Stock = $80 + 50\% = 120$; Unit Produced = $660 + 120 - 80 = 700$

Question 91.

M Ltd. produces & sells laptop computers. It had 2,000 computers in finished goods inventory at the end of the last year. M Ltd. expects to sell 20,000 computers and would like to complete in this year with at least 2,500 completed computers in inventory. There is no ending work-in-process in either year. The laptop computers are sold for ₹ 20,000 each. How many laptop computers would be produced for the next year?

- (A) 20,000
- (B) 20,500
- (C) 22,000
- (D) 22,500

Answer:

- (B) 20,500

Try to solve at your own end.

Question 92.

A company has made the following budget forecasts for next year:

Opening cash balance 1 Jan. — 24,000

Net profit for the year — 100,000

Payment of tax — 25,000

Payment of dividends 20,000

Purchase of new fixed assets 70,000

Annual depreciation charge 22,000

	1 January	31 December
	₹	₹
Stocks	32,000	35,000
Debtors	41,000	28,000
Creditors	16,000	31,000

No other relevant information is available. What is the company's budgeted cash holding at 31 December next year

- (A) ₹ 34,000
- (B) ₹ 26,000
- (C) ₹ 6,000
- (D) ₹ 56,000

Answer:

(D) ₹ 56,000

Opening cash balance	24,000
Cash profit (1,00,000 + 22,000 Depreciation)	1,22,000
Payment of tax	(25,000)
Payment of dividend	(20,000)
Purchase of fixed assets	(70,000)
Increase in stock	(3,000)
Decrease in debtors	13,000
Increase in creditors	15,000
Closing cash balance	56,000

Question 93.

The budgeted sales for the next four quarters are ₹ 1,92,000, ₹ 2,88,000, ₹ 2,88,000 & ₹ 3,36,000, respectively. It is estimated that sales will be paid for as follows: 75% of the total will be paid in the quarter that the sales were made. Of the balance 50% will be paid in the quarter after the sale was made. The remaining 50% will be paid in the quarter after this. The amount of cash received in quarter 3 will be

- (A) ₹ 2,76,000
- (B) ₹ 1,44,000
- (C) ₹ 3,24,000
- (D) ₹ 2,40,000

Answer:

(A) ₹ 2,76,000

	Quarter I	Quarter II	Quarter III	Quarter IV
Sales	1,92,000	2,88,000	2,88,000	3,36,000
Collection				
- 75% of quarter sales	1,44,000	2,16,000	2,16,000	2,52,000
- 50% of (previous quarter sales × 25%)		24,000	36,000	36,000
- 50% of (previous 2 quarter sales × 25%)			24,000	36,000
			2,76,000	

Question 94.

A company is preparing the production budget for quarter 2. Projected sales (in units) are as follows:

April	600 units
May	680 units
June	750 units

The company policy is to have finished goods stocks of 20% of the next month's projected sales. Assuming that there was no opening stock for April, what should be the production quota for May?

- (A) 694 units
- (B) 680 units
- (C) 830 units
- (D) 666 units

Answer:

(A) 694 units

	March	April	May	June
Sales units		600	680	750
Closing stock (20% of next month)	120	136	150	
Opening stock		120	136	150
			694	

Sales Units + Closing Stock - Opening Stock = Unit Produced

Question 95.

A job requires 2,400 actual labour hours for completion and it is anticipated that there will be 20% idle time. If the wage rate is ₹ 10 per hour, what is the budgeted labour cost for the job?

- (A) ₹ 19,200
- (B) ₹ 24,000
- (C) ₹ 28,800
- (D) ₹ 30,000

Answer:

- (D) ₹ 30,000

$$2,400 \times 80\% \times 10 = 30,000$$

Question 96.

PG Ltd. makes a single product and is preparing its material usage budget for next year. Each unit of product requires 2 kg. of material, and 5,000 units of product are to be produced next year. Opening stock of material is budgeted to be 800 kg. and PG Ltd. budgeted to increase material stock at the end of next year by 20%. The material usage budget for next year is

- (A) 8,000 kg.
- (B) 9,840 kg.
- (C) 10,000 kg.
- (D) 10,160 kg.

Answer:

- (C) 10,000 kg.

Material Purchases = Material consumed + Closing stock of raw material – Opening stock of raw material

$$(5,000 \times 2 \text{ kg}) + 960 \text{ kg} - 800 \text{ kg} = 10,160; \text{ this is not the answer.}$$

Read the question carefully. Question asks to calculate material usage i.e. material consumed.

$$\text{Material usage} = (5,000 \times 2 \text{ kg}) = 10,000 \text{ kg.}$$

Question 97.

BDDLtd . is currently preparing its cash budget for the year to 31 March 2014. An extract from its sales budget for the same year shows the following sales values.

March — 60,000

April — 70,000

May — 55,000

June — 65,000

40% of its sales are expected to be for cash. Of its credit sales, 70% are expected to pay in month after sale and take a 2% discount. 27% are expected to pay in the second month after the sale, and the remaining 3% are expected to be bad debts. The value of sales budget to be shown in the cash budget for May 2013 is

- (A) ₹ 60,532
- (B) ₹ 61,120
- (C) ₹ 66,532
- (D) ₹ 86,620

Answer:

(A) ₹ 60,532

	March	April	May	June
Sales	60,000	70,000	55,000	65,000
Credit sales (60%)	36,000	42,000	33,000	39,000
Cash sales (40%)	24,000	28,000	22,000	26,000
- 70% of previous month credit sale after 2% discount		24,696	28,812	22,638
- 27% of previous 2 month credit sale			9,720	11,340
			60,532	

Question 98.

The actual output of 1,62,500 units and actual fixed costs of ₹ 87,000 were exactly as budgeted. However, the actual expenditure of ₹ 3,00,000 was ₹ 18,000 over budget.

What was the budget variable cost per unit?

- (A) ₹ 1.20
- (B) ₹ 1.31
- (C) ₹ 1.42
- (D) ₹ 1.50

Answer:

(A) ₹ 1.20

$$3,00,000 - 18,000 - 87,000 / 1,62,500 = 1.20$$

Question 99.

CA Co. manufactures a single product and has drawn up the following flexed budget for the year.

Particulars	60%	70%	80%
Material	1,20,000	1,40,000	1,60,000
Labour	90,000	1,05,000	1,20,000
Factory overheads	54,000	58,000	62,000
Other overheads	40,000	40,000	40,000
Total cost	3,04,000	3,43,000	3,82,000

What would be the total cost in a budget that is prepared at the 77% level of activity?

- (A) ₹ 3,30,300
- (B) ₹ 3,70,300
- (C) ₹ 3,73,300
- (D) ₹ 3,77,300

Answer:

(B) ₹ 3,70,300

Question 100.

S produces and sells one product, P, for which the data are as follows:

Selling price — ₹ 28

Variable cost — ₹ 16

Fixed cost — ₹ 4

The fixed costs are based on a budgeted production and sales level of 25,000 units for the next period. Due to market changes both the selling price and the variable cost are expected to increase above the budgeted level in the next period. If the selling price and variable cost per unit increase by 10% and 8% respectively, by how much must sales volume change, compared with the original budgeted level, in order to achieve the original budgeted profit for the period?

- (A) 10.1 % decrease
- (B) 11.2% decrease
- (C) 13.3% decrease
- (D) 16.0% decrease

Answer:

(B) 11.2% decrease

	p. u.	25,000 unit
Sales	28	7,00,000
(-) Variable cost	(16)	(4,00,000)
(-) Fixed cost	(4)	(1,00,000)
		2,00,000

	p. u.	x
Sales	30.8	30.8x
(-) Variable cost	(17.28)	(17.28x)
(-) Fixed cost	(4)	(1,00,000)
		2,00,000

$$13.52x - 1,00,000 = 2,00,000$$

$$x = 22,189$$

$$\frac{25,000 - 22,189}{25,000} \times 100 = 11.2\%$$

Question 101.

At zero direct labour hours in a flexible budget graph, the total budgeted cost line intersects the vertical axis at ₹ 30,000. At 10,000 direct labour hours, a horizontal line drawn from the total budgeted cost line intersects the vertical axis at ₹ 90,000. Fixed and variable costs may be expressed as

- (A) ₹ 30,000 fixed plus ₹ 6 per direct labour hour variable
- (B) ₹ 30,000 fixed plus ₹ 9 per direct labour hour variable
- (C) ₹ 60,000 fixed plus ₹ 3 per direct labour hour variable
- (D) ₹ 60,000 fixed plus ₹ 6 per direct labour hour variable

Use the following information to answer next five questions:

X Ltd. makes Product W. Each Product W is cast from 4 kg. of raw material that costs ₹ 2.50 per kg. The opening stock of raw materials is 4,000 kg and the company wants 6,000 kg with which to begin the following period. Product W takes one-half hour of direct labour at a rate of ₹ 9 per hour. Projected sales of Product W is 1,00,000 units, each unit selling for ₹ 15. Opening stock of finished Product W is 8,000 and the desired closing stock is 12,000 units.

Answer:

- (A) ₹ 30,000 fixed plus ₹ 6 per direct labour hour variable

$$\text{Fixed cost} = ₹ 30,000$$

$$\text{Variable cost per unit} = 90,000 - 30,000 / 10,000 = 6$$

Question 102.

What is the sales budget for the X Ltd.?

- (A) ₹ 15,000
- (B) ₹ 15,00,000
- (C) ₹ 1,00,000
- (D) ₹ 1,50,000

Answer:

- (B) ₹ 15,00,000

$$1,00,000 \times 15 = 15,00,000$$

Question 103.

What would be the production budget in units for X Ltd.?

- (A) 1,06,000 units
- (B) 1,04,000 units
- (C) 98,000 units
- (D) 1,10,000 units

Answer:

(B) 1,04,000 units

Sales Units + Closing Stock – Opening Stock = Unit Produced

1,0,000 + 12,000 – 8,000 = 1,04,000 units

Question 104.

What would be the direct materials purchases budget in kg?

(A) 4,18,000 kg

(B) 4,00,000 kg

(C) 4,14,000 kg

(D) 4,16,000 kg

Answer:

(A) 4,18,000 kg

Material consumed = 1,04,000 × 4 = 4,16,000

Material Purchases = Material consumed + Closing stock of raw material – Opening

stock of raw material = 4,16,000 + 6,000 – 4,000 = 4,18,000

Question 105.

What would be the direct labour budget?

(A) ₹ 4,68,000

(B) ₹ 4,50,000

(C) ₹ 9,36,000

(D) ₹ 1,04,000

Answer:

(A) ₹ 4,68,000

1,04,000 × 0.5 × 9 = 4,68,000

Question 106.

If the beginning balance of cash is ₹ 5,000 and the desired closing cash balance is ₹ 10,000, with the only other cash-related items being revenue, direct materials purchases, and cost of direct labour, what would be the surplus or deficit of cash at the end of the period?

(A) Deficit of ₹ 8,000

(B) Surplus of ₹ 18,000

(C) Deficit of ₹ 18,000

(D) No surplus or deficit

Answer:

(C) Deficit of ₹ 18,000

5,000 + 15,00,000 (sales) - 10,45,000 (material purchase) – 4,68,000 (labour) - 10,000 (desired cash balance) = – 18,000

Question 107.

R Ltd. is budgeting production of 1,00,000 units of Product R for the month of May this year. Production of one unit of Product R requires three units of Material B. For Material B, the actual inventory units at May 1 were 22,000 units and budgeted inventory units at May 31 are 24,000. How many units of Material B is R Ltd. planning to purchase during May?

(A) 3,28,000

(B) 3,02,000

(C) 2,98,000

(D) 2,72,000

Answer:

(B) 3,02,000

Material consumed = 1,00,000 × 3 = 3,00,000

Material Purchases = Material consumed + Closing stock of raw material – Opening

stock of raw material = 3,00,000 + 24,000 – 22,000 = 3,02,000

Question 108.

XYZ has forecast sales for the next three months as follows: January, 10,000 units; February, 15,000 units; and March, 20,000 units. Inventory as of January 1 is expected to be 2,000 units. Ending inventories should equal 25% of the coming month's sales needs. How many units should be produced in February?

(A) 13,750 units

(B) 15,000 units

(C) 16,250 units

(D) 18,000 units

Answer:

(C) 16,250 units

	Jan	Feb	March
Sales units	10,000	15,000	20,000
Closing stock (20% of next month)	3,750	5,000	
Opening stock	2,000	3,750	5,000
Units to be produced		16,250	

Question 109.

A Ltd. has observed its receivable collection pattern to be as follows: 40% in the month of the sale, 45% in the month following the sale, and 13% in the second month following the sale. Sales for the last 3 months of the year were as follows: October ₹ 3,00,000; November, ₹ 4,50,000 and December, ₹ 6,25,000. Sales for January are budgeted to be ₹ 3,75,000. What are the budgeted cash collections for January?

(A) ₹ 3,75,000

(B) ₹ 4,89,750

(C) ₹ 4,95,750

(D) ₹ 6,25,000

Answer:

(B) ₹ 4,89,750

Question 110.

S Ltd. has forecast sales as follows: July 30,000 units; August 35,000 units; and September 40,000 units. Finished goods inventory as of July 1 is forecast to be 10,000 units. Finished goods inventory of 20% of the following month's sales needs is desired. Each finished unit requires 5 kg of raw material. The raw materials inventory level on July 1 was 2,02,500 kg and the expected raw materials inventory level on July 31 will be 2,70,000 kg. How many kg of raw material should be purchased in July?

(A) 27,000 kg

(B) 40,500 kg

(C) 1,35,000 kg

(D) 2,02,500 kg

Answer:

(D) 2,02,500 kg

Question 111.

The master budget of Benedict Company shows that the planned activity level for next year is expected to be 50,000 machine hours. At this level of activity, the following manufacturing overhead costs are expected:

	₹
Indirect labour	3,60,000
Machine supplies	90,000
Indirect materials	1,05,000
Depreciation on factory building	75,000
Total manufacturing overhead	6,30,000

A flexible budget for a level of activity of 60,000 machine hours would show total manufacturing overhead costs of

(A) ₹ 7,41,000

(B) ₹ 6,30,000

(C) ₹ 7,56,000

(D) ₹ 6,81,000

Answer:

(A) ₹ 7,41,000

Question 112.

A department has budgeted monthly manufacturing overhead cost of ₹ 90,000 plus ₹ 3 per direct labour hour. If a flexible budget report reflects ₹ 1,74,000 for budgeted manufacturing cost for the month, the actual level of activity achieved during the month was:

- (A) 88,000 direct labour hours
- (B) 28,000 direct labour hours
- (C) 58,000 direct labour hours
- (D) Cannot be determined

Answer:

- (B) 28,000 direct labour hours

Question 113.

Z & Co. has budgeted manufacturing costs for 25,000 units are:

Fixed manufacturing costs ₹ 25,000 per month, Variable manufacturing costs ₹ 12.00 per unit. Z & Co. produced 20,000 units during March. How much is the flexible budget for total manufacturing costs for March?

- (A) 2,60,000
- (B) 3,25,000
- (C) 2,40,000
- (D) 2,65,000

Answer:

- (D) 2,65,000

Question 114.

If indirect repair cost at 6,000 labour hours is 42,000 and ₹ 63,000 at 9,000 labour hours, then it indirect repair cost is in nature.

- (A) Variable
- (B) Fixed
- (C) Semi-fixed
- (D) None of the above

Answer:

- (A) Variable

Question 115.

The following information is obtained from the books of account of Excellent manufactures.

	Aug. 2019	Sep. 2019
Unit produced	2,800	3,600
	₹	₹
Repairs	500	560
Power	1,800	2,000
Shop labour	700	900
Consumables	1,400	1,800
Inspection	200	240

Which cost is semi-variable in nature?

- (A) Repair, shop labour & inspection
- (B) Repair, Power, Consumables & inspection
- (C) Shop labour & Consumables
- (D) Repair, Power & inspection

Answer:

- (D) Repair, Power & inspection

Question 116.

Recent budget prepared by G Ltd. show that inspection cost is ₹ 5,000 at a capacity level of 2,500 units out of which 25% is semi-variable. What will be inspection cost at 1,750 level of activity?

- (A) ₹ 6,125
- (B) ₹ 4,625
- (C) ₹ 3,875
- (D) ₹ 3,625

Answer:
(B) ₹ 4,625

Question 117.

The budget manager of J Ltd. is preparing a flexible budget. Material costs ₹ 7 per unit. Direct labour averages ₹ 2.5 per hour and requires 1.60 hours to produce one unit. Salesmen are paid commission of ₹ 1 per unit sold.

Production (units)	1,20,000	1,50,000
Production overheads	9,70,000	11,50,000

What will be total cost at 1,40,000 units?

- (A) ₹ 26,30,000
- (B) ₹ 25,10,000
- (C) ₹ 27,70,000
- (D) ₹ 28,55,000

Answer:
(C) ₹ 27,70,000

Use the following information to answer next 2 questions.

A factory is working at 50% of its capacity and produces 10,000 units. At 60% capacity, the raw materials cost increased by 2%. At 80% capacity, raw material cost increased by 5%. At 50% capacity, the product costs ₹ 180 per unit and sold at ₹ 200 per unit. The cost of ₹ 180 is made up as follows:

	₹
Materials	100
Labour	30
Factory overhead (40% fixed)	30
Admin. overhead (50% fixed)	20
	180

Question 118.

Estimate the profit of the factory when it works at 60% of its working capacity.

- (A) ₹ 3,72,000
- (B) ₹ 2,60,000
- (C) ₹ 2,72,000
- (D) ₹ 3,60,000

Answer:
(B) ₹ 2,60,000

Question 119.

Estimate the profit of the factory when it works at 80% of its working capacity.

- (A) ₹ 3,72,000
- (B) ₹ 2,60,000
- (C) ₹ 2,72,000
- (D) ₹ 3,60,000

Answer:
(A) ₹ 3,72,000

Question 120.

Factory overheads of Good-Luck Ltd. at 55% capacity are ₹ 3,10,000 and at 75% capacity ₹ 3,50,000 for the current year. The following increases in cost are expected in next year:

Variable factory overheads	5%
Fixed Factory overheads	10%

What will be the factory overheads if factory works at 85% capacity next year?

- (A) 3,98,500
- (B) 2,98,500
- (C) 5,98,200
- (D) 3,48,250

Answer:

- (A) 3,98,500

Question 121.

A single product company estimated its unit to be produced for the next year quarter wise as under:

Quarter	Production units
I	31,500
II	38,250
III	42,000
IV	48,250

Each unit of finished output requires 2 kg of raw material. The opening stock of raw materials in the beginning of the year is 10,000 kg and the closing stock at the end of the year is required to be maintained at 5,000 kg. Raw material to be purchased in kg = ?

- (A) 3,20,000
- (B) 3,25,000
- (C) 3,15,000
- (D) 3,30,000

Answer:

- (C) 3,15,000

Question 122.

P Ltd. has prepared its expense budget for 20,000 units in its factory for the year 2015 as detailed below:

	Per unit
Direct Materials	50
Direct Labour	20
Variable Overhead	15
Direct Expenses	6
Selling Expenses (20% fixed)	15
Factory Expenses (100% fixed)	7
Admin. expenses (100% fixed)	4
Distribution expenses (85% variable)	12
Total	129

What will be total cost at 18,000 units.

- (A) 20,14,000
- (B) 23,53,600
- (C) 23,14,000
- (D) 25,14,600

Answer:

- (B) 23,53,600

Question 123.

A company estimated its sales for the next year quarter wise as under:

Quarter	Sales units
I	30,000
II	37,500
III	41,250
IV	45,000

The opening stock of finished goods is 10,000 units and the company expects to maintain the closing stock of finished goods at 16,250 units at the end of the year. The production pattern in each quarter is based on 80% of the sales of the current quarter and 20% of the sales of the next quarter. How much units will be produced in last quarter?

- (A) 48,250
- (B) 38,250
- (C) 42,000
- (D) 48,750

Answer:

- (A) 48,250

Question 124.

As per budget of Z Ltd. estimated sales emits for the month of April & May 2015 are 12,000 units & 13,000 units. As a matter of policy, the company maintains the closing balance of finished goods 50% of the estimated sales for the next month. Unit to be produced for the month of April = ?

- (A) 12,500
- (B) 6,000
- (C) 18,500
- (D) 11,500

Use the following information to answer next 3 questions:

Budgeted production	880 units
Standard hours per unit	10
Actual production	750 units
Actual working hours	6,000

Answer:

- (A) 12,500

Question 125.

Activity Ratio = ?

- (A) 85.23%
- (B) 125%
- (C) 76.25%
- (D) 68.18%

Answer:

- (A) 85.23%

Question 126.

Efficiency Ratio = ?

- (A) 68.18%
- (B) 85.23%
- (C) 125%
- (D) 65.83%

Answer:

- (C) 125%

Question 127.

Capacity Ratio = ?

- (A) 125%
- (B) 68.18%
- (C) 85.23%
- (D) 110%

Answer:
(B) 68.18%

Question 128.

C Ltd. produced two products, viz. Product A & B. Each unit takes 5 hours and 10 hours respectively as production time. 1,000 units of Product A and 600 units of Product B were produced during March, 2015. Actual man hours spent in the production were 10,000. Monthly budgeted hours are 8,000. Efficiency Ratio = ?

- (A) 137.5%
- (B) 110%
- (C) 125%
- (D) 113.5%

Answer:

(B) 110%

Question 129.

If the 'activity ratio' and 'capacity ratio' of a company is 104% and 96% respectively, fine out its 'efficiency ratio.'

- (a) 108.33%
- (b) 92.31%
- (c) 91.05%
- (d) 78.125%

Answer:

(a) 108.33%

Question 130.

The activity ratio of a concern is 95.6% whereas the capacity ratio is 105%. What is the efficiency ratio?

- (A) 108.33%
- (B) 92.31%
- (C) 91.05%
- (D) 78.125%

Answer:

(C) 91.05%

Question 131.

Dec. 2014: The budgeting system designed to change in relation to level of activity actually attained is known as —

- (A) Fixed budgeting
- (B) Flexible budgeting
- (C) Performance budgeting
- (D) Functional budgeting

Answer:

(B) Flexible budgeting

Question 132.

Dec. 2014: From the following, which one is a functional budget —

- (A) Master budget
- (B) Fixed budget
- (C) Sales budget
- (D) Current budget

Answer:

(C) Sales budget

Question 133.

Dec. 2014: The following information is available:

Wages for January: ₹ 20,000

Wages for February: ₹ 22,000

Delay in payment of wages: 1/2 month

The amount of wages paid during the month of February is —

- (A) ₹ 11,000
- (B) ₹ 22,000
- (C) ₹ 20,000
- (D) ₹ 21,000

Answer:

(D) ₹ 21,000

Question 134.

Dec. 2014: In an organization, cash sales is 25% and credit sales is 75%. Sales for October, 2013 is ₹ 12,00,000, November, 2013 ₹ 14,00,000, December, 2013 ₹ 16,00,000, January, 2014 ₹ 6,00,000 and February, 2014 ₹ 8,00,000. 60% of credit sales are collected in the next month after sales, 30% in the second month and 10% in the third month. No bad debts are anticipated. The cash collected in the month of February, 2014 from debtors is —

(A) ₹ 15,00,000

(B) ₹ 9,80,000

(C) ₹ 7,35,000

(D) ₹ 80,000

Answer:

(C) ₹ 7,35,000

Question 135.

Dec. 2014: ABC Ltd. produces and sells a single product. Sales budget to the calendar year 2015 for each quarter is as under:

No. of units to be sold:

Quarter – I : 12,000

Quarter – II : 15,000

Quarter – III : 16,500

Quarter-IV : 18,000

The year 2015 is expected to open with an inventory of 4,000 units of finished product and close with an inventory of 6,500 units. Production is customarily scheduled to provide for two-thirds of the current quarter's demand plus one-third of the following quarter's demand. Production for Quarter – IV would be —

(A) 13,500 units

(B) 15,500 units

(C) 17,000 units

(D) 18,500 units

Answer:

(D) 18,500 units

Question 136.

Dec. 2014: Under which of the following method of budgeting, all activities are re-evaluated each time a budget is set—

(A) Materials budget

(B) Zero base budgeting

(C) Sales budget

(D) Overheads budget

Answer:

(B) Zero base budgeting

Question 137.

June 2015: In Rise Ltd., cash sales is 25% and credit sales 75%. Sales for November, 2014 is ₹ 15,00,000, December, 2014 ₹ 14,00,000, January, 2015 ₹ 16,00,000, February, 2015 ₹ 10,00,000 and March, 2015 ₹ 9,00,000. 60% of the credit sales are collected in the next month after sales, 30% in the second month and 10% in the third month. No bad debts are anticipated. The cash collected – in the month of March, 2015 from debtors is —

(A) ₹ 14,60,000

(B) ₹ 14,20,000

(C) ₹ 12,20,000

(D) ₹ 9,15,000

Answer:

(D) ₹ 9,15,000

Question 138.

June 2015: A factor which limits the activities of an undertaking and which is taken into account while preparing budget is known as —

(A) Budget manual

(B) Budget controller

- (C) Budget key factor
 - (D) Budget centre
- Answer:
- (C) Budget key factor

Question 139.

June 2015: A document which sets out the responsibility of the persons engaged in the routine of and the procedures, forms and records required for budgetary control is called—

- (A) Budget centre
- (B) Budget report
- (C) Budget controller
- (D) Budget manual

Answer:

- (D) Budget manual

Question 140.

June 2015: A budget that gives a summary of all the functional budgets and budgeted statement of profit and loss is called —

- (A) Flexible budget
- (B) Master budget
- (C) Performance budget
- (D) Zero base budget

Answer:

- (B) Master budget

Question 141.

June 2015: A company estimates its quarter wise sales (in units) for the next year as under:

Quarter	I	II	III	IV
Sales units	30,000	37,500	41,250	45,000

The opening stock of finished goods is 10,000 units and the company expects to maintain the closing stock of finished goods at 16,250 units at the end of the year. The production pattern in each quarter is based on 80% of the sales of the current quarter and 20% of the sales of the next quarter. The production for quarter IV will be —

- (A) 36,000 units
- (B) 42,000 units
- (C) 48,250 units
- (D) 38,250 units

Answer:

- (C) 48,250 units

Question 142.

June 2015: Budget which remains unchanged regardless of the actual level of activity is known as —

- (A) Fixed budget
- (B) Functional budget
- (C) Flexible budget
- (D) Cash budget

Answer:

- (A) Fixed budget

Question 143.

June 2015: Estimated wages for January is ₹ 4,000 and for February ₹ 4,400. If the delay in payment of wages is 1 /2 month, the amount of wages to be considered in cash budget for the month of February will be —

- (A) ₹ 4,000
- (B) ₹ 4,400
- (C) ₹ 4,600
- (D) ₹ 4,200

Answer:

- (D) ₹ 4,200

MCQ ON WORKING CAPITAL MANAGEMENT

1. What are the aspects of working capital management?

- A. inventory management
- B. receivable management

- C. cash management

- D. all of the above

Answer: D.all of the above

2. _____ function includes a firm's attempts to balance cash inflows and outflows.

- A. finance
- B. liquidity

- C. investment

- D. dividend

Answer: B.liquidity

3. Firms which are capital intensive rely on _____.

- A. equity
- B. short term debt

- C. debt

- D. retained earnings

Answer: C.debt

4. Hirer is entitled to claim _____.

- A. depreciation
- B. salvage value

- C. hp payments

- D. none of above

Answer: A.depreciation

5. Which of the following is not an advantages of trade credit?

- A. easy availability
- B. flexibility

- C. informality

- D. buyout financing

Answer: D.buyout financing

6. Which of the following are theories for dividend relevance?

- A. walter's model
- B. mm approach

- C. game theory

- D. market value theory

Answer: A.walter's model

7. What is not a form of dividend?

- A. cash dividends
- B. bonus shares(stock dividend)
- C. share split
- D. split reverse

Answer: D.split reverse

8. The percentage of earnings paid as dividends is called _____.

- A. dividend policy
- B. payout ration
- C. cash dividends
- D. reverse split

Answer: B.payout ration

9. What are the various methods of estimating cash?

- A. receipts and payment method
- B. adjusted profit & loss method
- C. balance sheet method
- D. all of the above

Answer: D.all of the above

10. The art of managing, within the acceptable level of risk, the consolidated funds optimally and profitably is called _____.

- A. integrated treasury
- B. treasury management
- C. merchant banking
- D. none of the above

Answer: B.treasury management

11. What are the different types of underlying assets?

- A. stocks
- B. bonds
- C. currency
- D. stock indices

Answer: D.stock indices

12. What are people who buy or sell in the market to make profits called?

- A. hedgers
- B. speculators
- C. arbitrageurs
- D. none of the above

Answer: B.speculators

13. Which of the following is a technique that helps the exporter to sell the receivables to any bank or financial institution without recourse?

A. forfeiting

B. leading & lagging

C. derivatives

D. netting

Answer: A.forfeiting

14. Money market financial services not include:

A. bill discounting

B. merchant banking

C. leasing

D. securitisation

Answer: B.merchant banking

15. Factoring involves:

A. providing short term loan

B. providing long term loan

C. financing of export receivables

D. management of receivables of borrower

Answer: D.management of receivables of borrower

16. The tools of treasury management does not include:

A. foreign exchange management

B. cash management

C. receivable management

D. risk management

Answer: D.risk management

17. Under which type of bank borrowing can a borrower obtain credit from a bank against its bills?

A. letter of credit

B. cash

C. purchase or discounting of bills

D. working capital loan

Answer: C.purchase or discounting of bills

18. The factors that affect dividend policy are:

A. tax consideration

B. privatisation

C. foreign investment

D. working cash flow

Answer: A. tax consideration

19. To financial analysts, “working capital” means the same thing as

_____.

A. total assets
B. fixed assets

C. current assets

D. current assets minus current liabilities.

Answer: C. current assets

20. Which of the following would be consistent with an aggressive approach to financing working capital?

A. financing short-term needs with short-term funds.
B. financing permanent inventory buildup with long-term debt.

C. financing seasonal needs with short-term funds.

D. financing some long-term needs with short-term funds.

Answer: D. financing some long-term needs with short-term funds.

21. Which of the following would be consistent with a conservative approach to financing working capital?

A. financing short-term needs with short-term funds.
B. financing short-term needs with long-term debt.

C. financing seasonal needs with short-term funds.

D. financing some long-term needs with short-term funds.

Answer: B. financing short-term needs with long-term debt.

22. -Which of the following would be consistent with a hedging (maturity matching) approach to financing working capital?

A. financing short-term needs with short-term funds.
B. financing short-term needs with long-term debt.

C. financing seasonal needs with long-term funds.

D. financing some long-term needs with short-term funds.

Answer: A. financing short-term needs with short-term funds.

23. Which of the following statements is most correct?

A. for small companies, long-term debt is the principal source of external financing.
B. current assets of the typical manufacturing firm account for over half of its total assets.

C. strict adherence to the maturity matching approach to financing would call for all current assets to be financed solely with current liabilities.

D. similar to the capital structure management, working capital management requires the financial manager to make a decision and not address the issue again for several months

Answer: B. current assets of the typical manufacturing firm account for over half of its total assets.

24. The amount of current assets that varies with seasonal requirements is referred to as _____ working capital.

- A. permanent
- B. net

C. temporary

D. gross

Answer: C. temporary

25. Having defined working capital as current assets, it can be further classified according to _____.

- A. financing method and time
- B. rate of return and financing method

C. time and rate of return

D. components and time

Answer: D. components and time

26. Your firm has a philosophy that is analogous to the hedging (maturity matching) approach. Which of the following is the most appropriate form for financing a new capital investment in plant and equipment?

- A. trade credit.
- B. 6-month bank notes.

C. accounts payable.

D. common stock equity.

Answer: D. common stock equity.

27. Your firm has a philosophy that is analogous to the hedging (maturity matching) approach. Which of the following is the most appropriate non-spontaneous form for financing the excess seasonal current asset needs?

- A. trade credit.
- B. 6-month bank notes.

C. accounts payable.

D. common stock equity.

Answer: B. 6-month bank notes.

28. Under a conservative financing policy a firm would use long-term financing to finance some of the temporary current assets. What should the firm do when a “dip” in temporary current assets causes total assets to fall below the total long-term financing?

- A. use the excess funds to pay down long-term debt.
- B. invest the excess long-term financing in marketable securities.

C. use the excess funds to repurchase common stock.

D. purchase additional plant and equipment.

Answer: B. invest the excess long-term financing in marketable securities.

29. Which of the following statements is correct for a conservative financing policy for a firm relative to a former aggressive policy?

- A. the firm uses long-term financing to finance all fixed and current assets.
- B. the firm will see an increase in its expected profits.

C. the firm will see an increase in its risk profile.

D. the firm will increase its dividends per share (dps) this period.

Answer: A.the firm uses long-term financing to finance all fixed and current assets.

30. Which of the following statements is correct for an aggressive financing policy for a firm relative to a former conservative policy?

- A. the firm will use long-term financing to finance all fixed and current assets.
- B. the firm will see an increase in its expected profits.

C. the firm will see a decline in its risk profile.

D. the firm will need to issue additional common stock this period to finance the assets.

Answer: B.the firm will see an increase in its expected profits.

31. How can a firm provide a margin of safety if it cannot borrow on short notice to meet its needs?

A. maintain a low level of current assets (especially cash and marketable securities).

B. shorten the maturity schedule of financing.

C. increasing the level of fixed assets (especially plant and equipment).

D. lengthening the maturity schedule of financing.

Answer: D.lengthening the maturity schedule of financing.

32. Risk, as it relates to working capital, means that there is jeopardy to the firm for not maintaining sufficient current assets to _____.

A. meet its cash obligations as they occur and take advantage of prompt payment discounts

B. support the proper level of sales and take prompt payment discounts

C. maintain current and acid-test ratios at or above industry norms

D. meet its cash obligations as they occur and support the proper level of sales

Answer: D.meet its cash obligations as they occur and support the proper level of sales

33. If a company moves from a “conservative” working capital policy to an “aggressive” policy, it should expect _____.

A. liquidity to decrease, whereas expected profitability would increase

B. expected profitability to increase, whereas risk would decrease

C. liquidity would increase, whereas risk would also increase

D. risk and profitability to decrease

Answer: A.liquidity to decrease, whereas expected profitability would increase

34. To financial analysts, “net working capital” means the same thing as

A. total assets

B. fixed assets

C. current assets

D. current assets minus current liabilities.

Answer: D.current assets minus current liabilities.

35. Working Capital Turnover measures the relationship of Working Capital with:

A. fixed assets,

B. sales,

C. purchases,

D. stock.

Answer: A.fixed assets,

36. Dividend Payout Ratio is:

A. pat capital,

B. $dps \div eps$,

C. $pref. dividend \div pat$,

D. $pref. dividend \div equity dividend$.

Answer: B. $dps \div eps$,

37. Inventory Turnover measures the relationship of inventory with:

A. average sales,

B. cost of goods sold,

C. total purchases,

D. total assets.

Answer: B.cost of goods sold,

38. The term ‘EVA’ is used for:

A. extra value analysis,

B. economic value added,

C. expected value analysis,

D. engineering value analysis.

Answer: B.economic value added,

39. In Current Ratio, Current Assets are compared with:

A. current profit,

- B. current liabilities,
- C. fixed assets,
- D. equity share capital.

Answer: B.current liabilities,

40. There is deterioration in the management of working capital of XYZ Ltd. What does it refer to?

- A. that the capital employed has reduced,
- B. that the profitability has gone up,
- C. that debtors collection period has increased,
- D. that sales has decreased.

Answer: C.that debtors collection period has increased,

41. Which of the following statements is correct?

- A. a higher receivable turnover is not desirable,
- B. interest coverage ratio depends upon tax rate,
- C. increase in net profit ratio means increase in sales,
- D. lower debt-equity ratio means lower financial risk.

Answer: D.lower debt-equity ratio means lower financial risk.

42. Debt to Total Assets of a firm is .2. The Debt to Equity ratio would be:

- A. 0.80,
- B. 0.25,
- C. 1.00,
- D. 0.75

Answer: B.0.25,

43. In Inventory Turnover calculation, what is taken in the numerator?

- A. sales,
- B. cost of goods sold,
- C. opening stock,
- D. closing stock.

Answer: B.cost of goods sold,

44. Walter's Model suggests that a firm can always increase i.e. of the share by

- A. increasing dividend ,
- B. decreasing dividend,
- C. constant dividend,

D. none of the above

Answer: D.none of the above

45. 'Bird in hand' argument is given by

A. walker's model,

B. gordon's model,

C. mm mode,

D. residuals theory

Answer: B.gordon's model,

46. Residuals Theory argues that dividend is a

A. relevant decision ,

B. active decision,

C. passive decision,

D. irrelevant decision

Answer: C.passive decision,

47. Dividend irrelevance argument of MM Model is based on:

A. issue of debentures,

B. issue of bonus share,

C. arbitrage ,

D. hedging

Answer: C.arbitrage ,

48. Which of the following is not true for MM Model?

A. share price goes up if dividend is paid

B. share price goes down if dividend is not paid,

C. market value is unaffected by dividend policy,

D. all of the above.

Answer: C.market value is unaffected by dividend policy,

49. Which of the following stresses on investor's preference reorient dividend than higher future capital gains ?

A. walter's model,

B. residuals theory,

C. gordon's model,

D. mm model.

Answer: C.gordon's model,

50. MM Model of Dividend irrelevance uses arbitrage between

A. dividend and bonus,

B. dividend and capital issue,

C. profit and investment,

D. none of the above

Answer: B.dividend and capital issue,

51. If $k_e = r$, then under Walter's Model, which of the following is irrelevant?

A. earnings per share,

B. dividend per share,

C. dp ratio

D. none of the above

Answer: C.dp ratio

52. MM Model argues that dividend is irrelevant as

A. the value of the firm depends upon earning power

B. the investors buy shares for capital gain,

C. dividend is payable after deciding the retained earnings,

D. dividend is a small amount

Answer: A.the value of the firm depends upon earning power

53. Which of the following represents passive dividend policy ?

A. that dividend is paid as a % of eps,

B. that dividend is paid as a constant amount,

C. that dividend is paid after retaining profits for reinvestment,

D. all of the above

Answer: C.that dividend is paid after retaining profits for reinvestment,

54. In case of Gordon's Model, the MP for zero payout is zero. It means that

A. shares are not traded,

B. shares available free of cost,

C. investors are not ready to offer any price,

D. none of the above

Answer: C.investors are not ready to offer any price,

55. Gordon's Model of dividend relevance is same as

A. no-growth model of equity valuation,

B. constant growth model of equity valuation,

C. price-earning ratio

D. inverse of price earnings ratio

Answer: B.constant growth model of equity valuation,

56. If 'r' = 'ke', than MP by Walter's Model and Gordon's Model for different payout ratios would be

A. unequal,

B. zero,

C. equal,

D. negative

Answer: C.equal,

57. Dividend Payout Ratio is

A. $\text{pat} \div \text{capital}$,

B. $\text{dps} \div \text{eps}$,

C. $\text{pref. dividend} \div \text{pat}$,

D. $\text{pref. dividend} \div \text{equity dividend}$

Answer: B. $\text{dps} \div \text{eps}$,

58. Dividend declared by a company must be paid in

A. 20 days,

B. 30 days

C. 32 days,

D. 42 days

Answer: B.30 days

59. Dividend Distribution Tax is payable by

A. shareholders to government

B. shareholders to company,

C. company to government,

D. holding to subsidiary company

Answer: C.company to government,

60. Shares of face value of 10 are 80% paid up. The company declares a dividend of 50%. Amount of dividend per share is

A. . 5,

B. .4

C. . 80,

D. . 50

Answer: B..4

61. Which of the following generally not result in increase in total dividend liability?

A. share-split,

- B. right issue,
- C. bonus issue
- D. all of the above

Answer: A.share-split,
62. Dividends are paid out of
A. accumulated profits
B. gross profit,

- C. profit after tax,
- D. general reserve

Answer: C.profit after tax,
63. In India, Dividend Distribution tax is paid on
A. equity share
B. preference share

- C. debenture,
- D. both (a) and (b)

Answer: D.both (a) and (b)
64. Every company should follow
A. high dividend payment
B. low dividend payment,

- C. stable dividend payment
- D. fixed dividend payment

Answer: C.stable dividend payment
65. 'Constant Dividend Per Share' Policy is considered as:
A. increasing dividend policy
B. decreasing dividend policy,

- C. stable dividend policy
- D. none of the above

Answer: C.stable dividend policy
66. Which of the following is not a type of dividend payment?
A. bonus issue,
B. right issue,

- C. share split,
- D. both (b) and (c)

Answer: C.share split,
67. If the following is an element of dividend policy?
A. production capacity,
B. change in management,

- C. informational content,
- D. debt service capacity

Answer: C.informational content,

68. Stock split is a form of

- A. dividend payment,
- B. bonus issue,

- C. financial restructuring,
- D. dividend in kind

Answer: C.financial restructuring,

69. In stock dividend:

- A. authorized capital always increases,
- B. paid up capital always increases,

- C. face value per share decreases
- D. market price for share decreases

Answer: D.market price for share decreases

70. Which of the following is not considered in Lintner's Model ?

- A. dividend payout ratio,
- B. current eps,

- C. speed of adjustment,
- D. preceding year eps

Answer: D.preceding year eps

71. Which of the following is not relevant for dividend payment for a year ?

- A. cash flow position
- B. profit position,

- C. paid up capital,
- D. retained earnings

Answer: D.retained earnings

72. Cash Budget does not include

- A. dividend payable
- B. postal expenditure,

- C. issue of capital,
- D. total sales figure

Answer: D.total sales figure

73. Which of the following is not a motive to hold cash?

- A. transactionary motive,
- B. pre-scautionary motive,

- C. captal investment,

D. none of the above.

Answer: C. capital investment,

74. Cheques deposited in bank may not be available for immediate use due to

A. payment float

B. receipt float

C. net float,

D. playing the float.

Answer: B. receipt float

75. Difference between the bank balance as per Cash Book and Pass Book may be due to:

A. overdraft,

B. float,

C. factoring,

D. none of the above.

Answer: B. float,

76. Concentration Banking helps in

A. reducing idle bank balance

B. increasing collection,

C. increasing creditors,

D. reducing bank transactions.

Answer: B. increasing collection,

77. The Transaction Motive for holding cash is for

A. safety cushion

B. daily operations,

C. purchase of assets

D. payment of dividends.

Answer: B. daily operations,

78. Miller-Orr Model deals with

A. optimum cash balance,

B. optimum finished goods,

C. optimum receivables,

D. all of the above.

Answer: A. optimum cash balance,

79. Float management is related to

A. cash management,

B. inventory management,

C. receivables management,

D. raw materials management.

Answer: A.cash management,

80. Which of the following is not an objective of cash management ?

A. maximization of cash balance

B. minimization of cash balance

C. optimization of cash balance,

D. zero cash balance.

Answer: C.optimization of cash balance,

81. Which of the following is not true of cash budget ?

A. cash budget indicates timings of short-term borrowing,

B. cash budget is based on accrual concept

C. cash budget is based on cash flow concept

D. repayment of principal amount of loan is shown in cash budget.

Answer: B.cash budget is based on accrual concept

82. Baumol's Model of Cash Management attempts to:

A. minimise the holding cost,

B. minimization of transaction cost,

C. minimization of total cost,

D. minimization of cash balance

Answer: C.minimization of total cost,

83. Which of the following is not considered by Miller-Orr Model?

A. variability in cash requirement

B. cost of transaction,

C. holding cost,

D. total annual requirement of cash.

Answer: D.total annual requirement of cash.

84. Marketable securities are primarily

A. equity shares,'

B. preference shares,

C. fixed deposits with companies

D. short-term debt investments.

Answer: D.short-term debt investments.

85. 5Cs of the credit does not include

A. collateral

- B. character,
- C. conditions,
- D. none of the above.

Answer: D.none of the above.

86. Which of the following is not an element of credit policy?

- A. credit terms
- B. collection policy
- C. cash discount terms,
- D. sales price.

Answer: D.sales price.

87. Ageing schedule incorporates the relationship between

- A. creditors and days outstanding,
- B. debtors and days outstanding,
- C. average age of directors,
- D. average age of all employees.

Answer: B.debtors and days outstanding,

88. Bad debt cost is not borne by factor in case of

- A. pure factoring,
- B. without recourse factoring,
- C. with recourse factoring,
- D. none of the above.

Answer: C.with recourse factoring,

89. Which of the following is not a technique of receivables Management?

- A. funds flow analysis
- B. ageing schedule,
- C. days sales outstanding
- D. collection matrix.

Answer: A.funds flow analysis

90. Which of the following is not a part of credit policy?

- A. collection effort,
- B. cash discount,
- C. credit standard,

D. paying practices of debtors.

Answer: D.paying practices of debtors.

91. Which is not a service of a factor?

A. administrating sales ledger,

B. advancing against credit sales,

C. assuming bad debt losses,

D. none of the above.

Answer: D.none of the above.

92. Credit Policy of a firm should involve a trade-off between increased

A. sales and increased profit

B. profit and increased costs of receivables,

C. sales and cost of goods sold,

D. none of the above.

Answer: B.profit and increased costs of receivables,

93. Out of the following, what is not true in respect of factoring?

A. continuous arrangement between factor and seller,

B. sale of receivables to the factor,

C. factor provides cost free finance to seller

D. none of the above.

Answer: C.factor provides cost free finance to seller

94. Payment to creditors is a manifestation of cash held for:

A. transactionary motive,

B. precautionary motive,

C. speculative motive,

D. all of the above.

Answer: A.transactionary motive,

95. If the closing balance of receivables is less than the opening balance for a month then which one is true out of

A. collections > current purchases,

B. collections > current sales,

C. collections

D. collections < current sales.

Answer: B.collections > current sales,

96. If the average balance of debtors has increased, which of the following might not show a change in general?

- A. total sales,
- B. average payables
- C. current ratio
- D. bad debt loss.

Answer: B. average payables

97. Securitization is related to conversion of

- A. receivables,
- B. stock,
- C. investments,
- D. creditors.

Answer: A. receivables,

98. 80% of sales of 10,00,000 of a firm are on credit. It has a Receivable Turnover of 8. What is the Average collection period (360 days a year) and Average Debtors of the firm?

- A. 45 days and 1,00,000,
- B. 360 days and 1,00,000,
- C. 45 days and 8,00,000
- D. 360 days and 1,25,000.

Answer: A. 45 days and 1,00,000,

99. In response to market expectations, the credit period has been increased from 45 days to 60 days. This would result in

- A. decrease in sales,
- B. decrease in debtors,
- C. increase in bad debts,
- D. increase in average collection period.

Answer: D. increase in average collection period.

100. If a company sells its receivable to another party to raise funds, it is known as

- A. securitization,
- B. factoring,
- C. pledging
- D. none of the above.

Answer: B. factoring,

101. Cash Discount term 3/15, net 40 means

- A. 3% discount if payment in 15 days, otherwise full payment in 40 days,
- B. 15% discount if payment in 3 days, otherwise full payment 40 days,
- C. 3% interest if payment made in 40 days and 15%,interest thereafter,
- D. none of the above.

Answer: A.3% discount if payment in 15 days, otherwise full payment in 40 days,
102. If the sales of the firm are . 60,00,000 and the average debtors are . 15,00,000 then the receivables turnover is

- A. 4 times,
- B. 25%,
- C. 400%,
- D. 0.25 times

Answer: A.4 times,

103. If cash discount is offered to customers, then which of the following would increase?

- A. sales
- B. debtors,
- C. debt collection period,
- D. all of the above

Answer: A.sales

104. Receivables Management deals with

- A. receipts of raw materials,
- B. debtors collection,
- C. creditors management,
- D. inventory management

Answer: B.debtors collection,

105. Which of the following is related to Receivables Management?

- A. cash budget,
- B. economic order quantity,
- C. ageing schedule,
- D. all of the above.

Answer: C.ageing schedule,

106. EOQ is the quantity that minimizes

- A. total ordering cost,

- B. total inventory cost,
- C. total interest cost,
- D. safety stock level.

Answer: A. total ordering cost,

107. ABC Analysis is used in

- A. inventory management
- B. receivables management
- C. accounting policies,
- D. corporate governance.

Answer: A. inventory management

108. If no information is available, the General Rule for valuation of stock for balance sheet is

- A. replacement cost,
- B. realizable value,
- C. historical cost,
- D. standard cost.

Answer: C. historical cost,

109. In ABC inventory management system, class A items may require

- A. higher safety stock
- B. frequent deliveries
- C. periodic inventory system
- D. updating of inventory records.

Answer: A. higher safety stock

110. Inventory holding cost may include

- A. material purchase cost,
- B. penalty charge for default,
- C. interest on loan,
- D. none of the above.

Answer: D. none of the above.

111. Use of safety stock by a firm would

- A. increase inventory cost
- B. decrease inventory cost,
- C. no effect on cost
- D. none of the above.

Answer: A.increase inventory cost

112. Which of the following is true for a company which uses continuous review inventory system

A. order interval is fixed,

B. order interval varies,

C. order quantity is fixed,

D. both (a) and (c).

Answer: B.order interval varies,

113. EOQ determines the order size when

A. total order cost is minimum

B. total number of order is least,

C. total inventory costs are minimum,

D. none of the above.

Answer: C.total inventory costs are minimum,

114. ABC Analysis is useful for analyzing the inventories:

A. based on their quality,

B. based on their usage and value,

C. based on physical volume,

D. all of the above.

Answer: B.based on their usage and value,

115. If A = Annual Requirement, O = Order Cost and C = Carrying Cost per unit per annum, then EOQ

A. $(2ao/c)^2$,

B. $2ao/c$

C. $2a \div oc$,

D. $2aoc$.

Answer: B. $2ao/c$

116. Inventory is generally valued as lower of

A. market price and replacement cost

B. cost and net realizable value

C. cost and sales value,

D. sales value and profit.

Answer: B.cost and net realizable value

117. Which of the following is not included in cost of inventory?

A. purchase cost

B. transport in cost,

C. import duty,

D. selling costs.

Answer: D.selling costs.

118. Cost of not carrying sufficient inventory is known as

A. carrying cost,

B. holding cost,

C. total cost

D. stock-out cost

Answer: D.stock-out cost

119. Which of the following is not a benefit of carrying inventories

A. reduction in ordering cost,

B. avoiding lost sales,

C. reducing carrying cost,

D. avoiding production shortages.

Answer: C.reducing carrying cost,

120. Which of the following is not a standard method of inventory valuation?

A. first in first out

B. standard cost,

C. average pricing,

D. realizable value.

Answer: C.average pricing,

121. System of procuring goods when required, is known as,

A. free on board (fob),

B. always butter control (abc),

C. jest in time (jit)

D. economic order quantity.

Answer: C.jest in time (jit)

122. What is Economic Order Quantity?

A. cost of an order,

B. cost of stock

C. reorder level,

D. optimum order size.

Answer: D.optimum order size.

123. The type of collateral (security) used for short-term loan is

A. real estate,

B. plant & machinery,

C. stock of good,

D. equity share capital

Answer: C.stock of good,
124. Which of the following is a liability of a bank?
A. treasury bills,
B. commercial papers,
C. certificate of deposits,
D. junk bonds.

Answer: C.certificate of deposits,
125. Commercial paper is a type of
A. fixed coupon bond
B. unsecured short-term debt
C. equity share capital,
D. government bond

Answer: B.unsecured short-term debt
126. Which of the following is not a spontaneous source of short-term funds ?
A. trade credit,
B. accrued expenses,
C. provision for dividend,
D. all of the above.

Answer: C.provision for dividend,
127. Concept of Maximum Permissible Bank finance was introduced by
A. kannan committee
B. chore committee,
C. nayak committee,
D. tandon committee.

Answer: D.tandon committee.
128. In India, Commercial Papers are issued as per the guidelines issued by
A. securities and exchange board of india,
B. reserve bank of india,
C. forward market commission,
D. none of the above.

Answer: B.reserve bank of india,
129. Commercial paper are generally issued at a price
A. equal to face value,
B. more than face value,
C. less than face value,
D. equal to redemption value

Answer: C.less than face value,

130. Which of the following is not applicable to commercial paper

- A. face value
- B. issue price

C. coupon rate

D. none of the above.

Answer: D.none of the above.

131. The basic objective of Tandon Committee recommendations is that the dependence of industry on bank should gradually

- A. increase,
- B. remain stable

C. decrease

D. none of the above

Answer: C.decrease

132. Cash discount terms offered by trade creditors never be accepted because

- A. benefit in very small
- B. cost is very high

C. no sense to pay earlier

D. none of the above.

Answer: D.none of the above.

133. In lease system, interest is calculated on

- A. cash down payment
- B. cash price outstanding

C. hire purchase price

D. none of the above

Answer: B.cash price outstanding

134. A short-term lease which is often cancellable is known as

- A. finance lease
- B. net lease,

C. operating lease,

D. leverage lease

Answer: C.operating lease,

135. Which of the following is not a usual type of lease arrangement?

- A. sale & leaseback,
- B. goods on approval,

C. leverage lease,

D. direct lease

Answer: B.goods on approval,

136. Under income-tax provisions, depreciation on lease asset is allowed to

A. lessor

B. lessee

C. any of the two,

D. none of the two

Answer: A.lessor

137. A lease which is generally not cancellable and covers full economic life of the asset is known as

A. sale and leaseback,

B. operating lease

C. finance lease,

D. economic lease

Answer: C.finance lease,

138. Lease which includes a third party (a lender) is known as

A. sale and leaseback

B. direct lease,

C. inverse lease,

D. leveraged lease

Answer: D.leveraged lease

139. One difference between Operating and Financial lease is:

A. there is often an option to buy in operating lease

B. there is often a call option in financial lease.

C. an operating lease is generally cancelable by lease

D. a financial lease is generally cancelable by lease.

Answer: C.an operating lease is generally cancelable by lease

140. From the point of view of the lessee, a lease is a:

A. working capital decision,

B. financing decision,

C. buy or make decision,

D. investment decision

Answer: B.financing decision,

141. For a lessor, a lease is a

A. investment decision,

B. financing decision,

C. dividend decision

D. none of the above.

Answer: A.investment decision,

142. Which of the following is not true for a “Lease decision for the lessee?

A. helps in project selection

B. helps in project financing

C. helps in project location

D. all of the above.

Answer: B.helps in project financing

143. Risk-Return trade off implies

A. minimization of risk,

B. maximization of risk,

C. ignorance of risk

D. optimization of risk

Answer: D.optimization of risk

144. Basic objective of diversification is

A. increasing return,

B. maximising return,

C. decreasing risk,

D. maximizing risk.

Answer: C.decreasing risk,

Topic:- Delegation of Power of UHBVN

1. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
 - a) 10 lacs
 - b) 5 lacs
 - c) 3 lacs
 - d) 2 lacs
2. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
 - a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) AEE/AE
3. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
 - a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
4. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
 - a) Concerned Director
 - b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer
5. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
 - a) Upto Rs.100000/-
 - b) Upto Rs.50000/-
 - c) Upto Rs.20000/-
 - d) Full Powers
6. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
 - a) Upto Rs.50000/-
 - b) Upto Rs 20000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs.100000/-
7. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in distribution transformer?
 - a) Rs.20000/-
 - b) Rs.10000/-
 - c) Full power-
 - d) Rs.2000/-
8. Which authority has the full power to write off irrecoverable items outstanding in the misc advances - in each case?
 - a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Whole Time Directors
9. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
 - a) Executive Engineer
 - b) Superintending Engineer
 - c) Dy.Secy/EM
 - d) Under Secretary
10. Which authority has the power to sanction non-recurring expenditure of Rs. 35000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations?

- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Assistant Engineer
11. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- a) Rs.200000/- at one time for each office
 - b) Rs.100000/- at one time for each office
 - c) Rs.25000/- at one time for each office
 - d) Rs. 50000/- at one time for each office
12. What is the power of the Executive Engineer to sanction and make local purchase of books and map?
- a) 15000/-
 - b) 25000/-
 - c) 20000/-
 - d) 10000/-
13. Which authority has the power to sanction the expenditure of Rs.4000/- on service postage stamps/public postage stamps/Courier?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
14. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
15. What is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- a) Three months wages of the workman
 - b) Two months wages of the workman
 - c) Four months wages of the workman
 - d) One month wages of the workman
16. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- a) Upto Rs.20000/-
 - b) Upto Rs.15000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs. 5000/-
17. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer
- a) For a maximum period of five years
 - b) For a maximum period of three years
 - c) For a maximum period of two years
 - d) For a maximum period of four years
18. What is the power of the SDO to issue work order for work and repair for civil works?
- a) Rs.50000/-
 - b) Rs.25000/-
 - c) Rs.15000/-
 - d) Rs.10000/-
19. Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- a) Chief Engineer
 - b) Superintending Engineer

- c) Executive Engineer
 - d) Assistant Executive Engineer
20. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
21. which authority has the power to sanction the deposit works of Rs.10 lacs?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
22. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- a) Full Power
 - b) Rs.10 lacs
 - c) Rs.5 lacs
 - d) Rs.1 Lacs
23. What is the power of Superintending Engineer for special repair of residential/non-residential buildings, vehicles including tractors etc?
- a) Rs. 5 lacs
 - b) Rs. 3 lacs
 - c) Rs. 2 lacs
 - d) Rs. 1 lacs
24. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- a) Full Power
 - b) Rs.10 lacs
 - c) Rs. 5 lacs
 - d) Rs. 2 lacs
25. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- a) 10 lacs
 - b) 5 lacs
 - c) 3 lacs
 - d) 2 lacs
26. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- a) Full Power
 - b) Upto Rs.200000/-
 - c) Upto Rs.150000/-
 - d) Upto Rs.100000/-
27. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
28. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- a) Full Power
 - b) 50000/-
 - c) 20000/-
 - d) 30000/-

Answer Keys for UHBVN

Sr. No.	Answer
1	B
2	D
3	B
4	B
5	D
6	B
7	C
8	D
9	A
10	A
11	D
12	D
13	D
14	A
15	B
16	B
17	C
18	A
19	B
20	B
21	B
22	A
23	C
24	A
25	B
26	A
27	D
28	D

Topic:- Delegation of Power of DHBVN

Sr. No.	Questions	DOP
1.	To convey administrative approval in respect of all type of Capital works relating to residential/non residential buildings, new transmission lines, augmentation of sub stations and lines and laying of new connections and research scheme: Power of SE A. 10 Lacs B. 15 Lacs C. 50 Lacs D. 20 Lacs	1
2.	To convey technical sanction to the detailed estimates to works chargeable to Project, augmentation of sub station and lines, estimates connected with fundamental research scheme and for releasing of service connections; Power of SE A. 2 Crore B. 5 Crore C. 3 Crore D. 10 Crore	2
3.	To purchase material for civil works other than cement and steel against specific works: Power of Chief Engineer A. 2 Lacs B. 10 Lacs C. 5 Lacs D. 15 Lacs	5
4.	To approve allotment of turnkey works by contract/ Nigam's workshop: Power of WTDs A. 15 Crore B. 12 Crore C. 10 Crore D. 5 Crore	7
5.	Power of WTD for Disposal of surplus/unserviceable or obsolete material/T&P articles borne on books with value A. 5 Crore B. 1 Crore C. 10 Crore D. Full Power	12.1
6.	Who has full power to Survey off of Vehicles. A. Managing Director B. CE C. SE D. Director	15.1
7.	To write off actual losses of stock and T&P articles, shortages/breakages of various equipments: Power of XEN A. 10,000 B. 50,000 C. 20,000 D. 30,000	16.1
8.	To waive off surcharge levied on energy bills of DHBVN consumers on account of failure of online bill payment transactions, power of CEs A. 1 Lacs in each case B. 5 Lacs in each case C. 50,000 in each case D. 20,000 in each case	17.2
9.	Power of SE to sanction contingent expenditure of a recurring nature/non-recurring expenditure not otherwise provided for in these delegations. A. 50,000 PA B. 1,00,000 PA C. 25,000 PA D. 15,000 PA	20(a)
10.	To waive recovery of charges on account of forfeited discount / surcharge levied on bills or electrical energy power of SE A. 2000/- in individual case B. 3,000 in individual case. C. 2,500 in individual case D. 5,000 in individual case	17.1

11. To incur expenditure of recurring nature on entertainment/refreshment for Nigam's guests, other meetings with the approval of M.D. or respective Whole Time Director to whom the meeting relates, Power of SE/Operation 24
- A. 20,000 PA C. 15,000 PA
B. 10,000 PA D. 25,000 PA
12. To sanction and make purchase of office furniture from Super Bazaar or consumer Coop. Stores or market on hand quotations : Power of XEN 29
- A. 10,000/- at one time for each office C. Rs. 25,000/- at one time for each office
B. 30,000/- at one time for each office D. 20,000/- at one time for each office
13. Power of SE to sanction expenditure on service postage stamps 30
- A. 5,000 at one time C. 10,000/- at one time
B. 15,000 at one time D. 6,000 at one time
14. Power of Head of Wing to sanction and make local purchase of stationery articles, including tracing paper/tracing cloth and Azo ammonia paper, diaze paper and developing order. 33
- A. 50,000/- in each case C. 25,000/- in each case
B. 35,000/- in each case D. 30,000/- in each case
15. To sanction advertisement expenses in respect of advertisement of tenders, notices & general advertisements, Power of SE/Admn./CCO 45(a)
- A. Rs. 1000/- in each case (for general advertisement) C. Full Power
B. Rs. 5000/- in each case (for general advertisement) D. Rs. 10000/- in each case (for general advertisement)
16. To sanction expenditure on compensation/Ex-gratia payments to the unauthorized employee/Non-employee of the Nigam, Power of WTDs in case of Non- Fatal accident 49.2
- A. 20,000 C. 15,000
B. 10,000 D. 25,000
17. HOWs/SEs have the power to sanction medical reimbursement of medical charges/bills 51
- A. Full powers in relaxation of rules C. Up to Rs. 2.00 lacs in normal rules
B. Up to Rs. 1.00 lacs in normal rules D. 50,000/-
18. To sanction compensation for damage caused to the crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc.. Power of XEN 54
- A. 15,000 C. 20,000
B. 10,000 D. 25,000
19. To accept tender for the execution of civil works other than project by contract. Power of SE 60

- A. 20 lacs in each case C. 25 lacs in each case
B. 30 lacs in each case D. 50 lacs in each case
20. Which one has the full power for Award of work by negotiations with the lowest tender. 60.3
A. BoD C. WTD
B. HPPC D. MD
21. To sanction expenditure for maintenance of office building/surroundings at the level of Sub-Division/Division/Circle. Power of XEN 63
A. Up to Rs. 50,000/- in each case (Annual Ceiling Rs. 75,000/-). C. Up to Rs. 1 Lac in each case (Annual Ceiling Rs. 1 Lac).
B. Up to Rs. 25,000/- in each case (Annual Ceiling Rs. 25,000/-). D. Up to Rs. 20,000/- in each case (Annual Ceiling Rs. 20,000/-).
22. To sanction cash/secret rewards to the secret informers for detection of theft cases: Power of Director Vigilance 68
A Upto Rs. 25000/- in single case only C Upto Rs. 15000/- in single case only
B Upto Rs. 20000/- in single case only. D Upto Rs. 5000/- in single case only.
23. To incur expenditure on a/c of sports activities: Power of SE/Admn. 66
A Rs. 15,000 C Rs. 20,000
B Rs. 10,000 D Rs. 25,000
24. Power of GM/Admn. to sanction lease of houses/land or other immovable property belonging to the Nigam. 55
A. Up to 3 years at a time c. Up to 1 year at a time
b. Up to 2 years at a time D. Up to 4 years at a time
25. To make advance payment to the employees for indoor medical treatment: Power of SE 52
A. 2 Lacs C. 3 lacs
B. 1 Lac D. Full Power
26. To sanction compensation for the electrocution of cattle. Power of XEN 49.3
A. Rs. 10,000/- in each case C. Rs. 20,000/- in each case
B. Rs. 15,000/- in each case D. Rs. 25,000/- in each case
27. To sanction purchase of survey instruments, level and log books: Power of XEN 47
A. Rs.10,000/- C. Rs. 15,000/-
B. Rs. 25,000/- D. Full Power
28. To incur expenditure in photo coverage at functions and other photography for magazine etc: Power of CCO 45(b)
A. Rs. 15000/- in each case C. Rs. 10000/- in each case
B. Rs. 5000/- in each case D. Full Power
29. Power of Controlling Officer to sanction expenditure on gift to retiring officer & officials 44
A. Rs.10000 C. Rs.15000

- B. Rs.12000 D. Rs.7000
30. To sanction expenditure on book binding through local agencies. Power of SDO 40
 A. Rs. 1000/- C. Rs.1500/-
 B. Rs.500/- D. Rs.2000/-
31. To sanction expenditure for the purchase of printed forms, Registers and Printing & Stationery items: Power of HOW/Chief Comm. Officer 39
 A. Rs. 1 Lac C. Rs. 3 Lac
 B. Rs. 2 Lac D. Rs. 5 Lac
32. To sanction or make local purchase of Toner Ink and other consumable items for computers, Fax/Photostat/cyclostyling machines: Power of Head of Wing 34
 A. Rs. 6,000/- in each case C. Rs. 5,000/- in each case
 B. Rs. 3,000/- in each case D. Rs. 2,000/- in each case
33. To sanction expenditure in connection with all sorts of legal cases including counsel fee, writ fee, execution of decrees, awards, arbitrators fee and departmental enquiries cases etc: Power of WTD/LR 32
 A. Up to Rs. 50,000/- in each case C. Up to Rs. 20,000/- in each case
 B. Up to Rs. 10,000/- in each case D. Full Power
34. Power of Head of Wing to sanction rent of building and lands hired for office and store accommodation. 31
 A. Rs.30,000/- PM C. Rs.25,000/- PM
 B. Rs. 20,000/- PM D. Full Power

Answer Keys for DHBVN

Sr. No.	Answer
1	C
2	A
3	C
4	D
5	B
6	C
7	A
8	C
9	A
10	A
11	D
12	C
13	C
14	A
15	C
16	C
17	B
18	A
19	D
20	B
21	A
22	A
23	C
24	B
25	A
26	C
27	D
28	B
29	A
30	B
31	A
32	A
33	D
34	B

MCQs for HVPNL

Topic:- Delegation of Power of HVPNL

1. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
 - a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Sub-divisional officer
2. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
 - a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
3. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
 - a) Concerned Director
 - b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer
4. What is the power of Chief Engineer to sanction dismantlment of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
 - e) Upto Rs.100000/-
 - f) Upto Rs.50000/-
 - g) Upto Rs.20000/-
 - h) Full Powers
5. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
 - a) Upto Rs.50000/-
 - b) Upto Rs 20000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs.100000/-
6. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in transformer
 - a) Rs.20000/-
 - b) Rs.10000/-
 - c) Rs. 5000/-
 - d) Rs.2000/-
7. Which authority has the power to write off irrecoverable items outstanding in the misc advances upto Rs.1000/- in each case?
 - a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Engineer
8. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
 - a) Executive Engineer
 - b) Superintending Engineer
 - c) Dy.Secy/EM
 - d) Sub-divisional officer
9. Which authority has the power to sanction non-recurrning expenditure of Rs. 10000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations

- a) Superintending Engineer
- b) Chief Engineer
- c) Executive Engineer
- d) Assistant Engineer

10. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?

- a) Rs.200000/- at one time for each office
- b) Rs.100000/- at one time for each office
- c) Rs.25000/- at one time for each office
- d) Rs. 5000/- at one time for each office

11. What is the power of the Executive Engineer to sanction and make local purchase of stationery?

- a) 150000/- per annum
- b) 25000/- per annum
- c) 20000/- per annum
- d) 50000/- per annum

12. which authority has the power to sanction the purchase of tracing paper/tracing cloth and Azo Ammonia paper, diaze paper and developing order of Rs.2500/- in each case?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Sub-Divisional officer

13. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Assistant Executive Engineer

14. what is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?

- a) Three months wages of the workman
- b) Two months wages of the workman
- c) Four months wages of the workman
- d) One month wages of the workman

15. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?

- a) Upto Rs.20000/-
- b) Upto Rs.15000/-
- c) Upto Rs.10000/-
- d) Upto Rs. 5000/-

16. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer

- e) For a maximum period of five years
- f) For a maximum period of three years
- g) For a maximum period of two years
- h) For a maximum period of four years

17. What is the power of the SDO to issue work order for work and repair for civil works?

- a) Rs.50000/-
- b) Rs.25000/-

- c) Rs.15000/-
d) Rs.10000/-
18. Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- a) Chief Engineer
b) Superintending Engineer
c) Executive Engineer
d) Assistant Executive Engineer
19. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- a) Superintending Engineer
b) Chief Engineer
c) Executive Engineer
d) Assistant Executive Engineer
20. Which authority has the power to sanction the deposit works of Rs.10 lacs?
- a) Chief Engineer
b) Superintending Engineer
c) Executive Engineer
d) Assistant Executive Engineer
21. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- a) Full Power
b) Rs.10 lacs
c) Rs.5 lacs
d) Rs.1 Lacs
22. What is the power of Superintending Engineer to convey technical sanction for renewals and replacement of existing works?
- a) Rs. 5 lacs
b) Rs.3 lacs
c) Rs.2 lacs
d) Rs. 1 lacs
23. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- a) Full Power
b) Rs.10 lacs
c) Rs. 5 lacs
d) Rs.2 lacs
24. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- a) 10 lacs
b) 5 lacs
c) 3 lacs
d) 2 lacs
25. What is the power of Xen to convey technical sanction to the detailed estimate for special repairs of Nigam's vehicles chargeable to capital/revenue?
- a) 75000/-
b) 50000/-
c) 25000/-
d) 10000/-
26. Which authority has the full power to convey technical sanction to detailed estimates for special repair including repair for motor vehicles, tractors etc?
- a) Whole Time Directors
b) Chief Engineer
c) Superintending Engineer
d) Executive Engineer
27. Which authority has the full power to convey technical sanction to the estimate for purchase of new vehicles, tractor etc?
- a) Whole Time Directors
b) Chief Engineer

- c) Superintending Engineer
 - d) Executive Engineer
28. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- a) Full Power
 - b) Upto Rs.200000/-
 - c) Upto Rs.150000/-
 - d) Upto Rs.100000/-
29. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
30. What is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- a) Full Power
 - b) 50000/-
 - c) 20000/-
 - d) 5000/-
31. Which authority has the full power to sanction expenditure on supply of electrical energy consumed in the office of the Nigam?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Engineer
32. What is the power of the Xen to make emergency purchase of laboratory chemicals, glass wares, and spare for the equipment of chemical laboratory?
- a) Rs.20000/-
 - b) Rs.15000/-
 - c) Rs.10000/-
 - d) Rs. 5000/-

Answer Keys for HVPNL

Sr. No.	Answer
1	C
2	B
3	B
4	D
5	B
6	B
7	A
8	B
9	A
10	C
11	C
12	C
13	A
14	A
15	B
16	C
17	B
18	B
19	B
20	B
21	A
22	C
23	A
24	B
25	C
26	B
27	B
28	A
29	D
30	C
31	C
32	D

MCQs for HPGCL Candidates

Topic:- Delegation of Power in HPGCL

63. Power's which are not specifically provided / incorporated in Delegation of Powers is rest with the:
- A Managing Director
 - B Wholetime Directors
 - C Board of Directors
 - D Chairman
64. Under DoP No. 83, what is the power of Managing Director for sanction expenditure for activities pertaining to Corporate Social Responsibilities (CSR) such as arranging medical camps, distribution of books. Etc.
- A Full Power
 - B Rs. 10 Lakhs each case
 - C Rs. 50 Lakhs each case
 - D None of above
65. As per DoP No.37(d) what is the requisite served mileage is required for condemnation of Mobile Crane :
- A 15000 hrs
 - B 25000 hrs
 - C 30000 hrs
 - D None of above
66. As per DoP No. 37 (d) which officer /authority is full power for condemnation of vehicles:
- A Managing Director
 - B Director Concerned
 - C Whole time Director
 - D Chief Engineer
67. As per DoP No. 21 A (i) what is the power of TSC to purchase material /equipment /stock against regular indent:
- A Full Power
 - B Rs. 4 crore for each case
 - C Rs. 10 crore for each case
 - D None of them
68. The power for revision of delegation of power is rest with:
- A Managing Director
 - B Chairman
 - C Board of Director
 - D Wholetime Director
69. As per DoP No. 21 A (i) what is the power of SPC to purchase material /equipment /stock against regular indent:
- A Rs. 25 lakhs for each case
 - B Rs. 50 lakhs for each case
 - C Rs. 75 Laksh for each case
 - D None of them
70. As per DoP no. 2(a) what is the power of Chief Engineer with regard to technical sanction for works approved in the capex./Business plan by HERC:
- A Rs. 5 lakhs for each case
 - B Rs. 10 lakhs for each case
 - C Rs. 25 Laksh for each case
 - D Full Power

- 71.As per DoP no. 2(b) what is the power of Chief Engineer with regard to Administrative approval for T&P including special T&P other than motor vehicle:
- A Rs. 5 lakhs in each case
 - B Rs. 10 lakhs in each case
 - C Rs. 15 Laksh in each case
 - D Full Power
- 72.As per DoP no. 3(a) what is the power of Chief Engineer with regard to Administrative approval for maintenance works on the projects stands handed over to the corporation during construction:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D Rs. 25 lakhs
- 73.As per DoP no. 3(d) what is the power of Chief Engineer with regard to Administrative approval for work relating to Scheduled /Periodical/Capital/major or minor overhauling:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D None of them
- 74.As per DoP no. 5 what is the power of Chief Engineer with regard to Administrative approval to sanction deposit works:
- A Upto Rs. 25 lakhs in each case
 - B Upto Rs. 50 lakhs in each case
 - C Upto Rs. 75 lakhs in each case
 - D None of them
- 75.As per DoP no. 7 what is the power of Chief Engineer with regard to Administrative approval for maintenance and repair including Residential /Non-residential buildings and other civil works:
- A Rs. 50 lakhs
 - B Rs. 75 lakhs
 - C Full Power
 - D None of them
- 76.As per DoP no. 21A (v) , who has full power for purchase through single tender :
- A Wholetime Directors
 - B Board of Directors
 - C TSC
 - D SPC
- 77.As per DoP no. 21A (ii) who has full power for Casual /Emergency requirement :
- A Wholetime Directors
 - B Board of Directors
 - C TSC
 - D SPC
- 78.As per DoP no. 21A (iv) who has full power to approve rate Contract for purchase :
- A Board of Directors
 - B Wholetime Directors
 - C TSC
 - D SPC
- 79.As per DoP no. 21A (v) who has full power to purchase required quantity of indigenous coal/imported coal from Coal India Ltd. or its subsidiaries :
- A Chief Engineer
 - B Superintendent Engineer
 - C TSC
 - D Wholetime Directors

80. As per DoP no. 21A (vii) who has full power to purchase required quantity of Furnace oil/ LSHS/ LDO/HSD/Petrol for use in main plant and pumping station situated in plant/ colony area, If purchase from public sector undertaking like IOC, HPC, BPL etc.:
- A Chief Engineer
 - B SPC
 - C TSC
 - D Wholetime Directors
81. As per DoP no. 21A (ix) who has full power for repair of vehicles including purchase of spares for vehicles other than earthmoving machinery including locomotive, in case purchases/ repair is made from OEM/ authorized dealer:
- A Chief Engineer
 - B SPC
 - C TSC
 - D Wholetime Directors
82. As per DoP no. 21 (B)(iii) what is the power of CMO to sanction local purchase of medicines in case of urgency :
- A Rs.5,000/-
 - B Rs.10000/-
 - C Rs. 20000/-
 - D Rs. 25000/-
83. As per DoP No. 34 , what is the power of WTDs to declare stores/T&P surplus unserviceable or obsolete & its survey off.
- A Rs. 1 crore
 - B Rs. 2 crore
 - C Rs. 5 crore
 - D Full Power
84. As per DoP no. 36 who has full power to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, had been fulfilled:
- A Chief Engineer
 - B SE
 - C TSC
 - D Wholetime Directors
85. As per DoP no. 51 who has full power to sanction and make purchase of office furniture:
- A Chief Engineer
 - B SPC
 - C TSC
 - D Wholetime Directors
86. As per DoP no. 26 what is the power of Chief Engineer to sanction testing charges for testing of coal, oil, water samples, pollution control levels, soil testing, Boiler inspection fees, Electrical inspection fees, pollution control fees, tools and tackles fees etc.:
- A Full Power
 - B Rs. 20,000/-
 - C Rs. 50,000/-
 - D Rs. 75,000/-

87. As per DoP No. 42 A what is the power of SPC to sanction purchase of electronic gadgets such as Computers, Laptop, Printers, Desktops, Fax machine, UPS, Mobiles, Pen Drives and other Storage devices etc.
- A Rs. 10 lacs per annum
 - B Rs. 20 lacs per annum
 - C Rs. 25 lacs per annum
 - D Full Power
88. As per DoP No. 45(c) what is the power of Chief Engineer/Admn. for HPGCL's Guest, and other official meetings with the approval of concerned Director.
- A Full Power
 - B Rs. 5 lacs per annum
 - C Rs. 10 lacs per annum
 - D Rs. 25 lacs per annum
89. As per DoP No. 81 who has full power to accord approval for Items required for running of school such as furniture, electrical items, sports items laboratory/ Chemical etc. including prices and organizing functions.
- A Managing Director
 - B Wholetime Director
 - C Board of Director
 - D Chief Engineer
90. As per DoP No. 79 (c) who has full power to accord sanction to extra items under contract for civil works.
- A Chief Engineer
 - B Superintendent Engineer
 - C Managing Director
 - D Wholetime Director
91. As per DoP No. 79 (b) what is the power of Superintendent Engineer to issue work order for work and repair for civil works.
- A Rs.2 lacs
 - B Rs.5 lacs
 - C Rs.1 lacs
 - D Rs.10 lacs
92. As per DoP No. 73 who has full power to sanction lease of canteen attached to the building of the Corporation.
- A Chief Engineer
 - B Managing Director
 - C wholetime Director
 - D TSC
93. As per DoP No. 59, what is the power of WTDs to sanction expenditure on account of printing of forms inclusive / exclusive of cost of papers, Log book/ SMBs printing of annual reports and other financial and statutory statements. issue work order for work and repair for civil works.
- A Rs.2 lacs
 - B Rs.5 lacs

- C Rs.10 lacs
- D Full Power

Answer Keys for HPGCL

Sr. No.	Answer
1	C
2	B
3	B
4	D
5	B
6	C
7	C
8	D
9	A
10	C
11	C
12	B
13	C
14	B
15	C
16	A
17	B
18	B
19	A
20	A
21	B
22	A
23	D
24	A
25	A
26	B
27	B
28	A
29	A
30	D
31	D

(PAPER-V)

Revenue Accounts, Internal Audit and Regulatory Affairs

(For All HPUs)

A. Multiple choice questions on Account volume-III pertaining to chapter-III (Article 112 to 116) and PFR Vol-I pertaining to rule NO.2.29 to 2.31, 4.6 and 4.7

QNo.1 Which section of Account volume-III deals with Revenue Receipt?

- a) Section 1
- b) Section 2
- c) Section 3
- d) Section 4

Ans D

QNo.2 All revenue receipts of the division should be classified and abstracted in a Register of Revenue in _____

- a) PWA 9
- b) PWA 10
- c) PWA 11
- d) PWA 12

Ans A

QNo.3 All revenue receipts of the division should be classified and abstracted in a Register of Revenue maintained in the _____.

- a) Head office
- b) Circle office
- c) Division office
- d) Sub-division office

Ans C

QNo.4 The amounts realized by deduction from pay bills cashed at treasuries subordinate to the same Accountant General as the Divisional officer will be credited by the Accountant General direct in his books to the _____ heads concerned.

- a) Revenue
- b) Capital
- c) Expenditure
- d) Liabilities

Ans A

QNo.5 The details of the amount which make up the figure to be deducted should be recorded in a separate register of Refunds of Revenue, which may also be in the same form as that of the _____.

- a) Register of Revenue
- b) Register of expenditure
- c) Register of charges
- d) Register of Assets

Ans A

QNo.6 In state Divisions, the receipts relating to transactions of the Central government should be recorded in a _____ register.

- a) Separate
- b) Same
- c) Both a and b
- d) Refund of revenue

Ans A

QNo.7 Every Government employee must attend promptly to all objections and orders communicated to him by the _____ either direct or through the Treasury office by letters, Audit Memoranda or reply to objections statements etc.

- a) Head of the office
- b) Head of the department
- c) Administrative department
- d) Accountant General

Ans D

QNo.8 Every Government employee must attend promptly to all objections and orders communicated to him either direct or through the Treasury office by letters, Audit Memoranda or reply to objections statements etc and return the audit memoranda or reply to objections within _____.

- a) Three months
- b) Four months
- c) Five months
- d) Six months

Ans A

QNo.9 Failure of the Head of the office or Head of Department to send the replies to the Audit objections within the specified period will be construed as _____ of the objections.

- a) Rejection
- b) Acceptance
- c) Refusal
- d) Clearance

Ans B

QNo.10 A _____ of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, fraud and misappropriation.

- a) Drawee
- b) Drawer
- c) Payee
- d) Acceptor

Ans B

QNo.11 _____ should, therefore make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in position to detect immediately any attempt at defalcation and should pay special care to those points in financial procession at which leakage is likely to occur.

- a) Drawee
- b) payee

- c) drawer
- d) Acceptor

Ans C

QNo.12 With a view to enable the head of the office to see that all amounts drawn from the treasury have been entered in the Cash book , he should obtain from the Treasury officer by the _____ of every month a list of all bills drawn by him during the previous month and trace all the amount in the cash book.

- a) 7th
- b) 10th
- c) 15th
- d) 22nd

Ans C

QNo.13 _____ for their part should regard it an important part of their duties to inspect the offices of their subordinates and to see to what extent the financial control is a real thing.

- a) Head of the department
- b) Head of the office
- c) Controlling officer
- d) Administrative officer

Ans C

QNo.14 _____ who makes payment without pre-audit will be responsible for checking any palpable errors and for passing the new rates with reference to the orders directing the change.

- a) Head of the department
- b) Treasury officer
- c) Controlling officer
- d) Administrative officer

Ans B

QNo.15 the responsibility for an overcharge shall rest primarily with the drawer of the bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the _____, the question or recovery from either of them may be considered.

- a) Head of the department
- b) Treasury officer
- c) Controlling officer
- d) Accountant General

Ans B

QNo.16 The procedure prescribed by the _____ for raising and pursuing audit objections in relation to expenditure including powers of Audit officers to waive recovery of Government dues under certain conditions, shall apply mutatis mutandis in respect of audit objections on any account of receipts

- a) Comptroller and Auditor General
- b) Head of the department
- c) Administrative department
- d) General Administrative department

Ans A

QNo.17 The audit of _____ should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved .

- a) Expenditure
- b) Receipts
- c) Charges
- d) Stores

Ans B

QNo.18 it is primarily the responsibility of the departmental authorities to see that all revenue or other debits due to Government which have to be brought to account are correctly and promptly assessed, realized and credited into _____.

- a) Public Account of state
- b) Contingency fund of state
- c) Consolidated fund of state
- d) Revenue account of state

Ans C

QNo.19 which section of the Haryana Financial rules deals with audit of the receipts?

- a) 4.7
- b) 4.8
- c) 4.9
- d) 4.6

Ans A

QNo.20 Audit shall however have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with _____.

- a) Head of the department
- b) Head of the office
- c) Accountant General
- d) Controlling officer

Ans C

B.EB Manual of Instructions

1. There is no need to maintain a separate consumer ledger for each "group of consumers", classified according to the substation/feeder. Are you agree with the statement?
 - (i) Yes
 - (ii) No**
 - (iii) May be
 - (iv) Can't Say
2. In the consumer ledger, name of consumers is entered _____
 - (i) in the order of their connection orders.**
 - (ii) according to their classes viz-a-viz domestic, industrial etc.
 - (iii) any of the (i) and (ii) above.
 - (iv) as directed by the subdivisional officer.
3. If a temporary connection is applied by a permanent consumer, who already has an account number, _____
 - (i) it will not be treated as a separate connection and there is no need to give additional account number
 - (ii) it will be treated as a separate connection and an additional account number will be given.**
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.

4. In case of change of name from one consumer to another (except in family relation) where no physical disconnection takes place, _____
- (i) **New consumer will be given new account number**
 - (ii) New consumer will continue with the old account number
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
5. In case of change of name from one consumer to another in family relation where no physical disconnection takes place, _____
- (i) New consumer will be given new account number
 - (ii) **New consumer will continue with the old account number**
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
6. If a consumer has not discharged his bills and has been disconnected, his account number will _____
- (i) will be closed.
 - (ii) **will stand in his name until he has discharged his bills**
 - (iii) can't say
 - (iv) none of these.
7. When a consumer is disconnected temporarily, he _____ when his premises are reconnected.
- (i) will be given a new account number
 - (ii) **will not be given a new account number**
 - (iii) any of the (i) and (ii) above
 - (iv) none of these.
8. If any mistake is noticed in the consumer ledger, it should be rectified by _____.
- (i) erasing the incorrect entry and inserting the correct one between the lines.
 - (ii) drawing the pen through the incorrect entry and inserting the correct one in blue ink between the lines.
 - (iii) **drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines.**
 - (iv) drawing the pen through the incorrect entry and inserting the correct one in black ink between the lines.
9. The maintenance of consumers ledger is the duty of _____.
- (i) **Meter clerks**
 - (ii) UDC (R)
 - (iii) Commercial Assistant
 - (iv) Divisional Accountant
10. Allowances as a result of adjustment from consumers security deposit is recorded in _____
- (i) Consumer register
 - (ii) Main Cash book
 - (iii) Petty Cash Book
 - (iv) **Sundry charges and allowances register.**
11. Bad debts written off on account of receivables from consumers by the competent authority is recorded in _____
- (i) Consumer register
 - (ii) Main Cash book
 - (iii) Petty Cash Book
 - (iv) **Sundry charges and allowances register.**
12. Sundry Charges and Allowances Register is posted by the _____.
- (i) **Meter clerk**
 - (ii) UDC (R)
 - (iii) Commercial Assistant
 - (iv) Divisional Accountant
13. How to deal with the cases of the under charges or over charges noticed in the case of consumers who have been permanently disconnected?

- (i) Such under charges or over charges should be transferred to P&L account.
 - (ii) Their accounts should be reopened and debited or credited, as the case may be.**
 - (iii) Any of the (i) and (ii) above
 - (iv) None of these.
14. What is the general rule to refund the overcharge to the consumers?
- (i) Over charges may be refunded in cash to the consumers.
 - (ii) Over charges should be refunded through cheque only.
 - (iii) Over charges may be refunded through adjustment in the next bill.**
 - (iv) Any one of the above.
15. Over charges arising out of the miscalculations _____.
- (i) should ordinarily be refunded through adjustment in next bills
 - (ii) may be refunded in cash on specific demands by the consumers.
 - (iii) any one of the (i) and (ii) above.**
 - (iv) none of these.
16. As per instruction no. 6 of the HSEB manual of instructions, which type of accounts should be audited first of all by the Travelling/Revenue Accountants at the time of their visit to the local distribution scheme?
- (i) New consumers' accounts
 - (ii) Sundry charges and allowances register
 - (iii) Consumer Cash Received Book
 - (iv) Accounts of the consumer disconnected.**
17. Can any staff member of subdivision office accept the payment of electricity bills?
- (i) Yes. Payment of electricity bill can be made to any staff member of the subdivision.
 - (ii) No. Only authorized staff member of the subdivision should accept the payment of bills.**
 - (iii) Only Cashier and Commercial Assistant can accept the payment of bills.
 - (iv) None of these
18. Can both the keys of the chest be held by one person at any point of time?
- (i) Yes
 - (ii) No**
 - (iii) May be
 - (iv) None of the above.
19. Establishment cash book is also called subsidiary cash book?
- (i) Yes
 - (ii) No**
 - (iii) May be
 - (iv) Can't say
20. Consumer cash book is also called subsidiary cash book?
- (i) Yes**
 - (ii) No
 - (iii) May be
 - (iv) Can't say
21. In a subdivision office, more than one Consumer Cash Received Book may be maintained. Are you agree with the statement?
- (i) Yes. If there are more than one cashier.**
 - (ii) No, only one CCR Book should be maintained.
 - (iii) It is decided by the Chief Engineer/Operation.
 - (iv) None of these.
22. In a subdivision office, the posting of realizations is made in the consumers' ledger from the CCR Book. Is the practice of the subdivision in order?
- (i) Yes
 - (ii) No**
 - (iii) Can't Say
 - (iv) May be

23. In a subdivision office, the posting of realizations is made in the consumers' ledger from the duplicate copies of the receipts issued to the consumers and not from the CCR Book. Is the practice of the subdivision in order?
- (i) **Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) May be
24. If a consumer has deposited security with the subdivision and extends his load at some later date, _____
- (i) he is not required to deposit any further security.
 - (ii) **he has to deposit the additional security on the basis of extended load.**
 - (iii) any one of the above (i) and (ii), as ordered by SDO.
 - (iv) any one of the above (i) and (ii), as ordered by the Divisional Officer.
25. For the purpose of calculation of security deposit in case of industrial consumers, how the fraction of a kilowatt should be dealt?
- (i) Less than half of the kilowatt should be neglected.
 - (ii) More than half of the Kilowatt should be considered as full kilowatt.
 - (iii) More than half of the Kilowatt should be neglected.
 - (iv) **Both (i) and (ii) above.**
26. The security deposit received from consumers is recorded in _____
- (i) Main cash book
 - (ii) Sundry charges and allowances register
 - (iii) **Consumers Security Deposit Register.**
 - (iv) All of the above.
27. A monthly abstract from the Consumer Security Deposit Register is prepared on _____ basis for submission to the Divisional Office.
- (i) daily
 - (ii) weekly
 - (iii) **monthly**
 - (iv) yearly
28. A monthly abstract from the Consumers Security Deposit Register is prepared in _____ for submission to the Divisional Office.
- (i) duplicate
 - (ii) triplicate
 - (iii) **quadruplicate**
 - (iv) none of these.
29. A monthly abstract, prepared from the Consumers Security Deposit Register, is submitted to the Divisional Office in _____.
- (i) duplicate
 - (ii) **triplicate**
 - (iii) quadruplicate
 - (iv) none of these.
30. The adjustment of Consumer Security Deposit is adjusted through _____
- (i) Main cash book
 - (ii) CCR Book
 - (iii) **Sundry Charges & Allowances Register**
 - (iv) Any one of the above.
31. The revenue statement is prepared by the subdivisional office on _____ basis for submission to the Divisional Office.
- (i) daily
 - (ii) **monthly**
 - (iii) quarterly
 - (iv) half yearly
32. The revenue statement for every account month should be prepared _____.
- (i) **in the first week of the following month**
 - (ii) on the last day of the month

- (iii) in the second week of the following month
 - (iv) on 10th day of the following month
33. The material received by one sub division from the Divisional Store or from another subdivision within the same Division should be recorded in the _____.
- (i) Lumpsum Measurement Book
 - (ii) Standard Measurement Book
 - (iii) Stock Measurement Book**
 - (iv) Any one of the above.
34. Which type of receipt of material is recorded in the Stock Measurement Book?
- (i) Receipt from suppliers
 - (ii) Receipt from other divisions or departments or from works.
 - (iii) Receipt from another subdivision.
 - (iv) All of the above.**
35. All measurement books in use must be sent once in a _____ to the divisional office for the personal scrutiny of the Divisional Officer.
- (i) Month
 - (ii) Quarter
 - (iii) Year**
 - (iv) Any one of the above.
36. The subdivisional officer should made a complete check of every current measurement book of his sub-division once every half year during the months of _____.
- (i) January and July
 - (ii) March and September
 - (iii) May and November**
 - (iv) Any of the above.
37. All measurement books received in divisional office for issue as well as all completed measurement books received back or retained in the office for record, will be kept in the charge of the _____.
- (i) Head Clerk**
 - (ii) Divisional Officer
 - (iii) Divisional Accountant
 - (iv) Head Draughtsman
38. Measurement books should not be in use for longer than _____ years.
- (i) three
 - (ii) five**
 - (iii) ten
 - (iv) fifteen
39. All completed measurement books will be retained in the divisional office for a period of _____ years after the date of last entry.
- (i) three
 - (ii) five
 - (iii) ten
 - (iv) fifteen**
40. As per provisions of HSEB Manual of Instructions, when the number of consumers connected to a feeder/substation exceeds _____, a new group head should be added.
- (i) 100
 - (ii) 150
 - (iii) 200
 - (iv) 250**
41. In case of temporary connection, the account number should have the suffix:
- (i) Temporary
 - (ii) Temp

- (iii) T**
- (iv) None of these
42. If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected, _____
- (i) he should be given a new account no.**
- (ii) he will continue with the old account no.
- (iii) any of the (i) and (ii) above
- (iv) none of these
43. What is the percentage of entries in the 'sundry charges & Allowances register', to be checked by the sub divisional clerk?
- (i) 25%
- (ii) 50%
- (iii) 75%
- (iv) 100%**
44. What is the percentage of entries in the 'sundry charges & Allowances register', to be checked by the Sub Divisional Officer?
- (i) 25%**
- (ii) 50%
- (iii) 75%
- (iv) 100%
45. The blank electricity bill receipt book should remain the personal custody of _____.
- (i) Sub Divisional Officer
- (ii) Sub Divisional Clerk**
- (iii) Divisional Accountant
- (iv) Executive Engineer.
46. Cash received from consumers against electricity bills is entered in the Consumer Cash Received (CCR) Book by the cashier. The CCR Book should be closed _____.
- (i) every month
- (ii) every week
- (iii) every evening**
- (iv) none of these
- (i) Both are written up independent to each other
47. The Sub Divisional Offices are required to maintain the following cash book/books:
- (i) Consumers' Cash Received Book
- (ii) Main Cash book
- (iii) Establishment Cash Book
- (iv) All of the above**
48. Can two Consumers' Cash Received Books may be used on alternate working days?
- (i) Yes**
- (ii) No
- (iii) Can't say
- (iv) None of these
- 49.** The Travelling/Revenue Audit staff forms a part of the staff of _____.
- (i) Sub Divisional Officer.

- (ii) Executive Engineer/Divisional Officer of the concerned division
 - (iii) Chief Engineer.
 - (iv) **Accounts Section of the Head Office.**
50. The revenue audit party is primarily meant for _____.
- (i) **cent-percent local audit of consumer's accounts of the sub divisions.**
 - (ii) only selective audit of the consumer's accounts of the sub divisions.
 - (iii) Inspection of the sub divisions.
 - (iv) None of these.
51. What is the type of revenue audit conducted by the Travelling/ Revenue Accountants?
- (i) Test Audit of revenue transactions
 - (ii) **Perpetual and complete audit of revenue transactions**
 - (iii) It is decided by the SDO/Divisional Officer.
 - (iv) None of these.
52. What is the Sundry Charges and Allowance Register (SC&A Register)?
- (i) it is used to record the charges recoverable from the consumers on account of providing sundry services
 - (ii) it is used to record the adjustment of over/under charges and refund of security deposit etc.
 - (iii) **both (i) and (ii) above.**
 - (iv) None of these
53. What do you mean by Perpetual Audit with reference to the Haryana Power Utilities?
- (i) **It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the Internal Audit Parties of the Nigam.**
 - (ii) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the Statutory Auditors of the Nigam.
 - (iii) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the C&AG.
 - (iv) None of these
54. Can the payment against the energy bills be accepted through money-order?
- (i) **Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
55. Whether part payment against the energy bills is allowed?
- (i) Yes. Consumer can make part payment of any bill
 - (ii) **Sub-Divisional Officer in exceptional cases can permit to accept the part payment.**
 - (iii) Cashier himself can accept part payment of any bill
 - (iv) None of these.
56. The Consumer Ledger mainly keeps _____ folded record of every consumer.
- (i) Five
 - (ii) Four
 - (iii) **Three**
 - (iv) Two

57. The _____ part of the consumer ledger includes those particulars of the consumer which remain unchanged over the period of time such as name of the consumer, account no. address etc.
- (i) **First**
 - (ii) Second
 - (iii) Third
 - (iv) All of the above
58. In which part of the consumer ledger, monthly consumption intimated by the meter reader is recorded?
- (i) First
 - (ii) **Second**
 - (iii) Third
 - (iv) All of the above
59. In what circumstances, new account no. is required to be allotted?
- (i) When a new consumer enters the premises and takes supply from the Branch
 - (ii) In the case of change of name from one consumer to another
 - (iii) If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected.
 - (iv) **All of the above.**
60. What action will be taken when a legal heir of a deceased consumer intends to change the electric connection in his name but do not take the responsibility of the previous consumer.
- (i) **He shall be given a new account no.**
 - (ii) The connection will be transferred in his/her name with the existing account no.
 - (iii) Any of the above.
 - (iv) None of these.
61. Can a Sub Divisional Officer use the signature stamp while issuing the bills?
- (i) **Yes**
 - (ii) No
 - (iii) May be
 - (iv) Can't say.
62. Who is responsible or recording transactions in the sundry charges and allowances register?
- (i) Sub-divisional Clerk
 - (ii) **Meter Clerk**
 - (iii) Sub-Divisional Officer.
 - (iv) None of these
63. The Sub Divisional Clerk should check the _____ entries recorded in this sundry charges and allowances register, as transferred to the consumer's ledger.
- (i) **25%**
 - (ii) 50%
 - (iii) 75%
 - (iv) 100%
64. What is RO-4 receipt?
- (i) **Receipts for amounts paid by the consumers in lieu of the branch's bills**

- (ii) Receipts for amounts deposited by the employees to the Nigam.
 - (iii) Both (i) and (ii)
 - (iv) None of these.
65. Can the duty of checking of totals or other postings etc. in consumer ledger be given to a cashier?
- (i) Yes
 - (ii) No**
 - (iii) Can't Say
 - (iv) None of these
66. Mr. A has sold his house to Mr. B. wants to change of name in the electricity connection, already installed at Mr. A's house. What will you suggest as per Manual of Instructions?
- (i) The old account no. will continue. Only name will be replaced.
 - (ii) The new account no. will be allotted in the name of Mr. B even if no physical disconnection of the old consumer.**
 - (iii) Any of the (i) and (ii) above
 - (iv) None of these
67. From which date the new consumer ledgers are started?
- (i) From April every year**
 - (ii) From January every year
 - (iii) From July every year
 - (iv) From Diwali
68. While accepting payment of electricity bills, Mr. A, the cashier of sub division 'X', issued the receipts (RO-4) to the customers and the posting was made in the CCR book from the duplicate copies of the receipts. Is the action of the cashier is in order?
- (i) Yes
 - (ii) No**
 - (iii) Can't Say
 - (iv) None of these.
69. The receipt book in use should be kept by the _____ in his safe custody under lock and key.
- (i) Sub Divisional Officer
 - (ii) Sub divisional Clerk
 - (iii) Cashier**
 - (iv) Divisional Officer
70. The used-up receipt books, i.e. the book containing the duplicate copies, should be finally recorded in his personal custody of the _____.
- (i) Sub Divisional Officer**
 - (ii) Sub divisional Clerk
 - (iii) Cashier
 - (iv) Divisional Officer

C. Standard Auditing Practices

1) Audit Note Book contains: -----

(A) Various dates of reference.

- (B) Details of work done.
- (C) Notes regarding item requiring clarification, explanations, etc.
- (D) All of the above.

Ans. : (D) All of the above.

2) Which of the following has a broader scope?

- (A) Internal Control.
- (B) Internal Audit.
- (C) Internal Checking.
- (D) None of the above.

Ans. : (D) None of the above.

3) An internal auditor is :

- (A) Temporary Employee.
- (B) Permanent Employee.
- (C) Daily Wager.
- (D) None of the above.

Ans.: (B) Permanent Employee.

4) The main object of vouching is :

- (A) To prepare trial balance.
- (B) Conduct routine checking.
- (C) Verify authenticity & authority of transactions.
- (D) Checking of vouchers

Ans.: (D) Checking of vouchers

5) Valuation is the base of:

- (A) Verification.
- (B) Marketing.
- (C) Internal checking.
- (D) Vouching.

Ans. : (A) Verification.

6) The first auditor or auditors are appointed by :

- (A) Central Government.
- (B) Company Law Board.
- (C) Board of Directors.
- (D) Shareholders.

Ans. : (C) Board of Directors.

7) A number of checks & controls exercised in a business to ensure its efficient

working is known as :

- (A) Internal check.
- (B) Internal control.
- (C) Internal audit.
- (D) Interim check.

Ans. : (A) Internal check

8) Voucher relates to :

- (A) Cash receipt.
- (B) Cash payment.
- (C) Credit transactions.
- (D) All the above.

Ans. : (D) All the above.

9) Internal check is meant for :

- (A) Prevention of frauds.
- (B) Detection of frauds.
- (C) Helping audit in depth.
- (D) Detection of errors.

Ans. : (C) Helping audit in depth.

10) Internal auditor is appointed by :

- (A) The management.
- (B) The shareholders.
- (C) The government.
- (D) The statutory body.

Ans. : (A) The management.

11) Auditing begins where ----- ends.

- (A) Selling.
- (B) Inventory valuation.
- (C) Accounting.
- (D) Purchases.

12) A good audit report must at least meet one of the following qualifications:

- (A) It should offer constructive and timely suggestions to the management.
- (B) It should not point out mistakes.
- (C) It should not be based on factual information.
- (D) It should not be based on balance sheet.

Ans. : (A) It should offer constructive and timely suggestions to the

management.

13) The work of one clerk is automatically check by another clerk is called :

- (A) Internal control.
- (B) Internal check.
- (C) Internal audit.
- (D) None of the above.

Ans.: (B) Internal check.

14) The owners of the company are called:

- (A) Debenture holders.
- (B) Debtors.
- (C) Shareholders.
- (D) None of the above.

Ans. : (C) Shareholders.

15) Verification is :

- (A) The art of recording the business transactions.
- (B) An examination of the books of accounts.
- (C) The act of establishing the accuracy of entries in the books of accounts.

Ans. : (C) The act of establishing the accuracy of entries in the books of accounts.

16) The main object of investigation is :

- (A) To discover errors and frauds.
- (B) To prevent errors and frauds.
- (C) To verify statements.
- (D) All the above.

Ans. :(D) All the above.

17) Internal controls and internal check are :

- (A) One and the same.
- (B) Different.
- (C) Internal control includes internal check.
- (D) None of the above.

Ans. : (C) Internal control includes internal check.

18) An auditor is like a :

- (A) Watchman.
- (B) Foolish dog.
- (C) Mad dog.

(D) Watch dog.

Ans. : . (D) Watch dog.

19) Special audit is necessary for:

(A) Inefficient concern.

(B) Processing concern.

(C) Trading concern.

(D) Manufacturing concern.

Ans.: (A) Inefficient concern.

20) The company's auditor is expected to give:

(A) His expert opinion about the accounts.

(B) A factual position about the accounts.

(C) A critical review of the accounts.

(D) Financial assistance.

Ans.: (B) A factual position about the accounts.

21) Auditors of a joint stock company are appointed by :

(A) Directors of the company.

(B) Annual general meeting.

(C) Election at the annual general meeting.

(D) Debenture holders.

Ans.: (C) Election at the annual general meeting.

22) A company auditor can be removed by :

(A) Board of directors.

(B) Managing director.

(C) Any director.

(D) General Meeting.

Ans. : (D) General Meeting.

23) A vacancy caused by resignation of an auditor is filled by :

(A) Board of directors.

(B) Managing director.

(C) General meeting.

(D) Central government.

Ans. : (C) General meeting

24) Audit in depth means :

(A) Audit of each and every item.

(B) Intensive audit of each and every item.

(C) Intensive audit of few items.

(D) Audit of a few selected items.

Ans. : (B) Intensive audit of each and every item.

25) Concurrent audit is a part of :

(A) Internal check system.

(B) Continuous audit.

(C) Internal audit system.

(D) Final audit.

Ans. (C) Internal audit system.

26) Audit in depth is synonymous for:

(A) Complete audit.

(B) Completed audit.

(C) Final audit.

(D) Detailed audit.

Ans. : (D) Detailed audit.

27) Balance sheet audit included verification of :

(A) Assets.

(B) Liabilities.

(C) Income & expenditure accounts where appropriate.

(D) All of the above.

Ans. : (D) All of the above.

28) Which of the following statements is not true about continuous audit?

(A) It is conducted at regular interval.

(B) It may be carried out on daily basis.

(C) It is needed when the organization has a good internal control system.

(D) It is expensive.

Ans. : (C) It is needed when the organization has a good internal control system.

29) Which of the following is not a fact of EPA ?

(A) Economic audit.

(B) Efficiency audit.

(C) Expenditure audit.

(D) Effectiveness audit.

Ans.: (C) Expenditure audit.

30) Balance sheet does not include :

(A) Verification of assets & liabilities.

- (B) Vouching of income & expense accounts related to assets and liabilities.
- (C) Examination of adjusting and auditing & closing entries.
- (D) Routine checks.

Ans.: (D) Routine checks.

31) When issuing unqualified opinion the auditor who evaluates the audit findings should be satisfied that the :

- (A) Amount of known miss-statement is documented in working papers.
- (B) Estimates of the total likely misstatement are less than materiality level.
- (C) Estimated of the total likely misstatement is more than materiality level.
- (D) Estimates of the total likely misstatement cannot be made.

Ans. : (B) Estimates of the total likely misstatement are less than materiality level.

32) Under check system principle of _____ is followed.

- (A) Division of labour
- (B) Division of work
- (C) Principle of scalar chain
- (D) Accountancy

.ANS : (A) Division of labour

33) This kind of audit is generally conducted between two annual audits.

- (A) Internal audit
- (B) Interim audit
- (C) Final audit
- (D) Continuous audit

Ans. : (B) Interim audit.

34) Before the work of audit is commenced, the auditor plans out the whole of audit work is known as –

- (A) Audit plan
- (B) Audit note
- (C) Audit risk
- (D) Audit program

Ans. : (D) Audit program.

35) Internal auditor is appointed by –

- (A) The management
- (B) The shareholders
- (C) The government

(D) statutory body

Ans. : (A) The management.

36) The audit that is made compulsory under the statute is called –

(A) Statuary audit

(B) Partial audit

(C) Complete audit

(D) Continues audit

Ans. : (A) Statuary audit.

37) Who among the following can be appointed as the auditor of company?

(A) A partner or the director of the company

(B) A person of unsound mind

(C) Mr. 'Y' who owes Rs.500 to company

(D) Mr. 'Z' who holds the 'CA' Certificate

Ans. : Mr. 'Z' who holds the 'CA' Certificate.

38) ___ is documentary evidence by which the accuracy in the books of accounts may be proved.

(A) Cheque

(B) Receipt

(C) Voucher

(D) Statement

Ans. : (C) Voucher.

39) Sale of Rs.50,000 to 'A' was entered as a sale to 'B'. This is an example of –

(A) Error of omission

(B) Error of commission

(C) Compensating error

(D) Error of Principle.

Ans. : (B) Error of commission.

40) In comparison to the independent auditor an internal auditor is more likely to be concerned with –

(A) Cost accountancy system

(B) Internal control system

(C) Legal compliance

D) Accounting system

Ans. : (B) Internal control system.

41) The audit program is prepared by –

- (A) The auditor
- (B) The client
- (C) The audit assistants
- (D) Auditor & his assistants

Ans. : (D) Auditor & his assistants.

42) Interim audit refers to –

- (A) Examination of accounts continuously
- (B) Examination of accounts intermittently
- (C) Audit work to find out & check interim profits of a company
- (D) Carrying on audit for bonus purposes at the end of year

Ans. : (C) Audit work to find out & check interim profits of a company .

43) A company auditor should see that the dividend is paid –

- (A) After charging depreciation
- (B) Without charging depreciation
- (C) Out of capital
- (D) None of the above.

Ans. : (A) After charging depreciation.

44) Errors of omission are –

- (A) Technical errors
- (B) Error of principle
- (C) Compensating error
- (D) none of these

Ans.: (A) Technical errors.

45) Vouching implies –

- (A) Inspection of receipts
- (B) Examination of vouchers to check authenticity of records
- (C) Surprise checking of accounting records
- (D) Examining the various assets

Ans. : (B) Examination of vouchers to check authenticity of records.

46) Undervaluation of stock is –

- (A) Technical error
- (B) Compensatory error
- (C) Error of principle
- (D) none of these

Ans. : (C) Error of principle.

47) Verification refers to –

- (A) Examination of journal & ledger
- (B) Examination of vouchers related to assets
- (C) Examining the physical existence & valuation of assets
- (D) Calculation of valuation of assets

Ans. : (C) Examining the physical existence & valuation of assets.

48) Valuation of fixed assets is based on the concept –

- (A) Going concern
- (B) Money measurement
- (C) Dual aspect
- (D) Cost concept.

Ans. : (A) Going concern.

49) “Auditor is not valuer.” This statement was stated in –

- (A) Kingston Cotton Mill Case
- (B) London & General Bank Case
- (C) Lee VS Neuchatel Co. LTD Case
- (D) London Oil Storage Co. LTD Case

Ans. : (A) Kingston Cotton Mill Case.

50) Floating assets are valued at –

- (A) Cost
- (B) Market price
- (C) Cost price or market price whichever is less
- (D) Cost less than depreciation

Ans. : (C) Cost price or market price whichever is less.

MCQ for UHBVN/DHBVN Candidates

QNo.1 Where supply lines of the Nigam are not existing in the areas where the supply is required and are not likely to be erected there within a reasonable time, then how the application of the consumer shall be disposed of?

- a) By informing the consumer
- b) By writing the words “ not accepted” in the service Register in red ink
- c) BY writing the words “ not feasible” in the consumer ledger
- d) By writing the words “ not feasible” in the Sundry charges and allowances Register

Ans B

QNo.2 In which form, Demand Notice is issued?

- a) CS-1
- b) CS-2
- c) CS-4
- d) CS-5

Ans D

QNo.3 what is the prescribed Performa of A& A form?

- a) CS-1
- b) CS-2
- c) CS-4
- d) CS-5

Ans A

QNo.4 How much length of service line is provided free of cost?

- a) 200 feet
- b) 100 feet
- c) 75 feet
- d) 50 feet

Ans B

QNo.5 which statement is incorrect in respect of exemption from the payment of departmental charges on the deposit works?

- a) Departmental charges shall not be levied on the deposit works executed through MPLAD scheme
- b) Departmental charges shall not be levied for the shifting of lines done on the request of HSIDC/HUDA
- c) Religious societies and charitable trust are exempted from the payment of departmental charges
- d) For the shifting of the lines on the request of the consumer

Ans D

QNo.6 what is the rate of application processing charges for the release of new connection upto 2 KW/

- a) Rupee 25
- b) Rupee 50
- c) Rupee 75
- d) Rupee 100

Ans B

QNo.7 What is the rate of application processing charges in case of connection above 2 KW?

- a) 25 per KW subject to maximum of 20000/-
- b) 25 per KW subject to maximum of 25000/-
- c) 50 per KW subject to maximum of 20000/-
- d) 50 per KW subject to maximum of 25000/-

Ans A

QNo.8 what is the rate of meter installation charges of single phase meter?

- a) 100 per meter
- b) 150 per meter
- c) 200 per meter
- d) 300 per meter

Ans B

QNo.10 what is the rate of meter cup board in case of connection is sought up to 2 KW under domestic category?

- a) 200/-
- b) 250/-
- c) 300/-
- d) 400/-

Ans B

QNo.11 how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 4 KW?

- a) 400/-
- b) 500/-
- c) 600/-
- d) 800/-

Ans C

QNo.11 how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 6 KW?

- a) 1400/-
- b) 1500/-
- c) 1600/-
- d) 1800/-

Ans A

QNo.12 what will be the amount of Advance consumption deposit in case of new connection of domestic category of 4 KW is sought?

- a) 6000
- b) 5000
- c) 4000
- d) 3000

Ans D

QNo.13 How much departmental charges shall be recovered for carrying out the supervision of the works where the works to be carried out by the consumer/client as per the specification and guidelines?

- a) 10%
- b) 6%
- c) 4%
- d) 1.5%

Ans D

QNo.14 by which date, standard cost data book is filed with the HERC every year for its approval?

- a) 31st December
- b) 31st January
- c) 31 March
- d) 30th November

Ans B

QNo.15 Which authority is empowered to allow the change of site of connection?

- a) Authority competent to release the connection
- b) Authority competent to disconnect the connection
- c) Authority competent to raid the premises
- d) Authority competent to sanction the estimates

Ans D

QNo.16 shifting of the site of the connection is allowed in case of

- a) Land acquired by the HUDA
- b) Due to salinity of water
- c) Due to failure of borewell
- d) All of the above

Ans D

QNo.17 How much service connection charges shall be levied for single domestic supply of 2 KW connected load ?

- a) 200/-
- b) 400/-
- c) 600/-
- d) 800/-

Ans B

QNo.18 How much service connection charges shall be levied for single domestic supply above 2 KW connected load?

- a) Rs. 500 Per KW
- b) Rs.200 Per KW
- c) R.1000 per KW
- d) None of the above

Ans A

QNo.19 How much service connection charges per KW shall be charged on account of release of three phase domestic supply.

- a) Rs. 500 Per KW
- b) Rs.1200 Per KW
- c) R.1000 per KW
- d) Rs.1500 per KW

Ans C

QNo.20 How much service connection charges per KW shall be charged on account of release of single phase Non-Domestic supply?

- a) Rs. 500 Per KW
- b) Rs.1200 Per KW
- c) R.1000 per KW
- d) Rs.1500 per KW

Ans C

QNo.21 How much service connection charges per KW shall be charged on account of release of three phase Non-Domestic supply?

- a) Rs.2000 Per KW
- b) Rs.1200 Per KW
- c) R.1000 per KW
- d) Rs.1500 per KW

Ans A

QNo.22 How much additional service line charges shall be paid by the consumer for loads upto 50 KW where the length of line exceeds 150 meters

- a) Rs.100 per meter
- b) Rs.125 per meter
- c) Rs.150 per meter
- d) Rs.175 per meter

Ans D

QNo.23 How much additional service line charges shall be paid by the consumer for loads in excess of 50 KW where the length of line exceeds 150 meters

- a) Rs.250 per meter
- b) Rs.200 per meter
- c) Rs.225 per meter
- d) Rs.175 per meter

Ans A

QNo.24 how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Agriculture connection?

- a) 100 per KW
- b) 200 per KW
- c) 750 per KW
- d) 1000 per KW

Ans A

QNo.25 how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Domestic supply connection?

- a) 100 per KW
- b) 200 per KW
- c) 750 per KW
- d) 1000 per KW

Ans C

QNo.26 how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of HT.Industrial connection?

- a) 100 per KW
- b) 200 per KW
- c) 750 per KW
- d) 1000 per KW

Ans D

QNo.27 How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Temporary Metered Supply?

- a) Two time of the rate of category in which temporary supply is required
- b) Three time of the rate of category in which temporary supply is required
- c) Four time of the rate of category in which temporary supply is required
- d) Five time of the rate of category in which temporary supply is required

Ans C

QNo.28 How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Public Water Works?

- a) 1500 per KW
- b) 1200 per KW
- c) 1250 per KW
- d) 1000 per KW

Ans A

QNo.29 How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Railways?

- a) 1500 per KW
- b) 1200 per KW
- c) 1250 per KW
- d) 1000 per KW

Ans A

QNo.30 How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of street lighting?

- a) 1500 per KW
- b) 2000 per KW
- c) 1250 per KW
- d) 1000 per KW

Ans B

QNo.31 When the submission of PAN Card shall be mandatory on account of deposit of cash by the consumer?

- a) **Exceeding 50000/-**
- b) Exceeding 40000/-
- c) Exceeding 30000/-
- d) Exceeding 20000

Ans. A

QNo.32 What is the rate of transmission charges applicable w.e.f 01.04.2023?

- a) 60 paise
- b) 50 paise
- c) 45 paise
- d) 41 paise

Ans D

QNo.33 what is the rate of additional surcharge payable by open access consumers applicable w.e.f 01.04.2023?

- a) 1.02 per KW
- b) 1.04 per KW
- c) 1.06 per KW
- d) 0.78 per KW

Ans D

QNo.34 How much energy charges are payable by the consumer on account of sought of temporary connection at first time ?

- a) 2 time of energy charges of relevant category
- b) 1.8 time of energy charges of relevant category
- c) 1.5 time of energy charges of relevant category
- d) 1.3 time of energy charges of relevant category

Ans C

QNo.35 How much fixed charges are payable by the consumer on account of sought of temporary connection at first time ?

- a) 2 time of fixed charges of relevant category
- b) 1.8 time of fixed charges of relevant category
- c) 1.5 time of fixed charges of relevant category
- d) 1.2 time of fixed charges of relevant category

Ans D

QNo.36 How much energy charges are payable by the consumer on account of sought of extension in the period of temporary connection ?

- a) 2 time of energy charges of relevant category
- b) 1.8 time of energy charges of relevant category
- c) 1.5 time of energy charges of relevant category
- d) 1.3 time of energy charges of relevant category

Ans A

QNo.37 How much fixed charges are payable by the consumer on account of sought of extension in the period of temporary connection?

- a) 2 time of fixed charges of relevant category
- b) 1.8 time of fixed charges of relevant category
- c) 1.5 time of fixed charges of relevant category
- d) 1.2 time of fixed charges of relevant category

Ans A

QNo.38 Fish farming units connected on AP feeders shall continue to be billed on _____.

- a) AP Subsidized tariff
- b) AP Non-subsidized tariff
- c) Agro Industries
- d) None of the above

Ans A

QNo.39 what is the rate of tariff for the eligible Gaushala subject to payment of subsidy by the State Government?

- a) Rs.2 per KW
- b) Rs.3 Per KW
- c) Rs.4 Per KW
- d) Rs.4.5 per KW

Ans A

QNo.40 What is the rate of tariff for electricity crematorium ?

- a) Rs.2 per KW
- b) Rs.3 Per KW
- c) Rs.4 Per KW
- d) Rs.2.75 per KW

Ans D

QNo.42 How much KW is allowed to cover up in the Agro Industries?

- a) 15 KW
- b) 20 KW
- c) 25 KW
- d) 30 KW

Ans B

QNo.43 what will the rate of tariff for Advocates Chamber?

- a) **Rs.6.62 per KWH**
- b) Rs.6.66 per KWH
- c) Rs.6.65 per KWH
- d) Rs.6.64 per KWH

Ans A

QNo.44 What is the rate of surcharge for arc furnance/steel rolling mills in case the supply is at 11 KV including open access Power?

- a) 15 paise per unit
- b) 20 paise per unit
- c) **30 paise per unit**
- d) 40 paise per unit

Ans C

QNo.45 what is grace period, where the electricity bill is issued through spot billing in case of monthly billing?

- a) 7 days
- b) 10 days
- c) 14 days
- d) 17 days

Ans A

QNo.46 what is grace period, where the electricity bill is issued through spot billing in case of Bi-monthly billing?

- a) 7 days
- b) 10 days
- c) 14 days
- d) 17 days

Ans B

QNo.47 what is grace period, where the electricity bill is issued to HSVP authorities?

- a) 17 days
- b) 10 days
- c) 14 days
- d) 30 days

Ans D

QNo.48 what is the rate of electricity, where domestic consumer is billed for 45 units in a month

- a) Rs.2.00 per unit
- b) Rs.2.50 per unit
- c) Rs.2.75 per unit
- d) Rs.4.50 per unit

Ans A

QNo.49 what is the rate of electricity after 50 units, where domestic consumer is billed for 90 units in a month

- a) Rs.2.00 per unit
- b) Rs.2.50 per unit
- c) Rs.2.75 per unit
- d) Rs.4.50 per unit

Ans B

QNo.50 what is the rate of electricity, where domestic consumer is billed for 115 units in a month

- a) Rs.2.00 per unit
- b) Rs.2.50 per unit
- c) Rs.2.75 per unit
- d) Rs.4.50 per unit

Ans C

QNo.51 which authority is competent to effect the change of name in respect of LT connections?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Sub-Divisional officer

Ans D

QNo.52 Which authority is competent to effect the change of name in respect of HT connections?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Sub-Divisional officer

Ans C

QNo.53 What is the time limit fixed for change of name in respect of electricity connection?

- a) 7 days
- b) 10 days
- c) 15 days
- d) 20 days

Ans A

QNo.54 What will be amount of consumption security in case of re-connection of a service line on second default?

- a) Two time of normal rates
- b) Three time of normal rates
- c) Four time of normal rate
- d) Not applicable

Ans A

QNo.55 What will be amount of consumption security in case of re-connection of a service line on third default?

- a) Two time of normal rates
- b) Three time of normal rates
- c) Four time of normal rate
- d) Not applicable

Ans B

QNo.54 What will be amount of consumption security in case of re-connection of a service line on fourth default?

- a) Two time of normal rates
- b) Three time of normal rates
- c) Four time of normal rate
- d) No re-connection is allowed

Ans D

QNo.55 Which authority has the full power to sanction the dismantlement of service connection ?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Superintending engineer
- d) Chief Engineer

Ans D

QNo.56 which authority has the full power to approve the reduction in service line charges of an existing consumer when his service line is tapped off for giving supply to some other consumer?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Superintending engineer
- d) Chief Engineer

Ans B

Sr No	Question		
57	What tariff will be levied to an HT connection fo Steel Rolling Mill with Suplly at 33 KVA		
	a)	6.95	
	b)	6.35	
	c)	6.55	
	d)	None of the above	
	Ans	C	
58	What Fixed Charges will be levied for the Month of January 2022, in case of an HT Connection with SL 170 KW and CD 178 KVA		
	a)	30349	
	b)	29933	
	c)	29370	
	d)	None of the above	
	Ans	B	
59	What Energy Charges will be levied will be levied in case of a DS connection with 2 KW and units 1700 in January 2022		
	a)	12070	
	b)	10995	
	c)	12699	
	d)	None of the above	
	Ans	A	
60	What is the rate of Fixed Charges in case of Street Light Connection with SL 20.01 KW		
	a)	180 per KW	
	b)	195 Per KW	
	c)	165 Per KW	
	d)	None of the above	
	Ans	D	

61	What Fixed Charges will be levied in case of an LT Connection with SL 17 KW and MDI 21.25 KW for July 2022				
	a)	3353			
	b)	2772			
	c)	0			
	d)	None of the above			
	Ans	B			
62	What Fixed Charges will be levied in case of an LT Connection with SL 7 KW and MDI 11.93 KW for July 2022				
	a)	1556			
	b)	1945			
	c)	1957			
	d)	None of the above			
	Ans	D			
63	What Energy Charges Rate will be applicable in case of an DS Connection with SL 7 KW and 23 units from 01-07-2022 to 13-07-2022				
	a)	2			
	b)	6.25			
	c)	7.1			
	d)	None of the above			
	Ans	A			
64	What MMC will be levied in case of Public Health Connection with SL 19 KW and MDI 22 KW for the M/o July 2022				
	a)	4036			
	b)	3229			
	c)	3486			
	d)	None of the above			
	Ans	D			
65	What Energy Charges will be levied in case of an NDS connection with SL 2 KW with 411 KWh, 457 KVAh for July 2022				
	a)	2902			
	b)	2610			
	c)	0			
	d)	None of the above			
	Ans	A			
66	What Penalty will be charged if the MDI of an HT consumer is found to be 229 KVA against the SL of 200 KW and CD of 220 KVA				
	a)	25% of EC+FSA+FC+PLEC			
	b)	25% of EC+FSA+FC			
	c)	0			
	d)	None of the above			
	Ans	C			

67	What Rate of ED will be charged in case of a NDS connection with SL 17 KW, MDI 23.5 KW, KWH of 711 and KVAH of 1695 Units in July 2022		
	a)	0.10 paise Per KWh	
	b)	0.10 paise Per KVAh	
	c)	10% of EC+FSA=FC	
	d)	None of the above	
	Ans	A	
68	What Rate Fixed Charges will be levied in case of Crematorium with SL 29.7 KW and MDI 44 KW for July 2022		
	a)	7907	
	b)	9883	
	c)	0	
	d)	None of the above	
	Ans	C	
69	What is the Rate of Municiple Tax and what is it calculated on?		
	a)	2% of EC+FSA+FC	
	b)	2% of EC+FSA	
	c)	2% of EC+FSA+FC+ED	
	d)	None of the above	
	Ans	A	
70	What is the Rate of Late Payment Surcharge in case of HT Connections		
	a)	1.50%	
	b)	3.50%	
	c)	2%	
	d)	None of the above	
	Ans	A	
71	What will be Billing MF if meter MF is x1, CT Ration 200/-5 and Meter Ratio is - 5/10		
	a)	2	
	b)	40	
	c)	20	
	d)	None of the above	
	Ans	B	
72	What is the Rate of Fixed Charges in case of a DS Connections with SL 18 KW with MDI 27 KW and Units 1799 KWh?		
	a)	Rs 75 per KW	
	b)	Rs 115 per KW	
	c)	0	
	d)	None of the above	
	Ans	C	
73	What is billing Shedule Period for AP Connections		

	a)	Monthly		
	b)	4 Months		
	c)	Bimonthly		
	d)	None of the above		
	Ans	B		
74	What will be Difference of Units Chargable if a meter is declared slow by 33 % and Last One Year consumption is 19400 Units			
	a)	39388		
	b)	9555		
	c)	28955		
	d)	None of the above		
	Ans	B		
75	What will be Units Adjustable if a meter is declared Fast by 27 % and Last Six Months consumption is 8400 Units			
	a)	1786		
	b)	2268		
	c)	1495		
	d)	None of the above		
		A		
76	What category tariff will be leviable to a Petrol Pump			
	a)	PH		
	b)	Temporay Supply		
	c)	NDS		
	d)	BS		
	Ans	C		
77	What tariff will be leviable for Yard Lighting of 5 KW in a Factory			
	a)	Street Light		
	b)	LT		
	c)	NDS		
	d)	HT		
	Ans	D		
78	At what Load will Fixed Charges be leviable to an HT Connection with SL 100 KW, CD 101 KVA and MDI 105 KVA and KVAH as 24567 and KWH as 23654 for June 2022			
	a)	16500		
	b)	16665		
	c)	17325		
	d)	None of the above		
	Ans	B		
79	What tariff wil be applicable to a connection supply to a Temple			
	a)	NDS		
	b)	BS		
	c)	DS		

	d)	None of the above		
	Ans	C		

Topic:- Revenue

QNo.1 FSA should not be recovered from the Non-AP consumers whose monthly consumption is less than _____.

- a) 100 Units
- b) 150 Units
- c) 200 Units
- d) 250 Units

Ans C

QNo.2. what is the rate of FSA with effect from 1st April, 2023?

- a) Nil
- b) 47 paise
- c) 37 paise
- d) 57 paise

Ans B

QNo.3 FSA as per sale circular Ufsa-02/2023 is applicable upto _____.

- a) 31st March,2024
- b) 31st December,2024
- c) 31st May,2024
- d) 30th June,2024

Ans D

QNo.4 FSA as per sale circular Ufsa-02/2023 is applicable on all categories except_____.

- a) Domestic
- b) Low tension
- c) High tension
- d) Agriculture.

Ans D

QNo.5 what is the rate of interest for staff security/consumption security deposit for the FY-2023-24 as per latest sale circular?

- a) 6.75%
- b) 6.65%
- c) 6.55%

d) 6.45%

Ans A

QNO.6 The interest accrued during the year shall be adjusted in the consumer,s bill for the _____billing cycle of the ensuing financial year.

a) Second

b) First

c) Third

d) Fourth

Ans A

QNO.7 In case, the interest accrued during the year is not adjusted in the consumer bill for the first billing cycle of the ensuing financial year, the Nigam shall be liable to pay interest @_____ for the period for which the payment of interest accrued is delayed.

a) 12%

b) 15%

c) 18%

d) 21%

Ans C

QNo.8 what tariff is applicable for 50 units per month under domestic category as per latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans A

QNo.9 what tariff is applicable for 90 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans B

QNo.10 what tariff is applicable for 110 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans C

QNo.11 what tariff is applicable for 151 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans D

QNo.12 what tariff is applicable for 250 units per month under domestic category as per the latest sale circular?

a) 200/KWH

b) 250KWH

c) 275 KWH

d) 525 KWH

Ans D

QNo.13 what tariff is applicable for 251 units per month under domestic category as per the latest sale circular?

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans B

QNo.14 what tariff is applicable for 499 units per month under domestic category as per the latest sale circular?

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans B

QNo.15 what tariff is applicable for 500 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans B

QNo.16 what tariff is applicable for 501 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans C

QNo.17 what tariff is applicable for 799 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans C

QNo.18 what tariff is applicable for 800 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans C

QNo.19 what tariff is applicable for 801 units per month under domestic category as per the latest sale circular

a) 525 kWH

b) 630 KWH

c) 710 KWH

d) 275 KWH

Ans C

QNo.20 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 50 units and load is upto 2 KW?

a) Rs.115

b) Rs.125

c) Rs.135

d) Rs.145

Ans A

QNO.21 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 2 KW?

a) Rs.115

b) Rs.125

c) Rs.135

d) Rs.145

Ans A

QNO.22 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 3 KW?

a) Rs.115 upto 2 KW and Rs.70 above 2 KW

b) Rs.125 Upto 2 KW and Rs.75 above 2 KW

c) Rs.135 Upto 2 KW and Rs.70 above 2 KW

d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans A

QNO.23 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 101 units and load is upto 3 KW?

a) Rs.115 upto 2 KW and Rs.70 above 2 KW

b) Rs.125 Upto 2 KW and Rs.75 above 2 KW

c) Rs.135 Upto 2 KW and Rs.70 above 2 KW

d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

QNO.24 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 501 units and load is upto 3 KW?

a) Rs.115 upto 2 KW and Rs.70 above 2 KW

b) Rs.125 Upto 2 KW and Rs.75 above 2 KW

c) Rs.135 Upto 2 KW and Rs.70 above 2 KW

d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

QNO.25 which categories are not merged with LT supply tariff?

a) Non-domestic

b) Independent Hoarding

c) Decorative lighting

d) DMRC

Ans D

QNo.26 HT supply is started from _____

- a) 25 KW
- b) 50 KW
- c) Above 50 KW
- d) 35 KW

Ans C

QNo.27 what is the rate of fixed charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans B

QNo.28 what is the rate of Monthly Minimum charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans A

QNo.29 What tariff is applicable in case of HT consumer when the supply at 11 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans B

QNo.30 What tariff is applicable in case of HT consumer when the supply at 33 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans C

QNo.31 What tariff is applicable in case of HT consumer when the supply at 66 KV?

- a) 625/Kvah
- b) 665/Kvah

- c) 655/Kvah
- d) 645/Kvah

Ans D

QNo.32 What tariff is applicable in case of HT consumer when the supply at 132 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

QNo.33 What tariff is applicable in case of HT consumer when the supply at 220 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans D

QNo.34 What tariff is applicable in case of HT consumer when the supply at 400 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans A

QNo.35 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 11 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans B

QNo.36 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 33 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans C

QNo.37 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 66 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans C

QNo.38 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 132 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans C

QNo.39 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 220 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans D

QNo.40 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 400 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 645/Kvah
- d) 635/Kvah

Ans A

QNO.41 LT supply is considered upto _____.

- a) 20 KW
- b) 25 KW
- c) 45KW
- d) 50 KW

Ans D

QNO.42 what is the rate of tariff in case of Agro-industries having load upto 20 KW

- a) 425/KWh
- b) 475/Kwh
- c) 525/Kwh

d) 600/Kwh

Ans B

QNo.43 what is the rate of fixed charges in case of Agro-industries having load upto 20 KW?

a) 425/KWh

b) 475/Kwh

c) Nil

d) 600/Kwh

Ans C

QNo.44 what is the rate of Monthly Minimum charges in case of Agro-Industries having load upto 20 KW?

a) 425/KWh

b) 475/Kwh

c) Nil

d) 600/Kwh

Ans D

QNo.45 what is the rate of energy charges in case of LT supply is upto 10 KW?

a) 635/Kvah

b) 665/Kvah

c) 640/Kvah

d) Nil

Ans A

QNo.46 what is the rate of energy charges in case of LT supply is above 10 KW and upto 20 KW?

a) 635/Kvah

b) 665/Kvah

c) 640/Kvah

d) Nil

Ans B

QNo.47 what is the rate of energy charges in case of LT supply is above 20 KW and upto 50 KW?

a) 635/Kvah

b) 665/Kvah

c) 640/Kvah

d) Nil

Ans C

QNO.48 what is the rate of fixed charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNO.49 what is the rate of fixed charges in case of LT consumer having load above 10 KW & upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNO.50 what is the rate of fixed charges in case of LT consumer having load above 20 KW & upto 50 KW?

- a) 160/KW of 80% of the connected load
- b) 185/KW of 80% of the connected load
- c) Nil
- d) 235/KW of 80% of the connected load

Ans A

QNO.51 what is the rate of Monthly Minimum charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

QNO.52 what is the rate of Monthly Minimum charges in case of LT consumer having load above 10 KW and upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

QNO.53 what is the rate of Monthly Minimum charges in case of LT consumer having load above 20 KW and upto 50 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNO.54 Agro-Industries does not include_____

- a) Pack house, grading,packing
- b) Honey bees, Honey processing, tissue culture
- c) Fish farming ,poultry farm , pig farm
- d) Cultivation, sowing

Ans D

QNo.55 what is the rate of tariff in case of Public water works?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.56 what is the rate of tariff in case of Lift Irrigation?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.57 what is the rate of tariff in case of MITC?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.58 what is the rate of tariff in case of street lighting?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.59 what is the rate of transmission charges payable by DICOM to HVPNL during the FY-2023-2024?

- a) 31 paise
- b) 41 paise
- c) 51 paise
- d) 61 paise

Ans B

QNo.60 The additional surcharge payable by open access consumer shall be @ _____ during the FY-2023-24?

- a) 0.58/KWH
- b) 0.68/KWH
- c) 0.78/KWH
- d) 0.48/KWH

Ans C

QNo.61 what is the rate of cross-subsidy surcharge in case of HT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans A

QNo.62 what is the rate of cross-subsidy surcharge in case of Bulk supply (other than DS) during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans B

QNo.61 what is the rate of cross-subsidy surcharge in case of LT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH

- c) 1.01 KWH
- d) 1.34 KWH

Ans C

QNo.62 what is the rate of wheeling charges payable by the open access consumers in case of HT Industry during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans A

QNo.63 what is the rate of wheeling charges payable by the open access consumers in case of LT during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans B

QNo.64 The embedded open access consumers of the Discoms drawing power at 66 KV or above imposes cost which is being borne by the Discoms. Hence, besides the intra-state transmission losses as determined by the commission for FY-2023-24 in the ARR/Tariff order of HVPNL, such open access consumers shall also be liable to pay the distribution system network cost as determined i.e _____ per unit , till such time they are the consumers of the distribution licensees.

- a) 0.86 per unit
- b) 0.58 per unit
- c) 0.61 per unit
- d) 0.65 per unit

Ans B

QNO.65 Green Energy premium shall be Rs. _____ per unit for solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.30 per unit
- b) 2.30 per unit
- c) 3.30 per unit
- d) 2.20 per unit

Ans B

QNO.66 Green Energy premium shall be Rs. _____ per unit for Non-solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.00 per unit
- b) 2.00 per unit
- c) 3.00 per unit
- d) 4.00 per unit

Ans A

QNo.67 Cash collection limit for theft penalty amount has been enhanced to Rs._____.

- a) One lacs
- b) Fifty thousand
- c) One lac fifty thousand
- d) Two lacs

Ans D

QNo.68 what is the rate of tariff in case of railway traction when supply is at 11KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

QNo.69 what is the rate of tariff in case of railway traction when supply is at 33 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans B

QNo.70 what is the rate of tariff in case of railway traction when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.71 what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.72 what is the rate of tariff in case of railway traction when supply is at 220 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans D

QNo.73 what is the rate of tariff in case of railway traction when supply is at 400 KV?

- a) 625/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

QNo.74 what is the rate of tariff in case of DMRC when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.75 what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.76 What is the rate of tariff in case of Bulk supply at LT ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans A

QNo.77 What is the rate of tariff in case of Bulk supply at 11KV ?

- a) 650/KVah

- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans B

QNo.78 What is the rate of tariff in case of Bulk supply at 33 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans C

QNo.79 What is the rate of tariff in case of Bulk supply at 66 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans D

QNo.80 What is the rate of tariff in case of Bulk supply at 132 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans D

QNo.81 What is the rate of tariff in case of Bulk supply at 220 KV ?

- a) 615/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans A

QNo.82 Fixed charges for HT supply and Bulk supply category are in _____ of contract demand.

- a) KWH
- b) KVA
- c) MVA
- d) KW

Ans B

QNo.83 Tariff for the eligible Gaushalas shall be subject to payment of subsidy by the state government, in case of non payment of subsidy a tariff equivalent to _____ tariff , as determined in the tariff order shall be applicable.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

QNo.84 The tariff for places of worship shall be single part tariff equivalent to the _____.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

QNo.85 The AP Tube-well tariff determined by the Commission _____ of the electricity Act,2003 shall be levied by the Discom in case the Government does not pay subsidy in accordance with the provisions of Section 65 of Electricity Act,2003.

- a) u/s 42
- b) u/s 52
- c) u/s 62
- d) u/s 72

Ans C

QNo.86 Fish farming units connected on AP feeders shall continue to be billed on _____ subsidized tariff.

- a) Domestic
- b) AP
- c) Agro Industries
- d) FPO

Ans A

QNo.87 which families comes under Antyodaya Families ?

- a) Income upto Rs.200000/-
- b) Income upto Rs.100000/-
- c) Income upto Rs.150000/-
- d) Income upto Rs.125000/-

Ans B

QNo.88 All Antyodaya families whose average monthly consumption of electricity is or was upto _____ units would be eligible to receive benefits under the Antyodaya scheme.

- a) 100 units
- b) 125units
- c) 150 units
- d) 200 units

Ans C

QNo.89 The eligible Antyodaya families shall also be given opportunity to settle their disputes with DISCOMS by paying _____ of the disputed amount

- a) 10%
- b) 25%
- c) 50%
- d) 100%

Ans B

QNo.90 The pre-paid smart metering Regulation,2022 is not applicable on the following category of consumer?

- a) Domestic
- b) Low Tension
- c) Agriculture
- d) High tension

Ans C

QNo.91 what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of domestic consumer?

- a) 100 per KW
- b) 750 Per KW
- c) 500 Per KW
- d) Not applicable

Ans D

QNo.92 what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of Agriculture consumer?

- a) 100 per KW
- b) 750 Per KW
- c) Not applicable
- d) 500 Per KW

Ans C

QNo.93 The consumer can recharge his prepaid smart meter account as and when required in multiples of Rs. _____ as per the multi recharge facilities/options being provided by the DISCOMS.

- a) 10
- b) 100
- c) 1000
- d) Not applicable

Ans B

QNo.94 Disconnection on low balance in prepaid meter shall be deemed to be _____ disconnection.

- a) Permanent disconnection
- b) Temporary disconnection
- c) Not to be deemed disconnected
- d) None of the above

Ans B

QNo.95 Licensee is required to complete the exercise of audit of relevant consumer's accounts within _____ from the date of consumer switching over from post –paid to prepaid facility.

- a) Three months
- b) Six months
- c) Nine months
- d) Twelve months

Ans B

QNo.96 In case the prepaid smart meter installed by the licensee get damaged due to overloading or any other reason attributable to consumer, the same shall be replaced at the cost of the _____.

- a) Nigam
- b) HERC
- c) Consumer
- d) Relative

Ans C

QNo.97 Prepaid smart meter means a smart meter conforming to relevant IS which facilitates use of electricity only after _____.

- a) Advance consumption security deposit
- b) Advance payment
- c) Advance consumer security
- d) Advance Interest

Ans B

QNo.98 In case of theft of energy, the eligible consumers under Antyodaya Families shall have to pay the following

- a) 100% of the compounding amount in one go
- b) 50% of the assessment amount in 3 interest free installment
- c) None of the above
- d) Both a or b

Ans D

QNo.99 _____ of the principal amount as on the cut-off date shall be waived off under Antyodaya Families scheme.

- a) 20%
- b) 25%
- c) 50%
- d) 40%

Ans C

QNo.100 _____ comprising the defaulting amount of eligible families under Antyodaya families' scheme shall be waived off completely.

- a) FSA
- b) Surcharge
- c) Municipal tax
- d) Meter rent

Ans B

D.MCQs on Haryana Grid Code for HVPNL Candidates

27. Haryana Electricity Grid Code (HGC) is
- A) A Regulation made by Central Electricity Authority (CEA)
 - B) A Regulation made by Haryana Electricity Regulatory Commission(HERC)**
 - C) A Set of Rules made by Ministry of Power, Government of India
 - D) A set of Rules made by Regional Load Despatch Centre (RLDC)
28. HGC is set of rules and Guiding principles for planning and operation of
- A) Inter-State Power System
 - B) Intra-State Power System**
 - C) Inter-State Transmission System (ISTS) only
 - D) Inter-State Generating Stations (ISGS) only
29. Non-Compliance of HGC for taking action against defaulting entity is to be reported to

- A) Regional Power Committee (RPC)
 - B) Regional Load Despatch Centre (RLDC)
 - C) Central Electricity Authority (CEA)
 - D) Haryana Electricity Regulatory Commission**
30. Action for non-compliance of IEGC may be taken by
- A) Central Electricity Authority (CEA) on recommendation by RPC or RLDC
 - B) Regional Power Committee (RPC) on report by RLDC
 - C) Central Electricity Regulatory Commission(CERC) on report by RPC and RLDC only
 - D) Central Electricity Regulatory Commission(CERC) on report by any person or suo-motu**
31. As per provisions of IEGC, CTU can not engage in
- A) Planning and development of Inter-State Transmission System
 - B) Business of Generation
 - C) Business of Trading
 - D) Business of Trading and Generation both**
32. As per provisions of IEGC in case if Inter-State Transmission System, nodal agency for the connectivity, long-term access and medium –term open access is
- A) Regional Load Despatch Centre (RLDC)
 - B) National Load Despatch Centre (NLDC)
 - C) Central Electricity Authority (CEA)
 - D) Central Transmission Utility (CTU)**
33. As per IEGC, Suitable System Protection Schemes (SPS) for Inter-State Transmission System may be planned by
- A) Regional Load Despatch Centre (RLDC)/National Load Despatch Centre (NLDC)**
 - B) Central Electricity Authority (CEA)
 - C) Central Transmission Utility (CTU)
 - D) Regional Power Committee
34. As per IEGC, Reliable and efficient speech and data communication systems are to be provided in their systems by
- A) Central Transmission Utility (CTU)
 - B) Users of Inter - State Transmission System
 - C) State Transmission Utilities
 - D) All of above**
35. A part of the grid can be deliberately isolated from the rest of the National/Regional grid, only

- A) under an emergency, or to prevent collapse of grid
 - B) for safety of human life
 - C) when serious damage to a costly equipment is imminent and such isolation would prevent it,
 - D) when such isolation is specifically instructed by RLDC.
 - E) All of above**
36. As per IEGC , provision of which fund is made for facilitating renewable sources into the grid
- A) Renewable Regulatory Fund**
 - B) Renewable Development Fund
 - C) Power System Development Fund
 - D) Renewable Generation Development Fund
37. As per IEGC , Under Frequency Relays (UFRs) are to be provided for
- A) Day to Day Load shedding to manage Load by States/UTs
 - B) Preventing the grid from cascade tripping and Grid Disintegration/ Grid Collapse**
 - C) Protection of the Transmission Lines
 - D) Protection of Transformers
38. As per IEGC, who is responsible for keeping the record of expected vis-a vis. actual relief from Under Frequency Relays
- A) Regional Load Despatch Centre (RLDC)**
 - B) National Load Despatch Centre (NLDC)
 - C) Central Transmission Utility (CTU)
 - D) Regional Power Committee (RPC)
39. As per IEGC, all possible measures are to taken to maintain frequency in the range of
- A) 49.7-50.3 Hz.
 - B) 49.7 - 50.2 Hz.**
 - C) 49.5-50.2 Hz.
 - D) 49.5-50.3 Hz.
40. As per IEGC, all possible measures are to taken to maintain 400 kV voltage in the minimum and maximum range of
- A) 390-420 kV
 - B) 380-410 kV
 - C) 370-430 kV
 - D) 380-420 kV.**

41. As per IEGC, who is responsible for installation of special energy meters on all inter connections between the regional entities and other identified points for recording of actual net MWh interchanges and MVARh draws
- A) Central Transmission Utility (CTU)**
 - B) State Transmission Utility (STU)
 - C) Distribution Company
 - D) Regional Load Despatch Centre (NLDC)
42. As per IEGC, restricted governor mode operation is to be implemented for generating stations synchronized with grid (with exceptions mentioned in IEGC) of the following category.
- A) All thermal generating units of 200 MW and above
 - B) All hydro units (except those with upto three hours pondage) of 10 MW and above,
 - C) All generating station under category given at A) & B) which are owned by Central Sector Generating Companies only
 - D) All generating station under category given at A) & B) irrespective of ownership**
43. Any prolonged outage of power system elements of any User/CTU/STU, which is causing or likely to cause danger to the grid or sub-optimal operation of the grid shall regularly be monitored by
- A) Regional Load Despatch Centre (RLDC)**
 - B) Central Electricity Authority (CEA)
 - C) Central Transmission Utility (CTU)
 - D) Regional Power Committee
44. **As per IEGC, All Users, CTU and STUs shall endeavor to operate their** respective power systems and power stations in an integrated manner
- A) When instructed by RLDC
 - B) When instructed by NLDC
 - C) When Frequency is within stipulated Range
 - D) At all times**
45. As per IEGC, following type (types) of trippings of important elements specified by Regional grid shall be precisely intimated by the concerned SLDC/CTU/User to RLDC as soon as possible,
- A) Any tripping, whether manual or automatic,**
 - B) Manual Tripping only
 - C) Automatic Tripping only
 - D) None of the above

46. As per IEGC, amended time to time , SLDC/ SEB/distribution licensee and bulk consumer shall initiate action to restrict the drawal of its control area ,from the grid, within the net drawal schedule whenever the system frequency falls to
- A) 49.8 Hz.**
 - B) 49.7 Hz.
 - C) 49.5 Hz.
 - D) 49.6 Hz.
47. As per IEGC, amended time to time , the SLDC/ SEB/distribution licensee and bulk consumer shall ensure that requisite load shedding is carried out in its control area so that
- A) There is less over drawal when frequency is 49.5 Hz. or below
 - B) There is no overdrawl when frequency is 49.5 Hz. or below.
 - C) Overdrawal is reduced to 150 MW when frequency is 49.5 Hz. or below
 - D) There is no overdrawl when frequency is 49.7 Hz. or below.**
48. As per IEGC, Annual outage plan is to be prepared by
- A) RPC Secretariat in consultation with NLDC and RLDC**
 - B) RPC Secretariat in consultation with CEA
 - C) CTU in consultation with NLDC and RLDC
 - D) CTU in consultation with CEA
49. As per provisions of IEGC, if any deviation is required from annual outage plans prepared in advance it shall be with prior permission from
- A) RPC and RLDC.**
 - B) RPC only
 - C) RLDC only
 - D) CTU
50. The control Area jurisdiction of any generating station is normally, decided on the basis of
- A) Ownership , UMPP Status and capacity under commercial operation of Generating Station
 - B) Share of host State
 - C) Connection of Generating Station with ISTS and/or State Transmission System
 - D) All of above**
51. As per stipulations in IEGC, the control Area jurisdiction of any generating station
- A) Can not change once decided

- B) May be in one control area (i.e. SLDC) at one point of time and another control area (i.e. RLDC) at another point of time**
- C) As decided by RPC
- D) As decided by RLDC
52. As per IEGC, Regional grids are to be operated as power pools
- A) With centralised scheduling y RLDCs
- B) With centralized scheduling by RLDC and NLDC
- C) with decentralized scheduling and despatch,**
- D) All of above
53. As per IEGC, which of the following is not total responsibility of SLDCs with respect to its control area
- A) Scheduling/despatching their own generation (including generation of their embedded licensees)
- B) Regulating the demand of its control area and permitting long term access, medium term and short term open access transactions for embedded generators/consumers, in accordance with the contracts
- C) Scheduling their drawal from the ISGS (within their share in the respective plant's expected capability)
- D) Ensuring adequate availability of power**
54. As per provisions of IEGC, Drawal Schedule of control areas are decided on
- A) Hourly basis
- B) Day - ahead basis**
- C) Monthly Basis
- D) Weekly Basis
55. As per HGC, which is the apex body to ensure integrated operation of the power system in Haryana
- A) CEA
- B) RPC
- C) SLDC**
- D) NLDC
56. The State Load Despatch Centre is responsible for optimum scheduling and despatch of electricity within the region in accordance with

- A) The contracts entered into with the licensees or the generating companies operating in the state**
- B) Direction by CEA
- C) Direction by CTU
- D) Direction by NLDC
57. As per IEGC, who is responsible to ensure development of an efficient, co-ordinate and economical system of inter-State transmission lines for smooth flow of electricity from generating stations to the load centers
- A) CEA
- B) CTU**
- C) STU
- D) Transmission Licensees
58. As per IEGC, at present, scheduling is
- A) Mandatory for a particular category of wind generators**
- B) Mandatory for all wind generators
- C) Not mandatory for any wind generator
- D) To be decided by Wind Generator
59. As per IEGC Var charges are applicable when
- A) voltage at the metering point is below 97%
- B) voltage is above 103%.
- C) In both the cases of A) and B)**
- D) Voltage at metering point is below 95 % and above 105 %
60. Switching in/out of all 400 kV bus and line Reactors throughout the grid and Tap changing on all 400/220 kV ICTs shall also be done
- A) As per RLDCs instructions only.**
- B) As per decision by respective transmission Utility**
- C) As per decision by CTU**
- D) Any time as per decision by CPCC**
61. First IEGC, which became effective from 1st Feb, 2000 was
- E) A Regulation made by Central Electricity Authority (CEA)
- F) A Regulation made by Central Electricity Regulatory Commission (CERC)
- G) A Document of CTU Approved by CERC**
- H) A Document of CTU Approved by Central Electricity Authority (CEA)
62. For the purpose of the IEGC, the Damodar Valley Corporation (DVC) is treated
- A) **similar to a State Electricity Board (SEB)**
- B) Similar to a generator
- C) Similar to a transmission Licensee

- D) Similar to a distribution licensee
63. Which of the following would act as the Central control room in case of natural & man made emergency/disaster where it affects the power system operation.
- A) Regional Load Despatch Centre (RLDC)
 - B) Control Room set up by CEA for this purpose
 - C) Control Room Ministry of Power for this purpose
 - D) **National Load Despatch Centre (NLDC)**
64. As per HGC who is responsible for keeping accounts of quantity of electricity transmitted through the state grid
- A) Regional Power Committee (RPC)
 - B) **State Load Despatch Centre (SLDC)**
 - C) Central Transmission Utility (CTU)
 - D) Central Electricity Authority (CEA)
65. As per IEGC who is responsible for discharging all functions of planning and co-ordination relating to inter-State transmission system in co-ordination with various agencies
- A) Regional Power Committee (RPC)
 - B) Regional Load Despatch Centre (RLDC)
 - C) **Central Transmission Utility (CTU)**
 - D) Central Electricity Authority (CEA)
66. As per IEGC who is responsible for issuing of Transmission Planning Criteria and guidelines
- A) Regional Power Committee (RPC)
 - B) Ministry of Power, Government of India
 - C) Central Transmission Utility (CTU)
 - D) **Central Electricity Authority (CEA)**
67. As per IEGC/HGC, in all substations (132 kV and above), how many transformers are to be provided.
- A) At least One
 - B) **At Least Two**
 - C) At least Three
 - D) Number not specified ; as decided by Transmission Licensee
68. As per IEGC, the primary objective of integrated operation of the National/ Regional grids is
- A) **to enhance the overall operational reliability and economy of the entire electric power network spread over the geographical area of the interconnected system**
 - B) to enhance the overall operational reliability and economy of the Inter-State electric power network only

- C) to enhance the overall operational reliability of the entire electric power network spread over the geographical area of the interconnected system
- D) to enhance the overall operational economy of the entire electric power network spread over the geographical area of the interconnected system
69. As per IEGC under Restricted Governor Mode Operation (RGMO),
- A) There should not be any increase in generation in case of decrease in grid frequency below 49.7 Hz.
- B) There should not be any reduction in generation in case of improvement in grid frequency above 50.2 Hz.
- C) There should not be any reduction in generation in case of improvement in grid frequency below 50.2 Hz.**
- D) There should not be any increase in generation in case of decrease in grid frequency below 50 Hz.
70. As per IEGC provision of protections and relay settings are to be **coordinated periodically throughout the Regional grid,**
- A) As per a plan finalized by the Protection sub-Committee of the RPC.**
- B) As per direction of RLDC
- C) As per direction of CTU
- D) As per a plan finalized by the Operation Coordination sub-Committee (OCC) of the RPC.
71. As per IEGC, Who is (are) allowed to carry out checking of Power System Stabilizers (PSS) in Automatic Voltage Regulators (AVRs) of generating units (wherever provided) and further tuning it, wherever considered necessary
- A) CTU only
- B) RLDC
- C) RPC only
- D) CTU /RPC**
72. As per IEGC, Automatic Under-Frequency and df/dt Relays for load shedding in their respective systems are to be provided by
- A) All SEBs, distribution licensees / STUs
- B) CTU and all STUs
- C) CTU and all SEBs, distribution licensees / STUs
- D) CTU and all SEBs
73. As per IEGC, state-of-the-art Automatic Demand Management Schemes are to be formulated and implemented by
- A) SLDC through respective State Electricity Boards/Distribution Licensees**
- B) SLDC through respective State Transmission Utility
- C) RLDC through respective State Electricity Boards/Distribution Licensees
- D) RPC through respective State Electricity Boards/Distribution Licensees
74. Detailed plans and procedures for restoration after partial/total blackout of each User's/STU/CTU system within a Region, are to be finalized by the
- A) RLDC in coordination with concerned User's/STU/CTU .

- B) concerned User's/STU/CTU in coordination with the RLDC**
- C) RPC in coordination with concerned User's/STU/CTU .
- D) NLDC in coordination with concerned User's/STU/CTU .
75. Mock trial runs of the procedure for restoration after partial/total blackout for different sub-systems are to be carried out by the Users/CTU/STU at least
- A) once in every year.
- B) once in every three months.
- C) once every six months.**
- D) once in every two year.
76. IEGC,2010 (read with other relevant CERC Regulations) contains provisions related to scheduling of
- A) Long-term, Medium –term and short-term transactions**
- B) Only Long-term and Medium –term transactions
- C) Only Long-term and short-term transactions
- D) Only Long-term transactions
77. As per IEGC, The Inter-State Generating Stations (ISGS)
- A) may deviate from the given schedules within the limits specified in the CERC UI Regulations
- B) can not deviate from the given schedules
- C) may deviate from the given schedules depending on the plant and system conditions
- D) may deviate from the given schedules within the limits specified in the UI Regulations of CERC and depending on the plant & system conditions**
78. Which of the following is correct regarding scheduling of Hydro Generating Stations
- A) These are expected to respond to grid frequency changes
- B) These are expected to respond to inflow fluctuations.
- C) These are free to deviate from the given schedule without causing grid constraint
- D) All of above**
79. As per IEGC, In the event of bottleneck in evacuation of power due to any constraint, in the transmission system necessitating reduction in generation, which statement is true
- A) RLDC certifies the event and RLDC can revise the schedule which is effective from the 4th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.**
- B) RLDC certifies the event and RLDC can revise the schedule which is effective from the 6th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
- C) RPC certifies the event and RLDC can revise the schedule which is effective from the 4th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.

- D) RPC certifies the event and RLDC can revise the schedule which is effective from the 6th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
80. As per IEGC, In case of curtailment of schedule, which is false Statement
- A) The short-term customer shall be curtailed first followed by the medium-term customers, which shall be followed by the long-term customers
- B) The Long-term customer shall be curtailed first followed by the medium-term customers, which shall be followed by the short-term customers**
- C) Amongst the customers of a particular category, curtailment shall be carried out on *pro rata* basis.
- D) Statements at A) and C) both are true
81. Certification of grid disturbance in respect of revising the schedule of generating stations and beneficiaries is to be one by
- A) RLDC**
- B) NLDC
- C) RPC
- D) CEA
82. As per IEGC, In the interest of better operation of Grid, RLDC can revise the schedule
- A) RLDC can revise the schedule can revise the schedule at any point of time
- B) RLDC can revise the schedule on its own
- C) Both A)&B)**
- D) None of Aboe
83. Under IEGC, the regional entities are mandated to regulate their generation and/or consumers' load so as to maintain their actual drawal from the regional grid
- A) close to their schedule.**
- B) Exactly same as schedule
- C) More than schedule
- D) Less than scheule
84. Haryana Grid Code is applicable to
- (a) HVPNL
- (b) HPGCL
- (C) UHBVN/DHBVN
- (d) All persons whose utilities connect to STS of Haryana**
85. Non- Compliance of HGC2009 will be dealt as per which provisions of Indian Electricity Act 2003
- (a) Sec 110
- (b) Sec 61
- (c) Sec 142 & 146**

- (d) Sec 32
86. The State transmission system, as a general rule, shall be capable of withstanding and be secured against the following contingency outages without necessitating load shedding or rescheduling of generation during steady state operation to be shared among all the States of the country
- (a) outage of a 132 kV D/C line or,
- (b) outage of a 220 kV D/C line or,
- (c) outage of a 400 kV S/C line or outage of a single Interconnecting transformer
- (d) **All of the above**
87. As per provisions of IEGC, If a generating station is connected both to ISTS and the State network, scheduling and other functions performed by the system operator of a control area will be done by SLDC, **only if** state has
- A) more than 50% Share of power**
- B) less than 50% Share of power
- C) 100% share of power
- D) more than 40% Share of power
88. As per IEGC, who has to ensure immediate compliance of the directions by RLDCs in case of contingencies and /or threat to the system security
- A) SLDC**
- B) Distribution Company
- C) State Transmission Utility
- D) State Electricity Board
89. As per IEGC, amended time to time, all the Users , STU/SLDC and CTU have to send information/data including disturbance recorder/sequential event recorder output to RLDC for purpose of analysis of any grid disturbance/event
- A) Within 24 hours**
- B) Within 7 Days
- C) Within 15 Days
- D) Within 30 Days
90. As per IEGC, who has to carry out planning studies for Reactive Power compensation of ISTS including reactive power compensation requirement at the generator's /bulk consumer's switchyard and for connectivity of new generator/ bulk consumer to the ISTS
- A) CEA
- B) RLDC
- C) CTU**
- D) NLDC
91. **Any** exemption from the provisions of Haryana Grid Code shall become effective only after approval/ consent of:-
- i. SLDC
- ii. HVPNL
- iii. UHBVNL & DHBVNL
- iv. HERC**
92. What does DSOCC stand for:-
- i. Distribution System Operation & Control Centre**
- ii. Distributed System Open Access Centre
- iii. Distribution System Open Consumer Centre

- iv. Distribution System for Open Access Consumer Centre
93. SVC stands for:-
- i. Static Voltage Control
 - ii. System Voltage Capacitor
 - iii. System variable Voltage Control
 - iv. Static VAR Compensator**
94. The Voltage range for 400 kV Transmission System is:-
- i. Maximum 420 kV & Minimum 380 kV**
 - ii. Maximum 405 kV & Minimum 395 kV
 - iii. Maximum 415 kV & Minimum 385 kV
 - v. Maximum 410 kV & Minimum 390 kV
95. What is the Target fault clearance time on 400kV Transmission Line?
- i. 100 m sec.**
 - ii. 70 m sec.
 - iii. 60 m sec.
 - iv. 50 m sec.
96. Who is the Chairman of Grid Coordination Committee?
- i. Director (Technical) STU**
 - ii. Chief Engineer of SLDC
 - iii. MD of Distribution Company
 - iv. Power Minister of the State
97. What is the Permissible Grid Frequency range specified in:-
- i. 49.85Hz -50.05Hz
 - ii. 49.95Hz -50.15Hz
 - iii. 49.90Hz -50.05Hz**
 - iv. 49.95Hz -50.15Hz
98. Which Agency is responsible for National Electricity Plan?
- i. CEA**
 - ii. CERC
 - iii. HERC
 - iv. SLDC
99. The Droop for all generators above 50MW synchronized with the Grid is:-
- i. Between 3% and 6%**
 - ii. Between 1% and 3%
 - iii. Between 1% and 5%
 - iv. Between 2% and 5%
100. The potential transformers used in conjunction with interface meters shall be of accuracy:-
- i. 0.01
 - ii. 0.1
 - iii. 0.2**
 - iv. 0.4
101. Transformers above 10 MVA have following protection scheme:-
- i. Earth fault protection
 - ii. Differential Protection**
 - iii. Isolated Protection
 - iv. Distance Protection
102. The 33 kV and 11 kV lines shall have:-
- i. Directional overcurrent relays
 - ii. Non- Directional overcurrent relays**
 - iii. Ohm Relays
 - iv. Mho Relays
103. Which Agency maintains tripping log of state generator units:-
- i. SLDC**
 - ii. NRLDC

- iii. DSOCC
 - iv. Grid Coordination Committee
104. What does Black start mean?
- i. The start-up of a generating unit without use of external power following and failure grid**
 - ii. Start of generating unit during black-out
 - iii. Start of generating unit above frequency 50.05^{Hz}
 - iv. Start of generating unit below frequency 49.85^{Hz}
105. Maximum continuous rating of a generating unit is:-
- i. 105% of Maximum rating**
 - ii. 110% of Maximum rating
 - iii. 115% of Maximum rating
 - iv. 120% of Maximum rating
106. Each EHV substation equipment should comply with:-
- i. ISI Standards
 - ii. Hallmark Standards
 - iii. BIS Standards**
 - iv. National testing agency Standards
107. PSS provided in the AVR of the generating unit stands for:-
- i. Power System Stabilizer**
 - ii. Power Safety System
 - iii. Power Selective System
 - iv. Power survival System
108. Site common drawing shall contain:-
- i. Site Layout
 - ii. Electrical Layout
 - iii. Details of Protection System
 - iv. Common resources
 - v. All of the above**
 - vi. None of the above
109. Who certify for the purpose of payment charges availability of state transmission system?
- i. HERC
 - ii. CERC
 - iii. HVPNL
 - iv. SLDC**
110. What voltage comes under extra high voltage?
- i. Greater than 33kV**
 - ii. Less than 33kV

MCQs for HPGCL (Cost Accounting)

Q(1) The technique and process of ascertaining cost is known as.

- a) costing
- b) cost accounting
- c) cost accountancy
- d) none of the above

Q.(2) cost comprises how many elements.

- a) 4
- b) 3
- c) 2
- d) 1

Q.(3) which one of these is the technique/ types of costing.

- a) Historical costing
- b) standard costing
- c) Marginal costing
- d) all of these

Q.(4) which one of these is the fundamental principals of costing.

- a) cost is related to its cause.
- b) cost is charged after it is incurred
- c) abnormal cost are excluded from costing
- d) all of these

Q.(5) costing comprises how many methods among these

- a) specific order ordercosting .
- b) continuous operation costing method
- c) none of the above
- d) all of these

Q.(06) what is the title of CAS-08?

- a) Interest and financing charges .
- b) Research and Development Costs
- c) cost of utilities
- d) Depreciation and Amortisation

Q.(7). What are the functions or objects of cost accounting.

- a) cost ascertainment .
- b) cost reduction
- c) compliance of statutory requirements
- d) all of these

Q.(8) “The ascertainment of cost after they have been incurred is known as

- a) Historical costing
- b) Marginal costing
- c) Direct costing
- d) Indirect costing

Q.(9) “The preparation and use of standard costs, their comparison with actual cost and the analysis of variances to their cause and points of incidence” is known as

- a) Historical costing
- b) Marginal costing
- c) Direct costing
- d) standard costing

Q.(10) which one of these is known as the “**Post-mortem cost**”

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Indirect costing

Q.(11) “The practice of charging all costs, both variable and fixed to operations, processes & products” is known as

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Absorption costing

Q.(12). Specific order costing method comprises how many methods among these

- a) job costing method.
- b) contract costing method

- c) Target costing method
- d) all of these

Q.(13). Continuous order costing method comprises how many methods among these

- a) process costing method.
- b) single or output costing method
- c) operation costing method
- d) all of these

Q.(14)..... is a costing method which applies where work is executed under customer's specific requirements & each order of long duration which may cover or go into several accounting year.

- a) process costing method.
- b) single or output costing method
- c) contract costing.
- d) operation costing method

Q. (15) In this method, the cost of work is estimated with the help of experts is known as

- a) Target costing method.
- b) single or output costing method
- c) operation costing method
- d) none of these.

Q.(16) A costing method which doesn't manufacture goods but render services is known as

- a) Target costing method.
- b) operating costing method
- c) operation costing method
- d) none of these.

Q.(17) what is the title of CAS-11?

- a) Interest and financing charges .
- b) cost of utilities
- c) Administrative overheads
- d) Depreciation and Amortisation

Q.(18) Transport companies, Railway, Hotel, Electricity and hospitals are the examples of which costing method

- a) Target costing method.
- b) operating costing method
- c) operation costing method
- d)) contract costing.

Q.(19) Is concerned with recording of cost.

- a) costing.
- b) cost accounting
- c) cost accountancy
- d) contract costing.

Q.(20) nursing home (industry) is a method of which costing.....

- a) operating
- b) batch

- c) unit
- d) process

Q.(21) furniture (industry) is a method of which costing.....

- a) operating
- b) batch
- c) multiple

d) unit

Q.(22) Bridge construction (industry) is a method of which costing.....

- a) operating
- b) batch
- c) contract
- d) multiple

Q.(23) Hospital (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(24) Road Transport (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(25) It includes all the direct cost i.e. direct material, direct labour and direct expenses is known as.....

- a) Target costing
- b) operating costing
- c) operation costing
- d) prime cost.

Q.(26) Break up of the cost into elements is essential for the purpose of and for the

- a) Total cost and cost per unit
- b) Variable cost and cost per unit
- c) fixed cost and cost per unit
- d) none 1 of these

Q.(27) what is the title and objective of CAS-1?

- a) Classification of cost.
- b) capacity determination
- c) Production and operation overheads
- d) employees cost

Q.(28) what is the title and objective of CAS-3?

- a) Classification of cost.
- b) capacity determination
- c) Production and operation overheads
- d) employees cost

Q.(29) what is the full form of CASB?

- a) Cost Accounting Standards Board.
- b) Cost Accounting Service Board
- c) Cost Accounting Standard and service Board

d) none of these

Q.(30) what is the title of CAS-10?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Direct expensest

Q.(31) what is the title of CAS-6?

- a) Material cost.
- b) capacity determination
- c) cost of utilities
- d) Direct expensest

Q.(32) what is the title of CAS-24?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Treatment of revenue in cost statements

Q.(33) The difference between the cost of sales and selling price represents?

- a) Profit.
- b) Loss
- c) marginal Cost
- d) Variable Cost

Q.(34) how many accounting standards have been issued ny the ICAI?

- a) 20.
- b) 21
- c) 24
- d) 22

Q.(35) cost accounting records bothand?

- a) Monetary and fixed units
- b) variable and physical units
- c) Monetary and physical units
- d) none of these

Q.(36) In..... technique only variables cost are charged to product cost.

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Indirect costing

Q.(37) Which of the accounting is to be considered as the father of the accounting system.

- a) Financial accounting
- b) Cost accounting
- c) Management accounting
- d) none of these

Q.(38) Accounting system has how many parts?

- a) 2.
- b) 1
- c) 3
- d) 5

Q.(39) cost accounting is whether?

- a) art
- b) science
- c) art as well as science
- d) none of these

Q.(40) what are the advantage of cost accounting ?

- a) advantage to management
- b) advantage to employees
- c) advantage to society
- d) all of these

Q.(41) Readymade garments (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(42) Bicycle (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(43) Steel (industry) is a method of which costing.....

- a) operating
- b) batch
- c) Process
- d) multiple

Q.(44). Which of these is not an objective of Cost Accounting?

- (a) Ascertainment of Cost
- (b) Determination of Selling Price
- (c) Cost Control and Cost reduction
- (d) Assisting Shareholders in decision making

Q.(45) A profit centre is a centre

- (a) Where the manager has the responsibility of generating and maximising profits
- (b) Which is concerned with earning an adequate Return on Investment
- (c) Both of the above
- (d) Which manages cost

Q.(46). Fixed cost is a cost:

- (a) Which changes in total in proportion to changes in output
- (b) which is partly fixed and partly variable in relation to output
- (c) Which do not change in total during a given period despite changes in output
- (d) which remains same for each unit of output

Q.(47). Overhead refers to:

- (a) Direct or Prime Cost
- (b) All Indirect costs
- (c) only Factory indirect costs
- (d) Only indirect expenses

Q.(48).provides information for income determination.
a) Financial accounting
b) cost accounting
c) management accounting
d) none of these

Q.(49).helps in ascertaining costs beforehand.
a) Financial accounting
b) cost accounting
c) management accounting
d) none of these

Q.(50)is the oldest branch of accounting.
a) Financial accounting
b) cost accounting
c) management accounting
d) none of these

Q.(51) Cost Accountancy is the science, art andof a cost accountant.
a) Practice
b) exercise
c) hard work
d) effort

Q.(52) Cost accounting provides detailed information aboutof various products, processes, services and operations.
a) Costs
b) income
c) either a or b
d) none of these.

Q.(53) Variable cost per unit
a) Remains constant
b) varies
c) decreases
d) increases

Q.(54). Standard costs is.....
a) Predetermined cost
b) budgeted cost
c) Actual cost
d) none of these

(55) The total of all direct expenses is known ascost.
a) Prime
b) Works
c) Production
d) both a & b

Q.(56) what is the title of CAS-7?
a) Material cost.
b) capacity determination
c) Production and operation overheads
d) employee cost

Q.(57) what is the title of CAS-15?

- a) Material cost.
- b) capacity determination
- c) Selling and Distribution Overheads
- d) employee cost

Q.(58) what is the title of CAS-21?

- a) Material cost.
- b) capacity determination
- c) Quality Control
- d) employee cost

Q.(59) what is the title of CAS-23?

- a) Material cost.
- b) overburden removal cost
- c) Quality Control
- d) employee cost

Q.(60) what is the title of CAS-20?

- a) Material cost.
- b) overburden removal cost
- c) Quality Control
- d) Royalty and Technical Know-How Fee

Q.(61) stock is valued in the financial accounting.

- a) cost price.
- b) market price
- c) cost or market price whichever is lower
- d) none of these

Q.(62) stock is valued in the cost accounting.

- a) cost price.
- b) market price
- c) cost or market price whichever is lower
- d) none of these

Q.(63) Maintenance of financial accounts in financial accounting is

- a) compulsory under law in case of companies and other business.
- b) voluntary
- c) both
- d) none of these

Q.(64) Management accounting data derives from

- a) cost accounts.
- b) financial accounts
- c) cost accounts as well as financial accounts
- d) none of these

Q.(65) cost accounting data derives basically from

- a) cost accounts.
- b) financial accounts
- c) cost accounts as well as financial accounts
- d) none of these

Q.(66) Management accounting is concerned with

- a) short term planning .
- b) long term planning .

- c) short term planning as well as long term planning
- d) none of these

Q.(67) cost accounting is mainly concerned with

- a) short term planning .
- b) long term planning .
- c) short term planning as well as long term planning
- d) none of these

Q.(68) under cost accounting, cost data and related information is prepared

- a) at the end of year .
- b) in the mid of the year .
- c) at the start of the year
- d) continuously reporting of cost data & related information

Q.(69) what is the title of CAS-13?

- a) cost of service cost centre
- b) Research and Development Costs
- c) Production and operation overheads
- d) Depreciation and Amortisation

Q.(70) under financial accounting, financials accounts are prepared

- a) at the end of year .
- b) in the mid of the year .
- c) at the start of the year
- d) continuous reporting of cost data & related information

Q.(71) when the small orders of a large number of customers are made into one group on the basis of similarities of material , method, or nature of working it becomes one batch of products to be produced. Is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) multiple costing

Q.(72) This method is applied in those cases where the work is to be performed of involving lot of investment and takes more than a year to be completed.

Contracts are carried outside the factory is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) contract costing

Q.(73) when the goods are produced on mass scale and of the standardized nature without waiting for the order of the customer is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) contract costing

Q.(74) it is a technique of cost accounting which studies the change in cost and change in revenue due to change in the level of output or production or in the method of production is known as

- a) operating costing

- b) batch costing
- c) unit costing
- d) incremental costing

Q.(75) it is a technique of using both variable cost and fixed cost are charged to the cost centre or cost unit on some appropriate basis is known as

- a) operating costing
- b) batch costing
- c) absorption costing
- d) incremental costing

Q.(76) which one of these is concerned with recording of cost

- a) costing
- b) cost accountancy
- c) cost accounting
- d) financial accounting

Q.(77) which one of these is concerned with ascertainment of cost

- a) costing
- b) cost accountancy
- c) cost accounting
- d) financial accounting

Q.(78) which one of these is concerned with the principles, techniques and methods of costing adopted by the business.

- a) costing
- b) cost accountancy
- c) cost accounting
- d) financial accounting

Q.(79) Direct material + Direct labour +Direct expenses is known as

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) none of these

Q.(80) When Acid factory overheads are added in the prime cost is known as

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) none of these

Q.(81) cost has basicallyelements.

- a) material cost
- b) labour cost
- c) other expenses
- d) all of these

Q.(82) are those materials which are either specially purchased for the production of product or which are visible in the final product or which can be easily identified in the finished product.

- a) Direct material
- b) Indirect material
- c) Labour cost
- d) other expenses

Q.(83) Direct material are also known as .

- a) Process material
- b) prime cost material
- c) productive material or store material
- d) all of these

Q.(84)do not form part of the product &also not visible in the final product.

- a) Direct material
- b) Indirect material
- c) Labour cost
- d) other expenses

Q.(85)The term labour may be defined as the human effort by which materials are converted into finished products

- a) Direct material
- b) Indirect material
- c) Labour cost
- d) other expenses

Q.(86) Other expenses, can be divided intoparts in the cost element.

- a) 2
- b) 1
- c) 3
- d) 4

Q.(87) are those expenses which are directly identified with a particular job,process,product or operation.

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

Q.(88) Direct expenses are also known as .

- a) Process expenses
- b) prime cost expenses
- c) productive expenses
- d) all of these

Q.(89) Labour cost can be divided intoparts in the cost element.

- a) 2
- b) 1
- c) 3
- d) 4

Q.(90) are those expenses which can not be identified with a specific job,process,or order.

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

Q.(91) Overheads-(Indirect material + Indirect labour) is known as

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

Q.(92) are those expenses which are incurred at the place of production or work or where the products are manufactured.

- a) office overheads
- b) selling and distribution overheads
- c) Factory overheads

d) other expenses

Q.(93) are those expenses which are incurred in running the administration work and office work of the factory where policies are formulated ,decisions are taken and directions are issued to implement.

- a) office overheads
- b) selling and distribution overheads
- c) Factory overheads
- d) other expenses

Q.(94) are those expenses which are incurred either to increase the sales or to maintain the sales and also the expenses incurred to place the goods from the producer's place to the place of consumer.

- a) office overheads
- b) selling and distribution overheads
- c) Factory overheads
- d) other expenses

Q.(95) how many are the components of total cost?

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) all of these

Q.(96) office cost is the sum total of.....

- a) Prime cost & Factory cost
- b) Factory cost & selling cost
- c) office overheads & factory cost
- d) none of these

Q.(97) what is the title of CAS-22?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Manufacturing Cost

Q.(98) what is the title of CAS-16?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Depreciation and Amortisation

Q.(99) what is the title of CAS-18?

- a) Material cost.
- b) Research and Development Costs
- c) Production and operation overheads
- d) Depreciation and Amortisation

Q.(100) what is the title of CAS-17?

- a) Interest and financing charges .
- b) Research and Development Costs
- c) Production and operation overheads
- d) Depreciation and Amortisation

Answer Keys

1. b) cost accounting
2. b) 3

3. d) all of these
4. d) all of these
5. d) all of these
6. c) cost of utilities
7. d) all of these
8. a) Historical costing
9. d) standard costing
- 10 a) Historical costing
- 11 d) Absorption costing
12. d) all of these
13. d) all of these
14. c) contract costing
15. a) Target costing method
16. b) operating costing method
17. c) Administrative overheads
18. b) operating costing method
19. b) cost accounting
20. a) operating
21. c) multiple
22. c) contract
- 23 a)operating
24. a) operating
- 25.d) prime cost.
26. a)Total cost and cost per unit
- 27 a)Classification of cost.
- 28 c)Production and operation overheads
- 29 a) Cost Accounting Standards Board.
- 30 d)Direct expenses
- 31 a)Material cost
- 32 d) Treatment of revenue in cost statements
- 33 a) Profit.
- 34 c) 24
- 35 c) Monetary and physical units
- 36 b) Marginal costing
- 37 a) Financial accounting
- 38 c) 3
- 39 c) art as well as science
- 40 d) all of these
- 41 b) batch
- 42 d) multiple

- 43 c) Process
- 44(d) Assisting Shareholders in decision making
- 45(a) Where the manager has the responsibility of generating and maximising profits
- 46(c) Which do not change in total during a given period despite changes in output
- 47(b) All Indirect costs
- 48 a) Financial accounting
- 49 b) cost accounting
- 50 a) Financial accounting
- 51 a) Practice
- 52 a) Costs
- 53 a) Remains constant
- 54 a) Predetermined cost
- 55 a) Prime
- 56 d) employee cost
- 57 c) Selling and Distribution Overheads
- 58 c) Quality Control
- 59 b) overburden removal cost
- 60 d) Royalty and Technical Know-How Fee

- 61 c) cost or market price whichever is lower
- 62 a) cost price.
- 63 a) compulsory under law in case of companies and other business.
- 64 c) cost accounts as well as financial accounts
- 65 b) financial accounts
- 66 c) short term planning as well as long term planning
- 67 a) short term planning .
- 68 d) continuously reporting of cost data & related information
- 69) a) cost of service cost centre

- 70 a) at the end of year
- 71 b) batch costing
- 72 d) contract costing
- 73 a) operating costing
- 74 d) incremental costing
- 75 c) absorption costing
- 76 c) cost accounting
- 77 a) costing
- 78 b) cost accountancy
- 79. a) Prime cost
- 80. b) Factory cost
- 81. d) all of these
- 82. a) Direct material
- 83. d) all of these
- 84. b) Indirect material
- 85. c) Labour cost
- 86. a) 2
- 87. a) Direct expenses

- 88. d) all of these
- 89. a) 2
- 90. b) Indirect expenses
- 91. b) Indirect expenses
- 92. c) Factory overheads
- 93. a) office overheads
- 94. b) selling and distribution overheads
- 95. d) all of these
- 96. c) office overheads & factory cost
- 97. d) Manufacturing Cost
- 98. d) Depreciation and Amortisation
- 99. b) Research and Development Costs
- 100. a) Interest and financing charges

QNo.1 On 13th June, 2015 A draws a bill on B for Rs.50,000 payable after 60 days. What will be the due date of that bill?

- a) 14th August
- b) 15th August
- c) 16th August
- d) 17th August

Ans A

QNo.2 A bill is drawn on 5th February,2017 for one month after sight. Its date of acceptance is 12th February 2017. What will be the due date of the bill?

- a) 12th March,2017
- b) 13th March, 2017
- c) 14th March, 2017
- d) 15th March,2017

Ans D

QNo.3 A bill for 40,000 was discounted by Ganesh with Axis Bank for Rs.38500. At maturity, the bill was dishonored and bank notified it for Rs.600. How much amount Axis bank will deduct from the bank balance of Ganesh at the time of dishonor.

- a) 40,000
- b) 38500
- c) 40600
- d) 39100

Ans C

QNo.4 Radha draws a bill on Lalita for Rs.50,000. She want to endorse it to Visakha in settlement of Rs.62,000 at 4% discount with the help of Lalita's acceptance and balance in cash. How much cash Radha will pay to Visakha.?

- a) 9520
- b) 9620
- c) 9720
- d) 9820

Ans A

QNo.5 X draws a bill on Y for Rs.60,000 for mutual accommodation. X discounted the bill for 57,000 and remitted 19,000 to What amount will be sent by X to Y on due date.?

- a) 60,000
- b) 57,000
- c) 40,000
- d) 41,000

Ans C

QNo.6 Interest account is debited in the books of _____ because it is an expenses for him

- a) Drawee
- b) Drawer
- c) Endorsee
- d) Payee

Ans A

QNo.7 A bill for 75000 is discounted with the bank for 72,000. The bill is dishonoured at maturity. The drawee pays 40% in full settlement. What is the amount of bad debts?

- a) 45000

- b) 42000
- c) 43000
- d) 44000

Ans A

QNo.8 Imprest amount Rs.5000. what will be the amount of reimbursement if following expenses were incurred by the petty cashier during the month –telephone -1450/- . Tiffin -1050/-, small repair-500/- and General expenses-400/-

- a) 1600
- b) 3400
- c) 3050
- d) 3000

Ans B

QNo.9 Salary due for the month of March will appear in _____ side of cash book.

- a) Receipt
- b) Payment
- c) Contra
- d) None of the above.

Ans D

QNo.10 **The Cash Book debit balance is equivalent to?**

- A. Credit Balance as per passbook
- B. Overdraft as per Cash Book
- C. Overdraft as per Pass Book
- D. None of the above

Ans: A. Credit Balance as per passbook

QNo.11. **How is the Bank Reconciliation Statement prepared?**

- A. By matching entries in the passbook with entries in the bank and cash column of the cash book
- B. By matching the entries in the passbook with entries in the bank column of the cash book
- C. By matching the entries in the passbook with entries in the cash column of the cash book
- D. None of the above

Ans: C. By matching the entries in the passbook with entries in the bank column of the cash book

QNo.12. **When the Cash amount as per the Cash Book is the beginning point, explicit deposits by the bank holder are known as?**

- A. Subtracted
- B. Added
- C. Not need to be adjusted
- D. Neither of the two

Ans: B.) Added

QNo.13. **The Bank Reconciliation Statement is the Part of?**

- A. Double-entry system
- B. Not a Part of the Double-entry system
- C. Bank Statement
- D. None of all of these

Ans: B.) Not a Part of the double-entry system

QNo.14 Who is preparing the Bank Reconciliation Statement?

- A. Debtor
- B. Creditor
- C. Account Holder
- D. Bank

Ans: C.) Account Holder

QNo.15 Which amount of the following does not need to be adjusted into the cash book balance?

- A. Cheques mistakenly credited by the bank
- B. Cheques deposited but not cleared
- C. cheques issued but not showing
- D. All of these

Ans: A.) Cheque mistakenly credited by the bank

QNo.16 If the Account holder deposits the cash in the bank, then it is known as?

- A. Expense
- B. Liability
- C. Credit
- D. Debit

Ans: C.) Credit

QNo.17 A Bank Reconciliation Statement is made up using the from following which?

- A. The bank column of the Cashbook and the Bank Statement
- B. The Cash column of the Cashbook and Bank statement
- C. Bank column of the cash book and cash column of the Cashbook
- D. None of all of the above

Ans: A.) The bank column of the Cashbook and the Bank Statement

QNo.18 The customer account iswhen he withdraws the amount from the bank?

- A. Debited
- B. No effect
- C. Credited
- D. None of these

Ans: A.) Debited

QNo.19 What is the “deposit in transit” treatment in a bank reconciliation?

- A. Recorded in books
- B. Recorded in banks
- C. Subtracted from the cash book balance
- D. Subtracted from the Passbook balance

Ans: A) Added to the passbook balance

QNo.20 Unpresented cheques are also known as?

- A. Uncollected cheques
- B. Uncredited cheques
- C. Outstanding cheques
- D. None of all of the above

Ans: C.) Outstanding cheques

QNo.21 If the Cash amount as per the passbook is the beginning point, then the rate of the bank interest will be permitted?

- A. Deducted
- B. Added
- C. No effect
- D. None of all of these

Ans: A.) Subtracted

QNo.22 what is the most prominent purpose of preparing the Bank Reconciliation Statement?

- A. To confirm the cash collections have been deposited into the bank suitably and the payments have been processed
- B. To know about the balance of the Pass book
- C. To know about the balance of the Cashbook
- D. None of all of these

QNo.23 What are the various steps to completing a bank reconciliation?

- A. Obtain bank records and Collect your company records
- B. Find a place to start, check the income and expenses in your books, and Go over your bank withdrawals and deposits
- C. Adjust the cash balance, Compare the end balances, and Adjust the bank statements
- D. All of the above points

Ans: D.) All of the above points

QNo.24 The Balance of the replenished petty cash fund contains a credit to

- A. Petty Cash
- B. Cash
- C. Freight-In
- D. Postage Expense

Ans: B.) Cash Account

QNo.25 The Balance of the reconciliation of the cash ledger book reconcile with the cash in the register is an example of

- A. Other rules
- B. Separate internal confirmation
- C. Establishment of duty
- D. Segregation of responsibilities

Ans: B.) Separate internal confirmation

QNo.26 Which of these below-given points is not an internal management method for cash?

- A. Cash is deposited daily
- B. There should be limited access to cash
- C. Keep the amount of cash on hand to a minimum
- D. Payments are made with cash

Ans: D.) Payments are made with cash

QNo.27 Which of the below-given items on a bank statement reconciliation would need an adjusting entry on the company's books?

- A. An error by the bank
- B. Outstanding checks
- C. A bank service charge
- D. A deposit in transit

Ans: C.) A bank service charge

Regulatory Affairs

For HVPNL Candidates

Transmission Licensee

1. For what purpose license has been granted by the HERC to the HVPNL?
 - A) Trading of Electricity
 - B) Generation of electricity
 - C) Distribution of electricity
 - D) Transmission of electricity

Ans D

2. UNDER WHICH SECTION of the electricity act 2003 license has been granted to HVPNL?
 - a) Section 11
 - b) Section 12
 - c) Section 13
 - d) Section 14

Ans D

3. _____ means electric line owned or operated by the transmission licensee where such electric line can be utilized for transmitting electricity for and on behalf of another licensee or a user seeking open access at his request and on payment of applicable charges?
 - a) Intervening distribution facilities
 - b) Intervening transmission facilities
 - c) Intervening generation facilities
 - d) Intervening open access facilities

Ans B

4. _____ means business of establishment and operation of transmission system as authorized under the license?
 - a) Licensed business
 - b) Holding business
 - c) Subsidiary business
 - d) Intervening business

Ans A

5. _____ means incident associated with the transmission of electricity which results in a significant interruption of service substantial damage to equipment, or loss of life or significant injury to human beings, or as otherwise directed by the commission and shall also include any other incident which the commission expressly declares to be a major incident
 - a) Minor incident
 - b) Major incident
 - c) Risky incident
 - d) Both a& b

Ans B

6. _____ means possessing the authority to make operational decisions such as commissioning and utilization of units, service lines and equipment's etc.?
 - a) Transmission control
 - b) Distribution control
 - c) Generation control
 - d) Operational control

Ans D

7. _____ means any business of the transmission licensee (other than the licensed business) carried out using the assets and associated facilities of the licensed business and as defined under section 41 of the Act?
- a) Licensed business
 - b) Defined business
 - c) Other business
 - d) Operational business

Ans C

8. _____ means the standards as may be determined by the commission in pursuant to section 57 of the Act?
- a) Performance standards
 - b) Operational standards
 - c) Transmission standards
 - d) Distributional standards

Ans A

9. _____ means the authorized business of a transmission licensee to transmit electricity, whether for its own account or for that of any other person, through any system owned or operated by such licensee
- a) Transmission business
 - b) Distribution business
 - c) Generation business
 - d) SLDC business

Ans A

10. _____ means the standard related to the transmission licensee's operation of its transmission system issued by the commission for a transmission licensee in the state in pursuance of Haryana Electricity Reform Act 1997?
- a) transmission operating standard
 - b) generation operating standard
 - c) SLDC operating standard
 - d) Distribution operating standard

Ans A

11. Transmission system means the system consisting mainly of extra high voltage electric lines, having design voltage of _____ or higher owned or controlled by the transmission by the licensee.
- a) 11 KV
 - b) 33 KV
 - c) 66 KV
 - d) Both A & B

Ans: C

12. The term of the amended transmission license shall come into force from 11th Jan, 2013 and shall remain in force for a period of _____ from the date i.e. 4th Feb 1999 from which original transmission and bulk supply license no. 1/1999 was granted by the commission.
- a) 15 years
 - b) 30 years
 - c) 20 years
 - d) 25 years

Ans: B

13. where the transmission licensee fails, omits or neglects to undertake any transmission activity of four consecutive quarters, the transmission license shall be subject to _____ in accordance with the provision of the Act.
- a) Revision
 - b) Suspension
 - c) Extension
 - d) Revocation

Ans: D

14. The Transmission Licensee, being also _____ as per Govt. of Haryana Notification No. 1/10/2003-1 Power dated 9.12.2003, shall comply with the provisions of section 39 and section 40 of the Electricity Act, 2003 while discharging its duties for transmission of electricity.
- a) Holding Company
 - b) Subsidiary Company
 - c) State Transmission Utility
 - d) Central Transmission Utility

Ans: C

15. Where the transmission licensee fails, omits or neglects to undertake any transmission activity of _____ consecutive quarters, the transmission license shall be subject to revocation in accordance with the provision of the Act.
- a) 4
 - b) 6
 - c) 8
 - d) 10

Ans: A

16. The Transmission Licensee, being also State Transmission Utility as per Govt. of Haryana Notification No. 1/10/2003-1 Power dated 9.12.2003, shall comply with the provisions of _____ of the Electricity Act, 2003 while discharging its duties for transmission of electricity.
- a) Section 29 and 30
 - b) Section 39 and 40
 - c) Section 49 and 50
 - d) Section 59 and 60

Ans: B

17. which is not the prohibited activity of the transmission licensee?
- a) Acquire by purchase or take over or otherwise acquire the utility of any other licensee
 - b) Acquire or retain any ownership or beneficial interest in the business of a distribution licensee, trading licensee in its licensed area
 - c) Merge its utility with a utility of any other licensee
 - d) Transmission of electricity within the state of Haryana

Ans D

18. Where the transmission licensee engages in any other business, any Revenue earned from such other business shall be treated as per HERC (treatment of income of other business of transmission licensee and distribution licensee) regulations, 2007 and such proportion of the _____ as specified shall be utilized for reducing charges for transmission and wheeling?
- a) Revenue
 - b) Expenses
 - c) Income
 - d) Charges

Ans A

19. the licensee shall not make any loans/advances beyond Rs._____ to or issue any guarantee for any obligations of, any other person without the prior approval of the commission.
- a) 5 crore
 - b) 10 crore
 - c) 15 crore
 - d) 20 crore

Ans : A

20. The transmission licensee shall notify the Commission as soon as possible the occurrence of any major incident affecting any part of its transmission system and in any event by not later than _____ from the date of such occurrence.
- a) 2 months
 - b) 4 months
 - c) 6 months
 - d) 8 months

Ans. A

21. The transmission licensee shall intimate to the commission by the end of _____ of each financial year the progress made in implementing the business plan of the previous financial year with comparison of actual implementation vis-à-vis the plan as approved by the commission.
- a) First quarter
 - b) Second quarter
 - c) Third quarter
 - d) Fourth quarter

Ans A

22. 2 The licensee, without prior approval of the commission, shall not change the scheme wise _____ approved by the Commission.
- a) Assets
 - b) Liabilities
 - c) Investment
 - d) Funds

Ans C

23. The transmission licensee shall be entitled to take into account any fee paid by it under this regulation as an _____ in the determination of aggregate revenues to be charged to the tariffs, but shall not take into account any interest paid pursuant to Transmission Regulation.
- a) Income
 - b) Assets
 - c) Liabilities
 - d) Expenses

Ans D

24. The transmission licensee shall _____ the utilized assets and unutilized, unproductive and un-remunerative assets and reduce assets inventory of unproductive and un-remunerative assets.
- a) Clubbed
 - b) Mixed
 - c) Segregate
 - d) Both a and b

Ans C

25. The transmission licensee shall maintain _____ get the same audited and undertake an investigation of amount reflected in the capital works in progress account from time to time to ensure that the completed works are transferred to the _____ as soon as after they are completed.

- a) Fixed Assets Register
- b) Fixed Assets Register, capital work in progress Register
- c) Work Register, Fixed Assets register
- d) Work abstract, form-4

Ans A

26. The licensee shall give to the commission not less than _____ prior written notice of its intention to dispose of scrap of conductor, cables, metal, dirty transformer oil, unserviceable & surveyed off tools & plant, vehicles & batteries.

- a) Three week
- b) Four week
- c) Five week
- d) Six week

Ans A

27. The investigating authority appointed by HERC shall conduct the investigation in accordance with the provisions under section _____ of the electricity Act,2003.

- a) Section 136
- b) Section 152
- c) Section 128
- d) Section 142

Ans C

28. The transmission licensee shall within _____ of the end of each financial year, submit to the commission, a report indicating the performance of the transmission system during the previous financial year.

- a) Six month
- b) Five month
- c) Four month
- d) Three months

Ans D

29. Each year not later than _____, the licensee shall prepare and submit to the commission a report of its expected annual aggregate revenues and cost of services (including financing costs and proposed return on equity)

- a) 31st October
- b) 30th November
- c) 31st December
- d) 31st March

Ans B

30. if the transmission licensee fails to submit the ARR within the period specified or any extension thereof granted by the commission, the commission may impose fine up to an extent of _____ of the aggregate revenue requirement which would be disallowed from the ensuing year,s aggregate revenue requirement.

- a) 0.10%
- b) 0.8%
- c) 0.5%
- d) 0.2%

Ans C

For UHBVN/DHBVN Candidates

Distribution and Retail Supply

1. "Transmission System" means the system consisting mainly of extra high voltage electric lines having design voltage of
 1. 11 kV and higher
 2. 33 kV and higher
 3. 66 kV and higher
 4. 400 V and higher

Ans 3

2. An incident associated with the generation, transmission, distribution, supply or use of electrical energy in the licensee's area of supply which results in a significant interruption of service, substantial damage to equipment, or loss of life or significant injury to a human being or animal, with the technical characteristics of "significant interruption", "substantial damage", "significant injury" specified in the Grid Code, Distribution Code or Standards of Performance to be approved by the Commission or as otherwise specified by the Commission is referred as:
 1. Accident
 2. Incident
 3. Major Accident
 4. Major Incident.

Ans 4

3. What are the Powers of the Distribution Licensee for Revenue matters?

1. Revenue realization & prosecution for theft
2. Deterring tampering with meters & preventing diversion of electricity;
3. All of the above
4. None of the above

4. For the purposes of Condition 18, the term "major investment" shall mean a planned investment in or procurement in a single or series of related transactions of assets whose replacement cost is Rs _____ or more for the purposes of Distribution and Retail Supply Business

1. 20 Lacs
2. 50 Lacs
3. 80 Lacs
4. 100 Lacs

Ans 2

5. The Commission may publish an order authorising the Licensee to exercise any power or authority which could be given to the Licensee under the

1. Indian Electricity Act
2. Indian Penal Code
3. Code of Criminal Procedure
4. All of the above \

Ans 1

6. When the Commission expressly states that an order subjects the Licensee to this compliance Condition 13.2, failure to comply with that order will render the licence liable to

1. Revocation
2. Warning
3. Advice
4. None of the above.

Ans 1

7. Where the Licensee fails to pay to the Government of Haryana any of the fees due under Conditions 12.1 or 12.2 by the dates specified, the Licensee shall be liable to pay to the Government of Haryana interest on the outstanding amount at a simple interest rate of _____ percent per month

1. 0.5%

2. 1%
3. 1.5%
4. 2%

Ans 4

8. Within 30 days or such other period as the Commission may allow after the coming into force of this licence, the Licensee shall pay to the Government of Haryana an initial fee of Rs. _____

1. 10 Lacs
2. 20 Lacs
3. 30 Lacs
4. 50 Lacs

Ans 2.

9. The Licensee shall not dispose of or relinquish operational control over any land and building of whatever value otherwise than in accordance with this Condition 11, if the cost of the assets being disposed of or whose operational control is being relinquished in a single transaction or a series of related transactions, exceeds Rs. _____

1. 10 Lacs
2. 20 Lacs
3. 30 Lacs
4. 50 Lacs

Ans 3.

10. Tariff Differentials means

1. Tariff differentials existing at present between Consumers which reflect differences in the circumstances of Supply
2. Tariff differentials existing at present between Consumers which do not reflect differences in the circumstances of Supply
3. Tariff of different categories.
4. None of the above

Ans 2.

11. The Licensee shall not, without prior permission of the Commission give any subsidy or subvention to, or receive any subsidy or subvention from, any person or any other business of the Licensee (whether or not Authorised by the Commission), except a subsidy

1. To Agriculture category
2. TO Ds category with consumption less than 100 KWH
3. Granted by the State Government pursuant to Section 12(3) of EA
4. All of the above.

Ans 3.

12. "Non-core activity" means any activity

1. Other than that carried on as part of the Distribution and Retail Supply Business.
2. Making any loans to, or issue any guarantee for any obligations of, any other person without the prior written approval of the Commission.
3. Providing any goods or services in connection with its Distribution and Retail Supply Business unless specifically authorised in writing by the Commission.
4. All of the above.

Ans 4

13. The Licensee shall comply with the directions issued by the Commission from time to time and shall act in accordance with the terms of this licence; except

1. where the licensee obtains the approval of the Commission for any deviation of such directions and terms
2. Where the decision is in public interest.
3. Where the decision is in Licence interest.
4. All of the above.

Ans 1.

14. The Licensee shall within _____ after this licence has become effective establish with approval of the Commission a procedure for handling complaints

from Consumers about the manner in which the Licensee conducts its Distribution and Retail Supply Business.

1. One Month
2. Three Months
3. 6 Months
4. One Year.

Ans 2

15. Licensee shall prepare and submit to the Commission a report of its expected aggregate revenues and cost of service not later than

1. 1st January
2. 31st March
3. 31st December
4. None of the above.

Ans 3.

16. The Commission may, after consultation with the Licensee, the Suppliers and Generating Companies formulate arrangements for the introduction of competition in _____ Supply in the State of Haryana.

1. Bulk
2. Retail
3. Both Above
4. None of the above.

Ans 3.

17. For cantonment, aerodrome, fortress, arsenal, dockyard or camp or any building or place in occupation of the Central Government for defence purposes, the licence can supply power

1. Only on No Objection Certificate from Central Government.
2. Without No Objection Certificate from Central Government.
3. As and when required
4. All of the above.

Ans 1

HERC guidelines relating to ARR and HERC Tariff Regulations for UHBVN/DHBVN/HVPL Candidates

1. On which date MYT regulation 2019 was notified?

- a) **31st October,2019**
- b) 30th September 2019
- c) 31st December,2019
- d) 30th November,2019

Ans A

2. Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

Ans D

3. Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

Ans C

4. By which date, Mid-year performance Review is filed with the HERC under MYT regulation ?
- a) By 31st October
 - b) By 30th November
 - c) By 31st January
 - d) By 31st March

Ans B

5. By which date, True up is filed with the HERC under MYT regulation?
- a) By 31st October
 - b) By 30th November
 - c) By 31st January
 - d) By 31st March

Ans B

6. In how many days, an additional information can be sought by the HERC after filing of the requisite documents?
- a) Within 15 days
 - b) Within 30 days
 - c) Within 45 days
 - d) Within 60 days

Ans B

7. In how many days, HERC approve the Mid-year performance review?
- a) 60 days
 - b) 90 days
 - c) 120 days
 - d) 150 days

Ans C

8. In how many days, HERC approve the ARR and tariff proposal for the control period?
- a) 60 days
 - b) 90 days
 - c) 120 days
 - d) 150 days

Ans C

9. In how many days, HERC approve the True up for the control period?
- a) 150 days
 - b) 120 days
 - c) 90 days
 - d) 60 days

Ans B

10. fill in the blank

SLDC and transmission charges paid for energy sold _____the state if any, shall not be considered as expenses for determining generation tariff.

- a) Outside
- b) Inside
- c) Both a and b
- d) None of the above

Ans A

11. Which statement is correct in respect of recovery of SLDC charges from the short term open access consumers?

- a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries
- c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

Ans B

12. what treatment shall be given to the cross subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?

- a) To be treated as Tariff Income
- b) To be treated as Non-Tariff Income
- c) Both a and b
- d) None of the above

Ans B

13. from which company, HVPNL recover the annual transmission charges under MYT regulation?

- a) UHBVN
- b) DHBVN
- c) HPGCL
- d) Both a and b

Ans D

14. Annual Transmission charges shall be equal to

- a) Total annual charges and return on equity less non-tariff income and 50% of revenue generated from other business
- b) Total annual charges and return on equity plus non-tariff income and 50% of revenue generated from other business
- c) Total annual charges and return on equity plus non-tariff income and 60% of revenue generated from other business
- d) Total annual charges and return on equity less non-tariff income and 40% of revenue generated from other business

Ans A

15. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing system operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans C

16. Which term shall be used for an agreement between the transmission licensee and the long term transmission consumer as approved by the commission for the use of transmission system?

- a) Wheeling service agreement
- b) System operation agreement
- c) Market operation agreement
- d) Transmission service agreement

Ans D

17. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing market operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans D

18. Which term shall be used for operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee are used by another person for the conveyance of electricity on payment of charges to be determined under section 62 of the act?

- a) Transmission charges
- b) Wheeling
- c) System operation charges
- d) Market operation charges

Ans B

19. Which term shall be used for the capital expenditure actually incurred or projected to be incurred after the date of commercial operation of the project and admitted by the commission after prudence?

- a) Auxiliary energy consumption
- b) Additional capitalization
- c) Total capitalization
- d) Net capitalization

Ans B

20. Which does not cover under market operation functions?

- a) Function of scheduling and dispatching of electricity
- b) Metering data collection
- c) Energy accounting & settlement / transmission loss calculation
- d) Monitoring of grid operation, supervision and control over the Intra-state transmission system.

Ans D

21. The Multiyear tariff regulation (MYT) 2019 is applicable in respect of?

- A) tariff for intrastate transmission of electricity by a transmission licensee to a distribution licensee or to open access consumers under section 62 and 64 of the Act;
- B) State Load Dispatch Centre (SLDC) fees and charges under section 32(3) of the Act;
- C) tariff for wheeling, distribution & retail supply of electricity by a distribution licensee under Section 62 and 64 of the Act;

D) All of above

22. Accounting Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement
- B) Balance sheet, Profit & Loss & Cash Flow Statement
- c) **Balance sheet, Profit & Loss, Cash Flow Statement and auditors report**
- D) Balance sheet, Profit & Loss & Fund Flow Statement and auditors report

23. Allocation Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement & Auditors report

B) Balance sheet, Profit & Loss, Cash Flow Statement & Auditors report

c) Substitute for maintaining separate accounting statement for the licensed business and other businesses of the Licensees

D) annual financial statement in respect of each of the separate businesses of the Licensees, showing the amount of revenue, costs / expenses, assets, liability, reserves

24. Bank Rate for the purpose of MYT 2019 regulation means

A) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the end of the relevant financial year

B) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the beginning of the relevant financial year

c) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of Six Month tenor, prevalent at the beginning of the relevant financial year

D) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of six month tenor, prevalent at the end of the relevant financial year

25. Base year for the purpose of MYT 2019 regulation means

A) First Year of control period.

B) Second year of control period

c) financial year immediately preceding the first year of the Control Period

D) financial year immediately succeeding the first year of the Control Period

26. Beneficiary in context of Transmission System for the purpose of MYT 2019 regulation means

A) The person availed transmission system on payment basis.

B) Short Term open access customer

c) The person availed transmission system on Non- payment basis.

D) Mixture of both short term and long term open access customer

27. COD for the purpose of MYT 2019 regulation means

A) Change of duty.

B) Change of distance of transmission lines

c) Change of date of constructions.

D) Date of commercial operations

28. Decapitalisation for the purpose of MYT 2019 regulation means

A) Addition of Fixed Assets.

B) Reduction of Fixed Asset

c) Reduction of current Asset.

D) Reduction of both current and fixed assets

29. Licensee for the purpose of MYT 2019 regulation means

- A) granted license under Section 14
- B) exempted under Section 13 of the Act
- C) deemed licensee
- D) **All of above**

30. Operation & Maintenance Expenses for the purpose of MYT 2019 regulation means

- A) Employee Cost
- B) Repair & Maintenance Expense(R&M)
- C) Administration and General Expense (A&G).
- D) **All of above**

31. Control period for the purpose of MYT 2019 regulation means

- A) Period of 1 years
- B) Period of 3 years
- C) **Period of 5 years.**
- D) Period of 7 years

32. Which of the following statement is correct in context of MYT 2019 regulation

Employee Cost (EC)
Terminal Benefit(TB)
Interest Cost(IC)
Return on Equity(ROE)

- A) EC- Controllable ROE-Uncontrollable
- B) **EC- Controllable ROE-controllable**
- C) IC- Uncontrollable TB-Uncontrollable
- D) EC Uncontrollable ROE Controllable

33. Which of the following statement is correct in context of MYT 2019 regulation

Operation and Maintenance(O&M)
Availability (A)
Interest Cost(IC)
Return on Equity(ROE)

- A) **All are controllable**

- B) Only O&M and ROE-controllable
- C) Only IC and A-controllable
- D) Only A and ROE- Controllable
34. Which is uncontrollable in context of MYT 2019 regulation.
- A) Terminal Benefit (TB)
- B) Non-Tariff Income
- C) All Statutory Levies & Taxes
- D) **All of the Above**
35. The ceiling for return on equity in respect of distribution business under MYT Regulation is 2019.
- a) 11%
- b) 12%
- c) 13%
- d) 14%**
36. The capital investment plan under MYT 2019 regulation shall be approved
- A) Within 30 days of its filing
- B) **Within 45 days of its filing**
- C) Within 60 days of its filing
- D) Within 90 days of its filing
37. Which statement is correct in respect of the collection efficiency as per MYT Regulation?
- A) Collection efficiency is the ratio of revenue not released and revenue billed during the previous year
- B) Collection efficiency is the ratio of revenue released to the revenue billed during the year which also includes the revenue realisation from the late payment surcharge
- C) Collection efficiency is the ratio of revenue released to the revenue billed during the year which also includes the revenue realisation from the late payment surcharge and arrears pertaining to the previous years.
- D) Collection efficiency is the ratio of revenue released to the revenue billed during the same year which does not includes the revenue realisation from the late payment surcharge and arrears pertaining to the previous years.**
38. The Normative debt equity ratio under MYT 2019 regulation shall be in ratio of
- A) 80:20
- B) 60:40
- C) **70:30**
- D) 50:50
39. In case actual equity employed is in excess of 30% under MYT 2019 regulation then
- A) **Amount of equity shall be restricted to 30%**

- B) actual debt equity ratio shall be considered.
- C) Normative debt equity ratio shall be considered
- D) None of above
40. The ceiling of return on equity for transmission business under MYT regulation is
- A) 10%
- B) 15. %
- C) 15.5%
- D) **11%**
41. The norms for calculation of working capital for transmission licensee under MYT regulation is
- A) Normative O&M expenses for 1 (one) month;) Maintenance spares @ 10% of the O&M expenses; Receivables equivalent to fixed and variables charges for 1(one)month
- B) Normative operation and maintenance expenses for 1 (one) month), Maintenance spares @ 7.5% of normative operation and maintenance; Receivables equivalent to fixed cost for 2 (two) months
- C) **Normative O&M expenses for 1 (one) month; Maintenance spares @ 15% of the O&M expenses; Receivables equivalent to 1 (one) month of fixed cost calculated on normative / target availability**
- D) Normative O&M expenses for retail supply business for 1 (one) month; Maintenance spares for 1 (one) month based on annual requirement considered at 1% of the GFA at the end of the previous year; Uncollected revenue
42. The inflation factor use for indexing employee cost shall be A) Amount of equity shall be restricted to 30%
- A) $0.50 * CPI_{In} + 0.40 * WPI_{In}$
- B) $0.50 * CPI_{In} + 0.45 * WPI_{In}$
- C) $0.55 * CPI_{In} + 0.40 * WPI_{In}$
- D) **$0.55 * CPI_{In} + 0.45 * WPI_{In}$**
43. In case annual transmission loss exceed the benchmark value the licensee shall be penalized
- A) Upto 5% no penalty**
- B) Upto 7.5% no penalty
- C) Upto 10% no penalty
- D) Upto 12.5% no penalty
44. What is the ratio of recovery of charges by SLDC from beneficiaries?
- A) **8% from Intra-state, 46% from Generating and 46% from Distribution licensees.**

- B) 10% from Intra-state, 45% from Generating and 45% from Distribution licensees
- C) 12% from Intra-state, 44% from Generating and 44% from Distribution licensees
- D) 20% from Intra-state, 40% from Generating and 40% from Distribution licensees
45. From which open access consumers, 100% SLDC charges recoverable shall be utilized to reduce the SLDC charges payable by the beneficiaries.
- A) Long term Open access consumers
- B) Medium Term open access consumers
- C) Short Term open access consumers**
- D) All of the above
46. ARR shall be filed by _____ of the preceding year.
- A) 31st Oct
- B) 30th Nov**
- C) 31st Dec
- D) 31st January
47. ARR shall be filed by _____ of the preceding year.
- A) 31st Oct
- B) 30th Nov**
- C) 31st Dec
- D) 31st January
48. Mid year performance review/True up shall be filed by _____ of the preceding year.
- A) 31st Oct
- B) 30th Nov**
- C) 31st Dec
- D) 31st January
49. Depreciation method defined under MYT regulation for charging depreciation on assets is .
- A) Written down value
- B) Straight Line method for five year only
- C) For first 12 years of the useful life w.e.fCOD(Salvage value=10%)**
- D) For first 15 year straight Line and thereafter remaining value remaining life

50. Depreciation on plant machinery defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
 - B) 5.28%**
 - C) 15%
 - D) 9.50%
51. Depreciation on IT Equipment defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
 - B) 5.28%
 - C) 15%**
 - D) 9.50%
52. Depreciation on Land defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
 - B) 5.28%
 - C) 15%
 - D) 0.00%**
53. Time period given for issuance of order on Mid term review/ True up to the commission is
- A) 30
 - B) 60
 - C) 90
 - D) 120**
54. Time period given for issuance of Tarrif order on ARR to the commission is.
- A) 30
 - B) 60
 - C) 90
 - D) 120**
55. Adjustment of Bad and doubtful debt is allowed to which company as per MYT Regulation
- A) DISCOMS**
 - B) Generation
 - C) Transmission

D) All of above

56. Normative annual transmission system availability Factor (NATAF) allowable as per regulation for control period is
- A) 98%
 - B) 99%
 - C) **99.2%**
 - D) 99.5%

Power and Functions of HERC for all HPU

1. Commission under section 94 of the Electricity Act 2003 has been vested with following powers:
 - a. summoning and enforcing the attendance of any person and examining him on oath
 - b. discovery and production of any document or other material object producible as evidence
 - c. receiving evidence on affidavits
 - d. All of the above.**
2. The Commission under section 142 of the Electricity Act 2003 for non-compliance of the directions issued by the Commission may impose penalty on a person for an amount upto-
 - a. One lakh rupees**
 - b. Two lakh rupees
 - c. Three lakh rupees
 - d. Four lakh rupees
3. Commission shall advise the State Government on the following matter:
 - a. Promotion of competition, efficiency and economy in activities of the electricity industry
 - b. Promotion of investment in electricity industry
 - c. Reorganization and restructuring of electricity industry in the State
 - d. All of the Above**

Open Access Regulation for UHBVN/DHBVN/HVPL **Candidates**

1. A Connection Agreement is an agreement signed between-
 - a. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and or distribution licensee and the applicant**
 - b. State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and the applicant
 - c. distribution licensee and the applicant
 - d. State Transmission Utility (STU) and the applicant
2. An embedded open access consumer means-
 - a. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to**

pay various charges as per tariff schedule applicable to relevant consumer category

- b. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d. a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

3. A limited open access consumer means-

- a. consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various as per tariff schedule applicable to relevant consumer category
- b. consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c. **consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power.**
- d. consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

4. Long term open access as per HERC open access regulations 2012 is-

- a. **right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.**
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. none of the above

5. Medium term open access as per HERC open access regulations 2012 is-

- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. **right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.**
- d. none of the above

6. Short term open access as per HERC open access regulations 2012 is-

- a. right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b. right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c. right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d. **open access for a period up to one month at a time.**

7. The distribution capacity which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-

- a. **stranded distribution capacity**
- b. stranded transmission capacity
- c. stranded generation capacity
- d. none of the above

8. The transmission capacity in the intra-State transmission system which is likely to remain unutilized due to relinquishment of access rights by a long term open access consumer in accordance with HERC Open Access Regulations 2012 is called-

- a. stranded distribution capacity
- b. **stranded transmission capacity**
- c. stranded generation capacity
- d. none of the above

9. Coordination Committee constituted for timely approval of connectivity and open access application shall have nominee from the following:-

- a. **distribution licensee, transmission licensee and SLDC**
- b. distribution licensee and SLDC
- c. transmission licensee and SLDC
- d. distribution licensee and transmission licensee

10. Following charges shall be exempted in case open access is provided to a person who has established a captive generation plant for carrying the electricity to the destination of his own use-
- a. Wheeling charges and transmission charges
 - b. **Cross subsidy charges and Additional charges**
 - c. Wheeling charges, transmission charges and Additional charges
 - d. Wheeling charges, transmission charges, Additional charges and Cross subsidy charges
11. Which of the following charge is levied on an open access consumer receiving supply of electricity from a person other than the distribution licensee of his area of supply to meet out the fixed cost of such distribution licensee arising out of his obligation to supply as provided under sub-section (4) of Section 42 of the Act.
- a. Wheeling charges,
 - b. Transmission charges,
 - c. **Additional Surcharges**
 - d. Cross subsidy charges
12. Time frame for disposal of medium term intra state open access application from the date of receipt of application complete in all respects is-
- a. 20 days
 - b. 30 days
 - c. **40 days**
 - d. 50 days
13. Nodal agency for grant of connectivity is-
- a. **STU**
 - b. Distribution licensee
 - c. Generating license
 - d. SLDC
14. Application fee for grant of connectivity to the intra-State transmission system for purpose of open access is-
- a. Non-refundable fee of Rs. 1,00,000/-
 - b. **Non-refundable fee of Rs. 2,00,000/-**
 - c. Non-refundable fee of Rs. 3,00,000/-
 - d. Non-refundable fee of Rs. 4,00,000/-
15. Application fee for grant of connectivity to the distribution system for purpose of open access is-

a. **Non-refundable fee of Rs. 1,00,000/-**

b. Non-refundable fee of Rs. 2,00,000/-

c. Non-refundable fee of Rs. 3,00,000/-

d. Non-refundable fee of Rs. 4,00,000/-

16. Which charge is payable by open access consumer to STU or the intra-State Transmission system for usage of their system-

a. **Transmission charge**

b. Wheeling Charge

c. Cross Subsidy surcharge

d. Additional Surcharge

17. Which charge is payable by open access consumer to intra-State distribution system for usage of their system-

a. Transmission charge

b. **Wheeling Charge**

c. Cross Subsidy surcharge

d. Additional Surcharge

18. What is the time frame for disposal of long term open access application from the date of receipt of application complete in all respects.

a. **40 days if the open access is required within the system of same distribution system is involved.**

b. 19 days if the open access is required within the system of same distribution system is involved.

c. 20 days if the open access is required within the system of same distribution system is involved.

d. 30 days if the open access is required within the system of same distribution system is involved.

19. What is the application fee for short term intra0state open access?

a. Rs. 2000 + 18% GST

b. Rs. 3000 + 18% GST

c. Rs. 4000 + 18% GST

d. **Rs. 5000 + 18% GST**

20. What details the application for grant of connectivity with the intra-state transmission system and or distribution system shall contain?

a. Geographical location of the Applicant

b. Quantum of power to be injected in the case of generating station.

c. Quantum of power to be drawn in case of consumer

d. **All of above.**

21. For grant of connectivity to an open access consumers, the cost of construction of dedicated line or the augmentation of the transmission or distribution system shall be borne by:-

a. Open Access Consumer

b. Transmission or Distribution Licenses

c. Open Access Consumer and transmission/distribution licensee is 50:50 ratio.

d. None of the above

22. Which entity shall raise the bill for open access charges to open access consumer?

a. Transmission Licensee

b. Distribution licensee

c. STU in consultation with SLDC transmission licensee & distribution licensee

d. None of the above

23. By which day the bill for the open access charges to an open access consumer (long term & medium term) is to be raised by STU?

a. 3rd working day of the succeeding calendar month.

b. 5th working day of the succeeding calendar month.

c. 7th working day of the succeeding calendar month.

d. 10th working day of the succeeding calendar month.

24. By which day the open access charges shall be paid by the open access consumer (long term & medium term) to STU.

a. within 3 working days from date of receipt of bill

b. within 5 working days from date of receipt of bill

c. within 7 working days from date of receipt of bill

d. within 10 working days from date of receipt of bill

25. By which day the open access charges (long term & medium term) payable to SLDC, transmission licensee & distribution licensee shall be disbursed by STU?

a. By 10th of every month

b. By 15th of every month

c. By 20th of every month

d. By 25th of every month

26. What is the rate of late payment surcharge, if the payment of any bill for open access charges is delayed beyond due date by an open access consumers.

a. 0.5% per month

b. 0.75% per month

c. 1.00% per month

d. 1.25% per month

27. Which entity is designated as nodal agency for billing, collecting & disbursing the open access charges?
- SLDC
 - STU**
 - Distribution Licensee
 - Generating Licensee
28. By which date the short term open access consumer shall make payment from grant of short term open access by the nodal agency?
- within 3 days**
 - within 5 days
 - within 7 days
 - within 10 days
29. In case of limited short term open access in each time slot of 30 minutes during the day shall not be less than:
- 70 % of its contracted demand
 - 75% of its contracted demand
 - 80 % of its contracted demand**
 - 85% of its contracted demand
30. In case a limited short term open access consumer draws more power than its scheduled power for any time slot during the open access period in a day, what is rate of penalty?
- Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.10 For each percent.**
 - Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.20 For each percent.
 - Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.30 For each percent.
 - Rate of penalty for each time slot shall be proportionate to the percentage of excess drawl & shall be equal to Rs.0.40 For each percent.
31. Which of the following charges limited short term open access consumer is exempted from?
- Transmission charges
 - wheeling charges
 - Demand/fixed charge
 - minimum consumption charges
 - cross subsidy surcharges
 - Additional charges.
- (a), (b), (c) & (d) only
 - (c), (d), (e) & (f) only
 - (a), (b), (e) & (f) only**
 - (b), (c), (d) & (e) only
32. What is the rate of composite operating charges paid by a limited short term open access consumer to SLDC.
- Rs 2000/- per day or part thereof for each transaction.**

- b. Rs 3000/- per day or part thereof for each transaction.
- c. Rs 4000/- per day or part thereof for each transaction.
- d. Rs 5000/- per day or part thereof for each transaction.
33. Which of the following charges shall be payable by limited short term open access consumer?
- a. Transmission charges b. wheeling charges c. Demand/fixed charge d. minimum consumption charges e. cross subsidy surcharges f. Additional charges.
- i. (a) & (b)
- ii. **(c) & (d)**
- iii. (e) & (f)
- iv. (a) & (f)
34. Which of the following charges shall be payable by ab embedded open access consumers.
- a. Transmission charges b. wheeling charges c. Demand/fixed charge d. **All of the above**
35. A long term open access consumer who had availed access rights for atleast Years may relinquish the long-term access rights fully or partly before expiry of full terms of long term access, by making payment of compensation for stranded capacity
- a. 12**
- b. 15
- c. 18
- d. 20
36. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at lease 1 year prior to the date from which he desires to relinquish the open access charges?
- a. 33 % of the open access charges
- b. 50 % of the open access charges
- c. 66 % of the open access charges
- d. No charges**
37. What compensation charges shall be paid by a long term open access consumer if it submits an application to nodal agency at any time lesser than a period of 1 year prior to the date from which he desires to relinquish the open access charges?
- a. 33 % of the open access charges
- b. 50 % of the open access charges
- c. 66 % of the open access charges**
- d. No charges
38. What type of meter shall be installed to an Open Access consumer?

- a) One face smart meter
- b) Three face smart meter
- c) ABT meter**
- d) Any of the above

Ans C

39. What is the accuracy of a meter installed for the purpose of recording consumption of an open access consumer?

- a) 0.2%
- b) 0.5%
- c) 1%
- d) 3%

Ans D

40. An open access consumer can be embedded for which term?

- a) Short term
- b) Medium term
- c) Long term
- d) Any of the above**

Ans D

41. Which exchange is responsible for transmission of power?

- a) NSE
- b) BSE
- c) IEX**
- d) All of the above

Ans C

For HPGCL Candidates

Topic- Power Plant Familiarization (For HPGCL Only)

1. On which one of the following cycles does a modern steam power plant work?

- (a) Carnet cycle
- (b) Rankine cycle
- (c) Otto cycle
- (d) Bell-Coleman cycle

Answer: (b) Rankine cycle

2. The percentage of O₂ in atmospheric air is

- (b) 21 % by volume.
- (c) 23 % by weight.
- (d) 79 % by volume and 77% by weight.
- (e) both (a) and (b).

Answer: (d) both (a) and (b).

3. Huge quantity of water is required in a steam power plant. It is required

- (f) Generating steam in boiler.
- (g) For cooling purposes such as in condenser.
- (h) As a carrying medium such as in disposal of ash.
- (i) All of the above.

Answer: (d) all of the above.

4. Rankine cycle efficiency of a steam power plant is in the range of

- (a) 20 - 30%.
- (b) 30 - 45%.
- (c) 45 - 60%.
- (d) 60 - 80%.

Answer: (b) 30 - 45%.

5. The steam power plant efficiency can be improved by

- (a) Using large quantity of water.
- (b) Burning large quantity of coal.
- (c) Using high pressure and high temperature steam.
- (d) Decreasing the load on the plant.

Answer: (c) using high pressure and high temperature steam.

Turbine & Auxiliaries

6. In a regenerative cycle, feed water is heated by

- (a) heaters.

- (b) Extracted steam from the turbine.
- (c) exhaust gases.
- (d) all of the above.

Answer: (b) Extracted steam from the turbine.

7. In the feed water and steam circuit of a thermal power plant, the condensate flows from the condensate extraction pump to the boiler feed pump and, then to the boiler. The HP and LP heaters are located in this circuit in relation to the boiler feed pump (BFP) as

- (a) both HP and LP heaters after BFP.
- (b) HP heater before and, LP heater after BFP.
- (c) both HP and LP heaters before BFP.
- (d) LP heater before and, HP heater after BFP.

Answer: (d) LP heater before and, HP heater after BFP.

8. In thermal power plants, the pressure in the working fluid cycle is developed by

- (a) condenser.
- (b) superheater.
- (c) feed water pump.
- (d) turbine.

Answer: (c) feed water pump.

9. Heating of feed water in De-aerator is done to

- (a) heat the steam.
- (b) heat the feed water.
- (c) remove dissolved gases in water.
- (d) remove dissolved solid impurities in water.

Answer: (c) remove dissolved gases in water.

10. In turbines, part of the steam is extracted for

- (a) condensation.
- (b) reheating.
- (c) feed water heating.
- (d) secondary air heating.

Answer: (c) feed water heating.

11. The modern steam turbines are.....

- (a) Impulse turbine
- (b) Reaction turbine
- (c) Impulse-reaction turbine
- (d) None of the above

Answer:(c) Impulse-reaction turbine

12. In a steam power plant water is used for cooling purposes in

- (j) economizer.
- (k) condenser.
- (l) Soot blower.
- (m) electrostatic precipitator.

Answer: (b) condenser.

13. In a steam turbine cycle, the lowest pressure occurs in

- (n) condenser.
- (o) turbine inlet.
- (p) boiler.
- (q) super-heater.

Answer: (a) condenser.

14. Increase in condenser back pressure will lead to a

- (r) loss.
- (s) gain.
- (t) none of these.

Answer: (a) loss.

15. In which part of the thermal power plant, the steam pressure is less than that of atmosphere ?

- (a) Boiler.
- (b) Turbine.
- (c) Super-heater.
- (d) Condenser.

Answer: (d) Condenser.

16. The function of a condenser in a steam power plant is to

- (a) condense the large volume of steam to water to be used as boiler feed water.
- (b) receive the large volume of steam exhausted from the steam turbine.
- (c) maintain pressure below atmospheric so that maximum heat energy can be extracted from steam.
- (d) all of the above.

Answer: (d) all of the above.

17. In a shell and tube surface condenser

- (a) steam passes through the tubes and cooling water surrounds them.
- (b) cooling water passes through the tubes and steam surrounds them.
- (c) steam and water mix to give condensate.
- (d) none of the above.

Answer: (b) cooling water passes through the tubes and steam surrounds them.

18. In a steam power plant cooling towers are used for

- (a) cooling condenser outlet water.
- (b) cooling exhaust steam.
- (c) cooling feed water.
- (d) all of the above.

Answer: (a) cooling condenser outlet water.

19. In case of reaction steam turbine

- (a) there is a enthalpy drop both in fixed and moving blades.
- (b) there is enthalpy drop only in moving blades.
- (c) there is enthalpy drop only in fixed blades.
- (d) none of the above.

Answer: (a) there is a enthalpy drop both in fixed and moving blades.

20. As compared to steam at entry to the turbine which of the following will be larger at exit ?

- (a) Flow rate.
- (b) Pressure.
- (c) Specific volume.
- (d) Specific enthalpy.

Answer: (c) Specific volume.

21. What is the function of turbine gland steam

- a) To heat the turbine
- b) To provide sealing between rotor and casing
- c) To remove air from turbine
- d) To heat the steam

Answer: (b) To provide sealing between rotor and casing

22. What is the function of Gland steam cooler

- a) To heat the turbine
- b) To condense the gland steam
- c) To remove air from turbine
- d) To provide the extraction steam

Answer: (b) To condense the gland steam

23. What is the use of centrifuge in power plant

- a) To remove condensate & dust from the lube oil
- b) To remove air from the condenser
- c) To provide lube oil to turbine
- d) None of the above

Answer: (a) To remove condensate & dust from the lube oil

24. What is the purpose of emergency oil pump in turbine oil system

- a) To provide lubrication in case of A.C power failure
- b) To provide lubrication in case of failure of lube oil pump
- c) Both (a) & (b)
- d) None of the above

Answer: (c) Both (a) & (b)

25. Boiler feed pump is

- a) A centrifugal pump
- b) A reciprocating pump
- c) Screw type pump
- d) A submersible type pump

Answer: (a) A centrifugal pump

26. What is the function of barring gear

- a) To rotate the rotor at a minimum speed
- b) To rotate the turbine at 3000 R.P.M

- c) To help during rolling of turbine
 - d) None of the above
- Answer: (a) To rotate the rotor at a minimum speed

27. Steam output of HP turbine is known as

- a) Cold Re-heat (CRH)
 - b) Hot Re-heat (HRH)
 - c) Main Steam
 - d) None of the above
- Answer: (a) Cold Re-heat (CRH)

28. Purpose of Stator Cooling water system

- a) To cool the stator of the Generator
 - b) To cool the rotor of generator
 - c) Both (a) & (b)
 - d) None of the above
- Answer: (a) To cool the stator of the Generator

29. Why Governing System is used in turbine

- a) To maintain the speed of the turbine
 - b) To maintain the steam pressure
 - c) To maintain the steam temperature
 - d) None of the above
- Answer: (a) To maintain the speed of the turbine

30. What is the PRDS (Pressure reducing & De-superheating Station)

- a) To provide gland steam
 - b) To provide steam for fuel oil atomization
 - c) To provide steam for heating of feed water in De-aerator
 - d) all of the above
- Answer: (d) all of the above

31. What is the use of jacking oil pump

- a) To lift the turbine rotor
 - b) To provide lubrication to turbine
 - c) To provide the sealing oil
 - d) None of the above
- Answer: (a) To lift the turbine rotor

32. What is the function of CEP (Condensate Extraction Pump)

- a) To pump the condensate from hot-well to De-aerator
 - b) To create vacuum in the condenser
 - c) To condense the steam in condenser
 - d) To provide the cooling water to condenser
- Answer: (a) To pump the condensate from hot-well to De-aerator

33. Purpose of Governing Valves in turbine

- a) To control the steam flow
- b) To control the lube oil pressure
- c) To control the steam temperature

d) None of the above

Answer: (a) To control the steam flow

34. The steam is superheated to the highest economical temperature in order to

(a) reduce the requirement of steam for a given output of energy owing to its high internal energy and thus reduce the turbine size.

(b) reduce the mechanical resistance to the flow of steam over turbine blades and increase the efficiency as superheated steam is dry and so turbine blades remain dry.

(c) avoid corrosion and pitting at the turbine blades occurring owing to steam dryness.

(d) all of the above.

Answer: (d) all of the above.

35. The purpose of the boiler feed pump is to

(a) pump hot air into the boiler.

(b) pump pulverized coal into the boiler.

(c) pump out steam from the boiler.

(d) pump water into the boiler.

(e) none of the above.

Answer: (d) pump water into the boiler

36. Any leakage of air into the condenser destroys the vacuum and causes

(a) an increase in air pressure in the condenser limiting the useful heat drop in the steam turbine.

(b) lowering of the partial pressure of the steam and of the saturation temperature along with it.

(c) under-cooling of the condensate.

(d) all of the above.

Answer: (d) all of the above.

37. The Efficiencies of the LP, IP and HP turbines are in the order

a) Efficiency of LP turbine > Efficiency of IP turbine > Efficiency of HP turbine

b) Efficiency of HP turbine > Efficiency of IP turbine > Efficiency of LP turbine

c) Efficiency of IP turbine > Efficiency of HP turbine > Efficiency of LP turbine

d) Efficiency of HP turbine = Efficiency of IP turbine = Efficiency of LP turbine

Answer: (c) Efficiency of IP turbine > Efficiency of HP turbine > Efficiency of LP turbine.

38. In cooling Tower, water is cooled by the process of

a) Evaporative Cooling

b) Condensation

c) Fusion

d) Sublimation

Answer: (a) Evaporative Cooling.

39. Hydraulic Coupling in Boiler Feed Pump is used for

- a) Speed Control
- b) Provide Suction to the pump.
- c) For Priming of the pump.
- d) To provide NPSH

Answer: (a) Speed Control.

40. HP-LP Bypass system is used for

- a) To attain the steam parameters for turbine rolling
- b) To maintain flow of steam to condenser in case of tripping of turbine.
- c) Both (a)& (b)
- d) None of the above

Answer: (c) Both (a)& (b)

41. What are the 3-Elements for Boiler drum level control

- a) Steam flow-Feed water flow-Drum level
- b) Condensate flow-Feed water flow-Drum level
- c) Feed pump speed-Feed water flow-Drum level
- d) None of the above

Answer: (a) Steam flow-Feed water flow-Drum level

42. The rotor of HP, IP & LP turbine are mounted on single line which is called as

- a) Tandem Compounding
- b) Cross Compounding
- c) Velocity Compounding
- d) Pressure Compounding

Answer: (a) Tandem Compounding

43. The change by which any substance is converted from a gaseous state to liquid state is termed as -----

- a) condensation
- b) Evaporation
- c) Fusion
- d) Phase change

Answer: (a) condensation

Boiler & Auxiliaries

44. Air pre-heater in a steam power plant

- (a) recovers the heat from the flue gases leaving the **economizer**.
- (b) improves combustion rate.
- (c) raises the temperature of the furnace gases.
- (d) all of the above.

Answer: (d) all of the above.

45. In a thermal power plant, the feed water coming to the economiser is heated using

- (a) HP steam.
- (b) LP steam.
- (c) direct heat in the furnace.
- (d) flue gases.

Answer: (d) flue gases.

46. Arrange the following in the correct sequence in which the flue gas passes through them after coming out of the boiler in a thermal power station:

- (1) ID Fan.
- (2) Air preheater.
- (3) Economiser.
- (4) Electrostatic precipitator.

Select the answer using the codes given below

- (a) 4, 3, 2, 1
- (b) 3, 2, 4, 1
- (c) 2, 1, 4, 3
- (d) 1, 4, 3, 2

Answer: (b) 3, 2, 4, 1

47. Critical pressure for steam is in the range of

- (a) 50 - 100 kg/cm²
- (b) 100 - 200 kg/cm²
- (c) 200 - 250 kg/cm²
- (d) above 300 kg/cm²

Answer: (c) 200 - 250 kg/cm²

48. A super critical boiler is one that operates above the pressure and temperature of the following values

- (a) 100 kg/cm² and 540°C
- (b) 170 kg/cm² and 540°C
- (c) 100 kg/cm² and 373°C
- (d) 222 kg/cm² and 373°C

Answer: (d) 222 kg/cm² and 373°C

49. In a superheater

- (a) pressure rises and temperature drops .
- (b) temperature rises and pressure drops .
- (c) temperature rises and pressure remains unchanged.
- (d) pressure rises and temperature remains the same.

Answer: (c) temperature rises and pressure remains unchanged.

50. The draught which a chimney produces is called.....

- (a) Induced draught
- (b) Forced draught
- (c) Natural draught
- (d) Balanced draught

Answer: (c) Natural draught

51. Within the boiler, the steam has highest temperature in

- (a) water tubes.
- (b) super-heater
- (c) water walls.
- (d) water drum.

Answer: (a) super-heater

52. Which of the following enters the superheater ?

- (e) Superheated steam.
- (f) Wet steam.
- (g) Hot water.
- (h) Cold water.

Answer: (b) Wet steam.

53. Superheated steam is always

- (a) at a pressure more than that of the boiler steam.
- (b) at a pressure lower than the maximum cycle pressure.
- (c) at a temperature higher than the temperature of saturation corresponding to the steam pressure.
- (d) none of the above.

Answer: (b) at a pressure lower than the maximum cycle pressure.

54. Steam is superheated in order to

- (a) improve Rankine cycle efficiency.
- (b) reduce initial condensation losses.
- (c) avoid too high temperature in the last stage of the turbine.
- (d) all of the above.

Answer: (d) all of the above.

55. The function of the economizer is to

- (a) heat up the incoming water with exhaust steam.
- (b) heat up the pulverized fuel by exhaust gases.
- (c) heat up the incoming air by exhaust gases.
- (d) heat up the incoming water by exhaust gases.

Answer: (d) heat up the incoming water by exhaust gases.

56. In a steam power plant heat from the flue gases is recovered in

- (a) a condenser.
- (b) a chimney.
- (c) economizer and air preheater.
- (d) a de-super-heater.

Answer: (c) economizer and air preheater.

57. Economizer in a steam power plant

- (a) improves the boiler efficiency by 10-12%.
- (b) saves fuel consumption by 5-15%.
- (c) becomes a necessity for pressure exceeding 70 kg/cm².
- (d) all of the above.

Answer: (d) all of the above.

58. Which one is essential for combustion of fuel ?

- (a) Oxygen.
- (b) Correct fuel-air ratio.
- (c) Proper ignition temperature.
- (d) All of the above three.

Answer: (d) All of the above three.

59. The proper indication of incomplete combustion is

- (a) the smoking exhaust from chimney.
- (b) high temperature of flue gas.
- (c) high CO content in flue gases at exit.
- (d) high CO₂ content in flue gases at exit.

Answer: (c) high CO content in flue gases at exit.

60. Equipment used for pulverizing the coal is the

- (a) hopper.
- (b) stoker.
- (c) ball mill.
- (d) burner.

Answer: (c) ball mill.

61. Pulverized fuel is used for

- (i) better burning.
- (b) increased calorific value of coal.
- (c) less radiation loss.
- (d) medium size units.

Answer: (a) better burning.

62. The advantages of using pulverized fuel include

- (a) higher boiler efficiency, low air requirement and low fan power.
- (b) easy and complete combustion.
- (c) fast response to load changes and low banking losses.
- (d) all of the above.

Answer: (d) all of the above.

63. Pulverized coal is

- (a) non-smoking coal.
- (b) coal free from ash.

- (c) coal broken in fine particles.
- (d) coal which burns for long time.

Answer: (c) coal broken in fine particles.

64. The pressure at the furnace is minimum in case of

- (a) induced draught.
- (b) forced draught
- (c) balanced draught.
- (d) natural draught.

Answer: (c) balanced draught.

65. In coal-fired thermal power stations, what are the electrostatic precipitators used for?

- (a) To remove dust particles settling on the bus bar conductors in the station switchyard.
- (b) To condense steam by electrostatic means.
- (c) To keep the air heaters clean.
- (d) To collect the dust particles from the flue gases.

Answer: (d) To collect the dust particles from the flue gases.

66. Electrostatic precipitator is installed between

- (a) induced fan and chimney.
- (b) air pre-heater and induced fan.
- (c) economizer and air pre-heater.

- (d) boiler furnace and economizer.

Answer: (b) air pre-heater and induced fan.

67. What is the function of Furnace Supervisory Safeguard System (FSSS) in boiler

- a) Execution of safe starting and shutdown procedure of fuel firing equipments and preventing errors in operating such equipments.
- b) Provide protection against fluctuation of fuel firing and air control equipments.
- c) Help in avoiding furnace explosion
- d) All of the above

Answer: (d) All of the above

68. What is Main Fuel Trip (MFT) in boiler

- a) Execution of safe starting and shutdown procedure of fuel firing equipments and preventing errors in operating such equipments.
- b) An MFT occurs when the burner management system detects a dangerous condition and shuts down the boiler.
- c) Provide protection against fluctuation of fuel firing and air control equipments.
- d) All of the above

Answer: (b) An MFT occurs when the burner management system detects a dangerous condition and shuts down the boiler.

69. Which of the following pass through the Air-preheater

- a) Primary Air.
- b) Secondary Air
- c) Flue Gases
- d) All of the above

Answer: (d) All of the above

70. Wind box is located at.....

- a) Left & Right Side of the furnace
- b) Front & Back Side of furnace
- c) Both (a)&(b).
- d) None of the above

Answer: (a) Left & Right Side of the furnace

71. Which fuel oil is used in the boiler

- a) Light Diesel Oil (LDO)
- b) Heavy Furnace Oil (HFO)
- c) Both (a)&(b).
- d) None of the above

Answer: (a) Both (a)&(b).

72. Which is used with LDO for atomization

- a) Steam
- b) Compressed Air
- c) High pressure water
- d) All of the above

Answer: (b) Compressed Air

73. Why soot blowers are used

- a) to remove the soot deposited on the furnace tubes
- b) to remove deposits from economiser
- c) to remove dust from air pre-heater
- d) to clean the coal mill.

Answer: (a) to remove the soot deposited on the furnace tubes

74. What is the function of boiler drum

- a) to separate the steam from water
- b) to facilitate the feed water make up
- c) to provide the chemical dosing
- d) All of the above

Answer: (d) All of the above

75. Which type of heat transfer carried out inside the furnace

- a) Conductive
- b) Convective
- c) Radiative
- d) All of the above

Answer: (d) All of the above

76. What is the function of seal-trough at the bottom of boiler

- a) To avoid the air-ingress inside the boiler
- b) To facilitate the boiler expansion
- c) Both (a)&(b)
- d) None of the above

Answer: (c) Both (a)&(b)

77. What is the function of primary air

- a) To transport coal from mill to furnace
- b) To help proper combustion of coal inside the furnace
- c) To provide cooling of scanners
- d) None of the above

Answer: (a) To transport coal from mill to furnace

78. What are the components of rotary air-preheater

- a) Guide bearing
- b) Support bearing
- c) Air baskets
- d) All of the above

Answer: (d) All of the above

79. Energy supplied by combustion of fuel is equal to

- a) mass of fuel consumed x its specific heat
- b) mass of fuel consumed x its heat capacity
- c) mass of fuel consumed x its calorific value
- d) mass of fuel consumed x its density

Answer: (c) mass of fuel consumed x its calorific value

80. Which of the following is the predominant loss in a furnace oil fired boiler

- a) Dry flue gas losses
- b) Heat loss due to moisture in air
- c) Heat loss due to radiation and convection
- d) Heat loss due to moisture in fuel

Answer: (a) Dry flue gas losses

81. Steam Coil Air-Pre Heater (SCAPH) used for

- a) Heating the Secondary fan air
- b) Heating the Primary Fan Air
- c) Heating the flue gases
- d) All of the above

Answer: (a) Heating the Secondary fan air

82. The heat required to raise the temperature of water to the saturation temperature is known as

- a) Specific heat
- b) Heat capacity
- c) One Calorie
- d) Sensible heat

Answer: (a) Sensible heat

83. The quantity of heat required to change 1 kg of the substance from liquid to vapor state without change of temperature is termed as

- a) Latent heat of fusion
- b) Latent heat of vaporization
- c) Heat capacity
- d) Sensible heat

Answer: (a) Latent heat of vaporization

Generator & Auxiliaries

84. What are the parameters checked while synchronizing a Generator with Grid

- a) Phase angle
- b) Frequency
- c) Voltage
- d) All of the above

Answer: (d) All of the above

85. What is used for cooling the Generator rotor

- a) Oxygen
- b) Nitrogen
- c) Hydrogen
- d) Carbon-Dioxide

Answer: (c) Hydrogen

86. What is used for cooling the Generator stator

- a) Water-cooled stator coils
- b) Carbon-Dioxide
- c) Oxygen
- d) Nitrogen

Answer: (a) Water-cooled stator coils

87. What is the purpose of Generator Seal oil System

- a) To avoid the ingress of air inside the generator
- b) To avoid hydrogen leakage from the Generator
- c) Both (a)&(b)
- d) None of the above

Answer: (b) Both (a)&(b)

88. What is the function of exciter

- a) Supply DC magnetization current supplied to the rotor
- b) Generate the alternating current
- c) Control the output of the Generator
- d) All of the above

Answer: (a) Supply DC magnetization current supplied to the rotor

89. What is the use of Unit Auxiliary Transformer

- a) provides power to the auxiliary equipment of a power generating station
- b) Supply DC magnetization current supplied to the rotor
- c) Control the output of the Generator
- d) All of the above

Answer: (a) provides power to the auxiliary equipment of a power generating station

90. What is the use of Station Transformer

- a) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation
- b) provides power to the auxiliary equipment of a power generating station
- c) Supply DC magnetization current supplied to the rotor
- d) Control the output of the Generator

Answer: (a) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation

91. What is the function of Generator-Transformer

- a) connects the generator output to the grid
 - b) supply auxiliary loads to the power plant for starting the plant when generating unit is not in operation
 - c) provides power to the auxiliary equipment of a power generating station
 - d) Supply DC magnetization current supplied to the rotor
- Answer: (a) connects the generator output to the grid

92. Generator transformer is used to...

- a) Step-up the Generator output
- b) Step-down the Generator output
- c) Both (a)&(b)
- d) None of the above

Answer: (a) Step-up the Generator output

93. Function of Buchholz relay in the Generator transformer

- a) **Safety device to sense abnormal conditions occurring inside a transformer**
- b) **Used to measure the flow of current**
- c) **Used to measure the flow of voltage**
- d) All of the above

Answer: (a) **Safety device to sense abnormal conditions occurring inside a transformer**

94. What is the purity of Hydrogen to be maintained inside the Generator

- a) **>98%**
- b) >80%
- c) >70%
- d) >65%

Answer: (a) >98%

95. What is the function of automatic voltage regulator (AVR)

- a) regulates voltage variations to deliver constant, reliable power supply
- b) Used to measure the flow of voltage
- c) Safety device to sense abnormal conditions occurring inside a transformer
- d) Supply DC magnetization current supplied to the rotor

Answer: (a) regulates voltage variations to deliver constant, reliable power supply

96. Generator Hydrogen purging is carried out with

- a) Oxygen
- b) Nitrogen
- c) Carbon Dioxide
- d) All of the above

Answer: (c) Carbon Dioxide

CHP/AHP/DM Plant

97. Why Diesel Generator Sets are used in power plant

- a) To provide emergency power supply in case of Grid fails
- b) To maintain the emergency auxiliaries like turbine lube oil pump running in case of AC failure
- c) Both (a)&(b)
- d) None of the above

Answer: (c) Both (a)&(b)

98. What is the purpose of Instrument Air Compressor in power plant

- a) To provide Dry air to various pneumatic instruments
- b) To provide air for fuel oil atomization
- c) To provide air for various cleaning practices.
- d) All of the above

Answer: (a) To provide Dry air to various pneumatic instruments

99. What is the purpose of Service Air Compressors in power plant

- a) To provide Dry air to various pneumatic instruments
- b) To provide air for fuel oil atomization
- c) To provide air for various cleaning practices.
- d) Both (b)&(c)

Answer: (d) Both (b)&(c)

100. Why Alum dosing is carried out in water treatment

- a) Acts as a flocculant to remove unwanted colour and turbidity from water supplies
- b) to kill bacteria, viruses and other microbes in water
- c) To remove the cationic load from the water
- d) To remove dissolved oxygen from water

Answer: (a) Acts as a flocculant to remove unwanted colour and turbidity from water supplies

101. Why Chlorine is used in water treatment

- a) to kill bacteria, viruses and other microbes in water
- b) To remove the cationic load from the water
- c) To remove dissolved oxygen from water
- d) All of the above

Answer: (a) to kill bacteria, viruses and other microbes in water

102. What is the function of Clari-floculator

- (a) To settle down the sludge or suspended solids from the chemically dosed partially treated water at the bottom.
- (b) To remove the cationic load from the water
- (c) To remove dissolved oxygen from water
- (d) all of the above

Answer: (a) To settle down the sludge or suspended solids from the chemically dosed partially treated water at the bottom.

103. What is the function of wagon tippler

- a) to unload the coal wagons
- b) to transport the coal
- c) To reclaim the coal
- d) To crush the coal

Answer: (a) to unload the wagons

104. What is the function of Side Arm Charger

- a) to move the coal wagons at tippler area
- b) to unload the coal wagons
- c) to transport the coal
- d) To reclaim the coal

Answer: (a) to move the coal wagons at tippler area

105. What is the function of crusher

- a) to pulverized the coal
- b) To crush the incoming coal
- c) to unload the coal wagons

d) to transport the coal

Answer: (b) To crush the incoming coal

106. What is the use of stacker-reclaimer

- a) To reclaim the crushed coal in coal yard
- b) to pulverized the coal
- c) To crush the incoming coal
- d) All of the above

Answer: (a) To reclaim the crushed coal in coal yard

107. Coal from crusher is ...

- a) Transported to coal yard
- b) To coal bunkers
- c) Both (a) & (b)
- d) None of the above

Answer: (c) Both (a) & (b)

108. The feed water treatment is done mainly to avoid

- (a) embrittlement problem.
- (b) carry over problem.
- (c) corrosion and scale formation problems.
- (d) all of the above problems.

Answer: (d) all of the above problems.

109. Blow down of boiler water is done so as to

- (a) control the solid concentration in the boiler water by removing some of the concentrated saline water.
- (b) remove dissolved gases in the water.
- (c) reduce boiler pressure.
- (d) increase steam temperature.

Answer: (a) control the solid concentration in the boiler water by removing some of the concentrated saline water.

110. What is the nominal pH value of water that is to be maintained in a steam raising thermal power station?

- (a) 0.0
- (b) 7.0
- (c) 8.5
- (d) 14.3

Answer: (c) 8.5

111. Ash content of coal can be reduced by

- (a) pulverizing.
- (b) washing.
- (c) slow burning.
- (d) mixing with high grade coal.

Answer: (b) washing.

112. Ultimate analysis of fuel determines the percentage of

- a) ash, volatile matter and moisture.
- b) total carbon by weight.
- c) total carbon by weight – unit weight of H₂, O₂, N₂, sulphur and ash.
- d) none of the above.

Answer: (c) total carbon by weight – unit weight of H₂, O₂, N₂, sulphur and ash.

113. The proximate analysis of coal gives percentage by weight of

- (a) moisture, and volatile matter.
- (b) moisture, volatile matter, fixed carbon and ash.
- (c) carbon, hydrogen, oxygen, nitrogen, sulphur and ash.
- (d) carbon, hydrogen, and oxygen.

Answer: (b) moisture, volatile matter, fixed carbon and ash.

114. The most important factors to be considered in the selection of fuel for power plants include

- (a) cost of fuel.
- (b) calorific value of fuel.
- (c) both (a) and (b).
- (d) none of the above

Answer: (c) both (a) and (b).

115. Belt conveyors can be employed for transporting coal at inclination up to

- (a) 75°
- (b) 60°
- (c) 30°
- (d) 15°

Answer: (c) 30°

116. In coal preparation plants, the magnetic separation are used for removing

- (a) dust.
- (b) iron particles.
- (c) clinkers.
- (d) all of the above.

Answer: (b) iron particles.

117. Ash is the main waste product of steam power plants with low grade coal (may be in tonnes per day). This ash

- (a) can be used in building construction.
- (b) can be used in brick making near the plant side.
- (c) it can be dumped in disused mines, river or sea or in an area excavated in the waste land, as the case may be.
- (d) all of the above.

Answer: (d) all of the above.

118. What is the advantage of stocking the coal in huge heaps?

- a) Prevents from coal being oxidized
 - b) Provides grip for the storage
 - c) Prevents air circulation in the interior of heap
 - d) The moisture content will be eliminated
- Answer: (c) Prevents air circulation in the interior of heap

119. Out of all conveyors which type of conveyor has a greater capacity to convey large amount of coal?

- a) Belt conveyor
- b) Chain conveyor
- c) Screw conveyor
- d) Scraper conveyor

Answer: (a) Belt conveyor

120. What is plant load factor

- (a) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (b) Ratio of average power Consumed by the plant to the maximum power that could have been consumed in a given time.
- (c) Ratio of Coal consumed to the power Generated by the power plant.
- (d) None of the above.

Answer: (a) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time

121. What is heat rate in power plant

- (a) Amount of Heat energy used by a power plant to generate one kilowatt hour (kWh) of electricity.
- (b) Amount of Steam used by a power plant to generate one kilowatt hour (kWh) of electricity.
- (c) Ratio of Coal consumed to the power Generated by the power plant.
- (d) None of the above.

Answer: (a) Amount of Heat energy used by a power plant to generate one kilowatt hour (kWh) of electricity.

122. What is auxiliary power consumption in thermal power plant

- (a) The consumption of energy by auxiliary equipment of the generating station.
- (b) Ratio of Coal consumed to the power Generated by the power plant.
- (c) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.
- (d) None of the above.

Answer: (a) all of the above.

123. Unit of Specific oil consumption in thermal power plant

- (a) ml/Kwh.
- (b) gm/Kwh
- (c) kcal/Kwh.
- (d) None of the above.

Answer: (a) ml/Kwh.

124. Unit of Specific Coal consumption in thermal power plant

- (a) ml/Kwh.
- (b) gm/Kwh
- (c) kcal/Kwh.
- (d) None of the above.

Answer: (b) gm/Kwh

125. What is the Availability factor in thermal power plant

- (a) Ratio of Coal consumed to the power Generated by the power plant.
- (b) Ratio of total amount of uptime of power plant by the sum of total uptime and total downtime of power plant.

(c) Ratio of average power generated by the plant to the maximum power that could have been generated in a given time.

(d) None of the above.

Answer: (b) Ratio of total amount of uptime of power plant by the sum of total uptime and total downtime of power plant

126. The height of chimney in a steam power plant is governed by.....

- a) Flue gases quantity
- b) The draught to be produced
- c) Control of pollution
- d) Corner of power plant

Answer: (b) The draught to be produced

127. The major heat loss in a steam power station occurs in

- a) Heat chamber
- b) Penstock
- c) Spillways
- d) Condenser

Answer: (d) Condenser

128. The cost of fuel transportation is maximum in.....

- a) Hydro-electric power plant
- b) Steam power plant
- c) Nuclear power plant
- d) None of the above

Answer: (b) Steam power plant

129. Which of the following station is least efficient.....

- a) Nuclear power plant
- b) Diesel power station
- c) Thermal power station
- d) None of the above

Answer: (c) Thermal power station

130.requires more space

- a) Nuclear power plant
- b) Hydro-electric power plant
- c) Thermal power plant
- d) Diesel power plant

Answer: (c) Thermal power plant

131. In reaction turbine, function of the draft tube is.....

- a) To increase the flow rate
- b) To reduce water hammer effect
- c) To convert kinetic energy of water to potential energy by a gradual expansion in divergent part
- d) None of the above

Answer: (b) To reduce water hammer effect

132. Pelton turbine is suitable for high head and.....

- a) High discharge
- b) Low discharge
- c) High and low discharge
- d) None of the above

Answer: (b) Low discharge

133. Francis, Kaplan and propeller turbines fall under the category of.....

- a) Impulse turbine

- b) Reaction turbine
- c) Impulse reaction combined
- d) Axial flow

Answer: (b) Reaction turbine

134. What is the unit of calorific value of coal

- a) ml/Kwh.
- b) gm/Kwh
- c) kcal/kg.
- d) None of the above.

Answer: (c) kcal/kg.

135. What is measured in the chimney of thermal power plant

- a) Carbon Monoxide
- b) Carbon Dioxide
- c) Oxygen.
- d) All of the above.

Answer: (d) All of the above

136. What is the purpose of Flue Gas Desulphurization in thermal power plant

- a) To remove sulphur from the coal
- b) To remove sulfur dioxides (SO₂) from flue gas produced by boilers
- c) To remove sulphur from the Fuel Oil
- d) All of the above.

Answer: (b) To remove sulfur dioxides (SO₂) from flue gas produced by boilers.

137. Coal is fired inside the Furnace of thermal power plant

- a) Through the grate in the boiler
- b) Directly from the front side of the furnace
- c) Tangentially through corners
- d) None of the above.

Answer: (c) Tangentially through corners

138. What is the purpose of Boiler circulation pumps

- a) circulate water within the boiler to enhance boiler operation
- b) To provide feed water to the boiler drum
- c) To provide feed water to condenser
- d) None of the above.

Answer: (a) circulate water within the boiler to enhance boiler operation

139. Which provides the Net positive suction head to the Boiler feed pump

- a) De-Aerator
- b) Hot-well
- c) Boiler Drum
- d) HP Heaters

Answer: (a) De-Aerator

140. What is the purpose of Continuous blow down (CBD) from boiler drum

- a) To remove silica from the boiler drum
- b) To remove air from the boiler drum
- c) To remove sludge from the condenser
- d) All of the above.

Answer: (a) To remove silica from the boiler drum

141. What is the purpose of CW water pumps

- a) To circulate water from the Cooling Towers to Condenser
- b) To circulate water from the condenser to de-aerator
- c) To circulate water from de-aerator to boiler drum
- d) None of the above.

Answer: (a) To circulate water from the Cooling Towers to Condenser

142. The pH value of the water used in boiler is:

- (a) Unity
- (b) 7
- (c) Slightly less than seven
- (d) Slightly more than seven

Answer: (d)

143. For the flue gas flow, tick the correct sequence:

- a) Boiler-Air preheater-economizer-ID fan-Chimney
- b) Boiler-ID fan-Airpreheater-Economizer-Chimney
- c) Boiler-Economizer-Air preheater-ID fan-Chimney
- d) None of the above

Answer: (c) Boiler-Economizer-Air preheater-ID fan-Chimney

144. Hydrogen cooling employed in large thermal power plant alternator:

- a) Increases the insulation life
- b) Decreases the insulation life
- c) Does not affect the insulation life
- d) None of the above

Answer: (a) Increases the insulation life

145. Hydrogen cooling is employed in:

- a) Turbo Generators only
- b) Water wheel Generators only
- c) Can be used in both turbo generators and water wheel generators
- d) None of the above

Answer: (a) Turbo Generators only

146. The efficiency of the electro-static precipitators will be of the order:

- a) 99.6%
- b) 90%
- c) 85%
- d) 80%

Answer: (a) 99.6%

147. Economizer is normally employed when boiler pressure exceeds:

- a) 70kg/cm²
- b) 50kg/cm²
- c) 30kg/cm²
- d) Can be used for all pressures

Answer: (a) 70kg/cm²

148. The sizing of the generator in power plant is based on:

- a) Current carrying capacity ratings only
- b) Insulation strength ratings only
- c) Both (a) and (b)
- d) None of the above

Answer: (c) Both (a) and (b)

149. Without Electro static precipitators:

- a) ID fan rating should be increased
- b) Economizer rating should be increased
- c) Chimney height should be reduced
- d) None of the above

Answer: (a) ID fan rating should be increased

150. In thermal power plants the condenser used is of:

- a) Surface type
- b) Jet type
- c) Can be both surface type and jet type
- d) None of the above

Answer: (a) Surface type

151. Coal rank classifies coal as per its:

- a) Specific gravity
- b) Degree of metamorphism
- c) Carbon percentage
- d) Ash content

Answer: (d) Ash content

152. Induced draft fans are used to:

- a) Cool the steam let out by the turbine in the thermal power station
- b) Cool the hot gases coming out of boiler
- c) Forces the air inside the coal furnace
- d) Pull the gases out of furnace

Answer: (d) Pull the gases out of furnace

153. Generally the speed of turbine generators employed in the thermal power plants will be in the range of:

- a) 750rpm
- b) 1000rpm
- c) 3000rpm
- d) 5000rpm

Answer: (c) 3000rpm

154. Large size thermal power plants will be:

- a) Peak load plants
- b) Base load plants
- c) Can be operate either as peak load or base load plants
- d) None of the above

Answer: (b) Base load plants

155. Which of the following equipment is installed in steam power plant to reduce air pollution:

- a) Air filter
- b) HEPA filter
- c) Electro static precipitator
- d) All the above can be used

Answer: (c) Electro static precipitator

156. Burning of low grade coal can be improved by:

- a) Pulverizing the coal
- b) Blending with high quality coal
- c) Oil assisted ignition
- d) All the above

Answer: (b) Blending with high quality coal

157. The percentage of carbon in anthracite is usually:

- a) More than 90%
- b) About 70%
- c) About 50%
- d) Below 40%

Answer: (a) More than 90%

158. For the same power the size of the turbine:

- a) Increases with speed
- b) Decrease with speed
- c) Constant irrespective of speed
- d) None of the above

Answer: (b) Decrease with speed

159. Which type of coal has lowest calorific value?

- a) Peat
- b) Lignite
- c) Bituminous
- d) Anthracite

Answer: (b) Lignite

160. Pipes carrying steam in thermal power plant are generally made of:

- a) Steel
- b) Cast iron
- c) Aluminum
- d) Cobalt

Answer: (a) Steel

161. Economizer of boiler has main function of:

- a) Heat up the incoming water with excess steam
- b) Heat up pulverized fuel by exhaust gases
- c) Heat up the incoming air by exhaust gases
- d) Heat up the incoming water by exhaust gases

Answer: (d) Heat up the incoming water by exhaust gases

162. In a super heater:

- a) Pressure rises and temperature drops
- b) Temperature rise and pressure drops
- c) Temperature rises and pressure remains unchanged
- d) Pressure rises and temperature remains the same

Answer: (c) Temperature rises and pressure remains unchanged

163. The steam power plant efficiency can be improved by:

- a) Using large quantity of water
- b) Burning large quantity of coal
- c) Using high temperature and pressure of steam
- d) Decreasing the load on the plant

Answer: (c) Using high temperature and pressure of steam

164. As the size of the thermal power plant increases, the capital cost per kW of installed capacity:

- a) Increases
- b) Decreases
- c) Remains the same
- d) May increase and decrease

Answer: (b) Decreases

165. Vacuum can be measured by using:

- a) Rotameter
- b) Pitot tube
- c) U tube manometer
- d) Venturimeter

Answer: (b) Pitot tube

166. Belt conveyors can be employed for transporting coal at inclination up to:

- a) 75 deg
- b) 60 deg
- c) 30 deg
- d) 15 deg

Answer: (c) 30 deg

167. In a shell and tube surface condenser:

- a) Steam passes through the tubes and cooling water surrounds them

- b) Cooling water passes through the tubes and steam surrounds them
- c) Steam and water mix to give condensate
- d) None of the above

Answer: (b) Cooling water passes through the tubes and steam surrounds them

168. The purpose of Spray pond in Thermal power plant is:

- a) To deposit the ash coming out of the thermal power plant
- b) To cool the water coming out of condensate
- c) To remove the dissolved gases in the feed water
- d) None of the above

Answer: (b) To cool the water coming out of condensate

169. It is important the heat the water before feeding to boiler because:

- a) The dissolved gases which corrodes the boiler are removed
- b) Thermal stresses arises due to the cold water entering the boiler can be reduced
- c) Some impurities carried by steam and condensate due to corrosion in boiler and condenser are precipitated outside the boiler
- d) All the above

Answer: (d) All the above

170. Which type of alternator is employed in thermal power plant?

- a) Salient type
- b) Non salient pole type
- c) Both can be used
- d) None of the above

Answer: (b) Non salient pole type

171. The indication of determine the incomplete combustion is:

- a) High percentage of carbon dioxide content in the flue gases
- b) High percentage of CO content in the flue gases
- c) High temperature of the flue gases
- d) All the above

Answer: (b) High percentage of CO content in the flue gases

172. For the same draught required, the power of forced draught fan will be_ than the induced draught fan:

- a) Higher
- b) Lower
- c) The same
- d) May be more or less

Answer: (b) Lower

173. What are combustible elements in the fuel:

- a) Carbon and hydrogen
- b) Carbon, Hydrogen and ash
- c) Carbon. Hydrogen and sulphur
- d) None of the above

Answer: (c) Carbon. Hydrogen and sulphur

174. The coal which has highest ash content is:

- a) Lignite
- b) Coke
- c) Bituminous coal
- d) Peat

Answer: (a) Lignite

HERC Regulations

Part B: MYT Regulations (Generation cadre related): 40 Questions

S.NO	Question	Option	Answer
175.	Multi Year Tariff Regulation duration is of	A. Three Years B. Four Years C. Five Years D. None of the above	C
176.	Whether Income tax is pass through under MYT,2019	A. Yes B. No C. May be D. None of the above	A
177.	For calculation purpose of ECR, GCV of fuel to be taken at	A. As fired B. As received C. Both D. None of the above	B
178.	The RoE allowed under MYT to thermal generating company	A. BR+4.5% up to 11% B. BR+7.5% up to 14% C. BR+5.5% up to 12% D. BR+6.5% up to 13%	C
179.	Escalation factor provided for O& M in MYT is	A. 4% B. 2.93 C. 6.98% D. 10%	B
180.	The expenditure after COD in plants which were not envisaged during construction are booked as	A. Additional Capitalization B. Return of Equity C. None of the above D. Both	A
181.	The present MYT regulation 2019 is valid up to	A. 2023 B. 2024 C. 2025 D. 2026	B
182.	The self-consumption of power of plant during generation is known as	A. Generation B. Auxiliary Consumption C. None of the above D. Both	B
183.	Bank Rate defined under the MYT is	A. PNB MCLR B. RBI MCLR C. SBI MCLR D. All of the above	C
184.	What do you mean by "Base Year" in MYT	A. CoD time B. First year of control period	D

		<p>C. Last year of previous control period</p> <p>D. None of the above</p>	
185.	“Commission “under Haryana MYT regulation is	<p>A. HERC</p> <p>B. CERC</p> <p>C. JERC</p> <p>D. APTEL</p>	A
186.	Declared Capacity of plant means under MYT	<p>A. Capability to generate</p> <p>B. Presently running capacity</p> <p>C. Yearly running capacity</p> <p>D. None of the above</p>	A
187.	Reduction in Gross Fixed Asset Register and reflected in Fixed Asset register subsequent to removal of asset is known as	<p>A. Capitalization</p> <p>B. De Capitalization</p> <p>C. Asset addition</p> <p>D. None of the above</p>	B
188.	The power consumed by generating company before CoD from grid is called	<p>A. Infirm power</p> <p>B. Auxiliary Consumption</p> <p>C. Both</p> <p>D. None of the above</p>	A
189.	What is MCR for generating station	<p>A. Minimum Continuous rating</p> <p>B. Maximum Continuous rating</p> <p>C. Median Continuous rating</p> <p>D. None of the above</p>	B
190.	GCV in relation of thermal plant means the heat produced in Kcal by complete combustion of	<p>A. 1 Lts of liquid fuel</p> <p>B. 1 kg of solid fuel</p> <p>C. One standard cubic meter of gaseous fuel.</p> <p>D. Any of the above</p>	D
191.	As per MYT regulation Controllable items are pass through	<p>A. Yes</p> <p>B. No</p> <p>C. May be</p> <p>D. None of the above</p>	B
192.	As per MYT regulations Un-controllable items are pass through	<p>A. Yes</p> <p>B. No</p> <p>C. May be</p> <p>D. None of the above</p>	A

193.	GCV of fuel as per MYT is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	B
194.	Fuel price for any generating item is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	B
195.	Auxiliary Consumption is which type of factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
196.	GCV of imported coal is which factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
197.	O&M expense is which type of factor as per MYT	A. Controllable B. Uncontrollable C. Both D. None of the above	A
198.	Charges levied on Thermal generating units	A. SLDC Charges B. Water Charges C. Both D. Any	C
199.	The return received by any generating company of investing own money is called	A. Revenue B. Return on Equity C. Fixed deposit D. None of the above	B
200.	Generally, loan for thermal plants is for how much duration	A. 5 years B. 10 years C. 12 years D. 15 years	C
201.	Change Interest in Loan Capital is pass through	A. No B. Yes C. May be D. None of the above	B
202.	Maintenance spares contribute to how much percentage of the O&M expenses under IWC	A. 15 B. 5 C. 10 D. 20	C
203.	Cost of secondary fuel allowed under IWC on normative basis	A. Two months B. One month C. As per actual D. None of the above	B
204.	Cost of secondary fuel allowed under IWC on normative basis	A. One month B. Two month C. As per actual D. None of the above	A

205.	FERV stands for in MYT	A. Indian rupee variation B. Foreign exchange variation C. Both D. None of the above	B
206.	Norms of Normative plant Availability as per regulation for PTPS	A. 55% B. 65% C. 85% D. 95%	A
207.	Norms of Normative plant Availability as per regulation for DCRTTP	A. 55% B. 65% C. 85% D. 95%	C
208.	Norms of Normative plant Availability as per regulation for RGTPP	A. 55% B. 65% C. 85% D. 95%	C
209.	Auxiliary consumption allowed for RGTPP	A. 10% B. 8% C. 6% D. 12%	C
210.	Auxiliary consumption allowed for PTPS	A. 10.7% B. 8.8% C. 8.5% D. 12%	C
211.	Expenses on secondary fuel (oil) for thermal is part of	A. Fixed cost B. Energy Charge C. None of the above D. As the case may be	B
212.	Recovery of Fixed charges are envisaged in which regulation of MYT	A. 29 B. 30 C. 31 D. 32	B
213.	Energy Charges or Variable Charges for thermal projects envisaged in which regulation MYT	A. 29 B. 30 C. 31 D. 32	C
214.	Primary Fuel adjustment for thermal plants envisaged in which regulations	A. 29 B. 30 C. 33 D. 32	C

Part C: Power Purchase Agreement (PPA Related) : 20 Questions

S.NO	Question	Option	Answer
215.	Power Purchase Agreement is which type of agreement	A. Sale of Power B. Trading of Power C. Purchase of Power D. None of the above	C
216.	Long Term PPA duration should be of	A. Minimum 12 years & above B. Minimum three months & above C. Day ahead D. None of these	A
217.	Composite scheme means in PPA	A. More than one beneficiary B. More than two beneficiaries C. Dedicated beneficiary D. None of the above	A
218.	Capacity charge shall be paid on the basis of	A. Plant Availability B. Plant Scheduling C. None of the above D. Fixed for year	A
219.	Condition precedent in PPA means	A. Conditions for performance of seller before CoD B. Conditions for performance of purchaser before CoD C. Both D. None of the above	C
220.	Whether for thermal PPA which should be mandated to see for any purchaser for satisfactory operation of PPA through out the term	A. Plant capacity B. Fuel Supply Agreement C. Evacuation system D. None of the above	B
221.	Liquidated damages generally placed in contracts for	A. Penalty on account of delay in contract performance B. Giving incentive C. None of the above D. Both	A
222.	Commercial Operation of Plant means	A. When independent engineer gives final test certificate	A

		<p>B. When plant remains on bar for 72 hrs without breakdown</p> <p>C. None of the above</p> <p>D. Both</p>	
223.	For HPGCL Units metering is carried at	<p>A. Nearest sub station</p> <p>B. Generation Bus</p> <p>C. Plant Bus at outgoing feeder</p> <p>D. None of the above</p>	C.
224.	Billing cycle needs to be incorporated in PPA, which should be the base	<p>A. Based on Appropriate Commission regulation</p> <p>B. Can negotiate</p> <p>C. None of the above</p> <p>D. Both</p>	A
225.	Payment Mechanism in the PPA envisage	<p>A. Security of payment</p> <p>B. Notional Payment mode</p> <p>C. None of the above</p> <p>D. Both</p>	A
226.	Third Party sale on default captures for generator in PPA	<p>A. In case of payment default</p> <p>B. In case generator want to sell power to other person without contract</p> <p>C. None of the above</p> <p>D. Both</p>	A
227.	Reconciliation in payments under PPA is needed or not	<p>A. No</p> <p>B. May be</p> <p>C. Yes</p> <p>D. None of the above</p>	C
228.	Why Force majeure conditions specify in PPA	<p>A. General purpose</p> <p>B. To capture unforeseen events</p> <p>C. None of the above</p> <p>D. Both</p>	B
229.	Types of Force majeure	<p>A. Natural Force majeure</p> <p>B. Non-Natural Force majeure</p> <p>C. Both</p>	C

		D. None of the above	
230.	Change in Law in PPA envisages for adjustment in tariff on account	A. Change in beneficiary B. Change in Government laws C. Both D. Any	B
231.	Any dispute in PPA needs to adjudicated by	A. District Court B. High Court C. Electricity Commission D. Mutually	C
232.	Whether Dispute resolution mechanism is need to be incorporated	A. Yes B. No C. Optional D. None of the above	A
233.	The PPA should capture aspects of metering and place of delivery of power	A. Yes B. No C. May be D. Optional	A
234.	PPA should have succession clause for its survivability	A. Optional B. May be C. No D. Yes	D

Part D: Grid code related

S.NO	Question	Option	Answer
235.	Haryana Grid code Regulations 2009 is relied upon	A. IEGC,2010 B. HGC,2004 C. NRLDC D. None of the above	A
236.	SLDC is the part of STU as per the Electricity Act,2003	A. Yes B. No C. None of above D. May be	B
237.	Role of CEA under Electricity Act,2003	A. Quasi-Judicial Body B. Advisory C. Planning and monitoring of Sector D. B&C	D
238.	National Electricity Plan prepared by	A. STU B. CEA C. HERC D. HPGCL	B
239.	Prima facie role of SLDC	A. Monitor and manage the grid condition B. Assist HERC C. Assist CERC D. None of the above	A

240.	Whether SLDC is mandated for the energy accounting of State grid	A. Yes B. No C. May be D. None of the above	A
241.	Under which section of Electricity Act, 2003 SKDC have the power to control the State grid	A. Section 32 B. Section 33 C. Section 34 D. None of the above	B
242.	Accounting of the quantity of electricity transmitted by ISGS is done by	A. Respective RPC B. Respective SLDC C. NLDC D. RLDC	A
243.	Role of STU has been defined as per which section of the Act	A. 40 B. 38 C. 39 D. 42	C
244.	Transmission license and distribution license of the State is bound to adhere the directions of	A. NRLDC B. NLDC C. SLDC D. None of the above	C
245.	Chapter 5 of the Haryana Grid code primarily deals with	A. Energy Accounting B. Operating code for State Grid C. None of the above D. All of the above	B
246.	How the Generator helps to manage the reactive energy of the grid	A. Generating more B. Absorbing reactive power C. None of the above D. Both A & B	B
247.	In case of the frequency of the grid goes higher than 50Hz , SLDC to take the corrective step	A. On the feeders B. Back down the generation C. None of the above D. Both A&B, as the case may be	D
248.	In case of the frequency of the grid goes below 49.0 HZ, SLDC require to take the corrective steps	A. Cut off the load B. Ramp up the generation C. None of the above D. Both A&B	D
249.	Demand estimation for operational purpose is the prerogative of	A. SLDC B. DISCOM C. Generator D. Both A&B	D
250.	Demand management is the prerogative of	A. SLDC B. DISCOM C. Generator D. Both A&B	A

251.	Outage planning of the system is the sole prerogative of	A. SLDC B. RLDC C. DISCOMs D. None of the above	A
252.	In the event of regional blackout whom instructions shall be prevailed	A. SLDC B. RLDC C. NRPC D. CERC	B
253.	In the event of partial State blackout whom instructions shall be prevailed	A. SLDC B. RLDC C. NRPC D. CERC	A
254.	Scheduling and Despatch in the regions has to be monitor by	A. RLDC B. SLDC C. CEA D. None of the above	A
255.	State Grid protection requirements needs to be monitor by	A. HERC B. CERC C. SLDC D. None of the above	C

Multiple Choice Questions (MCQs)

For

**Departmental Accounts Examination (DAE) for
Section Officer Part-II of HPUs**



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(PAPER-VI)

Advance, Cost & Management Accounting

(For All HPUs)

A. Advance Accounting

Q.1 Disclosure of which ratio is not required as per new Schedule III of Companies Act, 2013.

- (a) Inventory Turnover Ratio (b) Net Capital Turnover Ratio
(c) **Assets Turnover Ratio** (d) Trade receivable Turnover ratio

Q.2 Account prepared for calculation of Gross Profit Earned by branch under Stock & Debtors system is_____.

- (a) Branch Stock Account **(b) Branch Adjustment Account**
(c) Goods sent to branch account (d) Branch Debtors Accounts

Q3. Which Method is used generally for small size branches?

- (a) Debtors Method** (b) Stock & Debtors Method
(c) Small Branch Method (d) Analytical Method

Q4. Which account is prepared, when branch sell goods on credit?

- (a) Branch Adjustment Account **(b) Branch Debtors Accounts**
(c) Goods Sent to Branch A/c (d) Debtors Reconciliation A/c

Q5. Goods sent by Head office to branch either at cost plus profit or at_____.

- (a) **Cost Price** (b) Selling Price
(c) Market Price (d) Invoice Price

Q6. Financial Statement of Companies are prepared as per schedule _____ of Companies Act, 2013.

- (a) **III** (b) IV
(c) V (d) VI

Q7. Which ratio is used to measure firm's ability to meet current obligation?

- (a) Leverage Ratio (b) Activity Ratio
(c) **Liquidity Ratio** (d) Profitability Ratio

Q8. Acid-Test Ratio is also known as_____.

- (a) Current Ratio (b) Cash Ratio
(c) **Acid-Test Ratio** (d) working Capital Ratio

Q9. From the following ratios which ratio is covered under Activity Ratio?

- (a) Debt-Equity Ratio (b) Working Capital Ratio
(c) Interest Coverage Ratio (d) **Inventory Turnover Ratio**

Q10. From the following which ratio is not covered under Leverage Ratio?

- (a) Debt-Equity **(b) Return on Equity**
(c) Interest Coverage Ratio (d) Debt to Assets Ratio

Q11 Departmental Accounting facilitates

- (a) Comparison of trading results
- (b) Planning and Control
- (c) Evaluate Departmental performance
- (d) All of the above**

Q12 In departmental accounting, where separate books are kept for each department, known as:-

- a) Independent Accounting**
- b) Columnar Accounting
- c) Consolidated Accounting
- d) Advanced Accounting

Q13. Expenses which cannot be reasonably allocated to any particular department are taken in to:-

- a) Debtors Accounts
- b) Cash Book
- c) Balance Sheet
- d) General P&L Account**

Q14. Branch which does not maintain its own books of accounts is_____.

- a) Independent Branch
- b) Local Branch
- c) Foreign Branch
- d) Dependent Branch**

Q15. All expenses such as rent, salary etc are paid by H.O. in case of _____.

- a) Independent Branch
- b) Dependent Branch**
- c) Local Branch
- d) Foreign Branch

Q16. Goods are supplied by the H.O. to dependent branches are at:-
Cost Price

- a) Cost or Invoice Price**
- b) Market Price
- c) Invoice Price

Q17. Under Debtors system depreciation on fixed assets is_____.

- a) Credited to Branch Account
- b) Debited to Branch Account
- c) Not shown in Branch Account**
- d) Shown in Debtors Account

Q18. In Single Entry System Net Worth Method is also known as_____.

- a) Mercantile System
- b) Double Entry System
- c) Accrual System
- d) Statement of Affairs Method**

Q19. Positive difference between opening net worth & closing net worth is:

- a) Capital Balance
- b) Cash Balance
- c) Profit
- d) Loss**

Q20. In single entry system a statement of affairs is just like :-

- a) **Balance Sheet**
- b) Profit & Loss Statement
- c) Cash Book
- d) Trading Account

Q21. Under single entry system in net worth method drawing is added in :

- a) Opening Capital
- b) **Closing Capital**
- c) Additional Capital
- d) Cash

Q22. Credit Sale can be obtained by preparing:-

- a) Cash Book
- b) **Debtors Account**
- c) Creditors Account
- d) Statement of Affairs

Q23. In single entry system generally which accounts are maintained:-

- a) Assets Account
- b) **Personal Accounts**
- c) Income Account
- d) All of the above

Q24. In single entry system profit is calculated:-

- (a) Opening Capital + Drawings + Fresh Capital - Closing Capital
- (b) Closing Capital - Drawings - Fresh Capital - Opening Capital
- (c) Opening Capital - Drawings + Fresh Capital - Closing Capital
- (d) **Closing Capital + Drawings - Fresh Capital - Opening Capital**

Q25. Net Worth of an organisation means excess of Assets over:-

- a) Income
- b) **Liabilities**
- c) Working Capital
- d) Both b & c

Q26. Rs. 2000 paid for installation of Machine should be debited to:

- a) Wages Account
- b) **Machinery Account**
- c) Capital Accounts
- d) P & L statement

Q27. Old furniture purchased and Rs. 1000 spent on its repair before use, Rs. 1000 should be debited to:-

- a) Repair Account
- b) **Furniture Account**
- c) Labour Paid account
- d) None of the Above

Q28. Goods of Rs. 500 given as charity should be credited to:-

- a) Charity Account
- b) Sales Account
- c) **Purchase Account**

d) None of the above

Q29. In cash book favourable balances indicates :-

- a) Credit Balance
- b) Bank Overdraft
- c) Adjusted balances
- d) Debit Balance**

Q30. In bank statement, cash deposit by company is known as:-

- a) Liability
- b) Credit**
- c) Debit
- d) Expense

Q31. Deposit in Transit will be _____ while preparing BRS.

- a) Subtracted from bank balance
- b) Added in bank balance**
- c) No effect
- d) Added to cash book balance

Q32. Unpresented cheques are also referred as:-

- a) Bounced Cheque
- b) Uncredited cheques
- c) Outstanding Cheques**
- d) Stopped Cheques

Q33. Bank charges Rs. 5000 not recorded, adjustment in cash book by:-

- a) Credit in cash book**
- b) Debit in Cash Book
- c) No effect in cash book
- d) Add it in cash Balance

Q34. Bank reconciliation is not a:-

- a) Reconciliation Record
- b) Memorandum Statement
- c) Ledger Account**
- d) Adjustment statement

Q35. Favourable Balance means:

- a) Credit balance in cash book
- b) Debit balance in bank statement
- c) Credit balance in bank statement**
- d) All of above

Q36. Credit balance in Pass book means:-

- a) Bank overdraft
- b) Balance as per cash book
- c) Assets for the entity**
- d) None of the above

Q37. Cheque returned by bank showing technical reason is known as:

- a) Dishonoured Cheque**
- b) Stale Cheque
- c) Crossed Cheque

d) None of the above

Q38. Outstanding Cheque is the missing entry of:-

- a) Cash Book
- b) Pass Book**
- c) Both of Above
- d) None of the above

Q39. Unfavourable Bank Balance means:-

- a) Debit balance in cash Book
- b) Favourable balance in Cash Book
- c) Debit Balance in Pass Book**
- d) None of the above

Q40. Which of the following is a error of Commission?

- a) Repair of assets debited to Assets account
- b) A sale of Rs. 5000 omitted to record
- c) A purchase of 7400 was wrongly posted in ledger**
- d) None of the above

Q41. Wages paid for machine installation debited in wages accounts, it is___

- a) An error of Commission
- b) An error of omission
- c) An error of Principal**
- d) Compensating Error

Q42. If amount of any known liability can't be determined with substantial accuracy then:-

- a) A provision should be created**
- b) A contingent liability should be created
- c) A definite liability should be created
- d) A reserve should be created

Q43. Which of the following statement is not true about provision?

- a) It is an appropriation of Profit**
- b) A charge against profits
- c) Shown as liability in Balance Sheet
- d) Uncertainty as a matter of financial prudence

Q44. Which one is not a cause of depreciation?

- a) Passage of time
- b) Price Inflation**
- c) Obsolescence
- d) Natural wear and tear

Q45. Depreciation is calculated from the date of_____

- a) Purchase of Assets
- b) Receipt of Assets
- c) Assets Put to use**
- d) Assets Installed

Q46.If the amount of any known liability can be determined with accuracy:-

- a) **A liability should be provided**
- b) A provision should be provided
- c) A reserve be created
- d) A contingent liability should be disclosed

Q47.Which of the following is the example of Capital Reserve?

- a) Workman's compensation fund
- b) General Reserve
- c) Debenture Redemption Reserve
- d) **Premium on issue of Share**

Q48.Loss on sale of Assets is shown in:-

- a) Credit side of Trial Balance
- b) Profit & Loss Appropriation Account
- c) Trading Account
- d) **None of the above**

Q50. Reserve is created by debiting:-

- a) Trading Account
- b) Profit & Loss Account
- c) **Profit & Loss Appropriation Account**
- d) Income & Expenditure Account

Q51. Debenture Redemption Reserve can be created out of:-

- a) **Current year profits**
- b) In case current year loss then from retained earnings of previous years
- c) Both a & b above
- d) None of the above

Q52.Fixed assets loss its value due to:-

- a) Amortisation
- b) **Depreciation**
- c) Both a & b above
- d) Provisions

Q53.Which of the following best describes the 'Depreciation'?

- a) Value of Fixed Assets at end of the year
- b) Verification of Assets
- c) **Allocation of value of fixed assets over its useful life**
- d) Decrease in market value of assets

Q54.Depreciation is

- a) Deferred revenue expenditure
- b) Capital Expenditure
- c) **Revenue Expenditure**
- d) None of the above

Q55.Working Capital is:-

- a) Fixed Assets-Current Assets
- b) **Current Assets-Current Liability**

- c) Liquid Assets-Current Liability
- d) Cash and cash equivalents

Q56. Which of the following transaction will improve the Current Ratio?

- a) Purchase of goods for cash
- b) Payment of Trade Payables**
- c) Credit Purchase of Goods
- d) Cash received from Debtors

Q57. Statement of Affairs is prepared to:-

- a) Know about Assets
- b) Know about Liability
- c) Calculate Capital**
- d) Know Financial Position

Q58. Statement of Affairs is a:-

- a) Statement of Income & Expenditure
- b) Statement of Assets & Liabilities
- c) Summary of Cash Transactions**
- d) Summary of Credit transactions

Q59. If books of accounts kept under Single Entry System, opening stock is ascertained by preparing:-

- a) Opening Stock Account
- b) Stock Register
- c) Memorandum Trading Account**
- d) Opening Statement of Affairs

Q60. What should be added in closing capital to calculate opening capital:

- a) Loss & Drawings**
- b) Profit only
- c) Profit & Drawings
- d) Loss only

Q61. Current Ratio is:

- a) Solvency Ratio
- b) Liquidity Ratio**
- c) Activity Ratio
- d) Profitability Ratio

Q62. Liquid asset does not include :

- a) Bill receivable
- b) Debtor
- c) Bank Balance
- d) Prepaid Expenses**

Q63. The _____ of a business firm is measured by its ability to satisfy its short term obligations as they become due:

- a) Activity
- b) Liquidity**
- c) Debt
- d) Profitability

Q64. Patent and copy right fall under the category of :

- a) Factitious Assets
- b) Current Assets
- c) Intangible Assets**
- d) Tangible Assets

Q65. Which of the following transaction will improve quick ratio:

- a) Sale of Goods for cash
- b) Sale of Goods on credit
- c) Issue of new share for cash
- d) All above**

66. Debit equity ratio is :

- a) Operating Ratio
- b) Liquidity Ratio
- c) Solvency Ratio**
- d) Activity Ratio

Q67. Ideal Quick Ratio is

- a) 1:1**
- b) 2:1
- c) 1:2
- d) 1:3

Q68 If Current Ratio is 2:1, after payment of creditors ratio will

- a) Decrease
- b) Increase**
- c) No change
- d) None of the above

Q69. If Current Ratio is 2:1, after purchase of goods on credit ratio will

- a) Decrease**
- b) Increase
- c) No change
- d) None of the above

Q70. Debt Equity Ratio is

- a) Short Term Debts / Shareholder's fund
- b) Long term debts/ Shareholder's fund**
- c) Shareholder's fund/ Long term debts
- d) Long term debts+ Short Term Debts/ Shareholder's fund

Q71. Debt Equity Ratio is 1:2, which of the following transition will increase it

- a) Issue of new share for cash
- b) Issue of Debenture**
- c) Redemption of Debenture
- d) Credit Purchase

Q72. If Inventory Turnover ratio is divided in to 365, it becomes a measure

- a) Average Collection Period
- b) Average age of Inventory**
- c) Sales Turnover
- d) Debtors Aging

Q73. What are the results of equipment sales on credit?

- a) Assets increase, Income increase
- b) Assets Decrease, Liability increase
- c) Assets Increase, Liability decrease
- d) Assets decrease, Loss Increase**

Q74. Which of the following transition will increase the total assets of Company?

- a) Purchase Assets on credit**
- b) Purchase Assets in Cash
- c) Received cash from Debtors
- d) Investment made in shares

Q75. Which of the following transaction will reduce total assets and liability?

- a) Assets Purchase in Cash
- b) Purchase goods on credit
- c) Repayment of loan**
- d) Subsidy received from Government

Q76. Call in arrears appears in the company Balance Sheet under

- a) Share Capital**
- b) Current Liability
- c) Long term borrowing
- d) Reserve & Surplus

Q77. Ratio which reflects managerial efficiency in handling assets is:-

- a) Turnover Ratio**
- b) Solvency Ratio
- c) Profitability Ratio
- d) Coverage Ratio

Q78. Return on Investment is a _____

- a) Turnover Ratio
- b) Solvency Ratio
- c) Profitability Ratio**
- d) Coverage Ratio

Q79. Return on equity is also called

- a) Return on investment
- b) Net profit Ratio
- c) Gross Profit Ratio

d) Return on net Worth

Q80. Preliminary expenses are example of

- a) Fixed Assets
- b) Tangible Assets
- c) Intangible Assets
- d) Fictitious Assets**

Q81. Profit for the objective of calculating a ratio may be taken as

- a) Profit before tax but after interest
- b) Profit after interest and tax
- c) Profit before interest and tax
- d) All the above**

Q82. When a fixed asset is brought as hire purchase, interest element is classified under_____ activity and loan element is classified under_____ activity.

- a) Operating, Financing
- b) Financing, Investing**
- c) Investing, operating
- d) Investing, Financing

Q83. NPV is a tools used for

- a) Financial Statement Analysis
- b) Capital Budgeting**
- c) Cost accounting
- d) All of the above

Q84. High Price to earnings ratio shows company

- a) High growth prospect**
- b) Low growth prospect
- c) Low dividend payout
- d) High dividend payout

Q85. Dividend payout ratio is

- a) PAT/Share Capital
- b) DPS/EPS**
- c) Pref. Dividend /PAT
- d) EPS/DPS

Q86. DU PONT analysis deals with

- a) Analysis of Current Assets
- b) Analysis of Profits**
- c) Analysis of equity
- d) Analysis of capital budgeting

Q87. The term EVA used for

- a) Extra value Analysis
- b) Economic Value Added**
- c) Expected Value Analysis
- d) Earning value Analysis

Q88. One of the most important tools of cost planning is _____ -

- a) **Budget**
- b) Direct cost
- c) Unit cost
- d) Cost sheet

Q89. Depreciation rates are provided in which schedule of companies act?

- a) Schedule I
- b) Schedule III
- c) **Schedule II**
- d) Schedule IV

Q90. Interest on loans given by a financial institution is shown in P & L as

- a) **Revenue from operation**
- b) Other income
- c) Sundry expenses
- d) Indirect expenses

Q91. Closing stock is recorded in the _____

- a) Balance sheet
- b) Trading account
- c) Profit & loss account
- d) **Both a & b**

Q92. Mining rights are

- a) Tangible assets
- b) **Intangible Assets**
- c) Fictitious Assets
- d) Nominal Assets

Q93. Which of the following is written off every year from the profit of business?

- a) **Preliminary Expenses**
- b) Goodwill
- c) Trademark
- d) Intangible Assets

Q94. Which of the following is non free reserve?

- a) General reserve
- b) Revenue reserve
- c) **Security premium reserve**
- d) None of the above

Q95. Decrease in the value of natural assets is _____

- a) Depreciation
- b) **Depletion**
- c) Amortisation
- d) None of the above

Q96. Depreciation is a process of _____

- a) **Allocation**
- b) Valuation
- c) Transformation
- d) None of the above

Q97. Which of the following account is never reported in Income statement as Expense:-

- a) Interest expense
- b) Income tax expense
- c) **Dividend expense**
- d) Depreciation expense

Q98. Which of the account will appear in trial balance:-

- a) Income tax expense
- b) Dividend expense
- c) Both will appear
- d) **Both will not appear**

Q99. The account that records expenses, income, loss & profit is called__

- a) Personal Account
- b) **Nominal Account**
- c) Real Account
- d) None of the above

Q100. Higher inventory ratio indicates _____

- a) Quick inventory turnover
- b) Better inventory management
- c) **Both a & b are correct**
- d) None of the above

B. Management Accounting return

Q1. The basic financial statements include

- A) Statement of Cash Flows
- B) Statement of Retained Earnings
- C) Balance Sheet and Income Statement
- D) All of the Above**

Q2. Cash flow example from a financing activity is

- A) Payment of Dividends**
- B) Receipt of Dividend on Investment
- C) Cash Received from Customers
- D) Purchase of Fixed Asset

Q3. Cash flow example from an investing activity is

- A) Issue of Debenture
- B) Repayment of Long-term Loan
- C) Purchase of Raw Materials for Cash
- D) Sale of Investment by Non-Financial Enterprise**

Q4. Cash flow example from an operating activity is

- A) Purchase of Own Debenture
- B) Sale of Fixed Assets
- C) Interest Paid on Term-deposits by a Bank**
- D) Issue of Equity Share Capital

Q5. Preparation of cash flow statement is:

- (a) Mandatory**
- (b) Recommendatory
- (c) Required under the Companies Act
- (d) None of these

Q6. Cash from operating activities will decrease due to :

- (a) Increase in Current Assets
- (b) Decrease in Current Liabilities
- (c) Neither of the two
- (d) Both (a) and (b)**

Q7. While calculating operating profit which will be added to net profit:

- (a) Interest received
- (b) Profit on sale of Asset
- (c) Increase in General Reserve**
- (d) Refund of Tax

- Q8. While calculating cash flow from operating netivities which will be deducted ?
- (a) Increase in Creditors
 - (b) Increase in Debtors**
 - (c) Decrease in Debtors
 - (d) Decrease in Prepaid Expenses
- Q9. While calculating cash flow from operating activities, which will be added ?
- (a) Increase in Stock
 - (b) Increase in Creditors**
 - (c) Decrease in Bills Payable
 - (d) Increase in Debtors
- Q.10. Where will you show purchase of goodwill in Cash Flow Statement:
- (a) Cash Flow from Operating Activities
 - (b) Cash Flow from Investing Activities**
 - (c) Cash Flow from Financing Activities
 - (d) Cash Equivalent
- Q11. Interest received by a finance company is classified under which kind of activity while preparing a Cash Flow Statement ?
- (a) Cash Flow from Operating Activities**
 - (b) Investing Activities
 - (c) Financing Activities
 - (d) Cash Equivalent
- Q12. Which of the following item is considered as cash equivalents:
- (a) Bank Overdraft**
 - (b) Bills Receivable
 - (c) Debtors
 - (d) Short-term Investment
- Q13. Which of the following item is not considered as cash equivalents ?
- (a) Bank Overdraft
 - (b) Commercial Papers
 - (c) Treasury Bills
 - (d) Investment**
- Q.14. In cash flow statement, the item of 'Interest' is shown in:
- (a) Operating Activities
 - (b) Investing Activities
 - (c) Financial Activities
 - (d) In both (d) & (c)**
- Q.15. Cash Flow Statement in based upon:
- (a) Cash basis of accounting**
 - (b) Accrual basis of accounting
 - (c) (a) and (b) both
 - (d) None of these
- Q16. Cash Flow Statement is related to:
- (a) IND AS-3
 - (b) IND AS-7**
 - (c) IND AS-9
 - (d) IND AS-12
- Q17. Claims received from Insurance Companies are treated as:
- (a) Cash Flow from Operating Activities**
 - (b) Cash Flow from Investing Activities
 - (c) Cash Flow from Financing Activities
 - (d) None of these
- Q18. Cash flow statement according to AS-3 is mandatory to:

- (a) All enterprises
- (b) Companies listed on a stock exchange
- (c) Enterprises having turnover exceeding 50 Rs crore
- (d) (b) & (c) both**

Q19. In cash flow statement, the item of interest is shown in

- A) Operating Activities
 - B) Financing Activities
 - C) Investing Activities
- a) Both A and B
 - b) Both A and C
 - c) **Both B and C**
 - d) A, B, C

Q20 Which of the following statements are true?

- A) Cash flow reveals only the inflow of cash
 - B) Cash flow reveals only the outflow of cash
 - C) Cash flow is a substitute for income statement
 - D) Cash flow statement is not a replacement of funds flow statement.
- a) Only A
 - b) Only B
 - c) Both B and C
 - d) **Only D**

Q21. Cash flow statement is based upon _____ while Funds Flow Statement recognizes _____.

- a) **Cash basis of accounting, accrual basis of accounting**
- b) Accrual basis of accounting, cash basis of accounting
- c) Both are based on cash basis of accounting
- d) None of the above

Q22. Statement of changes in working capital is prepared separately in

- a) Cash Flow Statement
- b) **Funds Flow Statement**
- c) Both a and b
- d) None of the above

Q23. Cash flow from sales is calculated by

- a) Cash sales + Cash Collections
- b) Sales + Opening debtors + Opening B/R – Closing Debtors – Closing B/R
- c) **Both a and b**
- d) None of the above

Q24. Cash outflow on purchases is calculated by

- a) **Purchases + Opening Creditors + Opening B/P – Closing Creditors – Closing B/P**
- b) Purchases + Opening Creditors - Closing Creditors + Closing B/P
- c) Purchases - Opening Creditors - Opening B/P + Closing Creditors + Closing B/P
- d) None of the above

Q25. Which of the following are added to net profit after tax and extraordinary items to reach to net profit before tax and extraordinary items?

- A) Provision for tax made during the year
- B) Proposed dividend made during the year

- C) Interim dividend
- D) Transfer to General reserves and other reserves

- a) Both A and B
- b) Both A and C
- c) Both B and C
- d) **A, B, C and D**

Q26. Which of the following statements represent example of cash flow from investing activities?

- a) Cash advances and loans made by financial enterprises
- b) **Cash advances and loans made to third parties**
- c) Both a and b
- d) None of the above

Q27. In case of other enterprises cash flow arising from interest paid should be classified as cash flow from _____ while dividends and interest received should be stated as cash flow from _____.

- a) Operating activities, financing activities
- b) **Financing activities, investing activities**
- c) Investing activities, operating activities
- d) None of the above

Q28. When a fixed asset is bought as hire purchase, interest element is classified under _____ and loan element is classified under _____.

- a) Operating activities, financing activities
- b) **Financing activities, investing activities**
- c) Investing activities, operating activities
- d) None of the above

Q29. . Which of the following statements are false?

- A) Old Furniture written off doesn't affect cash flow.
- B) Cash flow statement is a substitute for cash account.
- C) Appropriation of retained earnings is not shown in Cash flow statement.
- D) Net cash flow during a period can never be negative.

- a) A, B, C
- b) **B, C, D**
- c) C, D, A
- d) None of the above

Q30. Funds flow statement is prepared on the basis of _____.

- a) Profit and loss account of the current year
- b) The balance sheet of the previous and current year
- c) **Both a and b**
- d) None of the above

Q31. Which of the following are sources of funds for an organisation?

- a) Conversion of debentures into shares
- b) Conversion of loans into shares
- c) Issue of shares against the purchase of fixed assets
- d) **None of the above**

Q32. Which of the following are sources of funds?

- A) Issue of bonus shares
- B) Issue of shares against the purchase of fixed assets
- C) Conversion of debentures into shares

D) Conversion of loans into shares

- a) A and C
- b) A and D
- c) A, B, C and D
- d) **None of the above**

Q33. Which of the following are applications of funds?

- a) Payment of dividend on share capital
- b) Payment of tax
- c) Increase in working capital
- d) **All of above**

Q34. As per Indian Accounting standard IND AS7, provision for taxation should be treated as:-

- a) As a current liability
- b) **As an appropriation of profits**
- c) Either a or b
- d) None of the above

Q35. Out of the following statements, which statement does not imply the item that has to be shown under the application of fund flow

- a) Purchase of investments as well as fixed assets
- b) Payment of tax and dividend
- c) **Reduction in the working capital**
- d) Growth in the working capital

Q36. Out of the following options, what can be called the sources of funds

- a) Sales of assets, dividends and payment of tax
- b) **Long term loans, funds from operations and the sale of an asset**
- c) Repayment of long-term loans and sale of an asset
- d) Buying of fixed assets, sale of an asset and repayment of long-term goals

Q37. Which of the following statements help in describing the funds flow analysis in the most suitable manner

1. **Funds flow analysis can be a comparison between the balance sheet's varying facets**
2. Funds flow analysis can be used for determining the employee engagement in their work
3. Funds flow analysis can help in understanding the vision and mission of the company
4. Funds flow analysis can be useful for understanding the goals of the company

Q38. Fund flow statement is based on the concept of...

- A. business entity
- B. accounting period
- C. **going concern**
- D. all of the above

Q39. Which of the following is an application of funds?

- A. **funds lost in operation**
- B. income from investment
- C. funds from operations
- D. all of these

Q40. Working capital requirements depends on the credit policy of ...

- A. the company
- B. the suppliers
- C. **both**
- D. none

Q41. Which one of the following statements is not true?

- a) **Depreciation is source of funds.**
- b) Major source of working capital in the long run, is profits form operations
- c) Any transaction that increases working capital is a source of funds.
- d) Profits earned from non-operating activities is added to net profit while calculating profits from operations.

Q42. A statement of change in financial position typically would NOT disclose the effect of

- a) share capital issued to acquire productive facilities
- b) **dividends on share declared**
- c) cash dividend declared but not yet paid
- d) purchase and retirement of treasury stock

Q43. Which of the following does not result in an inflow of funds in case of fund flow statement?

- (A) Issue of equity share capital
- (B) Premium received on issue of shares/ debentures
- (C) Sale of investments
- (D) **Cash received from debtors**

Q44. Assertion

(A) Funds are not related to working capital.

Reason (R):

The flow of funds takes place whenever there is a change in the funds.

Select the correct answer from the following

- (A) Both A and R are true and R is the correct explanation of A
- (B) Both A and R are true, but R is not the correct explanation of A
- (C) A is true, but R is false
- (D) **A is false, but R is true**

Q45. If provision for taxation is treated as a current liability, then payment of tax is

- (A) An application of funds
- (B) A source of funds
- (C) **No flow of funds**
- (D) None of the above

Q46. Which one of the following is a non-current item

- (A) **Securities premium**
- (B) Outstanding wages
- (C) Trade payables
- (D) Bank balance

Q47. In the fund flow statement, the flow of fund will occur when a transaction is happened between:

- (A) Current Assets & Current Liabilities
- (B) Non-current Assets & Non-current Liabilities
- (C) Current Assets & Non-current Assets
- (D) **All of the above**

Q48. Which of the following statement is correct?

- (A) **A decrease in current liability during the year results in an increase in working capital.**
- (B) Only non-cash expenses are added to net profit to find out funds from operations.
- (C) Conversion of debentures into equity shares appears in the fund flow statement.
- (D) Collection of debtors is a source of funds.

Q49. When current ratio is 2 : 1 and if equal increase in current assets and current liabilities would result in

- No change in current ratio
- Increase in current ratio
- Decrease in current ratio**
- Current ratio will double

Q50. Net worth means paid up share capital and reserve & surplus (i.e. shareholders equity)

Return on equity = profit after tax/net worth

Working capital turnover ratio = sales/net working capital

Total cost of production is more than net sales realisation (NSR) at breakeven point

Q51. Which of the following is not an objective of Analysis of Financial Statements?

- A) To judge the financial health of the firm
- b) To judge the short term and long term liquidity position of the firm
- c) To judge the reasons for the change in the profitability of the firm
- d) To judge the variations in the accounting practices of the business followed by different enterprises**

Q52. Feature of financial analysis is to present the data contained in financial statement in

- a) Easy form
- b) Convenient and rational groups
- c) Comparable form
- d) All of the above**

Q53. Analysis of financial statement of an enterprise over a period of time is known as:

- a) Cross-sectional Analysis
- b) Time Series Analysis**
- c) Static Analysis
- d) External Analysis

Q54. The area of interest for lenders while analyzing financial statements will be

- a) Liquidity alone
- b) Profitability and Liquidity
- c) Solvency, Profitability, and Liquidity**
- d) None of these

Q55. Cross-sectional Analysis involves

- a) the comparison of financial statements of an enterprise for two or more accounting periods.
- b) the comparison of financial statements of two or more subsidiary of a company for the same accounting period.
- c) the comparison of the actual ratio of one firm with those of other similar firms belonging to the same industry**
- d) None of the above

Q56. Comparison of actual ratios of one period with those of earlier periods for the same enterprise is known as

- a) Cross-sectional analysis
- b) Time-series Analysis**
- c) Inter-firm Analysis
- d) None of these

Q57. When assets are subtracted from liabilities it will be equal to?

- (a) Share Capital
- (b) Networth**
- (c) Working capital
- (d) Goodwill

Q58. Cash receipt received from the sales fixed assets are recorded under the head of:

- (a) Other activities
- (b) Investing activities**
- (c) Financing activities
- (d) Operating activities

Q59. Current asset that can be transferred into cash within three months is known as:

- (a) Cash equivalent**
- (b) Intangible asset

- (c) Liquid asset
- (d) Cash asset

Q60. Which statement shows the flow of cash and cash equivalents during the financial period?

- (a) Statement of changes in equity
- (b) Cash flow statement**
- (c) Balance sheet
- (d) Income statement

Q61. Which statement is not mandatory as per Schedule III of Companies Act 2013.

- (a) Statement of changes in equity
- (b) Cash flow statement
- (c) Balance sheet & P& L
- (d) Fund flow statement**

Q62. Which of the following are techniques, tools or methods of analysis and interpretation of financial statements?

- a) Ratio Analysis
- b) Average Analysis
- c) Trend Analysis
- d) All of the above**

Question 63. The most commonly used tools for financial analysis are:

- (a) Comparative Statements
- (b) Common-size Statement
- (c) Accounting Ratios
- (d) All the above**

Q64. The analysis of financial statement by a shareholder is an example of:

- (a) External Analysis**
- (b) Internal Analysis
- (c) Vertical Analysis
- (d) Horizontal Analysis

Q65. Payment of Income Tax is considered as :

- (a) Direct Expenses
- (b) Indirect Expenses**
- (c) Operating Expenses
- (d) None of these

Q66. Which of the following is the purpose or objective of financial analysis ?

- (a) To assess the current profitability of the firm
- (b) To measure the solvency of the firm
- (c) To assess the short-term and long-term liquidity position of the firm
- (d) All the above**

Q67. An annual report is issued by company to its :

- (a) Directors
- (b) Auditors
- (c) Shareholders**
- (d) Management

Q68. In which meeting of company directors report is presented ?

- (a) Directors Meeting
- (b) Annual General Meeting**
- (c) Manager's Meeting
- (d) All of the above

Q69. Long term solvency is indicated by

- a) Current ratio
- b) Debit equity ratio**
- c) Net profit ratio
- d) Liquidity ratio

Q70. Liability of Shareholders is limited to _____ of the shares allotted

- a) Paid up value
- b) Called up value
- c) Face value**
- d) Reserved price

Q71. Maximum number of members in a private company is :

- a) 50
- b) 100
- c) 200**
- d) No limit

Q72. Equity shares cannot be issued for the purpose of:

- a) Cash Receipts
- b) Purchase of Assets
- c) Redemption of debentures
- d) Distribution of Dividend**

Q73. A Company cannot issue:

- a) Redeemable Equity Shares**
- b) Redeemable Preference Shares
- c) Redeemable Debenture
- d) Fully Convertible Debentures

Q74. Preference Shareholders have

- a) Preferential right as to dividend only.
- b) Preferential right in the management.
- c) Preferential right as to repayment of capital at the time of liquidation.
- d) Preferential right as to repayment of capital at the time of liquidation & Preferential right as to dividend**

Q75. Which Shareholders have right to receive arrears of dividend from future profits

- a) Convertible preference shareholders
- b) Non convertible preference shareholders
- c) Cumulative preference shareholders**
- d) Non Cumulative preference shareholders

Q76. A preference share which have right of sharing in surplus profits is

- a) Convertible preference share
- b) Non convertible preference share
- c) Cumulative preference share

d) Participating preference share

Q77. Unless otherwise stated, a preference share is always deemed to be

- a) Cumulative, Participating, Non- convertible
- b) Non-Cumulative, Non-Participating, Non-convertible**
- c) Cumulative, Non-Participating, Non- convertible
- d) Non-Cumulative, Participating, Non- convertible

Q78. Nominal Share Capital is

- a) That part of authorised capital which is issued by the company
- b) That part of authorised capital which is applied by the shareholders
- c) Issued but not called up
- d) Authorised share capital**

Q79. Portion of capital which can be called up only the on winding up of company is called

- a) Authorised Capital
- b) Called up capital
- c) Uncalled Capital
- d) Reserve Capital**

Q80. Which one of the following technique is not normally used for inventory control?

- a) ABC Analysis
- b) FSN Analysis**
- c) GOLF Analysis
- d) FSND Analysis

Q81. Which section of the Companies Act requires that Balance Sheet is to be prepared in the prescribed form?

- a) Sec 129**
- b) Sec 148
- c) Sec 128
- d) Sec 198

Q82. Which of the following is prepared on a particular date?

- a) Trading Account
- b) Profit & Loss Account
- c) Balance Sheet**
- d) All of the Above

Q83. Which of the following is not an objective of Financial Statements?

- a) To show the company's financial position
- b) To show company's operating efficiency
- c) To the effectiveness of management
- d) To determine Income Tax liability**

Q84 Dividend usually paid on:

- a) Authorised Capital

- b) Issued Share Capital
- c) Paid up Capital**
- d) Called up share capital

Q85. Which of the following is not the method of Financial Statements Analysis?

- a) Ratio Analysis
- b) Comparative Analysis
- c) Trend Analysis
- d) Capitalization Method**

Q86. Contingent liability is shown in Financial Statements as:-

- a) In Long term liability
- b) In Short term liability
- c) In Miscellaneous Liability
- d) In notes to accounts**

Q87. Depreciation rates used by HVPNL for preparing Financial Statements

- a) As per Companies Act, 2013
- b) As per Income Tax Act
- c) As per HERC**
- d) None of the above

Q88. Appointment of Statutory Auditor of a PSU made by:-

- a) C&AG India**
- b) PAG of the state
- c) Management of the PSU
- d) Central/State Government

Q89. Supplementary Audit of PSU means

- a) Audit by a firm of Chartered Accountants
- b) Audit by Audit party appointed by PAG of the state**
- c) Special team nominated by Central Government
- d) Vigilance team of the state

Q90. Appropriation of profits is shown in

- a) Cash Flow Statement
- b) Income statement
- c) Balance Sheet
- d) SOCIE**

Q91. As per Companies Act, Balance Sheet of a company is required to be prepared in _____

- a) Horizontal form

b) Vertical form

- c) Either Horizontal form or Vertical form
- d) Neither of above

Q92. Call in advance appears in the company Balance Sheet under

- e) Share Capital
- f) Current Liability**
- g) Long term borrowing
- h) Reserve & Surplus

Q93. Which of the following is not recorded in the Balance Sheet?

- a) Prepaid Rent
- b) Outstanding Rent
- c) Rent as security
- d) Rent Paid**

Q94. Which of the following is measured as profit margin?

- a) Operating efficiency**
- b) Assets use efficiency
- c) Financial efficiency
- d) None of the above

Q95. Which of the following is not an example of Intangible Assets?

- a) Trademarks
- b) Patents
- c) Technical Expertise
- d) Preliminary Expenses**

Q96. Stock is shown at cost or market prices whichever is less, due to:-

- a) Accounting Concept
- b) Accounting Principle
- c) Accounting Conventions**
- d) Accounting Standards

Q97. If value of opening Inventory increase then gross profit:-

- a) Increase
- b) Decrease**
- c) Stay same
- d) Get closer to net profit

Q98. Incorrect cash flow planning can leads to_____

- a) Solvency
- b) Insolvency
- c) Bankruptcy**
- d) Wining up

Q99. Capital Employed is:-

- a) Total Assets-Current Liability
- b) Non Current Assets+ Working Capital
- c) Both a & b
- d) None of the above

Q100. Cash flow arises from _____ assets, _____ liabilities and _____ shareholders' equity.

- a) Increasing, Increasing, Decreasing
- b) Increasing, Decreasing, Decreasing
- c) Decreasing, Increasing, Increasing,**
- d) Decreasing, Increasing, Decreasing

C. COST Accounting

Q1. The following cost will remain same whatever the level of activity.

- a) Incremental cost
- b) Sunk Cost
- c) Fixed Cost
- d) Both b & C**

Q2. The cost of property, plant & equipment at the price paid originally for them is _____

- a) Replacement cost
- b) Historical Cost**
- c) Implicit cost
- d) Fixed Cost

Q3. Which of the following is(are) fixed cost(s)?

- a) Factory Rent
- b) Insurance
- c) Interest on Capital
- d) All of the Above**

Q4. Average Fixed Cost (AFC) is

- a) Total Fixed Cost/No. Of Output Produced**
- b) Total Fixed Cost/No. Of units Purchased
- c) Total Fixed Cost/Average inventory at store
- d) Total Fixed Cost/Cost of Goods Sold

Q5. Marginal Cost is independent from the _____

- a) Fixed cost**
- b) Variable cost
- c) Incremental Cost
- d) Both a & b above

Q6. Following is(are) advantage(s) of Marginal Cost.

- a) Break Even Point analysis
- b) Calculate /Unit of Profit
- c) To decide whether firm needs to extend or not**
- d) To decide make or buy decision

Q7. LIFO method of pricing of materials is more suitable when _____

- a) **Material prices are rising**
- b) Material prices are falling
- c) Material prices are constant
- d) Material Prices are fluctuating

Q8. Average method of pricing of materials is suitable when _____

- a) Material prices are rising
- b) Material prices are falling
- c) Material prices are constant
- d) **Material Prices are fluctuating**

Q9. Scrap is _____.

- a) **Residue Material**
- b) Wastage of Material
- c) Surplus Material
- d) Abnormal loss of material

Q10. EOQ stands for

- a) Economic Output Quantity
- b) Essential Order Quantity
- c) **Economic Order Quantity**
- d) Essential Output Quantity

Q11. Job Costing used in

- a) Paper Mills
- b) Chemical Work
- c) Textile Works
- d) **Printing Works**

Q12. A document which provides the detailed cost centre and cost units

- a) Bill of Quantity
- b) Profit & Loss statement
- c) **Cost Sheet**
- d) Quantity Purchased register

Q13. Direct Materials is a

- a) **Variable cost**
- b) Fixed cost
- c) Semi variable cost
- d) Semi fixed cost

Q14. According to Which Method of Pricing Issues is close to current Economic Values?

- a) First In First Out
- b) **Last in First Out**
- c) Highest in First Out
- d) Weighted Average Price

Q15. VED analysis is a technique of _____

- a) **Inventory Management Strategy**
- b) Activity Based Costing Strategy
- c) Market research strategy
- d) SWOT strategy

Q16. Which of the following Method of stock control aims at concentrating efforts on selected items of materials?

- a) Perpetual Inventory System
- b) Annual Stock Taking System
- c) Level Setting System
- d) ABC analysis System**

Q17. Material Requisition is meant for

- a) Purchase of material
- b) Sale of material
- c) Storage of material
- d) Supply of Materials from store**

Q18. GRN number refers to _____ in Inventory Management.

- a) Goods Returned Note
- b) Goods Received Note**
- c) Goods Requisitioned Note
- d) GST record Number

Q19. Labour Turnover means

- a) Productivity of labour
- b) Efficiency of labour
- c) Change in Labour Force**
- d) Total sales/turnover using Labour

Q20. Idle Time is _____

- a) Time spent by workers in factory
- b) Time spent by workers in the office
- c) Time spent by workers off their job**
- d) Time spent by workers on their job

Q21. Under which system time spent on job is not considered.

- a) Time Rate
- b) Piece Rate**
- c) Halsey Plan
- d) Rowan Plan

Q22. Which System is suitable when quality of work is important?

- a) Time Rate**
- b) Piece Rate
- c) Halsey Plan
- d) Rowan Plan

Q23. Halsey Plan paid bonus to workers on the basis of _____.

- a) Quantity Produced
- b) Time Saved**
- c) Quality of Work Done
- d) Zero Defected production

Q24. Following is a Direct Worker

- a) Material Handler
- b) Machine Operator**
- c) Foreman
- d) Both a & b

Q25. Materials which can't be charged directly is called _____

- a) Direct Material
- b) Indirect Material**
- c) Overheads
- d) None of the above

Q26. Rent of building is

- a) Indirect overhead
- b) Direct Overhead
- c) Fixed overhead**
- d) Capital Expenditure

Q27. Depreciation on machinery is charged under which overhead?

- a) Indirect Overhead
- b) Direct Overhead
- c) Office Overhead
- d) Factory Overhead**

Q28. Royalty on Production is a _____ charge.

- a) Direct**
- b) Indirect
- c) Overhead
- d) None of the above

Q29. Costing Department expenses are which kind of overhead?

- a) Office Overhead
- b) Selling Overhead
- c) Production Overhead
- d) Administrative Overhead**

Q30. Which of the following represent a direct expense?

- a) Administration
- b) Advertisement
- c) Office Rent
- d) Wages**

Q31. Under absorption costing, profit is ascertained

- a) On the basis of difference between sales and total cost.
- b) By computation as per desired rate of profit on sales or cost
- c) Both a and b**
- d) None of the above.

Q32. Marginal costs is taken as equal to

- a) Prime Cost plus all variable overheads**
- b) Prime Cost minus all variable overheads
- c) Variable overheads
- d) None of the above

Q33. Which of the following statements related to Contribution Analysis are true?

- a) If contribution is zero, there is loss equal to fixed costs**
- b) If contribution is negative, loss is less than fixed costs
- c) If contribution is positive and more than fixed cost there will be profit.

d) All of the above

Q34. When contribution is negative but less than fixed cost,

- a) There is loss equal to fixed costs
- b) There is loss more than fixed costs
- c) **There will be loss less than fixed costs**
- d) All of above are false

Q35. When contribution is positive but equal to fixed cost,

- a) There is loss equal to fixed costs
- b) There is loss more than fixed costs
- c) There will be loss less than fixed costs
- d) **There will be neither profit not loss**

Q36. Which of the following statements are true?

- a) In absorption costing, cost is divided into three major parts while in marginal costing cost is divided into two main parts.
- b) IN absorption costing period is important and in marginal costing product is important.
- c) **Both a and b**
- d) None of the above

Q37. In context of net operating profit, which of the following statements are true?

- a) If all costs are variable, the amount of profit obtained in marginal costing and absorption costing will be same.
- b) If the volume of sales and output is equal in a period, profit will be same in absorption costing and marginal costing.
- c) **Both a and b**
- d) None of the above

Q38. If sales is less than production and there is no opening stock, it suggests there is closing stock. In such a scenario, profit under marginal costing will be less than the one shown by absorption costing.

- a) **True**
- b) False

Q39. If the marginal cost is _____ buying price, additional requirement of the component should be met by making rather than buying.

- a) Equal to
- b) More than
- c) **Less than**
- d) None of the above.

Q40. Which of the following models is used to calculate the timing of the inventory order?

- A. Economic order quantity model
- B. Fixed order quantity model
- C. **Reorder point model**
- D. Fixed order inventory model

Hide Answer

Q41 In the ABC Analysis system the B category stands for_____.

- A. Outstanding importance in value
- B. Comparatively unimportant in value
- C. Comparatively important in value
- D. **Average importance in value**

Q42. Which among the following costs is the expense of storing inventory for a specified period of time?

- A. Purchasing cost
- B. **Carrying cost**
- C. Financial cost
- D. Storing cost

Q43. The cost of insurance and taxes are included in

- a) Cost of ordering
- b) Set up cost
- c) **Inventory carrying cost**
- d) Cost of shortages

Q44. Buffer stock' is the level of stock

- a) Half of the actual stock
- b) At which the ordering process should start
- c) **Minimum stock level below which actual stock should not fall**
- d) Maximum stock in inventory

Q45. The minimum stock level is calculated as

- a) **Reorder level – (Normal consumption x Normal delivery time)**
- b) Reorder level + (Normal consumption x Normal delivery time)
- c) (Reorder level + Normal consumption) x Normal delivery time
- d) (Reorder level + Normal consumption) / Normal delivery time

Q46. Which of the following is true for Inventory control?

- a) Economic order quantity has minimum total cost per order
- b) Inventory carrying costs increases with quantity per order
- c) Ordering cost decreases with lot size
- d) **All of the above**

Q47. The time period between placing an order its receipt in stock is known as

- a) **Lead time**
- b) Carrying time
- c) Shortage time
- d) Over time

Q48. Reorder level is calculated as

- a) **Maximum consumption rate x Maximum re-order period**
- b) Minimum consumption rate x Minimum re-order period
- c) Maximum consumption rate x Minimum re-order period
- d) Minimum consumption rate x Maximum re-order period

Q49. Average stock level can be calculated as

- a) **Minimum stock level + ½ of Re-order level**
- b) Maximum stock level + ½ of Re-order level
- c) Minimum stock level + 1/3 of Re-order level
- d) Maximum stock level + 1/3 of Re-order level

Q50. The internal rate of return (IRR) is the

- a) Hurdle rate.
- b) Rate of interest for which the net present value is greater than 1.0.
- c) **Rate of interest for which the net present value is equal to zero.**
- d) Rate of return generated from the operational cash flows.

Q51. The net present value method of capital budgeting assumes that cash flows are reinvested at

- a) The risk-free rate.
- b) The cost of debt.
- c) The rate of return of the project.
- d) The discount rate used in the analysis.**

Q52. The net present value of a proposed investment is negative; therefore, the discount rate used must be

- a) Greater than the project's internal rate of return.**
- b) Less than the project's internal rate of return.
- c) Greater than the firm's cost of equity.
- d) Less than the risk-free rate.

Q53. The accounting rate of return

- a) Is synonymous with the internal rate of return.
- b) Focuses on income as opposed to cash flows.**
- c) Is inconsistent with the divisional performance measure known as return on investment.
- d) Recognizes the time value of money.

Q54. When using the net present value method for capital budgeting analysis, the required rate of return is called all of the following except the

- a) Risk-free rate.**
- b) Cost of capital.
- c) Discount rate.
- d) Cutoff rate.

Q55. The internal rate of return for a project can be determined

- a) If the internal rate of return is greater than the firm's cost of capital.
- b) Only if the project cash flows are constant.
- c) By finding the discount rate that yields a net present value of zero for the project.**
- d) By subtracting the firm's cost of capital from the project's profitability index.

Q56. A company wants to use discounted cash flow techniques when analyzing its capital investment projects. The company is aware of the uncertainty involved in estimating future cash flows. A simple method some companies employ to adjust for the uncertainty inherent in their estimates is to:-

- a) Prepare a direct analysis of the probability of outcomes.
- b) Use accelerated depreciation.
- c) Adjust the minimum desired rate of return.**
- d) Increase the estimates of the cash flows.

Q57. The internal rate of return on an investment:-

- a) Usually coincides with the company's hurdle rate.
- b) Disregards discounted cash flows.
- c) May produce different rankings from the net present value method on mutually exclusive projects.**
- d) Would tend to be reduced if a company used an accelerated method of depreciation for tax purposes rather than the straight-line method.

Q58. All of the following are the rates used in net present value analysis except for the

- a) Cost of capital.
- b) Hurdle rate.
- c) Discount rate.
- d) Accounting rate of return.**

Q59. Payback period_____?

- a) And economic life of a project are the same
- b) Is the length of time over which the earnings on a project equals the investment**
- c) Is affected by the variation in earnings after the recovery of the investment
- d) All A, B. and C

Q60. The Economic Order Quantity (EOQ) is calculated as

- a) $(2D*S/h)^{1/2}$**
- b) $(DS*/h)^{1/2}$
- c) $(D*S/2h)^{1/2}$
- d) $(D*S/3h)^{1/2}$

Where, D=Annual demand (units), S=Cost per order, h=Annual carrying cost per unit

Q61. Profit forgone by capital investment in inventory rather than investment of capital to somewhere else is classified as

- a) relevant purchase order costs
- b) relevant inventory carrying costs
- c) irrelevant inventory carrying costs
- d) relevant opportunity cost of capital**

Q62. An example of purchasing costs include

- a) incoming freight
- b) storage costs
- c) insurance**
- d) spoilage

Q63. Which of the following is not true about Capital Budgeting?

- a) Capital Budgeting decisions have an influence on the future stability of an organisation
- b) Capital Budgeting decisions include investments to expand the business
- c) Capital Budgeting decisions are of an irreversible nature**
- d) Sunk cost is a part of Capital Budgeting

Q64. Which of the following can be a criterion for the acceptance of a project?

- a) The Profitability Index should be greater than unity
- b) The Internal Rate of Return should be greater than the cost of capital
- c) The Net Present Value should be greater than zero
- d) All of the above**

Q63. Which of the following is a disadvantage of using the payback period?

- a) It does not take into account the cost of capital and timing of return**
- b) When compared to the accounting rate of return method, it is more difficult to calculate and understand
- c) It does not take the initial investment into account
- d) All of the above

Q64. Which of the following is an advantage of the Standard Costing System?

- a) It helps in promoting and measuring efficiencies within an organisation
- b) It helps to control and reduce the overall costing within an organisation
- c) It helps to fix the selling price for the products manufactured within an organisation
- d) All of the above**

Q65 Which of the following activities is true about the cost variance under the Standard Costing System?

- a) **Cost variance is the difference between the standard cost and the actual cost**
- b) Cost variance is the difference between the standard cost and the budgeted cost
- c) Cost variance is the difference between the standard cost and the marginal cost
- d) Cost variance is the difference between the actual cost and the marginal cost

Q66. Which of the following is the audit fees a part of under the Standard Costing System?

- a) **Audit fees is a part of the administration overhead in an organisation**
- b) Audit fees is a part of the distribution overhead in an organisation
- c) Audit fees is a part of the selling overhead in an organisation
- d) Audit fees is a part of the works on cost in an organisation

Q67. Which of the following parties are responsible for material price variances?

- a) Production supervisors
- b) **Purchasing managers**
- c) Production schedules
- d) None of the above

Q68. Which of the following is a part of the Standard Costing process within an organisation?

- a) Comparison of standard and actual costing process
- b) Preparation and usage of the standard costing
- c) Analysis of variances
- d) **All of the above**

Q69. It is not possible to measure labour productivity by comparing _____.

- a) Standard time with actual time
- b) **Total output with total wage**
- c) Total person-hours with the total output
- d) None of the above

Q70. A company maintains a _____ to avoid stopping production due to the shortage of material.

- a) **Minimum stock level**
- b) Reorder level
- c) Maximum stock level
- d) None of the above

Q71. Break-even Analysis shows:

- (a) **Relationship between cost and sales**
- (b) Relationship between production and purchases
- (c) Relationship between cost and revenue
- (d) None of these

Q72. The margin of safety can be calculated using

- a) Fixed cost-PV ratio
- b) **Total sales – Break-even sales**
- c) Fixed cost- Contribution
- d) Total Sales –Fixed Cost

Q73. P-V Ratio can be improved by

- a) Increasing selling price per unit
- b) Reducing the direct and variable cost
- c) Change product mix , production of high profitable products
- d) All of the above

Q74. Which of the following formula cannot be used for calculation of PV Ratio?

- (a) (Sales value-variable cost)/sales value
- (b) (Fixed cost + Profit)/Sales Value
- (c) Change in Profits/Change in sales
- (d) Profit/Sales Value**

Q75. Make or Buy decision is made by comparing cost with the outside purchase price.

- a) Fixed cost
- b) Variable cost**
- c) Sunk Cost
- d) Joint Cost

Q 76. Under which of the following method of budgeting, all activities are re-evaluated each time a budget is set

- (A) Materials budget
- (B) Zero base budgeting**
- (C) Sales budget
- (D) Overheads budget

Q 77. A budget that gives a summary of all the functional budgets and budgeted statement of profit and loss is called

- (A) Flexible budget
- (B) Master budget**
- (C) Performance budget
- (D) Zero base budgets

Q78. While preparing the cash budget, which of the following items would not be included

- (A) Interest paid to debenture holders
- (B) Salaries and wages
- (C) Bonus shares issued**
- (D) Income-tax paid

Q79. When demand forecasting is difficult, the budget which is prepared:

- (A) Sales Budget
- (B) Production Budget
- (C) Financial Budget
- (D) Flexible Budget**

Q80. The quantity required to have desired profit is

- (a) $(\text{Fixed cost} + \text{desired profit}) / \text{contribution per unit}$
- (b) $(\text{Fixed cost} - \text{desired profit}) / \text{contribution per unit}$
- (c) $(\text{Fixed cost} + \text{desired profit}) * \text{contribution per unit}$
- (d) $\text{Fixed cost} / (\text{desired profit} + \text{contribution per unit})$

Q81. Which of the following transactions will improve the Current Ratio?

- A) Purchase of Goods for Cash.
- B) Payment to Trade Payables.**
- C) Credit purchase of Goods.
- D) Cash collected from Trade Receivables.

Q82. Inventory ratio is a relationship between _____.

- A) Cost of goods purchased and cost of average inventory.
- B) Cost of goods sold and cost of average inventory, and cost of goods purchased and cost of average inventory.
- C) Cost of goods sold and cost of average inventory.**
- D) None of the options is correct.

Q83. Higher the ratio, the more favourable it is, doesn't stand true for

- a. **Debt equity Ratio**
- b. Liquidity ratio
- c. Stock turnover ratio
- d. Net Profit ratio

Q84. Business finance addresses which of the following?

- a) Capital Budgeting
- b) Capital Structure
- c) Working Capital Management
- d) All of the above**

Q85. Difference between sales price & cost of inventory is_____

- a) Net Loss
- b) Net Worth
- c) Capital
- d) Mark up**

Q86.Total of all direct costs is termed as _____

- a) Prime cost**
- b) Works cost
- c) Cost of sales
- d) Cost of production

Q87. While evaluating deviation of actual and standard cost, technique used is

- a) Regression analysis
- b) Variance analysis**
- c) Linear progression
- d) Trend analysis

Q88.Imputed cost is a_____

- a) Notional Cost**
- b) Real Cost
- c) Normal Cost
- d) Variable cost

Q89. Operating costing is suitable for _____

- a) Job order business
- b) Contractors
- c) Sugar Industry
- d) Service Industry**

Q90. Process costing is suitable for _____

- a) Hospitals
- b) Transport business
- c) Oil refining firm**
- d) Bricks Laying Firm

Q91 Cost accounting was developed because of the limitations of _____

- a) Management Accounting
- b) Human Resource Management
- c) Double entry system
- d) Financial Accounting**

Q92. The cost which is to be incurred even when business unit is closed is a___

- a) Imputed cost
- b) Sunk cost
- c) Historical cost
- d) Shutdown cost**

Q93. Direct Expenses are also called_____

- a) Major Expense
- b) Chargeable expenses**
- c) Overhead expenses
- d) Sundry expenses

Q94. Warehouse rent is a part of _____

- a) Office overhead
- b) Selling overhead
- c) Distribution overhead**
- d) Production overhead

Q95. Sales of defective is reduced from _____

- a) Prime cost
- b) Works cost
- c) Cost of production**
- d) Cost of sales

Q96. Factory overhead can be charged on the basis of _____

- a) Material cost**
- b) Labour cost
- c) Prime cost
- d) Direct expense

Q97. A large margin of safety indicates _____

- a) Over production
- b) Over capitalisation
- c) Soundness of the business**
- d) Under capitalisation

Q98. CVP analysis is most important for determination of _____

- a) Sales revenue necessary to equal fixed cost**
- b) Relationship between revenue & cost at various level of operation
- c) Variable revenue necessary to equal fixed cost
- d) Volume of operation to gain more profit

Q99. If fixed cost decrease while variable cost per unit remains same, the new B.E.P will be _____ than old B.E.P

- a) Lower**
- b) Higher
- c) Unchanged
- d) Not able to determine

Q100. If fixed cost decrease while variable cost per unit remains same, the new contribution margin will be _____ than old contribution margin.

- a) Lower
- b) Higher
- c) Unchanged**
- d) Not able to determine

D. Additional MCQs

- Q1:** The art of recording all business transactions in a systematic manner in a set of books is called-
- (a) Accounting
 - (b) *Book – keeping***
 - (c) Ledger
 - (d) None of these.

- Q2:** Cash, goods or assets invested by the proprietor in the business for earning profit is called-
- (a) Current Assets
 - (b) *Capital***
 - (c) Fixed assets
 - (d) None of these
- Q3:** The person, firm or institution who does not pay the price in cash for the goods purchased or the services received is called-
- (a) Creditor
 - (b) Proprietor
 - (c) *Debtor***
 - (d) Vender
- Q4:** represents the excess of assets over liabilities.
- (a) *Capital***
 - (b) Bank Balance
 - (c) Closing stock
 - (d) Reserve & surplus
- Q5:** The amount drawn by businessmen for his personal use is-
- (a) Capital
 - (b) *Drawing***
 - (c) current assets
 - (d) Loss.
- Q6:** Cash – book always show-
- (a) *Debit balance***
 - (b) Credit balance
 - (c) Debit or Credit balance
 - (d) None of these.
- Q7:** The entry which affects cash and bank column of a triple column cash – book is known as –
- (a) Compound entry
 - (b) *Contra entry***
 - (c) Journal entry
 - (d) Control entry
- Q8:** What statement is used while closing a Drawing Account-
- (a) Balance c/d
 - (b) By Trading A/c
 - (c) By P & L A/c
 - (d) *By Capital Account***
- Q9:** The balance of closing stock of good's Account is transferred to-
- (a) Profit and loss Account
 - (b) Trading Account
 - (c) *Trading & Balance sheet***
 - (d) P&L & Balance sheet.
- Q10:** Contra entry is made in book.
- (a) Journal book
 - (b) Purchase book
 - (c) *Cash book***
 - (d) Sales book
- Q11:** Effect of Credit purchase of assets
- (a) Decrease assets & liability
 - (b) increase assets decrease liability
 - (c) increase liability decrease assets
 - (d) *increase assets & liability***

- Q12:** Effect of Payment of liability
 (a) ***Decrease assets & liability***
 (b) increase assets decrease liability
 (c) increase liability decrease assets
 (d) increase assets & liability
- Q13:** Effect of fresh capital introduction in business
 (a) Decrease assets & liability
 (b) increase capital decrease liability
 (c) increase capital decrease assets
 (d) ***increase assets & capital***
- Q14:** Drawings' falls under which account-
 (a) ***Personal account***
 (b) Real account
 (c) Nominal account
 (d) None of these.
- Q15:** Income tax is treated as-
 (a) Nominal Expense
 (b) Direct Expense
 (c) Personal Expense
 (d) ***Indirect Expense***
- Q16:** Cash purchase of goods is recorded in-
 (a) Purchase book
 (b) Sales book
 (c) ***Cash – book***
 (d) Journal book
- Q17:** Credit purchase of goods is recorded in-
 (a) ***Purchase book***
 (b) Sales book
 (c) Cash – book
 (d) Journal book
- Q18:** Credit purchase of furniture shall be recorded in-
 (a) Purchase book
 (b) ***Journal book***
 (c) Cash – book
 (d) Return outward book
- Q19:** Who prepares a debit note-
 (a) Seller
 (b) ***Purchaser***
 (c) Cashier
 (d) None of these.
- Q20:** Who prepares a credit note-
 (a) ***Seller***
 (b) Purchaser
 (c) Cashier
 (d) None of these.
- Q21:** Return of goods by a customer is recorded in-
 (a) Purchase book
 (b) Sales book
 (c) ***return inward book***
 (d) Return outward book
- Q22:** Such transactions for which no separate subsidiary books are maintained are recorded in
- (a) Petty cash book

- (b) Miscellaneous transaction book
- (c) *journal book***
- (d) other subsidiary book

Q23: credit note is sent to -
(a) Seller
(b) *Purchaser*
(c) Cashier
(d) None of these.

Q24: Bank account is classified as
(a) Real account
(b) *Personal account*
(c) Nominal account
(d) Permanent account

Q25: Income tax is classified as
(a) *Personal account*
(b) Real account
(c) Nominal account
(d) Indirect account

Q26: When a single journal entry is passed for two transactions of same nature on same date, such an entry is called?
(a) Contra entry
(b) *Compound entry*
(c) Mixed entry
(d) Combined entry

Q27: Interest on capital is recorded in which subsidiary book?
(a) Cash book
(b) *Journal book*
(c) Return outward book
(d) Return inward book

Q28: Which discount is recorded in purchase and sales book?

(a) *Trade discount*
(b) Cash discount
(c) Both a & b
(d) none of the above

Q29: Bank reconciliation is not a?
(a) Reconcile records
(b) Memorandum statement
(c) *Ledger account*
(d) Procedure to provide cash book adjustments

Q30: The balance on the debit side of the bank column of cash book indicates?
(a) The total amount has drawn from the bank
(b) *Cash at bank*
(c) The total amount overdraft in the bank
(d) Cash deposit in to bank

Q31: Favourable balance means?
(a) Credit balance in the cash book
(b) Credit balance in Bank statement
(c) Debit balance in cash book
(d) *both b and c*

Q32: Unfavourable balance means?

- (a) ***Credit balance in the cash book***
- (b) Credit balance in Bank statement
- (c) Debit balance in cash book
- (d) both b & c

Q33: Which of the following items is not a reason for difference between bank balance as per cash book and pass book?

- (a) Dishonoured check
- (b) Cheques deposited but not yet cleared
- (c) ***Credit sales to customer***
- (d) Cheques issued but not yet presented for payment

Q34: Directly collections of bank are to be _____ in cash book?

- (a) ***Dr***
- (b) Cr
- (c) both
- (d) None

Q35: Of the two sides of Trial balance does not tally, which Account is opened –

- (a) ***Suspense Account***
- (b) Personal Account
- (c) Real Account
- (d) None of the above

Q36: The error which can be disclosed by Trial balance-

- (a) Error of omission
- (b) Error of principal
- (c) Compensatory error
- (d) ***None of these*.**

Q37: Errors are rectified in this book-

- (a) Ledger book
- (b) ***Journal proper***
- (c) Trial balance
- (d) None of these.
- (e)

Q38: Asset Disposal A/c is prepared when :

- (a) ***Provision for Depreciation A/c is prepared***
- (b) Asset A/c is prepared
- (c) Profit & Loss A/c is prepared
- (d) Depreciation A/c is prepared

Q39: Which of the following is the example of Capital Reserve?

- (a) Workmen's Compensation Fund
- (b) None of these
- (c) ***Premium Received on issue of shares or debentures***
- (d) General Reserve

Q40: Provision is created by debiting :

- (a) ***Profit and Loss Account***
- (b) None of these
- (c) Profit and Loss Appropriation Account
- (d) Trading Account

Q41: Reserve is created by debiting :

- (a) Profit and Loss Account
- (b) None of these
- (c) ***Profit and Loss Appropriation Account***
- (d) Trading Account

Q42: Under Reducing Balance Method, depreciation to be charged :

- (a) Scrap Value
- (b) ***None of these***

- (c) Real Value
(d) Original value
- Q43:** The depreciation charged on an asset will be credited to :
(a) Depreciation A/c
(b) *Asset A/c*
(c) P & L A/c
(d) Cash A/c
- Q44:** An alternative term used for accumulated depreciation expenses?
(a) *Provision for depreciation*
(b) Cumulative depreciation
(c) Targeted depreciation
(d) Depletion
- Q45:** Which of the following is reserve
(a) Provision for bad debt
(b) Contingent liability
(c) Workmen compensation paid
(d) *Retained earnings*
- Q46:** On what basis accounting principles are developed?
(a) Book keeping & recording
(b) *Accounting Conventions & Concepts*
(c) As decided by business
(d) non of the above
- Q47:** On dishonour of a discounted bill whom does the bank look for payment
(a) *Drawer*
(b) Drawee
(c) Endorser
(d) Payee
- Q48:** On whom the trade bill drawn
(a) Seller
(b) Creditor
(c) *Debtor*
(d) Owner
- Q49:** What are the possible parties to a bill of exchange
(a) ***Drawee, Drawer, Payee***
(b) Drawee, Drawer, Debtor
(c) Payer, Drawee, Drawer
(d) Drawee, Drawer, Creditor
- Q50:** If the drawer is in need of money and cannot wait till due date and receive the money from bank is called?
(a) Endorsement of bill
(b) *Discounting of bill*
(c) Transfer of bill
(d) Dishonour of bill
- Q51:** In case if endorsement of bill the endorser debits?
(a) *Creditor account*
(b) Cash account
(c) Bill receivable account
(d) Bill payable account
- Q52:** Drawing of goods is credited from:
(a) Sales
(b) *Purchase*
(c) Returns outward
(d) Capital
- Q53:** Balance sheet is a

- (a) Account
- (b) ***Statement***
- (c) Analysis
- (d) none of the above

Q54: Increase in capital at the end of the year represents

- (a) Capital introduction
- (b) Profit
- (c) ***both a & b***
- (d) none of the above

Q55: Prepaid expenses are shown in-

- (a) Liability side
- (b) ***Asset side***
- (c) Assets or Liability side
- (d) None of these.

Q56: Receipt and payment account is a summary of-

- (a) Income & Expenditure account
- (b) Profit & Loss A/c
- (c) ***Cash – book***
- (d) None of these.

Q57: Goods given in charity is credited in Account.

- (a) Expenses
- (b) ***Purchase***
- (c) Charity
- (d) Sundry charges

Q58: [24/07, 11:58 am] Albatross: Unearned income is shown on the side of balance sheet.

- (a) Asset
- (b) ***Liability***
- (c) Both a & b
- (d) None of the above

Q59: represents the excess of assets over liabilities.

- (a) Profit
- (b) Loss
- (c) ***Capital***
- (d) Bank balance

Q60: Reserve share capital means :

- (a) Part of authorised capital to be called at the beginning
- (b) ***Portion of uncalled capital to be called only at liquidation***
- (c) Oversubscribed capital
- (d) Under subscribed capital

Q61: When full amount is due on any call but it is not received, then the short fall is debited to :

- (a) Calls-in-advance
- (b) ***Calls-in-arrear***
- (c) Share Capital
- (d) Suspense Account

Q62: The difference between subscribed capital and called up capital is called :

- (a) Calls-in-arrear
- (b) Calls-in-advance
- (c) ***Uncalled capital***
- (d) None of these

- Q63:** Securities Premium can not be applied :
- (a) ***For paying dividend to members***
 - (b) For issuing bonus shares to members
 - (c) For writing off preliminary expenses of company
 - (d) For writing off discount on issue of debentures
- Q64:** Securities Premium is shown under which head in the Balance Sheet ?
- (a) ***Reserve and Surplus***
 - (b) Miscellaneous Expenditure
 - (c) Current Liabilities
 - (d) Share Capital
- Q65:** Capital included in the liabilities of a company is called :
- (a) Authorised Capital
 - (b) Issued Capital
 - (c) Subscribed Capital
 - (d) ***Paid-up Capital***
- Q66:** When shares are forfeited, the Share Capital Account is debited with:
- (a) Nominal value of Shares
 - (b) Market value of Shares
 - (c) ***Called-up value of Shares***
 - (d) Paid-up value of Shares
- Q67:** If the loss on reissue of shares is less than the amount forfeited, the 'surplus' or profit is transferred to :
- (a) ***Capital Reserve***
 - (b) Revenue Reserve
 - (c) Profit & Loss A/c
 - (d) None of these
- Q68:** Forfeiture of shares results in the reduction of:
- (a) ***Paid-up Capital***
 - (b) Authorised Capital
 - (c) subscribed Capital
 - (d) Reserve Capital
- Q69:** Amount of calls in Arrear is :
- (a) Added to capital
 - (b) ***Deducted from share capital***
 - (c) Shown on the assets side
 - (d) Shown on the equity and liability side
- Q70:** Discount allowed on reissue of forfeited shares is debited to:
- (a) Share Capital A/c
 - (b) ***Share Forfeiture A/c***
 - (c) Profit & Loss A/c
 - (d) General Reserve A/c
- Q71:** A company has.....
- (a) Separate Legal Entity
 - (b) Perpetual Existence
 - (c) Limited Liability
 - (d) ***All the above***
- Q72:** Right shares are the shares, which :
- (a) Are issued to the Direction of the company
 - (b) ***Are issued to existing shareholders of the company***
 - (c) Are issued to promoters in consideration of their services
 - (d) Are issued to the vendors for purchasing assets

- Q73:** The maximum capital beyond which a company is not allowed to raise funds, by issue of shares is called
- (a) Issued capital
 - (b) Reserve capital
 - (c) *Authorised capital***
 - (d) Subscribed capital
- Q74:** Which one of the following is the registered capital of the company ?
- (a) Paid-up capital
 - (b) Uncalled capital
 - (c) *Authorised capital***
 - (d) Issued capital
- Q75:** Which account should be debited when shows an issued to promoters:
- (a) Share Capital A/c
 - (b) Assets A/c
 - (c) Promoter's A/c
 - (d) *Goodwill A/c***
- Q76:** Which of the following should be deducted from the called-up capital to find out paid-up capital:
- (a) Calls-in-advance
 - (b) *Calls-in-arrear***
 - (c) Share forfeiture
 - (d) Discount on issue of shares
- Q77:** When all debentures are redeemed, balance in the Debenture Redemption Fund Account is transferred to:
- (a) Capital Reserve
 - (b) *General Reserve***
 - (c) Profit & Loss Appropriation A/c
 - (d) None of these
- Q78:** According to SEBI guidelines, a Company will have to create debenture redemption reserve equivalent to the amount of the following percentage of debenture issued:
- (a) 50%
 - (b) *25%***
 - (c) 70%
 - (d) 100%
- Q79:** [Debentures can be redeemed out of:
- (a) Profit
 - (b) Capital
 - (c) Provision
 - (d) *All of the above***
- Q80:** Debentures cannot be redeemed at:
- (a) Par
 - (b) Premium
 - (c) *Discount***
 - (d) More than 10% premium
- Q81:** If debentures purchased in open market are not immediately cancelled, they are treated as :
- (a) Current Assets
 - (b) Current Liabilities
 - (c) *Investment***
 - (d) Capital
- Q82:** If redemption of debentures is made by conversion method, the amount to be transferred to 'Debenture Redemption Reserve Account' will be equal to.....percent of converted amount.
- (a) 25

- (b) 50
- (c) 75
- (d) *Not required***

- Q83:** Loss on Issue of Debenture Account is shown:
- (a) *On Assets side of Balance Sheet***
 - (b) On Liabilities side of Balance Sheet
 - (c) On Credit side of P & L Account
 - (d) on the debit side of P & L
- Q84:** Profit on sale of Sinking Fund Investment is transferred to:
- (a) Profit & Loss Account
 - (b) General Reserve
 - (c) *Sinking Fund Account***
 - (d) Capital Reserve
- Q85:** Premium on Redemption of Debentures A/c is:
- (a) Asset
 - (b) Expenses
 - (c) *Liability***
 - (d) Revenue
- Q86:** Sinking Fund is a part of:
- (a) Fixed Liabilities
 - (b) Current Liabilities
 - (c) *Reserves and Surplus***
 - (d) Fixed Assets
- Q87:** Discount on issue of Debentures is in the nature of:
- (a) Revenue Loss
 - (b) *Capital Loss***
 - (c) Deferred Revenue Expenditure
 - (d) None of there
- Q88:** The balance of discount on debentures is shown in the Balance Sheet on:
- (a) *Assets side***
 - (b) Liabilities side
 - (c) None of these
 - (d) All of these
- Q89:** Discount on issue of Debentures should be written off:
- (a) Out of Securities Premium Account
 - (b) Out of Capital Profits
 - (c) Out of Statements of Profit and Loss
 - (d) *In the above order over the period of debentures***
- Q90:** Debenture premium can be used to :
- (a) Write off the discount on issue of shares or debentures
 - (b) Write off the premium on redemption of shares or debentures
 - (c) Write off capital loss
 - (d) *All of the above***
- Q91:** Which of the following is false ?
- (a) A company can issue redeemable debentures
 - (b) *A company can issue debentures with voting rights***
 - (c) A company can buy its own shares
 - (d) A company can buy its own debentures
 - (e)
- Q92:** Equity ₹ 90,000 Liabilities ₹ 60,000 Loss of the year ₹ 20,000. Then total assets will be :
- (a) ₹ 1.70,000
 - (b) ₹ 1,50,000

- (c) *₹1,30,000*
- (d) ₹ 1,10,000

Q93: The reserve which is created for a particular purpose and which is a charge against revenue is called:

- (a) Capital Reserve
- (b) General Reserve
- (c) Secret Reserve
- (d) *Specific Reserve***

Q94: An Annual Report is issued by a company to its:

- (a) Directors
- (b) Authors
- (c) *Shareholders***
- (d) Management

Q95: The profit and loss disclosed by the accounts of a company is:

- (a) Transferred to share capital account
- (b) Shown under the head of 'Current liabilities' and provisions
- (c) *Shown under the head 'Reserves and Surplus'**
- (d) None of these

Q96: Debit Balance of Profit & Loss Statement will be shown on:

- (a) Assets Side of Balance Sheet
- (b) Liabilities Side of Balance Sheet
- (c) Under the head Reserve & Surplus
- (d) *Under the head Reserves and Surplus as a negative item***

Q97: Contingent Liabilities are exhibited under the heading:

- (a) Fixed Liabilities
- (b) Current Liabilities
- (c) *As a footnote***
- (d) None of these

Q98: Provision for Provident Funds is shown in the Balance Sheet of a company under the head :

- (a) Reserves and Surplus
- (b) *Non-current Liabilities***
- (c) Provision
- (d) Contingent Liabilities

Q99: According to which part of Schedule III of the Indian Companies Act, 2013, Indian companies have to prepare Balance Sheet:

- (a) *Part 1***
- (b) Part 2
- (c) Part 3
- (d) Part 4

Q100: Which of the following assets is not shown under the head 'Fixed Asset' in the Balance Sheet ?

- (a) Goodwill
- (b) *Investments***
- (c) Buildings
- (d) Vehicle

Q101: Amount set aside to meet losses due to bad debts is called:

- (a) Reserve
- (b) *Provision***
- (c) Liability
- (d) contingent liabilities

Q102: The most commonly used tools for financial analysis are:

- (a) Comparative Statements

- (b) Common-size Statement
- (c) Accounting Ratios
- (d) *All the above***

Q103: For calculating trend percentages any year is selected as:

- (a) Current year
- (b) Previous year
- (c) *Base year***
- (d) None of these

Q104: Which of these are not the method of financial statement analysis?

- (a) Ratio Analysis
- (b) Comparative Analysis
- (c) Trend Analysis
- (d) *Capitalisation Method***

Q105: Break-even Analysis shows:

- (a) *Relationship between cost and sales***
- (b) Relationship between production and purchases
- (c) Relationship between cost and revenue
- (d) None of these

Q106: The financial statements of a business enterprise include:

- (a) *Statement of change in equity***
- (b) Trial Balance
- (c) Fund Flow Statement
- (d) All the above

Q107: Balance Sheet provides information about financial position of the enterprise :

- (a) *At a Point of Time***
- (b) Over a Period of Time
- (c) For a Period of Time
- (d) None of the above
- (e)

Q108: In which meeting of company directors report is presented?

- (a) Directors Meeting
- (b) *Annual General Meeting***
- (c) Manager's Meeting
- (d) All of the above

Q109: Proprietary Ratio indicates the relationship between proprietor's funds and....

- (a) Reserve
- (b) Share Capital
- (c) *Total Assets***
- (d) Debentures

Q110: Profitability Ratios are generally expressed in :

- (a) Simple Ratio
- (b) *Percentage***
- (c) Times
- (d) None of these

Q111: Albatross: Operating Ratio is:

- (a) *Profitability Ratio***
- (b) Activity Ratio
- (c) Solvency Ratio
- (d) None of these

Q112: Which of the following is an operating' income ?

- (a) *Sale of Merchandise***
- (b) Interest Income
- (c) Dividend Income

(d) Profit on the sale of old car

Q113: Capital employed we mean:

- (a) Net Fixed Assets
- (b) Current Asset-Current Liabilities
- (c) Gross Block
- (d) *Fixed Assets + Current Assets-Current Liabilities***

Q114: Ratio based on figures of profit & loss as well as the Balance sheet are:

- (a) Profitability Ratios
- (b) Operation Ratio
- (c) Liquidity Ratio
- (d) *Composite Ratio***

Q115: What does Creditors Turnover Ratio take into account:

- (a) *Total credit purchases***
- (b) Total credit sales
- (c) Total cash sales
- (d) Total cash purchases

Q116: Stock turnover ratio comes under :

- (a) Liquidity Ratio
- (b) Profitability Ratio
- (c) *Activity Ratio***
- (d) None of these

Q117: The satisfactory ratio between internal and external equity is. :

- (a) 1 : 2
- (b) *2 : 1***
- (c) 3 : 1
- (d) 4 : 1

Q118: Which of the following transactions will improve the current ratio?

- (a) Purchase of good for cash
- (b) Cash received from customers
- (c) *Payment of creditors***
- (d) Credit purchase of goods

Q119: Issue of shares in consideration of purchase of plant and machinery results into :

- (a) Inflow of Cash
- (b) Outflow of Cash
- (c) *Neither Inflow nor Outflow***
- (d) None of these

Q120: If net profit is ₹ 35,000 after writing off good will ₹ 6,000 and loss on sale of furniture ₹ 1,000, cash flow from operating activities will be :

- (a) ₹ 35,000
- (b) *₹ 42,000***
- (c) ₹ 29,000
- (d) ₹ 28,000

Q121: Cash from operating activities will decrease due to :

- (a) Increase in Current Assets
- (b) Decrease in Current Liabilities
- (c) Neither of the two
- (d) *Both (a) and (b)***

Q122: Which of the following is an example of Cash Flow from Operating Activities?

- (a) Purchase of Machinery
- (b) Issue of Shares
- (c) *Purchases of Inventory for Cash***

(d) Purchases of Investment

Q123: While calculating operating profit which will be added to net profit:

- (a) Interest received
- (b) Profit on sale of Asset
- (c) *Increase in General Reserve***
- (d) Refund of Tax

Q124: While calculating cash flow from operating activities which will be deducted?

- (a) Increase in Creditors
- (b) *Increase in Debtors***
- (c) Decrease in Debtors
- (d) Decrease in Prepaid Expenses

Q125: While calculating cash flow from operating activities, which will be added ?

- (a) Increase in Stock
- (b) *Increase in Creditors***
- (c) Decrease in Bills Payable
- (d) Increase in Debtors

Q126: An example of Cash Flows from Financing Activity is :

- (a) Sale of goods
- (b) Sale of Investment
- (c) *Cash receipts from issue of shares***
- (d) Interest received

Q127: How will you treat payment of 'Interest of Debentures' while preparing a Cash Flow Statement ?

- (a) Cash Flow from Operating Activities
- (b) Cash Flow from Investing Activities
- (c) *Cash Flow from Financing Activities***
- (d) Cash Equivalents

Q128: Where will you show purchase of goodwill in Cash Flow Statement:

- (a) Cash Flow from Operating Activities
- (b) *Cash Flow from Investing Activities***
- (c) Cash Flow from Financing Activities
- (d) Cash Equivalent

Q129: Interest received by a finance company is classified under which kind of activity while preparing a Cash Flow Statement?

- (a) *Cash Flow from Operating Activities***
- (b) Investing Activities
- (c) Financing Activities
- (d) Cash Equivalent

Q130: In cash flow statement, the item of 'Interest' is shown in:

- (a) Operating Activities
- (b) Investing Activities
- (c) Financial Activities
- (d) *In both (d) & (c)***

Q131: Which of the following is not a Cash Outflow:

- (a) *Increase in Creditors***
- (b) Increase in Debtors
- (c) Increase in Stock
- (d) Increase in prepaid expenses

Q132: Cash Flow Statement is prepared from:

- (a) Balance Sheet
- (b) Profit & Loss Account
- (c) Additional Information

(d) *All of these*

Q133: Claims received from Insurance Companies are treated as:

- (a) *Cash Flow from Operating Activities***
- (b) Cash Flow from Investing Activities
- (c) Cash Flow from Financing Activities
- (d) None of these

Q134: Long term assets having no physical existence but, possessing a value are called

- (a) *Intangible assets***
- (b) Fixed assets
- (c) Current assets
- (d) Investments

Q135: Gross profit is

- (a) Cost of goods sold + Opening stock
- (b) *Excess of sales over cost of goods sold***
- (c) Sales - Purchases
- (d) Net profit fewer expenses of the period

Q136: Which of these best explains fixed assets?

- (a) Are bought to be used in the business
- (b) Are expensive items bought for the business
- (c) Are items which will not wear out quickly
- (d) *Are of long life and are not purchased specifically for resale***

Q137: Suppliers personal a/c are seen in the

- (a) Sales Ledger
- (b) Nominal ledger
- (c) *Purchases Ledger***
- (d) General Ledger

Q138: At the balance sheet date, the balance on the Accumulated Provision for Depreciation Account is

- (a) Transferred to Depreciation Account
- (b) Transferred to the Asset Account
- (c) Transferred to Profit and Loss Account
- (d) *Simply deducted from the gross value of asset in the Balance Sheet***

Q139: If we take goods for own use we should

- (a) *Debit Drawings Account, Credit Purchases Account***
- (b) Debit Drawings Account: Credit Stock Account
- (c) Debit Sales Account: Credit Stock Account
- (d) Debit Purchases Account: Credit Drawings Account

Q140: Carriage inwards is shown on:

- (a) *Debit side of Trading Account***
- (b) Debit side of Profit and Loss Account
- (c) Assets side of the Balance Sheet
- (d) Liabilities side of the Balance Sheet

Q141: Returns Outward is deducted from:

- a. Sales
- b. Net Profit
- c. Capital
- d. *Purchases***

Q142: An example of fictitious asset is:

- (a) Patent right
- (b) *Preliminary Expenses***

- (c) Furniture
- (d) Investment

Q143: An example of intangible asset is:

- (a) Machinery
- (b) Prepaid Insurance
- (c) Mine
- (d) *Copyrights***

Q144: Outstanding rent is a:

- (a) *Representative Personal Account***
- (b) Real Account
- (c) Nominal Account
- (d) Personal Account

Q145: It is necessary to make a distinction between capital and revenue items because:

- (a) It is helpful to assess financial position
- (b) It is helpful in calculating true profit or loss
- (c) It is required by accounting principles
- (d) *All of the above***

Q146: Expenditure of installation of a new machinery, is:

- (a) *Capital expenditure***
- (b) Revenue expenditure:
- (c) Deferred Revenue expenditure
- (d) Recurring expenditure

Q147: Heavy advertisement expenditure is an example of:

- (a) Revenue Expenditure
- (b) Capital Expenditure
- (c) *Deferred Revenue Expenditure***
- (d) All of the above

Q148: Which of the following is not a revenue receipt?

- (a) Discount received
- (b) Sales made
- (c) *Sale of Plant***
- (d) Commission

Q149: Accounting Standards in India are Issued by the

- (a) *ICAI***
- (b) BMCC
- (c) IT
- (d) IMA

Q150: Accounting Standards are beneficial not only to the business enterprises but also to the..... as well.

- A. *accountants & auditor***
- B. Customers
- C. Family and Country
- D. Traders

Q151: Which one of the following is the "Product Cost" ?

- a. Salesmen Commission
- b. Administrative Staff salary
- c. Interest on Bank Loan
- d. Indirect materials**

Q152: Where several undertakings of the same industry use the same costing principles, they make use of

- Absorption Costing
- Uniform Costing**
- Marginal Costing
- Historical Costing

Q153: Material with lowest price is issued first" this sentence is suitable to

- LIFO
- HIFO
- FIFO**
- NIFO

Q154: When an employee is given wages according to units he produces, then _____ is given to him.

- Time Card
- Piece Work Card**
- Job Card
- Both Piece Work Card and Job Card

Q155: Which method is also a repeated Distribution method?

- Graphic Presentation method
- Average method
- Indirect method
- Trial and Error method**

Q156: Suppose the total cost of the product is ` 5,000 and profit on Selling price is 20%, what will be the profit on cost price ?

- 1,000
- 750
- 1,500
- 1,250**

Q157: Which of the following is NOT necessary for the purpose of regulating the Profession of Auditing in India ?

- The Companies Act, 1956
- The Institute of Chartered Accountants of India, 1949
- Comptroller and Auditing General of India
- Income Tax Act, 1961**

Q158: Which one of the following is an error of Principle?

- Double Posting
- Posting wrong amount to an Account
- Debiting Landlord's account for the payment of rent**
- Omission to post to an Account

Q159: Which one of the following is NOT a relevant voucher for vouching of cash received on issue of shares ?

- Cash book and Pass book
- Share Application and Allotment Shares
- Board of Director's resolution
- Agreements with the financial institutions for borrowing loans.**

Q160: Which one of the following is NOT a relevant while conducting verification and valuation of assets?

- All items of stock on hand is to be physically checked.**
- Plant and Machinery needs to be shown in the Balance Sheet at Cost less depreciation.
- Any change on the business assets must be verified.

(d) The Auditor should verify the actual physical existence of assets

Q161: Which one of the following is NOT correct with regards to the “Rights of An Auditor”?

- (a) Right to receive remuneration.
- (b) Right to be indemnified.
- (c) **Right to attend the Board of Director’s meeting**
- (d) Right to get “Expert advice”.

Q162: Contribution received at the Break Even point is equal to _____

- (a) **Total fixed cost**
- (b) (2) Variable cost
- (c) (3) Loss
- (d) Profit

Q162: If Proprietary Ratio is 100%, then it means that _____.

- (a) Business totally depends on outside funds
- (b) The proportion between owned and outside funds is 1:1
- (c) **Business totally depends on owned funds**
- (d) It is hard to say because of lack of information

Q163: From the following, in calculation of which ratio, Preference Dividend is deducted from Net Profit ?

- (a) Return on Shareholder’s fund
- (b) Return on Capital Employed
- (c) Net Profit Ratio
- (d) **Return on Equity Shareholder’s fund**

Q. 164 Which of the following describes the format of the Materials Purchase Budget?

- (a) **Required Production + Desired Closing Inventory – Opening Inventory**
- (b) Required Production – Desired Closing Inventory + Opening Inventory
- (c) Sales + Desired Production – Opening Inventory
- (d) Desired Production – Desired Closing Inventory + Opening Inventory

Q165. After the end of Financial Year, within how much time, Final Accounts of the company should be presented in Annual General Meeting ?

- (a) Nine Months
- (b) Three Months
- (c) Any time before the end of Next Financial Year
- (d) **Six Months**

Q166. Which of the following considers the project’s profitability?

- (a) **Average Rate of Return**
- (b) Payback Period
- (c) Discounted Cash Flow
- (d) Profitability Index

Q167 A “Zero” NPV indicates

- (a) Rate of Return on Original Investment
- (b) Rate of Return on Average Investment
- (c) **Internal Rate of Return**
- (d) Average Rate of Return

Q168. Statement-I : Interest & Dividend are received from investments. Naturally, they should be classified as cash inflows from investing activities. (In case of other enterprise)

Statement-II : Examples of Non-cash transactions are – (i) Purchase of assets by issue of shares (ii) Conversion of debentures into shares

- (a) **Both the statements are correct.**
- (b) Both the statements are incorrect.
- (c) Statement I is correct & Statement II is incorrect.

(d) Statement I is incorrect & Statement II is correct.

Q169. What is the full form of IFRS?

- (a) International Fiscal Report Statement
- (b) International Financial Reporting Statement
- (c) **International Financial Reporting Standard**
- (d) International Fiscal Recording Statement

Q170. What is the correct sequence of following stages in accounting process? 1. Income statement 2. Trial balance 3. Journalizing 4. Posting 5. Position statement 6. Balancing

- (a) 2,5,1,3,6,4
- (b) 3,6,4,2,5,1
- (c) 3,2,1,6,4,5
- (d) **3,4,6,2,1,5**

Q171. What is the full form of GAAP ?

- (a) Generally Accepted Accounting Procedure
- (b) Generally Accepted Accountant Procedure
- (c) **Generally Accepted Accounting Principles**
- (d) Generally Accepted Accountant Principles

Q172. The order in which various assets and liabilities are shown either in order of liquidity or in the order of permanency in the balance-sheet is termed as

- (a) Classification
- (b) Grouping
- (c) **Marshalling**
- (d) Tabulation

Q173. Which one of the following is not the type of standard ?

- (a) Ideal Standard
- (b) Basic Standard
- (c) **High Standard**
- (d) Current or Expected Actual Standards

Q174. If contractor had to deposit some amount on accepting the contract i.e. Tender Deposit is shown

- (a) Contract account
- (b) **Balance sheet**
- (c) P & L account
- (d) Contractee account

Q175. What will be the correct formula of Gearing Ratio ?

- (a) Fixed charge capital [Long term loans+ Preference shares]/Fictitious assets
- (b) Equity share capital / Preference Share Capital + Debentures
- (c) **Preference Share Capital + Debentures / Equity share capital**
- (d) Equity share capital + Preference share capital / Debentures

Q176. The account of head office for an Independent branch is like

- (a) Nominal Account
- (b) Profit and Loss Account
- (c) **Capital Account**
- (d) Real Account

Q177. The balance of the goods sent on the Consignment Accounts should be shown on the _____.

- (a) **Credit Side of the Trading Account**
- (b) Debit Side of the Profit and Loss Account
- (c) Debit Side of the Trading Account
- (d) Credit Side of the Profit and Loss Account

Q178. Depreciation is calculated on machinery purchased by company in

- (a) Pre incorporation
- (b) **Post incorporation**

- (c) Sales ratio
- (d) Time ratio

Q179. Interest on the security is calculated on

- (a) Purchase Price
- (b) Market Value
- (c) **Face Value**
- (d) Nominal Value

Q180. The amount brought in by owner of the business should be credited to?

- (a) ***Owner Equity***
- (b) Drawing
- (c) Cash
- (d) All of above

Q181. Of the following account types, which would be increased by a debit?

- (a) Liabilities and expenses
- (b) Assets and equity
- (c) ***Assets and expenses***
- (d) Equity and revenues

Q182. Sales made to customer on credit should be debited to?

- (a) ***Account Receivable***
- (b) Cash
- (c) Bank
- (d) Sales

Q183. According to the rules of debit and credit for balance sheet accounts?

- (a) Increase in assets, liabilities and owner equity recorded by debit
- (b) Decrease in asset and liability are recorded by credit
- (c) Increase in asset and owner's equity are recorded by debit
- (d) ***Decrease in liability and owner's equity are recorded by debit***

Q184. Bank overdraft account is a :

- A. ***Personal account***
- B. Real account
- C. Nominal account
- D. Representative personal account

Q185. Outstanding Salary is _ account:

- (i) Real Account
- (ii) Nominal Account
- (iii) ***Personal Account***
- (iv) None of these

Q186. Every adjusting entry affects?

- (a) Income statement account only
- (b) Balance sheet account only
- (c) ***Both A & B***
- (d) None

Q187. Outstanding expenses are

- (a) ***Current Liability***
- (b) Fixed Liability
- (c) Contingent Liability
- (d) None of these

Q188. In case of purchase and sale of securities ex-interest

- (1) **Interest is payable in addition to market price.**

- (2) No separate calculation of interest is made.
- (3) The seller gets interest on next interest date.
- (4) Market price includes the interest also.

Q189. In which of the following method of sales, if the purchaser can't pay the amount of instalment, the vender can get the assets as return back ?

- a. Cash method
- b. Instalment method
- c. **Hire Purchase method**
- d. Sale or Sales return method

Q190. When the value of goodwill is not given, the value of goodwill is found out in the purchase of business by applying the following formula :

- a. **Goodwill = Purchase price less net assets**
- b. Goodwill = Net assets less purchase price
- c. Goodwill = Total assets less purchase price
- d. Goodwill = Purchase price plus net assets

Q191. Total assets of a firm are 6, 60,000. Total liabilities are ` 50,000. Purchase price is determined at ` 2, 30,000. Then remaining amount would be debited to

- (1) Goodwill A/c.
- (2) **Capital Reserve A/c.**
- (3) General Reserve A/c.
- (4) Both Goodwill and Capital Reserve

Q192. The cost of Inventory includes the following:

- (1) **Cost of Purchase + Cost of Conversion**
- (2) Opening Stock + Purchase
- (3) Cost of goods sold – Closing Stock
- (4) Purchases + Administration Expenses + Selling Expenses

Q193. In case of continuous increase in profits of the company, which profit shall be taken into consideration for goodwill valuation?

- (1) **Weighted Average Profit**
- (2) Super Profit
- (3) Revenue
- (4) Simple Average

Q194. What is the formula for finding out the Super Profit?

- (1) Average Profit + Expected Profit
- (2) Expected Profit – Average Profit
- (3) **Average Profit – Expected Profit**
- (4) Expected Profit + Average Profit

Q195. IND AS- 16 is

- (1) Inventory
- (2) Income Tax
- (3) Employee Benefit
- (4) **Property, Plant & Equipment**

Q196. IND AS related to Income Tax

- 1. IND AS 10
- 2. IND AS 11
- 3. **IND AS 12**
- 4. IND AS 13

Q197. Statement of Cash Flow covered under

1. IND AS 7
2. IND AS 8
- 3. IND AS 9**
4. IND AS 10

Q198. IGST means

- 1. Incentive Goods & Service Tax**
2. Integrated Goods & Service Tax
3. Inter State Goods & Service Tax
4. Interested Goods & Service Tax

Q199. From the following which is not a technique of Capital Budgeting?

1. IRR
2. ARR
- 3. CRR**
4. NPV

Q200. GST implemented in India from

1. 1-07-2016
- 2. 1-07-2017**
3. 1-06-2017
4. 1-07-2018

Account MCQ for SO Part-II

QNo.1 On 13th June, 2015 A draws a bill on B for Rs.50,000 payable after 60 days. What will be the due date of that bill?

- a) 14th August
- b) 15th August
- c) 16th August
- d) 17th August

Ans A

QNo.2 A bill is drawn on 5th February,2017 for one month after sight. Its date of acceptance is 12th February 2017. What will be the due date of the bill?

- a) 12th March,2017
- b) 13th March, 2017
- c) 14th March, 2017
- d) 15th March,2017

Ans D

QNo.3 A bill for 40,000 was discounted by Ganesh with Axis Bank for Rs.38500. At maturity, the bill was dishonoured and bank notified it for Rs.600. How much amount Axis bank will deduct from the bank balance of Ganesh at the time of dishonor.

- a) 40,000
- b) 38500
- c) 40600
- d) 39100

Ans C

QNo.4 Radha draws a bill on Lalita for Rs.50,000. She want to endorse it to Visakha in settlement of Rs.62,000 at 4% discount with the help of Lalita's acceptance and balance in cash. How much cash Radha will pay to Visakha.?

- a) 9520
- b) 9620
- c) 9720
- d) 9820

Ans A

QNo.5 X draws a bill on Y for Rs.60,000 for mutual accommodation. X discounted the bill for 57,000 and remitted 19,000 to What amount will be sent by X to Y on due date.?

- a) 60,000
- b) 57,000
- c) 40,000
- d) 41,000

Ans C

QNo.6 Interest account is debited in the books of _____ because it is an expenses for him

- a) Drawee
- b) Drawer
- c) Endorsee
- d) Payee

Ans A

QNo.7 A bill for 75000 is discounted with the bank for 72,000. The bill is dishonoured at maturity. The drawee pays 40% in full settlement. What is the amount of bad debts?

- a) 45000
- b) 42000
- c) 43000
- d) 44000

Ans A

QNo.8 Imprest amount Rs.5000. what will be the amount of reimbursement if following expenses were incurred by the petty cashier during the month –telephone -1450/- . Tiffin -1050/-, small repair-500/- and General expenses-400/-

- a) 1600
- b) 3400
- c) 3050
- d) 3000

Ans B

QNo.9 Salary due for the month of March will appear in _____ side of cash book.

- a) Receipt
- b) Payment
- c) Contra
- d) None of the above.

Ans D

QNo.10 The Cash Book debit balance is equivalent to?

- A. Credit Balance as per passbook
- B. Overdraft as per Cash Book
- C. Overdraft as per Pass Book
- D. None of the above

Ans: A. Credit Balance as per passbook

QNo.11. How is the Bank Reconciliation Statement prepared?

- A. By matching entries in the passbook with entries in the bank and cash column of the cash book
- B. By matching the entries in the passbook with entries in the bank column of the cash book
- C. By matching the entries in the passbook with entries in the cash column of the cash book
- D. None of the above

Ans: C. By matching the entries in the passbook with entries in the bank column of the cash book

QNo.12. When the Cash amount as per the Cash Book is the beginning point, explicit deposits by the bank holder are known as?

- A. Subtracted
- B. Added
- C. Not need to be adjusted
- D. Neither of the two

Ans: B.) Added

QNo.13. The Bank Reconciliation Statement is the Part of?

- A. Double-entry system
- B. Not a Part of the Double-entry system
- C. Bank Statement
- D. None of all of these

Ans: B.) Not a Part of the double-entry system

QNo.14 Who is preparing the Bank Reconciliation Statement?

- A. Debtor
- B. Creditor
- C. Account Holder
- D. Bank

Ans: C.) Account Holder

QNo.15 Which amount of the following does not need to be adjusted into the cash book balance?

- A. Cheques mistakenly credited by the bank
- B. Cheques deposited but not cleared
- C. cheques issued but not showing
- D. All of these

Ans: A.) Cheque mistakenly credited by the bank

QNo.16 If the Account holder deposits the cash in the bank, then it is known as?

- A. Expense
- B. Liability
- C. Credit
- D. Debit

Ans: C.) Credit

QNo.17 A Bank Reconciliation Statement is made up using the from following which?

- A. The bank column of the Cashbook and the Bank Statement
- B. The Cash column of the Cashbook and Bank statement
- C. Bank column of the cash book and cash column of the Cashbook
- D. None of all of the above

Ans: A.) The bank column of the Cashbook and the Bank Statement

QNo.18 The customer account iswhen he withdraws the amount from the bank?

- A. Debited

- B. No effect
- C. Credited
- D. None of these

Ans: A.) Debited

QNo.19 What is the “deposit in transit” treatment in a bank reconciliation?

- A. Recorded in books
- B. Recorded in banks
- C. Subtracted from the cash book balance
- D. Subtracted from the Passbook balance

Ans: A) Added to the passbook balance

QNo.20 Unpresented cheques are also known as?

- A. Uncollected cheques
- B. Uncredited cheques
- C. Outstanding cheques
- D. None of all of the above

Ans: C.) Outstanding cheques

QNo.21 If the Cash amount as per the passbook is the beginning point, then the rate of the bank interest will be permitted?

- A. Deducted
- B. Added
- C. No effect
- D. None of all of these

Ans: A.) Subtracted

QNo.22 what is the most prominent purpose of preparing the Bank Reconciliation Statement?

- A. To confirm the cash collections have been deposited into the bank suitably and the payments have been processed
- B. To know about the balance of the Pass book
- C. To know about the balance of the Cashbook
- D. None of all of these

QNo.23 What are the various steps to completing a bank reconciliation?

- A. Obtain bank records and Collect your company records
- B. Find a place to start, check the income and expenses in your books, and Go over your bank withdrawals and deposits
- C. Adjust the cash balance, Compare the end balances, and Adjust the bank statements
- D. All of the above points

Ans: D.) All of the above points

QNo.24 The Balance of the replenished petty cash fund contains a credit to

- A. Petty Cash
- B. Cash
- C. Freight-In
- D. Postage Expense

Ans: B.) Cash Account

QNo.25 The Balance of the reconciliation of the cash ledger book reconcile with the cash in the register is an example of

- A. Other rules
- B. Separate internal confirmation
- C. Establishment of duty
- D. Segregation of responsibilities

Ans: B.) Separate internal confirmation

QNo.26 Which of these below-given points is not an internal management method for cash?

- A. Cash is deposited daily
- B. There should be limited access to cash
- C. Keep the amount of cash on hand to a minimum
- D. Payments are made with cash

Ans: D.) Payments are made with cash

QNo.27 Which of the below-given items on a bank statement reconciliation would need an adjusting entry on the company's books?

- A. An error by the bank
- B. Outstanding checks
- C. A bank service charge
- D. A deposit in transit

Ans: C.) A bank service charge

1. Securities premium cannot be applied _____.

- (a) For paying dividends to members
- (b) For issuing bonus shares to members
- (c) For writing off preliminary expenses of the company
- (d) For writing off discount on issue of debentures

Answer: (a) For paying dividends to members

2. What does reserve capital mean?

- (a) A part of subscribed uncalled capital
- (b) Reserve profit
- (c) A part of capital reserve
- (d) A part of capital redemption reserve

Answer: (a) A part of subscribed uncalled capital

3. An issue of shares that is not a public issue but offered to a selected group of persons is called _____.

- (a) Public offer
- (b) Private placement of shares
- (c) Initial public offer
- (d) None of the above

Answer: (b) Private placement of shares

4. When shares are forfeited, the share capital account is debited with _____.

- (a) Nominal value of shares
- (b) Market value of shares
- (c) Called-up value of shares
- (d) Paid-up value of shares

Answer: (c) Called-up value of shares

5. Forfeiture of shares results in the reduction of _____.

- (a) Paid-up capital
- (b) Authorized capital
- (c) Fixed assets
- (d) Reserve capital

Answer: (a) Paid-up capital

6. Discount allowed on the reissue of forfeited shares is debited to _____.

- (a) Share capital A/c
- (b) Share forfeiture A/c
- (c) Profit and loss A/c
- (d) General reserve A/c

Answer: (b) Share forfeiture A/c

7. Balance of forfeited shares account after the reissue of forfeited shares is transferred to _____.

- (a) Profit and loss A/c
- (b) Capital reserve account
- (c) General reserve account
- (d) None of the above

Answer: (b) Capital reserve account

8. Under the provisions of the Companies Act, the company can issue _____.

- (a) Only equity shares
- (b) Only preference shares
- (c) Preference shares and equity shares
- (d) None of the above

Answer: (c) Preference shares and equity shares

9. Shares can be forfeited _____.

- (a) For failure to attend meetings
- (b) For non-payment of call money
- (c) For failure to repay the loan to the bank
- (d) For which shares are pledged as a security

Answer: (b) For non-payment of call money

10. Premium on the issue of shares is shown on which side of the balance sheet?

- (a) Assets
- (b) Liabilities
- (c) Both assets and liabilities
- (d) None of the above

Answer: (b) Liabilities

Securities premium cannot be applied _____.

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- (c) For writing off preliminary expenses of the company
- (d) For writing off discount on issue of debentures

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- (b) Reserve profit
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- (d) Paid-up value of shares

Answer: (c) Called-up value of shares

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- (b) Liabilities
- (c) Both assets and liabilities
- (d) None of the above

Answer: (b) Liabilities

(PAPER-VII)

GST Law, Company Law & Company Management

(For All HPUs)

1. IGST is payable when the supply is

- a) **Interstate**
- b) Intra- UT
- c) Intra-state
- d) All of the above

2. Which of the following taxes have been subsumed in GST?

- a) Central sales tax
- b) Central excise duty
- c) VAT
- d) All of the above**

3. GST is levied on supply of all goods and service except.....

- a) **Alcoholic liquor for human consumption**
- b) Tobacco
- c) Health care service
- d) All of the above

4. The functions of goods and services network (GSTN) include....

- a) Facilitating registration
- b) Forwarding the return to central and state authorities
- c) Computation and settlement of GST
- d) All of the above**

5. Aggregate turnover does not include-

- (a) **Inward supplies on which tax is payable on reverse charge basis**
- (b) Exempt supplies
- (c) Export of goods or services or both
- (d) Inter-State supplies of persons having the same PAN number

6. Which of the following is/are included in definition of “Goods” u/s 2(52)

- I. Money
- II. Actionable claim
- III. Security
- IV. Growing crops

Select the correct answer from the options given below

- a. IV only
- b. II & III
- c. II & IV**
- d. I & II

7. A _____ supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.

- a) Composite
- b) Mixed**
- c) Both (a) and (b)
- d) None of the above

8. GST is a comprehensive tax regime covering _____

- a) Goods
- b) Services

- c) Goods, services and imports
- d) **Goods & services**

9. What are the taxes levied on an intra-State supply?

- (a) CGST
- (b) SGST
- (c) **CGST and SGST**
- (d) IGST

10. Who will notify the rate of tax to be levied under CGST Act?

- (a) Central Government
- (b) State Government
- (c) GST Council
- (d) **Central Government as per the recommendations of the GST Council**

11. Which of the following taxes will be levied on imports?

- (a) CGST
- (b) SGST
- (c) **IGST**
- (d) CGST and SGST

12. What is time of supply of goods, in case of forward charge?

- (a) Date of issue of invoice
- (b) Due date of issue of invoice
- (c) Date of receipt of consideration by the supplier
- (d) **Earlier of (a) & (b)**

13. What is time of supply of goods, in case of supplier opting for composition levy under Section 10 of the CGST Act, 2017?

- (a) Date of issue of invoice
- (b) Date of receipt of consideration by the supplier
- (c) Latter of (a) & (b)
- (d) **Earlier of (a) & (b)**

14 . What is the time of supply of vouchers when the supply with respect to the voucher is identifiable?

- (a) **Date of issue of voucher**
- (b) Date of redemption of voucher
- (c) Earlier of (a) & (b)
- (d) (a) & (b) whichever is later

15. What is the time of supply of vouchers when the supply with respect to the voucher is not identifiable?

- (a) Date of issue of voucher
- (b) **Date of redemption of voucher**
- (c) Earlier of (a) & (b)
- (d) (a) & (b) whichever is later

16. What is the time of supply of service if the invoice is issued within 30 days from the date of provision of service?

- a) Date of issue of invoice
- b) Date on which the supplier receives payment
- c) Date of provision of service
- d) **Earlier of (a) & (b)**

17. What is the time of supply of service where services are received from an associated enterprise located outside India?

- a) Date of entry of services in the books of account of recipient of service
- b) Date of payment
- c) **Earlier of (a) & (b)**
- d) Date of entry of services in the books of the supplier of service

18. Time of supply means

- a. The point in time when GST is actually paid by the supplier of goods or services

- b. The point in time when GST is actually paid after taking input credit by the supplier of goods or services
- c. **The point in time when goods have been deemed to be supplied or services have been deemed to be provided**
- d. The point in time when GST return is filed by the supplier of goods or services

19. What is the time of supply of import of service?

- a. Date of entry of services in the books of account of recipient of service
- b. Date of payment
- c. 61st day from the date of invoice
- d. Earlier of (a) & (b)
- e. **Earlier of (b) & (c)**

20. Which of the following shall not be included in value of supply?

- a) **Discount given after supply**
- b) Interest
- c) Late fee
- d) Commission

21. The value of supply should include:

- a) Any non-GST taxes, duties, cesses, fees charged separately by supplier
- b) Interest, late fee or penalty for delayed payment of any consideration for any supply
- c) Subsidies directly linked to the price except subsidies provided by the Central and State Governments
- d) **All of the above**

22. Value of supply under section 15(1) is:

- a) Wholesale price
- b) Market value
- c) **Transaction value**
- d) Maximum retail price

23. Which of the following forms part of transaction value?

- 1) GST compensation cess
- 2) Payments made to third parties by the recipient on behalf of the supplier in relation to the supply
- 3) Entertainment tax levied by local authority
- 4) Commission paid to an agent and recovered from the recipient
- 5) Inspection charges at recipient's site
- 6) Subsidy from state government
- 7) Charges for delay in payment waived off by supplier

State the correct answer from the options given below

- a. 1, 2, 3, 4 & 5
- b. 2, 3, 4, 5 & 6
- c. **1, 2, 3, 4, 5, 7**
- d. 1, 2, 3, 4, 5, 6

24. When can the transaction value be rejected for computation of value of supply?

- (a) When the buyer and seller are related and price is not the sole consideration
- (b) **When the buyer and seller are related or price is not the sole consideration**
- (c) It can never be rejected
- (d) When the goods are sold at very low margins

25. What deductions are allowed from the transaction value?

- (a) **Discounts offered to customers, subject to conditions**
- (b) Packing Charges, subject to conditions
- (c) Amount paid by customer on behalf of the supplier, subject to conditions
- (d) Freight charges incurred by the supplier for CIF terms of supply, subject to conditions

26. Rule 30 of the CGST Rules inter alia provides value of supply of goods or services or both based on cost shall be% of cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services

- (a) 100
- (b) 10
- (c) **110**
- (d) 120

27. Aggregate turnover includes:

- a) Taxable supplies of goods or service or both
- b) Exempt supplies of goods
- c) Exports
- d) **All of the above**

28. Which of the following persons are not liable for registration?

- a) **Any person engaged exclusively in supplying services wholly exempt from tax**
- b) Casual Taxable Person
- c) Both (a) and (b)
- d) None of the above

29. Within how many days a person should apply for registration?

- a. Within 60 days from the date he becomes liable for registration.
- b. **Within 30 days from the date he becomes liable for registration.**
- c. No Time Limit
- d. Within 90 days from the date he becomes liable for registration.

30. A person having _____ business verticals in a State _____ obtain a separate registration for each business vertical.

- a. Single, shall
- b. Multiple, shall
- c. **Multiple, May**
- d. Single, may

31. What is the validity of the registration certificate?

- a. One year
- b. No validity
- c. **Valid till it is cancelled.**
- d. Five years.

32. The registration certificate granted to Non-resident taxable person is valid for days from the effective date of registration.

- a. 30
- b. 60
- c. **90**
- d. 120

33. If an entity has multiple branches within the same state, it requires

- a) Registration for each branch separately
- b) **Single registration for all the branches**
- c) Multiple registration or single registration at the option of the Assessee
- d) Registration for each branch separately if the turnover of each branch exceeds INR 20 Lakhs

34. An agriculturist is not required to take registration if he supplies

- a) Any agricultural produce
- b) Any agricultural produce grown by him or other agriculturalist
- c) **Agricultural produce out of cultivation of land**
- d) All the above

35. Which of the following forms are used for applicable for registration?

- a) Form GSTR-1
- b) Form GSTR-2
- c) **Form GST REG-01**
- d) Form GST REG-02

36. Which of the following statement are correct?

- a) Voluntary registration not possible under GST

- b) Voluntarily registered person is not liable to comply with all the provisions of the GST
- c) **A person may get himself registered voluntarily and shall comply with all the provisions of GST**
- d) None of the above

37. An E-commerce operator should get itself registered

- a) **Irrespective of the threshold limit**
- b) If his aggregate turnover exceeds the threshold limit of INR 20,00,000
- c) If he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit
- d) If he is liable to collect tax at source

38. There will be deemed approval of registration if no action is taken on application

- a) Within a period of 3 working days from the date of submission of the application
- b) **Within a period of 7 working days from the date of submission of the application**
- c) Within a period of 10 working days from the date of submission of the application
- d) Within a period of 14 working days from the date of submission of the application

39. A certificate of registration shall be issued by the proper officer in form

- a) GST REG-02
- b) GST REG-03
- c) GST REG-04
- d) **GST REG-06**

40. Which of the following requires amendment in the registration certificate?

- a) Change of name of the registered person
- b) Change in constitution of the registered person
- c) Switching over from composition scheme to normal scheme or vice versa
- d) **All of the above**

41. A voluntarily registered person's registration can be cancelled if the person does not start business within

- a) 3 months from the date of registration
- b) **6 months from the date of registration**
- c) 9 months from the date of registration
- d) 1 months from the date of registration

42. Registration can be cancelled by the proper officer if the person registered under composition scheme has not furnished return for

- a) **3 consecutive tax periods**
- b) 6 consecutive tax periods
- c) For a consecutive period of 6 months
- d) For a consecutive period of 1 year

43. Any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within ___ from the date of service of the cancellation order.

- a. 180 days
- b. 120 days
- c. 90 days
- d. **30 days**

44. As per section 25 of CGST Act, 2017, a casual taxable person shall apply for registration at least _____ prior to the commencement of business.

- a. **5 days**
- b. 10 days
- c. 7 days
- d. 30 days

45. In case of taxable supply of services, invoice shall be issued within a period of _____ from the date of supply of service.

- a) **30 days**
- b) 45 days
- c) 60 days
- d) 90 days

46. Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:

- a) before/at the time of supply
- b) 6 months from the date of removal
- c) **Earlier of (a) or (b)**
- d) None of the above

47. Registered person may issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies provided

- a) The recipient is not a registered person
- b) The recipient does not require such invoice
- c) The value of goods and services or both per invoice is less than INR 200
- d) **All the above conditions are satisfied**

48. In case of supply of exempted goods or services or both, the registered person shall issue

- a) A tax invoice
- b) **A bill of supply**
- c) Receipt voucher
- d) Any of the above

49. In case of supply of goods by a composition dealer the registered person shall issue

- a) A tax invoice
- b) **A bill of supply**
- c) Receipt voucher
- d) Any of the above

50 . Where advance payment is received, the registered person shall issue

- a) A tax invoice
- b) A bill of supply
- c) **Receipt voucher**
- d) Any of the above

51. The tax invoice in case of supplier of goods is issued in

- a. **Triplicate**
- b. Duplicate
- c. Either (a) or (b) at the option of Taxpayer
- d. Either (a) or (b) at the option of PO

52. What is the nature of supply if the nature of Supply is not determinable?

- a. Intra-state
- b. **Inter-state**
- c. Either (a) or (b) at the option of Taxpayer
- d. Either (a) or (b) at the option of PO

53. Which of these electronic ledgers are maintained online?

- a) Electronic liability register
- b) Electronic credit ledger
- c) Electronic cash ledger
- d) **All of the above**

54. Deposits towards tax, penalty, interest, fee or any other amount are credited into the _____ of a taxable person.

- a) Electronic liability register
- b) Electronic credit ledger
- c) **Electronic cash ledger**
- d) All of the above

55. Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger?

- a) Electronic liability register
- b) **Electronic credit ledger**
- c) Electronic cash ledger
- d) All of the above

56. Which of the following items are debited to electronic credit ledger?

- a) **Output tax**
- b) Interest
- c) Penalty
- d) All of the above

57. Which input tax credit cannot be claimed against which output tax liability?

- a) IGST, SGST
- b) CGST, IGST
- c) SGST, IGST
- d) **CGST, SGST**

58. Interest is payable on:

- a) Belated payment of tax
- b) Undue/excess claim of input tax credit
- c) Undue/ excess reduction in output tax liability
- d) **All of the above**

59. Which of the following liability cannot be adjusted against input tax credit of CGST?

- a) IGST
- b) **SGST/UTGST**
- c) All of the above
- d) None of the above

60. Which of the following shall be discharged first, while discharging liability of a taxable person?

- a) **All dues related to previous tax period**
- b) All dues related to current tax period
- c) Demand raised under section 73 and 74
- d) No such condition is mandatory

61. Which date is considered as date of deposit of the tax dues

- a) Date of presentation of cheque or
- b) Date of payment or
- c) **Date of credit of amount in the account of Government**
- d) None of the above

62. Who is required to furnish details of outward supplies in Form GSTR-1?

- a) Person paying tax under composition scheme
- b) Non-resident taxable person
- c) Both (a) & (b)
- d) **None of the above**

63. What does N stand for in HSN?

- a) Network
- b) Nationalization
- c) **Nomenclature**
- d) Nomination

64. Which form is furnished for submission of details of outward supplies u/s 37?

- a) **GSTR-1**
- b) GSTR-2
- c) GSTR-3
- d) GSTR-5

65. What is the due date for submission of monthly GSTR-1?

- a) on or before 10th day of the immediately succeeding month

- b) **on or before 11th day of the immediately succeeding month**
- c) on or before 17th day of the immediately succeeding month
- d) on or before 20th day of the immediately succeeding month

66. Composition tax payer is required to file return in Form no. _____.

- a) GSTR-2
- b) GSTR-3
- c) **GSTR-4**
- d) GSTR-5

67. The due date for filing GSTR-3B is _____.

- a) on 10th day of the next month
- b) on 15th day of the next month
- c) on 17th day of the next month
- d) **on or before 20th day of the next month**

68. Which of the following are not required to file the Annual Return?

- a) Input Service Distributor
- b) Casual Taxable Person
- c) Non-resident Taxpayer
- d) **All of the above**

69. Who is authorised to conduct audit under section 35(5) of the CGST Act, 2017?

- 1. Chartered accountant
- 2. Any person having master degree in finance of recognised university
- 3. Cost accountant
- 4. Company secretary

Select the correct answers from the options given below

- a. 1, 3 and 4
- b. 4, 2, 3 and 1
- c. 1 only
- d. **1 or 3 only**

70. A registered person whose aggregate turnover during a FY exceeds INR 2 crores is required to file which of the following documents.

- a. Annual Return
- b. Audited annual accounts
- c. A Reconciliation Statement, duly certified, in prescribed form.
- d. **All of the above**

71. Which of the following is an intra-state supply?

- A. supplier of goods located in Nagpur and place of supply SEZ in Mumbai.
- B. supplier of goods located in Kolkata and place of supply in Bihar
- C. **supplier of goods located in Goa and place of supply in Goa**
- D. all of the above

72. GST council includes

- A. Union finance minister
- B. Union minister of state in charge of revenue or finance
- C. One nominated member from each state appointed by State Government
- D. **all of the above**

73. Composite supply means

- A. **The supply of two or more goods or services by a taxable person, which comprises of a combination of goods that can't be sold individually.**
- B. supply of two or more individual supplies of goods or services, or any combination of goods and services,
- C. all of the above
- D. none of the above

74. GSTR-10 is use for

- A. **Final Return after cancellation of GST registration**

- B. Annual Return
- C. Return for Output Supply
- D. Return for Input Supply

75. GSTR-10 FORM due date is

- A. 31st December of next financial
- B. **Within three months of the date of cancellation or date of cancellation order whichever is later.**
- C. 28th of the month following the month.
- D. insufficient information

76. When can one request for GST Advance Ruling?

- A. Determination of the liability for a proposed transaction
- B. For a transaction already undertaken
- C. **Both A & B**
- D. none of the above

77. GST Offences related to Fraudulent Intent includes which of the following?

- A. Knowingly supplying, transporting or storing any goods that are liable for GST
- B. Not registering under GST even though required to do so under GST Law
- C. Falsification of documents/records or providing false information
- D. **all of the above**

78. GST Penalties for High Value Frauds

A. Jail term not exceeding 1 year if tax amount involved is between Rs. 100 lakhs to less than Rs. 200lakhs.

- B. Jail term not exceeding 3 years if tax amount involved is between Rs.200lakhs to less than Rs. 1000lakhs.
- C. Jail term not exceeding 5 years if tax amount involved is Rs. 1000lakhs or higher.
- D. all of the above

79. When can the refund be claimed?

- A. Finalization of provisional assessment
- B. ITC accumulation due to output being tax exempt or nil-
- C. Exports (including deemed export)
- D. **all of the above**

80. What is the time limit for claiming the refund?

A. The time limit for claiming a refund is 2 years from relevant date.

- B. The time limit for claiming a refund is 1 years from relevant date.
- C. all of the above
- D. none of the above

Q81. Condition to claim ITC

- A. The dealer should be in possession of tax invoice
- B. The said goods/services have been received
- C. Input tax has been paid
- D. **all of the above**

82. What is Exempt Supply?

- A. Supplies taxable at a 'NIL' rate of tax* (0% tax);
- B. Supplies that are wholly exempted from CGST or IGST, by way of a notification
- C. Non-taxable supplies as defined under Section 2(78)
- D. **all of the above**

83. GST is a consumption of goods and services tax based on

- A. Development
- B. Manufacturing
- C. **Destination**
- D. Duration

84. ITC on goods sent for job work, in which of the following case?

- A. **The principal manufacturer will be allowed to take credit when goods are return back in the place of principal manufacturer in the prescribed time.**
- B. The principal manufacturer sells the goods after return back from job work.
- C. Manufacture can claim any time after purchase of raw materials.
- D. none of the above

85. The normally applicable rate of GST on goods and services are

- A. 0%, 5%, 12%, 16%,28%
- B. **0%, 5%, 12%, 18%,28%**
- C. 0%, 5%, 12%,16%, 18%
- D. 0%, 15%,12%, 16%,24%

86. In India, the GST dual model was taken from

- A. UK
- B. **Canada**
- C. France
- D. China

87. How to calculate the GST payment to be made?

- A. Usually, the Input Tax Credit should be reduced from Outward Tax Liability.
- B. TDS/TCS will be reduced from the total GST to arrive at the net payable.
- C. Also, ITC cannot be claimed on interest and late fees, these can only be paid in cash only.
- D. **all of the above taken in to consideration.**

88. Which of the following is statement is not correct about GST?

- A. GST is like a last-point retail tax. GST is going to be collected at point of Sale.
- B. **GST will abolish all the direct tax levied in India.**
- C. It will be implemented from 1 July, 2017 in India.
- D. It will unified the tax structure in India

89. Which of the following tax will be abolished by the GST?

- A. **Service Tax**
- B. Corporation tax
- C. Wealth Tax
- D. All of the above

90. SAC stand for _____.

- A. **Service Accounting Code**
- B. Software Accounting Code
- C. System Accounting Code
- D. Service Application Code

91. IGST deals with

- A. Composition scheme
- B. Time of supply
- C. **Service tax on imported services**
- D. All of the above

92. Zero Rated Supplies include:

- A. Exports
- B. Imports
- C. SEZs
- D. **Both A and C**

93. GSTN stands for:

- A. Goods and Services Tax Number
- B. **Goods and Service Tax Network**
- C. Goods and Sales Tax Network
- D. Goods and Sales Tax Number

94. What is taxable event under GST?

- A. Supply of goods
- B. Supply of services
- C. **Supply of goods and services**
- D. Sales of goods and services

95. Is reverse charge mechanism applicable to both goods and services?

- A. **YES**
- B. NO
- C. none
- D. all

96. Is composition scheme available to people making inter-state supplies?

- A. YES
- B. **NO**
- C. none
- D. all

97. Can the taxable person under composition scheme avail the input tax credit?

- A. YES
- B. **NO**
- C. none
- D. all

98. Can the composition tax be collected from customers?

- A. YES
- B. **NO**
- C. none
- D. all

99. Where the supplier involves a movement of goods, the place of supply shall be determined by.

- A. Movement of goods
- B. **Location of goods at the time of final delivery**
- C. Supplier's location
- D. Recipients' location

100. How will the goods and services be classified under GST regime?

- A. **HSN/SAC CODE**
- B. HSN
- C. SAC

D. None of the above

101. Zero rated supply includes supplies made

- A. By SEZ unit in India
- B. To SEZ unit in India**
- C. Both (a & (b) above
- D. None of the above

102. Input tax credit on compensation cess paid under GST (Compensation to States) Act, 2017.

- A. is not available
- B. is available**
- C. is available but not fully
- D. is available after one year

103. Works contract under GST is goods used in work relating to

- A. Immovable property
- B. Both movable and immovable property
- C. Immovable property treated as supply of service**
- D. Immovable property treated as supply of goods

104. A supplier is liable to get registered under GST if his aggregate turnover in a financial year crosses Rs. 20 lakh in a state or UT other than special category states if he is

- A. an interstate supplier
- B. an intra-state supplier**
- C. Electronic commerce operator
- D. Person liable to pay GST under reverse charge

105. Registration under GST is not compulsory to

- A. Casual taxable person
- B. Input service distributor
- C. Non-resident taxable person
- D. None of the above**

106. One of the following states does not fall under special category given under Art. 279A of the Constitution

- A. Himachal Pradesh
- B. Uttarakhand
- C. Chhattisgarh**
- D. Jammu & Kashmir

107. Exemption from registration is available to

- A. Central & State Govt. Departments
- B. Agriculturists**
- C. PSU
- D. None of the above

108. Address for delivery

- A. Recipient address mentioned in the tax invoice**
- B. Recipient address mentioned in the delivery challan
- C. Recipient address not necessary
- D. Recipient address mentioned in the Gate pass

109. Money means in GST

- A. Indian legal tender

- B. Foreign currency
- C. Cheque/promissory note
- D. **All the above**

110. Powers to declare certain activities/transactions as neither supply of goods nor of services

- A. Schedule I
- B. **Schedule III**
- C. Schedule II
- D. Schedule IV

111. Agriculturist includes

- A. **Individual or HUF**
- B. Individual and HUF
- C. Partnership
- D. All the above

112. Deemed exports mentioned in which section

- A. Section 137
- B. **Section 147**
- C. Section 142
- D. Section 145

113. Tax levy in case of manufacture under composite scheme

- A. Two percent
- B. Three per cent
- C. **One per cent**
- D. Half per cent

115. Participation of ITC value chain in composite scheme

- A. With participation
- B. **Without participation**
- C. Either a or b
- D. None of the above

116. The incidence of tax on tax is called

- a) **Tax Cascading**
- b) Tax Pyramiding
- c) Tax evasion
- d) Indirect tax

117. Under GST, 'value addition' refers to

- a) **Expenses 'plus' profit**
- b) Cost plus tax
- c) Cost plus tax plus 'profit'
- d) Tax plus profit

118. UTGST is applicable when

- a) Goods are purchased by Central government
- b) **Sold goods with in Union territory**
- c) Sold from one union territory to another union territory
- d) There is interstate supply

119. After introduction of GST import into India is –

- a) Zero rated
- b) Subject to CGST plus SGST plus BCD
- c) **Subject to IGST plus BCD**
- d) SGST plus CGST plus IGST plus BCD

120. Introduction of GST affects (reduce) the revenue of

a) Consuming states **b) Manufacturing states**

c) All the states d) Central Government

121. A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is

a) Business person **b) Casual taxable person**

c) composite dealer d) Non resident dealer

122. Supply of two or more taxable supplies naturally bundled and supplied is called

a) Mixed supply **b) Composite supply**

c) Common supply d) Continuous supply

123. Goods are packed and transported with insurance, packing materials, transport and insurance. This is a case of

a) Mixed supply **c) Composite supply**

b) Common supply d) Continuous supply

124. --- refers to receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration.

a) Outward supply **c) Inward supply**

b) Taxable supply d) None of these

125. Two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other

a) **Mixed supply** b) Composite supply

c) Common supply d) Continuous supply

126. A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is

a) Common supply b) Composite supply

c) **Mixed supply** d) Continuous supply

127. Any person who occasionally undertakes transactions involving supply of goods or services or both, but who has no fixed place of business or residence in India is

a) Business person b) Casual taxable person

c) composite dealer **d) Non resident dealer**

128. Output tax of a taxable person,

a) Includes reverse charge **b) Excludes reverse charge**

c) Includes composite tax d) Includes all the taxes paid

129. Liability to pay tax by the recipient of supply of goods or services is called

a) Output tax b) Forward charge

c) Input tax **d) Reverse charge**

130. Integrated GST is applicable on goods or services

a) Imports b) Interstate Sale

c) Exported from India **d) Imports and interstate sales**

131. The rate of IGST is equal to the rate of

a) CGST b) SGST

c) **CGST plus the rate of SGST** d) SGST plus UTGST

132. Where an E-commerce operator does not have physical presence in the taxable territory

- a) Tax need not be paid
- b) **Agent of the E-commerce operator shall be liable to pay tax**
- c) Tax must be paid in advance
- d) IGST is not applicable

133. Where the location of the supplier and the place of supply are in two different States –

- a) **IGST is applicable**
- b) CGST is applicable
- c) SGST plus CGST is applicable
- d) CGST plus IGST is applicable

134. Where location of the supplier and the place of supply are in two different Union territories

- a) CGST plus UTGST is applicable
- b) **IGST is applicable**
- c) SGST plus UTGST is applicable
- d) CGST plus IGST is applicable

135. Supply of goods to or by a Special Economic Zone

- a) CGST plus UTGST
- b) CGST plus IGST
- c) IGST
- d) **None of these**

136. The place of supply of goods imported into India shall be

- a) The location of exporter
- b) **The location of the importer**
- c) State in which imported goods reaches first
- d) place of supply not applicable.

137. The managers of ITC Ltd., Kolkata (GST registered) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is

- a) Mumbai
- b) **Kolkata**
- c) Munnar
- d) Bangalore

138. The managers of ITC Ltd., Kolkata (not registered under GST) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is

- a) Mumbai
- b) Kolkata
- c) **Munnar**
- d) Bangalore

139. In case of mobile connection for telecommunication and internet services provided on post-paid basis, the location of supply is

- a) Place of office of the service provider
- b) Place of payment
- c) **Billing address of the recipient of services**
- d) Place of supply not relevant

140.. Export of goods or services or both or Supply of goods or services to SEZ is

- a) Subject to IGST
- b) Subject to SGST plus CGST
- c) **Zero rated**
- d) Subject to CGST plus IGST

141. A registered person making zero rated supply shall be

- a) **Eligible to claim refund**
- b) Not eligible for refund
- c) Subject to reverse charge
- d) None of these

142. Gifts (other than emolument contract) not exceeding --- in a year by an employer to employee shall not be treated as supply.

- a) Rs. 5,000
- b) Rs. 10,000
- c) **Rs. 50,000,**
- d) Rs. 1,00,000

143. Lease, tenancy, easement or licence to occupy land is a supply of

- a) Goods b) **Services**
- c) Both goods and services d) None

144. Transfer of the title in goods is a supply of

- a) **Goods** b) Services c) Both goods and services d) None

145. Transfer of right in goods or of undivided share in goods 'without the transfer of title' is

- a) supply of Goods b) **supply of Services**
- c) supply of Both goods and services d) None

146. Any treatment or process which is applied to another person's goods is a supply of

- a) Goods b) **Services** c) Both goods and services d) None

147. Construction of a complex, building, civil structure intended for sale to a buyer, wholly or partly is supply of –

- a) Goods b) **Services** c) Both goods and services d) None

148. Works contract is a supply of

- a) Goods b) **Services** c) Both goods and services d) None

149. Services by an employee to the employer in the course of or in relation to his employment is

- a) Supply of Goods b) Supply of Services
- c) Supply of Both goods and services d) **Not supply**

150. Actionable claims, other than lottery, betting and gambling are

- a) Supply of Goods b) Supply of Services
- c) Supply of Both goods and services d) **Not supply**

151. In the case of composite supply the rate of tax is

- a) Average Rate of tax b) **Rate of principal supply**
- c) Highest rate d) None of these

152. In the case of mixed supply the rate of tax is

- a) Average Rate of tax b) Rate of principal supply
- c) **Highest rate** d) None of these

153. The charging section of CGST is

- a) **Section 9** b) Section 10
- c) Section 4 d) Section 2

154. Section 9(4) of the CGST Act deals with

- a) GST b) **Reverse charge**
- c) Composite tax d) None of these

155. In the case of reverse charge, tax is paid to the government by

- a) Supplier b) **Buyer**

c) Manufacturer d) None

156. A Composite taxpayer is required to file summarised details of transactions

a) Annually b) Half yearly c) **Quarterly** d) Monthly

157. A taxpayer under the composition scheme

a) Can collect GST b) Can collect reverse tax
c) **Cannot collect GST** d) Can collect composite tax

158. A person liable to pay tax under Reverse Charge Mechanism

a) **Cannot opt for composition** b) Can opt for composition
c) Cannot collect GST d) Can collect composite tax

159. Composition scheme is available only for

a) Inter-state supplies b) B2B supplies
c) **Intra-state supplies** d) E-commerce operators

160. In order to adopt composition scheme by more than one registered persons having the same Permanent Account Number, turnover of

a) **All must be less than Rs. 1.5 crore** b) At least one must be below Rs. 1 crore
c) All must be more than Rs. 20 lakh d) At least one must be less Rs. 20 lakh.

161. Persons eligible for composition levy include

a) A casual taxable person b) A non-resident taxable person
c) Person who has inter-state trade d) **Person with turnover of less than Rs. 1.5 crore**

162. In respect of the additional payment for value of supply like interest, late fee etc., the time of supply is

a) **Date additional payment** b) Date of original payment
c) date on which supply was received d) Any date at the option of the supplier

163. If it is not possible to determine the time of supply, the time of supply shall be

a) decided by the supplier b) decided by the recipient
c) **date of entry in the books of recipient** d) date of entry in the books of supplier

164. When the supply of goods or services is for a consideration not wholly in money, the value of the supply shall be

a) Value declared by the supplier b) value declared by the recipient
c) **Open market value of such supply** d) None of these

165. Tax collected at the time of supply of goods or services is called

a) **Output tax** b) Input tax c) TCS d) Reverse tax

166. Input tax credit shall be allowed only on the support of

a) Delivery note b) Payment slip c) Credit note d) **Tax invoice**

167. Input tax credit shall be allowed only against

a) Any tax payable b) **Output tax** c) Composite tax d) Interest on delay
e) all of the above

168. Where the goods are received in lots or instalments input tax credit can be claimed

a) upon receipt of first lot b) **upon receipt of the last lot**

c) on receipt of invoice

d) after full payment of price

169. Where a recipient fails to pay the price within 180 days from the date of issue of invoice, he shall be liable to pay input tax credit to the Government with --- % interest

a) 10% b) 12% c) **18%** d) None of these

170. Input tax credit is not available for

a) services b) zero rated supplies c) taxable supplies d) **exempt supplies**

171. Input tax credit is not available for supplies to

a) SEZ b) Exports c) **Provide non taxable services** d) Produce taxable goods (e) All of the above

172. Goods or services or both on which tax has been paid under section 10 belong to

a) Exempt category b) Composite tax category c) **Blocked credit category** d) None of these

173. Input tax credit is not allowed on the support of

a) Tax invoice issued by the supplier b) A debit note issued by a supplier
c) An Input Service Distributor invoice d) **Delivery chalan**

174. Reversal of input tax credit happens when

a) **Recipient does not pay the amount within 180 days**
b) When goods are of inferior quality
c) Supplier refuses to accept payment
d) None of these

175. Input Service Distributor means

a) Any service provider b) Any GST registered service provider
c) Office distributing common service d) **Office distributing common input tax credit**

176. Input Service Distributor shall distribute the credit of CGST

a) **Either as CGST or IGST** b) as CGST only
c) SGST only d) Either as CGST or as SGST

177. When an exempt supply in the hands of registered person becomes a taxable supply, such person

a) **can take credit of input tax** b) is not entitled to take credit of input tax
c) liable to pay tax on stock d) liable to pay reverse charge

178. A registered person, after availing input tax credit, opts for composition levy,

a) liable to pay reverse charge
b) **shall be liable to pay the input tax on stock or capital goods**
c) shall not be liable to pay tax d) None of these

179. In case of transfer of capital goods or plant and machinery the registered person shall

a) not be liable to pay input tax credit claimed b) **be liable to pay the input tax credit claimed** c) liable to pay reverse charge d) None of these

180. Tax credit in respect of goods or inputs sent for job work can be claimed by

a) Job worker b) **Principal** c) Either by Job worker or Principal d) Not eligible for input credit

181. A registered person need not issue a tax invoice if the value of supply less than

a) 100 b) **Rs. 200** c) 500 d) 1000

182. A registered person supplying exempted goods or services or paying composition tax under section 10 shall issue

a) GST Bill b) **Bill of supply** c) Delivery chalan d) Debit note

183. A registered person shall, on receipt of advance payment for goods or services, issue

a) GST Bill b) Bill of supply c) **Receipt voucher** d) Debit note

184. After issuing a receipt voucher for advance payment, if no supply is made --
- may be issued against such payment.

a) **Refund voucher** b) Debit note c) Tax invoice d) Bill of supply

185. An unregistered person

a) is allowed to collect GST b) **is not allowed to collect GST**
c) is allowed to collect composite tax d) is allowed to collect reverse tax

186. The duplicate copy of a tax invoice of goods belongs to

a) Recipient of supply b) **Transporter of supply**
c) The supplier d) GST department

187. A Debit note is issued to the recipient of goods or services if

1) Taxable value is found to be excess 2) The goods are returned by the recipient;
3) Goods supplied are found to be deficient 4) **Tax charged is found to be lesser**

188. Mr. P supplied goods of Rs. 1, 00,000, to Mr. Q, who returned goods of Rs 10,000 due to inferior quality. Mr. P will later issue

a) **Credit note** b) Debit note c) Tax invoice d) Delivery challan

189. A credit note is issued to the recipient of goods in the following cases

1) **When the taxable value of goods found to be less** 2) Tax charged found to be less
3) When the recipient refuses to make payment 4) None of these

190. In the case of transportation of goods for job work,

a) **Delivery challan is required** b) Tax invoice is required
c) Debit note is required d) credit note is required

191. The eligible input tax will be automatically credited to the

a) **Electronic Credit Ledger** b) Electronic cash ledger

c) Electronic Liability register d) None of these

192. Every deposit made towards tax shall be credited to

- a) Electronic credit ledger b) **Electronic Cash Ledger**
c) Electronic Liability register d) None of these

193. The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic

- a) Cash Ledger c) Liability register c) **Credit Ledger** d) Debit ledger

194. The balance of IGST credit after set off IGST can be used towards the payment of

- a) **CGST** b) SGST c) IGST d) UTGST

195. The balance of CGST credit after set off of CGST can be used towards the payment of a) SGST b) UTGST c) either SGST or UTGST d) **IGST**

196. SGST or UTGST shall not be utilised towards payment of

- a) **CGST** b) IGST c) SGST d) UTGST

197. Tax and other dues of a registered person is recorded in

- a) Electronic credit ledger b) Electronic Cash Ledger
c) **Electronic Liability register** d) None of these

198. Every person who fails to pay tax shall be liable to pay interest not exceeding

- a) 10% b) 12% c) **18%** d) 24%

199. A taxable person who makes an undue or excess claim of input tax credit shall be liable to pay interest not exceeding

- a) 10% b) 12% c) 18% d) **24%**

200. TDS provision applicable only when the total value of supply, under a contract, exceeds

- a) Rs. 1,00,000 b) Rs. 1,50,000 c) Rs. 2,00,000 d) **Rs. 2,50,000**

MCQs of Company Law (HPTI)

Q1	Power Utilities are governed by			
	a) Companies Act 2013	b) Electricity Act	c) Both	d) None
Q2	Private Ltd. Company require minimum _____ members and Public Limited Company require _____ members for registration with Registrar of Companies			
	a) 7, 2	b) 1, 8	c) 2,7	d) 3, 2
Q3	Company is registered with _____			
	a) State Government	b) Central Government	c) Registration of Companies	d) Co-operative Societies Registration
Q4	In which of the following documents contain objectives of company for which it is registered			
	a) Constitution of India	b) Memorandum of Association	c) Articles of Association	d) State Notifications/Circulations
Q5	Government Company in which not less than _____ of paid up share capital held by State Government/Central Government/Both			
	a) 26%	b) 50.05%	c) 51%	d) 25%
Q6	Equity share represents, ownership and debenture/Bond represents, debt			
	a) True	b) Untrue	c) Partially true	d) None
Q7	Authorized capital upto which Company can raise capital from Government/public is given in			
	a) State Government Budget	b) Articles of Association	c) Memorandum of Association	d) None
Q8	Articles of Association of Company contains			
	a) Others objects of company	b) Rules & Regulations of company	c) Both	d) None
Q9	In which of the following is Key Managerial Person (KMP) of company as per Companies Act, 2013			
	a) Managing Director	b) Company Secretary	c) Chief Financial Officer	d) All
Q10	Wholetime Director is one who is in the whole time employment of company			
	a) True	b) Untrue	c) Partially true	d) None
Q11	In which of the following is ordinary Business			
	a) Approval of Financial Statements	b) Declaration of Dividend	c) Appointment of Directors	d) All

Q12	Financial Statements and declaration of dividend can be considered in Extra Ordinary Meeting of shareholders			
	a) True	b) False	c) Partially true	d) None
Q13	What are the main documents which are filed with Registrar of Companies at the time of Incorporation of Company			
	a) PAN of proposed Directions	b) Consent of proposed Directions	c) Memorandum of Association and Article of Association	d) None
Q14	In which of the following is prerequisite to become Director of Company			
	a) Aadhar Card	b) PAN Card	c) Director Identification Number	d) None
Q15	Financial Statements/Replies of Management to Comptroller and Audit General of India (CAG) observations should be recommended by _____ before its consideration by Board of Directors			
	a) Committee of Wholetime Directors	b) Corporate Social Responsibility Committee	c) Audit Committee	d) Chairman of Company
Q16	Director's Report is prepared pursuant to provisions of Section _____ of Companies Act			
	a) Section 34	b) Section 134	c) Section 136	d) Section 77
Q17	The Financial Statements of Company are to be signed by			
	1. Managing Director of Company	2. By two Directors one of which be Managing Director if any, Chief Financial Officer and Company Secretary	3. Chairman	4. Chief Accounts Officer
Q18	Who appoints Cost Auditors in Government Companies?			
	a) State Government concerned	b) Central Government	c) Financial Department of State Government/Central Government	d) Board of Directors
Q19	Any proposal passed in circulation by the Board of Directors/WTDs/Committee must be got noted in the immediate subsequent meeting			
	a) True	b) False	c) Partially false	d) None
Q20	To pass Special Resolution in General Meeting _____ of votes must be cast in favour of Resolution.			
	a) 51%	b) 67%	c) 75%	d) 26%
Q21	Only Special Business is discussed in the Extra Ordinary Meeting.			
	a) True	b) False	c) Partially true	d) None
Q22	Notice of Annual General Meeting must be given _____ day period to meeting			
	a) 7 days	b) 15 days	c) 21 days	d) 60 days
Q23	Financial Statements must be placed before shareholders within _____ months from close of Financial Year.			

	a) 3 months	b) Upto December	c) Upto September	d) Within six months
Q24	There is provision in the Companies Act 2013, to seek extension of Annual General Meeting for 3 months in which Financial Statements are to be placed for approval of shareholders, in case Financial Statements are not ready.			
	a) True	b) False	c) Partially true	d) None
Q25	To seek extension of holding of Annual General Meeting Company, is required to write to _____.			
	a) State Government	b) AG of State	c) Registrar of Companies	d) None
Q26	The Notice of Board Meeting must be given to all Directors _____ days prior to Board meeting.			
	a) 15 days	b) 14 days	c) 7 days	d) 30 days
Q27	The Agenda of Board Meeting must be given _____ days prior to Board Meeting			
	a) 30 days	b) 7 days	c) 15 days	d) 3 days
Q28	The urgent proposal can be considered by Board of Directors on the day of meeting with the permission of majority of Directors present in the meeting			
	a) True	b) False	c) Partially true	d) None
Q29	The proceedings of Meeting of Board are to be written in 30 days and signed by Chairman			
	a) True	b) False	c) Partially false	d) None
Q30	All Forms & Returns under Companies Act 2013 are filed online with Registrar of Companies			
	a) True	b) False	c) Partially true	d) None
Q31	The portal on which online filing is done under the Companies Act, 2013			
	a) www.sp.gov.in	b) www.mca.gov.in	c) www.itr.gov.in	d) None
Q32	Any proposal which is to be considered and approved by shareholders, first considered and approved by Board of Directors			
	a) True	b) False	c) Partially true	d) None
Q33	Proceedings of General Meeting are to be written and signed by Chairman within 30 days from conclusion of General Meeting			
	a) True	b) False	c) Partially true	d) None
Q34	To increase the authorized share capital of company which of the following documents be amended.			
	a) Memorandum of Association	b) Articles of Association	c) Both	d) None
Q35	To alter Articles of Association which type of resolution shall be passed and in which type of meeting			
	a) Ordinary/Board Meeting	b) Special/General Meeting	c) Ordinary/General Meeting	d) None
Q36	To pass ordinary resolution the voting cast in favour should be _____			
	a) 60%	b) 50.01 %	c) 50%	d) None

Q37	A person can form under Companies			
	a) Public Company	b) Private company	c) One man company	d) All
Q38	Members & Directors come and go but company keep going on because it has			
	a) perpetual existence	b) Artificial person	c) Legal person	d) 1 and 3
Q39	X Company has two members and they died in accident. Will the company also come to end advise			
	a) Yes	b) No as company is legal person and has perpetual existence	c) Shall be wound up	d) None
Q40	In which of the following is Power of Board of Directors			
	a) To Borrow money	b) To diversify the Business of the Company	c) To grant loans & give guarantee	d) All
Q41	In which of the following is not power of shareholders			
	a) To invest the funds of company	b) To fix borrowing limits of company	c) To sell, lease or otherwise dispose of property of company	d) To remit or give time for repayment of any debt due from a Director
Q42	Memorandum of Association can be altered by seeking approval from			
	a) Board of Directors	b) Shareholders of Company	c) Both	d) None
Q43	In Government Company Statutory Auditors are appointed by			
	a) AG of State	b) State Government	c) Comptroller and Audit General of India	d) Shareholders
Q44	Remuneration of statutory Auditors in a Government company is fixed by			
	a) Comptroller and Auditor General of India	b) State Government	c) Board of Directors	d) Shareholders in Annual General Meeting
Q45	In which of the following document will prevail upon in case of conflict of provisions between Companies Act and Memorandum of Association and Articles of Association.			
	a) Companies Act, 2013	b) State Government Instructions	c) Memorandum of Association	d) Articles of Association
Q46	In which of following documents will prevail upon in case of conflict of provisions Memorandum of Association and Articles of Association			
	a) Memorandum of Association	b) Articles of Association	c) Board of Directors	d) None
Q47	In which of the following is not characteristics of company			
	a) Artificial person	b) Legal person	c) To borrow money	d) Limited liability
Q48	In which of the following is characteristics of company			

	a) To invest	b) To give loan	c) To borrow	d) Perpetual existence
Q49	In case of vacancy of Key Managerial Personnel. The vacancy shall be filled in within _____ from the date of vacancy			
	a) 3 months	b) 6 months	c) 12 months	d) 9 months
Q50	In which of the following Audit is done in Company as per provisions of Companies Act, 2013			
	a) Statutory Auditor	b) Govt. Audit	c) Secretarial Audit	d) All
Q51	In which of the following meetings are conducted in a company			
	a) Board Meeting	b) Committee Meeting	c) General Meeting	d) All
Q52	Lifting of Corporate veil means			
	a) Ignoring the separate entity of company	b) Only Board of Directors can punish	c) It relates to Memorandum of Association	d) None
Q53	Section 8 Company is formed for the purpose of			
	a) Charitable objective	b) Profit purpose	c) Guaranteed dividend	d) None
Q54	When a company enters into contract for a purpose not given in Memorandum of Association means			
	a) Doctrine of ultra vires	b) Lifting of Corporate veil	c) Principle of natural justice	d) All
Q55	How many Women Director should be on the Board of Company			
	a) 3	b) 2	c) 1	d) 7
Q56	Appointment of Cost Auditors in dealt under section _____ of Companies Act, 2013			
	a) 148	b) 134	c) 192	d) 179
Q57	In which of the following Audit (s) is not required prescribed under Companies Act, 2013.			
	a) Statutory Audit	b) Cost Audit	c) Secretarial Audit	d) Energy Audit
Q58	Secretarial Audit is conducted by person having following qualification			
	a) Member of Institute of Chartered Accountants	b) Member of Institute of Company Secretaries	c) Anyone	d) None
Q59	Who conducts Cost Audit as per provisions of Companies Act, 2013.			
	a) Member of Institute of Cost and Management	b) Member of Institute of Chartered Accountants	c) Auditor General of State	d) None
Q60	Executive Director is one who			
	a) Works for wholetim	b) Execute duties as asked by	c) Attends only Board Meetings and	d) Helps Managing Director in

	e in a Company	Board of Directors	of	Committee meetings	execution of his duties
Q61	Independent Director is one who is not connected with Company				
	a) Financially	b) Relative of Directors/ Managing Director/ KMP	c) Both	d) None	
Q62	General instructions for preparation of Balance Sheet and Profit & Loss of Company is given in Schedule _____ of Companies Act, 2013				
	a) Schedule II	b) Schedule IV	c) Schedule VII	d) Schedule III	
Q63	Quorum for Meetings means under the Companies Act, 2013				
	a) Minimum No. of persons presence required to hold and conduct meeting	b) Chairman & Managing Director	c) Managing Director & Wholetime Directors	d) None	
Q64	Quorum for the General Meeting in Public Company and Private Company is				
	a) 2 : 1	b) 5 : 2	c) 2 : 5	d) 3 : 2	
Q65	Explanatory Statement under Section 102 of Companies Act, 2013 is required to be annexed in case of				
	a) Ordinary Resolution	b) Special Resolution	c) Ordinary Business	d) Special Business	
Q66	Company can have _____ number of maximum Directors on its Board				
	a) 20	b) 12	c) 10	d) 15	
Q67	Only one Director Identification Number (DIN) is required if person holds Directorship in more than one company				
	a) True	b) False	c) DIN required for each Company	d) None	
Q68	In which of the following person require DIR-KYC under the Companies Act, 2013				
	a) Chairman	b) Managing Director	c) All Directors	d) None	
Q69	Who among following can be appointed on the Board of Company				
	a) Additional Director	b) Alternate Director	c) Nominee Director	d) all	
Q70	Setting fee is generally paid to All Directors				
	1. True	2. False	3. Partially true	4. None	
Q71	Sitting fee is paid to Directors other than Managing Director and Wholetime Directors				
	a) True	b) False	c) Partially false	d) None	
Q72	Subsidiary of Government Company is also Government Company				
	a) True	b) False	c) Partially true	d) None	
Q73	Office of Director stands vacate if he absents himself from all meetings of Board of Directors held during a period of 12 months with or without seeking Leave of Absence				
	a) True	b) False	c) Partially true	d) None	

Q74	Quorum for Board Meeting is			
	a) One third of total strength or two Directors, whichever is higher	b) Chairman, Wholetime Directors	c) 2/3 rd of total strength or 3 Directors whichever is higher	d) None
Q75	A person who is undischarged insolvent cannot be appointed as Director on the Board			
	a) True	b) False	c) Partially false	d) None
Q76	Participation of Directors by video conference or by other audio visual shall also be counted for the purpose of quorum			
	a) True	b) False	c) Partially true	d) None
Q77	Company should hold _____ Board Meetings in a year and not more than _____ days shall intervene between two consecutive meetings of board			
	a) 3, 100	b) 4, 150	c) 2, 180	d) 4, 120
Q78	Who conducts Supplementary Audit of Government Companies			
	a) Ministry of Corporate Affairs, Govt. of India	b) Ministry of Power, Govt. of India	c) A.G. of State	d) Comptroller and Auditor General of India
Q79	There is urgent proposal which requires approval of Board of Directors. Advise			
	a) Take approval from Chairman	b) Take approval of State Government	c) Get urgent proposal passed in circulation under Section 175 of Companies Act, 2013	d) None
Q80	Company formed under Companies Act, 2013 may be either:-			
	a) Company listed by shares	b) Company listed by guarantee	c) Unlisted Company	d) All
Q81	In which of the following Company restricts the Right to transfer its shares			
	a) Public Company	b) Charitable Company	c) Private Company	d) Government Company
Q82	Private Company can have maximum of _____ members			
	a) 50	b) 100	c) 20	d) 200
Q83	In which of the following company restricts invitation to public to subscribe for any securities of the company			
	a) Government Company	b) Private Company	c) Public Company	d) Charitable Company
Q84	In which of the following is not Legal person			
	a) Public Company	b) Limited liability Partnership	c) Partnership firm	d) None
Q85	Subsidiary Company cannot holds shares in its holding company except as Legal representative or as trustee before becoming its subsidiary company			
	a) True	b) False	c) Partially true	d) None
Q86	For which of the following meeting proxy is relevant			

	a) Committee Meeting	b) Annual General Meeting	c) General Meeting	d) 2 & 3
Q87	Leave of absence relates to			
	a) Annual General Meeting	b) Extra Ordinary General Meeting	c) Both	d) None
Q88	OPC (One Person Company) has to be _____			
	a) Limited Liability Partnership	b) Private Company	c) Public Company	d) Charitable Company
Q89	Statutory Auditor of Company cannot take Internal Audit assignment of that Company			
	a) True	b) False	c) Partially true	d) Partially false
Q90	In which of the following is the feature of Public Company			
	a) Artificial person	b) Limited liability	c) Continue Existence	d) All of above
Q91	Anything which requires approval of shareholders first needs to be approved by _____			
	a) Chairman	b) Managing Director	c) Wholetime Directors	d) Board of Directors
Q92	Financial Statements are got to be approved form Shareholders within six months from the end of Financial Year. In case Financial Statements are not ready what will be your advice.			
	a) To be approval of Chairman	b) To be approval of Board of Director	c) Take extension for holding of Meeting of Shareholders (AGM) in which Financial Statements are to be approved	d) None
Q93	Executive Chairman is one who participates in day to day affairs of the company & take decisions for the growth & progress of company			
	a) True	b) False	c) Partially false	d) None
Q94	Non executive Director/Part time Director only attends Board Meeting or do the work as assigned by Board of Director from time to time			
	a) True	b) False	c) Partially true	d) Partially false
Q95	Subsidiary Company is one in which another Company			
	a) Controls the composition of the Board of Directors	b) Exercises or control more than one-half of the total Share Capital	c) Both	d) None
Q96	X Limited holds 50.05% of Share Capital of Y Limited. What is the status of Y Limited vis a vis X Limited			
	a) Holding Company and Subsidiary Company	b) Public Company and Subsidiary Company	c) Subsidiary Company and Holding company	d) None

Q97	While ascertaining the holding Company status in terms of owning the share capital in another company, any shares held by subsidiary of holding company shall be added			
	a) True	b) False	c) Partially True	d) None
Q98	X Limited is Subsidiary of Y Limited and Z Limited is Subsidiary of X Limited. What is the relation of Z Limited with Y Limited			
	a) Associate of Y Limited	b) Subsidiary of Y Limited	c) Holding Company	d) None
Q99	XY Limited at its discretion can appoint or remove all or a majority of Directors of another Company. XY Limited is			
	a) Government Company	b) Subsidiary Company	c) Holding Company	d) Associate Company
Q100	A Limited owns 90,010 Equity Shares and its Subsidiary Company B Limited holds 10,000 Equity Shares out of the total 2,00,000 Equity Shares Capital of ABC Limited. What is the relation of ABC Limited with A Limited			
	a) ABC Limited is subsidiary of A Limited	b) ABC Limited is subsidiary of B Limited	c) A Limited is Holding Company of ABC Limited	d) 1 & 3

Answer Key

Q1	c	Q21	a	Q41	a	Q61	c	Q81	c
Q2	c	Q22	c	Q42	c	Q62	d	Q82	d
Q3	c	Q23	d	Q43	c	Q63	a	Q83	b
Q4	b	Q24	a	Q44	d	Q64	b	Q84	c
Q5	c	Q25	c	Q45	a	Q65	d	Q85	a
Q6	a	Q26	c	Q46	a	Q66	d	Q86	d
Q7	c	Q27	b	Q47	c	Q67	a	Q87	d
Q8	b	Q28	a	Q48	d	Q68	c	Q88	b
Q9	d	Q29	a	Q49	b	Q69	d	Q89	a
Q10	a	Q30	a	Q50	c	Q70	b	Q90	d
Q11	d	Q31	b	Q51	d	Q71	a	Q91	d
Q12	b	Q32	a	Q52	a	Q72	a	Q92	c
Q13	c	Q33	a	Q53	a	Q73	a	Q93	a
Q14	c	Q34	c	Q54	a	Q74	a	Q94	a
Q15	c	Q35	b	Q55	c	Q75	a	Q95	c
Q16	b	Q36	b	Q56	a	Q76	a	Q96	c
Q17	c	Q37	d	Q57	d	Q77	d	Q97	a
Q18	d	Q38	a	Q58	b	Q78	d	Q98	b
Q19	a	Q39	b	Q59	a	Q79	c	Q99	c
Q20	c	Q40	d	Q60	a	Q80	d	Q100	d

Q1. Companies Act, 1956 repealed by_____

- A) Companies Act, 2002
- B) Companies Act, 2010
- C) Companies Act, 2013
- D) Companies Act, 2015

Q2. A critical assumption of the net operating income (NOI) approach to valuation is:

- A) That debt and equity levels remain unchanged.
- B) That dividends increase at a constant rate.
- C) That k_0 remains constant regardless of changes in leverage.
- D) That interest expense and taxes are included in the calculation.

Q3. Which of the following company can held the AGM on public holiday?

- A) Public company
- B) Private company
- C) Government company
- D) Association not for profits

Q4. Management is an organ, organs can be described and defined only through their functions. This definition was given by _____.

- A) Peter F. Drucker
- B) Terry
- C) Louis Allan
- D) Henry Fayol

Q5. Luther Gullik classifies the function of management as _____.

- A) POSDCORB.
- B) POSTCARD.
- C) POSDCORB.
- D) POSDORBC.

Q6. Which of the following is the meeting of shareholders?

- A) Annual General Meeting
- B) Extra-ordinary General meeting
- C) Class Meeting
- D) All of the above

Q7. Espirit de corps means_____.

- A) Union is strength.
- B) Service is our motto.
- C) Buyer beware.
- D) Product is our strength.

Q8. Where the company has three directors maximum remuneration payable to all of them is

- A)5%
- B)10%
- C)11%
- D)20%

Q9. A person shall not be eligible for appointment as a director of a company , if _____

- (A) he is of unsound mind and stands so declared by a competent court;
- (B) he is an undischarged insolvent;
- (C) he has applied to be adjudicated as an insolvent and his application is pending;
- (D) All of above.

Q10. The Company must deliver share certificate within_____ if the shares applied for transfer.

- A) 3 months
- B) 2 months
- C) 5 months
- D) none of these

Q11. A person cannot be a managing director of more than___ companies?

- A) 10
- B) 15
- C) 5
- D) 12

Q12. Every prospectus issued by a public company should contain reports related to profits and losses for immediately _____ preceding financial years.

- A)Six
- B)Five
- C)Four
- D)Three

Q13. There are restrictions on who can act as a director. Which one of following is not a valid restriction?

- A) A person of unsound mind
- B) A undischarged insolvent
- C) Convicted of any offence
- D) Do not have specified academic qualification

Q14. Qualification shares for a director are provided in.

- A) Appointment letter
- B) MOA
- C) AOA
- D)Prospectus

Q15. Section 29 of the Companies Act, 2013 provides.

- A)Public offer of securities to be in dematerialized form
- B)Alteration of articles
- C)Registered office of the company
- D)Red herring prospectus

Q16. As per sec 52 of Companies Act, 2013 the balance in security premium account shall not be utilized for?

- A) Payment of dividend
- B) Capital losses
- C) Writing off discount on issue
- D) Issue of fully paid up bonus share

Q17. Which one of the following statement is incorrect?

- A) The statutory minimum age of director is 18
- B) There is no statutory maximum age for director
- C) A public limited company must have two director

D) There is no legal qualification for being a director
Q18. What is a shadow director?

- A) A director who does not attend Board meetings
- B) A person who is not appointed as a director but whose directions or instructions the directors of a company follow
- C) A person appointed to attend Board meetings and vote in place of a director.
- D) A director who has recently retired from the Board.

Q19. Which of the following would be included in a cash budget?

- A) Depreciation charges
- B) Dividends
- C) Goodwill
- D) Patent amortization

Q20. In case of appointment of director, which form is to be filed?

- A) Form DIR-11
- B) Form DIR-12
- C) Form DIR-13
- D) Form DIR-03

Q21. In case the Comptroller and Auditor General of India does not appoint first auditor within the stipulated date who will appoint such auditor within next 30 days?

- (A) Shareholders
- (B) **Board of Directors**
- (C) Managing Directors
- (D) Company Secretary

Q22. As per Companies Act, 2013, the Board of the Company shall ensure that the Company spends, in every financial year, at least _____ of the average net profits of three preceding Financial Year under CSR obligations.

- (A) 2 %
- (B) 3%
- (C) 4 %
- (D) 5%

Q23. Memorandum of satisfaction of charge shall be in Form:

- A) CHG 5
- B) CHG 3
- C) CHG 4
- D) CHG 2

Q24. In how many days the minutes of proceedings of each meeting shall be entered in the books maintained for that purpose along with the date of such entry:

- A) Within 45 days of the conclusion of the meeting
- B) Within 60 days of the conclusion of the meeting
- C) Within 15 days of the conclusion of the meeting

D) within 30 days of the conclusion of the meeting

Q25. What is the quorum for annual general meeting for a private limited company?

A) 5 members personally present

B) 7 members personally present

C) 2 members personally present

D) 3 members personally present

Q26. In which Form a copy of every resolution or any agreement required to be filed, together with the explanatory statement under section 102, if any, shall be filed with the Registrar:

A) Form No. MGT. 14

B) Form No. MGT. 12

C) Form No. MGT. 15

D) Form No. MGT. 13

Q27. Who shall sign the Annual Return?

A) It shall be signed by a company secretary in practice, where there is no company secretary

B) It shall be signed by a director and the company secretary

C) It shall be signed by two directors, where there is no company secretary.

D) Any of the persons mentioned at options A and B are correct

Q28. _____ is the combining of two or more companies into one organization?

(A) Diversification

(B) Acquisition

(C) Merger

(D) Amalgamation

Q29. Debenture holder of a company are company's _____.

(A) Owner

(B) Creditors

(C) Customer

(D) All of the above

Q30. The financial statements shall be in the form specified in the Companies Act, 2013 and comply with Accounting Standards or Indian Accounting Standards as applicable:

A) Schedule III

B) Schedule I

C) Schedule IV

D) Schedule II

Q31. An association not for profit registered under Companies Act, 2013 popularly known as:

(A) Section-8 Companies

(B) Illegal Association

(C) Subsidiary Companies

(D) Holding Companies

Q32. Which one of the following is the CORRECT sequence of stages in the formation of a company?

- A) Promotion, incorporation, capital subscription, the commencement of business
- B) Incorporation, capital subscription, promotion, the commencement of business
- C) Promotion, the commencement of business, incorporation, capital subscription
- D) Promotion, Incorporation, Certificate of commencement, capital subscription

Q33. Which of the following contract is signed by the promoters with the third party on behalf of the proposed company?

- A) Preliminary contracts
- B) Provisional contract
- C) Prospectus
- D) Memorandum of association

Q34. It is a form of business organization which is owned, managed, and controlled by an individual who is the recipient of all profits and bearer of all risks. Identify the concept.

- A) Sole Proprietorship
- B) Cooperative Society
- C) Joint Hindu family business
- D) Partnership

Q35. What is the minimum number of persons required to form a public company?

- (A) 1
- (B) 2
- (C) 5
- (D) 7

Q36. The leader who excels as a leader because of his superior knowledge is ____.

- A) Autocratic leader
- B) Intellectual leader
- C) Liberal leader
- D) Institutional leader

Q37. An independent director cannot hold office for more than ____ consecutive terms.

- (A) Four
- (B) Three
- (C) Two
- (D) One

Q38. Every company should have at least one director who has stayed in India for a total period of not less than ____ days in the previous calendar year.

- A) 180
- B) 90
- C) 365
- D) 30

Q39. The oldest type of organization_____.

- A) Functional organization
- B) Line organization
- C) Matrix organization
- D) Committee organization

Q40. Documents that regulates the internal affairs of a company are: -

- A) Articles of Association
- B) Memorandum of Association
- C) Prospectus
- D) Certificate of Incorporation

Q41. Rate of return on capital is exceptionally high in

- A) Under – capitalization
- B) Over – capitalization
- C) Working capital
- D) Fixed capital

Q42. _____ refers to the structure of total capital funds raised by the company.

- A) Fixed capital
- B) Capital structure
- C) Capital requirements
- D) Under capitalization

Q43. What are the consideration in designing capital structure of the company?

- A) Trading of equity
- B) Profitability
- C) Cost of capital
- D) All of above

Q44. Capital structure design has nothing to do with.

- A) Profitability
- B) Solvency
- C) Transferability
- D) Flexibility

Q45. Cost of capital does not mean.

- A) Cut off rate decided by management
- B) Rate of interest
- C) Expectations of investors for dividend
- D) Money paid to SEBI for permission to acquire capital

Q46. Which of the following is not one of the three fundamental methods of firm valuation?

- A) Discounted Cash flow
- B) Income or earnings - where the firm is valued on some multiple of accounting income or earnings
- C) Balance sheet - where the firm is valued in terms of its assets
- D) market share

Q47. Shareholders wealth increases with the increase in ____.

- A) EPS
- B) Market value of the firm
- C) Dividend & market value of the firm
- D) Market price of the equity share

Q48. Corporate wealth maximization is the value maximization for_____.

- A) Equity shareholders
- B) Stakeholders
- C) Employees
- D) Debt capital owners

Q49. Internal rate of return is.

- A) Rate at which discounted cash inflow is more than discounted cash outflow
- B) Rate at which discounted cash inflow is less than discounted cash outflow
- C) Rate at which discounted cash inflow is equal to the discounted cash outflow
- D) Either a or b

Q50. Which of the following valuation methods is based on “Going concern concept”

- A) Market value method
- B) Book value method
- C) Liquidation method
- D) Salvage value method

Q51. Section 177 of the Companies Act 2013 deals with___?

- A) Rehabilitation and insolvency fund
- B) Declaration of dividend
- C) Remuneration of auditors
- D) Audit Committee

Q52. The characteristics of a company are:

- A) Voluntary association
- B) Separate legal entity
- C) Company is an artificial person created by law.
- D) All of the above.

Q53. Followings are the advantages of Company form of organization except:

-

- A) Diffusion of Risk
- B) Expansion Potential
- C) Perpetual Existence
- D) Lack of Secrecy

Q54. Which of the following is importance of management?

- (1) It arranges the factors of production, assembles and organizes the resources.
- (2) It helps the country to keep balanced approached in social order.
- (3) It utilizes all the physical & human resources productively.
- (4) It helps the employees to get stronger trade union.
- (5) It gets maximum results through minimum input by proper planning

and by using minimum input.

Select the correct answer from the options given below: –

- (A) (4), (2) & (1)
- (B) (3), (2) & (5)
- (C) (1) & (3)
- (D) (3), (1) & (5)

Q55. 'Government Company' means a Company of which:

- A) More than 50 % of paid up Share Capital is held by Centre or State Government
- B) 50 % of the paid share capital is held by Centre or State Government
- C) 25 % of the paid share capital is held by Centre or State Government
- D) 10 % of the paid share capital is held by Centre or State Government

Q56. Rule 3 of the Companies (Appointment and Qualification of Directors) Rules, 2014 provides that companies shall appoint at least one woman director:

- A) Where paid-up share capital is at least ₹100 crore
- B) Turnover of the company is at least ₹300 crore
- C) Both the above
- D) None of the above

Q57. A company shall have its Registered Office from the date _____ of its incorporation.

- A) 7th day
- B) 15th day
- C) 30th day
- D) one month

Q58. No person shall be appointed as a director of the company, unless he or she has been allotted the _____

- (A) CIN
- (B) DIN
- (C) PAN
- (D) PRAN

Q59. Management exists at which level of the organization?

- A) Top
- B) Middle
- C) Bottom
- D) All of the above

Q60. What order do managers typically perform the managerial functions?

- A) organising, planning, controlling, leading
- B) organising, leading, planning, controlling
- C) planning, organising, leading, controlling

D) planning, organising, controlling, leading

Q61. Organization structure is reflected in the

A) Organization hierarchy

B) Organization chart

C) Departments

D) Span of Control

Q62. What is the due date of AGM: -

A) within six months of closing of Financial year

B) within nine months from the closing of first financial year

C) Both of the above

D) None of the above

Q63. Which form is to be filed with ROC for increase in Authorized share capital?

A) PAS-3

B) SH-7

C) SH-4

D) MGT-14

Q64. A person appointed as director is required to give his written consent in form DIR-2____ to the company.

A) Within 10 days of his appointment as director

B) Within 20 days of his appointment as director

C) On or before his appointment as director

D) None of the above

Q65. Organization Development is aimed at:-

(A) Enhancing congruence between organizational structure, processes, strategy, people and culture

(B) Developing new and creative organizational solutions

(C) Developing the organization's self-renewing capacity

(D) All of the above

Q66. As per Section- _____ of the Companies Act, 2013 a certain class of companies are required to appoint an internal auditor for conducting the Internal Audit.

A) 138

B) 228

C) 356

D) 192

Q67. According toprinciple, each group of activities with the same objective must have one head and one plan.

A) Unity of Direction

- B) Unity of command
- C) Either of these
- D) None

Q68. Board of Directors shall meet atleast ____ times a year as per Companies Act, 2013.

- A) 4
- B) 2
- C) 1
- D) 3

Q69. According to.....approach, management is a logical process and it can be expressed in terms of mathematical symbols and relationships.

- A) Empirical
- B) Management science
- C) Contingency
- D) Operational

Q70. Which new types of Companies were introduced in Companies Act, 2013?

- A) One person Company (OPC)
- B) Associate Company
- C) Small Company
- D) All of the Above

Q71. As per Companies Act, 2013, registration of Company is _____.

- A) Compulsory
- B) Optional
- C) Compulsory for private company
- D) Compulsory for public company

Q72. Resolution can be passed by circulation under Section-_____.

- A) 25
- B) 46
- C) 175
- D) 105

Q73. Which of the following would constitute to be the Key managerial personnel as per section 2(51) of Companies Act, 2013.

- A) The Chief Executive Officer or the managing director or the manager
- B) The company secretary
- C) The Chief Financial Officer
- D) All of above.

Q74. Notice of Adjourned meeting is not required of a meeting, if meeting is adjourned_____.

- A) for want of quorum
- B) since die
- C) for more than 30 days
- D) none of the above

Q75. Minimum numbers of members necessary for a meeting is called as:

- A) Proxy
- B) Shareholders
- C) Board of Directors
- D) Quorum

Q76. What is the period for which books of accounts must be retained by the Company?

- A) 8 years
- B) 10 years
- C) 5 years
- D) till the Company exists

Q77. Board of Directors of a Company shall exercise the following powers only with the consent of the Company by a Special resolution namely:

- 1) To remit, or give time for the repayment of, any debt due from a director
- 2) To open a bank account
- 3) to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the company or where the company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings.

- (A) Only 1 & 2
- (B) All 1, 2 & 3
- (C) None of the above
- (D) Only 1 & 3

Q78.is highly suitable for large organizations having large number of managerial personnel at different levels.

- A) Centralization
- B) Decentralization
- C) Departmentalization
- D) All of these

Q79. The time period for holding AGM can be extended by ROC for how many months?

- A) 2
- B) 3
- C) 4
- D) 6

Q80. Management is not _____.

- A) A pure science
- B) An art
- C) Art and science both
- D) An applied science

Q81. Authority is the right to give-----.

- A) Information
- B) Orders
- C) Money
- D) None of these

Q82. Identify the correct sequence of steps involved in the communication process.

- (A) Sender, Message, Encoding, Media, Decoding, Receiver, Feedback
- (B) Sender, Decoding, Receiver, Feedback, Message, Encoding, Media
- (C) Sender, Message, Encoding, Media, Decoding, Receiver, Feedback
- (D) Sender, Media, Decoding, Receiver, Message, Encoding, Feedback

Q83. ABC, as a Project Manager, is able to assess the true potential of his subordinates and constantly motivates them to realise their full potential. Identify the element of directing being described in the above lines.

- (A) Leadership
- (B) Communication
- (C) Supervision
- (D) Control

Q84. Separate Meeting of Independent Directors shall be held _____ a year.

- A) Atleast once
- B) Atleast twice
- C) Atleast four times
- D) Once in six months

Q85. The time gap between consecutive AGMs shall not exceed:

- A) 15 months
- B) 18 months
- C) 24 months
- D) 12 months

Q86. Which of these is not a part of Capital Structure?

- A) Equity Shares
- B) Debentures
- C) Short-term borrowings
- D) Bonds

Q87. Motivation is not _____.

- (A) Complex process.
- (B) Related to satisfaction
- (C) an easy process.
- (D) a goal-directed behaviour

Q88. Which of the following is not a feature of leadership?

- (A) It shows ability of an individual to influence others.
- (B) It leads to achievement of organisational goals.
- (C) Leadership is one-time process.
- (D) It leads to desired change in the organisation.

Q89. Every listed public company shall have at least _____ of the total number of directors as independent directors.

- A) one third
- B) half
- C) two third
- D) one fourth

Q90. Who appoints the Auditors in a State Government Company?

- A) CAG
- B) PAG
- C) Chief Minister

D) Shareholders

Q91. The memorandum of a company is dealt under?

- A) Section -12
- B) Section -15
- C) Section -6
- D) Section-4

Q92. Which of the following resolutions can be passed only in a proper convened board meeting: -

1. to make calls on shareholders in respect of money unpaid on their shares
2. to invest the funds of the company
3. to approve amalgamation, merger or reconstruction
4. All of the above

- (A) 1,2 and 3
- (B) 3 and 4
- (C) 1,2,3 and 4
- (D) 1 and 3 only

Q 93. Which of the following is long term source.

- A) Bank Overdraft
- B) Trade Credit
- C) Equity Finance
- D) All of the above

Q94. Savings Account are _____, but are not _____.

- A) Negotiable, Liquid
- B) Liquid, Marketable
- C) liquid, Personal
- D) None of these

Q 95. Life Insurance Corporation is an example of.

- A) Statutory Companies
- B) Registered Companies
- C) Private Companies
- D) None of the above

Q 96. Company limited by Shares means:

A) Its directors must contribute in share capital

B) Its employees must contribute in share capital

C) Company having the liability of its members limited by the memorandum to the amount, if any, unpaid on the shares respectively held by them.

D) Company having the liability of its members limited by the memorandum to such amount as the members may respectively undertake to contribute to the assets of the Company in the event of its being wound up.

Q 97. The word MBO stands for.....

- A) Management by Organisation
- B) Management by Operation
- C) Management by Objectives

D) None of these

Q 98. The term “capital structure” refers to:

- (A) Current assets & current liabilities
- (B) Long-term debt, preferred stock, and common stock equity
- (C) Total assets minus liabilities
- (D) Share holders’ equity

Q 99. Which of the following is the elements of directing?

- (A) Supervision
- (B) Motivation
- (C) Leadership
- (D) All of the above

Q 100. For increase in number of Directors more than 15

- (A) Approval of Centre Government
- (B) Pass a special resolution
- (C) Pass an ordinary resolution
- (D) All of the above

ANSWER KEY

Q-1. C	Q-27. D	Q-53. D	Q-79. B
Q-2. C	Q-28. C	Q-54. D	Q-80. A
Q-3. D	Q-29. D	Q-55. A	Q-81. B
Q-4. D	Q-30. A	Q-56. C	Q-82. C
Q-5. C	Q-31. A	Q-57. C	Q-83. A
Q-6. D	Q-32. A	Q-58. B	Q-84. A
Q-7. A	Q-33. A	Q-59. D	Q-85. A
Q-8. B	Q-34. A	Q-60. C	Q-86. C
Q-9. D	Q-35. D	Q-61. B	Q-87. C
Q-10. B	Q-36. B	Q-62. B	Q-88. C
Q-11. B	Q-37. C	Q-63. B	Q-89. A
Q-12. B	Q-38. A	Q-64. C	Q-90. A
Q-13. D	Q-39. B	Q-65. D	Q-91. D
Q-14. C	Q-40. A	Q-66. A	Q-92. C
Q-15. A	Q-41. A	Q-67. A	Q-93. C
Q-16. A	Q-42. B	Q-68. A	Q-94. B
Q-17. A	Q-43. D	Q-69. B	Q-95. A
Q-18. B	Q-44. C	Q-70. D	Q-96. C
Q-19. B	Q-45. A	Q-71. A	Q-97. C
Q-20. B	Q-46. D	Q-72. C	Q-98. B
Q-21. B	Q-47. C	Q-73. D	Q-99. D
Q-22. A	Q-48. B	Q-74. A	Q-100. B
Q-23. A	Q-49. C	Q-75. D	
Q-24. D	Q-50. B	Q-76. B	
Q-25. C	Q-51. D	Q-77. D	
Q-26. A	Q-52. D	Q-78. B	

Topic :- Management

QNo.1 Which principle of the effective communication stipulates that Communication should be able to introduce all the employees in the enterprise with its objectives so that all the employees move unitedly towards the goal?

- a) Principle of consultation
- b) Principle of integration
- c) Principle of flexibility
- d) Principle of economy

Ans B

QNo.2 Which principle of the effective communication stipulates that Communication system should be able to absorb the changes in the organization?

- a) Principle of consultation
- b) Principle of integration
- c) Principle of flexibility
- d) Principle of economy

Ans C

QNo.3 Which principle of the effective communication stipulates that the information sent to the receiver should be sufficient and complete in every respect?

- a) Principle of consultation
- b) Principle of integration
- c) Principle of flexibility
- d) Principle of Adequacy

Ans D

QNo.4 Which principle of the effective communication stipulates that the purpose of communication is that the receiver of information should clearly understand its meaning?

- a) Principle of attention
- b) Principle of integration
- c) Principle of flexibility
- d) Principle of Adequacy

Ans A

QNo.5 Which principle of the effective communication stipulates that the communication system should be maintained in according to the objectives of the enterprises, its procedure and processes?

- a) Principle of attention
- b) Principle of integration
- c) Principle of consistency
- d) Principle of Adequacy

Ans C

QNo.6 which is not the barriers to the effective communication ?

- a) Semantic Barriers
- b) Emotional Barriers
- c) Personal Barriers
- d) Formal Barriers

Ans D

QNo.7 _____ Barriers stipulates that there is always a possibility of misunderstanding the feeling of the sender of the message or getting a wrong meaning of it.

- a) Semantic Barriers
- b) Emotional Barriers
- c) Personal Barriers
- d) Formal Barriers

Ans A

QNo.8 lack of attention in the communication system is _____ barrier.

- a) Semantic Barriers
- b) Emotional Barriers
- c) Personal Barriers
- d) Formal Barriers

Ans B

QNo.8 Premature evaluation in the communication system is _____ barrier.

- a) Semantic Barriers
- b) Emotional Barriers
- c) Personal Barriers
- d) Formal Barriers

Ans B

QNO.9 Technical Jargon in the communication system is _____ barrier.

- a) Semantic Barriers
- b) Emotional Barriers
- c) Personal Barriers
- d) Formal Barriers

Ans A

QNo.10 lack of proper incentive in the communication system is _____ barrier.

- a) Semantic Barriers
- b) Emotional Barriers
- c) Personal Barriers
- d) Formal Barriers

Ans C

QNO.11 In which form of communication, a person says something to a person of his confidence who in turn passes on the information to a person of his confidence and in this way a chain starts moving?

- a) Gossip chain
- b) Probability
- c) Cluster
- d) Single standard

Ans D

QNo.12 In which form of communication, a person remains indifferent about the fact as to whom he should pass on the information?

- a) Gossip chain
- b) Probability
- c) Cluster
- d) Single standard

Ans B

QNo.13 In which form of communication, a person tells something to selected individuals. Those who receive the information further pass it on to another set of selected individuals.

- a) Gossip chain
- b) Probability
- c) Cluster
- d) Single standard

Ans C

QNo.14 In which form of communication, a person communicate something to a number of persons during the course of marriage events/birthday party events.

- a) Gossip chain
- b) Probability
- c) Cluster
- d) Single standard

Ans A

QNo.15 _____ communication is born out of form or organizational relations.

- a) Formal communication
- b) Informal communication
- c) Vertical communication
- d) Horizontal communication

Ans A

QNO.16 In which form of communication, a subordinate is permitted to communicate with the boss of his boss?

- a) Chain communication
- b) Inverted 'V' Communication
- c) Wheel communication
- d) Circular communication

Ans B

QNO.17 Which form of communication refers to the communication between a superior and a subordinate.?

- a) Chain communication
- b) Inverted 'V' Communication
- c) Wheel communication
- d) Circular communication

Ans A

QNO.18 In which form of communication, all the subordinates of a superior talk to one another through his medium?

- a) Chain communication
- b) Inverted 'V' Communication
- c) Wheel communication
- d) Circular communication

Ans C

QNO.19 _____ communication takes place when two individuals of the same level exchange information.

- a) Horizontal communication
- b) Vertical communication
- c) Downward communication
- d) Upward communication

Ans A

QNo.20 The sender can send his ideas briefly in the form of symbols or diagrams. Understanding it correctly is called _____.

- a) Encoding
- b) Decoding
- c) Feedback
- d) Media transmission

Ans B

QNo.21 Anything thought about by the sender is a mental state, which means that something to be communicated has been thought of. Communicating this idea or thinking with help of symbols, words or diagrams has been called_____.

- a) Encoding
- b) Decoding
- c) Feedback
- d) Media transmission

Ans A

QNo.22 The word communication has been derived from the Latin word_____.

- a) Communit
- b) Communix
- c) Communic
- d) Communis

Ans D

QNo.23 _____ communication is also called grapevine communication because there is no definite channel of communication for sharing information.

- a) Formal communication
- b) Informal communication
- c) Vertical communication
- d) Horizontal communication

Ans B

QNo.24 _____ means Messages are conveyed through body movements.

- a) Oral communication
- b) Written communication
- c) Gestural communication
- d) None of the above

Ans C

QNo.25 _____ is the hindrance in the process of communication.

- a) Decoding
- b) Encoding
- c) Noise
- d) Feedback

Ans C

QNo.26 _____ means a process of stimulating people to action to accomplish desired goals.

- a) Organization
- b) Communication

- c) Motivation
- d) Leadership

Ans C

QNo.27 _____ means that when a person gives a good work performance, there is some need lurking in the background which is continuously exerting pressure on him.

- a) Organization process
- b) Motivation process
- c) Communication process
- d) Leadership process

Ans B

QNo.28 Fear and Punishment theory is the _____ of motivation.

- a) Traditional theories
- b) Modern theories
- c) Big theories
- d) None of the above

Ans A

QNo.29 Reward theory is the _____ of motivation.

- a) Traditional theories
- b) Modern theories
- c) Big theories
- d) None of the above

Ans A

QNo.30 Maslow's need Hierarchy theory is the _____ of motivation.

- a) Traditional theories
- b) Modern theories
- c) Big theories
- d) None of the above

Ans B

QNo.31 Carrot and stick theory is the _____ of motivation.

- a) Traditional theories
- b) Modern theories
- c) Big theories
- d) None of the above

Ans A

QNo.32 _____ explains the chain or sequence of needs.

- a) Herzberg's Motivation theory
- b) X and Y theory
- c) Maslow's Hierarchy theory
- d) Quchi's Z theory

Ans C

QNo.33 which theory of Motivation explains that Man wants to work provided the conditions are favourable?

- a) Traditional theory X
- b) Modern Theory Y
- c) Quchi Z theory
- d) Maslow theory

Ans B

QNo.34 which theory of Motivation explains that Man by nature is sluggish and shirker?

- a) Traditonal theory X
- b) Modern Theory Y
- c) Quchi Z theory
- d) Maslow theory

Ans A

QNo.35 _____ theory of the motivation talks of participation of employees in decision making.

- a) Traditonal theory X
- b) Modern Theory Y
- c) Quchi Z theory
- d) Maslow theory

Ans C

QNo.36 _____ Motivators are those motivators which impress the employees while working but they get them only afterwards

- a) Extrinsic Motivators
- b) Intrinsic Motivators
- c) Non-Monetary Motivators
- d) Group Motivators

Ans A

QNo.37 _____ Motivators are those motivators in whose case the time of their receipt by the employees and effect on their efficiency happens to be the same.

- a) Extrinsic Motivators
- b) Intrinsic Motivators
- c) Non-Monetary Motivators
- d) Group Motivators

Ans B

QNo.38 which does not come under the first three steps of the motivation process?

- a) Unsatisfied need
- b) Search behaviour
- c) Tension
- d) Drives

Ans B

QNo.39 Which is the last step of motivation process?

- a) Unsatisfied need
- b) Search behaviour
- c) Reduction of Tension
- d) Drives

Ans C

QNo.40 which theory says that people move to next higher need only when the lower level needs are satisfied?

- a) Herzberg's theory
- b) X and Y theory
- c) Maslow's Hierarchy theory
- d) Quchi's Z theory

Ans C

QNo.41 which theory divides the motivating factors into two parts?

- a) Herzberg's theory
- b) X and Y theory
- c) Maslow's Hierarchy theory
- d) Quchi's Z theory

Ans A

QNo.42 _____ means those factors whose presence does not motivate the employees to work with greater enthusiasm but their absence does discourage them.

- a) Maintenance factors
- b) Motivators factors
- c) Quchi Z theory
- d) Satisfiers factors

Ans A

QNo.43 _____ means those factors which directly inspire the employees to work.

- a) Maintenance factors
- b) Motivators factors
- c) Quchi Z theory
- d) Hygiene factors

Ans B

QNo.44 _____ does not include under the Maintenance factor

- a) Salary
- b) Environment
- c) Personal life
- d) Achievement

Ans D

QNo.45 _____ does not include under the Maintenance factor

- a) Technical inspection
- b) Recognition
- c) Working conditions
- d) Environment

Ans B

QNo.46 _____ theory of motivation is based on the Japanese management system.

- a) Herzberg's theory
- b) X and Y theory
- c) Maslow's Hierarchy theory
- d) Quchi's Z theory

Ans D

QNo.47 which is not techniques of Motivation?

- a) Positive and Negative Motivation
- b) Individual and group motivation
- c) Quchi Z motivation
- d) Financial motivation

Ans C

QNo.48 which does not cover under Non-financial Motivators?

- a) Job enrichment
- b) Job security
- c) Perquisites
- d) Employee participation

Ans C

QNo.49 which does not cover under financial motivators?

- a) Productivity linked wages
- b) Profit sharing
- c) Co-partnership
- d) Career advancement opportunity

Ans D

QNo.50 _____ theory of motivation is derived from the old story of a donkey.

- a) Herzberg's theory
- b) Carrot and stick theory
- c) Maslow's Hierarchy theory
- d) Quchi's Z theory

Ans B

QNo.51 which theory believes that leadership ability is inborn and it cannot be achieved by making any efforts?

- a) The situation theory
- b) The follower Theory
- c) The Behavioural theory
- d) The trait theory

Ans D

QNo.52 which do not cover under the physical traits as per the leadership theory?

- a) Appearance
- b) Energy
- c) Height
- d) Self confidence

Ans D

QNo.53 which do not cover under ability traits as per the leadership theory?

- a) Adaptability
- b) Preparedness
- c) Height
- d) Enthusiasm

Ans C

QNo.54 Churchill proved to be a successful leader during the war but after the war when peace returned people did not accept him as their leader. This is the example of which leadership?

- a) The situation theory
- b) The follower Theory
- c) The Behavioural theory

d) The trait theory

Ans A

QNo.55 Anybody who can make a maximum contribution to the fulfillment of their needs, is accepted as their leader. This is example of which leadership?

- a) The situation theory
- b) The follower Theory
- c) The Behavioural theory
- d) The trait theory

Ans B

QNo.56 Leader should be studied as a group rather than as an individual because a leader is connected not with one individual but a human group. This is example of which leadership?

- a) X and Y theory
- b) Group Approach theory
- c) Path Goal theory
- d) The situation theory

Ans B

QNo.57 According to the _____, an individual does not utilize his full capabilities willingly.

- a) Group Approach theory
- b) X theory
- c) Path Goal theory
- d) The situation theory

Ans B

QNo.58 According to the _____, an individual himself wants to work.

- a) Group Approach theory
- b) X theory
- c) Y theory
- d) The situation theory

Ans C

QNo.59 which theory stipulates that in order to find out the presence of the leadership ability in an individual, it has to be found out as to what amount of strength and expectancy be generates among his employees.?

- a) Group Approach theory
- b) X theory
- c) Path Goal theory
- d) The situation theory

Ans C

QNO.60 when a leader satisfies his followers by economic and non-economic incentives to get their cooperation for the attainment of the objectives of the organization is called _____.

- a) Negative leadership style
- b) Positive leadership style
- c) Autocratic leadership style
- d) Free-rein leadership style

Ans B

QNo.61 Under _____, the employees are motivated not by some economic or non-economic incentives but by some unhelpful behaviour.

- a) Negative leadership style
- b) Positive leadership style
- c) Autocratic leadership style
- d) Free-rein leadership style

Ans A

QNo.62 Under _____, the leader keeps all the authority centred in his hands and the employees have to perform the work without changing any of his orders.

- a) Negative leadership style
- b) Positive leadership style
- c) Autocratic leadership style
- d) Free-rein leadership style

Ans C

QNo.63 Under _____, decisions regarding different works are not taken by the manager alone but they are taken in consultation with the employees.

- a) Negative leadership style
- b) Positive leadership style
- c) Autocratic leadership style
- d) Democratic leadership style

Ans D

QNo.64 _____ is also described as Laissez-faire or Individual-centred style.

- a) Negative leadership style
- b) Positive leadership style
- c) Autocratic leadership style
- d) Free-rein leadership style

Ans D

QNo.65 Under _____, the leader takes little interest in managerial functions and the subordinates are left on their own.

- a) Negative leadership style
- b) Positive leadership style
- c) Autocratic leadership style
- d) Free-rein leadership style

Ans D

QNo.66 _____ leadership style means when leader considers his followers above all the others.

- a) Employee oriented
- b) Production oriented
- c) Autocratic oriented
- d) Positive oriented

Ans A

QNo.67 _____ leadership style means when more attention is paid to the increase in production rather than human welfare. Employee oriented

- a) Employee oriented
- b) Production oriented
- c) Autocratic oriented
- d) Positive oriented

Ans B

QNo.68 _____ have propounded the trait theory.

- a) Mcfarland
- b) Bernard and Ordway Teed
- c) Ray A Killian
- d) Mc Gregor

Ans B

QNo.69 _____ is the determination of a future course of action to achieve a desired results.

- a) Planning
- b) Organization
- c) Staffing
- d) Controlling

Ans A

QNo.70 _____ refer to harmonious adjustment of various parts to achieve common objectives.

- a) Planning
- b) Organization
- c) Staffing
- d) Controlling

Ans B

QNo.71 _____ refer to bring the actual results closer to the desired results.

- a) Planning
- b) Organization
- c) Staffing
- d) Controlling

Ans D

QNo.72 _____ Management is concerned with the employees engaged at all levels of an organization.

- a) Organization
- b) Scientific
- c) Personnel
- d) Financial

Ans C

QNo.73 F.W. Taylor is a father of _____ Management.

- a) Traditional
- b) Scientific
- c) Personnel
- d) Financial

Ans B

QNo.74 The scientific Management is based upon the _____ principles.

- a) Seven
- b) Ten
- c) Five
- d) Fourteen

Ans C

QNo.75 which is not the principle of Scientific Management?

- a) Principle of use of science for the Rule of thumb
- b) Principle of Cooperation between labour and Management
- c) Principle of minimum output
- d) Principle of division of responsibility

Ans C

QNo.76 _____ means an organization in which the responsibilities, authority and mutual relationships among all the employees working in an enterprise are clearly defined.

- a) Informal organization
- b) Formal organization
- c) Formal Controlling
- d) Formal planning.

Ans B

QNo.77 _____ is that organization which is not established deliberately but comes into existence because of common interests, tastes, and religious and communal relations.

- a) Informal organization
- b) Formal organization
- c) Formal Controlling
- d) Formal planning.

Ans A

QNo.78 _____ organization is the oldest method of organization structure which is called by many names by management experts like Military organization, ideal organization.

- a) Line organization
- b) Line and staff organization
- c) Functional organization
- d) Committee organization

Ans A

QNo.79 _____ is also known as Vertical organization.

- a) Line organization
- b) Line and staff organization
- c) Functional organization
- d) Committee organization

Ans A

QNo.79 _____ is also known as Scalar organization.

- a) Line and staff organization
- b) Functional organization
- c) Line organization
- d) Committee organization

Ans C

QNo.80 it is called _____ because in it the authority and responsibility move from top to bottom in a straight line.

- a) Line and staff organization
- b) Functional organization
- c) Line organization
- d) Committee organization

Ans C

QNo.81 _____ is called military organization simply because of the fact that organizational structure in the army is done on this basis because an order given by the General reaches the soldiers through their superiors like Colonel, Major, Captain etc.

- a) Line and staff organization
- b) Functional organization
- c) Committee organization
- d) Line organization

Ans D

QNO.82 Under this _____, the work of thinking and execution is done by different persons and it can be adopted in case of large business enterprises.

- a) Line and staff organization
- b) Functional organization
- c) Committee organization
- d) Line organization

Ans A

QNo.83 _____ refers to those elements of the organization which provide advice and service to the line.

- a) Line executive
- b) Staff executive
- c) Self-executive
- d) None of the above.

Ans B

QNo.84 _____ are those incharge of function that contribute directly to the main objective of the business.

- a) Line executive
- b) Staff executive
- c) Self-executive
- d) None of the above.

Ans A

QNo.85 _____ is completely based on the principle of specialization and under it the ability of the experts is fully utilized.

- a) Line and staff organization
- b) Functional organization
- c) Committee organization
- d) Line organization

Ans B

QNo.86 Fredic. W.Taylor is the father of _____ .

- a) Line and staff organization
- b) Functional organization
- c) Committee organization
- d) Line organization

Ans B

QNo.87 _____ means adequate number of subordinates under a superior.

- a) Span of control
- b) Span of planning

- c) Span of organization
- d) Span of staffing

Ans A

QNo.88 which is the first function of the Management.

- a) Organization
- b) Staffing
- c) Controlling
- d) Planning

Ans D

QNo.89 According to _____, an employee should get orders only from one superior at a time.

- a) Principle of Efficiency
- b) Principle of flexibility
- c) Principle of Unity of command
- d) Principle of simplicity

Ans C

QNo.90 According to _____, all the persons working in an organization should be bound together from top to bottom in a chain.

- a) Principle of Efficiency
- b) Principle of scalar
- c) Principle of unity of command
- d) Principle of simplicity

Ans B

QNo.91 Decentralization is an extended form of _____.

- a) Organization
- b) Planning
- c) Delegation
- d) Department

Ans C

QNo.92 Under _____, there is a transfer of accountability along with authority.

- a) Organization
- b) Planning
- c) Delegation
- d) Decentralization

Ans D

QNo.93 the optimum point is an _____ size of a firm.

- a) Ideal
- b) Average
- c) Change
- d) Pessimism

Ans A

QNo.94 A representative firm works under _____ conditions.

- a) Ideal
- b) Average
- c) Change
- d) Pessimism

Ans B

QNo.95 An equilibrium is a stage from which an entrepreneur does not want to _____.

- a) Ideal
- b) Average
- c) Change
- d) Pessimism

Ans C

QNo.96 The transitional period in the life of an expanding firm is called _____ firm.

- a) Ideal
- b) Average
- c) Change
- d) Pessimism

Ans D

QNo.97 _____ refer to instructing, guiding communicating and inspiring peoples in the organization.

- a) Planning
- b) Staffing
- c) Directing
- d) Supervision

Ans C

QNo.98 _____ refers to bringing the actual results closer to the desired results.

- a) Planning
- b) Directing
- c) Supervision
- d) Controlling

Ans D

QNo.99 _____ refers to establishing harmony among various parts of a system.

- a) Planning
- b) Coordination
- c) Controlling
- d) Directing

Ans B

QNo.100 Henry Fayol has defined the _____ No .principles of the Management.

- a) Five
- b) Ten
- c) Twelve
- d) Fourteen

Ans D

(PAPER-VIII)

Auditing

(For All HPUs)

Commercial Auditing

Q no. 1 On the basis of the method of examination, audit may be classified as :

- a) Continuous audit
- b) Periodical / Annual / Final / Completed audit
- c) Balance Sheet audit
- d) All of the above

Ans. d

Q no. 2 A general audit may be further classified as –

- a) Independent audit
- b) Occasional audit
- c) Interim audit
- d) Partial audit

Ans. a

Q no. 3 On the basis organizational structure of the enterprise under audit, independent audit may be classified as:

- a) Statutory audit
- b) Private audit
- c) Cost audit
- d) Both a & b

Ans. d

Q no. 4 Fill in the blank:

An audit also safeguards the interests of the _____ who may not possess adequate knowledge of the trust laws or the principles of book – keeping and accounting.

- a) Trustees
- b) Owner
- c) Government
- d) None of the above

Ans. a

Q no. 5 Which of the following term define “Where audit in the case of an enterprise is not compulsory by law, though it is opted for by the enterprise in view of the several benefits resulting from it”?

- a) Management audit
- b) Private audit
- c) Statutory audit
- d) None of the above

Ans. b

Q no. 6 In the case of a private audit, the nature and scope of the audit is determined by the _____?

- a) Auditor
- b) Owner
- c) Client
- d) Investor

Ans. c

Q no. 7 Which of the following term define “A exercise in managerial control by means of an independent appraisal by employees of the organization itself”?

- a) Independent audit
- b) Interim audit
- c) Internal audit
- d) Statutory audit

Ans. c

Q no. 8 What is the scope of Internal audit?

- a) to study and evaluate the adequacy and effectiveness of accounting, financial and operating controls;
- b) to ascertain the degree of compliance with pre-determined policies, plans and procedures;
- c) to ascertain the extent to which business assets are accounted for and safeguarded from losses;
- d) All the above

Ans. d

Q no. 9 An interim audit is conducted in between _____

- a) Two annual audits
- b) Four annual audits
- c) Six annual audits
- d) None of the above

Ans. a

Q no. 10 interim audit may be ordered for a _____

- a) Quarter
- b) six months
- c) Both a & b
- d) Annually

Ans. c

Q no. 11 Which of the following term define “An occasional audit is meant for special event, time or purpose, etc. It is not conducted on a regular basis:?”

- a) Statutory audit
- b) Governmental audit
- c) Occasional audit
- d) Interim audit

Ans. c

Q no. 12 Which of the following term define “a complete check and analysis of certain items and, contingent upon effective, check, an appropriate test check on remaining items, the whole of the unqualified opinion.”?

- a) Statutory audit
- b) Standard audit
- c) Occasional audit
- d) Interim audit

Ans. b

Q no. 13 A _____ is mainly concerned with ascertaining whether the various internal activities in the enterprise are being carried out efficiently

- a) Statutory audit
- b) performance audit
- c) Occasional audit
- d) Interim audit

Ans. b

Q no. 14 In a Balance Sheet audit, the audit is concerned only with the items appearing in the

Balance Sheet, such as,

- a) capital reserves,
- b) other outstanding liabilities
- c) Assets of the business.
- d) All of the above

Ans. d

Q no.15 Clerical error include the error of _____?

- a) Errors of omission,
- b) Errors of commission
- c) Error of principal
- d) Both a & b

Ans. d

Q no. 16 Which error occurs when a transaction is not recorded in the books of account, either wholly or partially?

- a) Errors of omission,

- b) Errors of commission
- c) Error of principal
- d) Compensating error

Ans. a

Q no. 17 Which error may be committed either at the stage of recording a transaction in a book of original entry or while posting it to the ledger?

- a) Errors of omission,
- b) Errors of commission
- c) Error of principal
- d) Compensating error

Ans. b

Q no.18 Which error occurs when the same transaction is recorded twice in the books of original entry, and hence also posted twice in the ledger accounts?

- a) Errors of omission,
- b) Errors of commission
- c) Error of duplication
- d) Compensating error

Ans. c

Q no. 19 _____ means the practice of arranging the disposition of assets and liabilities in such a way that affairs of the business as shown in a subsequent Balance sheet do not truly represent the normal financial position of the business?

- a) Window dressing
- b) Errors of commission
- c) Error of duplication
- d) Compensating error

Ans. a

Q no. 20 Which is not an classification of specific audit?

- a) Interim audit
- b) Occasional audit
- c) Partial audit
- d) Internal audit

Ans. d

Q no. 21 _____ is the overall control environment, established by management of an enterprise for effective and efficient monitoring and control of, its operations.

- a) Internal control
- b) External control
- c) Environmental control
- d) None of these

Ans. a

Q no. 22 Internal control aims to adherence?

- a) management policies,
- b) safeguarding of assets of the enterprise,
- c) proper accounting and record of the business, transactions
- d) All of the above

Ans. d

Q no. 23 Which is not used to determine the adequacy of the internal control?

- a) Narrative record,
- b) Questionnaire
- c) Flow chart
- d) Evaluation

Ans. d

Q no. 24 Which contains a complete written description of the internal control system of the enterprise as actually found in operation by the auditor?

- a) Narrative record,
- b) Questionnaire
- c) Flow chart
- d) None of these

Ans. a

Q no. 25 Which contains a set of questions the answers to which provide a valuable insight into the functioning of the internal control system within the enterprise?

- a) Narrative record,
- b) Questionnaire
- c) Flow chart
- d) None of these

Ans. b

Q no. 26 Which is a graphic presentation of any system?

- a) Narrative record,
- b) Questionnaire
- c) Flow chart
- d) None of these

Ans. c

Q no. 27 _____symbol indicates the flow of processing. Generally, it is shown from left to right though in some cases it can also be from top to bottom. In case a document takes two or more paths, the symbol may be suitably varied as follows:

- a) Horizontal flow
- b) Vertical flow
- c) Directional flow
- d) None of these

Ans. c

Q no. 28 Internal check is a _____ internal control.

- a) valuable part of
- b) Different from
- c) Same as
- d) None of these

Ans. a

Q no. 29 Which is not a disadvantage of internal check?

- a) Complacency among high officials
- b) Costly for small businesses
- c) Risky for the auditor
- d) Early detection of errors and fraud

Ans. d

Q no. 30 The salesmen authorized to sell goods at the counter should be specifically named means?

- a) Marketing
- b) Door to door sales
- c) Sales at counter
- d) Personal sales

Ans. c

Q no. 31 Daily cash receipts should be deposited in a bank on the _____

- a) Next day
- b) Same day
- c) Next week
- d) Day after tomorrow

Ans. b

Q no. 32 The external auditor is independent of the enterprise which engages him. The internal auditor is, on the other hand, often _____of the enterprise.

- a) Dependent
- b) Employee
- c) Agent
- d) All of the above

Ans. b

Q no. 33 Separate staff is not necessary in _____ and Separate staff is necessary on _____ .

- a) Internal check, internal audit
- b) Internal audit, internal check
- c) Internal audit, external audit
- d) External audit, internal audit

Ans. a

Q no. 34 Which of the following may be define as "such an examination of the ledger entries as will satisfy an auditor not only that the entry is supported by documentary evidence but that it has been properly made upon the books of account."

- a) Vouching
- b) Posting
- c) Journal entry
- d) None of these

Ans. a

Q no. 35 A _____ may be defined as any document which evidences a transaction or an entry in a book of account.

- a) Invoice
- b) Bill
- c) Voucher
- d) Receipt

Ans. c

Q no. 36 Which is not a type of voucher?

- a) Primary
- b) Secondary
- c) Collateral
- d) All of the above

Ans. b

Q no. 37 Each voucher should be examined with great care and caution and while doing so the following points must be given particular attention?

- a) Each voucher should be consecutively numbered and carefully preserved.
- b) It should be properly dated and correspond to the date of the transaction to which it relates and the period under audit.
- c) It should be authorised by an official properly empowered in this behalf.
- d) All of the above

Ans. d

Q no. 38 If the amount of a voucher exceeds RS. _____, it should be properly stamped.

- a) 20
- b) 50
- c) 100
- d) 1000

Ans. a

Q no. 39 According to the "Statement of Auditing Practices" issued by the Institute of Chartered Accountants of India (ICAI), the auditor's objective in regard to verification of assets generally is to satisfy himself that –

- a) they exist;
- b) they belong to the client;
- c) they are in possession of the client or any person authorized by him;
- d) they are not subject to undisclosed encumbrances or lien;
- e) all of the above

Ans. e

Q no. 40 Assets recorded in the accounts include?

- a) Scrap

- b) Waste
- c) Actual
- d) All of the above

Ans. d

Q no. 41 The first step in process of verification is to see that the assets as disclosed in the Balance Sheet is to check?

- a) Existence of assets as at the date of the balance sheet
- b) Ownership of assets
- c) Proper valuation of assets
- d) Proper presentation

Ans. a

Q no. 42 Which item is not require physical verification by the auditor?

- a) Land and building.
- b) Plant and machinery.
- c) Stock and stores
- d) Sundry debtors

Ans. d

Q no. 43 Auditors objective in regard to liabilities is generally to satisfy himself that –

- a) they are properly valued
- b) the credit balances appearing in the books are really liabilities
- c) they are properly classified and disclosed
- d) All of the above

Ans. d

Q no. 44 What are the basic characteristics of a liability?

- a) it involves a future outlay of money or money's worth:
- b) it arises from a past transaction
- c) both a & b
- d) None of these

Ans. c

Q no. 45 which asset is not subject to depreciation?

- a) Land
- b) Plant
- c) Machinery
- d) None of the above

Ans. a

Q no. 46 The rates of depreciation should take into account on the basis of -

- a) expected physical wear and tear;
- b) obsolescence;
- c) legal and other limits on the use of the asset
- d) All of the above

Ans. d

Q no. 47 Which accounting standard relates "Depreciation accounting"?

- a) AS 6
- b) AS 7
- c) AS 8
- d) AS 9

Ans. a

Q no. 48 Which is refer to that group of assets which are in the form of cash and bank balances, including such other assets or reserves as are expected to be realized in cash, or sold or consumed within a period of not more than twelve months in the ordinary course of business?

- a) Floating assets
- b) Current assets
- c) Both a & b
- d) Fixed assets

Ans. c

Q no. 49 An asset that diminishes in value by reason of, and in proportion to, the extraction or removal of a natural product such as ores, oil, and timber, which it contains, is a _____ .

- a) Current assets
- b) Fixed assets
- c) Wasting assets
- d) None of these

Ans. c

Q no. 50 An asset which does not have a concrete form and is not capable of being perceived especially by the sense of touch, is an _____.

- a) Tangible assets
- b) Intangible assets
- c) Wasting assets
- d) Fictitious assets

Ans. b

Q no. 51 An asset which, like an intangible asset, does not have concrete form but which, unlike it, is not realizable in cash, is a

- a) Tangible assets
- b) Intangible assets
- c) Wasting assets
- d) Fictitious assets

Ans. d

Q no. 52 Which accounting standard relates "Accounting for fixed assets"?

- a) AS 6
- b) AS 10
- c) AS 8
- d) AS 9

Ans. b

Q no. 53 _____ is historical cost or other amount substituted for historical cost in the books of account or financial statements.

- a) Gross book value
- b) Net book value
- c) Cost of assets
- d) None of the above

Ans. a

Q no. 54 Which of the following is not included in inventory?

- a) Goods held by own branches, agents
- b) Goods sent to customers on "sale or return" basis
- c) Goods sold though not despatched to the buyers
- d) All of the above

Ans. c

Q no. 55 What is basis of valuation of inventories?

- a) Cost price
- b) Market/realizable value
- c) Cost or net realizable value, whichever is lower
- d) Cost or net realizable value, whichever is higher

Ans. c

Q no. 56 Inventory includes:

- a) Raw materials
- b) Semi manufactured goods
- c) Finished goods

d) All of the above
Ans. d

Q no. 57 Which are the methods of depreciation?

1. Straight –line or fixed instalment, 2. **Reducing balance method**, 3. **Annuity method**, 4. **Insurance policy system**, 5. **Sinking or Depreciation or Amortization Fund method**

- a) 1,2,3,4
- b) 1,3,4,5
- c) 1,2,3,4,5
- d) 1,2,3,5

Ans. c

Q no. 58 _____ a fund which is created and maintained for the purpose of being drawn upon in future.

- a) Reserve
- b) Provision
- c) Surplus
- d) All of the above

Ans. a

Q no. 59 Which if following term may be defined as a close examination of the accounts and records and a search for the relevant data, with a view to ascertaining any fact for some special purpose?

- a) Internal control
- b) Internal check
- c) Investigation
- d) Valuation

Ans. c

Q no. 60 What is the object of an investigation?

- a) Collect,
- b) Analyse
- c) Evaluate facts
- d) All of the above

Ans. d

Q no. 61 As investigation is _____ different from the audit programme.

- a) Qualitatively
- b) Quantitative
- c) Both a & b
- d) None of the above

Ans. a

Q no. 62 Is it necessary for the auditor to express any opinion of his own?

- a) Yes
- b) No
- c) Can't say
- d) May be

Ans. b

Q no. 63 Investigation is _____ and audit is _____.

- a) Limited, wide
- b) Wide, limited
- c) Partially, whole
- d) None of the above

Ans. a

Q no. 64 Is there need a standard audit programme in the Investigation?

- a) Yes
- b) No

- c) Can't say
- d) May be

Ans. b

Q no. 65 What is the full form of GAAP?

- a) Generally accepted auditing procedures
- b) Generally accepted auditing principals
- c) Generally accepted auditing progress
- d) None of the above

Ans. b

Q no. 66 Investigation may be classified as:

- a) Evaluations
- b) Reviews
- c) Surveys
- d) Analyses
- e) All of the above

Ans. e

Q no. 67 Under which category of investigations are usually undertaken to determine fraud, though these may also pertain to losses caused by fire or machinery break down, aimed at filing a claim with the insurers.

- a) Evaluations
- b) Reviews
- c) Surveys
- d) Special audit

Ans. d

Q no. 68 When the affairs of the company may be investigated by the Central Government (Statutory investigation)?

- a) On an application by the members;
- b) On a report by the Registrar of Companies;
- c) On an order by the competent court.
- d) All of the above

Ans. d

Q no. 69 _____ is a systematic and scientific examination of the books of accounts of a business.

- a) Accounting
- b) Book-keeping
- c) Audit
- d) Ledger posting

Ans. c

Q no. 70 _____ usually covers one accounting year _____ cover more than one accounting year.

- a) Auditing, Investigation
- b) Investigation, auditing
- c) Internal control, Internal check
- d) Internal check, internal control

Ans. a

Q no. 71 _____ is voluntary. It is required under certain circumstances.

- a) Auditing
- b) Investigation
- c) Internal control
- d) Internal check

Ans. b

Q no. 72 Which of the following is forms of internal which control help in ensuring correct and reliable records of transactions and operational efficiencies?

- a) Accounting control
- b) Administrative control
- c) Both a & b
- d) None of the above

Ans. c

Q no. 73 What is the purpose of internal audit is a thorough examination of the accounting transactions?

- a) The transactions are properly recorded
- b) The accounts are maintained systematically
- c) There is no possibility for manipulation of accounts or misappropriation of property of the business
- d) All of the above

Ans. d

Q no. 74 _____helps the statutory audit to a large extent.

- a) Internal audit
- b) Investigation
- c) Internal check
- d) None of the above

Ans. a

Q no. 75 Which term define “is the examination of the books of accounts of the business by an external auditor and to report that the profit and loss account and balance sheet are drawn according to provisions of law and the financial statements reveal the true and fair view of the results of operations and financial state of affairs of the business.

- a) Internal audit
- b) Investigation
- c) Internal check
- d) Statutory audit

Ans. d

Q no. 76 _____ refers to a system of book-keeping and arrangement of staff duties in the organization in such a manner that no one person can completely carry through a transaction and record every aspect thereof.

- a) Internal audit
- b) Investigation
- c) Internal check
- d) Statutory audit

Ans. c

Q no. 77 What are basic principal of establishing internal audit in a business concern?

1. Independence,
2. Definition of Duties,
3. Follow Up and Review,
4. Clarity in scope,
5. Relationship with statutory auditor

- a) 1,2,3
- b) 1,3,4,5
- c) 1,2,3,4,5
- d) 2,3,4

Ans. c

Q no. 78 What is the scope of verification of assets?

1. That the assets were in existence on the date of the balance sheet
2. That the assets had been acquired for the purpose of business only
3. That the assets had been acquired under a proper authority
4. That the right of ownership of the assets vested in the organization
5. That the assets were free from any charge
6. That the assets were properly valued and disclosed in the balance sheet.

- a) 1,2,3,6
- b) 1,3,4,5
- c) 1,2,3,4,5
- d) 1,2,3,4,5,6

Ans. d

Q no. 79 What are techniques of verification of assets?

- a) Inspection
- b) Observation
- c) Confirmation
- d) All of the above

Ans. d

Q no. 80 Which of the following means determining the fair value of the assets shown in the Balance Sheet on the basis of generally accepted accounting principles?

- a) Valuation of assets
- b) Verification of assets
- c) Checking of assets
- d) None of the above

Ans. a

Q no. 81 According to the accounting principles during the verification and valuation of assets "auditor is not the valuer".

- a) Statement is not correct
- b) Statement is correct
- c) Can't say
- d) None of the above

Ans. b

Q no. 82 _____ are those liabilities which may or may not arise in the future for payment.

- a) Current liabilities
- b) Non-current liabilities
- c) Contingent liabilities
- d) None of the above

Ans. c

Q no. 83 "Outstanding expenses" is:

- a) Current assets
- b) Fictitious asset
- c) Fixed asset
- d) Liability

Ans. d

Q no. 84 Tax audits are required if a taxpayer's sales, turnover, or gross earnings are more than ₹ _____ in a given financial year.

- a) 1 Crore
- b) 2 Crore
- c) 5 Crore
- d) 10 Crore

Ans. a

Q no. 85 what is the limit of taxpayer's sales, turnover, or gross earnings if he taxpayer's cash receipts and payments are limited to 5% of the gross earnings or turnover?

- a) 1 Crore
- b) 2 Crore
- c) 5 Crore
- d) 10 Crore

Ans. c

Q no. 86 What is the due date of filing a tax audit report for domestic companies?

- a) 30th September
- b) 31st October
- c) 30th November
- d) 31st December

Ans. a

Q no. 87 What penalty is imposed If a taxpayer who fails to comply with tax audit provisions?

- a) Rs 1,50,000
- b) 5% of the total sales, turnover, or gross receipts
- c) Rs 1,50,000 & 5% of the total sales, turnover, or gross receipts whichever is least
- d) Both a & b

Ans. c

Q no. 88 What do you mean by term 'propriety' in propriety audit?

- a) Rightness
- b) Property
- c) Asset
- d) None of the above

Ans. a

Q no. 89 What kind of audit extends beyond scrutinising the mere formality of expenditure to its wisdom and economy and to bring to light, cases of improper expenditure or waste of public money?

- a) propriety audit
- b) Interim audit
- c) Internal audit
- d) Management audit

Ans. a

Balance Sheet

1. On balance sheet, accruals, notes payable, and account payable are listed under which category?

- A) Current Liabilities
- B) Accumulated Liabilities
- C) Noncurrent Liabilities
- D) Accrued Liabilities

2. Inventories, cash and equivalents, and accounts receivables are listed as_____

- A) Earnings on Income Statement
- B) Payments on Income Statement
- C) Assets on the Balance Sheet
- D) Liabilities on the Balance Sheet

3. Which of the following is not a current asset_____

- A) Supplies
- B) Land
- C) Accounts Receivable
- D) Prepaid Insurance

4. In the situation of bankruptcy, a stock which is recorded above common stock and below debt account is_____

- A) Preferred Stock
- B) Debt Liabilities
- C) Common Liabilities
- D) Hybrid Stock

5. A firm buys products but does not pay to suppliers instantly. This is recorded as _____

- A) Account Receivable
- B) Account Payable
- C) Accumulated Liabilities
- D) Current Liabilities

6. In a balance sheet, the total of common stock and retained earnings are denoted as _____

- A) Common Equity
- B) Due Equity
- C) Preferred Equity
- D) Common Perpetuity

7. The process of recording inventory that gives a lower cost of a commodity sold in an income statement is denoted as _____

- A) First Out Receivable
- B) Last in First Out
- C) Last Out Receivable
- D) First in First Out

8. Financial securities which can be changed into cash to their book value price are categorised as _____

- A) Short-term Investments
- B) Inventories
- C) Long-term Investments
- D) Cash Equivalent

9. Earnings that have a cumulative amount and are not paid to the stockholder as a dividend is known as _____

- A) Common Earnings
- B) Preferred Earnings
- C) Non-paid Earnings
- D) Retained Earnings

10. Information that is used by investors for expecting future earnings is recorded in _____

- A) Annual Report
- B) Five Years Report
- C) Exchange Report
- D) Stock Report

11. Balance sheet audit is also known as

- A) Continues audit
- B) Annual Audit
- C) Internal Audit
- D) Financial Audit

12. Meaning of verification of assets is - _____

- (a) Valuation of assets
- (b) Checking of ownership of assets
- (c) Checking of the title, existence and possession of assets
- (d) All above**

13, "The verification of Assets implies an enquiry into the value, ownership and title, existence and possession and the presence of any charge on the assets". This is defined by _____

- (a) Spicer and Pegler**
- (b) J.R. Batliboi
- (c) Luncaster
- (d) None of these

14. Principle of verification is -

- (a) Physical inspection
- (b) Principle of review
- (c) Confirmation
- (d) All of these**

15. Which of the following is not the object of verification –

- (a) Checking of ownership of the institution on the assets
- (b) Checking of possession, lien and charge on the assets
- (c) Fulfilling statute**
- (d) Control over frauds

16. Object of verification of assets by an auditor is –

- (a) Verifying the existence of assets
- (b) Verifying the value on which these are shown in balance sheet
- (c) Verifying their ownership
- (d) All of above**

17. Which of the following does not require physical verification?

- (a) Stock
- (b) Plant
- (c) Goodwill**
- (d) Loose Tools

18. In verifying liabilities, an auditor see that –

- (a) All liabilities are shown clearly in the balance sheet
- (b) All liabilities are related with
- (c) All liabilities are correct and authorised
- (d) All above**

19. “The valuation of assets is an attempt to ensure the equitable distribution of the original outlay over the period of the assets usefulness.” This is defined by –

- (a) Lancaster**
- (b) J.R. Batliboi
- (c) Spicer and
- (d) None of these

20. In how many parts generally assets are categorised –

- (a) 2
- (b) 3
- (c) 4
- (d) 5**

21. Which of the following is the object of valuation –

- (a) Accurate knowledge of the financial position of the organisation
- (b) Knowledge about the value of the assets
- (c) Knowledge about the goodwill of the institution
- (d) All above**

22. Valuation is –

- (a) An element of verification
- (b) Essential part and element of verification**
- (c) Alternate of verification
- (d) Verification is a part of valuation

23. When auditor has any doubt about the valuation of assets, he must disclose this fact _____

- (a) To secretary
- (b) To manager
- (c) In his report**
- (d) None of the above

24. Verification and Valuation both are –

- (a) The same things
- (b) separate things
- (c) complementary to each other**
- (d) None of these.

25. Valuation is a part of –

- (a) Vouching
- (b) Verification**
- (c) Internal control
- (d) None of these

26. Verification is based on –

- (a) Physical inspection
- (b) Documentary evidence
- (c) Above both (a) and (b)**
- (d) None of these

27. Case of London Oil Storage Co. Ltd. vs. Sear Hasluck Co. (1904) is related to –

- (a) Verification of Assets**
- (b) Valuation of Assets
- (c) Verification of Liabilities
- (d) None of these

28. Stock should be valued at –

- (a) Cost price
- (b) Market price
- (c) Cost or market price whichever is lower**
- (d) Cost price less depreciation

29. Which asset is valued on cost price or market price whichever is less –

- (a) Furniture
- (b) Building
- (c) Machine
- (d) Stock**

30. Which reserve is useful to strength the financial position of a business?

- (a) Specific reserve
- (b) Secret reserve**
- (c) General reserve
- (d) Redemption fund

31. Wasting assets means –

- (a) Which decreases in value
- (b) The value of which is decreases due to constant use**
- (c) Market price of which is reduced
- (d) None of above

32. Which the following is a fixed asset –

- (a) Furniture**
- (b) Book Debts
- (c) Bills Receivables
- (d) Stock

33. Current assets remain in business for –

- (a) Long period
- (b) Temporarily**
- (c) Short period
- (d) All above

34. Which of the following is current asset?

- (a) Stock-in-trade
- (b) Book debts
- (c) Raw material
- (d) All above**

35. Valuation of purchased goodwill is done on the basis of –

(a) Purchase agreement

- (b) Market price
- (c) Directions of management
- (d) None of above

36. Registration from government for a name or mark of the produced goods is termed as _____

- (a) Patent
- (b) Trademark**
- (c) Copyright
- (d) Registration

37. Which of the following is wasting asset –

- (a) Mines
- (b) Quarry
- (c) Oil wells
- (d) All above**

38. Which of the following is intangible asset –

- (a) Goodwill
- (b) Patent
- (c) License
- (d) All above**

39. Which of the following is fictitious asset –

- (a) Preliminary expenses
- (b) Deferred Revenue
- (c) Discount on issue of
- (d) All above**

40. Which of the following is an intangible asset?

(a) Patents

- (b) Prepaid expenses
- (c) Preliminary
- (d) None of these

41. Which of the following is fictitious asset –

- (a) Goodwill
- (b) Copyright
- (c) Preliminary expenses**
- (d) None of these

42. Investments in hand should be verified with the help of –

- (a) Schedule of investments
- (b) Balance sheet
- (c) Inspection of securities**
- (d) Certificate from the bank

43. Direct confirmation procedure can be applied to –

- (a) Debtors only
- (b) Creditors only
- (c) Both (a) and (b)**
- (d) None of above

44. Preliminary expenses include –

- (a) Cost of stamp
- (b) Legal expenses
- (c) Underwriting
- (d) Both (a) and (b)**

45. Verification refers to –

- (a) Examination of journal and ledger
- (b) Examination of vouchers related to
- (c) Examination of physical existence and valuation of assets**
- (d) Computation of value of assets

46. Which of the following statement is correct –

- (a) Valuation is a part of verification**
- (b) Verification is a part of valuation
- (c) Valuation is not related with verification
- (d) Auditor is a valuer

47. Which of the following statement is valuation of assets by an auditor –

- (a) Auditor is not a valuer**
- (b) Auditor is a valuer
- (c) Computing stock is the work of auditor
- (d) None of these

48. Floating assets are valued at –

- (a) Cost price
- (b) Market price
- (c) Cost or market price whichever is less**
- (d) Cost less depreciation

49. In case of unclaimed wages, the auditor should examine whether –

- (a) The amount is deposited in a separate bank account**
- (b) Deposited with the cashier
- (c) Held in a safe deposit box
- (d) All of these

50. Land is valued at –

- (a) Cost Price**
- (b) Market Price
- (c) Cost or market price whichever is more
- (d) None of the above

51. Which of the following is an intangible asset –

- (a) Trade mark**
- (b) Preliminary
- (c) Development expenses
- (d) All above

52. Work of Valuation done by is –

- (a) Secretary
- (b) Auditor
- (c) Manager**
- (d) Employee

53. Which of the following asset is valued at cost –

- (a) Furniture
- (b) Cash
- (c) Stock
- (d) Goodwill**

54. “Generally stock is valued at cost price or market price whichever is less”, this statement is given by –

- (a) D. Paul**
- (b) Hanry Fayol
- (c) Pigou
- (d) Hanes

55. At which price raw material is valued –

- (a) Cost Price**
- (b) Market Price
- (c) Purchase Price
- (d) All above

56. On which side Trade mark is shown in the Balance Sheet –

- (a) Asset side**
- (b) Liability side
- (c) Foot note
- (d) Not Shown

57. Which of the following is wasting asset –

- (a) Coal mines**
- (b) Furniture
- (c) Goodwill
- (d) Cash

58. Quoted Price is related with –

- (a) Stock
- (b) Shares**
- (c) Goodwill
- (d) None of these

59. Highest in Price Out’ method of valuation is used –

- (a) When the price of material is increasing
- (b) When the price of material is decreasing**
- (c) When the price of material is constant
- (d) None of these

60. In valuing livestock, auditor should take certificate of –

- (a) Management
- (b) Specialists**
- (c) Secretary
- (d) All above

61. Valuation of Livestock should be made by –

- (a) Expected age method
- (b) Revaluation method**
- (c) Average age method
- (d) None of these

62. Valuation of loose tools is made on the basis of –

- (a) Revaluation**
- (b) Cost price

- (c) Market price
- (d) None of these

63. In the First in First Out Method', stock is valued at –

- (a) At the rate of latest consignment purchased**
- (b) At the rate of earliest consignment purchased
- (c) On actual cost
- (d) None of above

64. In the Balance Sheet contingent liabilities is shown –

- (a) Assets side
- (b) Liability side
- (c) In form of footnote**
- (d) None of above

65. Which of the following is contingent liability –

- (a) Liability on bills
- (b) Liability for guarantee
- (e) The liability for calls on partly paid shares in other company
- (d) All above**

66. Main cause of over and under valuation of assets and liabilities is –

- (a) Errors of principles
- (b) Clerical errors
- (c) Fraudulent manipulation of accounts**
- (d) None of the above

67. Incorrect valuation of stock affects –

- (a) Profit and Loss A/c
- (b) Balance Sheet
- (c) Both (a) and (b)**
- (d) None of these

68. In which case decision is that physical verification of stock is the liability of auditor –

- (a) Mackson and Robbins**
- (b) Kingston cotton mills
- (c) Union Bank Ltd. Allahabad
- (d) None of these

69. Which of the following is the result of undervaluation of stock –

- (a) Decrease in profit
- (b) Creation of secret reserve
- (c) Decrease in price of shares
- (d) All above**

70. In which possibilities of fraud and error are more –

- (a) Cash
- (b) Stock**
- (c) Debtors
- (d) Bills Receivables

71. When profit is inflated by making wrong valuation of stock, then profit of succeeding year will –

- (a) Decrease**
- (b) Increase
- (c) No effect
- (d) None of above

72. Material includes –

- (a) Raw material
- (b) Loose Tools
- (c) By-product
- (d) All above**

73. Average Profit Method is connected with –

- (a) The valuation of stock
- (b) The valuation of goodwill**
- (c) The valuation of shares
- (d) None of these

74. Intrinsic value method of valuation is concerned with –

- (a) Stock
- (b) Fixed Assets
- (c) Shares**
- (d) None of these

75. Capitalisation method is concerned with –

- (a) The valuation of stock
- (b) The valuation of goodwill**
- (c) The valuation of shares
- (d) None of these

76. If average capital of business is Rs. 5,00,000; Average annual income Rs. 80,000 and normal rate of return 10% then amount of goodwill by capitalisation method will be –

- (a) Rs. 30,000
- (b) Rs. 3,00,000**
- (c) Rs. 50,000
- (d) Rs. 8,00,000

77. Method of valuating stock is –

- (a) Individual method
- (b) Group method
- (c) Both (a) and (b)**
- (d) None of these

78. “Depreciation is gradual and permanent decrease in the value of assets from any use.” This definition is given by –

- (a) Carter**
- (b) Spicer and Pegler
- (c) R.G. Williams
- (d) None of these

79. Which fund is created for the replacement of assets?

- (a) Reserve Fund
- (b) Depreciation Fund**
- (c) Investment Fund
- (d) None of these

80. The main cause of depreciation is –

- (a) Use of Asset**
- (b) Sale of
- (c) Theft of Asset
- (d) None of these

81. Which is the main base of depreciation?

- (a) Life of Asset**
- (b) Value of Asset
- (c) Capacity of Asset
- (d) None of these

82. Which of the following is objective of Depreciation management?

- (a) To ascertain the correct cost of production
- (b) To ascertain the accurate profit/loss
- (c) Replacement of asset
- (d) All above**

83. Depreciation is charged on –

- (a) Fixed assets only**
- (b) Current assets only
- (c) Both fixed and current assets
- (d) None of these

84. Provision for depreciation is –

- (a) Voluntary
- (b) Compulsory**
- (c) Convention
- (d) None of these

85. Arrangement for depreciation on fixed asset is a –

- (a) Statutory requirement**
- (b) Voluntary
- (c) Beneficial for business
- (d) None of these

86. Cause of depreciation is –

- (a) Continuous use of Assets
- (b) Depletion
- (c) Effluxion of the time
- (d) All above**

87. Which section of Companies Act is related with?

- (a) Section 205
- (b) Section 300
- (c) Section 350
- (d) All above**

88. Depreciation reduced the –

- (a) Book value of asset**
- (b) Market value of asset
- (c) Replacement value of asset
- (d) None of above

89. Appropriate method of depreciation for –

- (a) Fixed instalment method**
- (b) Written down value method
- (c) Annuity method
- (d) Sinking fund method

90. Appropriate method of depreciation for replacement of machinery is –

- (a) Fixed instalment method
- (b) Written down value method
- (c) Annuity method
- (d) Sinking fund method**

91. Appropriate method of depreciation for Livestock is –

- (a) Insurance policy method
- (b) Revaluation method**
- (c) Depletion unit method
- (d) Sinking fund method

92. Reserve is made for –

- (a) General object**
- (b) Specific object
- (c) Both (a) and (b)
- (d) None of these

93. Sinking fund is made for –

- (a) General object
- (b) Specific object**
- (c) Both (a) and (b)
- (d) None of these

94. If cost price of a machine is Rs. 15,000; Scarp value is of Rs 3,000 and expected life is 4 years, then amount of depreciation will be –

- (a) Rs. 3750
- (b) Rs. 3,000**
- (c) Rs. 8,000
- (d) None of these

95. Which of the following fund is created for equalisation of dividend rate?

- (a) Revenue Reserve**
- (b) Capital Reserve
- (c) Sinking Fund
- (d) None of these

96. Which of the following is the object of creating reserve the company –

- (a) To make financial position strong of the company
- (b) Increase in working capital
- (c) Replacement of assets
- (d) Both (a) and (b)**

97. Which of the following is the object provision?

- (a) Arrangement of depreciation on fixed assets
- (b) Arrangement for known liability
- (c) Arrangement for bad debts
- (d) All above**

98. Which of the following is created for an unknown?

- (a) Reserve**
- (b) Provision
- (c) Secret Reserve
- (d) All above

99. Which of the following can be utilised to distribute dividends among shareholders?

- (a) Capital Reserve
- (b) Revenue Reserve**
- (c) Provision
- (d) None of these

100. A reserve which is not apparent on the face of the balance sheet is –

- (a) Secret reserve**

- (b) Capital reserve
- (c) Revenue reserve
- (d) Provision

101. Which of the following is the method of creating secret reserve –

- (a) Overvaluation of liabilities
- (b) Undervaluation of assets
- (c) Treating capital expenses as revenue expenses
- (d) All above**

102. Which of the following statement is incorrect?

- (a) Final accounts will become incorrect due to secret reserve
- (b) Market price of shares falls down due to secret reserve
- (c) Secret reserve might be used by dishonest directors for improper purposes
- (d) Due to secret reserve, financial position of a company becomes weak**

103. Capital profits can be utilised –

- (a) To issue bonus shares
- (b) To writing off preliminary expenses
- (c) In distributing dividends
- (d) Both above (a) and (b)**

104. According to Companies Act, creating secret reserve is –

- (a) Compulsory
- (b) Voluntary
- (c) Prohibited**
- (d) None of these

105. Which company can make secret reserve –

- (a) Banking company
- (b) Insurance company
- (e) Finance company
- (d) All above**

106. Window dressing implies –

- (a) Curtailment of expenses
- (b) Checking wastages
- (c) Undervaluation of assets
- (d) Overvaluation of assets**

107. “Secret reserves are also referred as hidden reserve or inner reserve”. This is defined by –

- (a) R.G. Williams**
- (b) De Paula
- (c) Spicer and Peglar list
- (d) None of these

108. A secret reserve is a reserve that is not disclosed in the Balance Sheet so that the Financial position is, in fact better than appears from the balance sheet.” This is defined by –

- (a) R.G. Williams
- (b) De Paula
- (c) Spicer and Peglar**
- (d) None of these

ANSWERS :

1	A) Current Liabilities
2	C) Assets on the Balance Sheet
3	B) Land
4	A) Preferred Stock
5	B) Account Payable
6	A) Common Equity
7	D) First in First Out
8	D) Cash Equivalent
9	D) Retained Earnings
10	A) Annual report
11	D) Financial audit
12	D) All the above
13	A) Spicer and Pegler
14	D) All the above
15	C Fulfilling statute
16	D) All the above
17	C) Goodwill
18	D) All the above
19	A) Lancaster
20	D) 5
21	D) All the above
22	B) Essential part and element of verification
23	C) In his report
24	C) Complementary to each other
25	B) Verification
26	C) Above both (a) & (b)
27	A) Verification of assets
28	C) Cost or market price whichever is lower
29	D) Stock
30	B) Secret reserve
31	B) The value of which decreases due to constant use
32	A) Furniture
33	B) Temporarily

34	D)All the above
35	A)Purchase agreement
36	B) Trademark
37	D)All the above
38	D)All the above
39	D)All the above
40	A)Patents
41	C)Preliminary expenses
42	C) Inspection of securities
43	B)Both)a) & (b)
44	D)Both)a) & (b)
45	(C) Examination of physical existence and valuation of assets
46	A)Valuation is a part of verification
47	A)Auditor is not a valuer
48	C)Cost or market price whichever is less
49	A)The amount is deposited in a separate bank account
50	A)Cost price
51	A)Trade mark
52	C)Manager
53	D)Goodwill
54	A)D.paul
55	A)Cost price
56	A)Asset side
57	A)Coal mines
58	B)shares
59	B)When the price of material is decreaing
60	B) specialists
61	B)Revaluation method
62	A)Revaluation
63	A)At the rate of latest consignment purchased
64	C)In form of footnote
65	D)All the above
66	C)Fraudulent manipulation of accounts
67	C)Both a & b

68	A)Mackson and Robbins
69	D)All the above
70	B)Stock
71	A)Decrease
72	D)All the above
73	B)The valuation of goodwill
74	C)Shares
75	B)The valuation of goodwill
76	B)Rs. 3,00,000
77	C)Both a & b
78	A)Carter
79	B)Depreciation fund
80	A)Use of asset
81	A)Life of asset
82	D)All the above
83	A)Fixed assets only
84	B)Compulsory
85	A)Statutory requirement
86	D)All the above
87	D)All the above
88	A)Book value of asset
89	A)Fixed instalment method
90	D)Sinking fund method
91	B)Revaluation method
92	A)General object
93	B)Specific object
94	B)Rs. 3,000
95	A)Revenue reserve
96	D)Both a & b
97	D)All the above
98	A)Reserve
99	B)Revenue reserve
100	A)Secret reserve
101	D)All the above

102	(d) Due to secret reserve, financial position of a company becomes weak
103	D)Both a & b
104	C)prohibited
105	D)All the above
106	D)Overvaluation of assets
107	A)R.G Williams
108	C)Spicer and Peglar

Advancer Accountancy – 2 (Auditing)

1) Audit Note Book contains: -----

- (A) Various dates of reference.
- (B) Details of work done.
- (C) Notes regarding item requiring clarification, explanations, etc.
- (D) All of the above.

Ans. : (D) All of the above.

2) Which of the following has a broader scope?

- (A) Internal Control.
- (B) Internal Audit.
- (C) Internal Checking.
- (D) None of the above.

Ans. : (D) None of the above.

3) An internal auditor is :

- (A) Temporary Employee.
- (B) Permanent Employee.
- (C) Daily Wager.
- (D) None of the above.

Ans.: (B) Permanent Employee.

4) The main object of vouching is :

- (A) To prepare trial balance.
- (B) Conduct routine checking.
- (C) Verify authenticity & authority of transactions.
- (D) Checking of vouchers

Ans.: (D) Checking of vouchers

5) Valuation is the base of:

- (A) Verification.
- (B) Marketing.
- (C) Internal checking.
- (D) Vouching.

Ans. : (A) Verification.

6) The first auditor or auditors are appointed by :

- (A) Central Government.
- (B) Company Law Board.
- (C) Board of Directors.

(D) Shareholders.

Ans. : (C) Board of Directors.

7) A number of checks & controls exercised in a business to ensure its efficient working is known as :

(A) Internal check.

(B) Internal control.

(C) Internal audit.

(D) Interim check.

Ans. : (A) Internal check

8) Voucher relates to :

(A) Cash receipt.

(B) Cash payment.

(C) Credit transactions.

(D) All the above.

Ans. : (D) All the above.

9) Internal check is meant for :

(A) Prevention of frauds.

(B) Detection of frauds.

(C) Helping audit in depth.

(D) Detection of errors.

Ans. : (C) Helping audit in depth.

10) Internal auditor is appointed by :

(A) The management.

(B) The shareholders.

(C) The government.

(D) The statutory body.

Ans. : (A) The management.

11) Auditing begins where ----- ends.

(A) Selling.

(B) Inventory valuation.

(C) Accounting.

(D) Purchases.

12) A good audit report must at least meet one of the following qualifications:

(A) It should offer constructive and timely suggestions to the management.

(B) It should not point out mistakes.

(C) It should not be based on factual information.

(D) It should not be based on balance sheet.

Ans. : (A) It should offer constructive and timely suggestions to the management.

13) The work of one clerk is automatically check by another clerk is called :

(A) Internal control.

(B) Internal check.

(C) Internal audit.

(D) None of the above.

Ans.: (B) Internal check.

14) The owners of the company are called:

(A) Debenture holders.

(B) Debtors.

(C) Shareholders.

(D) None of the above.

Ans. : (C) Shareholders.

15) Verification is :

(A) The art of recording the business transactions.

(B) An examination of the books of accounts.

(C) The act of establishing the accuracy of entries in the books of accounts.

Ans. : (C) The act of establishing the accuracy of entries in the books of accounts.

16) The main object of investigation is :

(A) To discover errors and frauds.

(B) To prevent errors and frauds.

(C) To verify statements.

(D) All the above.

Ans. :(D) All the above.

17) Internal controls and internal check are :

(A) One and the same.

(B) Different.

(C) Internal control includes internal check.

(D) None of the above.

Ans. : (C) Internal control includes internal check.

18) An auditor is like a :

- (A) Watchman.
- (B) Foolish dog.
- (C) Mad dog.
- (D) Watch dog.

Ans. : . (D) Watch dog.

19) Special audit is necessary for:

- (A) Inefficient concern.
- (B) Processing concern.
- (C) Trading concern.
- (D) Manufacturing concern.

Ans.: (A) Inefficient concern.

20) The company's auditor is expected to give:

- (A) His expert opinion about the accounts.
- (B) A factual position about the accounts.
- (C) A critical review of the accounts.
- (D) Financial assistance.

Ans.: (B) A factual position about the accounts.

21) Auditors of a joint stock company are appointed by :

- (A) Directors of the company.
- (B) Annual general meeting.
- (C) Election at the annual general meeting.
- (D) Debenture holders.

Ans.: (C) Election at the annual general meeting.

22) A company auditor can be removed by :

- (A) Board of directors.
- (B) Managing director.
- (C) Any director.
- (D) General Meeting.

Ans. : (D) General Meeting.

23) A vacancy caused by resignation of an auditor is filled by :

- (A) Board of directors.
- (B) Managing director.
- (C) General meeting.
- (D) Central government.

Ans. : (C) General meeting

24) Audit in depth means :

- (A) Audit of each and every item.
- (B) Intensive audit of each and every item.
- (C) Intensive audit of few items.
- (D) Audit of a few selected items.

Ans. : (B) Intensive audit of each and every item.

25) Concurrent audit is a part of :

- (A) Internal check system.
- (B) Continuous audit.
- (C) Internal audit system.
- (D) Final audit.

Ans. (C) Internal audit system.

26) Audit in depth is synonymous for:

- (A) Complete audit.
- (B) Completed audit.
- (C) Final audit.
- (D) Detailed audit.

Ans. : (D) Detailed audit.

27) Balance sheet audit included verification of :

- (A) Assets.
- (B) Liabilities.
- (C) Income & expenditure accounts where appropriate.
- (D) All of the above.

Ans. : (D) All of the above.

28) Which of the following statements is not true about continuous audit?

- (A) It is conducted at regular interval.
- (B) It may be carried out on daily basis.
- (C) It is needed when the organization has a good internal control system.
- (D) It is expensive.

Ans. : (C) It is needed when the organization has a good internal control system.

29) Which of the following is not a fact of EPA ?

- (A) Economic audit.
- (B) Efficiency audit.
- (C) Expenditure audit.
- (D) Effectiveness audit.

Ans.: (C) Expenditure audit.

30) Balance sheet does not include :

- (A) Verification of assets & liabilities.
- (B) Vouching of income & expense accounts related to assets and liabilities.
- (C) Examination of adjusting and auditing & closing entries.
- (D) Routine checks.

Ans.: (D) Routine checks.

31) When issuing unqualified opinion the auditor who evaluates the audit findings

should be satisfied that the :

- (A) Amount of known misstatement is documented in working papers.
- (B) Estimates of the total likely misstatement are less than materiality level.
- (C) Estimated of the total likely misstatement is more than materiality level.
- (D) Estimates of the total likely misstatement cannot be made.

Ans. : (B) Estimates of the total likely misstatement are less than materiality level.

32) Under check system principle of _____ is followed.

- (A) Division of labour
- (B) Division of work
- (C) Principle of scalar chain
- (D) Accountancy

.ANS : (A) Division of labour

33) This kind of audit is generally conducted between two annual audits.

- (A) Internal audit
- (B) Interim audit
- (C) Final audit
- (D) Continuous audit

Ans. : (B) Interim audit.

34) Before the work of audit is commenced, the auditor plans out the whole of audit work is known as –

- (A) Audit plan
- (B) Audit note
- (C) Audit risk
- (D) Audit program

Ans. : (D) Audit program.

35) Internal auditor is appointed by –

- (A) The management
- (B) The shareholders
- (C) The government
- (D) statutory body

Ans. : (A) The management.

36) The audit that is made compulsory under the statute is called –

- (A) Statuary audit
- (B) Partial audit
- (C) Complete audit
- (D) Continues audit

Ans. : (A) Statuary audit.

37) Who among the following can be appointed as the auditor of company?

- (A) A partner or the director of the company
- (B) A person of unsound mind
- (C) Mr. 'Y' who owes Rs.500 to company
- (D) Mr. 'Z' who holds the 'CA' Certificate

Ans. : Mr. 'Z' who holds the 'CA' Certificate.

38) ___ is documentary evidence by which the accuracy in the books of accounts may be proved.

- (A) Cheque
- (B) Receipt
- (C) Voucher
- (D) Statement

Ans. : (C) Voucher.

39) Sale of Rs.50,000 to 'A' was entered as a sale to 'B'. This is an example of –

- (A) Error of omission
- (B) Error of commission
- (C) Compensating error
- (D) Error of Principle.

Ans. : (B) Error of commission.

40) In comparison to the independent auditor an internal auditor is more likely to be concerned with –

- (A) Cost accountancy system
- (B) Internal control system
- (C) Legal compliance

D) Accounting system

Ans. : (B) Internal control system.

41) The audit program is prepared by –

(A) The auditor

(B) The client

(C) The audit assistants

(D) Auditor & his assistants

Ans. : (D) Auditor & his assistants.

42) Interim audit refers to –

(A) Examination of accounts continuously

(B) Examination of accounts intermittently

(C) Audit work to find out & check interim profits of a company

(D) Carrying on audit for bonus purposes at the end of year

Ans. : (C) Audit work to find out & check interim profits of a company .

43) A company auditor should see that the dividend is paid –

(A) After charging depreciation

(B) Without charging depreciation

(C) Out of capital

(D) None of the above.

Ans. : (A) After charging depreciation.

44) Errors of omission are –

(A) Technical errors

(B) Error of principle

(C) Compensating error

(D) none of these

Ans.: (A) Technical errors.

45) Vouching implies –

(A) Inspection of receipts

(B) Examination of vouchers to check authenticity of records

(C) Surprise checking of accounting records

(D) Examining the various assets

Ans. : (B) Examination of vouchers to check authenticity of records.

46) Undervaluation of stock is –

(A) Technical error

(B) Compensatory error

(C) Error of principle

(D) none of these

Ans. : (C) Error of principle.

47) Verification refers to –

(A) Examination of journal & ledger

(B) Examination of vouchers related to assets

(C) Examining the physical existence & valuation of assets

(D) Calculation of valuation of assets

Ans. : (C) Examining the physical existence & valuation of assets.

48) Valuation of fixed assets is based on the concept –

(A) Going concern

(B) Money measurement

(C) Dual aspect

(D) Cost concept.

Ans. : (A) Going concern.

49) “Auditor is not valuer.” This statement was stated in –

(A) Kingston Cotton Mill Case (B) London & General Bank Case

(C) Lee VS Neuchatel Co. LTD Case (D) London Oil Storage Co. LTD Case

Ans. : (A) Kingston Cotton Mill Case.

50) Floating assets are valued at –

(A) Cost

(B) Market price

(C) Cost price or market price whichever is less

(D) Cost less than depreciation

Ans. : (C) Cost price or market price whichever is less.

51) Outstanding expenses should be verified with the help of –

(A) Cashbook

(B) Balance book

(C) Journal proper

(D) None of above.

Ans. : (C) Journal proper

52) First auditor of the company is appointed by the –

(A) Shareholders

(B) Central government

(C) Company law board

(D) Board of directors

Ans. : (D) Board of directors.

53) The vacancy caused by resignation at a auditor is filled by –

(A) Board of directors

(B) At the general meeting of shareholders

(C) By the central government

(D) By the company law board

Ans. : (B) At the general meeting of shareholders

54) A special auditor is appointed by the –

(A) Shareholders

(B) Board of directors

(C) Central government

(D) CAG

Ans. : (C) Central government.

55) A remuneration of a company auditor is fixed by the –

(A) Shareholders

(B) Board of directors

(C) Central Government

(D) Appointing authority

Ans. : (D) Appointing authority.

56) Internal auditor has to submit report to –

(A) Shareholders

(B) Government

(C) Company law board

(D) none of above

Ans. : D) none of above.

57) Auditor in general is –

(A) Employee of the company

(B) Agent of the company

(C) Agent of the shareholders

(C) None of the above

Ans. : (C) Agent of the shareholders.

58) Shares issued for consideration other than cash should be vouched with help of –

(A) Directors minutes book

- (B) Shareholders minute's book
- (C) Contract with the party concerned
- (D) Cash book

Ans. : (C) Contract with the party concerned.

59) The term Standard Auditing Practices refers –

- (A) Auditing techniques adopted by auditor for collecting & vouching evidences
- (B) Test checking
- (C) Standards of auditing
- (D) True & fair view

Ans. : (A) Auditing techniques adopted by auditor for collecting & vouching evidences.

60) AAS refers to –

- (A) Audit evidence
- (B) Audit Planning
- (C) Risk assessments & Internal control
- (D) Knowledge of business

Ans. : (D) Knowledge of business.

61) The panel of Auditors of cooperative society is maintained by –

- (A) Chartered Accountant
- (B) Central Government
- (C) Registrar
- (D) Shareholders

Ans. : (C) Registrar.

62) Banking Regulation Act was passed in the year–

- (A) 1912
- (B) 1949
- (C) 1956
- (D) 1955.

Ans. : (B) 1949.

63) Which of the following statements is not correct regarding removal of first auditor before expiry of the term?

- (A) He is removed at general meeting
- (B) Shareholders are authorized to do so
- (C) The approval of central government is required for such removal
- (D) The provision for such removal is contained in Section 224 (7)

Ans. : (C) The approval of central government is required for such removal

64) Retiring auditor does not have right to –

- (A) Make written representations
- (B) Get his representation circulated
- (C) Be heard at the meeting
- (D) Speak as member of company

Ans. :(A) Make written representations

65) According to Section ___ Special Audit is conducted at the central government

- (A) Section 233(A)
- (B) Section 233(B)
- (C) Section 242(A)
- (D) Section 242(B)

Ans. : (C) Section 242(A).

66) Audit of Banks is an example of –

- (A) Statutory Audit
- (B) Balance Sheet Audit
- (C) Concurrent Audit
- (D) All of above

Ans. : (D) All of above.

67) Auditor of a _____ company does not have right to visit foreign branches of company.

- (A) Unlimited Company
- (B) Manufacturing Company
- (C) Banking Company
- (D) Non-Profit making company

Ans. : (B) Manufacturing Company.

68) Cost Audit under Section 233(B) of The Company Act is _____

- (A) Voluntary
- (B) Compulsory
- (C) Advisable.
- (D) Avoidable

Ans. : (C) Advisable.

69) Internal Auditing Standards are issued by the –

- (A) International Accounting Standard Board
- (B) Financial Accounting Standard Board

(C) International Audit & Assurance Standard Board

(D) Auditing Practices Board

Ans. : (C) International Audit & Assurance Standard Board

70) Which of the following is not a duty of an auditor?

(A) Duty to report company's banker

(B) Duty to report to the members

(C) Duty to sign the audit report

(D) Duty to report on any violation of law

Ans. : (A) Duty to report company's banker.

71) The main object of vouching is :

(A) To prepare trial balance.

(B) Conduct routine checking.

(C) Verify authenticity & authority of transactions.

(D) Checking of vouchers.

Ans. : (C) Verify authenticity & authority of transactions

72) Valuation is the basis of :

(A) Verification.

(B) Marketing.

(C) Internal checking.

(D) Vouching.

Ans. : (A) Verification

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Ans. : All of the above.

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- (C) The government.
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- (A) Selling.
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- (D) Purchases.

Ans. : (C) Accounting

77) The work of one clerk is automatically check by another clerk is called :

- (A) Internal control.
- (B) Internal check.
- (C) Internal audit.
- (D) None of the above.

Ans. : (B) Internal Check

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- (C) Any director.
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(D) Statement Ans. : (C) Voucher.

87) Sale of Rs.50,000 to 'A' was entered as a sale to 'B'. This is an example of –

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- (A) After charging depreciation
- (B) Without charging depreciation
- (C) Out of capital
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Ans. : (A) After charging depreciation.

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- (A) Examination of journal & ledger
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Ans. : (C) Examining the physical existence & valuation of assets.

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- (C) Journal proper
- (D) None of above.

Ans. : (C) Journal proper

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- (A) Shareholders
- (B) Central government
- (C) Company law board
- (D) Board of directors

Ans. : (D) Board of directors.

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- (A) Board of directors
- (B) At the general meeting of shareholders
- (C) By the central government
- (D) By the company law board

Ans. : (B) At the general meeting of shareholders

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- (C) Central government
- (D) CAG

Ans. : (C) Central government.

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- (B) Board of directors
- (C) Central Government
- (D) Appointing authority

Ans. : (D) Appointing authority.

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- (B) Government
- (C) Company law board

(D) None of above

Ans. : D) none of above.

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(A) Employee of the company

(B) Agent of the company

(C) Agent of the shareholders

(D) None of the above

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(A) Directors minutes book

(B) Shareholders minute's book

(C) Contract with the party concerned

(D) Cash book

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(A) Auditing techniques adopted by auditor for collecting & vouching evidences

(B) Test checking

(C) Standards of auditing

(D) True & fair view

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108) AAS refers to –

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(B) Audit Planning

(C) Risk assessments & Internal control

(D) Knowledge of business

Ans. : (D) Knowledge of business .

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(A) Chartered Accountant

(B) Central Government

(C) Registrar

(D) Shareholders

Ans. : (C) Registrar.

Audit and Auditors

QNo.1 which class of Companies shall constitute an Audit Committee of the Board?

- a) All Public Companies with a paid up capital of eight crores rupees or more
- b) All Public Companies with a paid up capital of seven crores rupees or more
- c) All Public Companies with a paid up capital of ten crores rupees or more
- d) All Public Companies with a paid up capital of nine crores rupees or more

Ans C

QNo.2 which class of Companies shall constitute an Audit Committee of the Board?

- a) All Public Companies having turnover of one hundred crore rupees or more
- b) All Public Companies having turnover of eighty crore rupees or more
- c) All Public Companies having turnover of Ninty crore or more
- d) All Public Companies having turnover of seventy crore rupees or more

Ans A

QNo.3 The auditor appointed in the AGM meeting shall hold the office from the conclusion of that meeting till the conclusion of the _____Annual General Meeting

- a) Third
- b) Fourth
- c) Fifth
- d) Sixth

QNo.4 In how many days, first Auditor of the Company other than Government Company shall be appointed by the Board of the Directors from the date of its registration?

- a) Within thirty days
- b) Within forty five day
- c) Within sixty days
- d) Within ninety days

Ans A

QNo.5 In how many days, first Auditor of the Government Company shall be appointed by the Comptroller and Auditor General from the date of its incorporation?

- a) Within thirty days
- b) Within forty-five days
- c) Within sixty days
- d) Within ninety days

Ans C

QNo.6 In how many days, the subsequent auditor for existing government companies shall be appointed by the Comptroller and Auditor General

- a) Within 60 days
- b) Within 120 days
- c) Within 90 days
- d) Within 180 days

Ans D

QNo.7 which section deals with eligibility and qualification of the Auditor?

- a) Section 141 (1) and (2)
- b) Section 141(3)
- c) Section 142
- d) Section 141(4)

Ans A

QNo.8 which section deals with disqualification of the Auditor?

- a) Section 141 (1) and (2)
- b) Section 141(3)
- c) Section 142
- d) Section 141(4)

Ans B

QNo.9 which section deal with the appointment of the Auditor?

- a) Section 139
- b) Section 141
- c) Section 142
- d) None of the above

Ans A

QNo.10 Which section deal with removal of the Auditor ?

- a) Section 140 (1)
- b) Section 139
- c) Section 141
- d) Section 142

Ans A

QNo.11 Which section deal with remuneration of the Auditor?

- a) Section 140 (1)
- b) Section 139
- c) Section 141
- d) Section 142

Ans D

QNo.12 which is not correct statement in respect of the qualification of the Auditor

- a) Only a Chartered Accountant (individual) or a firm where the majority of partners practicing in India are Chartered Accountants can be appointed as Auditor
- b) Where a firm including a limited liability Partnership (LLP) is appointed as auditor of a company, only the partners who are chartered accountants shall be authorized to act and sign on behalf of the firm
- c) Both a and b
- d) A person whose relative is a director or is in employment of the company as a director or key managerial personnel,

Ans D

QNo.13 Which authority is empowered to fill up the casual vacancy of the Auditor of the company whose accounts are subject to audit by an auditor appointed by the Comptroller and Auditor General of India?

- a) By Auditor-General of India
- b) By the Board of the Directors

- c) By the Whole Time Directors
- d) By the Centre Government

Ans A

QNo.14 In which form, Auditor who has resigned from the company is required to file a statement indicating the reasons and other facts as may be relevant with regard to his resignation.

- a) ADT-1
- b) ADT-2
- c) ADT-3
- d) ADT-4

Ans C

QNo.15 what penalties shall be imposed upon the Auditor in case of failing to file the statement in the form ADT-3 in cash of the resignation?

- a) Monetary fine not less than Rs.50000/- and not more than Rs.500000/-
- b) Monetary fine not less than Rs.40000/- and not more than Rs.400000/-
- c) Monetary fine not less than Rs.30000/- and not more than Rs.300000/-
- d) Monetary fine not less than Rs.20000/- and not more than Rs.200000/-

Ans A

QNo.16 Which authority is empowered to fix the remuneration of the Auditors?

- a) By the Board of Directors
- b) By the Whole time directors
- c) By the Managing Director
- d) By the shareholders in the Annual General meeting

Ans D

QNo.17 the CAG shall have a right to the conduct a supplementary audit of the financial statement of the company and comment upon or supplement such audit report. In how many days audit report should be submitted by by the CAG?

- a) Within thirty days
- b) Within sixty days
- c) Within ninety days
- d) Within forty five days

Ans B

QNo.18 What is the full form of NFRA in respect of the Audit.

- a) National Fund reform Act
- b) National Financial Reporting Authority
- c) National fund Reporting Act
- d) National financial reform Authority

Ans B

QNo.19 If the auditor of a company, in the course of the performance of his duties as Auditor has reason to believe that an offence involving fraud is being or has been committed against the company by the officers or employees of the company. In how many days, he shall report the matter to the Central Government immediately.

- a) Within 30 days
- b) Within 45 days
- c) Within 60 days

d) Within 90 days

Ans C

QNo.20 In which form, report of the fraud committed by the officers or employees of the company shall be filed by the Auditor?

- a) ADT-1
- b) ADT-2
- c) ADT-3
- d) ADT-4

Ans D

QNo.21 Which section deals with Auditor not to render certain services (prohibited services)?

- a) Section 139
- b) Section 142
- c) Section 144
- d) Section 146

Ans C

QNo.22 which section deal with signing of the Audit Report by the Auditor?

- a) Section 145
- b) Section 144
- c) Section 139
- d) Section 140

Ans A

QNo.23 Which section deal with cost Record and their Audit?

- a) Section 144
- b) Section 145
- c) Section 146
- d) Section 148

Ans D

QNo.24 In how many days, Every cost Auditor who conducts an audit of the cost records of the company is required to submit the cost audit report along with his or its reservations or qualifications to the Board of the Directors from the close of the company's financial year to which the report relates?

- a) 60 days
- b) 120 days
- c) 180 days
- d) 240 days

Ans C

QNo.25 In how many days, a company is required to furnish the cost audit report to Central Government alongwith full information and explanation on every reservation or qualification from the date of receipt of a cop of the cost audit report?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

Ans A

QNo.26 how many new clauses have been added in the CARO 2020?

- a) Two
- b) Three
- c) Four
- d) Five

Ans D

QNo.27 What is the full form of CARO?

- a) Cost Audit Report Order
- b) Companies Auditor's Report Order
- c) Companies Account's Report order
- d) Cost Accounts report order

Ans B

QNo.28 Clause 20 of the CARO 2020 deals with

- a) Cash losses
- b) Resignation of Auditor
- c) CSR compliance
- d) Company ability to meet its current liabilities in Auditor opinion based on ratios, realizations and ageing

Ans C

QNo.29 Clause 17 of the CARO 2020 deals with

- a) Cash losses
- b) Resignation of Auditor
- c) CSR compliance
- d) Company ability to meet its current liabilities in Auditor opinion based on ratios, realizations and ageing

Ans A

QNo.30 Clause 18 of the CARO 2020 deals with

- a) Cash losses
- b) Resignation of Auditor
- c) CSR compliance
- d) Company ability to meet its current liabilities in Auditor opinion based on ratios, realizations and ageing

Ans B

QNo.31 Clause 19 of the CARO 2020 deals with

- a) Cash losses
- b) Resignation of Auditor
- c) CSR compliance
- d) Company ability to meet its current liabilities in Auditor opinion based on ratios, realizations and ageing

Ans D

QNo.32 How many clauses are covered in CARO 2020?

- a) 16
- b) 18
- c) 20
- d) 21

Ans D

QNo.33 What is the full form of CAS in the cost Accounting

- a) Cost Accounting standard
- b) Cost Auditing standard
- c) Cost Accounting signs
- d) Cost Auditing status

Ans A

Cost Audit

1. Part C of the Annexure to the Cost Audit Report in CRA 3 deals with_.
 - (A) Manufacturing Sector
 - (B) Service Sector
 - (C) Regulated Sector
 - (D) Unregulated Sector

2. Cost Accounting Standard 8 is a Cost Accounting Standard on_____.
 - (A) Employee Cost
 - (B) Utilities Cost
 - (C) Pollution Control Cost
 - (D) Selling and Distribution Cost

3. Under the Generally Accepted Cost Accounting Principles, the cost of cane supplied from own farm to the sugar mill is treated as_.
 - (A) Direct Materials Cost
 - (B) Indirect Materials Cost
 - (C) Production Overhead
 - (D) Administrative Overhead

4. Constitution of Audit Committee by the Board of Directors is mandatory for_____.
 - (A) All companies
 - (B) All listed companies only
 - (C) All listed companies and those prescribed under the Companies (Meetings of Board and its Powers) Rules only
 - (D) All public companies having turnover of ₹100crore or more only

5. Cost Auditing Standard 102 deals with_____.
 - (A) planning an Audit of Cost Statements
 - (B) Cost Audit Documentation
 - (C) knowledge of process and business
 - (D) overall objectives of the Independent Cost Auditor

6. As per the Central Excise Valuation Rules 2000, the assessable value of goods used for captive consumption is_____.
 - (A) at actual cost of production of such goods
 - (B) at marginal cost of production of such goods
 - (C) at 110% of cost of production of such goods
 - (D) at market price of such goods

7. A shoe manufacturing company has a plant capacity of producing 700 shoes per shift. During the year of 300 working days, 3 shifts of 8 hours with half-hour recess per shift, it produces 35.91 lakh shoes. The Normal Capacity Utilization percentage is_____.
 - (A) 82%
 - (B) 76%
 - (C) 74%
 - (D) 78%

8. Propriety Audit in the context of Government Audit seeks to ensure that_____
- (A) public money are not spent for the benefit of a particular person
 - (B) public officer should exercise same vigilance as in respect of expenditure of his/her own money
 - (C) no authority should pass an order which will be directly or indirectly to its own advantage
 - (D) All the above
9. The Cost Accounting Standard 15 is a Cost Accounting Standard on.
- (A) Employee Cost
 - (B) Utilities Cost
 - (C) Pollution Control Cost
 - (D) Selling and Distribution Overheads Cost
10. Overall Objectives of the independent Cost Auditor and conduct of an Audit in accordance with Cost Auditing Standard is dealt in _____.
- (A) Cost Auditing Standard 101
 - (B) Cost Auditing Standard 102
 - (C) Cost Auditing Standard 103
 - (D) Cost Auditing Standard 104
11. A company, engaged in construction business, is covered under the Companies (Cost Records and Audit) Rules, 2014 but does not include_____.
- (A) outsourcing by a sub-contracting company
 - (B) a company working on BOT (Build, Operate, Transfer) mode
 - (C) a company working in a Special Economic Zone
 - (D) a project undertaken as EPC (Eng., Procurement, Constn.) contract
12. A manufacturing unit showed, during the Financial Year 2016-17, the following financial data (in ₹lakh): Net Sales 1,250, Export Incentives 85, Other income 106, Adj. of Finished Stock (+) 95, Materials 634, Salaries 425, Overheads 101.8, and Tax 52.6. The Value Added as per Rules is (in ₹lakh)_____.
- (A) 946
 - (B) 796
 - (C) 755
 - (D) 688
13. Royalty paid on production ₹35,000, Job Charges ₹20,000, Special Design Charges ₹ 20,000, Software Development Charges related to Production ₹27,000, and Travelling abroad for Training ₹25,000 The Direct Expenses as per CAS 10 is ₹_____.
- (A) 92,000
 - (B) 1,00,000
 - (C) 1,02,000
 - (D) 1,27,000
14. Operational Audit can lead to better management with the focus on.
- (A) Transaction-based analysis for Fraud Prevention
 - (B) Compliance of Rules
 - (C) Risk Identification, Process Improvement
 - (D) Budget Monitoring
15. Penalty paid to PF authorities is____in Employee Cost.
- (A) included
 - (B) excluded

- (C) based on individual case
(D) partly included
16. Item appearing only in Cost Records is ____.
- (A) Profit on Sale of Assets
(B) Interest Received
(C) Notional Interest on Capital
(D) Loss on Sale of Assets
17. _____ Analysis is evaluation of every resources declared in the industry.
- (A) Capacity
(B) Energy
(C) Productivity
(D) Efficiency
18. Which one of the following is not a professional misconduct in relation to Cost Accountants in Practice as per the Second Schedule of The CWA Act, 1959?
- (A) He / she fails to invite attention to any material departure from the generally accepted procedure of costing and pricing applicable to the circumstances
(B) He / she does not exercise due diligence or is grossly negligent in the conduct of his/her professional duties
(C) He/ she fails to report a material misstatement known to him / her to appear in a cost or pricing statement with which he / she is concerned in a professional capacity
(D) In the opinion of the Council, he /she brings disrepute to the profession or the Institute as a result of his/her action whether or not related to his/her professional work
19. In which CRA Form, is the Cost Audit Report of a company filed with the Central Government?
- (A) CRA-4
(B) CRA-3
(C) CRA-1
(D) CRA-2
20. CAS 23 deals with ____.
- (A) Quality Control
(B) Manufacturing Cost
(C) Overburden Removal Cost
(D) Treatment of Revenue in Cost Statements
21. As per the Cost Auditing Standard 101, the risk of Material Misstatements has two components, viz ____.
- A) Inherent Risk and Control Risk
B) Detection Risk and Audit Risk
C) Material Risk and Implicit Risk
D) Financial Risk and Explicit Risk
22. As per Part D, Para 4 of the Companies (Cost Records and Audit) Rules, 2014, Value Addition and Distribution of Earnings are to be computed based on
- A) Audited Financial Data
B) Cost Record Data
C) Unaudited Financial Data
D) Both (A) and (B)
23. The audit of data or information, depicting social performance

of a business in contrast to its normal economic performance as measured in financial audit, is

- A) Energy Audit
- B) Efficiency Audit
- C) Social Audit
- D) Propriety Audit

24. Which of the following is not a Professional Misconduct as per the First Schedule of The CWA Act, 1959, in relation to the Cost Accountants in Practice?

- A) Pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his/her professional work, to any person other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner
- B) Enters into a partnership, in or outside India, with any person other than a Cost Accountant in Practice or such other person who is a member of any other professional body having such qualifications as may be prescribed
- C) Advertises his/her professional attainments or services or uses any designation or expression other than Cost Accountant on professional documents, visiting cards, letter heads or sign boards, unless it is a degree of a University established by law in India or recognised by the Central Government or a title indicating membership of The ICAI or any other institution that has been recognised by the Central Government or may be recognised by the Council
- D) Expresses his/ her opinion on cost or pricing statements of any business or enterprise in which, he / she, his/her firm or a partner in his / her firm has substantial interest

25. Remuneration of the Non-Executive Directors is treated as_____.

- A) Employee Costs
- B) Administrative Overheads
- C) Salaries and Wages
- D) Management Expenses

26. As per the CAS 23, the activity of Overburden Removal that benefits the identified component of an ore to be mined by the entity is called as_____.

- A) Mining Activity
- B) Overburden Removal
- C) Stripping Activity
- D) Advance Stripping

27. Cost Information the organization to structure the cost, understand it and use it for communicating with the stakeholders.

- A) Enables
- B) Disables
- C) Useful
- D) None of these

28. Costing is an important tool in shareholder and stakeholder value.

- A) Determining
- B) Calculating
- C) Assessing

- D) None of these
29. Costing includes product, process, and resource-related information covering_____ of the organization and its value chain.
- A) Performance
 - B) Ability
 - C) Consistency
30. Functions Cost Records re_maintained on_____
- A) Accrual
 - B) Cash
 - C) Actual
 - D) None of these
31. Cost Audit represents true and fair view of the_____
- A) Cost of sale
 - B) Cost of raw material consumption
 - C) Cost of production
 - D) None of these
32. Cost Audit_____conducted by a Chartered Accountant.
- A) May be
 - B) Can be
 - C) Cannot be
 - D) May not be
33. The Cost Auditor appointed has to render the cost audit report to the board of directors of the Company, as per the specified time limit, in Form_____.
- A) CRA-3
 - B) CRA – 1
 - C) XBRL
 - D) CRA – 2
34. The cost records are to be maintained as specified in:
- A) CRA3
 - B) CRA1
 - C) CRA 4
 - D) CRA 2
35. ‘Sugar and Industrial Alcohol’ belong to_____sector for the purpose of Application of Cost Records.
- A) Regulated
 - B) Non-Regulated
 - C) Both depending on circumstances
 - D) None of above
36. Cost Audit was initially introduced in the year
- (A) 1959
 - (B) 1965
 - (C) 1949
 - (D) 1975
37. The Central Govt. released the CCRA – Rules, 2014 in pursuance to the powers vested with it U/ s_____ of the Companies Act, 2013
- A) Section 469
 - B) Section 148
 - C) Section 465
 - D) Section 469 and 148

38. The CCRA – Rules, 2014 supersedes
- A) Companies (Cost Accounting Records) Rules, 2011
 - B) Companies (Cost Audit Report) Rules, 2011
 - C) Cost Accounting Records (Telecommunication Industry) Rules, 2011
 - D) All the above
39. The provisions related to maintenance of cost records were introduced in the year _____ by amendment to the companies act, 1956.
- (A) 1960
 - (B) 1965
 - (C) 1966
 - (D) 1970
40. The CCRA – Rules, 2014 is not applicable to
- A) MSME
 - B) Export oriented units
 - C) Private limited companies
 - D) Units operating from SEZ
41. The cost audit report under CCRA – Rules, 2014 is to be submitted in -----
- A) Form – 3
 - B) Form – 4
 - C) Form – 1
 - D) Form – 2
42. The cost audit report under CCRA – Rules, 2014 is to be filed as an attachment to -----
- A) Form – 3
 - B) Form – 4
 - C) Form – 2
 - D) None of the above
43. Which one of the below is not a regulated industry
- A) Fertilizers
 - B) Aluminium
 - C) Sugar
 - D) Petroleum products
44. The turnover criteria for applicability of CCRA – Rules, 2014 is
- A) At the end of immediately preceding financial year
 - B) At the end of the financial year
 - C) Average of 3 preceding financial year
 - D) When the company achieves the turnover during the current financial year
45. The cost auditor to be appointed within _____ days of the beginning of the financial Year.
- A) 90 days
 - B) 180 days
 - C) 6 months
 - D) 270 days
46. CCRA – Rules, 2014 is applicable from the financial year commencing on or after (A) 01.01.2014
- (B) 01.04.2014
 - (C) 01.07.2014
 - (D) 01.04.2015

47. Which Para in covered in Part D to the Annexures to Cost audit report.
- A) Profit Reconciliation
 - B) Value addition and distribution of profit
 - C) Reconciliation of Indirect taxes
 - D) Abridge Cost Statement
48. CAS 11 deals with:
- A) Administrative Overhead
 - B) Factory Overhead
 - C) Selling & Distribution Overhead
 - D) Financial Cost
49. CAS 5 deals with _____
- A) Equalized cost of transportation
 - B) Captive consumption
 - C) Capacity determination
 - D) Cost classification
50. The foreign exchange component of imported material is converted at the rate on –
- A) Date of Payment
 - B) Date of Delivery
 - C) Date of Transaction
 - D) Date of Use
51. Variances due to abnormal reasons form part of cost as per GACAP.
- A) Will Not
 - B) Is
 - C) Are
 - D) Will
52. As per CAS 2 Actual Capacity utilization shall be presented as a percentage of _____ capacity.
- A) Installed Capacity
 - B) Practical Capacity
 - C) Abnormal Loss (%)
 - D) Actual Production
53. CAS-20 deals with _____
- A) Royalty and Technical Knowhow fee
 - B) Material Cost
 - C) Research & Development Cost
 - D) Financial Cost
54. The objective of CAS – 101 is to _____.
- A) Prepare cost records
 - B) Prepare cost audit documentation
 - C) Guide the members to make planning for the audit of cost statement
 - D) Enable the cost auditor to have knowledge of the clients business
55. The procedures followed by the cost auditor to reduce the audit risk to an acceptable level will not detect a misstatement that exists and that could be material is _____.
- A) Inherent risk
 - B) Detection risk
 - C) Control risk
 - D) None of these
56. Cost auditing standard deals with _____.
- A) Auditors responsibility

- B) Auditors power Auditors right
 - C) Auditors flexibility
57. Cost auditing standards preface to the standards on__.
- A) Quality control
 - B) Planning
 - C) Development
 - D) None of these
58. Cost auditing standards preface to the standards on auditing, quality control review and related services rendered by the cost accountant has been issued by_____.
- A) ICAI
 - B) ICMAI
 - C) CAASB
 - D) ICWAI
59. CAS_____ensures the achievement of audit objectives with available resources and securing coordination with the auditee on audit work.
- A) CAS – 102
 - B) CAS –104
 - C) CAS – 103
 - D) CAS- 101
60. CAS 104 enables the cost auditor_____.
- A) To have knowledge of the clients business
 - B) Overall objectives of the cost auditor and the conduct of an audit
 - C) Guide the members to prepare cost audit documentation
 - D) Making plan for audit of cost statement
61. Requirements of CAS – 104, the cost auditor shall__.
- A) Comply with the relevant ethical requirements
 - B) Have adequate level of understanding of the knowledge of business
 - C) Prepare audit documentation
 - D) None of these
62. The cost auditing standards deal with the__of the cost auditor.
- A) Efficiency
 - B) Effectiveness
 - C) Qualifications
 - D) Responsibility

63. The cost auditor is E for forming and expressing an opinion on the cost statements.

- A) Responsible
- B) Reasonable
- C) Irresponsible

D) Assessing

64. Which one of the following KPI is used to measure productivity & efficiency a machinery
- A) % of Idle time to total available time
 - B) Machine downtime ratio
 - C) Cost per of Break-Down Hour
 - D) Contribution per unit of material used
65. KPI can be classified in _____ following Category.
- A) Quantitative & Qualitative
 - B) Actionable
 - C) Trending
 - D) All of the above
66. Which one of the following is covered under performance analysis report
- A) Cost per unit of material used
 - B) Cost of utilities
 - C) Impact of IFRS on the Cost Structure
 - D) Impact of CAS and GACAP
67. The basic objective to prepare report on performance analysis is/are as under
- A) to improve profits and profitability
 - B) to optimize resource allocation
 - C) to optimize the product and services portfolio
 - D) All of the above
68. Performance Prism is basic ally used for the purpose of __
- A) Cost Reduction
 - B) Cost Control
 - C) Total performance management
 - D) None of the above
69. Kaizen Costing & Lean Manufacturing (Management Accounting Tool) are used as _____
- A) Cost Reduction Tool
 - B) Cost Computation Tool
 - C) Performance Measure Tool
 - D) Control Tool
70. Management Audit is the unique process of _____ Managers or the performance of Management
- A) Appraising

- B) Calculating
- C) Auditing
- D) Planning

71. Management audit is normally presumed to be a _____ performance of a manager or group of managers.

- A) Routine investigation
- B) Non-routine investigation
- C) Auditing
- D) None of these

72. The main objectives of management audit is to_____.

- A) Suggest improvement in methods of operations
- B) Framing basic policies for the organization
- C) Setting up an organizational framework
- D) None of these

73. Management audit_____on financial matters.

- A) Involves
- B) Only concentrate
- C) Does not concentrate
- D) None of these

74. The main emphasis of Management Audit is:

- A) Problem solving
- B) Problem identification
- C) Problem definition
- D) Problem avoidance

75. Efficiency Audit ensures_____return on Capital Employed

- A) optimum
- B) maximum
- C) minimum
- D) average

76. There are no fixed items of evidence to be checked by Management Auditor

- A) The statement is true

- B) The statement is false
 - C) The statement is partly true
 - D) The statement is partly false
77. Consumer Service Audit is part of _____
- A) Business Activity Audit
 - B) Social Audit
 - C) Service Audit
 - D) None of Above
78. Management Audit Report Submitted to:
- A) Cost Audit Branch
 - B) Audit Committee
 - C) Central Government
 - D) Management of Concern
79. There are no fixed items of evidence to be checked by Management Auditor. A management Auditor has to rely more on _____
- A) his experience and acumen
 - B) Auditors Working Paper
 - C) Physical Verification Sheet
 - D) Information Provided by Management
80. Assurance engagements involve _____
- A) Only Individual Parties
 - B) Three separate parties
 - C) Contractor and Contractee
 - D) None of them
81. Zero base budget (ZBB) system was modeled by ____
- A) Peter A Woodcock
 - B) Peter A Phyrre
 - C) P F Ducker
 - D) None of them
82. Important point in Corporate planning is _____
- A) Time and Work Study
 - B) Imposing Control System
 - C) Forecasting and goal setting
 - D) SWOT analysis.
83. Who is the developer of Management Audit
- A) T. G. Rose
 - B) T. G. Tailors
 - C) M. C. Shukla



D) None of them

84. Internal control system can be comprised of
- A) Preventive Control
 - B) Detective Control
 - C) Corrective Control
 - D) All of the above
85. Who can be appointed as Internal Auditor as per the Companies Act, 2013
- A) A Chartered Accountant
 - B) A Cost Accountant
 - C) Such other professional
 - D) All of the above
86. Which section of Companies Act deals with Internal Audit
- A) Section 138
 - B) Section 148
 - C) Section 139
 - D) Section 192
87. One of the major components of government audit is/ are
- A) Government Revenue
 - B) Union Budget and Control
 - C) Government Expenditure
 - D) Taxation and Fiscal Policies
88. Internal Audit can be performed by_____.
- A) Employee of the Organization
 - B) External Agencies
 - C) Management itself
 - D) Both (A) and (B)
89. NGO(s) are incorporated under__
- A) Societies Registration Act, 1860
 - B) India Trust Act, 1882
 - C) As Section 8 Company
 - D) All of the above
90. The management auditor shall consider in the evaluation of capacity utilization –
- A) Method of measuring base machine capacity
 - B) Capacity measurement is based on “capital output ratio” or sundry other factors
 - C) Technical terminology like licensed capacity, installed capacity, rated capacity etc should be properly defined
 - D) All of the above

91. Qualities of good Internal Auditor are/is_____
- A) Right Attitude
 - B) Technical Expertise
 - C) Communication and other soft skills
 - D) All of the above
92. An audit of or for a government agency is composed_____
- A) Financial compliance
 - B) Economy and efficiency
 - C) Program results
 - D) All of the above
93. Aspects may be taken into consideration for proper inventory control
- A) Maximum, minimum and reorder level fixation
 - B) Fixed order quantity system and different replenishment systems
 - C) Fast moving, slow moving and non-moving analysis etc
 - D) All of the above
94. Internal Audit is _____
- A) One time activity
 - B) A continuous activity
 - C) Half yearly
 - D) None of above
95. There is no requirement of Audit Working Papers while conducting audit and they only result in loss of time.
- A) The Statement is Correct
 - B) The Statement is Incorrect
 - C) The Statement is Incomplete
 - D) None
96. Co-operative Auditor has to conduct an examination of the overdue debts, if any, and a valuation of the assets and liabilities of the society while conducting internal audit as per_____
- A) Section 17(3) of the Cooperative Societies Act, 1912
 - B) Section 17(2) of the Cooperative Societies Act, 1912
 - C) Section 17(5) of the Cooperative Societies Act, 1912
 - D) Section 37(2) of the Cooperative Societies Act, 1912
97. Field Balance Sheet Approach to audit can be applied in case of audit of the__
- A) Co-Operative societies
 - B) Local Body Corporate
 - C) Self-Help Group
 - D) Club
98. Under 'propriety audit', the auditors try to bring out what type of expenditure:

- A) Improper
- B) Avoidable
- C) In fructuous
- D) All of the above

99. _____ States about the audit of accounts of Municipalities.

- A) Article 243Z of the Constitution
- B) Article 243J of the Constitution
- C) Both (A) and (B)
- D) None of the above

100. What is the first step to conduct Hospital Audit?

- A) Check the letter of appointment
- B) Study Trust Deed
- C) Examine Records
- D) Physical Verification

101. Who appoint the auditor for Government Company?

- A) Board of Directors
- B) Audit Committee
- C) C&AG
- D) CBDT

102. C&AG has right to direct the manner in which the company's accounts shall be audited by the auditor and to give such auditor instructions in regard to any matter relating to the performance of his functions as per section_____

- A) 44AB of income Tax
- B) 143 of the Companies Act, 2013
- C) 173 of the Companies Act, 2013
- D) 134 of the Companies Act, 2013

103. Financial Administration of Local Bodies includes

- A) Budgetary Procedure
- B) Expenditure Control
- C) Accounting System
- D) All of the above

104. Non-Governmental Organizations can be incorporated as a company

- A) Section 25 of the Companies Act, 1956
- B) Section 8 of the Companies Act, 2013
- C) Section 28 of the Companies Act, 2013
- D) None of the above

105. The government also engages in commercial activities and for the purpose it may incorporate___type of entities.

- A) Five

- B) Three
- C) Many
- D) Various

106. Which one of the followings is an example of “Profitability Ratio”

- A) Inventory Turnover Ratio
- B) Proprietary Ratio
- C) Expenses Ratio
- D) Capital Gearing Ratio

107. Which one of the followings is an example of “Solvency Ratio”

- A) Capital turnover Ratio
- B) Debt Equity ratio
- C) Debtors Turnover Ratio
- D) None of above

108. Which one of the following is not a utility.

- A) Steam
- B) Water
- C) Compressed Air
- D) Broadband internet services

109. Cost of Inventory does not include

- A) Costs of Purchase
- B) Costs of Conversion
- C) Other Direct Cost
- D) Administrative overheads that do not contribute to bringing inventories to their present location and condition

110. Which one of the following costs appeared only in Cost Accounts?

- A) Interest on mortgage and loans
- B) Notional Interest on Capital
- C) Dividend equalization fund, sinking, fund etc.
- D) Loss due to scrapping of plant and machinery

111. Royalty paid on sales ₹30,000; Royalty paid on units produced ₹20,000, Hire Charges of equipment used for production ₹2,000, Design charges ₹15,000, Software development charges related to production ₹22,000. The Direct Expenses amount is:

- A) ₹88000
- (B) ₹89000
- (C) ₹99000
- (D) ₹98000

112. The Balance Sheet of X Ltd As on 31st March 2017 showed the following information:

Capital - ₹1500 lacs, Reserves - ₹696 lacs, Loans - ₹600 lacs, Sundry Creditors ₹774 lacs, Total assets - ₹3570 lacs. For the year 16-17, PBT - ₹900 lacs, Provision for tax is ₹ 360 lacs and proposed dividend is ₹300 lacs. Return on Networth is:

- (A) 30.41 %
- (B) 29.41 %
- (C) 28.41 %
- (D) 27.41%

113. Royalty paid on units produced ₹20,000, Hire Charges of equipment used for production ₹2,000, Design charges ₹15,000, Software development charges related to production ₹22,000. The Direct Expenses is:

- (A)
₹57000
- (B)
₹59000
- (C)
₹37000
- (D)
₹44000

114. A cotton textile mill had cumulative waste percentage of 8% in Blow Room, 6% in Carding, 4% in Drawing, 4% in Simplex and 9% in Ring Frame. For an input of 1000 kg. of cotton in Blow Room, the output at Ring Frame is_.

- (A) 735.27 Kg
- (B) 725.27 Kg
- (C) 745.27 Kg
- (D) 755.27 Kg

115. Gross Sales ₹16500 lacs, Excise Duty ₹1240 lacs, Increase in stock ₹42 lacs, Cost of raw materials ₹6250 lacs, Power ₹2220 lacs, other overheads ₹215 lacs, Value Added is:

- (A) ₹15260 Lac
- (B) ₹6617 Lac
- (C) ₹6533 Lac
- (D) ₹15302 lac

116. Rule 4 of the Companies (Cost Records and Audit) Rules, 2014 deals with:

- A) Application of Cost Records
- B) Application of Cost Audit
- (C) Appointment of Cost Auditor
- (D) Cost Audit Report

117. Abnormal Loss due to flood or earthquake is charged to:

- A) Administrative Overhead Cost
- B) Material Cost
- C) Costing Profit and Loss Account
- (C) Selling and Distribution Cost

118. XBRL is a language based on:

- A) XBL family of languages
- B) XRL family of languages
- C) XML family of languages
- D) XGL family of languages

119. Part B of the Annexure to Cost Audit Report deals:

- A) Service Sector
- B) Manufacturing Sector
- C) Both manufacturing and service sector
- D) None of the above

120. CAS 14 deals with:

- A) Repair and Maintenance Cost
- B) Pollution Control Cost
- C) Direct Expenses
- D) Packing material cost

121. Operating Expense does not include:

- A) Rent
- B) Equipment
- C) Interest
- D) Payroll

122. Outward transportation cost shall form part of :

- A) Cost of material
- B) Cost of Sale
- C) Packing material
- (D)Administration Overhead

123. Rule 6 of the Companies (Cost Records and Audit) Rules, 2014 deals with:

- A) Application of Cost Records
- B) Application of Cost Audit
- C) Appointment of Cost Auditor
- D) Cost Audit Report

124. Product and Profitability Statement (For audited products/services) is shown under _____ of Annexure to Cost Audit Report.

- A) Part A
- B) Part B

- c) Part C
- D) Part D

- 125.** Any casual vacancy in the office of a cost auditor, shall be filled by the Board of Directors within ___ days of occurrence of such vacancy.
- (A) 180
 - (B) 90
 - (C) 30
 - (D) 60
- 126.** The Companies are required to maintain Cost Records if turnover exceeds ___ crores or more during immediately preceding Financial Year in respect of the products and services specified
- (A) ₹25
 - (B) ₹30
 - (C) ₹35
 - (D) ₹10
- 127.** Which one of the following is not a professional misconduct in relation to Cost Accountants in Practice as per the First Schedule of The CWA Act, 1959?
- A) discloses information acquired in the course of his professional engagement to any person other than his client so engaging him, without the consent of his client, or otherwise than as required by any law for the time being in force
 - B) allows any person to practice in his name as a cost accountant unless such person is also a cost accountant in practice and is in partnership with or employed by himself
 - C) accepts or agrees to accept any part of the profits of the professional work of a person who is not a member of the Institute
 - D) secures, either through the services of a person who is not an employee of such cost accountant or who is not his partner or by means which are not open to a cost accountant, any professional business
- 128.** CAS 9 deals with _____.
- A) Direct Material Cost
 - B) Indirect Material Cost
 - C) Packing Material Cost
 - D) Imported Material Cost
- 129.** Operational Audit is a ___ Level Management Audit.
- A) Macro
 - B) Micro
 - C) Depends on situation



D) None of the above

- 130.** Exemptions from application of the Rules are provided to Companies whose revenue from exports, in foreign exchange, exceeds_of total revenue and companies operating from Special Economic Zones.
- (A) 45%
 - (B) 50%
 - (C) 75%
 - (D) 80%
- 131.** In XBRL Format process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension is:
- A) Mapping
 - B) Label
 - C) Hierarchy
 - D) Scaling
- 132.** Before submission to the Auditor for Report, the Form CRA 3 should be signed by_____.
- A) The Secretary and the Chief Finance Officer of the company
 - B) The Secretary and the Cost Accounts Officer of the company
 - C) The Secretary and one Director of the company
 - D) The Chief Finance Officer and the Managing Director of the company
- 133.** Cost of self-generation utilities for own consumption shall comprise_.
- A) Administrative overheads
 - B) Distribution cost
 - C) Factory overheads
 - D) None of the above
- 134.** The useful life of an intangible asset, like amount paid on technical knowhow, shall not exceed_from the date it is available for use.
- A) 5 years
 - B) 8 years
 - C) 10 years
 - D) 12 years
- 135.** Cost Audit Documentation is dealt in the _
- A) Cost Auditing Standard 101
 - B) Cost Auditing Standard 102
 - C) Cost Auditing Standard 103
 - D) Cost Auditing Standard 104
- 136.** A member of The ICAI shall be deemed to be guilty of other misconduct, if he/she is held guilty by any civil or criminal court of an offence which is punishable with imprisonment_____.
- A) For a term exceeding 3 years

- B) For a term exceeding 3 months
- C) For a term exceeding 6 months
- D) For a term exceeding 2 years

137. Costing Taxonomy is best defined as a_____.

- A) Dictionary
- B) Made Easy
- C) Tax Ready Reckoner
- D) Referencer

138. Which of the following ratios appears as Profit ability Ratio in Part D of Annexure to the Cost Audit Report ?

- A) Net Profit to Net Sale
- B) Value added to Net Sales
- C) Profit before Tax to Value Added
- D) Net Profit to Share Capital

139. CAS 24 deals with_.

- A) Overburden Removal Cost
- B) Interest and Financing Charges
- C) Royalty and Technical Knowhow Fee
- D) Treatment of Revenue in Cost Statements

140. ORS Ltd is a multi-product company having annual turnover of ₹103 crore, Table A items under CARO being ₹26 crore, Table B items ₹8 crore and the rest are not covered in either of the Tables. Cost Audit will be_____.

- A) not applicable to the company
- B) applicable for Table A products only
- C) applicable for all products
- D) applicable for Table A and Table B products only

141. The wages of employees of contractor engaged in the organization for the past period is__Employee Cost.

- A) included in
- B) excluded from
- C) included to the extent of statutory contribution of employer
- D) partly included

142. The figures below are available for Reliable Ltd Budgeted production - 800 units, Standard hours per unit 25, Actual production 576 units and actual working— 12000 hours. What is the Efficiency Ratio?

- (A) 110%
- (B) 120%
- (C) 100%
- (D) 125%

143. Machinery used in defense, space and atomic energy sector and fulfilling turnover criteria is under
- A) regulated sector
 - B) unregulated sector
 - C) exempted by different statute
 - D) not applicable category
144. Cost Auditing Standard 102 deals with ____.
- A) knowledge in performing of audit of cost statements, records etc
 - B) ensuring conduct of audit of cost statements
 - C) planning on audit of cost statements, records etc
 - D) documentation of audit of cost statements, records etc
145. The abridged cost statement (CRA 3) need not be separate for
- A) each product with separate (CTA) CETA heading
 - B) each product having separate industry specific expenses
 - C) each product having different unit of measure
 - D) self/captive consumption of each product
146. The Management Auditor should evaluate MIS of an organization after _____.
- A) studying content, quality and source of information
 - B) studying flow of information
 - C) studying correlation of information in decision areas
 - D) studying all the above
147. The first step in audit of Educational Institutions —
- A) Read through the minutes of the meetings of the Managing Committee or Governing Body
 - B) Check admission fees with admission slips signed by the head of the institution and confirm that the amount had been credited to a Capital Fund
 - C) Verify the annual statement of accounts
 - D) To examine the Trust Deed or Regulations
148. SHYAN LTD. has a machine of productive capacity of 1500 unit per hour. It runs 3 shifts with 1 weekly off and 12 holidays per year, each shift has one hour stoppage due to lunch, change shift etc Maintenance is done in running time. The Normal Capacity of the plant as per CAS-2 will be
- A) 131.40 lakh units
 - B) 94.815 lakh units
 - C) 108.36 lakh units
 - D) None of the above
149. BORS & Co., a firm of Cost Accountants was appointed as Cost Auditor of PANTEX LTD on 31.07.2018 for auditing the cost records for the

FY 2018-19. The Auditor appointed as such shall continue in such capacity upto_____

- A) 31.07.2019, on expiry of one year of appointment
- B) 30.09.2019, on expiry of six months from close of accounts
- C) 30.08.2019, date of submission date of Cost Audit Report
- D) 15.09.2019, date of holding of Annual General Meeting of PANTEX LTD

150. Which one of the following KPI (Key Performance Indicator) is used to measure efficiency of manufacturing performance?

- A) Production per Machine Hour
- B) Operating Cycle of Materials turnover
- C) Material as % of Total Cost
- D) % of idle time to total available time

151. The consumer service audit critically examines:

- A) Outstanding payment of consumers
- B) Price consumers are ready to pay for particular product/ service
- C) An appraise management of business enterprise of responsibility towards consumers
- D) Demand of a product by consumers

152. "Related Party" with relation to a party means

- A) a Director or his relative
- B) a Key Managerial Person or his relative
- C) a firm, in which a Director, Manager or his relative is a partner
- D) Either or all of the above

153. Once the instance document is successfully validated from the tool, the next step is to_____

- A) download XBRL validation tool
- B) pre-scrutinize the validated instance document
- C) convert to human readable format and verify correctness of the instance document
- D) attach instance document to the Form CRA-4

154. The Bureau of Energy Efficiency is formed under

- A) The Electricity Act, 2003
- B) The Energy Conservation Act, 2001
- C) The Electricity (Supply) Act, 1948
- D) The Electricity Regulatory Commission Act, 1998

155. The knowledge of Entity's Internal Control is to be understood by the Cost Auditor as required by_____

- A) Cost Auditing Standard 101
- B) Cost Auditing Standard 102
- C) Cost Auditing Standard 103

D) Cost Auditing Standard 104

156. Profit Reconciliation of the company as a whole is dealt in_____

- A) Part D para 2 of the Annexure to Cost Audit Report
- B) Part C para 1 of the Annexure to Cost Audit Report
- C) Form of the Cost Audit Report
- D) Part A para 1 of the Annexure to Cost Audit Report

157. The following details relating to MENG LTD are given:

	₹
Royalty paid on Units produced	25,000
Hire charges on Equipment	20,000
Design Charges	18,000
Software Development Charges for Production	22,000

What will be the Direct Expenses of the Company (as per CAS-10)?

- (A) 60,000
- (B) 63,000
- (C) 65,000
- (D) 85,000

Answer:
(1) (B) Service Sector
(2) (B) Utilities Cost
(3) (A) Direct Material Cost
(4) (C) All listed companies and those prescribed under the Companies (Meetings of Board and its Powers) Rules only
(5) (B) Cost Audit Documentation
(6) (C) at 110% of cost of production of such goods
(7) (B) 76%
(8) (D) All the above
(9) D) Selling and Distribution Overheads Cost
(10) (C) Cost Auditing Standard 103
(11) (C) a company working in a Special Economic Zone
(12) (B) 796
(13) (D) 1,27,000
(14) (C) Risk Identification, Process Improvement
(15) (B) Excluded
(16) (D) Notional interest on capital
(17) (C) Productivity
(18) (D) In the opinion of the Council, he / she brings disrepute to the Profession or the
(19) (A) CRA-4
(20) (C) Overburden Removal Cost
(21) (A) Inherent Risk and Control Risk
(22) (A) Audited Financial Data
(23) (C) Social Audit

(24) (D) Expresses his/ her opinion on cost or pricing statements of any business or enterprise in which, he /she, his/her firm or a partner in his/her firm has substantial interest.
(25) (B) Administrative Overheads
(26) (C) Stripping Activity
(27) (A) Enables
(28) (C) Assessing
(29) (D) Functions
(30) (A) Accrual
(31) (C) Cost of production
(32) (C) Cannot be
(33) (A) CRA-3
(34) (B) CRA1
(35) (A) Regulated
(36) (B) 1965
(37) (D) Section 469 and 148
(38) (D) All the above (39) (B) 1965
(40) (A) MSME
(41) (A) Form – 3
(42) (B) Form – 4
(43) (B) Aluminium
(44) (A) At the end of immediately preceding financial year
(45) (B) 180 days (46) (B) 01.04.2014
(47) (D) Abridge Cost Statement
(48) (A) Administrative Overhead
(49) (A) Equalized cost of transportation

(50)	(C) Date of Transaction
(51)	(A) Will Not
(52)	(A) Installed Capacity
(53)	(A) Royalty and Technical Knowhow fee
(54)	(C) Guide the members to make planning for the audit of cost statement
(55)	(B) Detection risk
(56)	(A) Auditors responsibility
(57)	(A) Quality control
(58)	(C) CAASB
(59)	(D) CAS- 101
(60)	(A) To have knowledge of the clients business
(61)	(B) Have adequate level of understanding of the knowledge of business
62	(D) Responsibility
(63)	(A) Responsible
(64)	(B) Machine downtime ratio
(65)	(D) All of the above
(66)	(C) Impact of IFRS on the Cost Structure
(67)	(D) All of the above
(68)	(C) Total performance management
(69)	(A) Cost Reduction Tool
(71)	(B) Non-routine investigation
(72)	(A) Suggest improvement in methods of operations
(73)	(C) Does not concentrate
(74)	(B) Problem identification
(75)	(A) optimum
(76)	(A) The statement is true

(77)	(B) Social Audit
(78)	(D) Management of Concern
(79)	(A) his experience and acumen
(80)	(B) Three separate parties
(81)	(B) Peter (A) Phyrr
(82)	(D) SWOT analysis
(83)	(A) T. G. Rose
(84)	(D) All of the above
(85)	(D) All of the above
(86)	(A) Section 138
(87)	(C) Government Expenditure
(88)	(D) Both (A) and (B)
(89)	(D) All of the above
(90)	(D) All of the above
(91)	(D) All of the above
(93)	(D) All of the above
(94)	(B) A continuous activity
(95)	(B) The Statement is Incorrect
(96)	(B) Section 17(2) of the Cooperative Societies Act, 1912
(97)	(C) Self-Help Group
(98)	(D) All of the above
(99)	(A) Article 243Z of the Constitution
(100)	(A) Check the letter of appointment
(101)	(C) C&AG
(102)	(B) 143 of the Companies Act, 2013
(103)	(D) All of the above

(104)	(B) Section 8 of the Companies Act, 2013
(105)	(B) Three
(106)	(C) Expenses Ratio
(107)	(B) Debt Equity ratio
(108)	(D) Broadband internet services
(109)	(D) Administrative overheads that do not contribute to bringing inventories to their present location and condition
(110)	(B) Notional Interest on Capital
(111)	(B) ₹89000
(112)	(B) 29.41 %
(113)	(B) ₹59000
(114)	(B) 725.27 Kg
(115)	(B) ₹6617 Lac
(116)	(B) Application of Cost Audit
(117)	(C) Costing Profit and Loss Account
(118)	(C) XML family of languages
(119)	(B) Manufacturing Sector
(120)	(B) Pollution Control Cost
(121)	(C) Interest
(122)	(B) Cost of Sale
(123)	(C) Appointment of Cost Auditor
(124)	(D) Part D
(125)	(C) 30
(126)	(C) ₹35
(127)	(A) discloses information acquired in the course of his professional engagement to any person other than his client so engaging him, without the

consent of his client, or otherwise than as required by any law for the time being in force
(128) (C) Packing Material Cost
(129) (B) Micro
(130) (C) 75%
(131) (A) Mapping
(132) (C) The Secretary and one Director of the company
(133) (C) Factory overheads
(134) (C) 10 years
(135) (B) Cost Auditing Standard 102
(136) (C) For a term exceeding 6 months
(137) (A) Dictionary
(138) (C) Profit before Tax to Value Added
(139) (D) Treatment of Revenue in Cost Statements
(140) (B) applicable for Table A products only
(141) (B) excluded from
(142) (B) 120%
(143) (B) unregulated sector
(144) (D) documentation of audit of cost statements, records etc
(145) (D) self/ captive consumption of each product
(146) (D) studying all the above
(147) (D) To examine the Trust Deed or Regulations
(148) (B) 94.815 lakh units
(149) (B) 30.09.2019, on expiry of six months from close of accounts
(150) (B) Operating Cycle of Materials turnover

(151)	(C) An appraise management of business enterprise of responsibility towards consumers
(152)	(D) Either or all of the above
(153)	(B) pre-scrutinize the validated instance document
(154)	(B) The Energy Conservation Act, 2001
(155)	(D) Cost Auditing Standard 104
(156)	(A) Part D para 2 of the Annexure to Cost Audit Report
(157)	(D) ₹85,000



Multiple Choice Questions(MCQs)

For

**Departmental Accounts Examination
(DAE) for Ministerial Cadre of HPUs**



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(PAPER-I)

Work Accounts

(For All HPUs)

QNo.1 Any channel which is supplied with water from canal, but which is not maintained at the cost of the Government is known as

- (a) Water pump
- (b) Water Course
- (c) Water flow
- (d) None of the above

QNo.2 The order of a competent authority sanctioning a properly_____of the cost of a work of construction or repair proposed to be carried out in the department of Public Works is known as Technical Sanction.

- (a) Rough Estimate
- (b) Sanctioned estimate
- (c) Detailed estimate
- (d) None of the above

QNo.3 What term is applied to such Government employees of the department as are neither Divisional officers nor Government employees subordinate to a Divisional Officer and have no Divisional offices working under their control?

- (a) Direction officer
- (b) Administrative officer
- (c) Special officer
- (d) None of the above

QNo.4 What term is applied to the office of Administrative officer who has one or more Divisional Officers working under his order and is not himself entrusted with the execution of works or with the receipt and disbursement of public money?

- (a) Direction office
- (b) Special office
- (c) Administrative office
- (d) None of the above

QNo.5 Superintending Engineer employed on special duty is not a_____.

- (a) Special officer
- (b) Direction officer
- (c) Administrative officer
- (d) None of the above

QNo.6 which term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash or of stock material are brought to account

- (a) Paper transfer
- (b) Book Transfer
- (c) Receipt transfer
- (d) None of the above

QNo.7 Transactions relating to the_____and_____connected with the services pertaining to the works of the different department of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefore at their disposal.

- (a) Stock and cash
- (b) Capital and receipts
- (c) Charges and receipts
- (d) None of the above

QNo.8 what do you mean by the debt Head?

- a. For charges adjustable finally in the accounts of Divisional officers
- b. For revenue receipts creditable finally to Government in the accounts of Divisional officers
- c. Receipts as well as payments for cash, stores or other value received from, or paid to on behalf of, other divisions, department or Government
- d. For certain Receipts and payments held in suspense pending clearance by payment or recovery in cash or otherwise.

QNo.9 Which officer is known as primary disbursing officer of the Division who is permitted to obtain by Cheques on civil treasuries, or on the bank the funds required for all disbursements in connection with the execution of works?

- (a) Sub-Divisional officer
- (b) Divisional officer
- (c) Divisional Accountant
- (d) None of the above

QNo.10 Which officer is responsible for the collection of the departmental receipts of the division and pays them into civil treasuries or the bank?

- (a) Sub-Divisional Officer
- (b) Divisional Officer
- (c) Divisional Accountant
- (d) None of the above

QNo.11 Which officer is responsible for the compilation of accounts of monthly receipts and disbursements?

- (a) Sub-Divisional officer
- (b) Divisional officer
- (c) Divisional Accountant
- (d) None of the above

QNo.12 Where the transactions of receipts shall be placed, if the exact head cannot be ascertained at once?

- (a) Miscellaneous P.W.Advance
- (b) Deposit
- (c) Both a and b
- (d) None of the above

QNo.13 Where the transactions of charge shall be placed, if the exact head cannot be ascertained at once?

- (a) Miscellaneous P.W.Advance
- (b) Deposit
- (c) Both a and b
- (d) None of the above

QNo.14 The Divisional officer, as the primary disbursing officer of the division is responsible for

- (a) Financial regularity
- (b) Maintenance of the accounts
- (c) Both a and b
- (d) None of the above

QNo.15 Divisional officer should review from time to time the several registers, book and accounts as are maintained in the Division and sub-division officers. In which record, the facts of such review should be recorded by him?

- (a) (P.W.)II
- (b) (P.W.)I
- (c) (P.W.)III
- (d) (P.W.)IV

QNo.16 The Divisional Accountant advise and assist to the Divisional officer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally as

- (a) As Accountant
- (b) As Auditor
- (c) As Advisor
- (d) None of the above

QNo.17 The divisional Accountant perform the duty of applying certain preliminary checks to the initial accounts, vouchers as

- (a) As Accountant
- (b) As Auditor
- (c) As Advisor
- (d) None of the above

QNo.18 The Divisional Accountant is treated as the_____member of the office establishment of the division , though his position is analogous to that of a Sub-Divisional officer

- (a) Junior
- (b) Senior
- (c) Clerk
- (d) None of the above

QNo.19 By which record, the progress of expenditure on works or other items for which these are specific appropriations should be watched individually month by month

- (a) Contingent Register
- (b) Work Register
- (c) Lump-sum appropriation Register
- (d) None of the above

QNo.20 Liabilities may be divided into following classes

- (a) Those outstanding in the suspense accounts, relating to contractors and laboursin the accounts of work
- (b) Those outstanding in any of the regular suspense accounts of the division
- (c) Outstanding debts adjustable by book transfer
- (d) All of the above

QNo.21 In which form, all the liabilities and assets of the division adjustable by transfer credit or debit to remittance head of accounts should be registered?

- (a) Form P.W.1
- (b) Form P.W.2
- (c) Form P.W.3
- (d) Form P.W.4

QNo.22 In which forms, the result of the audit are communicated to the Divisional officer by the Accountant-General?

- (a) Audit Notes Objection statements
- (b) Inspection Reports
- (c) Letters or memorandum
- (d) All of the above

QNo.23 In how many days, Inspection Report from the date of receipt shall be returned by the Executive Engineer to the Superintending Engineer after giving full explanation in respect of each items mentioned therein.

- (a) Three weeks
- (b) Four weeks
- (c) Six weeks
- (d) Five weeks

QNo.24 In how many days, the reply of the inspection report shall be submitted to the Accountant- General by the Executive engineer?

- (a) Four weeks
- (b) Five weeks
- (c) Nine weeks
- (d) Six weeks

QNo.25 Primarily the Divisional Officer is responsible disbursing officer of the division. But, he may authorise the following officer to make payments debitible against the general sanctions of competent authority to expenditure on works

- (a) Another Divisional officer
- (b) Sub-Divisional officer
- (c) Divisional Accountant
- (d) None of the above

QNo.26 In how many ways, disbursing officers of the department may obtain cash for disbursement

- (a) In one way i.e. directly by bills drawn on the treasury
- (b) In two ways i.e. directly by bills drawn on the treasury or by mean of cheques
- (c) By cash only
- (d) None of the above

QNo.27 _____and_____may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

- (a) Revenue and capital expenditure
- (b) Contingent charges and Grant in aid
- (c) Both a and b
- (d) None of the above

QNo.28 In which Form, all contingent charges (including stock and adjustment transactions) should be consolidated at the end of the month?

- (a) Form-PFR 10
- (b) Form-PFR 11
- (c) Form-PFR 12**
- (d) Form-PFR 13

QNo.29 In which form, Government employee entrusted with fixed imprest or temporary advances should maintain and render account of their disbursement

- (a) Form PWA 3
- (b) Form PWA 4
- (c) Form PWA 5
- (d) None of the above

QNo.30 In how many days every imprest drawn should be recouped as per the provisions of the DFR?

- (a) Within two months
- (b) Within three months
- (c) Within four months
- (d) Within one month

QNo.31 It is not permissible to credit revenue to the head concerned until it is realized. But, following is the exception to this rule as per the DFR,

- (a) Supervision charges on sale of stock on credit
- (b) Sale proceed of articles of tools and plant to be debited to Miscellaneous P.W.Advance
- (c) Both a and b
- (d) None of the above

QNo.32 How the recovery of rent from the government employees occupying rentable building in charge of the department?

- (a) By cash
- (b) By deduction from their pay bills
- (c) Both a and b
- (d) None of the above

QNo.33 if the rent recoverable from a government employee is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed _____

- (a) Prospectively
- (b) Retrospectively
- (c) No change
- (d) Both a and c

QNo.34 In which register, Revenue receipts of the division should be recorded?

- (a) PWA 6
- (b) PWA7
- (c) PWA8
- (d) PWA9

QNo.35 In which form, register of rents of buildings and lands should be maintained in the Division office to show the monthly assessments, realizations and balance of rents?

- (a) PW 4
- (b) PW 5
- (c) PW 6
- (d) PW 7

QNo.36 which deposits may be passed through the regular accounts of the division?

- a. Cash deposits of subordinates as security
- b. Cash deposits of contractors as security

- c. Deposit for works to be done
- d. All of the above

QNo.37 Which deposits are not passed through the regular accounts of the divisions?

- (a) Sums due to contractor on closed accounts,
- (b) Cash deposits of contractors as security
- (c) Interest-bearing securities
- (d) Miscellaneous deposits

QNo.38 Where the security deposit more than five rupee is not claimed within three years from date of its due, then it is known as

- (a) Lapse Deposit
- (b) Refund of Revenue
- (c) Confiscated Deposit
- (d) Both a and c

QNo.39 An administrative approval given to a work in the year 1989-90 ceases to be operative on

- (a) 31st March,1990
- (b) 31st March,1991
- (c) 31st March,1992
- (d) None of the above

QNo.40 What are the initial records upon which the accounts of works are based?

- (a) Muster Roll
- (b) Measurement Book
- (c) Both a and b
- (d) None of the above

QNo.41 Expenditure on works mainly falls under one or more of the class given below

- (a) Cash payments and stock charges
- (b) Charges incurred in other divisions, department etc
- (c) Departmental charges such as Establishments, Tool and Plant etc
- (d) All of the above

QNo.42 All persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on

- (a) Work Register
- (b) Contingent Register
- (c) Muster Rolls
- (d) None of the above

QNo.43 Part-I of the muster rolls pertains to

- (a) Attendance of the labourers

- (b) Detail of unpaid wages
- (c) Progress of work done by the labour
- (d) None of the above

QNo.44 Part-II of the muster rolls pertains to

- (a) Attendance of the labourers
- (b) Detail of unpaid wages
- (c) Progress of work done by the labour
- (d) None of the above

QNo.45 Part-III of the muster rolls pertains to

- (a) Attendance of the labourers
- (b) Detail of unpaid wages
- (c) Progress of work done by the labour
- (d) None of the above

QNo.46 The maintenance of muster rolls may be dispensed with in the following cases

- (a) Silt clearance of canals
- (b) Closing of breaches
- (c) Petty works
- (d) All of the above

QNo.47 When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of work as well as travelling expenses, if they join the work with proper dispatch. Which authority is empowered to sanction the travelling expenses and wages for the number of days occupied in the journey?

- (a) Chief Engineer
- (b) Superintending Engineer
- (c) Executive Engineer
- (d) None of the above

QNo.48 For what purpose standard Measurement book is used?

- (a) For the measurement of electrical works
- (b) For the measurement of building and civil works
- (c) For the measurement of work done by labour
- (d) None of the above

QNo.49 What do you mean by Advance payment made to contractor?

- (a) Payment made against material brought on the site of work
- (b) Payment made against the running Account bill
- (c) Payment made against work done but not measured
- (d) None of the above

QNo.50 What do you mean by secured Advance made to contractor?

- (a) Payment made against material brought on the site of work
- (b) Payment made against the running Account bill
- (c) Payment made against work done but not measured
- (d) None of the above

QNo.51 Which is not the condition for the grant of secured advance to the contractor?

- (a) Contract should be for finished works
- (b) Material should be brought on the site of work
- (c) Material should be perishable nature
- (d) 75% of cost of the material

QNo.52 Secured advance cannot be granted against

- (a) Steel
- (b) Bricks
- (c) Sand
- (d) None of the above

QNo.53 When fraction of rupee occur in the totals of the contractor bill, then

- (a) Fraction less than half shall be disregarded
- (b) Fraction more than half shall be considered as a rupee
- (c) It will be taken in fraction
- (d) Both a and b

QNo.54 How much supervision charges are recovered when the material is issued from the stock to the contractor for bona fide use on work

- a. 5%
- b. 7%
- c. 10%
- d. Nil

QNo.55 How much supervision charges are recovered when the stock material are sold to public?

- a. 5%
- b. 7%
- c. 10%
- d. Nil

QNo.56 When the recovery from the contractor shall be made on account of the cost of material issued to him for use on a work?

- (a) From the first running A/C bill
- (b) From the last running A/C bill
- (c) Recovery shall be made separately
- (d) None of the above

QNo.57 When the material are issued direct to a work, their cost should either be treated as

- (a) Final charge or debited to the suspense head
- (b) Revenue charge or debited to the deposit head
- (c) Both a and b
- (d) None of the above

QNo.58 If any surplus material at site of works are transferred to works in progress or brought on to stock account, their value should be credited to

- (a) Nigam revenue
- (b) to that work
- (c) both a and b
- (d) None of the above

QNo.59 When surplus material is transferred from one work to another work, the cost of carriage charges should be borne by the

- (a) By that work where it is being transferred
- (b) Charges may be debited to either work as may be equitable
- (c) Both a and b
- (d) None of the above

QNo.60 When the Unused balances of the material debited direct to works should be verified?

- (a) Twice during a year
- (b) Once during a year
- (c) Quarterly during a year
- (d) None of the above

QNO.61 In which form, the total quantities of the material issued on the work is entered?

- (a) PW form 30
- (b) PW form 31
- (c) PW form 32
- (d) None of the above

QNO.62 In which form, A register of clearance of material Accounts should be maintained?

- (a) PW form 30
- (b) PW form 31
- (c) PW form 32
- (d) None of the above

QNo.63 An account of all the transactions relating to a work during a month in a subdivision, whether in respect of cash, stock or other charges is known as

- a. Work Register

- b. Works Abstract
- c. Both a and b
- d. None of the above

QNo.64 Where the work abstract is prepared?

- (a) Division office
- (b) Sub-division office
- (c) Circle office
- (d) None of the above

QNo.65 which record is helpful in the preparation of the work Register

- (a) Trial balances
- (b) Work Abstract
- (c) Both a and b
- (d) None of the above

QNo.66 All intermediate payment made on a lump sum contract except the last one on completion are treated as

- (a) Secured Advance
- (b) Advance payment
- (c) On account payment
- (d) None of the above

QNo.67 What cannot be paid if the contract is only for the supply of the material?

- (a) Secured Advance
- (b) Advance payment
- (c) On account payment
- (d) Both a and b

QNo.68 A contractor has 100000 bricks ready at the kiln site for use on the building work. He is in need of advance badly to get delivery of bricks from the kiln and to carry them to the site of work. How much secured advance shall be admissible in this case?

- (a) 75% of the value of 100000 bricks
- (b) 60% of the value of 100000 bricks
- (c) 50% of the value of 100000 bricks
- (d) Not admissible

QNo.69 when the recovery from the contractor cannot be made on account of material issued to him?

- (a) Cost of the material issued to contractor working at labour rates.
- (b) When material issued to contractor in accordance with the term of his contract
- (c) Material issued to the contractor for use on the work at contractor request
- (d) None of the above

QNo.70 which recoveries made from the contractor bill credited to the same work?

- (a) Cost of the material issued to contractor
- (b) Fine for defective work
- (c) Recovery of cost of removing defects in the work done
- (d) All of the above

QNo.71 When the recovery of the advance payment is made from the contractor bill?

- (a) On the completion of work and submission of final bill
- (b) Recovered in full when any "on account payment" is made
- (c) Both a and b
- (d) None of the above

QNo.72 In case a contractor delays receiving the payment of his final bill for more than one month after the bill has been passed, the amount due to him may be credited to

- (a) Misc. Work advance
- (b) Misc. pending investigation
- (c) Public Works Deposits
- (d) None of the above

QNo.73 if it is learnt that contractor has been overpaid, then the net amount recoverable may be debited to

- (a) Misc. Work advance
- (b) Misc. pending investigation
- (c) Public Works Deposits
- (d) None of the above

QNo.74 A contractor bill of Rs. 500000/- has been prepared and passed for payment but has not yet been paid either in cash or by cheque. What entry shall be made in the contractor ledger?

- (a) Entry of Rs. 500000/-
- (b) Entry of Rs.500000/- after statutory deductions
- (c) No entry in the contractor ledger
- (d) None of the above

QNo.75 Payment made for measured up additions and alterations against lump-sum contract is treated as

- (a) Advance payment
- (b) Secured advance
- (c) On Account payment
- (d) None of the above

QNo.76 Minus quantities in the stock account could occur if

- (a) Quantities received were brought to account but their value was not accounted for
- (b) Value of the material issued was accounted for but quantities issued were not accounted for
- (c) Some of the items of receipt of store were not posted
- (d) None of the above

QNo.76 A Plus quantities in the stock account could occur if

- (a) Quantities received were brought to account but their value was not accounted for
- (b) Value of the material issued was accounted for but quantities issued were not accounted for
- (c) Some of the items of receipt of store were not posted
- (d) Both a and b

QNo.77 The executive engineer, while verifying stock notices the shortage of 20000 bricks. State how this shortage will be adjusted?

- (a) Continue to borne on T&P account until and unless write off or recovered in cashor kind
- (b) Show as issue in the T&P account
- (c) Shown as issue by debit to Misc Work advance and credit to stock account
- (d) None of the above

QNo.78 The executive engineer, while verifying stock notices the shortage of 40 pick axes. State how this shortage will be adjusted?

- (a) Continue to borne on T&P account until and unless write off or recovered in cashor kind
- (b) Show as issue in the T&P account
- (c) Shown as issue by debit to Misc Work advance and credit to stock account
- (d) None of the above

QNo.79 Which contents shall not be considered to calculate the issue rate per insulator for insulators imported from abroad?

- (a) Cost of insulators
- (b) Railway freight
- (c) Wages of watchman of stores and insurance charges
- (d) Railway transit Insurance

QNo.80 there was an excess of 50 bags of cement of the value of Rs.5000 but an equal number of bags of cement were found to have become unserviceable by exposure to rain during the physical verification. What treatment shall be given in the books of Accounts?

- a. Both will be set off against each other
- b. Both will be treated surplus
- c. Both will be treated as shortage

- d. Excess will be treated as receipt and unserviceable shall be treated as issue by debit to misc work advance

QNo.81 In which record, security deposit of a contractor is not booked?

- (a) Contractor ledger
- (b) Contractor bill
- (c) Both a and b
- (d) None of the above

QNo.82 which are not be the part of the opening balance in the cash book?

- (a) Note and coins
- (b) Torn notes and soiled notes
- (c) Service postage stamps
- (d) Self-cheque

QNo.83 which entry is not to be recorded in the cash book?

- a. Earnest money received and returned back on the same day by same mode
- b. Earnest money received and returned back on the same day by alternative mode
- c. Earnest money received and returned back after three days by same mode
- d. Earned money received and returned back after three days by alternative mode

QNo.84 Voucher No. is not required to be mentioned against the following entries

- (a) Cheque endorsed to SDO
- (b) Issue of self-cheque
- (c) Both a and b
- (d) None of the above

QNo.85 An expenditure of Rs.1000/- incurred on distributing sweets to labourers on the completion of Government Hospital. Where the expenditure of Rs.1000/- will be charged?

- (a) Office contingencies
- (b) Work contingencies
- (c) Both a and b
- (d) None of the above

QNo.86 How the adjustment of overpayment of Rs. 1000/- made to a contractor for work in Progress shall be made?

- (a) By debit to Misc. work advance
- (b) By recovery from the next bill
- (c) By adjustment voucher against the another work of the contractor
- (d) None of the above

QNo.87 How much secured advance shall be allowed if the contractor whose contract is for completed items of work bring timber worth Rs. 10000/- to the site of work?

- a) 5000/-

- b) 7500/-
- c) 9000/-
- d) 10000/-

QNo.88 It is principle that payments for all works are made on the basis of measurements recorded in the Measurement Book. Which is not an exception to this rule?

- (a) Advance payment to contractor
- (b) Payment on account of secured advance
- (c) Payment against lump sum contract
- (d) Payment against running Account bill

QNo.89 who will borne the ward and watch expenses in respect of the material received against secured advance?

- a. By department
- b. By contractor
- c. a and b
- d. None of the above

QNo.90 Which Audit is Conducted by CAG in relation to a PSU.

- a) Statutory Audit
- b) Internal Audit
- c) Supplementary Audit
- d) Limited Review Audit

QNo.91 Intermediate payment is a term applied to a

- (a) Advance payment
- (b) Secured Advance
- (c) On account payment other than final payment
- (d) All of the above

QNo.92 Lump-sum contract means

- (a) Where contractor agree to execute the work as per the drawing and specification for the fixed sum
- (b) Where contractor agree to carry out the complete labour work of all items of work at the rates quoted by him
- (c) Where contractor agree to carry out the work at his quoted percentages above or below the schedules of rates for every item
- (d) None of the above

QNo.93 Takavi works term donates to

- (a) Works of construction or maintenance in the B&R department
- (b) Works of construction or maintenance in the electricity department
- (c) Works of construction or maintenance relating to water courses
- (d) None of the above

QNo.94 Expenditure incurred on deposit works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money should be classified under

- (a) Local loan works
- (b) Deposit works
- (c) Takavi works
- (d) "Miscellaneous P.W Advance" Pending Recovery

QNo.95 When the _____ value of the material is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by _____ or _____ credit to purchase as the case may be

- (a) Estimated, plus ,minus
- (b) Estimated ,debit , credit
- (c) Actual, plus, minus
- (d) None of the above

QNo.96 which account shall be debited when the price of the material is paid or adjusted by transfer?

- (a) Sale
- (b) Purchase
- (c) Supplier
- (d) Marketing

QNo.97 Mr.X JE was sanctioned a permanent imprest of Rs.5000/- to meet the recurring expenditure of the office. He has spent of Rs. 3000/- on account of repair and maintenance and Rs. 500/- on account of un-authorized expenditure. How much amount of the imprest shall be recouped?

- a) 3500/-
- b) 3000/-
- c) 4000/-
- d) 4500/-

QNo.98 Mr.Rahul was sanctioned a permanent imprest of Rs.10,000/- to meet the recurring expenditure of the office. He has spent of Rs.3000/- on account of repair and maintenance and imprest increased by Rs. 5000/-. How much amount of the imprest shall be recouped?

- a) 5000/-
- b) 7000/-
- c) 8000/-
- d) 10000/-

QNo.99 Which expenditure are not booked in the Work Abstract?

Advance payment

Percentage charges on account of establishment, Tool and Plant, Account and Audit

Secured advance

Payment of labour

QNo.100 Tick the incorrect statement

Articles of tools and plant found short are dealt with as under:-

- a. Number of article short is shown as issued in Part-I of T&P ledger
- b. This number is posted in part-III shortage awaiting adjustment
- c. Deficiency made good in kind is noted in Part-III to clear the shortage
- d. For cash recovery made, a note is made in Part-I and III to clear the article that is short

QNo.101 Where the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as_____.

- a. Technical sanction
- b. Administrative sanction
- c. Financial sanction
- d. None of the above

QNo.102 Abstract bill means

- a. A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
- b. A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c. A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d. None of the above

QNo.103 Detailed bill means

- (a) A bill with details either for contingent or travelling expenditure paid at treasurywith scrutiny and countersignature of a controlling authority
- (b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- (c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- (d) None of the above

QNo.104 which one of the following is not be treated as Charged Expenditure?

- a. Pay and allowances of judges of High court
- b. Pay and allowances of the Governor ,speaker and Deputy speaker
- c. Any sum payable on account of arbitration, decree and judgement of the court
- d. Pay and allowances of the employees

QNo.105 Class of Government employee means

- (a) All government employees holding the different cadres in the same department or service
- (b) All government employees holding the posts bearing the different designation in the same department or service
- (c) All Government employees holding the posts bearing the same designation in the same department or service
- (d) None of the above

QNo.106 All other public moneys received by or on behalf of the Government of Haryana other than consolidated fund of state shall be credited to

- (a) Contingency fund of state
- (b) Public Account of the state
- (c) Both a and b
- (d) None of the above

QNo.107 which statement is not correct

- (a) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit
- (b) Recurring expenditure means all expenditure which is not non-recurring
- (c) Technical sanction is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair
- (d) Voted expenditure is the expenditure which are not subject to vote of the legislative assembly

QNO.108 which statement is not correct

- (a) Every officer receiving money on behalf of the Government should maintain a cash book in form PFR-I
- (b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check
- (c) Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should be mixed with the permanent advance and the regular cash balance
- (d) If a government employee who is not in charge of a cash too, receives money on behalf of Government at exceptional times, he should not mix it up with the any other cash in his charge

QNo.109 which statement is not correct

- (a) It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized
- (b) Whenever cheque is drawn and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.
- (c) As a general rule, Cheque shall not be issued for sums less than ten rupees, unless permissible under the provisions of any law or a rule having the force of law for the disbursement
- (d) None of the above

QNo.110 Claim against the government not preferred within a year of their becoming due can be presented without any authority from

- (a) Head of the department
- (b) Head of the office
- (c) Accountant General
- (d) None of the above

QNo.111 No Inter-Government adjustments can be carried out after _____ on which date the books of the Bank are closed for the month of March.

- (a) 10th of April
- (b) 15th of April
- (c) 15th of May
- (d) 15th of June

QNo.112 all references by the Government employee on personal matters, such as leave, leave salary, pay, increments, funds subscription, house rent, posting etc. must be submitted in covers stamped with

- (a) Service postage stamps
- (b) Ordinary Postage stamps
- (c) Revenue stamp
- (d) None of the above

QNo.113 If in any case, the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the _____ wherein it should be stated why the omission was not detected when the work was started and who is responsible for it.

- (a) Work Abstract
- (b) Work Register
- (c) Chart of Account
- (d) Work Slip

QNo.114. Percentage Rate contract means

- a. Where contractor undertakes to carry out and complete the work as shown on the plan and specification for fixed sum

- b. Where contractor agrees to carry out the work at his quoted percentage above or below the schedules of rates for every item
- c. Where contractor agrees to carry out the completed labour work of all items of works at the rates quoted by him
- d. None of the above

QNo.115 The term "Consolidated fund of India" covers:-

- (a) Revenue & Capital (Both Receipts and payments)
- (b) Revenue & Capital (Both Receipts and payments) and Public debts
- (c) Revenue & capital (both Receipts and Payments) and debt, deposits and loan & advances
- (d) Revenue & capital (both Receipts and payments) and Public Debts and Loan & Advances

AQNo.116 Amount awarded by an Arbitrator, appointed under the agreement, was filed in a court. The amount of award would be charged expenditure in the Divisional Accounts:

- a. Only if court decrees against the Division
- b. Only if it just makes it a rule of the court
- c. Both A and B
- d. None of the above

QNo.117 Appropriation means

- (a) Mis-utilization for privates purposes
- (b) Praise for good work done
- (c) Assignment of funds
- (d) None of the above

QNo.118. In PWD, Director office means an office:-

- a. Keeping watch on the speed and direction of winds of works executed on sea-coast
- b. Giving directions to labourers during execution of works
- c. Not executing any work itself but responsible to supervise subordinate offices that are executing works
- d. Issuing directions for technical inspection of quality of works being executed

QNo.119. Technical sanction is also called

- (a) Expenditure Sanction
- (b) Administrative sanction
- (c) Sanction of Contract
- (d) Sanction of Detailed Estimate

QNo.120. The term Work Charged Establishment excludes employees

- a. Actually executing a specific work or a project
- b. Employed on subordinate supervision of departmental labour, stores and machinery of a work

- c. Whose salary is debited to the work concerned
- d. Whose salary is to be treated as charged expenditure

QNo.121. Running A/c payment to a Contractor working on Finished Rates means only:

- (a) On account payment
- (b) Advance payment
- (c) Secured Advance
- (d) All of the above

QNo.122. which is incorrect statement on Standard Measurement Book?

- a) These are kept in Form 23 A for already completed Buildings and other such works.
- b) Standard Measurement books once written are final
- c) These can be used repeatedly to prepare Estimates and maintenance Bills of those Buildings
- d) A responsible officer certify the accuracy of these SMBs

QNo.123 Final payment in PWD means:

- a) Last payment of salary to a regular employee before retirement
- b) Last payment of Gratuity and Commuted Value of Pension
- c) Payment to a Muster Roll Labourer on completion of work allotted to him
- d) None of the above

QNo.124 Intermediate payment made to a contractor against lump-sum contract is shown in accounts as

- a) Advance bearing interest
- b) Advance not bearing interest
- c) Misc. Works Advance
- d) Advance payment

QNo.125 Refunds of Security Deposits, for a work, previously lapsed to Government are adjusted as

- a) Refund of Revenue
- b) Refund of Deposits
- c) Contingencies of the work concerned
- d) Debit to Misc. Works Advances

QNo.126 Cheque amounting to Rs.30000/- issued in the favour of contractor has been dishonoured. Where the entry of the dishonour of the cheque in the cash book shall be made?

- a) Cash Colum of the Receipt side of Cash book
- b) Cheque Column of the Receipt side of Cash book
- c) IUT column of the Receipt side of the Cash book
- d) IUT column of the payment side of the cash book

QNo.127 Cashier is having the Notes & Coins of Rs.5000 including of counterfeited notes of Rs.500/- and excluding of torn and soiled Notes of Rs. 300/- as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 5000/-
- b) 5300/-
- c) 4800/-
- d) 4500/-

QNo.128 Cashier is having the notes and coins of Rs.1000/- which includes the torn notes of Rs.50 and defaced notes of Rs.100 and un-disbursed salary of Rs.1200 as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 2200/-
- b) 2100/-
- c) 2050/-
- d) 2120/-

QNo.129 Measurement book records quantity/value of work done by

- a) Work Charged Establishment and Contractors
- b) Muster Roll Labour and Work Charged Establishment
- c) Work Charged Establishment, Daily Labour and Contractors
- d) Contractors

QNo.130 Divisional officer allowed Secured Advance at Rs.1800 per Plank of wood of which the market rate was Rs.2200/- per Plank.

- a) Orders of the Divisional officer is as per rules
- b) He should be paid 90% of Rs.2200 per Plank
- c) He should be paid Rs.2000 per Plank
- d) None of the above

QNo.131 Maximum Secured Advance admissible for 40kgs of mild steel, the market rate being Rs.100 per kg, would be

- a) 3600/-
- b) 3200/-
- c) 4000/-
- d) 3000/-

QNo.132 Rate of RCC was Rs.40 per cft. A contractor used 0.5 Kg steel less per cft. Deducton is made @Rs.10 per kg of steel less used. This will reduce his rate per cft by

- a) Rs.2/-
- b) Rs.5/-
- c) Rs.0.50
- d) None of the above

QNo.133 Work was got done from Contractor A for Rs.12000/- at the risk and cost of the contractor B(at whose tendered rates it would have cost Rs.10000/-). It will appear in the ledger of

- a) Contractor A-Other transactions with Rs.12000/-
- b) Contractor-B-Other transactions with Rs.10000/-
- c) Contractor A-Other transactions with Rs. 10000/-
- d) Contractor B-Other transactions with Rs.2000/-

QNo.134 Advance payment for work X done but not measured (Rs.3500/-) will be posted in the following columns of the contractor ledger:

- a) In columns "Advance payment" and debit
- b) In columns" Advance payment" and credit
- c) In Columns"Advance payment only
- d) None of the above

QNo.135 In which of the following cases, secured advance can be paid to a contractor?

- a) He has brought glass panes at site for fixing on window-frames
- b) He has brought 50 tonnes of steel
- c) He has brought 1000 bricks issued to him by the Government
- d) He has brought cement to be used at some other site

QNo.136 Sub-heads of Works abstract are of two categories, namely:

- a) Standing charges and Charges needing sanction
- b) Fixed charges and Variable charges
- c) Final charges and Suspense charges
- d) Voted expenses and charges expenses

QNo.137 In the work abstract, cost of work charged establishment other than employed on annual maintenance, is posted under the sub-head:

- a) Labourers
- b) Contingencies
- c) Sub-head of work on which employed
- d) None of the above

QNo.138 whichof the following is not shown in the work abstract?

- a) Debit for Centage charges levied on Deposit works
- b) Loss due to difference in issue-rate and stipulated rate
- c) Credit for surplus Materials at site that can be used elsewhere
- d) Store issued to work direct

QNo.139 Four stages in the execution of a work do not include

- a) Preliminary estimate
- b) Administrative approval and Expenditure sanction
- c) Technical Sanction based on detailed estimate
- d) Budget Provision

QNo.140 Security deposit paid in respect of a contract lapses:

- a) Three complete account years after the date of deposit
- b) Three complete account years after passing of the final bill or expiry of maintenance period whichever is later
- c) Three complete account years after the date when the completed work was handed over to the department
- d) Three complete account years after passing of the final bill or expiry of maintenance period whichever is earlier

QNo.141 Junior Engineer of Discom has collected the revenue of Rs.50000/- through Cheque on Saturday i.e. on 18th June, 2022 and remitted the same in the bank on the same day as per direction of the higher Authority. But, he informed the cashier on 22nd June, 2022. On which date and under which column, entries of remittance into bank in the cash book shall be made?

- a) On 18th June under cash in hand column of Receipt side as well as payment side
- b) On 22nd June under cheque in hand column of Receipt side and cash in hand column of payment side
- c) On 22nd June under cheque in hand column of Receipt side as well as payment side
- d) On 22nd June under cash in hand column of receipt side as well as payment side

QNo.142 Paid to M/s Johnson & Co by cheque towards final bill for the construction of staff quarter

- 1) Gross amount of the bill 600000/-
- 2) Amount paid in the Ist Bill 212500/-

Deduction of the Security deposit @10%, GST @2%, Income tax @2% and Labour Cess @1% is to be made. How much amount shall be booked under IUT head of the payment side of the cash book?

- a) 297500/-
- b) 329375/-
- c) 510000/-
- d) 180625/-

QNo.143 During the surprise checking by the Executive Engineer ,A sum of Rs.4500/- has been found in the cash chest whereas total of the cash column of the receipt side has been showing of Rs.15000/- and total of the cash column of the payment side has been showing of Rs.5000/-.What entry shall be shown in the cash book?

- a) Cash found surplus by Rs.10000/- under cash in hand column of the receipt side of cash book
- b) Cash found short by Rs.5500/- under cash in hand column of the payment side of cash book
- c) Cash found surplus by Rs.5500/- under cash in hand column of the receipt side of cash book
- d) Cash found surplus by Rs.5500/- under cash in hand column of the payment side of cash book

QNo.144 A fine of Rs.500/- has been imposed on the contractor for delay in the completion of work. Where the entry of Rs.500/- shall be posted in the contractor ledger?

- a) Other transaction column
- b) Debit column
- c) No entry
- d) Credit column

QNo.145 where the payment of Rs.50000/- made against the lump sum contract shall be posted in the contractor ledger?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) Advance payment column and Debit column

QNo.146 Measured further work done for Rs.4000/- in respect of the work C and prepared the final bill. In which column of the contractor ledger, this amount shall be posted?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) No entry

QNo.147 40 bags of the cement @ 50 per bag issued to work A from the store recoverable @ 40 per bag from the contractor as per the agreement. How much amount shall be posted in the contractor ledger and under which column?

- a) 2000/- under Other transaction column and debit column
- b) 1600/- under other transaction column and debit column
- c) 1600/- under other transaction column and credit column
- d) 1600/- under advance payment and debit column

QNo.148 A material amounting to Rs.4450/- issued for work C and Rs.170 paid carriage charges for the said material as it was stipulated to be supplied at site. How much amount shall be posted in the contractor ledger and under which column?

- a) Rs.4450 under Other transaction column and debit column

- b) Rs.4620 under other transaction column and debit column
- c) Rs.4450 under other transaction column and credit column
- d) Rs. 4620 under other transaction column and credit column

QNo.149 Value of the work done as per the first running bill is Rs. 500000/- and security deposit is levied at the rate of 10% on the value of work done. How much amount shall be posted in the contractor ledger?

- a) Rs.450000/- under credit column
- b) Rs.500000/- under debit and credit column
- c) Rs. 500000/- under debit column
- d) Rs.500000/- under credit column

QNo.150 A sum of Rs.45000/- has been withdrawn from the bank vide cheque No.104. Where the entry of Rs. 45000/- shall be posted in the cash book?

- a) IUT column of the payment side as well cash column of the receipt side of the cash book
- b) Only IUT column of the payment side of the cash book
- c) Only the cash column of the receipt side of the cash book
- d) Under cheque in hand column of the payment side as well cash column of the receipt side of the cash book

QNo.151 A cheque amounting to Rs.50000/-was deposited in the bank on working day. After few days, Bank scroll has been received from the bank which stipulates the remittance of that cheque in the bank. Under which column of the cash book, an entry of this amount shall be posted?

- a) Under cheque in hand column of the receipt side
- b) Under cheque in hand column of the payment side
- c) No entry
- d) Both A and B

QNo.152 Self cheque amounting to Rs. 50000/- issued during the month. In which columns of the cash book, this amount shall be posted?

- a) IUT Column of the payment side and cheque in hand column of the receipt side
- b) Cheque in hand column of the receipt side as well as payment side
- c) IUT column of the receipt side and cash in hand column of the payment side
- d) IUT column of the payment side and cash in hand column of the receipt side

QNo.153 Steel issued from store-5 tonnes, issue rate being Rs. 4000 per tonne. Recovery from the contractor is to be effected @ Rs.5000 per tonnes. How much amount shall be posted in the consumer ledger and in which column?

- a) 20000/- under secured advance column and credit column
- b) 25000/- under Other transaction column and debit column
- c) 25000/- under Other transaction column and credit column
- d) 20000/- under other transaction column and debit column

QNo.154 Second running Account bill for work D is Rs.20000/-. Recoveries to be made on account of cost of material of Rs.8500/- and security deposit of Rs.2000/-. How much amount shall be posted under debit column of the contractor ledger?

- a) 20000/-
- b) 18000/-
- c) 9500/-
- d) 11500/-

QNo.155 which statement is incorrect?

The following transactions are classified under suspense head of the work abstract.

- a) Value of stores material issued to a contractor for use on the work allotted to him which is recoverable from him is shown as plus entry
- b) Any payment made on behalf of the contractor such as labour engaged to set right the defect on behalf of the contractor
- c) Fine for bad work
- d) Fine for delay

QNo.156 two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?

- a) Other transaction column and debit column
- b) Other transaction column and credit column
- c) Debit column and credit column
- d) No entry

QNo.157 Received back in stock 2 MT cement issued to contractor @ 5000/- per MT for work C. In which column, this amount shall be posted in the contractor ledger?

- a) 10000/- under Other transaction column and 10000/- under debit column
- b) 10000/- in minus under Other transaction column and 10000/- under debit column
- c) 10000/- in minus under Other transaction column and 10000/- under credit column
- d) 10000/- under secured advance column and 10000/- under debit column

158. What do you mean by "Administrative Approval"?

- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
- (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
- (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
- (iv) None of these.

159. What is "Book Transfer"?

- (i) It is the process of recording financial transactions after giving or receiving of Cash or stock materials.
- (ii) It is the process of recording financial transactions before giving or receiving of Cash or stock materials.
- (iii) It is the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account.
- (iv) All of the above.

160. Cash includes _____

- (i) Only currency notes
- (ii) Legal tender coins and currency notes
- (iii) Legal tender coins, currency notes, cheques payable on demand and demand drafts.
- (iv) None of these

161. What is charged expenditure?

- (i) It is charged on the consolidated fund of the state.
- (ii) It is charged on the consolidated fund of the state and not subject to vote of the Legislature.
- (iii) It is charged on the consolidated fund of the state and subject to vote of the Legislature.
- (iv) All of the above

162. What is Public Account of the State?

- (i) All public moneys received are credited to this account.
- (ii) All disbursements are made from this account.
- (iii) All public moneys (other than those which form a part of the Consolidated Fund of the State) received are credited to this account.
- (iv) None of these

163. What do you mean by "Technical Sanction"?

- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
- (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
- (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
- (iv) None of these.

164. What is "Voted Expenditure"?

- (i) It is the expenditure which is subject to the vote of the Legislature.
 - (ii) It is the expenditure which is the vote of the Legislature is not required.
 - (iii) It is the charged expenditure.
 - (iv) None of these.
165. All monetary transactions should be entered in the _____ as soon as they occur and attested by the head of the office in token of check.
- (i) Pass Book
 - (ii) Purchase Book and Sales Book, as the case may be
 - (iii) Work register
 - (iv) Cash Book
166. At the end of each _____, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.
- (i) day
 - (ii) month
 - (iii) quarter
 - (iv) year
167. If a mistake is discovered in the Cash Book, it may be corrected by _____.
- (i) Over-writing of figures
 - (ii) Incorrect figure/mistake may be erased and correct figure may be inserted.
 - (iii) The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines.
 - (iv) Any of the above.
168. In case of death of a Government employee, the pay and allowances can be drawn for the day of the death.
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these.
169. In case of the death of a pensioner, payment of any arrears, actually due may be made to his heirs, provided that they apply within _____ of his death.
- (i) one month
 - (ii) three months

(iii) six months

(iv) one year

170. Fill in the blanks with appropriate word

_____ indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertains to the work as a whole.

- a) Misc deposit
- b) Contingencies
- c) Mis PW advance
- d) Deposit work

171. Fill in the blanks with appropriate word

_____ are those charges which pertain or are incidental to a work, project workshop job or manufacture job, but which are not incurred directly

- a) Direct charges
- b) Indirect charges
- c) Contingencies
- d) Misc. Work Advance

172. What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?

- a) Contract
- b) Deposit work
- c) Takvi work
- d) Imprest

173. Which term is applied to a disbursement of any kind on a running account not being the final payment?

- a) Final payment
- b) Intermediate payment
- c) Deposit payment
- d) None of the above

174. Which payments shall fall under the definition of Intermediate payment?

- a) Advance Payment
- b) Secured Advance
- c) On account payment
- d) All of the above

175. Which term is applied to the cost per unit fixed, in respect of an article borne on the stock of Department?

- a) Base price

- b) Issue rate
 - c) Storage rate
 - d) On account payment
176. Which term is applied the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer?
- a) Imprest
 - b) Advance payment
 - c) Secured Advance
 - d) Intermediate payment
177. Which term is applied in respect of the charges incurred on the manufacture operation connected with the specific jobs?
- a) Outturn
 - b) Operation
 - c) Labour
 - d) Work outlay
178. Which term is applied in respect of value of the finished product of manufacture operations connected with specific job?
- a) Labour
 - b) Work expenditure
 - c) Operation
 - d) Outturn
179. Which term is applied to a contract for a complete work against which a contractor agrees to execute with all its contingencies for a fixed sum to such conditions as the Government may lay down?
- a) Percentage rate contract
 - b) Labour rate contract
 - c) Lump -sum contract
 - d) Item rate contract
180. what charges are included in the storage charges
- a) Cost of the articles
 - b) Transportation charges of the articles
 - c) Transit Insurance of the article
 - d) Work charge establishment
181. Which term is applied ordinarily to the charges which are levied, in addition to book value and storage charges in respect of stock material sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value and are not included in the storage charges?
- a) Contingency charges
 - b) Supervision charges

- c) Issue rate charges
 - d) None of the above
182. Which term is applied to work of construction of maintenance relating to water courses or any other work, expenditure on which is treated by the Government as an advance (to cultivators) recoverable from the party or parties concerned?
- a) Deposit work
 - b) Repair work
 - c) Takavi work
 - d) Lump sum work
183. Which term is applied to indicate respectively the expenditure and the capital charges on the special services connected with the construction, repair and maintenance of works?
- a) Deposit work
 - b) Repair work
 - c) Lump sum work
 - d) Work Expenditure or works outlay
184. Which expenditure is to be considered original work?
- a) Surface painting and the necessary addition of stone chips, gravel or sand
 - b) All new construction
 - c) Special repairs and the periodical renewal
 - d) Both a and c
185. Fill in the blank with appropriate word
- The expenditure on a work or project which is classified as _____ by orders of Government, should be recorded in two sections separately for capital and revenue charges.
- a) Unproductive
 - b) Destructive
 - c) Productive
 - d) Simple
186. In how many classes, Non-government works may be divided
- a) Five classes
 - b) Four classes
 - c) Three classes
 - d) Two classes
187. Expenditure on a Local Loan Works including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under _____.
- a) Deposit work
 - b) Takavi Work
 - c) Loan and Advances to State Government

- d) None of the above
188. The transactions relating to Takavi Works should be classified under the head _____.
- a) Loan and Advances to State government
 - b) Takavi work advances
 - c) Misc.P.W.Advance
 - d) Deposit work
189. Special items of tool and plant, which are required not for general purposes, but for a specific work should be debited to _____.
- a) Repair work
 - b) Specific work
 - c) Final head of T&P
 - d) None of the above
190. The cost of special tools and plant i.e. tools Plant, machinery etc obtained to meet the special requirement of a particular work or project and of a nature not usually to be found in the general store of the state or Administration, should be treated as _____ to that work or project
- a) Indirect charges
 - b) Direct charges
 - c) Both a and b
 - d) None of the above
191. In how many part, the manufacturing transactions can be classified?
- a) Two
 - b) Three
 - c) Four
 - d) Five
192. fill in the blank with appropriate word
Transactions recorded under the head _____ should be divided into the following classes:-
1. Sale of credit
 2. Expenditure incurred on deposit works in excess of deposits received or in anticipation of receipt of money
 3. Losses, retrenchments, errors, etc
 4. Other items
- a) Deposit works
 - b) Misc.PW Advance
 - c) Incidental charges
 - d) Misc charges

193. Recoveries under stock and other suspense account and recoveries of expenditure upon works in progress should be treated as _____ of gross expenditure
- Addition
 - constant
 - Reduction
 - Surplus
194. When the recoveries on account of establishment charges pertaining to leave and pension should be treated as_____.
- Capital expenditure
 - Capital receipt
 - Revenue expenditure
 - Revenue receipt
195. Which transactions may be classified under Public Work Deposits?
- Cash security from employees and contractors
 - Deposits for work (other than Takaviwork) to be done
 - Sum due to contractor on closed account
 - All of the above
196. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as _____.
- Outlay on works
 - Contingent charges
 - Both a and b
 - None of the above
197. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenditure should be debited to the_____.
- Contingency charges
 - Revenue expenditure
 - Work
 - None of the above
198. In which form , cash book is maintained as per Account Volume-III?
- P.W.A 1
 - P.W.A 2
 - P.W.A 3
 - P.W.A 4
199. Which form is used to maintain the account of imprest by the imprest holder?
- P.W.A 1
 - P.W.A 2

- c) P.W.A 3
- d) P.W.A 4

200. Which form is used to mention the detail of the actual cash found at the end of the month?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

201. In how many classes, Public work store is classified vide Article No.37?

- a) One
- b) Two
- c) Three
- d) Four

202. Fill in the blank with appropriate word

In all cases, the initial record of the detailed account or measurement of all materials, received the cost of which has to be paid for or adjusted by book transfer in the accounts of the divisions, should be kept in the _____

- a) Muster Roll
- b) Suspense Account
- c) Measurement book
- d) Inter unit head

203. All transactions of receipts and issues should be recorded by each officer authorized to receive and issue stock on behalf of Government in "Register of stock Receipts issues " in _____ in the order in which and as soon as they occur.

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

204. All transactions of receipts and issues are recorded in the P.W.A 4 in _____.

- a) Value
- b) Quantities
- c) Both Quantities and value
- d) Stock register

205. Abstract of stock receipts is maintained in _____.

- a) P.W.A 4
- b) P.W.A 5
- c) P.W.A 6
- d) P.W.A 7

206. Abstract of stock issues is maintained in _____
- a) P.W.A 4
 - b) P.W.A 5
 - c) P.W.A 6
 - d) P.W.A 7
207. The value of stores found surplus should be credited at once as _____
or _____ as the case may be .
- a) Capital receipt or revenue expenditure
 - b) Revenue expenditure or capital receipt
 - c) Revenue Receipt or receipt on capital account
 - d) Capital expenditure or revenue expenditure
208. No correction should be made in the accounts in respect of stores declared to be _____.
- a) Surplus
 - b) Deficit
 - c) Theft
 - d) In excess of requirement
209. If the cost or depreciated value of any special Tool and plant obtained for, or used on a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by the Government after consultation with _____
- a) General Administration Department
 - b) Head of the Department
 - c) Head of the office
 - d) Accountant General
210. For every transfer entry either a Transfer Entry Order should be prepared in _____.
- a) P.W.A 7
 - b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6
211. Transfer entries should receive the special attention of _____ so that habitual errors and misclassification in the accounts of subordinate officers, may not remain unnoticed
- a) Divisional Accountant
 - b) Sub-Divisional officer
 - c) Divisional officer
 - d) Auditor
212. All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in _____ maintained in the Divisional office.

- a) P.W.A 7
 - b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6
213. All revenue receipts of the division should be classified and abstracted in a Register of Revenue in_____maintained in the divisional office.
- a) P.W.A 7
 - b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6
214. A Muster Roll need not be kept in exceptional and urgent cases, such as urgent _____or_____.
- a) Takaviworks or water course
 - b) Lumpsum contract or work charge establishment
 - c) Silt clearance of canals or the closing of breaches
 - d) None of the above
215. Transactions relating to two or more working estimates should not be brought on to the_____.
- a) Different running account
 - b) Same running account
 - c) Both a and b
 - d) None of the above
216. An account of all the transactions relating to work during a month whether in respect of cash, stock or other charges should be prepared in work abstract in _____.
- a) P.W.A 8
 - b) P.W.A 9
 - c) P.W.A 10
 - d) P.W.A 11
217. Under which column, expenditure pertaining to work-charged establishment are booked in the work abstract?
- a) Material column
 - b) Other Transaction column
 - c) Contingencies column
 - d) Labourer column
218. If a Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the work abstract as _____and the amount remaining unpaid should be shown as _____in the appropriate suspense column-“Contractor-Other transactions”or Labourers.

- a) Suspense charges, plus entry
 - b) Labourers , minus entry
 - c) Other transaction, minus entry
 - d) Final charges ,minus entry
219. If the final account of a contractor shows that he has already been overpaid or that the account, close with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head_____.
- a) Suspense
 - b) Public Work Deposit
 - c) Misc. P.W.Advance
 - d) Final charges
220. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to at the discretion of the_____.
- a) Two months, Divisional officer
 - b) Three months, Sub-Divisional officer
 - c) Three months, Divisional officer
 - d) Two Months, Sub-Divisional officer
221. In which columns, material is transferred from the work to the contractor is posted in the Work Abstract?
- a) Material column and Labourer column
 - b) Plus in material column and Minus in other transaction column
 - c) Minus in material column and Plus in other transaction column
 - d) Minus in material column and plus in labourer column
222. Surplus bricks valuing Rs.900/- borne on the work were sold at Rs.1000/-.Where it will be posted in the work abstract
- a) Plus under material at site
 - b) Plus under Material column by Rs.1000
 - c) Minus under Material column by Rs. 900
 - d) Minus under material column by Rs. 1000
223. Muster Roll for Rs. 3500/- for Earthwork was passed by SDO but Rs.500/- remained unpaid. How the entry in the work abstract shall be posted?
- a) By Rs.3000/- under Earth work column
 - b) By Rs. 3500/- under Earth work column
 - c) By Rs. 3500/- under Earth work column and Rs. 500 in minus in labourer column
 - d) By Rs. 3500/- under Earth work column and Rs. 500 in plus in labourer column

224. A sum of Rs. 2000/- paid to a daily labourer on muster roll against earth work is recoverable from Contractor. In which column, this amount shall be posted in the work abstract?
- a) Earth work column
 - b) Labourer column
 - c) Other transaction column
 - d) Material column
225. Out of Rs.1500 for payment to work charged Establishment, a sum of Rs. 150 remained unpaid. In which column, this amount shall be posted in the work abstract?
- a) Rs. 1500 in the labourer column
 - b) Rs. 1350 in the labourer column
 - c) Rs. 1500 in the contingency column
 - d) Rs. 1350 in the contingency column
226. Office copies of Work Abstract need not be kept, as the original are returned by the _____ after completion.
- a) Head office
 - b) Divisional office
 - c) Sub-Divisional office
 - d) AG/Haryana
227. In which form, contractor ledger is maintained as per the Account Volume-III?
- a) P.W.A 13
 - b) P.W.A 14
 - c) P.W.A 15
 - d) P.W.A 16
228. _____ of the contractor should not be included in the contractor ledger.
- a) Cement issued to contractor
 - b) Steel issued to contractor
 - c) Fine for bad work
 - d) Security deposit
229. A sum of Rs. 5000/- is payable to contractor. In which column, this amount shall be posted in the contractor ledger?
- a) other transaction column and debit column
 - b) minus in other transaction column and credit column
 - c) Plus in other transaction column and in minus under debit column
 - d) Minus in other transaction column and debit column
230. A detailed outturn account for each month should be prepared in form _____.
- a) P.W.A 14
 - b) P.W.A 15

- c) P.W.A 16
 - d) P.W.A 17
231. The record of monthly transactions connected with manufacture operation should be kept in the divisional office in a separate register of Manufacture in_____.
- a) P.W.A 14
 - b) P.W.A 15
 - c) P.W.A 16
 - d) P.W.A 17
232. A detailed account of the transactions relating to suspense heads “Purchases” “stock” and Miscellaneous P.W. Advance “ should be maintained in the division office in a Register called the_____.
- a) T&P Register
 - b) Stock Register
 - c) Suspense Register
 - d) P.W.Advance Register
233. Items or balances under the suspense head “Miscellaneous P.W.Advances” which becomes irrecoverable, should not be removed from the amounts until a competent authority has sanctioned their being_____.
- a) Sanctioned
 - b) Lapsed
 - c) Written off
 - d) None of the above
234. In cases where sectional officers are authorized to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-division, they may be permitted, except in March, to close their monthly accounts _before the date of closing fixed for the sub-division.
- a) Six days
 - b) Five days
 - c) Four days
 - d) Three days
235. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tool and plant, etc and (ii) other item of expenditure or disbursement for which a contingent bill is not required are received and are scrutinised, they should be posted into_____in form P.W.A 24.
- a) Vouchers
 - b) Cash book
 - c) Journal book
 - d) Schedule Dockets

236. For percentage recoveries made on account of establishment, tool and plant, and account & audit charges, a single schedule docket should be prepared in form .
- a) P.W.A 23
 - b) P.W.A 25
 - c) P.W.A 26
 - d) P.W.A 24
237. _____not submitted to the Accountant General should be cancelled by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him
- a) Vouchers
 - b) Cash book
 - c) Journal book
 - d) Schedule Dockets
238. _____should sign not only the Monthly account but also all the schedules etc. accompanying it.
- a) Divisional Accountant
 - b) Divisional officer
 - c) Executive engineer
 - d) Sub-Divisional officer
239. In all cases in which there was a balance at the commencement of the year or there were any transactions during the year, a certificate should be recorded by the wording of it may amended suitably if the_____is Nil.
- a) Closing balance
 - b) Opening balance
 - c) Intermediate balance
 - d) None of the above
240. _____ is the formal acceptance by the Administrative department of a proposal to incur expenditure on work initiated by or connected with the requirement of that department.
- a) Administrative approval
 - b) Technical approval
 - c) Financial approval
 - d) Deemed approval
241. _____means the assignment to meet specified expenditure of funds at the disposal of assigning authority.
- a) Re-appropriation
 - b) Technical sanction
 - c) Financial approval
 - d) Appropriation

242. _____ means any Administrative department of the Government of Haryana.
- Government
 - Controlling department
 - Head of the department
 - Head of the office
243. All other public money received by or on behalf of the Government of Haryana shall be credited to _____.
- Consolidated fund of state
 - Public account of state
 - Contingency fund of state
 - Administrative fund of state
244. _____ is the sanction of a competent authority to a properly detailed estimate of the cost of the work construction or repair
- Re-appropriation
 - Technical sanction
 - Financial approval
 - Administrative approval
245. All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of check.
- Head of the department
 - Controlling officer
 - Administrative officer
 - Head of the office
246. Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should not be mixed with the _____ in the case of civil department and the regular cash balance of the Public Works Department.
- Permanent advance
 - Pay
 - Travelling allowance
 - Contingent payments
247. When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a _____.
- Receipts
 - Payment
 - Contingent expenditure
 - None of the above
248. The amount of advances will be fixed by the _____ upto the amount advised by the Accountant General as per PFR-Vol-I

- a) Head of the department
 - b) Head of the office
 - c) Administrative department
 - d) Controlling officer
249. Every government employee incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of _____ as per the PFR-Vol-I
- a) Rules.
 - b) Principles
 - c) Financial propriety
 - d) Regulations
250. Money borrowed on the security of _____ should be expended on those objects only for which money is borrowed as per PFR-Vol-I
- a) Allocated revenue
 - b) Allocated expenditure
 - c) Allocated assets
 - d) Allocated liabilities.
251. The amount of allowance such as _____ granted to meet the expenditure of a particular type should be so regulated that the allowance are not on the whole the sources of profit to the recipients.
- a) House Rent allowance
 - b) Special allowance
 - c) Travelling allowance
 - d) Dearness allowance
252. No money is withdrawn from the _____ unless it is required for immediate disbursement.
- a) House
 - b) Institution
 - c) Treasury
 - d) None of the above
253. It is not sufficient that a Government employees account should be correct to _____.
- a) Auditor
 - b) Accountant
 - c) Head of the office
 - d) his own satisfaction
254. It is always open to a _____ to obtain the advice or opinion of the Accountant General on any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.
- a) Accountant

- b) Head of the department
- c) Head of the office
- d) Controlling officer

255. which statement is correct

The Haryana government have made reciprocal arrangements with various governments in respect of the matters:-

- a) Pay and allowances other than leave salary of Government employees transferred temporarily or permanently from under one Government to another.
- b) Leave salaries of Government employees who have served under more than one Government
- c) Grant of land and alienations.
- d) All of the above

256. A period of _____ has been accepted by the Union Government and the state Government for the re-audit of past transactions involving errors in classification. This limitation should be regarded as a convention rather than rigid accounting rule.

- a) Two year
- b) Three year
- c) Four year
- d) Five year

257. No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the _____ if the expenditure of money or abandonment of revenue is involved thereby for which previous consultations of the Finance department is required.

- a) Administrative department
- b) Finance department
- c) Head of the department
- d) Head of the office

258. Claims against the railway for goods lost in transit is governed by _____.

- a) Companies Act, 2013
- b) Sale of the Good act
- c) Contract Act
- d) Purchase regulation Act

259. Administrative approval for _____ and _____ is not required except in cases definitely prescribed in rule 19.12 of the PRF-Volume-I

- a) Repair, civil works
- b) Recurring expenditure , petty works
- c) Petty works, repairs
- d) Repair, Civil works

260. When any land or building is transferred from one department to another department of Haryana Government , the transfe shall be_____.
- a) At full market value
 - b) At market value or book value whichever is less
 - c) At market value or book value whichever is higher
 - d) Free of charge
261. The service record of the employee shall inter-alia also contain finger prints and post card size photograph (preferably digitised on the web) of the employee (the latest photograph to be added every_____.
- a) Five years
 - b) Six year
 - c) Eight year
 - d) Ten years
262. In the case of Divisional officers, the charge of bank guarantee or any other financial instrument is also crucial and any shortcoming in this regard or any other account must be reported at the earliest, not /later than_____of taking over the charge.
- a) Four month
 - b) Three month
 - c) Two month
 - d) One month
263. Which are not to be included in the retrenchment?
- a) Dismissal inflicted by way of disciplinary action
 - b) Termination as a result of non-renewal of contract
 - c) Termination due to continued ill health
 - d) All of the above.
264. Which person shall be given the preference on a work where the retrenchment has taken place as per principle laid down in the Industrial dispute act, 1947?
- a) Dismissal employee
 - b) Retrenched employee
 - c) Removed employee
 - d) Retiree employee
265. For how many days, labour on the muster roll in any case be engaged in a given situation as per the Haryana PWD code?
- a) Three months
 - b) Four months
 - c) Five months
 - d) Two months
266. Fill in the blanks with an appropriate word

Works of emergency nature and not _____ to measurement shall also be executed on the muster roll basis.

- a) Completed
- b) Requisition
- c) Susceptible
- d) Execution

267. Wherever the contract for services is awarded on the basis of transparent bidding process, no approval of _____ will be required.

- a) Administrative department
- b) Finance Department
- c) General department
- d) Secretarial department

268. Lack of punctuality by the employees in an office will also be reflection on the lack of supervision by the _____.

- a) Head of the office
- b) Head of the Department
- c) Administrative Department
- d) Head of the Section.

269. What is the full form of DO correspondence?

- a) Direct order
- b) Demi- order
- c) Demi-official
- d) Detailed order

270. Demi-official letter received from a senior officer or office must be attended to in minimum possible time and the reply to the same should be sent within _____ working days positively unless specifically asked earlier.

- a) Six
- b) Four
- c) Five
- d) Three

271. If somehow, complete reply of the DO letter is not possible, interim reply should be sent, followed by the complete reply, which should not be delayed beyond _____ days.

- a) 10 days
- b) 15 days
- c) 20 days
- d) 18 days

272. In how many period, complainant shall be informed about the course of action in respect of his grievances published in the Newspaper?

- a) Four month
 - b) Three month
 - c) Two month
 - d) One month
273. In how many days, the progress of the communication received from VIPs shall be reported on file to the branch officer_____.
- a) In a first three days of every month
 - b) In the first week of every month
 - c) In the second week of every month
 - d) In the third week of every month
274. In all court cases, the officer concerned has to ensure that the interest of the department is properly safeguarded. He shall
- a) Ensure that all the relevant papers are kept ready
 - b) Maintain a close liaison with the advocate
 - c) Keep a watch on the progress of the cases
 - d) All of the above.
275. Which is to be considered discipline on the part of the employee?
- a) Prevent idle talking
 - b) Reading of newspaper
 - c) Loitering
 - d) Doing homework in the officer hours
276. Which is to be considered Indiscipline on the part of the employee?
- a) idle talking
 - b) Reading of newspaper
 - c) Loitering
 - d) All of the above
277. If the case matter,relates to the conduct of an employee which may be termed official, the onus of defence will lie with the_____.
- a) Head of the department
 - b) Head of the office
 - c) Controlling officer
 - d) Employee concerned.
278. Which is not the correct statement in respect of the management of record?
- a) Record shall be kept scattered for easy location
 - b) Record shall be kept systematically arranged for easy location
 - c) Record shall neither be prematurely destroyed nor retained for a period longer than necessary
 - d) Wherever possible, measures shall be taken to computerise the record.
279. Which record can be destroyed as per the Haryana PWD?

- a) Records of experiments and observations
 - b) Calculation relating to a particular design
 - c) Records pertaining to matter in dispute
 - d) Record pertaining to Accounts
280. For destruction of records, which pertains to the accounts in Divisional offices of the department, the proposal shall be forwarded by the Superintending Engineer to the_____for his concurrence before the destruction of records.
- a) Chief Engineer
 - b) Head of the Department
 - c) Finance department
 - d) Audit officer
281. _____shall be responsible for financial and accounts management system of the department.
- a) Sr.Accounts officer
 - b) Chief Accounts officer
 - c) Director (Finance & Accounts)
 - d) Chief Financial officer
282. Sub-Divisional Engineer shall personally examine all the standard Measurement Books of the Sub-Divisions_____a year and have them updated in cases of any addition and alteration.
- a) Thrice in a year
 - b) Twice in year
 - c) Once in a year
 - d) Quarterly in a year
283. Which term shall be used for primarily operation undertaken to maintain in proper condition of building and works in ordinary use.
- a) Original work
 - b) Petty work
 - c) New work
 - d) Repair and Maintenance
284. With whose approval, Misc works as described in 8.2.6 of Haryana PWD ordinarily debited to original works may be debited to Repair subject to maximum of Rs. 500000/-
- a) Head of the office
 - b) Superintending Engineer
 - c) Chief Engineer
 - d) Director/Technical

285. Which type of works which ordinarily should be classified as new works may be treated as repair subject to the prescribed financial limits?
- a) Construction of new building
 - b) Addition and alternation of existing work
 - c) Repair of previously abandoned building
 - d) Super-elevation at curves
286. Which type of works which ordinarily should be classified as new works may not be treated as repair subject to the prescribed financial limits?
- a) Repair of previously abandoned building
 - b) Adjustment /modification of outlets
 - c) Provision of gully traps for storm water drainage
 - d) Raising of manholes
287. Which works shall be covered under a petty works as per the Haryana PWD code?
- a) Upto Rs. 2 lacs
 - b) Upto Rs. 5 lacs
 - c) Upto Rs. 10 lacs
 - d) Upto Rs. 15 lacs
288. Which works shall be covered under the limit of minor works?
- a) Costing more than 10 lacs but less than 15 lacs
 - b) Costing more than 5 lacs but less than 15 lacs
 - c) Costing more than 5 lacks but less than 25 lacs
 - d) Costing more than 25 lacs
289. Which works shall be covered under the limit of major works?
- a) Costing more than 10 lacs
 - b) Costing more than 15 lacs
 - c) Costing more than 20 lacs
 - d) Costing more than 25 lacs
290. With whose approval, the scope of a deposit work shall be altered?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Client.
291. Any expenditure incurred on themaintenance subsequent to completion of the original works should be debited to_____.
- a) Original work
 - b) Petty work
 - c) Repair head
 - d) New work

292. The estimate of the special repairs, like an original work, remain in force till completion of the course subject to the limit of_____.
- a) Two year
 - b) One year
 - c) Four year
 - d) Five year
293. Where detailed estimates when prepared exceed the original estimate by more than _____percent, revised estimate is required to be submitted to obtain the revised administrative approval of the competent authority.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
294. In case of state Government works, if the tendered cost initially is_____more than the amount of administrative approval, the work should not be allotted unless approval is first obtained on a single file system from the Administrative secretary.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
295. The Administrative approval of an original work is valid for_____from the date of its issue.
- a) Three year
 - b) Four year
 - c) Five year
 - d) Ten year
296. Which authority is competent to approve the detailed estimate?
- a) Authority competent to sanction the administrative approval
 - b) Authority competent to sanction the petty works
 - c) Authority competent to sanction the technical sanction
 - d) Both a and b
297. Haryana PWD codes provides to make a continuous efforts to reduce the number of non-schedule items. In any case, efforts shall be made to ensure that cost of non-scheduled items is not more than_____of the total cost of the project.
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%

298. Which term is applied for an item of work for which no corresponding rate is available in the existing standard schedule of rates?
- a) HSR items
 - b) Scheduled items
 - c) Non-Schedule items
 - d) None of the above
299. Which contracts does not fall under consultancy services contract?
- a) Lump-sum contract
 - b) Time based contract
 - c) Labour rates contract
 - d) Indefinite delivery contract
300. Which term is used for contract when the specialized services need to be engaged of which the timing and duration cannot be predicted?
- a) Percentage contract
 - b) Indefinite delivery contract
 - c) Lump sum contract
 - d) Time based contract
301. Which term shall be applied for the contract where the bid document only indicates the specification and quantities of the item proposed for execution by the department and the contractor is expected to quote his rate normally based on his assessment of market conditions and work out the total contract value?
- a) Turnkey contract
 - b) Labour rate contract
 - c) Item rate contract
 - d) Percentage rate contract
302. Which term shall be used for the contract which are generally used for effective operation of an existing facility like highway, water supply distribution system, irrigation channel, etc.
- a) Labour rate contract
 - b) Item rate contract
 - c) Percentage rate contract
 - d) OMT contract
303. Which term shall be used where contractor agrees to carry out the complete labour work of all items of works at the rates quoted by him?
- a) Labour rate contract
 - b) Item rate contract
 - c) Percentage rate contract

- d) OMT contract
304. Haryana PWD code stipulates that one half of the security deposit will be refunded on the completion of work/issue of taking over certificate and the other half will be released_____after expiry of the defect liability period.
- a) One year
 - b) Two year
 - c) Three year
 - d) Six months
305. An interest bearing mobilisation advance upto the extent of_____of contract value may be given to a contractor for works costing more than 5 crores.
- a) 2%
 - b) 3%
 - c) 5%
 - d) 10%
306. For works costing more than_____or such limit as may be prescribed by the Government from time to time, another interest bearing machinery advance to a maximum of 5% of the contract price depending on merits of the case can be given with the approval of the Chief Engineer.
- a) 20 crores
 - b) 15 crores
 - c) 10 crore
 - d) 5 crores
307. _____may be dispensed with in case of periodical repair of building when the quantities are recorded in efficiency maintained standard Measurement books.
- a) Small measurement
 - b) Major measurement
 - c) Detailed measurement
 - d) None of the above
308. If the measurement book cannot be traced within 6 months, an application for sanction to write off together with full report must be submitted to the _____.
- a) Executive Engineer
 - b) Superintending Engineer
 - c) Chief Engineer
 - d) Sub-Divisional officer
309. What is the full form of RFP as per Haryana PWD code?
- a) Reform for projects

- b) Request for projects
 - c) Ready for proposal
 - d) Request for proposal
310. Which term shall be applied for a contract where employer either directly or through an advisor state the detailed project requirement and standard of performance for inviting bids.
- a) Lump-sum Contract
 - b) BOT contract
 - c) OMT contract
 - d) Turnkey contract
311. Which works shall not include under the term contract?
- a) For execution of work by piece work
 - b) For execution of work on lump-sum basis
 - c) For execution of work on percentage rate basis
 - d) For execution of work on labour rate basis
312. In a case where relieving officer has not joined, he shall leave the charge not later than _____ of the receipt of orders, unless there are some specific orders otherwise.
- a. 7 working days
 - b. 6 working days
 - c. 10 working days
 - d. None of the above
313. Retrenchment means termination of the service due to _____.
- a. Continued ill-health of the workman
 - b. Dismissal inflicted by way of disciplinary action
 - c. Non-renewal of contract of employment
 - d. None of the above
314. In case of outsourced services, the services of only those contractors shall be used who are so registered with _____
- a. Transport Department
 - b. Health Department
 - c. Labour Dpeartment.
 - d Revenue Department

315. Every Head of office and the branch in-charge will carry out a review of all legal cases (including legal notices) on the _____ basis
- a. Weekly
 - b. Fortnightly
 - c. Monthly.
 - d. Quarterly
316. Divisional Officer shall inspect each Sub-Divisional Office of his Division at least _____
- a. once in half year
 - b. once in a year
 - c. once in quarterly.
 - d. None of the above
317. The Divisional Officer shall check at least _____ of principal items of every major work (as defined in para 8.3)
- a. 10%
 - b. 50%
 - c. 5%
 - d. 30%
318. GTS stand for
- a. General Transmission Survey
 - b. Great Trigonometric Survey
 - c. General Transformer System.
 - d. None of the above
319. Length of line works (e.g. roads, canals, pipelines, sewers, etc.) shall similarly be checked/recorded _____ by the Sub-Divisional Engineer himself.
- a. 50%
 - b. 10%
 - c. 5 %

- d. 100%
320. In the matter of court case, the Director (P&A) shall take stock of the situation at headquarters level at least once in_____
- a. Weekly Basis
 - b. Fortnightly Basis.
 - c. Monthly Basis.
 - d. Quarterly Basis
321. At no level, Reply in respect of contempt petitions should be kept for more than_____
- a. Three Days
 - b. Five Days
 - c. Two Days
 - d. None of the above
322. All affidavits before courts, on behalf of the Government, should be issued only after prior approval of the_____.
- a. Chief Secretary
 - b. Administrative Secretary
 - c. Head of Department
 - d. Head of office.
323. The PWDs have some valuable old records from a historical point of view & such documents shall be identified as per instructions issued by the_____.
- a. Archives Department.
 - b. Department of Archaeology.
 - c. Public Works Department.
 - d. None of the above.
324. Divisional Officer shall inspect at least once_____, all the properties in his Division.
- a. In Quarterly.
 - b. In Six Month
 - c. In a year.
 - d. None of the above
325. Divisional Officer shall prepare_____programmes/plans/ estimates for proper maintenance of all works in his charge.
- a. Half Yearly.
 - b. Yearly
 - c. Quarterly.
 - d. Monthly.

326. In nocase, should the closure of accounts be delayed beyond_____of the last date of such contractual requirement.
- three months
 - Six Months
 - One month
 - None of the above
327. Works establishment does not include_____establishment
- Industrial
 - Non Industrial
 - Commercial
 - All of the above
328. In case an employee have to leave the station, he should do so with the permission of their_____.
- Head of Department
 - Head of office.
 - Immediate superior.
 - All of the above
329. The following records shall not be destroyed for the period relevant to each type of record
- Records connected with expenditure which is within the statute of limitation.
 - Records of general complaint & grievances.
 - Revenue records pertaining to various assets
 - Record connected with the pay & allowances.
- i& iv is correct
 - ii & iii is correct.
 - i& iii is correct.
 - None of the above
330. Which statement is incorrect.
- Divisional Officer shall check at least 10% of principal items of every major work
 - Divisional Officer shall see that instructions with regard to the use and upkeep of measurement books are strictly observed.

- c. Divisional Officer shall not commence the construction of any work or spend public funds without the sanction of competent authority.
 - d. Divisional Officer is responsible for the execution and management of all works within his Division
331. Sub-Divisional Engineer shall check the _____ items of all minor and major works, if the work is outside of Headquarter.
- a. 50%
 - b. 25%
 - c. 30%
 - d. 10%
332. Original works shall include: -.
- a. new construction
 - b. entirely new works
 - c. additions and alterations
 - d. All of the above
333. The term 'Repairs' or 'Maintenance' indicates: -.
- a. primarily operations undertaken to maintain in proper condition
 - b. preservation of an asset
 - c. prevent its deterioration
 - d. None of the above
334. From the following which is example of original work: -.
- a. replacing conglomerate flooring with marble flooring
 - b. renovation, remodelling and extension of existing works
 - c. creation of new assets or value addition to existing works
 - d. All of the above
335. Which is example of 'Repairs' or 'Maintenance Works' from following: -.
- a. renovation, remodelling and extension of existing works
 - b. new works and some petty works
 - c. new works or additions and alterations
 - d. none of the above
336. In case deposited work, where the receipt of money is assured, how much money be got deposited in advance: -
- a. one-fourth of the estimated cost
 - b. two-third of the estimated cost
 - c. one-third of the estimated cost
 - d. half of the estimated cost

337. In case deposited work of a State Government undertaking or a State University or any such body, the amount may be taken in: -
- 90% in advance
 - 95% in advance
 - 100% in advance
 - instalment
338. Deposits received from one department should not be_____works: -
- Misuse against other
 - diverted to other
 - used against other
 - converted to other
339. What do you mean by DOA: -?
- Department of Administrative
 - Department of Architecture
 - Department of Authorities
 - None of above
340. _____, which form one project, shall be considered as one work.
- A group of works,
 - More than two works,
 - More than four works,
 - None of above,
341. As a guide, the cost of new sanctions should not exceed_____the budget provision in a particular year.
- one time,
 - two times,
 - four times,
 - none of above,
342. This nominated officer shall inspect the progress of work at least once in.
- one month,
 - twomonths,
 - three months,
 - four months,
343. A copy each of the administrative approval shall be sent by the client department to: -
- Engineer-in-Chief,
 - Chief Engineer and Chief Architect,
 - Public Health Engineering Department and Superintending Engineer (Electrical),
 - All of above,

344. For every work proposed to be carried out, a detailed estimate (based on essential drawings and preliminary structural and service designs) must be prepared for sanction of the competent authority shall be known as: -
- Administrative approval,
 - Technical sanction,
 - Sanctioned estimate,
 - None of above,
345. What is the meaning of **liaison**?
- anticipated
 - relationship
 - envisaged,
 - all of above
346. If there are more than _____ detailed estimates under one administrative approval, they should be related to the corresponding provision available for that work in the administrative approval.
- One
 - Two,
 - Four,
 - None of above,
347. The amount of technical sanction for the whole project is not likely to exceed the amount of administrative approval by more than _____.
- 5%
 - 10%,
 - 15%,
 - 25%,
348. The _____ shall need the approval of the authority competent to accord technical sanction.
- Estimated cost of estimate
 - Detailed cost estimate
 - Rough cost estimate,
 - None of above
349. What is Preliminary/ Rough Cost Estimate?
- rough estimate of quantities and their cost
 - cost per unit/length/ area/ volume
 - any other suitable parameter
 - all of above
350. _____ shall also bring out clearly the provisions such as quantities and cost component-wise/ stage-wise

- a. Preliminary estimate
 - b. Rough estimate
 - c. Detailed estimate
 - d. All of above
351. Whose responsibility of ensuring that estimate is prepared properly and correct on all parameters: -
- a. Sub-Divisional Officer
 - b. Divisional Officer
 - c. Sub-Divisional Engineer
 - d. All of above
352. HSR stand for: -
- a. Haryana Schedule of Rates
 - b. Higher Standard of Rates
 - c. Haryana Standard of Rates
 - d. All of above
353. The Schedule of Rates shall be on digital format, and revised and up-dated regularly to take into account: -
- a. rise in cost of inputs
 - b. changes of technology and construction practices
 - c. introduction of new materials and specifications
 - d. All of above
354. If an item of work for which no corresponding rate is available in the existing standard schedule of rates, rates may be analysed from: -
- a. reduce the number of non-schedule items
 - b. basic principles, and treated as non-schedule item
 - c. minimise the number of non-schedule items
 - d. All of above
355. The decision to hire consultants shall be taken by the authority competent to approve the detailed estimates for the work. Who is the authority competent?
- a. Chief Engineer
 - b. Head of Department
 - c. Engineer-in-Chief.
 - d. All of above
356. Which are systems of engaging consultants?
- a. Lump Sum (Fixed Price) Contract
 - b. Time-Based Contract
 - c. Percentage Contract.
 - d. All of above
357. _____ is used when specialised services need to be engaged of which the timing and duration cannot be predicted
- a. Indefinite Delivery Contract

- b. Time-Based Contract
 - c. Percentage Contract.
 - d. All of above
358. The peer review shall consist of: -
- a. Provisions and assumptions made,
 - b. Adequacy of surveys and investigations
 - c. Correctness of standards adopted and reasonableness of project cost.
 - d. All of above
359. The consultant and its affiliates shall not engage_____in activities that conflict with the interest of the Public Works Department under the contract:
-
- a. Part time,
 - b. Full time
 - c. Directly or indirectly.
 - d. All of above
360. What does PLI stand for as per 11.7.2 PWD Code?
- a. Professional Liability Insurance
 - b. Postal life Insurance
 - c. Production Linked Incentive,
 - d. all of above
361. The departments shall allocate responsibility to get the best possible output and documentation, which shall be thoroughly checked and cross-examined _____.
- a. before commencement
 - b. before final
 - c. before acceptance,
 - d. none of above
362. The term 'Contract' as used in PWD Code.
- a. supply goods or provide service
 - b. execution of work by piece work
 - c. ordinary purchases of material or store,
 - d. none of above
363. Contracts are primarily of the following kinds: -.
- a. Lump Sum Contract
 - b. BOTAnnuityContract
 - c. BOOTContract,
 - d. all of above
364. Contracts are primarily of the following kinds: -.
- a. Labour Rate Contract
 - b. Long Term Maintenance Contract

- c. Measurement Contract,
 - d. all of above
365. Item Rate Contract is suitable for: -
- a. for stereotype/ repetitive residential buildings
 - b. buildings, bridges, culverts, roads
 - c. for overhead tanks,
 - d. all of above
366. BOT Contract is generally used for: -
- a. for stereotype/ repetitive residential buildings
 - b. bridges, flyovers, bypasses, roads
 - c. for overhead tanks,
 - d. all of above
367. On which circumstances departmental execution may be undertaken from the following?
- a. Non-availability of a regular contractor
 - b. High rates quoted by the regular contractor
 - c. Works situated in remote areas
 - d. All of above
368. Tenders shall not be invited until and unless the _____ for the work has been approved by the competent authority
- a. Preparation of tender (bid) documents
 - b. Detailed Notice Inviting Tenders
 - c. Notice Inviting Tenders
 - d. All of above
369. The earnest money be refunded as early as possible, not later than _____ of the allotment of tender as per PWD Act.
- a. 10 days
 - b. 20 days
 - c. 30 days
 - d. None of above
370. How much security deposit may be released after defects liability period is over in case of minor works?
- a. 75%
 - b. 90%
 - c. 100%
 - d. None of above
371. Up to which maximum extent of amount be allowed to the contractor on account of machinery advance?
- a. 2% of the contract price
 - b. 4% of the contract price
 - c. 5% of the contract price

d. None of above

372. As per para 13.3.3 of PWD Code. No workorder shall be issued without sanction of estimates except in case of_____.
- Delay in issue of work order
 - Emergency
 - Late submission of document
 - None of above
373. Divisional Officers/ Sub-Divisional Officers shall be competent to issue work orders within their financial limits, without prior approval of the_____.
- Chief Engineer
 - Superintending Engineer
 - Competent Authorities
 - All of above
374. The payments for the work done, supplies made, services rendered or labour employed shall be made on the basis of_____.
- Carrying out checks
 - Recording entries
 - Measurements or counts.
 - All of above
375. Public Works Account Form -23 is used for: -
- Stock Measurement Book
 - Standard Measurement Book
 - Small Measurement Book.
 - All of above
376. In general, all items of work shall be measured and recorded by:-
- Sub-Divisional Engineer-in-charge
 - Assistant Executive Engineer-in-charge
 - Junior Engineer-in-charge.
 - All of above
377. _____ which Audit is conducted by Chartered Accountant in relation to a PSU.
- Statutory Audit
 - Internal Audit
 - Supplementary Audit
 - Limited Review Audit
378. If the Junior Engineer does not send the report for a continuous period of _____, he shall be held accountable.
- 2 months
 - 3 months

- c. 6 months
 - d. All of above
379. The Divisional Officer shall make a test check within_____receipt of the checking report from Sub-Divisional Engineer.
- a. 07 days
 - b. 10 days
 - c. 15 days
 - d. None of above
380. The MIS shall be updated by_____every month.
- a. 7th of
 - b. 10th of
 - c. 15th of
 - d. None of above
381. Detailed Monthly basis project reports compiled at_____level?
- a. Sub Division Level
 - b. Divisional Level
 - c. Circle Level
 - d. Head Office Level
382. Which officer responsible to ensure all work get personally inspected/checked as per condition before allowing the payment?
- a. Junior Engineer
 - b. Assistant Engineer
 - c. Divisional Accountant
 - d. Executive Engineer
383. Which records mandatory required to maintain Divisional Level?
- a. Master Register of Records
 - b. Inventory Record
 - c. Guarantee / Insurance Bonds Record
 - d. All of Above
384. It is a serious irregularity to draw the cheque and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as _____.
- a) Misutilized
 - b) Utilized
 - c) Forfeited
 - d) Lapsed
385. As per PFR general rule, cheques shall not be issued for sums less than _____rupee.

- a) One thousand
 - b) Hundred
 - c) Ten
 - d) Fifty
386. PFR stipulates that Cheques remain current for three months only after the month of issue. Thus a cheque bearing date and time in January is payable at any time upto_____.
- a) 31st March
 - b) 30th April
 - c) 1st April
 - d) 30th June
387. Cheques marked as not payable before a particular date should not be charged to the_____until the date on which they become payable.
- a) Suspense
 - b) Deposit
 - c) Account
 - d) IUT
388. Which statement is correct
- a) Whenever two cheques are written in favour of a person in payment of two or more of his a bills, a separate acknowledgement for each bill need not be taken.
 - b) Whenever one cheque is written in favour of a person in payment of two or more of his a bills, a separate stamped acknowledgement for each bill need not to be taken,
 - c) Whenever one cheque is written in favour of a person in payment of two or more of his a bills, a separate stamped acknowledgement for each bill need to be taken
 - d) Both a and c
389. All paid vouchers must be stamped_____or so cancelled that they cannot be used a second time.
- a) Passed
 - b) Paid
 - c) Approved
 - d) Both a and c
390. Which authority shall bear the postal order expenses on account of payment of net leave salary to the class -IV employee on his express request who proceeds on leave for a period exceeding one month?
- a) By the employee
 - b) By the government
 - c) By both in equal share
 - d) None of the above.
391. With whose approval, claimant can lodge the claim with the department after the period of one year?
- a) Head of the office
 - b) Head of the Department
 - c) Administrative Department

- d) Accountant General
392. No payment may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the Budget estimates and duly sanctioned. But, _____ of pay are not increase to pay within the meaning of this rule.
- a) Arrear of pay and allowances
 - b) Periodical increment
 - c) Dearness allowance
 - d) Both a and c
393. In how many classes, refund of revenue can be classified?
- a) Two
 - b) Three
 - c) Four
 - d) Five
394. Refunds of revenue are not registered as _____ for the purposes of grant or appropriation.
- a) Budget
 - b) Income
 - c) Expenditure
 - d) Revenue
395. Remissions of Revenue allowed before collection treated as _____ and cash payments of revenue after collections as refunds.
- a) Reductions of expenditure
 - b) Reduction of Income
 - c) Reduction of demand
 - d) Reduction of Revenue
396. A competent authority may accord sanction to a refund of revenue which may either be given on the Vouchers itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the _____
- a) Head of the department
 - b) Head of the office
 - c) Administrative Department
 - d) Accountant General
397. Refund of Revenue are broadly classified as (i) Refunds to which the claimants are _____ and refunds which are made exgratia government being under no legal obligation to make them.
- a) Defaulter
 - b) Legally entitled
 - c) Legally refused
 - d) Under no legal obligation
398. No check can be exercised over _____ in the account office except in case where the full details of the collections of such revenue are received in that office , either through the treasury account or other documents i.e. final statement.
- a) Refund of expenditure
 - b) Refund of charges
 - c) Refund of Prior period Expenditure

- d) Refund of Revenue
399. Refunds of stamps by court can be made in the same way as_____.
- a) Refund of expenditure
 - b) Refund of charges
 - c) Refund of fines
 - d) Both a and b
400. Refunds of passport fees should be allowed in cases where the application for a passport is_____before it reaches the state government
- a) Withdrawn
 - b) Accepted
 - c) Rejected
 - d) Both b and c
401. Refunds are allowed on Court fees stamps affixed to passport application which are rejected by Government. There is_____for allowing such refunds on this account.
- a) Two months
 - b) Three months
 - c) Four months
 - d) No time-limit
402. As a precaution against double refunds of land revenue or other receipts the details of which are not furnished to the_____, the amount and the date of each such refund should be noted by the treasury officer against the original item of credit in the Treasury Receipt Register or in the cash book if the item has not been credited in separate receipt register.
- a) Accountant General
 - b) Head of the department
 - c) Head of the office
 - d) Administrative Department
403. As a precaution against double refunds of land revenue or other receipts the details of which are not furnished to the Accountant General, the amount and the date of each such refund should be noted by the treasury officer against the original item of credit in the_____or in the cash book if the item has not been credited in separate receipt register.
- a) Capital Receipt Register
 - b) Treasury Receipt Register
 - c) Contingency Receipt Register
 - d) Both a and c
404. Payments on account of refunds should be recorded by the Treasury officer in a register in_____.
- a) PFR-12
 - b) PFR-13
 - c) PFR-14
 - d) PFR-15
405. There is no objection to the payment of the refund vouchers of _____through a recognized bank in whose favour they are endorsed by the payee.
- a) Capital deposits

- b) Fixed deposits
 - c) Deferred deposits
 - d) Revenue deposits
406. Purchases must be made in the most_____manner, in accordance with the definite requirement of the public service as per rule.No.15.2 of PFR-Vol-I.
- a) Economical
 - b) Expensive
 - c) Relaxed
 - d) Laxity
407. Purchase should be made from the_____unless there are any special reasons to the contrary which should be recorded in writing as per the Rule No.15.2 of PFR-Vol-I.
- a) Open market
 - b) Lowest tenderer
 - c) Without floating the NIT
 - d) Lowest-2 tenderer
408. Care should be taken not to purchases stores much in advance of actual requirements, if such purchases are likely to prove_____to Government
- a) Unprofitable
 - b) Profitable
 - c) both a and b
 - d) None of the above
409. _____may be purchased or sold or dismantled except with the sanction of competent authority.
- a) Public Building
 - b) Public land
 - c) No public building
 - d) Both a and b
410. when any land or building is transferred from one department to another under Haryana government, the transfer shall be_____.
- a) Free of charge
 - b) At Book value
 - c) At book value or market value whichever is less
 - d) At market value
411. When land and building are transferred from or to a commercial department of Haryana Government other than irrigation department, the following charges shall be made in case of the land is having no value in the books of Accounts.
- a) At book value
 - b) At no charge
 - c) At book value or market value whichever is less
 - d) At market value
412. When land and building are transferred from or to a commercial department of Haryana Government other than irrigation department, the following charges shall be made in case of the land is having value in the books of Accounts.
- a) At book value
 - b) At no charge
 - c) At book value or market value whichever is less

- d) At book value or market value whichever is higher
413. In the case of buildings at _____ when land or building are transferred to or from the Irrigation Branch of the Public works department, the full market value will be charged.
- a) Free of charge
 - b) At no charge
 - c) At book value or market value whichever is less
 - d) At book value
414. Amount of Permanent imprest will be fixed by the Administrative department up to the amount advised by the _____
- a) Head of office
 - b) Head of the department
 - c) Controlling officer
 - d) Accountant General
415. The application for permanent advances should be accompanied by a statement showing month by month for the preceding _____, the amount of contingent bills cashed, with classified details of items of expenditure.
- a) 6 months
 - b) 3 months
 - c) 9 months
 - d) 12 months
416. The Permanent advance is intended to provide, on the responsibility of the Government employee entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges, thus, if a _____ is required to travel by rail, his fare must, sometimes, necessarily be advanced from this amount.
- a) Class-I
 - b) Class-II
 - c) Class-III
 - d) Class-IV
417. In the case of transfer of charges and yearly on the _____ each officer in whose favour the permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for by himself as on the preceding 31st March to the authority which sanctioned the permanent advance.
- a) 15th April
 - b) 15th May
 - c) 15th June
 - d) 15th July
418. Government revenues should not be utilized for the benefits of a particular person or section of the community unless the amount of expenditure involved is _____
- a) Significant
 - b) Insignificant
 - c) Enforceable
 - d) Both A and C
419. The cash book should be bound in convenient volumes and the pages machine-numbered. Before bringing a cash book into use, the head of the office or officer

- nominated by him should count the number of pages and record a certificate of count on the _____ of the cash book.
- a) Last page
 - b) First page
 - c) No certificate
 - d) In the mid of the cash book
420. if, however, the head of the office is absent from head quarter at the end of a month, he may delegate the duty of verifying the cash balances to a _____ to his office superintendent, Head clerk or other similar ministerial official of corresponding rank, but he should personally verify the cash balance on his return to head quarter.
- a) LDC
 - b) Non-gazetted employee
 - c) Gazetted employee
 - d) None of the above
421. All sub-vouchers to bills must be _____ in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.
- a) Destroyed
 - b) Cancelled
 - c) Preserved
 - d) Both a and b
422. Every Government employee must attend promptly to all objections and others communicated to him by the _____, either direct or through the Treasury office by letters, Audit Memoranda or reply to objection statements etc. and return the audit memorandum or reply to objection within three months or send a letter explaining the cause of delayed.
- a) Head of the office
 - b) Head of the department
 - c) Controlling officer
 - d) Accountant General
423. _____ of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation as per PFR Rule.No.2.31.
- a) Drawer
 - b) Drawee
 - c) Payee
 - d) Both a and b
424. _____ who makes payment without pre-audit will be responsible for checking any palpable errors and for passing the new rate with reference to the orders directing the change as per PFR Rule No.2.31
- a) Head of the office
 - b) Head of the Department
 - c) Administrative Department
 - d) Treasury officer
425. The responsibility for an overcharge shall rest primarily with the drawer of the bill, and it is only in the event of culpable negligence on the part of

- _____ or of the Treasury officer, that the question or recovery from either of them may be considered.
- a) Head of the Department
 - b) Administrative Department
 - c) Accountant General
 - d) Controlling officer
426. With a view to enable the head of the office to see that all amounts drawn from the treasury have been entered in the cash book he should obtain from the Treasury officer by the _____ a list of all bills drawn by him during the previous month and trace all the amounts in the cash book.
- a) By 15th of every month
 - b) By 10th of every month
 - c) By 7th of every month
 - d) By 5th of every month
427. the responsibilities of disbursing officers, controlling officers and heads of departments in regard to the control over expenditure incurred against the grant allotted to them are laid down in _____ as per PFR Rule No.2.32
- a) Account code
 - b) Punjab Budget Manual
 - c) Civil Services Rules
 - d) Chart of Account
428. In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every _____ must satisfy himself not only that adequate provisions exists within the department organization for system at internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.
- a) Administrative Department
 - b) Head of the department
 - c) Controlling officer
 - d) Drawing and disbursing officer
429. No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the _____ if expenditure of money or abandonment of revenue is involved thereby for which previous consultations of Finance department is required.
- a) Administrative Department
 - b) Head of the department
 - c) Finance department
 - d) Drawing and disbursing officer
430. _____ is a main unit of classification of revenues and expenditure in the Government Accounts.
- a) Major Head
 - b) Minor head
 - c) Detailed head
 - d) Sub-head

431. _____ is a statement setting forth the financial effect of the proposal involving the creation, alteration or abolition of posts on an establishment.
- Financial statement
 - Proposition statement
 - Revenue Account statement
 - Establishment statement
432. _____ of Government employees means a Sub-division, according to pay, of a class of Government employees.
- Grade
 - Pay
 - Level
 - Both b and c
433. which authority has the power to interpret, change and relaxing the rules of Punjab/Haryana Financial rules.
- Legislative assembly
 - Finance department
 - General Administrative department of Haryana government
 - Administrative Secretary
434. Subsidiary Treasury Rules are the rules issued by_____.
- Legislative assembly
 - Finance department
 - General Administrative department of Haryana government
 - Administrative Secretary
435. Which authority shall bear the postal order expenses on account of payment of net leave salary to the class –IV employee on his express request who proceeds on leave for a period of less than one month?
- By the employee
 - By the government
 - By both in equal share
 - None of the above.
436. The main object of an audit is ____
- Expression of opinion
 - Detection and Prevention of fraud and error
 - Both (a) and (b)
 - Depends on the type of audit.
437. Which of the following statements is not true?
- Management fraud is more difficult to detect than employee fraud

- b) Internal control system reduces the possibility of occurrence of employee fraud and management fraud
 - c) The auditor's responsibility to detect all errors and frauds.
 - d) All statements are correct.
438. As per SA-240 if auditor detects an error then
- a) He should inform the management.
 - b) He should communicate it to the management if it is material
 - c) The auditor should ensure financial statements are adjusted for detected errors.
 - d) Both (b) and (c)
439. Which of the following is not a limitation of audit as per SA-240?
- a) Objectivity of auditor's judgment
 - b) Selective testing
 - c) Persuasiveness of evidence
 - d) Limitations of internal control system
440. Which of the following is the most appropriate potential reaction of the auditor to his assessment that the risk of material misstatement due to fraud is high in relation to Existence of inventory?
- a) Visit location on surprise basis to observe test counts
 - b) Request inventory count at a date close to year-end
 - c) Vouch goods sent on approval very carefully
 - d) Perform analytical procedures.
441. Professional scepticism requires that the auditor assume that management is
- a) reasonably honest
 - b) Neither honest nor dishonest

c) Not necessarily honest

d) Dishonest unless proved otherwise

442. Which of the following information should a successor auditor obtain during the inquiry of the predecessor auditor before accepting engagement?

i) Information about integrity of management

ii) Disagreement with management concerning auditing procedures

iii) Review of internal control system

iv) Organisation structure of sample selection.

a) (i) and (ii)

b) (ii) and (iii)

c) (i) , (ii) and (iii)

d) i) and (iii)

443. The use of an audit engagement letter is the best method of assuring the auditor will have which of the following?

a) Auditor will obtain sufficient appropriate audit evidence

b) Management representation letter

c) Access to all books, accounts and vouchers required for audit purpose

d) All of the above

444. An auditor who accepts an audit but does not possess the industry expertise of the business entity, first step should be taken as

a) Take experts Advise

b) obtain knowledge of matters that relate to the nature of entity's business

c) inform management about it

d) take help of other auditors

445. Concurrent audit is a part of-

a) Internal check system

b) Continuous audit

- c) Internal audit system
- d) None

446. Balance Sheet audit is synonymous to-

- a) Limited Review Audit
- b) Continuous audit
- c) Detailed audit
- d) Statutory Audit

447. Balance sheet audit includes verification of_

- a) Assets
- b) Liabilities
- c) Income and expense accounts where appropriate
- d) All of the above

448. Which of the following statements is not true about continuous audit?

- a) It is conducted at regular interval
- b) It may be carried out on daily basis
- c) It is needed when the organization has a good internal control system
- d) It is expensive

449. The Haryana Government PSU had constructed six Quarters for its Directors. They are lying unoccupied for last three years. This would be a matter of concern for-

- a) Propriety Auditor
- b) Performance Auditor
- c) Financial Auditor
- d) None of the above

450. The audit risk,..... the materiality andthe audit effort.

- a) Lower, Higher, Lower
- b) Lower, Lower, Higher
- c) Higher, Lower, Lower
- d) Lower, Higher, Higher

451. When issuing unqualified opinion, the auditor who evaluates the audit findings should be satisfied that the

- a) Amount of known misstatement is documented in working papers
- b) Estimates of the total likely misstatement is less than materiality level
- c) Estimate of the total likely misstatement is more than materially level
- d) Estimates of the total likely misstatement cannot be made

452. What are analytical procedures?

- a) Substantive tests designed to assess control risk
- b) Substantive tests designed to evaluate the validity of management's representation letter
- c) Substantive tests designed to study relationships between financial and non-financial transactions
- d) All of the above

453. Of the following, which is the least persuasive type of audit evidence?

- a) Bank statements obtained from the client
- b) Documents obtained by auditor from third parties directly.
- c) Carbon copies of sales invoices inspected by the auditor
- d) Computations made by the auditor

454. Which of the following statements is, generally, correct about the reliability of audit evidence?

- a) To be reliable, evidence should conclusive rather than persuasive
- b) Effective internal control system provides reliable audit evidence
- c) Evidence obtained from outside sources routed through the client
- d) All are correct.

455. When is evidential matter, generally, considered sufficient?
- a) When it constitutes entire population
 - b) When it is enough to provide a basis for giving reasonable assurance regarding truthfulness
 - c) When it is objective and relevant
 - d) When auditor collects and evaluates it independently
456. Which of the following affects audit effectiveness?
- a) Risk of over reliance
 - b) Risk of incorrect rejection
 - c) Risk of incorrect acceptance
 - d) Both (a) and (c)
457. Audit programme is prepared by-
- a) the auditor
 - b) the client
 - c) the audit assistants
 - d) the auditor and his audit assistants
458. The quantity of audit working papers compiled on engagement would most be affected by-
- a) management's integrity
 - b) Auditor's experience and professional judgment
 - c) auditor's qualification
 - d) control risk
459. Which of the following best describes the primary purpose of Audit?
- a) To detect errors or fraud.
 - b) To comply with GAAP
 - c) To gather sufficient appropriate evidence
 - d) To assess audit risk
 - e) All of the above
460. Knowledge of the entity's business does not help the auditor to-
- a) Reduce inherent risk
 - b) Identify problem areas

- c) Evaluate reasonableness of estimates
- d) Evaluate appropriates of GAAP.

461. Which of the following methods of sample selection is least suitable for extrapolating results to the population?

- a) Systematic sampling
- b) Random sampling
- c) Haphazard sampling
- d) None

462. Which of the following statements is correct?

- a) Lower the sampling risk greater the sample size
- b) Smaller the tolerable error, greater the sample size
- c) Both a & b
- d) None of the above

463. Which of the following expenses should not be treated as capital expenditure?

- a) Expenses paid on installation of a plant.
- b) Cost of dismantling a building in case a new building is to be constructed on the land
- c) Legal expenses incurred to defend a suit related to title of patent. The suit has been lost
- d) The fees paid to engineer who constructed the plant.

464. Which of the following is not a revenue expense?

- a) Cost of raising a loan
- b) Cost of accessories of motor vehicles spent at the time of purchase
- c) Expenses incurred for laying of sewers on land purchased
- d) Insurance premium paid at the time of registration of the ship

465. Which of the following Schedule of the Companies Act, 2013 deals with depreciations?

- a) Schedule IV
- b) Schedule V

c) Schedule III

d) Schedule II

466. If the book value of an asset stands atper cent of the original cost, a Transmission company need not provide depreciation on it.

a) two

b) fifteen

c) five

d) ten

467. Who is responsible for the appointment of statutory auditor of a limited PSU?

a) Directors of the company

b) Members of the company

c) The Central Government

d) CAG

468. Which of the following section of Companies Act, 2013 deal with qualifications of the auditor ?

a) Section 141

b) Section 241

c) Section 140

d) Section 148

469. The term of the auditor ship of first auditor would be from the date of appointment till___

a) the conclusion of statutory meeting

- b) the conclusion of first annual general meeting
- c) the conclusion of next annual general meeting
- d) the date of removal

470. The auditor of a government company is appointed by the C & AG. His remuneration is fixed by___

- a) the C & AG
- b) the shareholders
- c) Government
- d) the board of directors

Answer Keys for all HPUs

S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans	S.No.	Ans
1	B	51	C	101	C	152	D	202	C	253	D	303	A	354	D	404	C	454	B
2	C	52	C	102	B	153	B	203	D	254	B	304	A	355	C	405	D	455	B
3	C	53	D	103	A	154	D	204	B	255	D	305	C	356	D	406	A	456	D
4	A	54	D	104	D	155	D	205	B	256	B	306	C	357	A	407	B	457	D
5	B	55	C	105	C	156	D	206	C	257	B	307	C	358	D	408	A	458	B
6	B	56	A	106	B	157	C	207	C	258	C	308	C	359	C	409	C	459	E
7	C	57	A	107	D	158	A	208	D	259	C	309	D	360	A	410	A	460	A
8	D	58	B	108	C	159	C	209	D	260	D	310	D	361	C	411	B	461	C
9	B	59	C	109	D	160	C	210	A	261	A	311	A	362	A	412	C	462	C
10	B	60	B	110	C	161	B	211	C	262	C	312	B	363	D	413	D	463	C
11	C	61	A	111	B	162	C	212	B	263	D	313	D	364	D	414	D	464	B
12	B	62	C	112	B	163	B	213	C	264	B	314	C	365	B	415	D	465	D
13	A	63	B	113	D	164	A	214	C	265	D	315	B	366	B	416	D	466	D
14	C	64	B	114	B	165	D	215	B	266	C	316	B	367	D	417	A	467	D
15	B	65	B	115	D	166	B	216	C	267	B	317	C	368	B	418	B	468	A
16	C	66	B	116	C	167	C	217	C	268	A	318	B	369	C	419	B	469	B
17	B	67	D	117	C	168	A	218	D	269	C	319	D	370	C	420	C	470	B
18	B	68	D	118	C	169	D	219	C	270	C	320	B	371	C	421	B	471	C
19	B	69	A	119	D	170	B	220	C	271	B	321	A	372	B	422	D	472	A
20	D	70	D	120	A	171	B	221	C	272	D	322	B	373	B	423	A		
21	B	71	B	121	D	172	B	222	D	273	B	323	A	374	C	424	D		
22	D	72	C	122	B	173	B	223	C	274	D	324	C	375	B	425	D		
23	C	73	A	123	D	174	D	224	C	275	A	325	B	376	C	426	A		
24	C	74	C	124	D	175	B	225	D	276	D	326	A	377	B	427	B		
25	B	75	A	125	A	176	A	226	B	277	D	327	B	378	B	428	C		
26	B	76	C	126	C	177	B	227	B	278	A	328	C	379	C	429	C		
27	B	76A	D	127	C	178	D	228	D	279	D	329	C	380	B	430	A		
28	C	77	C	128	B	179	C	229	B	280	D	330	A	381	B	431	B		
29	A	78	A	129	D	180	D	230	B	281	C	331	B	382	B	432	A		
30	B	79	C	130	D	181	B	231	C	282	C	332	D	383	D	433	B		
31	C	80	D	131	D	182	C	232	C	283	D	333	A	384	B	434	B		
32	C	81	A	132	B	183	D	233	C	284	C	334	D	385	C	435	A		
33	B	82	C	133	D	184	B	234	D	285	D	335	B	386	B	436	D		
34	D	83	A	134	A	185	C	235	D	286	A	336	C	387	C	437	B		
35	C	84	C	135	B	186	C	236	B	287	B	337	D	388	B	438	D		
36	D	85	B	136	C	187	C	237	A	288	C	338	B	389	B	439	A		
37	C	86	B	137	B	188	B	238	A	289	D	339	B	390	B	440	A		
38	D	87	B	138	A	189	B	239	A	290	D	340	A	391	D	441	B		
39	B	88	D	139	A	190	B	240	A	291	C	341	B	392	B	442	A		
40	C	89	B	140	B	191	A	241	D	292	D	342	C	393	A	443	D		
41	D	90	B	141	C	192	B	242	A	293	B	343	D	394	C	444	B		
42	C	91	D	142	A	193	C	243	B	294	D	344	B	395	C	445	C		
43	A	92	A	143	B	194	D	244	B	295	C	345	B	396	D	446	D		
44	B	93	C	144	C	195	D	245	D	296	C	346	A	397	B	447	D		
45	C	94	D	145	D	196	A	246	A	297	B	347	B	398	D	448	C		
46	D	95	C	146	D	197	C	247	A	298	C	348	C	399	C	449	A		
47	A	96	B	147	B	198	A	248	C	299	C	349	D	400	A	450	A		
48	B	97	B	148	A	199	C	249	C	300	B	350	C	401	D	451	B		
49	C	98	C	149	B	200	B	250	A	301	C	351	B	402	A	452	C		
50	A	99	B	150	A	201	D	251	C	302	D	352	A	403	B	453	C		
		100	A	151	C			252	C			353	D						

Topic:- Delegation of Power of UHBVN

1. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
 - a) 10 lacs
 - b) 5 lacs
 - c) 3 lacs
 - d) 2 lacs
2. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
 - a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) AEE/AE
3. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
 - a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
4. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
 - a) Concerned Director
 - b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer
5. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
 - a) Upto Rs.100000/-
 - b) Upto Rs.50000/-
 - c) Upto Rs.20000/-
 - d) Full Powers
6. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
 - a) Upto Rs.50000/-
 - b) Upto Rs 20000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs.100000/-
7. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in distribution transformer?
 - a) Rs.20000/-
 - b) Rs.10000/-
 - c) Full power-
 - d) Rs.2000/-

8. Which authority has the full power to write off irrecoverable items outstanding in the misc advances - in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Whole Time Directors
9. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- Executive Engineer
 - Superintending Engineer
 - Dy.Secy/EM
 - Under Secretary
10. Which authority has the power to sanction non-recurring expenditure of Rs. 35000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations?
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Engineer
11. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office
 - Rs.100000/- at one time for each office
 - Rs.25000/- at one time for each office
 - Rs. 50000/- at one time for each office
12. What is the power of the Executive Engineer to sanction and make local purchase of books and map?
- 15000/-
 - 25000/-
 - 20000/-
 - 10000/-
13. Which authority has the power to sanction the expenditure of Rs.4000/- on service postage stamps/public postage stamps/Courier?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
14. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer

15. What is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- a) Three months wages of the workman
 - b) Two months wages of the workman
 - c) Four months wages of the workman
 - d) One month wages of the workman
16. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- a) Upto Rs.20000/-
 - b) Upto Rs.15000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs. 5000/-
17. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer
- a) For a maximum period of five years
 - b) For a maximum period of three years
 - c) For a maximum period of two years
 - d) For a maximum period of four years
18. What is the power of the SDO to issue work order for work and repair for civil works?
- a) Rs.50000/-
 - b) Rs.25000/-
 - c) Rs.15000/-
 - d) Rs.10000/-
19. Which authority to sanction the extra item under contract for civil works upto 20% of the contract value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
20. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
21. Which authority has the power to sanction the deposit works of Rs.10 lacs?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer

22. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- Full Power
 - Rs.10 lacs
 - Rs.5 lacs
 - Rs.1 Lacs
23. What is the power of Superintending Engineer for special repair of residential/non-residential buildings, vehicles including tractors etc?
- Rs. 5 lacs
 - Rs.3 lacs
 - Rs.2 lacs
 - Rs.1 lacs
24. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- Full Power
 - Rs.10 lacs
 - Rs. 5 lacs
 - Rs.2 lacs
25. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
26. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- Full Power
 - Upto Rs.200000/-
 - Upto Rs.150000/-
 - Upto Rs.100000/-
27. Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
28. What is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- Full Power
 - 50000/-
 - 20000/-
 - 30000/-

Answer Keys for UHBVN

Sr. No.	Answer
1	B
2	D
3	B
4	B
5	D
6	B
7	C
8	D
9	A
10	A
11	D
12	D
13	D
14	A
15	B
16	B
17	C
18	A
19	B
20	B
21	B
22	A
23	C
24	A
25	B
26	A
27	D
28	D

Topic:- Delegation of Power of DHBVN

Sr. No.	Questions	DOP
1.	To convey administrative approval in respect of all type of Capital works relating to residential/non residential buildings, new transmission lines, augmentation of sub stations and lines and laying of new connections and research scheme: Power of SE A. 10 Lacs B. 15 Lacs C. 50 Lacs D. 20 Lacs	1
2.	To convey technical sanction to the detailed estimates to works chargeable to Project, augmentation of sub station and lines, estimates connected with fundamental research scheme and for releasing of service connections; Power of SE A. 2 Crore B. 5 Crore C. 3 Crore D. 10 Crore	2
3.	To purchase material for civil works other than cement and steel against specific works: Power of Chief Engineer A. 2 Lacs B. 10 Lacs C. 5 Lacs D. 15 Lacs	5
4.	To approve allotment of turnkey works by contract/ Nigam's workshop: Power of WTDs A. 15 Crore B. 12 Crore C. 10 Crore D. 5 Crore	7
5.	Power of WTD for Disposal of surplus/unserviceable or obsolete material/T&P articles borne on books with value A. 5 Crore B. 1 Crore C. 10 Crore D. Full Power	12.1
6.	Who has full power to Survey off of Vehicles. A. Managing Director B. CE C. SE D. Director	15.1
7.	To write off actual losses of stock and T&P articles, shortages/breakages of various equipments: Power of XEN A. 10,000 B. 50,000 C. 20,000 D. 30,000	16.1

8. To waive off surcharge levied on energy bills of DHBVN consumers on account of failure of online bill payment transactions, power of CEs 17.2
- A. 1 Lacs in each case C. 50,000 in each case
B. 5 Lacs in each case D. 20,000 in each case
9. Power of SE to sanction contingent expenditure of a recurring nature/non-recurring expenditure not otherwise provided for in these delegations. 20(a)
- A. 50,000 PA C. 25,000 PA
B. 1,00,000 PA D. 15,000 PA
- 10 To waive recovery of charges on account of forfeited discount / surcharge levied on bills or electrical energy power of SE 17.1
- A. 2000/- in individual case C. 2,500 in individual case
B. 3,000 in individual case. D. 5,000 in individual case
- 11 To incur expenditure of recurring nature on entertainment/refreshment for Nigam's guests, other meetings with the approval of M.D. or respective Whole Time Director to whom the meeting relates, Power of SE/Operation 24
- A. 20,000 PA C. 15,000 PA
B. 10,000 PA D. 25,000 PA
- 12 To sanction and make purchase of office furniture from Super Bazaar or consumer Coop. Stores or market on hand quotations : Power of XEN 29
- A. 10,000/- at one time for each office C. Rs. 25,000/- at one time for each office
B. 30,000/- at one time for each office D. 20,000/- at one time for each office
- 13 Power of SE to sanction expenditure on service postage stamps 30
- A. 5,000 at one time C. 10,000/- at one time
B. 15,000 at one time D. 6,000 at one time
- 14 Power of Head of Wing to sanction and make local purchase of stationery articles, including tracing paper/tracing cloth and Azo ammonia paper, diaze paper and developing order. 33
- A. 50,000/- in each case C. 25,000/- in each case
B. 35,000/- in each case D. 30,000/- in each case

- 15 To sanction advertisement expenses in respect of advertisement of tenders, notices & general advertisements, Power of SE/Admn./CCO 45(a)
- A. Rs. 1000/- in each case (for general advertisement) C. Full Power
- B. Rs. 5000/- in each case (for general advertisement) D. Rs. 10000/- in each case (for general advertisement)
- 16 To sanction expenditure on compensation/Ex-gratia payments to the unauthorized employee/Non-employee of the Nigam, Power of WTDs in case of Non- Fatal accident 49.2
- A. 20,000 C. 15,000
- B. 10,000 D. 25,000
- 17 HOWs/SEs have the power to sanction medical reimbursement of medical charges/bills 51
- A. Full powers in relaxation of rules C. Up to Rs. 2.00 lacs in normal rules
- B. Up to Rs. 1.00 lacs in normal rules D. 50,000/-
- 18 To sanction compensation for damage caused to the crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc.. Power of XEN 54
- A. 15,000 C. 20,000
- B. 10,000 D. 25,000
- 19 To accept tender for the execution of civil works other than project by contract. Power of SE 60
- A. 20 lacs in each case C. 25 lacs in each case
- B. 30 lacs in each case D. 50 lacs in each case
- 20 Which one has the full power for Award of work by negotiations with the lowest tender. 60.3
- A. BoD C. WTD
- B. HPPC D. MD

21	To sanction expenditure for maintenance of office building/surroundings at the level of Sub-Division/Division/Circle. Power of XEN	63
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- A. Up to Rs. 50,000/- in each case (Annual Ceiling Rs. 75,000/-).
 B. Up to Rs. 25,000/- in each case (Annual Ceiling Rs. 25,000/-).
 C. Up to Rs. 1 Lac in each case (Annual Ceiling Rs. 1 Lac).
 D. Up to Rs. 20,000/- in each case (Annual Ceiling Rs. 20,000/-).
- 22 To sanction cash/secret rewards to the secret informers for detection of theft cases: Power of Director Vigilance
 A Upto Rs. 25000/- in single case only
 B Upto Rs. 20000/- in single case only
 C Upto Rs. 15000/- in single case only
 D Upto Rs. 5000/- in single case only. 68
- 23 To incur expenditure on a/c of sports activities: Power of SE/Admn.
 A Rs. 15,000
 B Rs. 10,000
 C Rs. 20,000
 D Rs. 25,000 66
- 24 Power of GM/Admn. to sanction lease of houses/land or other immovable property belonging to the Nigam. 55
 A. Up to 3 years at a time
 b. Up to 2 years at a time
 c. Up to 1 year at a time
 D. Up to 4 years at a time
- 25 To make advance payment to the employees for indoor medical treatment: Power of SE 52
 A. 2 Lacs
 B. 1 Lac
 C. 3 lacs
 D. Full Power
- 26 To sanction compensation for the electrocution of cattle. Power of XEN 49.3
 A. Rs. 10,000/- in each case
 B. Rs. 15,000/- in each case
 C. Rs. 20,000/- in each case
 D. Rs. 25,000/- in each case
- 27 To sanction purchase of survey instruments, level and log books: Power of XEN 47
 A. Rs.10,000/-
 B. Rs. 25,000/-
 C. Rs. 15,000/-
 D. Full Power

- 28 To incur expenditure in photo coverage at functions and other photography for magazine etc: Power of CCO 45(b)
- A. Rs. 15000/- in each case C. Rs. 10000/- in each case
B. Rs. 5000/- in each case D. Full Power
- 29 Power of Controlling Officer to sanction expenditure on gift to retiring officer & officials 44
- A. Rs.10000 C. Rs.15000
B. Rs.12000 D. Rs.7000
- 30 To sanction expenditure on book binding through local agencies. Power of SDO 40
- A. Rs. 1000/- C. Rs.1500/-
B. Rs.500/- D. Rs.2000/-
- 31 To sanction expenditure for the purchase of printed forms, Registers and Printing & Stationery items: Power of HOW/Chief Comm. Officer 39
- A. Rs. 1 Lac C. Rs. 3 Lac
B. Rs. 2 Lac D. Rs. 5 Lac
- 32 To sanction or make local purchase of Toner Ink and other consumable items for computers, Fax/Photostat/cyclostyling machines: Power of Head of Wing 34
- A. Rs. 6,000/- in each case C. Rs. 5,000/- in each case
B. Rs. 3,000/- in each case D. Rs. 2,000/- in each case
- 33 To sanction expenditure in connection with all sorts of legal cases including counsel fee, writ fee, execution of decrees, awards, arbitrators fee and departmental enquiries cases etc: Power of WTD/LR 32
- A. Up to Rs. 50,000/- in each case C. Up to Rs. 20,000/- in each case
B. Up to Rs. 10,000/- in each case D. Full Power

34 Power of Head of Wing to sanction rent of building and lands hired for office and store accommodation.

A. Rs.30,000/- PM

C. Rs.25,000/- PM

B. Rs. 20,000/- PM

D. Full Power

31

Answer Keys for DHBVN

Sr. No.	Answer
1	C
2	A
3	C
4	D
5	B
6	C
7	A
8	C
9	A
10	A
11	D
12	C
13	C
14	A
15	C
16	C
17	B
18	A
19	D
20	B
21	A
22	A
23	C
24	B
25	A
26	C
27	D
28	B
29	A
30	B

31	A
32	A
33	D
34	B

MCQs for HVPNL

Topic:- Delegation of Power of HVPNL

1. Which authority has the power to sanction the repairs and carriage of T&P (both technical and other items) of Rs.10000/-
 - a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) Sub-divisional officer
2. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%
 - a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
3. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
 - a) Concerned Director
 - b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer

4. What is the power of Chief Engineer to sanction dismantlment of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
 - e) Upto Rs.100000/-
 - f) Upto Rs.50000/-
 - g) Upto Rs.20000/-
 - h) Full Powers
5. What is the power of the Superintending Engineer to sanction writing off finally the irrecoverable value of stores, T&P articles of Public money lost by fraud or the negligence of individuals or other causes?
 - a) Upto Rs.50000/-
 - b) Upto Rs 20000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs.100000/-
6. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in transformer
 - a) Rs.20000/-
 - b) Rs.10000/-
 - c) Rs. 5000/-
 - d) Rs.2000/-

7. Which authority has the power to write off irrecoverable items outstanding in the misc advances upto Rs.1000/- in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Engineer
8. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- Executive Engineer
 - Superintending Engineer
 - Dy.Secy/EM
 - Sub-divisional officer
9. Which authority has the power to sanction non-recurring expenditure of Rs. 10000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations
- Superintending Engineer
 - Chief Engineer
 - Executive Engineer
 - Assistant Engineer
10. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office
 - Rs.100000/- at one time for each office
 - Rs.25000/- at one time for each office
 - Rs. 5000/- at one time for each office
11. What is the power of the Executive Engineer to sanction and make local purchase of stationery?
- 150000/- per annum
 - 25000/- per annum
 - 20000/- per annum
 - 50000/- per annum
12. Which authority has the power to sanction the purchase of tracing paper/tracing cloth and Azo Ammonia paper, diaze paper and developing order of Rs.2500/- in each case?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
13. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act,1923?
- Chief Engineer
 - Superintending Engineer

- c) Executive Engineer
- d) Assistant Executive Engineer

14. what is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?

- a) Three months wages of the workman
- b) Two months wages of the workman
- c) Four months wages of the workman
- d) One month wages of the workman

15. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?

- a) Upto Rs.20000/-
- b) Upto Rs.15000/-
- c) Upto Rs.10000/-
- d) Upto Rs. 5000/-

16. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer

- e) For a maximum period of five years
- f) For a maximum period of three years
- g) For a maximum period of two years
- h) For a maximum period of four years

17. What is the power of the SDO to issue work order for work and repair for civil works?

- a) Rs.50000/-
- b) Rs.25000/-
- c) Rs.15000/-
- d) Rs.10000/-

18. Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Assistant Executive Engineer

19. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?

- a) Superintending Engineer
- b) Chief Engineer
- c) Executive Engineer
- d) Assistant Executive Engineer

- 20.** Which authority has the power to sanction the deposit works of Rs.10 lacs?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer
- 21.** What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- Full Power
 - Rs.10 lacs
 - Rs.5 lacs
 - Rs.1 Lacs
- 22.** What is the power of Superintending Engineer to convey technical sanction for renewals and replacement of existing works?
- Rs. 5 lacs
 - Rs.3 lacs
 - Rs.2 lacs
 - Rs.1 lacs
- 23.** What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- Full Power
 - Rs.10 lacs
 - Rs. 5 lacs
 - Rs.2 lacs
- 24.** What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- 10 lacs
 - 5 lacs
 - 3 lacs
 - 2 lacs
- 25.** What is the power of Xen to convey technical sanction to the detailed estimate for special repairs of Nigam's vehicles chargeable to capital/revenue?
- 75000/-
 - 50000/-
 - 25000/-
 - 10000/-
- 26.** Which authority has the full power to convey technical sanction to detailed estimates for special repair including repair for motor vehicles, tractors etc?
- Whole Time Directors
 - Chief Engineer
 - Superintending Engineer
 - Executive Engineer
- 27.** Which authority has the full power to convey technical sanction to the estimate for purchase of new vehicles, tractor etc?
- Whole Time Directors

- b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer
- 28.** What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- a) Full Power
 - b) Upto Rs.200000/-
 - c) Upto Rs.150000/-
 - d) Upto Rs.100000/-
- 29.** Which Authority has the full power to draw the material from the store or manufactured articles for which due provision has been made in a sanctioned estimate?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Sub-Divisional officer
- 30.** what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- a) Full Power
 - b) 50000/-
 - c) 20000/-
 - d) 5000/-
- 31.** Which authority has the full power to sanction expenditure on supply of electrical energy consumed in the office of the Nigam?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Engineer
- 32.** What is the power of the Xen to make emergency purchase of laboratory chemicals, glass wares, and spare for the equipment of chemical laboratory?
- a) Rs.20000/-
 - b) Rs.15000/-
 - c) Rs.10000/-
 - d) Rs. 5000/-

Answer Keys for HVPNL

Sr. No.	Answer
1	C
2	B
3	B
4	D
5	B
6	B
7	A
8	B
9	A
10	C
11	C
12	C
13	A
14	A
15	B
16	C
17	B
18	B
19	B
20	B
21	A
22	C
23	A
24	B
25	C
26	B
27	B
28	A
29	D
30	C
31	C
32	D

MCQs for HPGCL Candidates

Topic:- Delegation of Power in HPGCL

1. Power's which are not specifically provided / incorporated in Delegation of Powers is rest with the:
 - A Managing Director
 - B Wholetime Directors
 - C Board of Directors
 - D Chairman

2. Under DoP No. 83, what is the power of Managing Director for sanction expenditure for activities pertaining to Corporate Social Responsibilities (CSR) such as arranging medical camps, distribution of books. Etc.
 - A Full Power
 - B Rs. 10 Lakhs each case
 - C Rs. 50 Lakhs each case
 - D None of above

3. As per DoP No.37(d) what is the requisite served mileage is required for condemnation of Mobile Crane :
 - A 15000 hrs
 - B 25000 hrs
 - C 30000 hrs
 - D None of above

4. As per DoP No. 37 (d) which officer /authority is full power for condemnation of vehicles:
 - A Managing Director
 - B Director Concerned
 - C Whole time Director
 - D Chief Engineer

5. As per DoP No. 21 A (i) what is the power of TSC to purchase material /equipment /stock against regular indent:
 - A Full Power
 - B Rs. 4 crore for each case
 - C Rs. 10 crore for each case
 - D None of them

6. The power for revision of delegation of power is rest with:
 - A Managing Director
 - B Chairman

- C Board of Director
 - D Wholetime Director
7. As per DoP No. 21 A (i) what is the power of SPC to purchase material /equipment /stock against regular indent:
- A Rs. 25 lakhs for each case
 - B Rs. 50 lakhs for each case
 - C Rs. 75 Laksh for each case
 - D None of them
8. As per DoP no. 2(a) what is the power of Chief Engineer with regard to technical sanction for works approved in the capex./Business plan by HERC:
- A Rs. 5 lakhs for each case
 - B Rs. 10 lakhs for each case
 - C Rs. 25 Laksh for each case
 - D Full Power
9. As per DoP no. 2(b) what is the power of Chief Engineer with regard to Administrative approval for T&P including special T&P other than motor vehicle:
- A Rs. 5 lakhs in each case
 - B Rs. 10 lakhs in each case
 - C Rs. 15 Laksh in each case
 - D Full Power
- 10.As per DoP no. 3(a) what is the power of Chief Engineer with regard to Administrative approval for maintenance works on the projects stands handed over to the corporation during construction:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D Rs. 25 lakhs
- 11.As per DoP no. 3(d) what is the power of Chief Engineer with regard to Administrative approval for work relating to Scheduled /Periodical/Capital/major or minor overhauling:
- A Rs. 10 lakhs
 - B Rs. 15 lakhs
 - C Rs. 20 laksh
 - D None of them
- 12.As per DoP no. 5 what is the power of Chief Engineer with regard to Administrative approval to sanction deposit works:
- A Upto Rs. 25 lakhs in each case
 - B Upto Rs. 50 lakhs in each case
 - C Upto Rs. 75 lakhs in each case
 - D None of them
- 13.As per DoP no. 7 what is the power of Chief Engineer with regard to Administrative approval for maintenance and repair including Residential /Non-residential buildings and other civil works:
- A Rs. 50 lakhs
 - B Rs. 75 lakhs

- C Full Power
D None of them
- 14.As per DoP no. 21A (v) , who has full power for purchase through single tender :
- A Wholetime Directors
B Board of Directors
C TSC
D SPC
- 15.As per DoP no. 21A (ii) who has full power for Casual /Emergency requirement :
- A Wholetime Directors
B Board of Directors
C TSC
D SPC
- 16.As per DoP no. 21A (iv) who has full power to approve rate Contract for purchase :
- A Board of Directors
B Wholetime Directors
C TSC
D SPC
- 17.As per DoP no. 21A (v) who has full power to purchase required quantity of indigenous coal/imported coal from Coal India Ltd. or its subsidiaries :
- A Chief Engineer
B Superintendent Engineer
C TSC
D Wholetime Directors
- 18.As per DoP no. 21A (vii) who has full power to purchase required quantity of Furnace oil/ LSHS/ LDO/HSD/Petrol for use in main plant and pumping station situated in plant/ colony area, If purchase from public sector undertaking like IOC, HPC, BPL etc.:
- A Chief Engineer
B SPC
C TSC
D Wholetime Directors
- 19.As per DoP no. 21A (ix) who has full power for repair of vehicles including purchase of spares for vehicles other than earthmoving machinery including locomotive, in case purchases/ repair is made from OEM/ authorized dealer:
- A Chief Engineer
B SPC
C TSC
D Wholetime Directors
- 20.As per DoP no. 21 (B)(iii) what is the power of CMO to sanction local purchase of medicines in case of urgency :
- A Rs.5,000/-

- B Rs.10000/-
- C Rs. 20000/-
- D Rs. 25000/-

21.As per DoP No. 34 , what is the power of WTDs to declare stores/T&P surplus unserviceable or obsolete & its survey off.

- A Rs. 1 crore
- B Rs. 2 crore
- C Rs. 5 crore
- D Full Power

22.As per DoP no. 36 who has full power to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, had been fulfilled:

- A Chief Engineer
- B SE
- C TSC
- D Wholetime Directors

23.As per DoP no. 51 who has full power to sanction and make purchase of office furniture:

- A Chief Engineer
- B SPC
- C TSC
- D Wholetime Directors

24.As per DoP no. 26 what is the power of Chief Engineer to sanction testing charges for testing of coal, oil, water samples, pollution control levels, soil testing, Boiler inspection fees, Electrical inspection fees, pollution control fees, tools and tackles fess etc.:

- A Full Power
- B Rs. 20,000/-
- C Rs. 50,000/-
- D Rs. 75,000/-

25.As per DoP No. 42 A what is the power of SPC to sanction purchase of electronic gadgets such as Computers, Laptop, Printers, Desktops, Fax machine, UPS, Mobiles, Pen Drives and other Storage devices etc.

- A Rs. 10 lacs per annum
- B Rs. 20 lacs per annum
- C Rs. 25 lacs per annum

D Full Power

26.As per DoP No. 45(c) what is the power of Chief Engineer/Admn. for HPGCL's Guest, and other official meetings with the approval of concerned Director.

A Full Power

B Rs. 5 lacs per annum

C Rs. 10 lacs per annum

D Rs. 25 lacs per annum

27.As per DoP No. 81 who has full power to accord approval for Items required for running of school such as furniture, electrical items, sports items laboratory/ Chemical etc. including prices and organizing functions.

A Managing Director

B Wholetime Director

C Board of Director

D Chief Engineer

28.As per DoP No. 79 (c) who has full power to accord sanction to extra items under contract for civil works.

A Chief Engineer

B Superintendent Engineer

C Managing Director

D Wholetime Director

29.As per DoP No. 79 (b) what is the power of Superintendent Engineer to issue work order for work and repair for civil works.

A Rs.2 lacs

B Rs.5 lacs

C Rs.1 lacs

D Rs.10 lacs

30.As per DoP No. 73 who has full power to sanction lease of canteen attached to the building of the Corporation.

A Chief Engineer

B Managing Director

C wholetime Director

D TSC

31.As per DoP No. 59, what is the power of WTDs to sanction expenditure on account of printing of forms inclusive / exclusive of cost of papers, Log book/ SMBs printing of annual reports and other financial and statutory statements. issue work order for work and repair for civil works.

A Rs.2 lacs

B Rs.5 lacs

C Rs.10 lacs

D Full Power

Answer Keys for HPGCL

Sr. No.	Answer
1	C
2	B
3	B
4	D
5	B
6	C
7	C
8	D
9	A
10	C
11	C
12	B
13	C
14	B
15	C
16	A
17	B
18	B
19	A
20	A
21	B
22	A
23	D
24	A
25	A
26	B
27	B
28	A
29	A
30	D
31	D

(PAPER-II)

Civil Service Rules (CSR)

(For All HPUs)

Topic :-General Rules

QNo.1 How many days can be sanctioned by the Head of the Department on account of compulsory waiting period as duty period?

- e) 45 days
- f) 20 days
- g) 30 day
- h) 35 days.

QNo.2 Which Medical authority is not competent to issue Medical fitness certificate to the candidates on their first appointment on the Non-Gazetted Post?

- a) Civil Surgeon
- b) Senior Medical Officer
- c) Medical officer
- d) Ayurvedic or Homeopathic Medical Practitioner

QNo 3. What is the minimum period prescribed for the cooling period as per the Civil Services rules?

- a) 3 year
- b) 5 year
- c) 4 year
- d) 2 year

QNo.4 Duty does not include the period

- a) Joining time admissible under the rules
- b) Gazetted holiday prefixed and suffixed to the leave
- c) Any kind of leave availed by the employee other than casual leave, quarantine leave including the gazetted holidays falling during the spell of these leave
- d) Casual leave, special casual leave, quarantine leave including gazetted holidays falling during the spell of these leave

QNo5 Which authority has the full power to sanction the period of enforced halt as duty period?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) Appointing Authority

QNo.6 Which period is not treated as duty period for any purpose?

- a) Training period
- b) Deputation period
- c) Apprenticeship period
- d) Leave period

QNo.7 Pension contribution for those who covered under the Haryana Civil Services (Pension) Rules, 2016 means

- a) Basic Pay in the pay scale
- b) Dearness allowance
- c) Non-practicing Allowance
- d) All of the above

QNo.8 Fees means a recurring or non-recurring payment to Government employee from a source other than the consolidated fund of the state but include the

- a) Income from Property
- b) Income from Dividend
- c) Interest on Securities
- d) Income from literary, cultural, artistic, scientific or technological efforts, if such efforts are aided by the knowledge acquired by the government employee in the course of his service

QNo.9 Government employee means

- a) Persons in casual or daily rated or part time employment
- b) Paid from Contingencies/contingent charges
- c) Of work-charged establishment
- d) Whose pay is debited to consolidated fund of the state of Haryana.

QNo.10 Leave of the kind due means

- a) Maternity leave, Hospital Leave and Child Care leave
- b) Child Adoption leave and Study leave
- c) Earned leave and Half pay leave due, if any, in the leave account of the Government employee otherwise extraordinary leave
- d) Special Casual leave

QNo.11 The period commencing on 16th November and ending with 21st February work out to be as

- a) Three months and five days
- b) Three months and six days
- c) Three months and four day
- d) Three months and seven days

QNo.12 Premature Retirement means the retirement by way of

- a) Inefficiency of the employee
- b) On account of embezzlement/fraud or misappropriation of funds
- c) On account of bodily or mentally incapability

- d) None of the above.
- QNo.13 Quitting of service means
- a) Retirement, dismissal, removal resignation and retrenchment from service
 - b) Death while in service
 - c) Disappearance while in service
 - d) All of the above
- QNo.14 Permanent government employee means
- a) Appointed on regular basis
 - b) Appointed on regular basis and confirmed
 - c) Appointed on the regular basis and not confirmed
 - d) None of the above.
- QNo.15 Temporary transfer means transfer of a Government employee from one station to another station for a limited period not exceeding
- a) 120 days
 - b) 150 days inclusive of outward and inward journey
 - c) 180 days inclusive of outward and inward journey
 - d) 240 days
- QNo.16 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Gazetted post who have been declared unfit by the competent Authority?
- a) 500
 - b) 600
 - c) 1000
 - d) 400
- QNo.17 What is the rate of the fees prescribed for appeal against Medical Examination of candidate appointed against Non-Gazetted post who have been declared unfit by the competent Authority?
- a) 500
 - b) 600
 - c) 1000
 - d) 400
- QNo.18 Appeal against medical examination of fitness on first or subsequent appointment can be filed before
- a) Head of the office
 - b) Administrative Secretary
 - c) Head of the Department
 - d) Director-General, Health services Haryana
- QNo.19 The second appeal is permissible in doubtful cases of rejection on account of
- a) Deaf

- b) Dumb
- c) Visual acuity
- d) Orthopaedically handicapped

QNo.20 On subsequent appointment of a permanent Government employee in an Organization under any Government, the lien shall be maintained upto the

- a) date of probation period of the new post
- b) date of joining of the new post
- c) upto the date of resignation on the previous post
- d) None of the above

Qno.21 A permanent Government employee shall retain a lien on a regular post while

- a) Working on tenure post
- b) Under suspension
- c) On foreign service or deputation or training
- d) All the above

Qno.22 What is the rate of the interest on the subscription subscribed in the GPF by the employees

- a) 7.20%
- b) 7.10%
- c) 7.30%
- d) 7.50%

Qno.23 Which authority is competent to allow two days for handing over/ taking over the charge, if he considers essential

- a) Head of the Department
- b) Head of the Office
- c) Administrative Department
- d) None of the above

QNo.24 Short term vacancy means vacancy including the chain of vacancies of the same post of duration of less than

- a) 120 days
- b) 150 days
- c) 180 days
- d) 240 days

QNo.25 Which authority is competent to frame rules to regulate the conduct of the Members of the state services other than Members of All India Services?

- a) Head of the Department
- b) Administrative Department
- c) Governor of Haryana
- d) General Administration Department of Haryana Government

Qno.26 Photocopy of the service book duly attested may be obtained on quitting of Government service on the payment of fees of rupees

- a) 100
- b) 200
- c) 150
- d) 300

Qno.27 Head of the office may authorize any gazetted government employee for the attestation of in the service book but he should check at least

- a) 5% of the service books every year
- b) 7% of the service books every year
- c) 10% of the service books every year
- d) 15% of the service books every year

Qno.28 Which entry is not recorded in the red ink in the service book?

- a) Date of confirmation in service
- b) Resignation from service
- c) Period of extraordinary leave with or without medical certificate
- d) Period of earned leave/Half Pay leave

QNo.29 Which Authority shall issue the order for the recasting of the service book of such Government employee from the office record, wherever available?

- a) Head of the office
- b) Head of the Department
- c) Administrative Department
- d) None of the above

Qno.30 Part-V of the service books pertains to

- a) Bio-data of the employee
- b) Service Verification from the pay ledger sheet
- c) Detail of family members
- d) Detail of loan and advances availed by the employee

Qno.31 Part-VI of the service books pertains to

- a) Bio-data of the employee
- b) Service Verification from the pay ledger sheet
- c) Detail of family members
- d) Detail of loan and advances availed by the employee

Qno.32 Part-VIII of the service books pertains to

- a) Bio-data of the employee
- b) Service Verification from the pay ledger sheet
- c) Detail of family members
- d) Detail of loan and advances availed by the employee

Qno.33 What Joining time is admissible in case of temporary transfer?

- a) No Joining time
- b) Actual transit period as admissible in case of Journey on tour
- c) 3 days
- d) 8 days

QNo.34 Which authority is competent to curtail the joining period of the employee?

- a) Head of the office
- b) Head of the department
- c) Transferring Authority
- d) None of the above

QNo.35 What joining time is admissible in case of transfer beyond 300 KM which does not involve the change of residence?

- a) 3 days
- b) 8 days
- c) 9 days
- d) None of the above

Qno.36 What joining time is admissible in case of transfer within twenty KM which involves the change of residence?

- a) 1 day
- b) 3 day
- c) 8 day
- d) 9 day

Qno.37 Which authority can extend the joining period upto 30 days?

- a) Head of the office
- b) Head of the department
- c) Administrative Department
- d) None of the above

QNo.38 Which Authority can extend the joining period beyond the period of 30 days?

- a) Head of the office
- b) Head of the Department
- c) Administrative Department
- d) None of the above.

Qno.39 Joining time may be combined with

- a) Vacation

- b) Regular leave
- c) Casual leave
- d) A & B

QNo.40. What pay shall be admissible during the joining time in continuation of leave?

- a) No Basic pay plus compensatory allowance at old station or new station whichever is higher
- b) Half Basic pay plus compensatory allowance at old station or new station whichever is lower
- c) Full Basic pay plus compensatory allowance at old station or new station whichever is less
- d) None of the above

QNo.41 In case of transfer on deputation/foreign service in public interest from one station to another, Joining time, joining time pay and allowance during joining time shall be regulated as per

- a) Service rules of the parents department
- b) Service rules of the deputation/foreign department
- c) Service rules of Parents department or foreign department whichever is more beneficial
- d) None of the above

QNo.42 Joining period may be extended in the following circumstance

- a) When government employee is unable to use ordinary mode of travelling
- b) When extension is considered necessary for the public convenience
- c) When Government employee missed a steamer, fallen sick on the journey, delayed on account of Blockade of roads/railway track/landslide.
- d) All of the above.

QNo.43 Transit period availed by the Government employee on account of transfer on personal ground is known as

- a) Cooling period
- b) Dies Non period
- c) Regular period
- d) All of the above

QNo.44 If a Government employee is authorized to make over charge of a post elsewhere than at his head quarter, his joining time shall be calculated from the place at which

- a) He actually makes over charge
- b) From the Head quarter
- c) Both a and b
- d) None of the above

QNo.45 Joining time on transfer to another government shall be governed by the rules of

- a) Parents department
- b) Rules of the Government to which he is proceeding
- c) A and B
- d) None of the above

QNo.46 which allowance is not admissible during the period of joining

- a) House Rent Allowance
- b) Fixed Medical Allowance
- c) Special Local outdoor duty allowance
- d) Children Education allowance

QNo.47 What allowances are admissible during the period of suspension?

- a) Sumptuary allowance
- b) Subsistence allowance
- c) Both a and b
- d) None of the above

QNo.48 Current duty charge means

- a) To exercise only administrative power vested in the full-fledged incumbent of the post
- b) To exercise only financial power vested in the full-fledged incumbent of the post
- c) To exercise the statutory power, e.g powers delegated under any act
- d) To exercise administrative or financial powers vested in the full-fledged incumbent of the post.

QNo.49 Dependent means a family members whose total income from all source is less than

- a) Maximum family pension
- b) Minimum family Pension
- c) The sum of minimum family pension plus dearness relief prescribed from time to time by Haryana Government
- d) None of the above

QNo.50.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates the year only then date of Birth shall be considered as

- a) 1st May of the year
- b) 1st July of the year
- c) 1st August of the year
- d) 1st September of the year

QNo.51.If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical

examination from the Civil Surgeon. In case the Civil Surgeon intimates both month and year only then date of Birth shall be considered as

- a) 1st of the month of that year
- b) 15th of the month of that year
- c) 16th of the month of that year
- d) 20th of the month of that year

Qno.52 During the period of suspension which compensatory allowances shall not be admissible on subsistence allowance?

- a) Dearness Allowance
- b) Fixed Medical Allowance
- c) Hill Compensatory allowance, if admissible at the head quarter
- d) Construction allowance/Shift duty allowance

Qno. 53 Subsistence Allowance may be withheld on account of

- a) Not maintaining the Head quarter
- b) On account of availing of station leave
- c) Non-production of Non-employment certificate
- d) None of the above.

Qno. 54 Which kind of leave can be allowed to the Government employee placed under suspension?

- a) Casual leave
- b) Commuted leave
- c) Earned leave
- d) Station leave

Qno.55 Where a Government employee under suspension is acquitted by a court of law and the order of reinstating him is passed sometime after the date of acquittal, full pay and allowances shall be paid

- a) From the date of joining the duty
- b) From the date of passing the order of re-instating by the Department
- c) From the date of acquittal to the date of re-joining duty
- d) None of the above

Qno.56 Suspension period not treated as duty may be converted as leave of the kind due by the

- a) Head of the office
- b) Head of the Department
- c) By the consent of the suspended employee
- d) None of the above

Qno.57 The period spend under suspension, if converted into earned leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn

- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) None of the above.

Qno.58 The period spend under suspension, if converted into Half Pay leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) None of the above

Qno.59 the period spend under suspension, if converted into Extra Ordinary leave, then affected employee will get

- a) Leave Salary equal to half pay
- b) Leave salary equal to half pay minus subsistence allowance already drawn
- c) Leave salary equal to full pay minus subsistence allowance already drawn
- d) Leave salary admissible on Extra Ordinary leave minus subsistence allowance already drawn

Qno. 60 Which is the compulsory deduction that may be affected from the subsistence allowance

- a) Recovery of loss to Government
- b) Recovery of over payment
- c) Attachment order from Court of law
- d) None of the above.

Qno.61 Mr. X has been transferred from Shakti-Bhawan Sector-6,Panchkula to Xen/ TS Divn, Hisar in public interest on 06.06.2022 in public interest. There is Saturday and Sunday on 11.06.2022 and 12.06.2022 and further public holiday on 14.06.2022 He was relieved on the same day i.e on 06.06.2022 FN. He travelled the local distance from his residence to Panchkula bus stand of 5 KM and further distance from Panchkula bus stand to Hisar bus stand covered by him of 250 KM and then local distance from Hisar Bus stand to Place of residence covered by him of 4 KM. How many days shall be allowed to him to join the New station as per the Joining time rules?

- a) 7 days
- b) 8 days
- c) 9 days
- d) 10 days

Qno.62 A Government employee has curtailed his joining period by 5 days at his own discretion on account of transfer from Panchkula to Panipat having the distance of 160 KM which provides the joining period of 8 days for transfer in public interest. But, there is a provision in the CSR that govt employee may availed the special casual leave on account of curtailing the joining period.How many day special casual leave can be availed by the employee in this case?

- a) 5 days

- b) 4 days
- c) 3 days
- d) None of the above

QNo.63 What joining time is admissible in case of transfer with in the same building within the radius of the local area of twenty kilometre which involves the change of the residence?

- a) 3 days
- b) 2 days
- c) 1 days
- d) None of the above

QNo.64 What joining time is admissible in case of transfer between 21 KM to 300 KM which involves the change of residence?

- a) 3 days
- b) 9 days
- c) 8 days
- d) 10 days

Qno.65 Which employee shall be eligible for Joining time as per the CSR rules on account of the subsequent appointment from one department to another department of the Haryana Government?

- a) Officiating employee through proper channel
- b) Temporary employee through proper channel
- c) Substantive employee without proper channel
- d) Substantive employee through proper channel

QNo.66 Which authority is competent to send a Haryana government employee to foreign service or on deputation during the probation period ?

- a) Head of the Department
- b) Administrative Department
- c) Haryana Government
- d) None of the above

Qno.67 What is the rate of deputation allowance on account of the transfer to foreign service in any organization under Haryana Government?

- a) 5% of the basic pay subject to maximum of 2000/-
- b) 10% of the basic pay subject to maximum of 4000/-
- c) No deputation Allowance
- d) A and B

Qno.68 What is to be treated deputation allowance for the purpose of grant of dearness allowance?

- a) Compensatory Allowance
- b) Sumptory Allowance
- c) Pay

d) A and B

Qno.69 Which authority shall bear the liability of the compensatory allowances during the period of leave while on foreign service?

- a) Parents Employer
- b) Foreign Employer
- c) Both a and b
- d) None of the above

Qno.70 Which Authority shall bear the liability of the Basic Pay during the period of leave while on foreign service?

- a) Parents Employer
- b) Foreign Employer
- c) Both a and b
- d) None of the above

Qno.71 What is the rate of deputation allowance on account of transfer at the same station on deputation/foreign service to the central Government/other state Government or vice versa?

- a) 10 % of the basic pay subject to maximum of 4000/-
- b) 10% of the basic pay subject to maximum of 4000/- or rate of foreign employer Government whichever is higher
- c) 5% of the basic pay subject to maximum of 2000/- per month or the rate of foreign employer Government whichever is higher
- d) None of the above

Qno.72 What is the rate of deputation allowance on account of transfer at other station on deputation/foreign service to the central Government/other state Government or vice versa?

- a) 10 % of the basic pay subject to maximum of 4000/-
- b) 10% of the basic pay subject to maximum of 4000/- or rate of foreign employer Government whichever is higher
- c) 5% of the basic pay subject to maximum of 2000/- per month or the rate of foreign employer Government whichever is higher
- d) None of the above

Qno.73 Which Authority shall borne the liability of leave salary for maternity leave,child adoption leave and child care leave availed of by female Government employee while on foreign service or deputation ?

- a) Parents Department
- b) Foreign Department
- c) In equal share by both
- d) None of the above

QNo.74What is the rate of leave salary contribution during the period of foreign service?

- a) 9%
- b) 10%
- c) 11%
- d) 12%

QNo.75 One of the Government employee has been transferred to foreign service on his request and foreign employer is not ready to bear leave salary contribution. In this case, who will borne the liability of leave salary contribution?

- a) By the employee
- b) By the Parents department
- c) In equal share by the both
- d) None of the above

Qno.76 What is the rate of Pension contribution in respect of the Government employee whose total length of service is ten years upto the date of proceeding on foreign service?

- a) 15% of the emolument
- b) 10% of the emoluments
- c) 5% of the emoluments
- d) 7% of the emoluments

Qno.77 What is the rate of Pension contribution in respect of the Government employee whose total length of service more than ten years but less than twenty years upto the date of proceeding on foreign service ?

- a) 15% of the emolument
- b) 10% of the emoluments
- c) 5% of the emoluments
- d) 7% of the emoluments

Qno.78 When a government employee is due to retire on superannuation from the services, an office order shall be issued by

- a) 10th of the month in which he is going to be retired
- b) 7th of the month in which he is going to be retired
- c) 5th of the previous month before the month of retirement
- d) None of the above

Qno.79 What is the percentage of minimum degree of disability for giving the relaxation in age for two years for retirement on superannuation?

- a) 40%
- b) 50%
- c) 60%
- d) 70%

Qno.80 which Group of employees are not covered for Pre-mature retirement?

- a) A Group
- b) D Group

- c) B Group
- d) C Group

Qno.81 A government employee may get the voluntary retirement after having rendered minimum twenty year qualifying service by serving the three month notice. There is a provision in the CSR that government employee may also pay three month pay and allowance in lieu of the notice period to get the retirement immediately. What emoluments shall be included in the pay and allowances in lieu of three months notice?

- a) Only basic pay
- b) Basic pay , special pay and personal pay
- c) Basic pay, special pay, personal pay, dearness allowance and HRA
- d) Basic pay, special pay personal pay , dearness allowance

Qno.82 In computing the notice of three months for voluntary retirement, the following period shall also be included in the three month notice

- a) The date of service of notice
- b) The date of its expiry
- c) Both a and b
- d) None of the above

Qno.83 Which leave is not allowed to avail during notice period of Pre-mature retirement/Voluntary retirement ?

- a) Extra Ordinary leave
- b) Earned leave
- c) Half Pay leave
- d) None of the above

Qno.84 Which authority is empowered to interpret, change, amend, relax and removal of doubts in respect of civil services rules?

- a) Administrative Department
- b) Finance Department'
- c) A and B
- d) None of the above

Qno.85 Following shall be included in the definition of the family for the purpose of final payment of leave encashment/GPF

- a) Husband or wife as the case may be
- b) Husband or wife including judicial separated husband or wife
- c) Widow of predeceased son provided not remarried otherwise children of predeceased son in equal shares
- d) All of the above

Qno.86 The appointment of a government employee on probation is considered as

- a) Substantive appointment

- b) Work charge appointment
- c) Officiating appointment
- d) A and B

Qno.87 overseas pay means pay granted to government employee while on

- a) Deputation within India
- b) Foreign service within India
- c) Deputation out of India
- d) Both a and b

Qno.88 Temporary Government employee means

- a) Appointed on regular basis and confirmed
- b) Appointment on regular basis and not confirmed
- c) Both a and b
- d) None of the above

Qno.89 Transfer in public interest includes

- a) Transfer on the request of his own or any member of his family or relatives
- b) Transfer on the recommendation of any prominent person like MLA/MP etc
- c) Subsequent appointment of a permanent Government employees at different stations within the same or any other department provided the application was submitted through proper channel
- d) None of the above

Qno.90 Which period shall be considered wilful absence?

- a) Participation in the strike
- b) Participation in the pen down strike
- c) Participation in any Bundh, Dharna
- d) All of the above

Qno.91 what is rate of fee for medical examination for the candidates appointed on Group A and B posts?

- a) 50/-
- b) 100/
- c) 200/
- d) None of the above

Qno.92 What amount of fees shall be charged for medical examination from Ex-servicemen and dependent(s) of deceased and serving soldiers on their first entry into Government service to a post of any group in any Department of Haryana Government?

- a) 50/-
- b) No fees
- c) 100/-
- d) 200/-

Qno.93 What is the limitation period for filing the appeal for second medical examination in case of employee is found unfit?

- a) 60 days
- b) 90 days
- c) 30 days
- d) 40 days

Qno.94 How many years of concession can be granted to the differently able persons, viz deaf, dumb, blind and orthopaedically handicapped person for direct recruitment to the post against which they can suitably be employed?

- a) 5 years
- b) 10 years
- c) 7 years
- d) 2 years

Qno.95 A government employee may be transferred from higher post to lower post on account of

- a) On account of inefficiency or misbehaviour
- b) On his written request
- c) On account of abolition of a regular post
- d) All of above

Qno.96 The entries of the service books of all the Government employees shall be scrutinized by the Internal Audit of the department concerned at least once in a year but before the annual audit to be conducted by

- a) By Statutory Auditor
- b) By Cost auditor
- c) By Principal Accountant General, Haryana
- d) None of the above

Qno.97 Part-III (a) of the service books is used to record the entry of

- a) Service verification from the pay ledger sheet
- b) Entries pertaining to promotion/reversion/grant of ACP
- c) To make the entry of the past service where no service book is available for the past service
- d) To make the entry of LTC availed by the employee

Qno.98 Mr.X government employee transferred on his own request is relieved and there is holiday(s) intervening the date of relieve and the date of joining and he joins the new place in the forenoon after the holidays(s), it shall be deemed that he has availed holiday(s) .which department shall bear the pay of such holiday(s)

- a) Office from where is relieved
- b) Office from where he will join
- c) Both of the office in equal share
- d) None of the above

Qno.99 Compensatory allowance does not include

- a) Dearness allowance, house rent allowance

- b) Travelling allowance
- c) Hill compensatory allowance
- d) Sumptuary allowance

Qno.100 How much amount of honorarium can be granted by Head of the department to an individual during a financial year?

- a) 10000/-
- b) 5000/-
- c) 4000/-
- d) 2000/-

Answer Key

General Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	C	76	B
2	D	27	C	52	D	77	A
3	D	28	D	53	C	78	B
4	C	29	B	54	D	79	D
5	B	30	B	55	C	80	B
6	C	31	C	56	C	81	C
7	D	32	D	57	C	82	C
8	D	33	B	58	B	83	A
9	D	34	C	59	D	84	B
10	C	35	D	60	D	85	D
11	B	36	B	61	C	86	C
12	A	37	B	62	D	87	C
13	D	38	C	63	D	88	B
14	B	39	D	64	C	89	C
15	C	40	C	65	D	90	D
16	C	41	C	66	D	91	C
17	A	42	D	67	C	92	B
18	D	43	B	68	C	93	C
19	C	44	A	69	B	94	B
20	A	45	B	70	A	95	D
21	D	46	C	71	C	96	C
22	B	47	B	72	B	97	C
23	B	48	D	73	B	98	B
24	C	49	C	74	C	99	D
25	D	50	B	75	B	100	D

Topic:- PAY RULES

QNo.1 which term shall be applied to grant of pay level higher than the functional level of a post admissible to a Government employee subject to completion of prescribed length of service and certain conditions?

- a) Functional Level
- b) ACP level
- c) Promotion Level
- d) None of the above

QNo.2 which term shall be applied in respect of increment granted by the competent authority to a government employee in addition to his normal increment?

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

QNo.3 Which term shall be applied in respect of the increment granted by the competent authority to a Govt. employee in advance to be subsumed in future increment.

- a) Normal increment
- b) Advance increment
- c) Additional increment
- d) Basis pay

QNo.4 What do you mean by the basic pay?

- a) The pay in the functional / ACP Level
- b) The pay including special pay in the functional /ACP Level
- c) The pay including personal pay in the functional /ACP Level
- d) None of the above

QNo.5 What do you mean by the entry level pay of the post?

- a) Equal to minimum of the pay band
- b) Equal to first cell of the functional level of the post held by him
- c) Equal to multiplication of basic pay by the factor of 2.57
- d) None of the above

QNo.6 Which term shall be used for the grant of running pay scale applicable to all judicial officers for the purpose of grant of by annual increment after stagnation.

- a) Higher administrative Grade Pay Scale
- b) Functional Pay Scale
- c) ACP Pay Scale
- d) Master Pay Scale

QNo.7 Which rule is used to protect the interest of the Govt. Employee who is working outside the cadre within or out of the parent department so that he may not be

deprived of the benefit of officiating promotion which he would have otherwise availed had he been on the cadre post?

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

QNO. 8 What do you mean by the pay?

- a) Basic pay
- b) Basic Pay + Special Pay+ Personal Pay
- c) Basic Pay + Personal Pay + Special Pay+ Overseas Pay
- d) Basic Pay + Personal Pay + Special Pay+ Overseas Pay and any other emoluments specifically classified as pay by the competent authority.

QNo.9 Which term shall be used for pay or basic pay which would have been admissible to the Govt. Employee had he been working on the feeder post or on the post on which he holds a lien.

- a) Substantive pay
- b) Officiating pay
- c) Basic Pay
- d) Presumptive pay

QNO. 10 Fill in the blank with appropriate word

Proforma promotion means the officiating promotion of the Govt. Employee made under _____ who is working outside the cadre within the parent or any other department.

- a) Master pay rule
- b) ACP Rule
- c) Next below rule
- d) Normal increment rule

QNo. 11 Special Pay means

- a) In consideration of arduous nature of duties
- b) In consideration of the special addition to the work or responsibility
- c) Both A & B
- d) None of the above

QNo.12 Which terms shall be used for the grant of pay or basic pay to the permanent Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

QNO.13 Which terms shall be used for the grant of pay or basic pay to the temporary Govt. Employee?

- a) Substantive Pay
- b) Officiating pay
- c) Presumptive pay
- d) None of the above

QNo.14 Where the pay shall be fixed on the subsequent appointment to a post of level higher than or identical to functional or ACP level in the same or any other department of the Haryana Government where the application for the same is not submitted through proper channel?

- a) Equal to the corresponding cell if available in the functional level of the new post
- b) At the next cell above the existing cell if the same cell is not available in the functional level of the new post
- c) At the entry level of pay of the post
- d) None of the above

QNo.15 where the pay is fixed equal to entry level pay on the subsequent appointment, the date of next increment shall be _____ subject to completion of minimum six months qualifying service before that date.

- a) On 1st January
- b) On 1st July
- c) On 1st January or 1st July as the case may be
- d) None of the above

QNO.16 Where on the subsequent appointment, the pay in the pay level is fixed equal to the pay already drawn, the date of next increment shall remain_____.

- a) Unchanged
- b) Changed on 1st July,
- c) Changed on 1st January
- d) Changed on either 1st July or 1st January

QNo.17 how the pay shall be fixed on promotion in the level higher than the functional level?

- a) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell or equal to entry level pay of the promotional post whichever is higher.
- b) With the benefit of one increment in the level from which the employee is promoted and he shall be placed at a cell equal to the figure in the level of promotional post and if no such cell is available in that level, he shall be placed at the next higher cell
- c) Equal to entry level pay of the promotional post.
- d) None of the above

QNo.18 What treatment shall be given in respect of grant of special pay of arduous nature of duties drawn before promotion or subsequent appointment?

- a) Shall be converted in the personal pay
- b) Shall not be converted in the personal pay
- c) Only A
- d) None of the above

QNo.19 what treatment shall be given if the special pay in lieu of higher time scale of feeder or previous post is more than that of the special pay of the promotional post or the post of subsequent appointment?

- a) Special pay of the previous post shall be converted in the personal pay
- b) Special pay of the previous post shall not be converted in the personal pay
- c) The difference between special pay of both the posts shall be converted into personal pay to be subsumed in future increment
- d) None of the above

QNo.20 How the pay shall be fixed on account of Pre-mature Promotion?

- a) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is higher
- b) Equal to entry level pay of Promotional post or Presumptive pay in the level of feeder post whichever is lower
- c) Equal to entry level pay of Promotional post
- d) Equal to Presumptive pay in the level of feeder post

QNo.21 what treatment shall be given in respect of the period of service from the date of Premature Promotion?

- a) Shall not count for further promotion
- b) Shall be count for further promotion
- c) Period of deficiency of prescribed period shall be ignored
- d) None of the above

QNo.22 How the pay shall be fixed on the completion of deficiency of prescribed experience on account of Premature Promotion?

- a) At the entry Level pay of the promotional post
- b) At the Presumptive level pay of the feeder post
- c) Fixation of Pay under Rule 13
- d) None of the above

QNo.23 fill in the blank with appropriate words

_____also includes the interchangeable promotional post of same level.

- a) Feeder post
- b) Promotional post
- c) Cadre post
- d) Same post

QNo.24 if functional level of Promotional post is identical to ACP level already drawn, the nomenclature of the ACP level shall be changed to the_____.

- a) Feeder level

- b) Functional Level
- c) Master Pay level
- d) Higher Administrative Pay level

QNo.25 which authority is competent to allow annual increment in normal course to the subordinates working under him.

- a) Administrative Department
- b) Head of the Department
- c) Head of the office
- d) Finance Department

QNo.26 how the normal increment shall be granted in case of death on duty on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.27 how the normal increment shall be granted in case of death while on leave on the 1st January or 1st July

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.28 how the normal increment shall be granted in case of employee is not in service on the 1st January or 1st July.

- a) Not granted
- b) On actual basis
- c) On notional basis
- d) Can't say

QNo.29 which period shall not be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal followed by re-instatement and treated as duty
- c) Period of compulsory retirement followed by re-instatement and treated as duty
- d) Period of Dies non

QNo.30 which period shall be qualified for increment?

- a) Period spent on duty
- b) Period of suspension, dismissal and removal not treated as duty
- c) Period of compulsory retirement not treated as duty
- d) Period of Dies non

QNo.31 fill in the blanks with appropriate word

The increment in the pay Matrix shall be specified in the _____ cells of the applicable Level in the Pay Matrix.

- a) Vertical
- b) Horizontal
- c) Can't say
- d) None of the above

QNo.32 how much minimum qualifying service is required before the date of normal increment due on 1st July or 1st January.

- a) Three months
- b) Four months
- c) Five months
- d) Six months

QNo.33 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of January and 1st July (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

QNo.34 What is the date of next increment in the ACP/Functional level, who has been appointed or promoted or granted ACP Level during the period between 2nd day of July and 1st day of January (Both inclusive)

- a) On 1st July
- b) On 1st day of January
- c) Can't say
- d) On 1st March

QNo.35 How the increment shall be granted, if the government employee is on casual leave on day of Increment i.e on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

QNo.36 How the increment shall be granted, if the government employee is on leave other than casual leave on day of Increment i.e. on 1st January or 1st July as the case may be

- a) On notional basis
- b) On actual basis
- c) Not granted
- d) None of the above

QNo.37 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was promoted on the post of the Section officer on 1st September, 2022. What will be his next date of normal increment on the post of Section officer?

- a) 1st January of next year
- b) 1st July of next year
- c) 1st September of next year
- d) None of the above

QNo.38 Mr.Abhay Dhama has been working in HVPNL on the post of the Divisional Accountant. He was on training on 1st July i.e. on next date of increment. How the increment shall be granted to him?

- a) On Notional basis
- b) On actual basis
- c) Not Granted
- d) None of the above

QNo.39 Shri.Ramphal having the age of 56 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.40 Shri.Ramphal having the age of 54 year has been granted the advance increment although he was awarded the punishment under Punishment and Appeal Regulation 2016. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.41 Shri.Ramphal having the age of 54 year has been granted the advance increment. What do you say about the action of the department in respect of grant of advance increment?

- a) Action of the department is correct
- b) Action of the department is not correct
- c) Can't say
- d) Should be allowed after the consent of Shri.Ramphal

QNo.42 An increment of Mr.RamDass was withheld due to non-passing of the Examination. Now , he was appeared in the exam in the month of November, 2021 which was concluded on 25th November,2021 and the result of the exam were declared in the month of March,2022 in which he has cleared all the papers. From which date, he will be given the benefit of increment.

- a) On notional basis from the date of withheld of increment
- b) From the month of April,2022 after the month of clearance of exam
- c) From the month December,2021 after the appearance in the exam
- d) From the last date i.e on 25th November,2021 of appearance of exam

QNo.43 An increment of Mr. Ajay was withheld due to non-passing of the departmental account examination. How the increment shall be restored to him on the passing of the examination.

- a) On actual basis from the due date
- b) On notional basis from the last date of appearance of exam
- c) On notional basis from the due date and actually from the last date of appearance of test
- d) On notional basis from the beginning of the month after the month of appearance and on actual basis from the last date of appearance of tests

QNo.44 Shri. Virender Rathi having the basis pay of Rs. 64100 in the pay matrix level 7 was promoted in the pay matrix level-8 having the minimum cell of Rs. 47600 could not pass the departmental account examination. What action will be taken by the department due to non-passing of examination by him.

- a) Normal increment of the promotional post shall be withheld till the passing of examination
- b) Presumptive Basis pay of the feeder post shall be allowed till the passing of examination
- c) Basic Pay of Rs. 64100/- shall remain constant till the passing of the examination
- d) None of the above

QNo.45 Mr.Ramkumar was drawing the basic pay of Rs. 219600/- in the pay matrix cell Level-15 as on 1st July, 2021 which is the maximum cell of the level-15. What will be the basic pay of Mr.Ramkumar as on 1st July, 2022 after granting him normal increment?

- a) 219600/-
- b) 226000/-
- c) 227000/-
- d) 226200/-

QNo.46 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments without cumulative affects from the date of next increment due on 1st July,2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 33800
- d) 30927

QNo.47 Mr. Goldy who basis pay of Rs. 30000/ was awarded the punishment of withholding of three increments with cumulative effects from the date of next

increment due on 1st July, 2018. What will be the increment amount on 1st July, 2021 on the restoration of increment?

- a) 31800
- b) 32800
- c) 30927
- d) 30900

QNo.48 fill in the blanks with appropriate word

A post vacated by a Government employee reverted to lower post as a measure of punishment shall not be filled substantively until the expiry of a period of _____ from the date of such reversion.

- a) One year
- b) Two year
- c) Three year
- d) Four year

QNo.49 when the senior most employee serving outside the regular line does not require to be protected under the next below rule?

- a) If he is holding the lower post
- b) If he is already holding a post carrying a pay scale identical to promotional post of parent cadre.
- c) If he is already holding a post carrying a pay scale higher than of the promotional post of the parent cadre
- d) Both b and c

QNo.50 Mr.A while drawing pay of Rs. 58600 in the level-8 was retired from the service on attaining the age of superannuation. His pension including the commuted portion of pension was fixed Rs. 29300/- P.M. He was re-employed in public interest to a post of higher level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

- a) 29300/-
- b) 28700/-

c) 23800/-

d) 30400/-

QNo.51 Mr.B while drawing pay Rs.49000 in level-7 was retired from service on attaining the age of superannuation. His pension including the commuted portion of Pension was fixed Rs. 24500/- P.M.He was re-employed in public interest to a post of level-9 and cell of Pay matrix level-9 are defined below. His pay shall be fixed on re-employment after deduction of basis pension

Level	Pay Matrix level-9
1	53100
2	54700
3	56300
4	58000
5	59700
6	61500

a) 24500/-

b) 53100/-

c) 28600/-

d) 26550/-

QNo.52 Mr.X was re-employed after attaining the age of superannuation. His last pay drawn was Rs. 128600/- in level-9 and his basis pension was fixed Rs.64300. He was re-employed on a post of level-6 and minimum and maximum of level-6 are Rs.35400 and Rs.112400. What will be his basic pay after deduction of Pension?

a) 35400/-

b) 64300/-

c) 48100/-

d) 56200/-

QNo.53 the pay of a re-employed pensioner retired prior to revision of pay scales shall be fixed_____from unrevised to revised pay scales as if he had retired under the revised scale.

a) Notional basis

b) Actual basis

c) No revision

d) Can't say

QNo.54 On re-employment of a Pensioner to a Post of level identical to level last held, the pay shall be fixed at_____.

a) At the cell equal to the last drawn pay

b) At the entry level pay of the identical pay scale

- c) At the maximum of the level of re-employed post
- d) None of the above

QNo.55 On re-employment of a Pensioner to a post higher than the level last held, pay shall be fixed at_____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

QNo.56 On re-employment of a Pensioner, if maximum of the level of the re-employed post is lower than the pay last held, the pay shall be fixed at_____.

- a) At the cell equal to the last drawn pay
- b) At the entry level pay of the identical pay scale
- c) At the maximum of the level of re-employed post minus Pension
- d) At the cell equal to the last drawn pay or at the lower cell whichever is available, but not less than entry level pay

QNo.57 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) Where a junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise
- c) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- d) The anomaly is directly as a result of the application of these rules.

QNo.58 Under which instance, stepping up of pay of senior employee is admissible?

- a) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) Where a Junior gets more pay than his senior due to additional increment (s) granted to him on acquiring higher qualification or as a personal measure or otherwise.
- d) Both a and b

QNo.59 what are the pre-requisites to refer the case to competent authority for stepping up of pay

- a) Primary reasons for request for stepping up

- b) Comparative pay fixation statements of both employees from the date of joining service
- c) Whether senior and Junior belong to the same cadre
- d) All of the above

QNo.60 Under which instance, stepping up of pay of senior employee is not admissible?

- a) Both the junior and senior Government employee should are not belonged to the same cadre and the posts in which they have been promoted or appointed are not identical and not in the same cadre
- b) The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
- c) The anomaly is directly as a result of the application of these rules.
- d) Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre

Answer Key

PAY Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	C
2	C	27	C	52	C
3	B	28	A	53	A
4	A	29	D	54	A
5	B	30	A	55	D
6	D	31	A	56	C
7	C	32	D	57	B
8	D	33	B	58	D
9	D	34	A	59	D
10	C	35	B	60	A
11	C	36	A		
12	A	37	B		
13	B	38	B		
14	C	39	B		
15	C	40	B		
16	A	41	A		
17	A	42	D		
18	B	43	C		
19	C	44	B		
20	A	45	A		
21	B	46	C		
22	C	47	D		
23	D	48	A		
24	B	49	D		
25	C	50	B		

MCOs on the topic of Travelling Allowance (TA)

Rules

- Q.No.1 What are the pay levels comes under the grade I?
- (A) 13 and above(B) 15 and above
(C) 18 and above(D) 10 and above
- Q.No.2 What are the pay levels comes under the grade II?
- (A) 10 to 15 (B) 10 to 14
(C) 8 to 13 (D) 14 only
- Q.No.3 What are the pay levels comes under the grade III?
- (A) 8 to 13 (B) 7 to 13
(C) 8 to 14 (D) 9 to 13
- Q.No.4 What are the pay levels comes under the grade IV?
- (A) 4 to 7 (B) 6 and 7
(C) Above 5 (D) 5 to 7
- Q.No.5 when the absence from Headquarter is less than 6 hours then to claim for local journey the maximum limit of distance to be reduced to
- (A) 30% (B) 50%
(C) 75% (D) 100%
- Q. No. 6 When the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to
- (A) 30% (B) 50%
(C) 75% (D) 100%
- Q.No.7 In case of Journey, within a radius of 20 KM from the HQ, the maximum limit to draw local mileage allowance in a day is

- (A) 30KM (B) 40KM
(C) 20KM (D) 25KM

Q.No.8 When two or more Govt. employee travel in a vehicle belonging to one of them, the other than owner other Govt. employee shall be entitled DA@_____of entitled DA

- (A) 75% (B) 100%
(C) 25% (D) 50%

Q.No.9 Maximum ceiling of Hotel charges allowed to Grade III employee within Haryana is

- (A) 1500/- (B) No Hotel charges
(C) 3000/- (D) 2000/-

Q.No.10 Daily Allowance Rate for out of Haryana/Chandigarh for Grade II officers is

- (A) 700/- (B) 600/-
(C) 800/- (D) 400/-

Q.No.11 Daily Allowance Rate allowed to Grade III employee within Haryana/Chandigarh is

- (A) 600/- (B) 700/-
(C) 500/- (D) 800/-

Q.No.12 when the absence from Headquarter is more than 6 hours but less than 12 hours then to claim for local journey the maximum limit of distance to be reduced to

- (A) 40% (B) 75%
(C) 50% (D) 30%

Q.No.13 Where absence from Head Quarter is up to distance of 20 KM, in that case the allowance is admissible

- (A) Road mileage allowance (B) Actual cost of travelling
(C) Daily Allowance (D) Local mileage Allowance

Q.No.14 A Govt. employee who while on tour is treated as State guest and is provided both boarding & loading free of cost then Daily rate is

- (A) $1/4^{\text{th}}$ (B) $3/4^{\text{th}}$
(C) $1/2$ (D) full

Q.No.15 A Govt. employee who while on tour is treated as State guest and if both boarding or loading is provided free for half of the day then Daily rate is

- (A) $1/4^{\text{th}}$ (B) $3/4^{\text{th}}$
(C) $1/2$ (D) full

Q.No.16 A Govt. employee who while on tour is treated as State guest and if either boarding or loading is provided free of cost for half of a day then Daily rate is

- (A) $1/4^{\text{th}}$ (B) $3/4^{\text{th}}$
(C) $1/2$ (D) full

Q.No.17 A Govt. employee who takes casual/short leave while on tour is entitled for DA at a rate

- (A) Full DA (B) $1/4^{\text{th}}$
(C) No DA (D) $1/2$

Q. No. 18 Who is competent for sending an employee on tour within Haryana & Delhi in Pension Section?

- (A) Sr. Accounts Officer (B) Chief Accounts Officer
(C) Sectional Officer (D) Accounts Officer

Q.No.19 Kind of departmental examination for which TA is admissible

- (A) Optional Examination (B) Obligatory Examination
(C) both of above (D) None of these

Q.No.20 Daily Allowance in excess of _____ days in a month is not admissible.

- (A) 15 (B) 10

(C) 12 (D) 8

- Q.No.21 Under which class, a HVPNL employee who drawing pay in level 15 can undertake journey by air with in India.
- (A) Economy Class (B) Business Class
(c) First Class (D) Premium Economy Class
- Q.No.22 Under which class, grade-II HVPL employee can undertake journey by air when travelling aboard.
- (A) Economy Class (B) Business Class
(c) First Class (D) Premium Economy Class
- Q.No.23 Under which class, grade-I HVPL employee can undertake journey by air when travelling aboard.(pay level 16&17)
- (A) Economy Class (B) Business Class
(c) First Class (D) Premium Economy Class
- Q.No.24 Under which class, grade-III HVPL employee other than HOD can undertake journey by air when travelling aboard.
- (A) First Class (B) Business Class
(c) Economy Class (D) Premium Economy Class
- Q.No.25 Entitlement of HVPNL employee failing in grade-III when journey is undertaken by train
- (A) A.C. III Tier (B) Executive class
(c) A.C.II Tier (D) Non A.C. Chair Car
- Q.No.26 Entitlement of HVPNL employee failing in grade-II when journey is undertaken by train
- (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class
(c) A.C.II Tier/ A.C. Chair Car (D) Non A.C. Chair Car
- Q.No.27 Entitlement of HVPNL employee failing in grade-IV when journey is undertaken by train
- (A) A.C. III Tier/Non A.C. Chair Car (B) Executive class/AC First class

- (c) A.C.II Tier/ A.C. Chair Car (D) second class sleeper
- Q.No.28 Entitlement of HVPNL employee failing in grade-I when journey is undertaken by Bus
- (A) Deluxe Bus (B) AC Bus
- (C) Ordinary Bus (D) None of these
- Q.No.29 Entitlement of maximum limit of HVPNL employee failing in grade-II to draw mileage allowance per city while on tour within Haryana and Chandigarh.
- (A) 20 KM (B) 45KM
- (C) 25 KM (D) 50KM
- Q.No.30 What rate of daily allowance shall be admissible to the Government employee in case of night stay in the Rest House while on tour?
- (A) Full daily allowance + lodging charges
- (B) 25% daily allowance +lodging charges
- (C) 50% daily allowance +Boarding charges
- (D) 75% Daily allowance +boarding charges
- Q.No.31 Maximum ceiling of Hotel charges allowed per day to Grade Iv employee out of Haryana is
- (A) 1500/- (B) nil
- (C) 3000/- (D) 2000/-
- Q.No.32 Maximum ceiling of Hotel charges per day allowed to Grade I employee out of Haryana is
- (A) 4000/- (B) 6000/-
- (C) 3000/- (D) 5000/-
- Q.No.33 Maximum ceiling of Hotel charges per day allowed to Grade v employee out of Haryana is
- (A) 1500/- (B) 500/-
- (C) 3000/- (D) 2000/-

Q.No.34 Daily Allowance Rate for out of Haryana/Chandigarh for Grade I officers is

- (A) 700/- (B) 600/-
(C) 800/- (D) 400/-

Q.No.35 while on training beyond 60 days, the daily allowance is admissible at rate

- (A) $\frac{1}{4}$ th (B) Full DA
(C) $\frac{3}{4}$ th (D) $\frac{1}{2}$

Q. No.36 While on tour outside Haryana and Chandigarh, in addition to hotel charges, at what rate Daily Allowance will be paid.

- (A) Full DA (B) $\frac{3}{4}$ th
(C) $\frac{1}{4}$ th (D) $\frac{1}{2}$

Q.No. 37 In case of training within Haryana and out of Haryana no _____ shall be admissible.

- (A) Daily Allowance (B) Hotel Charge
(C) Road mileage Charges (D) Local Mileage Allowance

Q.No.38 Under TA Rule, in case of doubt while passing the TA bill of Divisional Accountant, who is the Competent Authority to take decision?

- (A) Executive Engineer (B) Managing Director
(C) Chief Engineer (D) Chief Accounts Officer

Q.No. 39 No refund of _____ shall be made to a Government employee who books his journey through a Travel Agent.

- (A) Reservation and Cancellation Charges (B) Booking Charges
(C) Agency Charges (D) Tatkal Seva Charges

Q. No. 40 A Government employee who performs journey on foot shall be entitled to local mileage allowance at the rate of Rs _____ per Kilometers.

- (A) 9/- (B) 6/-
(C) 16/- (D) 4/

- Q.No. 41 In case of enforced halt the Rate of Daily Allowance is _____ if approved by Head of the office.
- (A) $\frac{1}{2}$ (B) Full DA
(C) $\frac{1}{4}$ th (D) No DA
- Q.No. 42 In case of doubt, _____ may decide which shall be regarded as the shortest of two or more routes.
- (A) Head of Office. (B) Head of Department
(C) Managing Director (D) Director Finance
- Q.No. 43 Own vehicle means a registered personal vehicle in the name of the Government employee or in the name of his _____.
- (A) Father (B) Mother
(C) Brother (D) wife
- Q.No. 44 ~~For treatment, an employee or his family member dependent on him shall be entitled to actual travelling expenses except _____ for the journey with in India.~~
- ~~(A) Local mileage Allowance (B) Road mileage allowance
(C) Daily Allowance (D) Hotel Charges~~
- Q. No. 45 Government employee may draw _____ for attendant, who is not a Government employee, for medical advice or treatment within or out of State.
- (A) Daily Allowance (B) Actual cost of travelling
(c) Hotel Charges (D) local mileage allowance
- Q.No. 46 ~~For Medical advice/ Treatment _____ shall not be admissible for follow up treatment or outdoor treatment.~~
- ~~(A) Local mileage allowance (B) Daily allowance
(C) Road mileage allowance (D) Travelling allowance~~

Q.No. 47 ~~No _____ is admissible for a journey undertaken to procure a certificate of fitness required on first appointment to Government service.~~

- ~~(A) Local mileage allowance (B) Daily allowance~~
~~(C) Road mileage allowance (D) Travelling allowance~~

Q. No. 48 When a Government employee is summoned to give evidence as a technical or expert witness, the pay of the government employee concerned for the period of his absence from his headquarter and travelling allowance and other expenses due to him shall be borne by

- (A) Only by the department where he is serving
(B) Only by the requisitioning department
(C) First be borne by the Department under whom he is serving and subsequently shall be recovered from the Requisitioning Department
(D) None of the above

Q. No. 49 ~~If a Government employee is temporary transferred for his convenience no _____ and/or Daily allowance shall be admissible.~~

- ~~(A) Travelling allowance (B) Daily allowance~~
~~(C) Road mileage allowance (D) Local mileage allowance~~

Q. No. 50 A Government employee, who is given additional charge at another station at distance of less than 20 kilometre, shall be entitled to _____

- ~~(A) Travelling allowance (B) Daily allowance~~
~~(C) Road/Local mileage allowance (D) None of the above~~

Q. No. 51 A Government employee, who is given additional charge at another station at distance of more than 20 kilometer, shall be entitled to travelling allowance and _____

- (A) Hotel charges (B) Daily allowance
(C) Road mileage allowance (D) Local mileage allowance

Q. No. 52 On temporary transfer, in public interest, DA at a rate of _____ of entitlement for halting days not exceeding 180 days at temporary HQ.

- A) 75% (B) 100%
(C) 50% (D) 25%

Q. NO. 53 A retired Government employee, who is permitted for perusal of record in preparation of his defence, shall be entitled DA for halt of maximum

- _____
- | | |
|--------------|-----------|
| A) 2 days | (B) 4days |
| (C) one days | D) 3 days |

Q. No. 54 what daily allowance shall be admissible to the Government employee during night stay in the Hotel, If the boarding charges of a day(S) have been included in the bill of hotel charges.

- | | |
|-----------------------------------|------------------------|
| (A) 100% daily allowance | (B) No Daily allowance |
| (C) 50% Daily allowance allowance | (D) 25% daily |

Q. No. 55 A Government grade II employee ,retired from the service during the May 2020 and settle down at last station of duty and has changed his residence during the June 2020, shall be entitled of Composite Transfer Grant at a rate RS

- _____
- | | |
|-------------|-------------|
| A) 10000/- | (B) 12000/- |
| C | |
| (C) 11000/- | D) 11025/- |

Q. No. 56 A Government grade I employee ,retired from the service during the June 2022 and settle down at last station of duty and has changed his residence during the July 2022, shall be entitled of Composite Transfer Grant at arate RS

- _____
- | | |
|-------------|-------------|
| A) 10000/- | (B) 11000/- |
| (C) 12000/- | D) 11025/- |

Q. No. 57 A Government grade 1 employee ,retired from the service during the November 2022 and settle down between 21 KM to 100 KM and has changed his residence during the December 2022 , shall be entitled of Composite Transfer Grant at a rate RS_____

- | | |
|-------------|-------------|
| A) 20000/- | (B) 28000/- |
| (C) 26000/- | D) 24000/- |

Q. No. 58 A Government grade IV employee ,retired from the service during the October 2022 and settle down at last station of duty and has changed his residence during the November 2022 shall be entitled of Composite Transfer Grant at a rate RS_____

- A) 2000/- (B) 7000/-
 (C) 6000/- (D) 5000/-

Q. No. 59 On retirement in case of settlement out of Haryana beyond a distance of 500KM from his HQ, a Government employee and his family members travelling in own vehicle, road mileage allowance @_____shall be admissible.

- A) 12/- (B) 8/-
 (C) 16/- (D) 9/-

Sr. No	Question	For Most suitable Answer, in support of question as under:	
60	Own vehicle for the purpose of TA/DA means:-	a	Vehicle used for journey registered in his name
		b.	Vehicle used for journey registered in his/spouse name
		c	Vehicle used for journey borrowed from friend
		d	All of three above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
61	The gradation for the purpose of TA/DA in respect of XEN shall fall in the Grade :	a	Grade-I
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
62	The gradation for the purpose of TA/DA in respect of JE-I drawing pay having Grade pay Rs. 4300 shall be :	a	Grade-IV
		b.	Grade-II
		c	Grade III
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
63	Competent Authority for tour in respect of employee performed journey outside Haryana, Chandigarh, Delhi	a	Head of Department
		b.	Head of the office
		c	Both a and d
		d	Administrative Department

Sr. No	Question	For Most suitable Answer, in support of question as under:	
64	Daily Allowance granted to an employee when he is absent from duty and performed journey in public	a	8 KM

	interest an reached beyond a radius of 20 KM		
		b.	20 KM
		c	20.1KM
		d	18 KM

Sr. No	Question	For Most suitable Answer, in support of question as under:	
65	An employee claims two Daily Allowance for twice trip of journey to places beyond 20 KM in a day as per order of controlling officer:	a	Yes admissible
		b.	One Daily Allowance allowed by Controlling Officer
		c	Full, Half or 30% of admissible DA for total time of both journey
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
66	What would be admissible to an employee posted at Delhi who spent night at Chandigarh while place of visit is Patiala?	a	Normal DA
		b.	DA admissible for outside Haryana
		c	None of above
		d	No DA

Sr. No	Question	For Most suitable Answer, in support of question as under:	
67	Which authority is competent to allow a government employee to perform a particular journey in a class higher than that of his entitlement	a	Administrative Department
		b.	Head of the Department
		c	Head of the office
		d	Controlling Authority

Sr. No	Question	For Most suitable Answer, in support of question as under:	
68	Where the government employee failing in grade III perform the journey by sea or river steamer and if there are three classes in the steamer. In which class he will be entitle to perform the journey?	a	First class
		b.	Middle class
		c	Third class
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
69	A Government employee was transferred from Ambala City to Ambala Cantt by the office of CE/OP on his request He performed journey to Ambala along with family within	a	The action of Controlling officer is not in order
		b.	The action of Controlling Officer is correct

	15 days from transfer. He claims Transfer TA which was disallowed by his controlling officer, Comments?	c	Composite Transfer Grant admissible with the sanction of HOD
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
70	A Government employee transferred from one office to another office, but, transfer does not involve change of residence and claims for TA/DA preferred by him for transfer in public interest.	a	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
71	A Government employee transferred from one office to another office at the same place of posting and claims for TA/DA preferred by him.	a	No Composite Transfer Grant admissible.
		b.	Composite Transfer Grant admissible under the rules
		c	With the sanction of competent authority
		d	None of above

Answer:-a

Sr. No	Question	For Most suitable Answer, in support of question as under:	
72	Whether actual travelling expenses for the members of family subject to entitlement or Mileage allowance is admissible in addition to Composite Transfer Grant to a Government employee for journey within distance of 500 KM from his previous place of HQ.	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
73	A Government employee was transferred on 1.07.2022 from Chandigarh to place B involving distance of 510 KM. He joined his new place of posting on 15.07.2022, His marriage was took place on 4.07.2022. The Government employee claims actual travelling expenses for wife being the member of family in addition to Composite Transfer Grant admissible under the rules Comment?	a	Actual Cost of Travelling as admissible under the rules
		b.	Only Composite Transfer Grant is admissible
		c	Composite Transfer Grant along with actual expenses of journey for himself.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
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74	A Government employee claims for Composite transfer Grant on his transfer in public interest. His claim paper was not counter signed by Controlling officer on the plea that the Government employee did not given requisite certificates on TA Bills and refused to record the requisite certificate of the Claims is genuine Comment?	a	The action of Controlling Officer is not tenable
		b.	The action of Controlling Office is correct
		c	The controlling Officer may ask government employee to furnish the certificates and get physical verification of the genuineness of the claim.
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
75	The Claim of Travelling Allowance of a Government employee on his transfer to Foreign service or deputation to another Government department shall be borne by:-	a	One side by Parent Department from where transferred
		b.	One side by Borrowed Department and one by parent department
		c	Both side by borrowed department
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
76	Journey for medical treatment shall be deemed to be commenced from the place from which the patient actually travels to the place of treatment and return journey shall be:-	a	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place from where preceded for obtaining treatment
		b.	the place from which the patient actually travels to the place of treatment and return journey to have ended at a place of residence of Government employee
		c	Lesser of a or b above
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
77	What are instructions for grant of Transfer Travelling Allowance on death of government employee during service to enable him/family to proceed from his last place of posting to place of settlement/home town?	a	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town
		b.	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to place where settled
		c	Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town or settle place whichever is less
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
78	A government employee claims transportation charge of personal vehicle motor car/jeep in addition to Composite Transfer Grant for a journey performed to his place of settlement/home town with distance 500 KM which was rejected by DDO, comment as per TA/DA Rules	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by him
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage upto 500 KM
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
79	A government employee claims transportation charge of personal two wheeler Motor Cycle in addition to Composite Transfer Grant for a journey performed to his place of settlement /home town which was rejected by DDO, comment as per TA/DA Rules?	a	The action of DDO is in order
		b.	The action of DDO is not in order on a/c of proof of transportation submitted by claimant
		c	The action of DDO is in order being the transportation expenses of personal vehicles is part of luggage.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
80	Whether the claim for Composite Transfer Grants on his retirement permissible when he wishes to settle down at the last station of duty or any other place within 20 KM?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		c	Yes, subject to condition and certified by government employee that he has actually changed his residence
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
81	Whether the claim for Composite Transfer Grants. is admissible to family of disappeared employee permissible when they wishes to settle down to their Home Town?	a	Not admissible as per entitlement
		b.	Yes, as per entitlement.
		c	Yes, subject to condition that journey performed within one year from the date of disappearance and certified by claimant employee that they will refund the amount of C.T.G in case the employee become traced later on
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
82	What are instructions for Claim of TA Bills on tour shall be preferred?	a	Once in a month for all journeys performed during last month
		b.	Supplementary claim of TA for the journey omitted in the first instance

		c	Supplementary claim of TA on a/c of revision/modification of TA Rules and change in admissibility due change in grade pattern on promotion to higher post.
		d	supplementary claim in this regard shall be entertained

Sr. No	Question	For Most suitable Answer, in support of question as under:	
83	Right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is not preferred with in a period:-	a	One year
		b.	Within One year from the date on which it become due
		c	Within One year from the date of completion of journey to which the claim relates.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
84	Whether right of a government employee for travelling Allowance including DA shall be forfeited or deemed to have been relinquished, if the claim is preferred with in a period of one year, but, remained under abeyance for a period exceeding one year?.	a	No
		b.	Yes
		c	Sanction of competent authority required justifying the delay for non payment.
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
85	Whether TA/DA is admissible for the journey performed by a person on joining the Government service on appointment/Medical examination at the time of appointment?	a	Yes
		b.	No
		c	No, except as otherwise provided in the appointment order by Government as a special case
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
86	Whether TA/DA is admissible for the journey performed by an employee to join his duty on recall from leave?.	a	Can't say
		b.	No
		c	Yes, when recall from leave is compulsorily before expiry of leave and admissible of entitlement for the journey performed from the place where he spent leave to duty place
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
87		a	700

	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-I (Pay Level-15)	b.	350
		c.	800
		d.	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
88	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-III (Pay Level-13)	a.	600
		b.	300
		c.	500
		d.	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
89	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 5.50 hours drawing pay in the Grade-II (Pay Level-14)	a.	500
		b.	600
		c.	250
		d.	180

Sr. No	Question	For Most suitable Answer, in support of question as under:	
90	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 13 hours drawing pay in the Grade-IV (Pay Level-6) ?	a.	400
		b.	500
		c.	250
		d.	300

91	What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.50 hours drawing pay in the Grade-III (Pay Level-9A)?	a.	500
		b.	600
		c.	150
		d.	250

Sr. No	Question	For Most suitable Answer, in support of question as under:	
92	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and duration of journey is 23 hours drawing pay in the Grade-I HAG (Pay Level-16)?	a.	700
		b.	800
		c.	350
		d.	400

Sr. No	Question	For Most suitable Answer, in support of question as under:	
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93	What Daily Allowance is admissible to Government employee for journey performed Outside Haryana and stayed in Hotel for one night and returned next day drawing pay in the Grade-I HAG (Pay Level-16)?	a	Half DA for halt day and Rs. 700 for return day subject to period of journey is more than 12 hours for each day
		b.	2 DA of 800 each
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
94	What Daily Allowance is admissible to Government employee Grade-V (Pay Level-4) who performed journey to Patiala for office work and back to HQ next day?	a	2 DA of Rs.300. each
		b.	Rs.400 stay and Rs. 300 next day
		c	Entitle DA for each day determined on the basis of the period of journey on both days
		d	B and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
95	Discuss the admissibility of TA/DA on for handing over the charge or given additional charge to a Government Employee?	a	A government employee given additional charge of a office situated beyond 20KM for his HQ/office is entitled to claim of TA/DA for the journey performed by him
		b.	A Government employee is entitle to claim TA for the journey performed in connection with handing over/taken over the charge at new place of posting other than HQ
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
96	Discuss the claim of a Government employee working as AEE in Nigam (Grade-III Level) performed journey by 1 st Class AC rail from Chandigarh to Chinai (TN) and paid 5800/- fare both way journey?	a	The Rail Fare shall be restricted to actual Rail fare of entitle class A.C. 2 tier along with reservation charges
		b.	The Nigam employee must have annexed original ticket or ticket Number with TA bill
		c	A and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
97	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 58000/- (Level-6) transferred from Panchkula to Sonipat in public interest distance 240 KM from residence Chandigarh to Sonipat during the September, 2020.	a	22000
		b.	20000
		c	15000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
98	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 92000/-(Level-9A) transferred from Ambala to Rohtak in public interest distance 235 KM form residence Chandigarh to Rohtak during the June, 2020	a	33000
		b.	30000
		c	20000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
99	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Barara in public interest distance 45 KM form residence Ambala to Barara during May, 2020	a	10000
		b.	12000
		c	11000
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
100	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/-(Level-5) transferred from Ambala to Kesri in public interest within distance of 20 KM from residence Ambala to Kesri during the month of October,2018	a	5000
		b.	2500
		c	7500
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
101	Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 185000/-(Level-14) transferred from Panchkula to Hisar in public interest distance 240 KM form residence Chandigarh to Hisar during the June, 2022	a	48000
		b.	40000
		c	36000
		d	None of above

102. What amount of daily allowance is admissible to employee of grade I on his tour to outside Haryana and Chandigarh?

- a) 800/- per day
- b) 700/- per day
- c) 600/- per day

d) 500/- per day

103. What amount of daily allowance is admissible to employee of grade II on his tour to outside Haryana and Chandigarh?

a) 600/- per day

b) 700/- per day

c) 400/- per day

d) 300/- per day

)

104. What amount of daily allowance is admissible to employee of grade III on his tour to outside Haryana and Chandigarh?

a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

105. What amount of daily allowance is admissible to employee of grade IV on his tour to outside Haryana and Chandigarh?

a) 600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

106. What amount of daily allowance is admissible to employee of grade V on his tour to outside Haryana and Chandigarh? a)

600/- per day

b) 500/- per day

c) 400/- per day

d) 300/- per day

107. What amount of daily allowance is admissible to employee of grade I on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 700/- per day
- c) 500/- per day
- d) 400/- per day

108. What amount of daily allowance is admissible to employee of grade II on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

109. What amount of daily allowance is admissible to employee of grade III on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

110. What amount of daily allowance is admissible to employee of grade IV on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

111. What amount of daily allowance is admissible to employee of grade V on his tour within Haryana and Chandigarh?

- a) 600/- per day
- b) 500/- per day
- c) 400/- per day
- d) 300/- per day

112. What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade IV employees?

- a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 to level 7 of the said rules
- b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 to level 6 of the said rules
- c) A or B
- d) A and B

113. What is the gradation pattern for the purpose of entitlement and calculating travelling allowance based on grade pay for Grade V employees?

- a) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 4 and below of the said rules
- b) The employees to whom the revised pay rules, 2016 applicable and drawing their pay in level 5 and below of the said rules
- c) A or B
- d) A and B

Answer Key

TA Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	B	26	B	51	B	76	C	101	A
2	D	27	A	52	D	77	A	102	A
3	A	28	B	53	D	78	C	103	B
4	D	29	D	54	B	79	C	104	A
5	A	30	B	55	C	80	C	105	B
6	B	31	A	56	C	81	C	106	C
7	D	32	D	57	D	82	A	107	B
8	B	33	B	58	C	83	C	108	A
9	B	34	C	59	B	84	A	109	B
10	A	35	D	60	B	85	C	110	C
11	C	36	D	61	C	86	C	111	D
12	C	37	B	62	A	87	B	112	A
13	D	38	D	63	C	88	D	113	A
14	A	39	C	64	C	89	D		
15	C	40	D	65	C	90	B		
16	B	41	D	66	A	91	D		
17	C	42	B	67	A	92	B		
18	A	43	D	68	B	93	A		
19	C	44	C	69	B	94	D		
20	B	45	B	70	A	95	C		
21	A	46	D	71	A	96	C		
22	A	47	D	72	B	97	A		
23	B	48	C	73	C	98	A		
24	C	49	A	74	D	99	C		
25	C	50	D	75	C	100	A		

MCQs on the topic of ALLOWANCES TO GOVERNMENT EMPLOYEES

Sr. No	Question	For Most suitable Answer, in support of question as under:	
1	Is any of Travelling Allowance, Washing Allowance, Dearness Allowance, HRA, Shift duty Allowance and Sumptuary Allowance covered under Compensatory Allowance under the HCSR, 2016?	a	Yes, all except sumptuary allowance
		b.	No
		c	All except TA and sumptuary allowance
		d	All of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
2	Which term shall be applied for rent free accommodation?	a	For which no licence fees is payable
		b.	For which licence fees is payable
		c	Accommodation in own house
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
3	Whether House rent allowance is paid during the extra-ordinary leave period of 240 day?	a	No HRA is admissible
		b.	Allowed for 240 days
		c	Allowed for 180 days
		d	Allowed for 150 days

Sr. No	Question	For Most suitable Answer, in support of question as under:	
4	How entitlement of HRA to a Government employee shall be determined as per prevalent rates in accordance with instructions of State Govt/Nigam	a	Place of posting, if he is residing within 20 KM from the outer limit of Municipal Area of duty place
		b.	Place of posting or actual residence, whichever is less, if, he residing at a place which is at distance more than 20 KM outer limit of Municipal Area out form Duty Place
		c	If, he residing at a place outside jurisdiction which is at distance less than 20 KM fall in neighbouring State.
		d	All of three above

Sr. No	Question	Tick/Most suitable Answer and write brief comments, if any, in support of it	
5	A Government employee is posted at Panchkula is drawing Pay of Rs. 80000/- and furnish Rent Receipt of Rs.10000/-	A	Rs. 12800/-
		b.	Rs.10000/-
		C	Rs,6400/-

	for the house in which he resides in Chandigarh. Calculate HRA admissible to him?	D	None of above
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Sr. No	Question	For Most suitable Answer, in support of question as under:	
6	A Government employee is posted at Barwala is drawing Pay of Rs. 50000/- and furnish Rent Receipt of Rs.8000/- for the house in which he resides in Panchkula. Calculate HRA admissible to him?	a	Rs. 4000/-
		b.	Rs.8000/-
		c	HRA not admissible he is not maintain HQ
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
7	DDO stopped HRA of Government employee who did not submit the requisite certificate for grant of HRA on his transfer?	a	The action of DDO is not in order
		b.	Yes, the action of DDO is in order
		c	The Government employee, who was transfer, has not been permitted to retain his family at old station and allowed to pay nominal or penal interest for the accommodation retained by family at old station
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
8	In case of death of government employee on duty, the family of deceased employee is entitle for House Rent Allowance :-	a	Not, admissible
		b.	Yes, admissible on the prescribed rates drawn immediately before death by Government employee is admissible to the family of deceased employee for one year
		c	If residing in Government accommodation, the family be permitted to retain it on nominal prescribed charges
		d	b and c

Sr. No	Question	For Most suitable Answer, in support of question as under:	
9	What House rent allowance shall be admissible to a Government employee residing in the rented house?	a	Upto the amount of actual rent paid
		b.	As per admissible HRA
		c	Upto the amount of actual rent paid or As per admissible HRA whichever is less
		d	None of the above

Sr. No	Question	For Most suitable Answer, in support of question as under:	

10	Under what circumstances Conveyance Allowance is not admissible to blind handicapped employee	a	A Government employee have one eyed (partial blind)
		b.	Those who have been provided Government Vehicle for journey performed between house and office
		c	a and b
		d	None of above

Sr. No	Question	For Most suitable Answer, in support of question as under:	
11	For how much period, a government employee shall be debarred from getting government accommodation when he is found guilty of subletting government accommodation?	a	2 Year
		b.	3 year
		c	5 year
		d	6 year

Sr. No	Question	For Most suitable Answer, in support of question as under:	
12	Under what circumstances case for sanction of honorarium sent to HOD and procedure to be followed for approved by his office?	a	The work done for which case sent for sanction of honorarium does not falls within the course of normal duty.
		b.	The HOD is of opinion that the case under consideration for sanction of honorarium test the merit prescribed in the rules
		c	a and b
		d	None of above

QNo.13 which term shall be used for the amount payable at prescribed rate by Government employee for residential accommodation allotted to him by the competent authority.

- a) Standard Rent
- b) Market Rent
- c) House Rent allowance
- d) Licence fees

QNo.14 which term shall be used in respect rent of Government accommodation assessed by the competent authority of Public Work Department (Building and Roads) Haryana

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

QNo.15 which term shall be used for an allowance granted to specific group of government employees in lieu of private practice.

- a) Fees
- b) Non-practicing allowance
- c) Road Mileage allowance
- d) Hill compensatory allowance

QNo.16 Own house for the purpose of the House Rent allowance means

- a) In the name of government employee or spouse ,son and daughter
- b) In the name of parents, grand-parents or parents-in -law
- c) None of the above
- d) Both a and b

QNo.17 which term shall be used for the rent which is calculated and prescribed by competent authority on the basis of capital cost of a residence owned by Government or leased residence meant for Government employees?

- a) Market rent
- b) Standard Rent
- c) House rent allowance
- d) None of the above

QNo.18 What is the rate of hill compensatory allowance?

- a) 10% of the basic pay subject to minimum of Rs.200/- and maximum of Rs.400 per month
- b) 2.5% of the basic pay subject to minimum of Rs.350/- and maximum of Rs.700 per month
- c) 5% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month
- d) 10% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month

QNo.19 When the uniform allowance is paid?

- a) Temporary transfer
- b) Suspension
- c) Leave
- d) Joining time

QNo.20 In case of death while in service, the family of deceased Government employee shall be entitled to house rent allowance for a period of _____ at the rate drawn immediately before the death

- a) Six months
- b) One year
- c) Not allowed
- d) Nine month

QNo.21 the orthopedically handicapped government employee of Group D are entitled to draw

- a) Cycle allowance
- b) Conveyance allowance
- c) Both the cycle allowance and conveyance allowance
- d) None of the above

QNo.22 what is the rate of Non-practising allowance as per the seventh pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay
- d) 5% of the basic pay

QNo.23 what is the rate of Non-practising allowance as per the sixth pay commission?

- a) 20% of the basic pay
- b) 10% of the basic pay
- c) 25% of the basic pay
- d) 5% of the basic pay

QNo.24 what is the rate of conveyance allowance to blind and orthopedically handicapped Government employees?

- a) 10% of the basic pay subject to minimum of 2000/- and maximum 5500/- per month
- b) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 7200/- per month
- c) 5% of the basic pay subject to minimum of Rs. 2500/- and maximum 8000/- per month
- d) 10% of the basic pay subject to minimum of 2500/- and maximum 7200/- per month

QNo.25 Whether Dearness allowance shall be paid on the conveyance allowance allowed to blind and orthopedically handicapped government employee?

- a) Can't say
- b) Yes
- c) No
- d) Fixed amount of Dearness allowance

QNo.26. Mr. X orthopedically handicapped Govt employee was drawing basic pay of Rs. 60,000/- in the pay matrix level-6. What will be the amount of handicapped allowance admissible to him.

- a) 2500
- b) 3000
- c) 6000
- d) 7200

Ans C

QNo.27. Mr. X orthopedically handicapped employee was drawing basic pay of Rs. 80,000/- in the pay matrix level-7. What will be the amount of handicapped allowance to the employee.

- a) 2500
- b) 4000
- c) 8000
- d) 7200

Ans D

Answer Key

Allowances:-

Sr.No	Answer
1	A
2	A
3	C
4	D
5	B
6	A
7	B
8	D
9	C
10	C
11	C
12	C
13	D
14	A
15	B
16	D
17	B
18	B
19	A
20	B
21	C
22	A
23	C
24	D
25	B
26	C
27	D

MCQs on the topic of Leave Rules

QNo.1 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of female government employees?

- e) Maternity leave
- f) Child adoption leave
- g) Both a and b
- h) Child care leave

QNo.2 Leave cannot be claimed as a matter of right. Which leave is exception to this rule in case of male government employees?

- a) Hospital leave
- b) Paternity leave
- c) Extra Ordinary leave
- d) None of the above

QNo.3 In how many days, a govt employee may request for the conversion of already availed leave into another kind of leave

- a) Within 10 days after availing of leave
- b) Within 20 days after availing of leave
- c) Within 30 days after availing of leave
- d) None of the above

QNo.4 Period of wilful absence treated as Extra-Ordinary leave can be converted into the following leave on the request of the employee

- a) Earned leave
- b) Half Pay leave
- c) Commuted leave
- d) None of the above

QNo.5 No government employee shall be granted leave of any kind for a continuous period exceeding

- a) Five years
- b) Four years
- c) Three years
- d) Two years

QNo.6 Un-authorized continuous absence exceeding _____ shall be treated as deemed resignation from the service

- a. Three years
- b. Five years
- c. Four years
- d. Two years

QNo.7 The employee proceeded on leave preparatory to retirement shall be allowed to return to duty with the consent of

- a) Head of the department
- b) Appointing Authority
- c) Head of the office
- d) None of the above

QNo.8 Which services or employment may be accepted by government employee during the period of leave?

- a) Setting up of a private professional practice (like Accountant, Consultant, legal or medical Practitioner)
- b) Doing of casual literary work
- c) Service as examiner
- d) Both b and c

QNo.9 During the period of Extra-Ordinary leave, House rent allowance is paid only for

- a) Upto 120 days
- b) Upto 180 days
- c) Upto 150 days
- d) Upto 100 days

QNo.10 Leave salary equal to half pay is admissible during the following leave?

- a) Half Pay leave
- b) Extra ordinary leave
- c) Leave Not due
- d) Both a and c

QNo.11 Special allowance to Sweeper shall be admissible while on half pay leave at the rate of

- a) At half rate
- b) At full rate
- c) No special allowance
- d) At 1/3 rate

QNo.12 Leave shall not be granted to Government employee whom competent authority has decided to

- a) Dismiss
- b) Remove
- c) Compulsory Retirement
- d) All of the above

QNo.13 Which leave cannot be availed in combination with or in continuation of any other kind of leave?

- a) Maternity leave
- b) Casual leave
- c) Short casual leave

d) Both B and C

QNo14. How many special casual leaves can be allowed to differently obtained employee for attending conference/ Seminar/ Training/ workshop.

a) 5 days

b) 7 days

c) 10 days

d) Nil

QNo.15 A non-gazetted employee may avail the medical leave on the medical certificate issued by the

a) Medical officer or Sr. Medical officer

b) Chief Medical officer or Civil Surgeon

c) Ayurvedic, Unani or Homeopathic medical practitioner

d) All of the above

QNo.16 The competent authority may direct the government employee to appear before the medical board in case, a government employee is on medical leave for a period exceeding _____ but he is not undergoing indoor treatment.

a) Three months

b) Four months

c) Two months

d) Five months

QNo.17 How many day of leave can be granted to the government employee where medical Board is unable to say with certainty that Government employee shall ever be fit for service?

a) 6 month

b) 8 months

c) 10 month

d) 12 months

QNo.18 How many day of leave can be granted to government employee where medical Board is certain that Government employee shall never be fit for service?

a) 6 months

b) 8 months

c) 10 months

d) 12 month

QNo.19 Where the medical certificate for leave has been obtained from the Medical Board in such case the certificate of the fitness should be obtained from

a) Civil surgeon

b) Medical Board

c) Chief Medical officer

d) All of the above

QNo.20 How many earned leave during the calander year can be earned by the

employee in the Haryana Power Utilities?

- a) Twenty two fourteen by sixteen
- b) Twenty two thirteen by sixteen
- c) Twenty two fifteen by sixteen
- d) None of the above

QNo.21 which leave shall be considered for the computation of earned leave?

- a) Earned leave
- b) Half pay leave'
- c) Casual leave
- d) Extra Ordinary leave

QNo.22. How many days maximum of earned leave can be allowed, if spent within India?

- a) 240 days
- b) 365 days
- c) 500 days
- d) 730 days

QNo.23 How many day of the earned leave shall be allowed to government employee of vacation wing in respect of duty performed in any year in which he avails himself of the full vacation?

- a) Ten days
- b) Twenty days
- c) No earned leave
- d) Sixteen days

QNo.24 How many day shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having less than ten year service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.25 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of twenty year and above service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.26 How many days of the earned leave can be allowed in lieu of Half pay leave for each completed year of service in addition to vacation to teaching staff only posted in vacation wings?

- a) 10 days

- b) 15 days
- c) 20 days
- d) 25 days

QNo.27 How many day of the earned leave shall be allowed to the staff of vacation wing during the first year of service?

- a) Ten days
- b) Twenty day
- c) Nil days'
- d) Fifteen days

QNo.28 which period shall not be considered towards completed year of service for the purpose of calculation of Half pay leave?

- a) Earned leave
- b) Half pay leave
- c) Extra ordinary leave with medical certificate or without medical certificate
- d) None of the above

QNo.29 which period shall be considered towards completed year of service for the purpose of calculation of half pay leave?

- a) Earned leave
- b) Overstayal of leave
- c) Overstayel of joining time
- d) Suspension period treated as penalty

QNo.30 How many Half pay leave can be sanctioned by Head of the Department?

- a) 120 day
- b) 240 day
- c) Full power
- d) 360 days

QNo.31 What leave salary is admissible during the commuted leave?

- a) Leave salary equal to half pay
- b) Leave salary equal to full pay
- c) No leave salary
- d) None of the above

QNo.32 How many day of the Half pay leave is allowed to be commuted for an approved course of study in public interest?

- a) 90 days
- b) 180 days
- c) 240 days
- d) 360 days

QNo.33 which authority has the full power to sanction the half pay leave to the government employee?

- a) Head of the office
- b) Administrative department
- c) Head of the department
- d) Controlling officer

QNo.34 what leave salary is admissible during the period of leave not due?

- a) Leave salary equal to full pay
- b) No leave salary
- c) Leave salary equal to half pay
- d) None of the above

QNo.35 How many day of maximum leave not due may be granted to employee during the entire service?

- a) 180 days
- b) 240 days
- c) 360 days
- d) 120 days

QNo.36 Which employee may be granted to leave not due?

- a) Substantive employee
- b) Officiating employee
- c) Temporary employee
- d) Both b and c

QNo.37 How many day of leave not due may be granted by the Head of the department?

- a) 120 days
- b) 60 days

- c) 240 days
- d) 360 days

QNo.38 Leave not due may be converted into the following kind of leave

- a) Commuted leave
- b) Earned leave
- c) Half pay leave
- d) Not any kind of leave

QNo.39 When the employee is required to refund the leave salary drawn by him during the period of leave not due?

- a) On account of ill health
- b) On account of premature retirement
- c) On account of voluntary retirement
- d) On account of compulsory retirement

QNo.40 How many day of Leave not due may be sanctioned to the permanent government employee?

- a) To the extent of earned leave to be earned by him in near future
- b) To the extent of half pay leave to be earned by him in near future
- c) To the extent of commuted leave to be earned by him in near future
- d) None of the above

QNo.41 How many day of the Extra Ordinary Leave may be sanctioned on any one of the occasion ?

- a) 120 days
- b) 150 days
- c) 180 days
- d) 240 days

QNo.42 Which authority is competent to sanction the extra-ordinary leave with substitute?

- a) Head of the Department
- b) Administrative Department
- c) Head of the office
- d) None of the above

QNo.43 On what grounds Extraordinary leave granted to Government employee may be commuted retrospectively into "leave not due"

- a) On the grounds of higher studies
- b) On the grounds of medical
- c) On the grounds of personal affairs
- d) None of the above

QNo.44 A government employee while availing the Leave preparatory to retirement may apply following kind of leave

- a) Earned leave
- b) Extra-Ordinary leave
- c) Half Pay leave
- d) Both a and c

QNo.45 Which leave is not debited to leave account of the employee?

- a) Maternity leave
- b) Child Adoption leave
- c) Child care leave
- d) All of the above

QNo.46 How many days of the maternity leave can be granted to the female government employee during the entire service career on account of miscarriage/abortion?

- a) 15 days
- b) 30 days
- c) 45 days

d) 60 days

QNo.47 How much minimum length of services has been prescribed for the grant of Maternity leave to the female employee working on the contract basis?

a) 6 months

b) 3 months

c) 9 months

d) 12 months

QNo.48 which leave may be availed in continuation of Maternity leave?

a) Earned leave

b) Half Pay leave

c) EOL on Medical ground and Commuted leave on medical ground

d) None of the above

QNo.49 How many days of leave of kind due may be granted to adoptive mother in continuation of the child adoption leave?

a) Not exceeding thirty days or for a period upto the age of one year of the adopted child whichever is less

b) Not exceeding sixty days or for a period upto the age of one year of the adopted child whichever is less

c) Not exceeding ninety days or for a period upto the age of one year of the adopted child whichever is less

d) None of the above

QNo.50 A female government employee has adopted the child of the age of four months twenty eight days. What age of the child shall be considered while granting the child adoption leave?

a) Five months

b) Four months

c) Four months and twenty eight days

d) None of the above

QNo.51 In case it is found at any stage that the adoption was not genuine, or the adopted child is given back, then the leave salary paid for the period shall be recovered from the female government employees with prevailing rate of interest. On what rate of Interest, recovery shall be made from the female government employee?

- a) As per SBI rate of interest
- b) As per GPF rate of interest
- c) As per SBI lending rate of Interest
- d) None of the above

QNo.52 How many days of child adoption leave can be granted to the female government employee on the valid adoption of a girl as a third child?

- a) Four months or till the child attain the age of one year whichever is earlier
- b) Six months or till the child attains the age of one year whichever is earlier
- c) Three months or till the child attains the age of one year whichever is earlier
- d) No any child adoption leave

QNo.53 How many maximum period of Child care leave can be granted to the female govt employee for taking care of her children?

- a) 365 days
- b) 730 days
- c) 560 days
- d) 240 days

QNo.54 what will be minimum spell of Child care leave?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

QNo.55 Which authority is fully competent to sanction the child care leave to the female government employee working on group C and D posts?

- a) Head of the Department
- b) Appointing Authority
- c) Administrative Secretary
- d) Head of the office

QNo.56 What minimum length of service has been prescribed for grant of child care leave to the female government employee appointed on adhoc basis and work charged basis?

- a) One year
- b) Two year
- c) Three year
- d) Four year

QNo.57 Which leave shall be allowed to be converted into Child care leave with retrospectively effect?

- a) Earned leave
- b) Half pay leave
- c) Period of Unauthorized absence
- d) None of the above

QNo.58 What leave salary is admissible during the period of paternity leave?

- a) Leave salary equal to full pay
- b) Leave salary equal to Half pay
- c) Leave salary admissible during EOL
- d) NO leave salary

Qno.59 which authority has the full power to sanction the Child care leave to female government employee working on group B post?

- a) Head of the office
- b) Appointing Authority
- c) Head of the department

d) Administrative secretary

QNo.60 Hospital leave may be combined with any kind of leave. What will be the total period of the combination of Hospital leave with another kind of leave?

a) 26 months

b) 28 months

c) 30 months

d) 32 months

QNo.61 Which authority is competent to grant the Hospital leave?

a) Head of the department with prior approval of Finance department

b) Appointing authority with prior approval of the Finance department

c) Administrative Department with the prior approval of the finance department

d) None of the above

QNo.62 How many days of the special disability leave can be granted to the employee?

a) 365 days

b) 540 days

c) 650 days

d) 730 days

QNo.63 What leave salary is admissible during the period of study leave?

a) Leave salary equal to full pay

b) No leave salary

c) Leave salary equal to half pay

d) Only basic pay and NO compensatory allowance

QNo.64 Which government employee may be granted the study leave?

a) Employee working on Non-gazetted post

b) Employee working on the Gazetted post

- c) Both a and b
- d) None of the above

QNo.65 Which is not the prescribed condition for the grant of the study leave

- a) A government employee should working on the gazetted post
- b) A government employee should have minimum five year length of service
- c) A government employee should have left minimum three year of service after availing of leave
- d) None of the above

QNo.66 Which authority is competent to sanction the study leave?

- a) Appointing Authority with the concurrence of Finance department
- b) Head of the department with the concurrence of Finance Department
- c) Administrative Secretary with the concurrence of Finance Department
- d) None of the above

QNo.67 study leave shall not be counted for

- a) Promotion
- b) Pension
- c) Seniority
- d) Earned leave

QNo.68 How many day of the earned leave is allowed to be encashed at the time of resignation from the services?

- a) 100% of the earned leave in his/her account
- b) 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is less
- c) 50% of the earned leave in his/her account or 50% of the maximum limit prescribed from time to time whichever is higher
- d) 60% of the earned leave in his/her account

QNo.69 Which government employee is not entitled to get the amount of leave encashment?

- a) Employee who is placed under dismissal
- b) Employee who is placed under removal
- c) Employee who is placed under termination
- d) Both a and b

QNo.70 When the benefit of the leave encashment shall be given to the family of missing government employee who is disappeared in service and whose whereabouts are not known?

- a) After three months from the date of lodging FIR by the family
- b) After six months from the date of lodging FIR by the family
- c) After nine months from the date of lodging FIR by the family
- d) After twelve months from the date of lodging FIR by the family

QNo.71 Which authority is competent to sanction the leave encashment to Group A and B employee?

- a) Head of the office
- b) Administrative department
- c) Head of the Department
- d) None of the above

QNo.72 Which authority is competent to sanction the leave encashment to Group C and D employee?

- a) Head of the office'
- b) Administrative department
- c) Head of the Department
- d) None of the above

QNo.73 How many casual leave shall be admissible during the last year of quitting service before 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

QNo.74 How many casual leave shall be admissible during the last year of quitting service on or after 1st July by way of retirement or otherwise?

- a) $\frac{1}{4}$ of the casual leave in that calendar year
- b) $\frac{1}{2}$ of the casual leave in that calendar year
- c) $\frac{3}{4}$ of the casual leave in that calendar year
- d) Full casual leave in that calendar year

QNo.75 if at the end of calendar year no casual leave is due to a government employee, the above said short casual leave and period of late attendance shall be debited to

- a) Half pay leave
- b) Earned leave
- c) Extra-ordinary leave
- d) None of the above

QNo.76 Short casual leave upto 2 hours shall be treated debited to casual leave account to the extent of

- a) $\frac{1}{2}$ day casual leave
- b) $\frac{1}{3}$ day casual leave
- c) Full casual leave
- d) None of the above

QNo.77 Short casual leave upto 4 hours shall be treated debited to casual leave account to the extent of

- a) $\frac{1}{2}$ day casual leave
- b) $\frac{1}{3}$ day casual leave

- c) Full casual leave
- d) None of the above

QNo.78 Late attendance after four hours shall be treated debited to casual leave account to the extent of

- a) 1/3 day casual leave
- b) Half day casual leave
- c) Full day casual leave
- d) None of the above

QNo.79 What is the maximum spell of casual leave at one time?

- a) Maximum of 16 days inclusive of holidays
- b) Maximum of 16 days exclusive of holidays
- c) Maximum of 10 days inclusive of holidays
- d) Maximum of 10 days exclusive of holidays

QNo.80 What is the maximum limit for the grant of quarantine leave?

- a) Twenty one days
- b) Thirty days
- c) Forty five day
- d) Ten days

QNo.81 How many days of special casual leave can be granted to the government employee for the day of donating blood on working day?

- a) No special casual leave
- b) Two day special casual leave
- c) One day special casual leave
- d) Three day special casual leave

QNo.82 How many days of special casual leave can be granted to the government employee when an employee is bitten by a rabid animal?

- a) Six days
- b) Five days
- c) Four day
- d) Three day

QNo.83 How many days of special casual leave can be availed by the government employee on curtailment of the joining time on the direction of transferring Authority?

- a) To the extent of three days
- b) No special casual leave
- c) Both a and b
- d) To the extent of unavailed joining period

QNo.84 How many days of the special casual leave can be granted to female government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen days
- d) Twenty days

QNo.85 How many days of the special casual leave can be granted to male government employee on account of adoption of family welfare programme?

- a) Six days
- b) Ten days
- c) Fourteen day
- d) Twenty days

QNo.86 How many days of the special casual leave can be granted to male government employee to look after his wife who undergo gymeia sterilization or puerperal sterilization operation?

- a) Three days
- b) Six days

- c) Ten days
- d) Fourteen days

QNo.87 How many days of the special casual leave can be granted to the government employee for participation in sport activities of inter-state and international importance?

- a) 14 days
- b) 21 days
- c) 30 days
- d) 40 days

QNo.88 For which kind of disease, Quarantine leave may be granted to the employee?

- a) Cholera
- b) Small-pox
- c) Plague
- d) All of the above

QNo.89 How many days shall be considered for the calculation of one day earned leave to a government employee working in the Irrigation department of Haryana government having service of ten year but less than twenty year service?

- a) 18 days
- b) 16 days
- c) 24 days
- d) 12 days

QNo.90 Which authority shall be competent to sanction the amount of leave encashment of Group C and D employees, where the departmental or judicial proceedings are pending at the time of retirement or quitting service?

- a) Head of the office
- b) Head of the Department
- c) Administrative Department
- d) Appointing Authority

QNo.91 what are the prescribed conditions for the grant of leave not due?

- a) The authority competent to grant the leave is satisfied that there is reasonable prospect of the government employee returning to duty on its expiry

- b) Leave not due shall be limited to the half pay leave likely to be earned thereafter
- c) Leave not due shall be debited against the half pay leave account which the government employee may earn subsequently
- d) All of the above

QNo.92 Which authority is competent to sanction the Extra Ordinary leave upto 365 days without substitute?

- e) Head of the office
- f) Head of the Department
- g) Administrative Department
- h) None of the above

QNo.93 During the period of Extra-Ordinary leave, which allowance are admissible to the Government employee?

- a) House Rent allowance and Hill compensatory allowance for 180 days
- b) Fixed medical allowance if any
- c) Children education allowance if any
- d) All of the above

QNo.94 During which kind of leave, conveyance allowance is paid to the employee?

- a) Earned Leave
- b) Casual leave
- c) Half pay leave
- d) Commuted leave

QNo.95 If government employee resigns from service or quit service without returning to duty after availing of study leave, then he shall be liable to pay

- a) Half of the salary drawn by him during the period of study leave
- b) Double the amount of leave salary, study allowance, cost of fees, travelling and other expenses incurred by the state government
- c) No leave salary is to be refunded
- d) None of the above

QNo.96 Maternity leave may also be granted to the following female government employee

- a) Spinster girls
- b) Commissioning Mother
- c) Surrogacy Mother
- d) All of the above

QNo.97 A paternity leave may be granted to male government employee in case of

- a) During the confinement of his wife upto two surviving children
- b) On the valid adoption of the child of less than one year
- c) Both a and b

d) None of above

QNo.98 Where paternity leave is not availed within the specified period, it shall be treated

- a) To be availed in the next calendar year
- b) To be availed in the next financial year
- c) To be treated as lapsed
- d) None of the above

QNo.99 Which authority is competent to sanction the commuted leave upto 240 days?

- a) Head of the department
- b) Head of the office
- c) Administrative Secretary
- d) None of the above

QNo.100 A female government employee having one surviving child adopt a boy child having the age of 7 months 25 days. How many months of the Child adoption leave shall be granted to her?

- a) Five months
- b) Four months
- c) Six months
- d) None of the above

QNo.101 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.102 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the HVPNL after rendering three year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.103 An employee was working in the Centre Government is subsequently appointed in the HVPNL after rendering three year service and subsequent

appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.104 When the benefit of counting of past service for the purpose of computing the earned leave shall not be admissible on the subsequent appointment through proper channel?

- a) On subsequent appointment from any other Government to Haryana Government
- b) On subsequent appointment from one department to an organization of Haryana Government
- c) On subsequent appointment from one department to another department of Haryana Government
- d) None of the above

QNo.105 An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three year service and subsequent appointment was made through proper channel. How many Half pay leave earned by him in the previous department shall be carried forward in the police department?

- a) 45 and 15/24
- b) 68 and 7/16
- c) Will not be carried forward
- d) 91 and 3/24

QNo.106 In case, a Government employee is recalled to duty before the expiry of his leave, such recall to duty shall be treated as compulsory in all cases. Since, he is recalled in India. From which date, he shall be treated on duty?

- a) On date of joining of duty
- b) On the date on which he starts the journey
- c) On date of communication of orders
- d) None of the above

QNo.107 Fill in the blanks with appropriate word

If the leave from which he is recalled is out of India, to count the time spent on the _____ to India as duty for the purpose of calculating the leave.

- a) Leave
- b) Voyage
- c) Halt
- d) None of the above

QNo.108 What house Rent allowance shall be admissible during the Half pay leave?

- a) Half House Rent allowance of admissible amount
- b) Full House Rent allowance
- c) Not admissible
- d) One fourth of the admissible HRA

QNo.109 which authority shall sanction the leave of the employee working on the Foreign Service?

- a) Borrowing department
- b) Parent department
- c) Foreign department
- d) Both a and c

QNo.110 In which form, Child care leave is applied by the female government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

QNo.111 In which form, Extra-Ordinary leave is applied by the government employee?

- a) Form -2
- b) Form-3
- c) Form-4
- d) Form-5

QNo.112 If on recall from vacation, the Government employee does not report for duty and a substitute is posted in his place, the corresponding portion of vacation during which the substitute discharges the duties of the post shall be treated as_____.

- a) Duty
- b) Vacation
- c) Leave
- d) None of the above

QNo.113 With whose approval, Earned leave more than 500 days may be sanctioned?

- a) Head of the Department
- b) Administrative Department
- c) Finance Department
- d) None of the above

Answer Key

Leave Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	A	51	B	76	B	101	A
2	B	27	C	52	B	77	A	102	C
3	C	28	D	53	B	78	C	103	C
4	D	29	A	54	A	79	A	104	D
5	A	30	B	55	B	80	B	105	C
6	B	31	B	56	B	81	C	106	B
7	B	32	B	57	D	82	B	107	B
8	D	33	B	58	A	83	D	108	B
9	B	34	C	59	C	84	C	109	B
10	D	35	C	60	B	85	A	110	C
11	A	36	A	61	C	86	A	111	D
12	D	37	A	62	D	87	C	112	C
13	D	38	D	63	C	88	D	113	C
14	C	39	C	64	B	89	A		
15	D	40	B	65	C	90	D		
16	A	41	C	66	C	91	D		
17	D	42	B	67	D	92	C		
18	A	43	B	68	B	93	D		
19	B	44	D	69	D	94	B		
20	B	45	D	70	B	95	B		
21	C	46	C	71	C	96	D		
22	B	47	B	72	A	97	C		
23	C	48	C	73	B	98	C		
24	C	49	B	74	D	99	A		
25	D	50	B	75	B	100	A		

Topic:- Haryana Pension Rules

1. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is less than 1 year is?
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

2. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is one year or more but less than 5 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

3. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is five year or more but less than 24 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

4. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is morethan 24 years is?
Chapter-
(A) 2 times of emoluments
(B) 6 times of emoluments
(C) 12 times of emoluments
(D) 1/4th of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

5. Retirement/Death Gratuity is eligible to a Government Servant as per which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
(A) Rule 30
(B) Rule 40
(C) Rule 95

(D) Rule 33

5. As per Rule 30 of the Haryana Civil Services (Pension) Rules, 2016 in calculating the length of qualifying service, fraction of a year equal to ___ months and above shall be treated as a completed one half-year and reckoned as qualifying service? Chapter-

- (A) Two months
- B) Three months
- (C) Four months
- (D) Six months

7. Which among the following leave cannot run concurrently with the period of notice given by a Government Servant seeking voluntary Retirement Haryana Civil Services (Pension) Rules, 2016? Chapter-

- (A) Earned Leave
- (B) Casual Leave
- (C) Half pay leave
- (D) Extra-ordinary leave

8. Comment on the following with regard to leave of a Government Servant who tendered notice for voluntary retirement under Haryana Civil Services (Pension) Rules, 2016? Chapter-

- (A) Can avail leave standing to his credit and leave can run concurrently with the period of notice
- (B) No leave is admissible during the period of notice of voluntary retirement
- (C) Earned Leave cannot be availed during period of notice
- (D) Leave at credit will lapse when notice for voluntary retirement is tendered

9. What happens when the competent authority does not issue any orders on the notice tendered by a Government Servant under Rule 146 of Haryana Civil Services (General) Rules, 2016 before the expiry of the period of notice Chapter-

- (A) Government servant giving notice may presume acceptance and the retirement shall be effective in terms of the notice
- (B) Notice tendered by the Government Servant will become lapse
- (C) Orders of the competent authority is must for voluntary retirement
- (D) None of these

10. In which among the following cases, notice tendered by a Government Servant seeking voluntary retirement under Rule 148 Haryana Civil Services (General) Rules, 2016 can be rejected? Chapter-

- (A) disciplinary proceedings are pending or contemplated against the Government servant for major penalty and authority is of the view the imposition of the penalty of removal or dismissal from service would be warranted in the case

- (B) prosecution is contemplated or may have been launched in a Court of Law against the Government servant concerned
- (C) Both (A) and (B)
- (D) None of these
11. Retirement on completion of 20 years' qualifying service is covered under which Rule of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Rule 148
- (B) Rule 146
- (C) Rule 49
- (D) Rule 51
12. Which among the following is correct with regard to notice tendered by a Government Servant to retire voluntary from service under Rule 149 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (i) Notice for voluntary retirement once given cannot be withdrawn
- (ii) Shall be precluded from withdrawing the notice except with the specific approval of such authority
- (iii) Request for withdrawal shall be within the intended date of his retirement
- (A) (i) only is correct
- (B) (ii) only is correct
- (C) (iii) only is correct
- (D) (ii) and (iii) are only correct
13. Who is the authority competent to accept the notice for voluntary retirement tendered under Rule 149 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Disciplinary Authority
- (B) Head of the Department
- (C) President of India
- (D) Appointing Authority
14. Which among the following is correct with regard to Rule 147 of Haryana Civil Services (General) Rules, 2016? Chapter-
- (A) Voluntary retirement can be requested less than the prescribed notice period of three months giving reasons therefore
- (B) appointing authority may relax the requirement of notice of three months in case of voluntary retirement
- (C) Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months
- (D) All the above

- 15.
15. The appointing authority may, by order in writing, withhold or withdraw a pension or a part thereof, whether permanently or for a specified period under which circumstance? Chapter-
- A) If the pensioner is employed in a private firm having remuneration more than pension
- B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct
- C) if the pensioner is involved in some petty cases
- D) if the pensioner is not looking after his family
- Ans: (B) if the pensioner is convicted of a serious crime or is found guilty of grave misconduct (Rule 12 of Haryana Civil Services (Pension) Rules, 2016)
16. Authority competent to dismiss or remove a Govt. Servant from service may, if the case is deserving of special consideration, sanction a _____ not exceeding two – thirds of pension which would have been admissible to him if he had been compulsory retired on that day? Chapter-
- A) Subsistence Allowance
- B) Compulsory retirement pension
- C) Exgratia pension
- D) Compassionate allowance
- Ans: (D) Compassionate allowance (Rule 29 of Haryana Civil Services (Pension) Rules, 2016)
17. Re-employed military pensioners should exercise option under Rule 18 Haryana Civil Services (Pension) Rules, 2016 within _____ from the date of re-employment, whether he would like to get past military service counted for pension in the civil post or service? Chapter-
- A) one year
- B) six months
- C) one month
- D) two years
- Ans: (A) one year
18. As per Rule 12 of Haryana Civil Services (Pension) Rules, 2016 departmental proceedings shall be deemed to be instituted on the date on which? Chapter-
- A) Statement of charges is issued to the Government servant or pensioner
- B) Government servant has been placed under suspension, if such suspension is from an earlier date
- C) Both A and B
- D) None of these
- Ans: C) Both A and B
19. A Government servant may, at any time, cancel a nomination for retirement gratuity/death gratuity by sending a notice in writing to? Chapter-
- A) Head of Department

- B) Head of Office
- C) Pension Disbursing Authority
- D) Appointing Authority

Ans: B) Head of Office

20. Retirement or death gratuity as finally calculated contains a fraction of a rupee, then? Chapter-

- (A) Fraction shall be ignored
- (B) it shall be rounded off to the next higher rupee
- (C) it shall be rounded off to the next hundred
- (D) none of these

21. As per Rule 69 of Haryana Civil Services (Pension) Rules, 2016, Every pension sanctioning authority shall undertake the work of preparation of pension papers in Form Pen-3_____before the date on which a Government servant is due to retire on superannuation? Chapter-

- (A) Eight Months
- (B) Six Months
- (C) Two Year
- (D) Three Months

22. Which among the following is true with regard to Retirement/Death Gratuity? Chapter-

- (A) Death/Retirement gratuity is exempt from income tax
- (B) DA admissible on the date of retirement/death shall be treated as “emoluments” for all types of Gratuity
- (C) Both (A) and (B)
- (D) None of these

23. As per Rule 68 of Haryana Civil Services (Pension) Rules, 2016, every Head of Department shall have a list prepared every___months, of all Government servants who are due to retire within the next twenty four months of that date? Chapter-

- (A) Six Months
- (B) Four Months
- (C) Three Months
- (D) Two Months

24. Comment on the following with regard to a Government Servant who commits suicide while in Service. Chapter-

- (A) Will not be eligible for family pension/death gratuity to the family
- (B) Pension Rules do not prohibit the grant of family pension/death gratuity to the family of a Government servant who commits suicide
- (C) It is the discretion of the Head of the Department to grant family pension/death gratuity to the family
- (D) None of the above

25. Family of the deceased Government Servant shall be entitled to Family Pension when? Chapter-
- (A) G.S dies after completion of one year of continuous service
 - (B) G.S dies before completion of one year of continuous service, provided the deceased Government servant concerned immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service
 - (C) after retirement from service and was on the date of death in receipt of a pension, or compassionate allowance
 - (D) All the above
26. The amount of retirement gratuity or death gratuity payable under Rule 40 of Haryana Civil Services (Pension) Rules, 2016 shall in no case exceed? Chapter-
- (A)Rs.5 Lakhs
 - (B)Rs.10 Lakhs
 - (C)Rs.15 Lakhs
 - (D)Rs.20 Lakhs
27. "Minor" as defined under Rule 62 of Haryana Civil Services (Pension) Rules, 2016who has not completed the age of? Chapter-
- (A) 7 years
 - (B)10 years
 - (C)14 years
 - (D)18 years
28. "Definitions" is mentioned in which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Rule 1
 - (B) Rule 2
 - (C) Rule 3
 - (D) Rule 8
29. "Pension Disbursing Authority" as defined under Haryana Civil Services (Pension) Rules, 2016includes? Chapter-
- (A) Accounts Officer
 - (B) Branch of a nationalised bank
 - (C) Treasury including sub-treasury
 - (D) All the above

30. Which among the following statements are correct with regard to Haryana Civil Services (Pension) Rules, 2016?
Chapter-
- Statement 1 – The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last completed working day
Statement 2 – the date of death of a Government Servant shall also be treated as a completed working day
- (A). Statement 1 is only correct
(B). Statement 2 is only correct
(C). Both Statement 1 and Statement 2 are correct
(D). None of the above are correct
31. In a case where the Government servant immediately before his retirement or death was absent from duty on leave or otherwise or was under suspension, the day of retirement or death shall be?
Chapter-
- (A) Part of such leave or absence or suspension
(B) treated as a working day
(C) either absence or working day as per discretion of competent authority
(D) None of these
32. Future good conduct shall be an implied condition of every grant of pension and its continuance under which Rule of Haryana Civil Services (Pension) Rules, 2016?
Chapter-
- (A) Rule 8
(B) Rule 9
(C) Rule 10
(D) Rule 6
33. Haryana Civil Services (Pension) Rules, 2016 came into force on?
Chapter-
- (A) 1 December 1972
(B) 1 January 1973
(C) 1 June 1972
(D) 19 July 2016
34. Haryana Civil Services (Pension) Rules, 2016 shall be applicable to?
- (A) Persons paid from contingencies
(B) Railway servants
(C) Government servants appointed on or before 31.12.2005
(D) Members of the All India Services
35. 'Child' under the definition of Haryana Civil Services (Pension) Rules, 2016 means?
Chapter-
- (i) Son under 25 years of age

- (ii) Daughter under 25 years of age
- (iii) Unmarried daughter of any age
- (iv) Unmarried daughter under 25 years of age
- (A) (i) and (ii) only
- (B) (i) and (iii) only
- (C) (i), (ii) and (iii) only
- (D) (i) and (iv) only

36. 'Retirement Benefits' under Haryana Civil Services (Pension) Rules, 2016 includes?

Chapter-

- (A) Pension
- (B) Service gratuity
- (C) Retirement gratuity
- (D) All the above

37. Which among the following is true about Haryana Civil Services (Pension) Rules, 2016? Chapter-

- (A) The date of death shall be treated as a working day
- (B) The day on which a Government servant retires or is retired or is discharged or is allowed to resign from service, as the case may be, shall be treated as his last working day
- (C) Both A and B are true
- (D) None of these

38. Who reserves the right to withhold or withdraw pension as per Rule 10 of Haryana Civil Services (Pension) Rules, 2016?

Chapter-

- (A) Appointing Authority
- (B) Disciplinary Authority
- (C) Pension Disbursing Authority
- (D) Governor of Haryana

39. Which among the following is correct with regard to Haryana Civil Services (Pension) Rules, 2016?

Chapter-

- (A) Pre-appointment training period counts as qualifying service for pension in respect of Groups C' and D' employees
- (B) EOL granted due to inability of a Government servant to join or rejoin duty on account of civil commotion count as qualifying service
- (C) EOL granted to a Government servant for prosecuting higher technical and scientific studies count as qualifying service
- (D) All of these

40. A Government servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is? Chapter-

- (A) entitled to count his past service as qualifying service

- (B) not entitled to count his past service as qualifying service
 (C) Either A or B by a specific order of the authority which passed the order of reinstatement.
 (D) None of these
41. Which among the following leave will not count as qualifying service for the purpose of pension? Chapter-
- (A) Extraordinary leave for prosecuting higher technical and scientific studies
 (B) Extraordinary leave granted on medical certificate
 (C) All kinds of leave for which leave salary is payable
 (D) Extraordinary leave without medical certificate
42. In which among the following cases, time passed by a Government servant under suspension shall count as qualifying service? Chapter-
- (A) pending inquiry into conduct period shall count as qualifying service
 (B) shall count as qualifying service on conclusion of such inquiry if he has been fully exonerated
 (C) shall count as qualifying service if suspension is held to be wholly unjustified
 (D) All the above
43. Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Government servant resigns? Chapter-
- (A) his service or post with a view to taking up an appointment in or under a private commercial company
 (B) his service or post with a view to taking up an appointment under a corporation or company wholly or substantially owned or controlled by the Government
 (C) his service or post with a view to taking up an appointment in or under a body controlled or financed by the Government.
 (D) All of these
44. A Government servant who is re-employed having rendered military service earlier, if chose to count previous military service as qualifying service then he will cease to draw? Chapter-
- (A) the pension already drawn
 (B) the value received for the commutation of a part of military pension
 (C) the amount of retirement gratuity including service gratuity, if any
 (D) All of these
45. As per Haryana Civil Services (Pension) Rules, 2016 qualifying service of a Government servant shall commence from the date? Chapter-
- (A) Appointment order is issued for his first appointment
 (B) He takes charge of the post to which he is first appointed
 (C) Date of issue of confirmation orders
 (D) Date of completion of induction training
46. A Government servant who is re-employed having rendered military service earlier, if chose to continue to draw the military pension or retain gratuity received on discharge from military service, then? Chapter-

- (A) his former military services shall not count as qualifying service
 (B) his former military services shall count as qualifying service
 (C) on re-employment such Govt.Servant will lose all benefits of military services
 (D) such kind of re-employment is not possible
47. Who is the authority competent to allow a person to withdraw his resignation?
 Chapter-
 (A) Disciplinary Authority
 (B) Appointing Authority
 (C) Head of the Department
 (D) Head of the office
48. As per Haryana Civil Services (Pension) Rules, 2016 interruption in the service of a Government servant entails forfeiture of his past service, except? Chapter-
 (A) authorized leave of absence
 (B) suspension, where it is immediately followed by reinstatement
 (C) joining time while on transfer from one post to another
 (D) All the above
49. As per Rule 21 of Haryana Civil Services (Pension) Rules, 2016 past service of a Government employee shall be forfeited towards pension and death-cum-retirement gratuity in the following circumstances Chapter-
 (A) An interruption in service caused by wilful absence from duty;
 (B) Resignation from public service;
 (C) Dismissal or removal from service under the Haryana Civil Services (Punishment and Appeal) Rules, 2016.
 (D) All the above
50. The expression `emoluments' as defined under Rule 8(7)(a) Haryana Civil Services (Pension) Rules, 2016 means? Chapter-
 (A) Basic Pay+NPA
 (B) Basic Pay + DA+NPA
 (C) Pensionary benefits
 (D) Retirement Gratuity
51. The expression `emoluments' as defined under Rule 8(7)(b) Haryana Civil Services (Pension) Rules, 2016 means? Chapter-
 (A) Basic Pay +NPA
 (B) Basic Pay +NPA + DA
 (C) Pensionary benefits
 (D) Retirement Gratuity
52. Which pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement?
 Chapter-
 (A) Provisional Pension
 (B) Superannuation pension
 (C) Retiring Pension
 (D) None of these

53. Normally a Haryana Government Servant shall retire from service with effect from?

Chapter-

- (A) first day of the month in which the Government Servant turns 58 years of age
- (B) afternoon on the day in which the Government Servant turns 58 years of age
- (C) afternoon of the last day of the month in which Government Servant turns 58 years of age
- (D) forenoon of the last day of the month in which Government Servant turns 58 years of age

54. A Government Servant whose date of birth is on 21.04.1963 shall retire from service on superannuation on?

Chapter-

- (A) 30.04.2021 afternoon
- (B) 01.04.2021 afternoon
- (C) 01.05.2021 forenoon
- (D) 21.04.2021 afternoon

55. A Government servant whose date of birth is the first of a month shall retire from service on? Chapter-

- (A) afternoon of the last day of the month on attaining the age of 58 years
- (B) forenoon of the last day of the preceding month on attaining the age of 58 years
- (C) forenoon of the last day of the month on attaining the age of 58 years
- (D) afternoon of the last day of the preceding month on attaining the age of 58 years

56. A Government Servant whose date of birth is on 01.07.1963 shall retire from service on superannuation on?

Chapter-

- (A) 31.07.2021
- (B) 30.06.2021
- (C) 01.07.2021
- (D) None of these

57. Which among the following is correct with regard to retirement of a Government Servant? Chapter-

- (i) Retirement of a Government servant is automatic on the date on which he attains the age of compulsory retirement
- (ii) Specific orders of the competent authority is required for the retirement of a Government Servant
- (iii) A Government Servant retires on the last working day of the month of retirement

- (A) (i), (ii) and (iv) are correct
- (B) (i) and (iii) are correct
- (C) (i) and (iv) are correct
- (D) All the above are correct

58. Which pension may be granted if a Government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service?
Chapter-
- (A) Superannuation Pension
 - (B) Invalid pension
 - (C) Compassionate Allowance
 - (D) Provisional Pension
59. Invalid pension is covered under which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Rule 28
 - (B) Rule 26
 - (C) Rule 29
 - (D) Rule 27
60. Compensation pension under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 is sanctioned under which of the following circumstances?
Chapter-
- (A) if a Government servant retires from the service on account of any bodily or mental infirmity
 - (B) If a Government servant is selected for discharge owing to the abolition of his permanent post
 - (C) If a Government Servant opts for resignation on completion of 10 years of service
 - (D) Pension received by a temporary Government Servant on abolition of his post
61. Under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016 notice of at least ___ months shall be given to Government servant in permanent employment before his services are dispensed with on the abolition of his permanent post?
Chapter-
- (A) Six months
 - (B) one month
 - (C) Three months
 - (D) Two months
62. If a Government servant is selected for discharge owing to the abolition of his permanent post under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016, have the option of?
Chapter-
- (A) Taking compensation pension to which he may be entitled for the service he had rendered
 - (B) accepting another appointment on such pay as may be offered and continuing to count his previous service for pension.
 - (C) Either A or B
 - (D) None of the above

63. Compassionate allowance is granted in special deserving cases under which Rule of Haryana Civil Services (Pension) Rules, 2016? Chapter-
- (A) Rule 27
 - (B) Rule 26
 - (C) Rule 28
 - (D) Rule 29
64. A Government servant, who wishes to take voluntary retirement under Haryana Civil Services (Pension) Rules, 2016 shall give a notice in writing to the appointing authority at least ___ months before the date on which he wishes to retire? Chapter-
- (A) Three Months
 - (B) Two months
 - (C) One month
 - (D) None of these
65. An employee seeking voluntary retirement can not avail leave to his credit concurrently with the -
- (A) True
 - (B) False
66. What rate of interest shall be payable on the delayed payment of pensionary benefits , where punishment awarded by the punishing authority is set aside by the court of law due to lack of evidence or by giving the benefit of doubt Chapter-page-542
- (A) GPF rate of interest
 - (B) No Interest
 - (C) SBI rate of interest
 - (D) SBI lending rate of Interest
67. 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
68. For calculation of gratuity, emoluments include:-
- (A) Basic Pay
 - (B) Basic Pay + Non-practicing allowance
 - (C) Basic Pay + Dearness Allowance
 - (d) Basic Pay + Dearness Allowance + Non-practicing allowance
69. Dearness allowance is to considered for calculation of:
- (A) Pension
 - (B) Commuted value of pension
 - (C) Gratuity
 - (d) Family Pension

70. Interest at the rate applicable to GPF deposit shall be paid if the payment of gratuity is delayed beyond the period of quitting of service other than superannuation by _____ months Chapter-
- (A) 3 months
 - (B) 6 months
 - (C) 9 months
 - (d) 12 months
71. The recovery of the commuted portion of pension shall be operative from which month?
- (A) From Date in which the commuted value of pension is credited in the bank account of pensioner
 - (B) Same month in which the commuted value of pension is credited in the bank account of pensioner
 - (C) From Next month in which the commuted value of pension is credited in the bank account of pensioner
 - (D) Any one of these dates.
72. The amount of recovery commuted pension shall not be less than _____ Chapter-
- (A) 30% of Basic Pension
 - (B) 40% of Commuted portion of pension
 - (C) Commuted portion of pension
 - (D) 40% of Basic Pension
73. If the pensioner dies on or after the date on which commutation became absolute but before receiving the commutation value, this value shall be paid to _____ Chapter-
- (A) Legal Wedded wife of deceased pensioner
 - (B) The family members as per provisions applicable for payment of death-cum-retirement gratuity
 - (C) Parents of deceased employee
 - (D) Not to anybody
74. For commutation of pension the application shall be submitted to the Head of office
- (A) Within three months before or within Six Months after the date of retirement.
 - (B) Within one year after the date of retirement.
 - (C) Within six months before or within one year after the date of retirement.
 - (D) Within one year before or within one year after the date of retirement.
75. In case of death after retirement, recovery of Government loss or any dues in respect of deceased pensioner shall be made from the family pension Chapter-
- (A) True
 - (B) False

76. Where the family pension is payable to the dependent parent(s), than
Chapter-

- (A) Payable to the father in the first instance
- (B) Payable to the mother in the first instance
- (C) They are not entitled as per Family Pension rules
- (D) Payable to the mother and on her becoming ineligible it shall be payable to the father up to the date of death or ineligibility, whichever is the earlier.

77. According to Haryana Civil Services (Pension) Rules, 2016, the maximum limit of commutation of pension is?

- (A) 20% of Basic Pension
- (B) 40% of Total pension
- (C) 40% of Basic Pension
- (D) 70% of Basic Pension

78. According to Haryana Civil Services (Pension) Rules, 2016 for how much time the commuted part will it be reinstated later?

- (A) After 5 years from the date of retirement
- (B) After 25 years from the date of retirement
- (C) After 15 years from the date of retirement
- (D) After 11 years from the date of retirement

79. Commutation amount will be calculated as follows

- (A) $\text{Commutation factor} \times 11 \times \text{Amount of pension applied for commutation}$
- (B) $\text{Commutation factor} \times 12 \times \text{Amount of pension applied for commutation}$
- (C) $\text{Commutation factor} \times 6 \times \text{Amount of pension applied for commutation}$
- (D) $\text{Commutation factor} \times 5 \times \text{Amount of pension applied for commutation}$

80. Which period is count as the qualifying service of Government Servant?

- i) Duty and periods treated as duty
 - ii) All kinds of leave with leave salary
 - iii) Deputation and Foreign Service
 - iv) Extraordinary leave on medical certificate and EOL without medical certificate granted due to inability of the employee to join /re-join duty on account of civil commotion or for prosecuting high technical and scientific studies.
 - v) Service on probation followed by confirmation
 - vi) Absence from duty including suspension in any, if the reinstating authority orders that it shall count.
- A) Only i,ii,iii and vi

- B) Only i,ii,iii,v and vi
- C) All of Above
- D) Only i,iii,iv,v,vi,

81. No pension is admissible to a permanent employee who retires before completion of.....Years of qualifying service.

Chapter-

- A) 7 Years
- B) 9 Years
- C) 10 Years
- D) 12 Years

82. Which points are correct information regarding additional quantum of pension payable as and when the pensioner attains the age of 80 years and above? Chapter-

- (i) 80 years to less than 85 years-additional quantum of pension 20% of Basic pension
 - (ii) 85 years to less than 90 years-additional quantum of pension 30% of Basic pension
 - (iii) 90 years to less than 95 years- additional quantum of pension 40% of Basic pension
 - (iv) 95 years to less than 100 years- additional quantum of pension 50% of Basic pension
 - (v) 100 years or more-additional quantum of pension 100% of Basic pension
- (A) Only i& ii
 - (B) Only i,ii and iii
 - (C) only v
 - (D) All of above

83. Full pension is admissible to an employee retiring with minimum qualifying service of not less than...Years?

Chapter-

- (A) 10 Years
- (B) 15 Years
- (C) 20 Years
- (D) 30 Years

84.What is the minimum amount of any class of pension?

- (A) Rs.9000
- (B) Rs.9500
- (C) Rs.7000
- (D) Rs.4500

85. What type of pension is given to an employee in case of abolition of employees permanent post and provision of alternate employment of equal status is not possible, or offer of a lower post is not accepted? Chapter-
(A) Invalid pension
(B) Compensation pension
(C) Retiring pension
(D) Compulsory retirement pension
Ans:(B) Compensation pension

86. Retiring pension is given to those employees who retire as?

- (A) Voluntary retirement
- (B) Premature retirement before superannuation
- (C) Both A and B
- (D) None of these

87. Pension is admissible to permanent employees who retire or are retired with a qualifying service of not less than... years?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

88. The qualifying service for pension/gratuity is calculated and expressed in completed Fractions equal to..... And above shall be treated as one.....?

Chapter-

- (A) Half year, Three months, half year
- (B) Three months, Half year, Three months
- (C) One year, Half year, Three months
- (D) Half year, half year, half year.

89. Which period of service is not count as qualifying service for pension of Government employees? Chapter-

- (i) Service rendered before attaining the age of 18 ears
 - (ii) Service as apprentice except SAS apprentice
 - (iii) Un authorized absence treated as 'dies non'
 - (iv) Overstayal of leave/joining time not regularized as leave with leave salary
 - (v) EOL without MC other than the circumstances
 - (vi) Suspension followed by major penalty, if the reinstating authority does not order that is shall count as qualifying service.
- (A) Only i,ii,iii and iv
 - (B) Only i,ii,iv and vi

- (C) Only i,ii,iii and vi
- (D) All of above

90. Pension is admissible to permanent employees who retire voluntarily after Years of continuous service?

Chapter-

- (A) 15 years
- (B) 10 years
- (C) 15 years
- (D) 20 years

91. A superannuation pension shall be granted to a Haryana Government servant who is retired on his attaining the age of _____ in case of Group D employee

Chapter-

- (A) 61 years.
- (B) 65 yrs
- (C) 60 yrs
- (D) 58 yrs

92) Any Government servant can apply for voluntary retirement at least _____ months in advance, only after the completion of twenty years of his qualifying service, provided there is no vigilance or departmental enquiry pending / initiated against him/her.

Chapter-

- (A) four
- (B) Six
- (C) three
- (D) eight

93. _____ Pension may be granted if a Government servant applies for retirement from the service on account of any bodily or mental infirmity which permanently incapacitates him/her for the service.

Chapter-

- (A) Voluntary
- (B) Invalid
- (C) Superannuation
- (D) Compulsory

94. A Haryana Government servant has an option to commute a portion of pension, not exceeding _____ of it, into a lump sum payment.

Chapter-

- (A) 50%
- (B) 40%
- (C) 30%
- (D) 60%

95. The retirement gratuity payable is $16 \frac{1}{2}$ times the Basic pay plus DA subject to maximum of_____.

Chapter-

- (A) 5 lakhs
- (B) 10lakhs
- (C) 20 lakhs
- (D) no limit

96. In the case of a missing Government servant, family pension can be paid after a periodof_____year from the date of lodging an FIR with the police authorities.

Chapter-

- (A) Two
- (B) One
- (C) three
- (D) seven

97. Normal family pension is now at a uniform rate of_____ % of pay last drawn, subject to a minimum of Rs.9000/- (w.e.f. 1.1.2016)

Chapter-

- (A) 40%
- (B) 30%
- (C) 50%
- (D) 15%

98. Qualifying service of_____months and above may be rounded-off into a completed six-monthly period for the purpose of computation of both pension and DCRG

Chapter-

- (A) 5
- (B) 3
- (C) 6
- (D) 8

99. The period of nine months would be considered as_____half years.

Chapter-

- (A) Two
- (B) One
- (C) Three
- (D) Four

100. The request for _____ pension has to be supported by medical report from the competent medical board.

Chapter-

- (A) Superannuation
- (B) Voluntary
- (C) Invalid
- (D) Compulsory

101. A commutation of _____ may be sanctioned by the competent authority only on the proof that the proceeds of the commutation will be invested for the permanent benefits of the commuter's family.

Chapter-

- (A) Basic Pension
- (B) Commuted Pension
- (C) Compassionate allowance
- (D) Residuary Pension

102. What is minimum service tenure required for eligibility of family pension to the family of deceased govt. employee?

Chapter-

a) One Year

b) before one year if he was medically examined by competent medical authority and declared fit

c) (a) or (b)

d) None of the above

103. On attaining the age of 80 years and less than 85 years of age what percentage of basic pension is increased to retire government employee?

a) 20%

b) 30%

c) 40%

d) 50%

104. On attaining the age of 85 years and less than 90 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

105. On attaining the age of 90 years and less than 95 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

106. On attaining the age of 95 years and less than 100 years of age what percentage of basic pension is increased to retire government employee?

- a) 20%
- b) 30%
- c) 40%
- d) 50%

107. On attaining the age of 100 years what percentage of basic pension is increased to retire government employee?

Chapter-

- a) 50%
- b) 100%
- c) 120%
- d) 90%

108. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of other than group D employees ?

- a) Before attaining the age of 17 years
- b) Before attaining the age of 18 years
- c) Before attaining the age of 20 years
- d) None of the above

109. What do you mean by "Boy Service" rendered by a govt. employee appointed against a pensionable post of group D employees ?

Chapter-

- a) Before attaining the age of 17 years
- b) Before attaining the age of 18 years
- c) Before attaining the age of 16 years
- d) None of the above

110. Work out the pension payable to the employee retired on the attaining the age of superannuation on 31.08.2022 after rendering fifteen year service having last basic pay of Rs. 60,000?

- a) 30,000
- b) 40,000
- c) 18,000
- d) 22500

111. Work out the pension payable to the employee retired on the attaining the age of superannuation on 31.08.2012 after rendering fifteen year service having last basic pay of Rs. 1,20,000?

- a) 32143
- b) 33143
- c) 34143
- d) 35143

112. Work out the pension payable to the employee retired on the attaining the age of superannuation on 31.08.2012 after rendering twenty eight year service having last basic pay of Rs. 60,000?

- a) 30000
- b) 18000
- c) 34143
- d) 35143

113. calculate the amount of commutation payable to the employee falling in grade C on the retirement on superannuation having basic Pension of Rs.40000/- on 31.08.2020?

- a) 16,08,232

- b) 16,07,232
 - c) 16,06,232
 - d) 16,05,232
114. calculate the amount of commutation payable to the employee falling in grade D on the retirement on superannuation having basic Pension of Rs.40000/- on 31.08.2020?
- a) 15,76,248
 - b) 15,77,248
 - c) 15,72,248
 - d) 15,73,248
115. Calculate the Gross qualifying service in respect of the employee working on group C post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 16.03.1980?
- a) 30 years 1 month and 16 days
 - b) 30 years 1 month and 15 days
 - c) 30 years 1 month and 14 days
 - d) 30 years 1 month and 17 days
116. Calculate the Gross qualifying service in respect of the employee working on group D post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 16.03.1980?
- a) 32 years 1 month and 16 days
 - b) 30 years 1 month and 15 days
 - c) 32 years 1 month and 14 days
 - d) 30 years 1 month and 17 days
117. Calculate the amount of Enhanced Family pension payable to the family of the employee who expired during the service with 8 year service with basic pay of Rs. 40000/-at the time of death.
- a) No enhanced pension
 - b) 12000 Per Month
 - c) 20000 per month
 - d) 8000 per month
118. calculate the basic Pension admissible to an employee having the basic pay of Rs. 60,000 retired on superannuation after rendering the gross qualifying service of 12 years which includes the EOL for the period 2 years and suspension period for the period of 3 month and 1 days treated as penalty .
- a) 15,000 per month
 - b) 30,000 per month
 - c) 18,000 per month
 - d) No Pension
119. Calculate the amount of leave encashment in respect of group A employee retired on 31st January,2016 having basic pay of Rs.50000/ and Dearness allowance as prescribed by the Government in whose account 115 earned leave were credited.
- a) 191667
 - b) 191666
 - c) 193667
 - d) 194667

120. Calculate the Gross qualifying service in respect of the disabled employee having disability of 75% working on group C post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 16.03.1980?
- 32 years 1 month and 16 days
 - 32 years 1 month and 15 days
 - 32 years 1 month and 14 days
 - 32 years 1 month and 17 days
121. Calculate the Gross qualifying service in respect of the disabled employee having disability of 75% working on group D post on superannuation whose date of birth is 30.06.1952 and date of joining the service is 13.07.1990?
- 23 years 11 month and 17 days
 - 23 years 11 month and 19 days
 - 24 years 0 month and 17 days
 - 24 years 0 month and 19 days
122. Calculate the Gross qualifying service in respect of the disabled employee having disability of 75% working on group C post on superannuation whose date of birth is 30.06.1952 and date of joining the service is 1.07.1990?
- 22 years 0 month and 0 days
 - 22 years 0 month and 30 days
 - 22 years 0 month and 29 days
 - 22 years 0 month and 28 days
123. Calculate the Gross qualifying service in respect of the disabled employee having disability of 45% working on group C post on superannuation whose date of birth is 1.05.1952 and date of joining the service is 1.02.1990?
- 20 years 2 month and 29 days
 - 20 years 3 month and 0 days
 - 22 years 3 month and 01 days
 - 22 years 2 month and 28 days
124. Calculate the Gross qualifying service in respect of the disabled employee having disability of 45% working on group C post who retired on voluntary ground on 15.05.2010 whose date of birth is 1.05.1952 and date of joining the service is 20.03.1990?
- 20 years 1 month and 27 days
 - 20 years 2 month and 0 days
 - 20 years 1 month and 26 days
 - 20 years 1 month and 28 days
125. Calculate the amount of death gratuity payable to the family of the employee working on C post died on 31st March, 2016 having the basic pay of Rs. 40000/- with five year service at the time of death?
- 80000/-
 - 240000/-
 - 480000/-
 - None of the above
126. Mr.X drawing basic pay of Rs. 40000/- covers under pension rules is retired on superannuation on 31.08.2022 after rendering 18 years' service is expired within

- two year after the date of retirement. Calculate the amount of enhanced pension payable to his family?
- 20000/
 - 12000/-
 - 18000/-
 - 16000/-
127. Mr.X drawing basic pay of Rs. 40000/- covers under pension rules is retired on superannuation on 31.08.2022 after rendering 24 years' service is expired within two year after the date of retirement. Calculate the amount of enhanced pension payable to his family?
- 20000/
 - 12000/-
 - 18000/-
 - 16000/-
128. Mr.Ramnath presently drawing the basic pension of Rs.20,000 equal to 50% of the last basic pay who retired on superannuation is now expired on 1.04.2020. Now, his wife is entitle to get the family pension and his wife age is going to 80 years on 13.04.2022. What will be the total amount of pension payable to his wife and from which date?
- 24000/- and w.e.f 1st April,2022
 - 14400/- and w.e.f 1st April,2022
 - 20000/- and w.e.f 1st April,2022
 - None of the above
129. Mr.Shyam sunder was drawing basic pension of Rs.20000/- P.M after rendering 20 year service as on 31.03.2020. He is expired within two years from the date of retirement leaving behind post retrial spouse Smt.Sundri and two children from his pre-retrial spouse who expired. Mention amount of pension payable to the eligible members in the event of his death?
- Rs.20000/- shall be paid only to Smt.Sundri.
 - Rs.10,000/- shall be paid to smt.Sundri and Rs.10,000/- shall be payable to the younger child of pre-retrial spouse
 - Rs.10, 000/- shall be paid to smt.Sundri and Rs.10,000/- shall be payable to the elder child of pre-retrial spouse till his right is ceased.
 - In equal share to all three members.
130. Calculate the amount of compassionate allowance granted to the Government employee drawing the basic pay of Rs.40000/- having the service of 15 years is dismissed on account of misconduct, insolvency and inefficiency?
- Not more than Rs.20000/- and not less than Rs.9000
 - Not more than Rs.10000/- and not less than Rs.9000
 - Not more than Rs.15000/- and not less than Rs.9000
 - Not more than Rs.18000/- and not less than Rs.9000
131. Calculate the amount of compassionate allowance granted to the Government employee drawing the basic pay of Rs.40000/- having the service of 15 years is dismissed on account of dishonesty?
- Not more than Rs.20000/- and not less than Rs.9000
 - Not more than Rs.10000/- and not less than Rs.9000

- c) Not more than Rs.15000/- and not less than Rs.9000
d) No compassionate allowance shall be given
132. A government employee is drawing the basic pay of Rs.60000/- as on 1.07.2020 with next date of increment due on 1.07.2021. His two increments were stopped without future effect due from 1.07.2021 and he is due to retire on 31.12.2022. What will be his last basic pay for the purpose of calculation of the basic pension?
a) 60000/-
b) 61800/-
c) 62000/-
d) 63700/-
133. A government employee is drawing the basic pay of Rs.60000/- as on 1.07.2020 with next date of increment due on 1.07.2021. His two increments were stopped with future effect due from 1.07.2021 and he is due to retire on 31.12.2022. What will be his last basic pay for the purpose of calculation of the basic pension?
a) 60000/-
b) 61800/-
c) 62000/-
d) 63700/-
134. Mr.Jally after rendering the service of 15 years in the HVPNL has been absorbed in the L.I.C department on 31.12.2020 and at the time of abortion, his basic Pay was Rs. 60000/- in HVPNL and at the time of retirement from L.I.C department on 31.12.2022 he was drawing the basic pay of Rs. 63700/-. What basic pension shall be drawn by him.
a) 30000/- P.M
b) 31850/- P.M
c) 22500/-P.M
d) 27073/- P.M
135. Mr. Deny after rendering the service of 15 years in the HVPNL has been absorbed in the L.I.C department on 31.12.2020 and at the time of abortion, his basic Pay was Rs. 60000/- in HVPNL and his superannuation was due on 31st December, 2022 and he was expired while drawing the basic pay of Rs. Rs. 63700/- in the LIC department. What family pension shall be drawn by his family?
a) 18000/- P.M
b) 19110/- P.M
c) No family Pension
d) 13500/- P.M

Answer Key

Pension Rules:-

Sr. No	Answer	Sr.No	Answer	Sr.No	Answer	Sr.No	Ans	Sr.No	Ans	Sr.No	Ans
1	A	26	D	51	A	76	D	101	C	126	C
2	B	27	D	52	B	77	C	102	C	127	C
3	C	28	D	53	C	78	C	103	A	128	B
4	D	29	D	54	A	79	B	104	B	129	C
5	B	30	C	55	D	80	C	105	C	130	B
6	B	31	A	56	B	81	C	106	D	131	D
7	D	32	C	57	C	82	D	107	B	132	D
8	A	33	D	58	B	83	C	108	B	133	A
9	A	34	C	59	B	84	A	109	C	134	C
10	C	35	D	60	B	85	B	110	D	135	C
11	B	36	D	61	C	86	C	111	A		
12	D	37	C	62	C	87	B	112	A		
13	D	38	A	63	D	88	A	113	B		
14	D	39	D	64	A	89	D	114	D		
15	B	40	C	65	B	90	D	115	A		
16	D	41	D	66	B	91	C	116	A		
17	A	42	D	67	B	92	C	117	C		
18	C	43	D	68	D	93	B	118	D		
19	B	44	D	69	C	94	B	119	A		
20	B	45	B	70	B	95	C	120	A		
21	C	46	A	71	B	96	B	121	B		
22	C	47	B	72	C	97	B	122	A		
23	A	48	D	73	B	98	B	123	B		
24	B	49	D	74	C	99	A	124	A		
25	D	50	B	75	B	100	C	125	C		

Topic:-Conduct Rules

QNo.1 To whom categories of the employees, conduct Regulation 2016 shall not apply to?

- a) Any member of the All India Services
- b) Any person working on contract basis
- c) Any person working on daily basis and work charged basis
- d) All of the above

QNo.2 If any doubt arises as to whether Conduct regulation apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

QNo.3 Which will not be the part of the family for the purpose of conduct regulation 2016?

- a) The wife or the husband of the government employee whether residing with the Government employee or not.
- b) The wife or the husband of the Government employee separated from the government employee.
- c) Son or daughter or step son or step daughter of the government employee who are wholly dependent upon the government employee
- d) Any other person related whether by blood or marriage to the government employee or to the government employee's wife or husband and wholly dependent on the government employee.

QNo.4 Which is the prescribed authority for Group C employees for the purpose of conduct regulation 2016?

- a) Head of the office
- b) Head of the department
- c) Government
- d) Lower authority specified by the Government

QNo.5 Which is the prescribed authority for Group D employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

QNo.6 Which is the prescribed authority for Group B employees for the purpose of conduct regulation 2016?

- a) Head of the department

- b) Head of the office
- c) Government
- d) Lower authority specified by the Government

QNo.7 Which is the prescribed authority for Group A employees for the purpose of conduct regulation 2016?

- a) Head of the department
- b) Government
- c) Lower authority specified by the Government
- d) Both b and c

QNo.8 A government employee who habitually fails to perform a task assigned to him within the time set for the purpose and with the quality of performance expected of him shall be deemed to be

- a) Lack of absolute integrity
- b) Lack of devotion to duty
- c) Do nothing which is unbecoming of a Government employee
- d) Not acting in accordance with the Government policies

QNo.9 where the distribution of powers and responsibilities are already assigned to the employees working in the organization. Whether official concerned may seek the oral directions in writing from the superior?

- a) Yes
- b) No
- c) Cannot say
- d) None of the above

QNo.10 Which act or conduct of an employee amount to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes its safe for the employer to retain him in service
- d) If the act or conduct of the employee is so grossly moral that all reasonable men say that employee can be trusted.

QNo.11 Which act of an employee amount not to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
- b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
- c) If the act or conduct of an employee makes its unsafe for the employer to retain him in service
- d) Both b and c

QNo.12 Sexual harassment does not include

- a) Physical contact and advances
- b) Showing any pornographic material
- c) Welcome behaviour
- d) Making any sexually coloured remarks

QNo.13 which will not be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To display the electoral symbol on his person
- c) To display electoral symbol on his vehicle or residence
- d) To use his influence in connection with an election

QNo.14 which will be misconduct on the part of the employee in respect of election?

- a) To exercise his right to vote in the election
- b) To exercise the duty in the election process
- c) To canvass for the candidate of any legislative or local authority
- d) Both a and B

QNo.15 which is the true statement in respect of joining of Association as per the conduct regulation 2016?

- a) State government employee has become the member of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- b) State Government employee has become the office bearer of more than one association at the state level, the aim or objection of which relates to promotion of sports.
- c) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of football
- d) An employee of the sports department having excel in the field of football has become member of one association at the state level, the aim of which relates to promotion of hockey

QNo.16 when the approval of the prescribed authority is not required by the employee in connection with print or electronic media as per the conduct regulation 2016?

- a) When the publication is through publisher and is of a purely literary, artistic or scientific character
- b) If such contribution, broadcast is of purely a literary artistic or scientific character
- c) If such writing is not purely literary, artistic or scientific character.
- d) Both a and b

QNo.17 Where the employee is required to get the approval of the prescribed authority to give the evidence before committee or any other authority?

- a) At enquiry before an authority appointed by the Government, Parliament or a State Legislature
- b) In any enquiry conducted by any person, committee or authority
- c) In any judicial enquiry
- d) At any departmental enquiry ordered by authorities subordinate to the Government

QNo.18 which term shall not include in the definition of the gift?

- a) Casual meal
- b) Lavish hospitality
- c) Frequent hospitality
- d) Any other pecuniary advantage

QNo.19 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) 5000/-

QNo.20 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 4000/-
- b) 6000/-
- c) 7000/-
- d) All of the above -

QNo.21 A Group C employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than

- a) 2000/-
- b) 1000/-
- c) 500/-
- d) 1500/-

QNo.22 A Group D employee is not required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift is upto

- a) 2000/-
- b) 1000/-
- c) 2500/-
- d) 1500/-

QNo.23 A Group A employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.24 A Group B employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.25 A Group C employee is not required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift is upto

- a) 500/-
- b) 1000/-
- c) 1500/-
- d) 1250/-

QNo.26 A Group D employee is required to give the information to the prescribed authority on account of receipt of gift from person other than relatives and personal friends where the value of the gift exceeds more than

- a) 500/-
- b) 100/-
- c) 200/-
- d) 300/-

QNo.27 Every government employee is required to submit a declaration to the effect that he has not taken any dowry. To which authority, this declaration shall be submitted by the employee?

- a) Administrative department
- b) Head of the department

- c) Head of the office
- d) Controlling officer

QNo.28 Shri.Ramnath working in the Haryana Power Utilities is got married and he is required to submit the declaration that he has not taken any dowry. By which, this declaration shall be signed ?

- a) Ramnath, his mother and his mother in law
- b) Ramnath , his father and His mother in law
- c) His wife, his father and his father in law
- d) His wife , his mother and his father in law

QNo.29 what punishment is described for giving and taking dowry as per dowry Prohibition Act,1961?

- a) Minimum three year punishment or fine of Rs. 15000 or value of dowry whichever is more
- b) Minimum five year punishment or fine of Rs. 15000 or value of dowry whichever is more
- c) Minimum five year punishment or fine of Rs. 10000 or value of dowry whichever is less
- d) Minimum seven year punishment or fine of Rs. 15000 or value of dowry whichever is less

QNo.30 which is not misconduct on the part of the employee in respect of private trade or employment?

- a) Engage directly or indirectly in any trade or business
- b) Negotiate for, undertake any other employment
- c) Canvass in support of any business of insurance agency owned by any member of his family
- d) Undertake honorary work of a social or charitable nature

QNo.31 which is the misconduct of the part of the employee in respect of private trade or employment?

- a) Undertake honorary work of a social or charitable nature
- b) Involve himself in the registration, promotion, management of NGO is the same is aided by the central Government
- c) Undertake occasional work of literary, artistic or scientific character
- d) Participate in sport activities as amateur.

QNo.32 When a Group A employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs._____during the calendar year.

- a) 10000/
- b) 20000/
- c) 40000/
- d) 50000/

QNo.33 When a Group B employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs._____during the calendar year.

- a) 50000/
- b) 60000/
- c) 70000/
- d) 80000/

QNo.34 When a Group C employee is required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds exceed Rs._____during the calendar year.

- a) 10000/
- b) 20000/
- c) 15000/
- d) 25000/

QNo.35 When a Group D employee is not required to give intimation to the prescribed authority if the total transactions in shares, securities, debenture or mutual funds upto Rs._____during the calendar year.

- a) 25000/
- b) 20000/
- c) 15000/
- d) 10000/

QNo.36 Which is not be included in the movable property?

- a) Cash, bank balance , deposit, Loan and advances
- b) Jewellery and Insurance Policies
- c) Residential building
- d) Vehicle or any other mean of conveyance

QNo.37 Where in the property return, the value of items of movable property costing less than_____may be added and shown as lump sum.

- a) 100000/-
- b) 80000/-
- c) 60000/-
- d) 50000/-

QNo.38 Government employee with prior approval of the Government may recourse to any court for vindication of any official act which has been subject matter of adverse criticism or an attack of a defamatory character. He has to apply to the prescribed authority for getting the sanction. If no such sanction is received by the government employee within a period of_____from the date of receipt of his request by the government, he shall be free to assume that the permission as sought for has been granted to him.

- a) One month

- b) Two month
- c) Three month
- d) Four month

QNo.39 Which shall be considered Public place for the purpose of consumption of intoxicating drinks and drugs?

- a) Cinema hall
- b) Garden
- c) Market
- d) All of the above

QNo.40 To whom categories of the employees, conduct Regulation 2016 shall apply to?

- a) Any member of the All India Services
- b) Any serving in a Department under Haryana government on deputation from centre Government
- c) Any serving in a Department under Haryana government on deputation from any other state government
- d) Daily wages employees

QNo.41 which is not misconduct on the part of the employee in respect of restriction regarding marriage?

- a) To enter into a marriage with a person having a spouse living
- b) Government employee having a spouse living enter into a marriage with any person
- c) Government employee marries a person other than of Indian nationality and give the intimation thereof to the Government
- d) Government employee does not follow the existing policies regarding age of marriage.

Answer Key

CONDUCT:-

Sr.No	Answer	Sr.No	Answer
1	A	26	A
2	C	27	B
3	B	28	C
4	A	29	C
5	B	30	D
6	A	31	B
7	D	32	D
8	B	33	A
9	B	34	D
10	A	35	A
11	B	36	C
12	C	37	D
13	A	38	C
14	C	39	D
15	C	40	D
16	D	41	C
17	B		
18	A		
19	C		
20	D		
21	A		
22	B		
23	C		
24	C		
25	A		

Topic:-Punishment and Appeal Rules

QNo.1 To whom categories of the employees, Punishment and appeal Regulation 2016 shall not apply to ?

- a) Any member of the All India Services
- b) Any person in casual employment
- c) Any person subject to discharge from service on less than one month's notice
- d) All of the above

QNo.2 If any doubt arises as to whether Punishment and Appeal rules apply to any person or not, the decision shall lie with the

- a) Finance department
- b) Head of the Department
- c) General Administrative department
- d) None of the above

QNo.3 What do you mean by dismissal?

- a) Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
- b) Punishment on account of grave misconduct on the part of the employee alongwith withdrawal of Pensionary benefits and not disqualified for future employment
- c) Punishment on account of grave misconduct on the part of the employee alongwith non- grating of Pensionary benefits and disqualification for future employment.
- d) None of the above.

QNo.4 What do you mean by removal?

- a) Punishment on account of grave misconduct on the part of the employee but pensionary benefits are not withheld
- b) Punishment on account of grave misconduct on the part of the employee alongwith non-grating of Pensionary benefits but not disqualified for future employment
- c) Punishment on account of grave misconduct on the part of the employee alongwith non- grating of Pensionary benefits and disqualification for future employment.
- d) None of the above.

QNo.5 What do you mean by Censure?

- a) Issue of Show Cause Notice
- b) Issue of Charge Sheet
- c) Expression of severe displeasure
- d) None of the above

QNo.6 What do you mean by the charged person?

- a) Employee against whom disciplinary proceedings have been instituted

- b) Employee against whom disciplinary proceedings have not been instituted
- c) Both a and b
- d) None of the above

QNo.7 What do you mean by compulsory Retirement?

- a) Retirement on account of inefficiency of the government employee
- b) Retirement on account of abolition of the post
- c) Retirement on account of the service as a measure of Punishment irrespective of age or length of service of such employee
- d) None of the above

QNo8. Which one shall not be considered Minor Penalties?

- a) Compulsory Retirement
- b) Removal from service
- c) Withholding of Promotion for a specified period more than one year
- d) None of the above

QNo.9 Which one shall be considered Major Penalty

- A) Warning with a copy in the personal file
- B) Censure
- C) Withholding of Promotion for a specified period more than one year
- D) None of the above

QNo.10 what do you mean by termination

- a) Discharge from service on whatsoever reasons by the competent authority including by way of removal or dismissal from service
- b) Discharge from service on whatsoever reasons by the competent authority but not by way of removal or dismissal from service
- c) Discharge from service on whatsoever reasons by the competent authority including by way of removal from the service
- d) None of the above

QNo.11 Withdrawal or non-grant of ACP pay structure on foregoing promotion falls under:-

- a) Minor Punishment
- b) No Punishment
- c) Major Punishment
- d) None of the above

QNo.12 Reduction to a lower pay structure, post or service for a period of more than one years from which he has been promoted falls under

- a) Minor Punishment
- b) No Punishment
- c) Major Punishment
- d) None of the above

QNo.13 Recovery from pay of the whole or part of any pecuniary loss caused by negligence or breach of orders, to the central Government or a state government or to

a Company and association or a body of individuals whether incorporated or not fall under

- a) Minor Punishment
- b) Major Punishment
- c) No Punishment
- d) None of the above

QNo.14 Which shall not amount to penalty within a meaning of Punishment and Appeal regulation 2016?

- a) Warning with a copy in the personal file
- b) Withdrawal or non-grant of ACP pay structure on foregoing promotion
- c) Compulsory retirement
- d) Removal from service

QNo.15 Termination of the service:-

- a) of a Government employee appointed on probation, during or at the end of the period of probation in accordance with the terms of appointment or the rules and orders governing such probations
- b) of a temporary Government employee appointed otherwise than under contract, on the expiration of the period of the appointment, or on the abolition of post or before the due time in accordance with the terms of appointment
- c) of a Government employee employed under an agreement in accordance with the terms of such agreement
- d) all of the above

QNo.16 In order to guard against the inadvertent re-employment of a person dismissed, from the government service, the Authority passing an order of dismissal shall inform the

- a) Head of Criminal Investigation Department in the Police Department, Haryana
- b) Haryana/Other state of district of Deputy Commissioner of which the person concerned is a permanent resident
- c) Haryana/Other state of district of the Superintendent of Police of which the person concerned is a permanent resident
- d) All of the above

QNo.17 Which is non-appealable

- a) Censure
- b) The withholding of Promotion
- c) Non-selection to a selection post
- d) None of the above

QNo.18 Where a government employee because of unsatisfactory record and unfavourable confidential reports, is not selected for a selection post and some other government employee junior to him is selected in preference, it means that

- a) This does amount to the withholding of promotion

- b) This does not amount to the withholding of promotion
- c) This will be treated as minor penalty
- d) None of the above

QNo.19 Unauthorized desertion of post by a public employee in the face of enemy action or threat of enemy action clearly amount to grave misconduct and shall, therefore, constitute a good and sufficient reason within the meaning of rule 4 of the punishment and Appeal Regulation 2016 may also attract the penalty provided in

- a) Haryana Punishment and Appeal Regulation 2016
- b) Haryana Essential Service Maintenance Act, 1974
- c) Haryana conduct Regulation 2016
- d) None of the above

QNo.20 How much imprisonment has been prescribed for Government employee under Haryana essential Services (Maintenance Act) 1974?

- a) Upto 1 year
- b) Upto 2 year
- c) Upto 3 year
- d) Upto 4 year

QNo.21 In how many days disciplinary proceedings should be initiated against the employee where government employee is suspended against who disciplinary proceedings are contemplated?

- a) Before the expiry of 45 days
- b) Before the expiry of 60 days
- c) Before the expiry of 90 days
- d) Before the expiry of 120 days

QNo.22 To which authority is required to be informed, when the order of suspension is made by the lower Authority?

- a) Head of the Department
- b) Administrative Secretary
- c) Appointing Authority
- d) None of the above

QNo.23 When a Government employee is suspected of being concerned in the embezzlement of Government money, and is placed under suspension, then what directions shall be issued by the authority competent to order his dismissal?

- a) Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall not be deferred
- b) Unless he furnish security for the reimbursement of embezzled amount to the satisfaction of his immediate superiors, the payment of any sum due to him by the Government on the date of his suspension shall be deferred
- c) Both a and b
- d) None of the above

QNo.24 Which documents constitute part of the charge sheet?

- a) Statement of Charges
- b) A statement of all relative facts including any admission or confession made by the Government employee
- c) A list of documents by which and a list of witnesses by whom, the statement of charges are proposed to be sustained.
- d) All of the above

QNo.25 In how many days, charged person is required to submit the reply of the charge sheet?

- a) Within 30 days
- b) With in 45 days
- c) With in 60 days
- d) With in 15 days

QNo.26 what do you mean by the presenting officer?

- a) A government employee or a legal practitioner who represent the case on behalf of the charged person
- b) A government employee or a legal practitioner who represent the case on behalf of the department
- c) Both a and b
- d) None of the above

QNo.27 Which authority shall conduct the enquiry against the charged person on account of charge sheet issued to him?

- a) Punishing Authority itself
- b) By Enquiry office
- c) Both a or b
- d) None of the above

QNo.28 How many maximum notices can be issued to the charged person by the enquiry officer to appear before him?

- a) Maximum one notice
- b) Maximum two notice
- c) Maximum four notice
- d) Maximum three notice

QNo.29 If the charge or charges are likely to result in the dismissal of the person from the service of the Government, then such person may with the sanction of inquiry office be respresented by

- a) Government employee
- b) Retiree
- c) Counsel
- d) None of the above

QNo.30 In how many days, charged person may submit the written representation to the punishing authority, where punishing authority does not agree with the enquiry report or any part thereof

- a) 15 days
- b) 30 days
- c) 45 days
- d) 60 days

QNo.31 Which is appealable under the punishment and appeal Regulation 2016?

- a) Termination of services
- b) Premature Retirement
- c) Reducing or withholding the amount of pension
- d) All of the above

QNo.32 what is the limitation period of filing the appeal under the punishment and appeal regulation 2016?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

QNo.33 In how many days, second appeal can be filed under the punishment and appeal Regulation 2016?

- a) 30 days
- b) 45 days
- c) 60 days
- d) 90 days

QNo.34 When the charged person can file the second appeal under the punishment and appeal regulation 2016?

- a) On account of non-decision of first appeal
- b) On account of increase of penalty
- c) Both a and b
- d) None of the above

QNo.35 Where two or more government employees are concerned in any case, then disciplinary action against all of them shall be taken in

- a) Separate proceeding
- b) Common proceeding
- c) Both a and b
- d) None of the above

QNo.36 Which Authority may withhold the appeal under punishment and appeal regulation 2016?

- a) Administrative Secretary

- b) Head of the Department
- c) Head of the office
- d) Appointing Authority

Qno.37 When an Appeal against punishment can be withhold under Punishment and appeal regulation 2016 ?

- a) Filing of appeal in disrespectful and improper language
- b) Not preferred within the prescribed period
- c) It is a repetition of a previous appeal
- d) All of the above

Answer Key

PUNISHMENT RULE:-

Sr.No	Answer	Sr.No	Answer
1	D	26	B
2	C	27	C
3	C	28	D
4	B	29	C
5	C	30	B
6	A	31	D
7	C	32	B
8	D	33	C
9	C	34	B
10	B	35	B
11	B	36	C
12	C	37	D
13	A		
14	B		
15	D		
16	D		
17	C		
18	B		
19	B		
20	C		
21	C		
22	C		
23	B		
24	D		
25	B		

Topic:-Provident Fund Trust Rules, 2016 (Chapter VII-Grant of Advance from GPF Account and Chapter VIII-Withdrawal from GPF Account)

1. What is the Basic pay limit for advance from General Provident Fund?
 - (i) Four months basic pay
 - (ii) Eight months basic pay
 - (iii) Six months basic pay
 - (iv) Five months basic pay
2. What is the maximum limit for refundable advance from General Provident Fund?
 - (i) 40% of credit in GPF
 - (ii) 50% of credit in GPF
 - (iii) 70% of credit in GPF
 - (iv) 60% credit in GPF
3. A subscriber can take the non-refundable withdrawal or advance from his GPF to meet the expenses of marriage of children:
 - (i) Only Non-Refundable Withdrawal
 - (ii) Only Refundable Withdrawal
 - (iii) Both Refundable and Non-Refundable Withdrawal
 - (iv) None of the above.
4. Refundable advance is not permissible to the subscriber for legal proceedings:
 - (i) Instituted by or against the subscriber, any member of his family or dependent on the subscriber.
 - (ii) Legal proceedings instituted by the subscriber against the Nigam/Government.
 - (iii) Both (i) and (ii)
 - (iv) None of the above.
5. Advance from General Provident Fund shall not be admissible simultaneously for the same purpose for which withdrawal from GPF account has been obtained.
 - (i) Statement is correct.
 - (ii) Statement is incorrect.
 - (iii) Can't say.
 - (iv) None of the above.

6. Advance from GPF is admissible even after incurring of expenditure on any of the specified purposes if subscriber applies for the same within a reasonable period of _____
- (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
7. Is advance from GPF is permissible to a subscriber under suspension?
- (i) Yes
 - (ii) No
 - (iii) Can't Say
 - (iv) None of the above.
8. Where the first advance has not been availed of to the extent of permissible limits, the second advance from GPF is permissible upto the limit of:
- (i) Six months Basic Pay
 - (ii) 50% of the credit in GPF
 - (iii) Difference of amount of admissibility and sanction of first advance.
 - (iv) None of the above.
9. Advance from GPF cannot be sanctioned to a subscriber within _____ months, prior to the date of retirement.
- (i) Eight months
 - (ii) Six months
 - (iii) Ten months
 - (iv) Twelve months
10. A subscriber shall utilize the advance within _____ and also submit the utilization certificate accordingly.
- (i) One Month
 - (ii) Two Months
 - (iii) Four Months
 - (iv) Six Months
11. What are minimum number of instalments for recovery of the advance from GPF?
- (i) Eight
 - (ii) Nine

- (iii) Ten
- (iv) Twelve

12. What are maximum number of instalments for recovery of the advance from GPF?

- (i) Twenty
- (ii) Twenty Six
- (iii) Thirty Six
- (iv) Forty

13. Can a subscriber opt for recovery of advance in less than minimum number of instalments prescribed by the HVPNL EPF Trust Rules 2016?

- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of the above.

14. Recovery of advance shall commence __

- (i) from the salary of the month in which advance has been drawn.
- (ii) from the salary of the month following the month of drawal of advance.
- (iii) No need to recover the amount of withdrawal
- (iv) None of the above.

15. For recovery of the advance from the subsistence allowance drawn by a subscriber on suspension:

- (i) Consent of the subscriber is required.
- (ii) Consent of the subscriber is not required.
- (iii) Can't Say
- (iv) None of the above.

16. What is the maximum limit for the first Non-refundable withdrawal for House Building from GPF under Rule 38?

- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
- (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
- (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
- (iv) None of the above.

17. What is the maximum limit for the second Non-refundable withdrawal for House Building from GPF under Rule 39?

- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
- (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
- (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
- (iv) None of the above.

18. Can a subscriber withdraw from his GPF for repaying an outstanding amount on account of loan expressly taken for building, purchasing or acquiring a house/flat?

- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of the above.

19. For the purpose of Non-refundable withdrawal from GPF for house building, the plot should be owned by the_____.

- (i) Subscriber individually or jointly with his/her spouse.
- (ii) Spouse of the subscriber
- (iii) Any dependent family member of the subscriber
- (iv) None of these

20. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of additions/alteration of House under Rule 42?

- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
- (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
- (iii)** 90% of the Credit in GPF Account or actual cost whichever is less.
- (iv) None of the above.

21. What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of upkeep of ancestral House under Rule 43?

- (i) 50% of the Credit in GPF Account or actual cost whichever is less.
- (ii) 75% of the Credit in GPF Account or actual cost whichever is less.
- (iii) 90% of the Credit in GPF Account or actual cost whichever is less.
- (iv) None of the above.

22. How many withdrawals for additions/alterations of house are permissible under rule 42 of the HVPNL EPF Trust Rules 2016?

- (i) Twice during entire service.
- (ii) Once during entire service.

- (iii) Thrice during entire service.
- (iv) None of the above.

23. After how many years of the sanction of withdrawal for reconstruction/additions/alterations of his own house, availed, if any, under rule 42, withdrawal under Rule 43 of HVPNL EPF Trust Rules 2016 is permissible for upkeep of ancestral house?

- (i) Three years.
- (ii) Five years.
- (iii) Eight Years
- (iv) Ten years.

24. Upto what limit, Withdrawal for settlement of unemployed/ dependent children is permissible under rule 44 of the HVPNL EPF Trust Rules 2016?

- (i) upto 25% of the amount in credit of GPF.
- (ii) upto 50% of the amount in credit of GPF.
- (iii) upto 75% of the amount in credit of GPF.
- (iv) None of the above.

25. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the first year of the course?

- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.

26. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid once in a year?

- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.

27. In case of Non-refundable withdrawal from GPF for higher education of children under Rule 45, what is the maximum limit of withdrawal in the subsequent academic years of the course when fees is paid on semester basis, twice in a year?

- (i) Upto 25% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (ii) Upto 50% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iii) Upto 60% of the credit in GPF account or actual amount required by the institution, whichever is less.
- (iv) Upto 75% of the credit in GPF account or actual amount required by the institution, whichever is less.

28. In case of Non-refundable withdrawal from GPF for celebration of marriage under Rule 46, what is the maximum limit of withdrawal?

- (i) 25% of the credit in GPF account.
- (ii) 50% of the credit in GPF account.
- (iii) 75% of the credit in GPF account.
- (iv) None of these

29. Can a subscriber withdraw refundable advance as well as non-refundable advance from GPF for celebration of marriage?

- (i) Yes
- (ii) No

- (iii) Can't say
- (iv) None of these.

30. Can a subscriber who draws an advance from GPF under rule 32 for celebration of marriage, convert the outstanding balance into a non-refundable withdrawal?

- (i) Yes
- (ii) No
- (iii) Can't say
- (iv) None of these.

31. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of motor car, under rule 47 of HVPNL EPF Trust Rules 2016?

- (i) One time in entire service
- (ii) Two times in entire service
- (iii) Three times in entire service
- (iv) None of these

32. How many times, a subscriber can avail non-refundable withdrawal from GPF for purchase of two-wheeler, under rule 47 of HVPNL EPF Trust Rules 2016?

- (i) One time in entire service
- (ii) Two times in entire service
- (iii) Three times in entire service
- (iv) None of these

33. In case of Non-refundable withdrawal from GPF for purchase of motor vehicle under Rule 47, what is the maximum limit of withdrawal?

- (i) Upto 25% of the credit in GPF account or actual cost of vehicle, whichever is less.
- (ii) Upto 50% of the credit in GPF account or actual cost of vehicle, whichever is less.
- (iii) Upto 75% of the credit in GPF account or actual cost of vehicle, whichever is less.
- (iv) None of these

34. What is the maximum limit for Non-refundable withdrawal from GPF before retirement on superannuation under Rule 48?

- (i) Upto 25% of the credit in GPF account.
- (ii) Upto 50% of the credit in GPF account.
- (iii) Upto 75% of the credit in GPF account.
- (iv) Upto 90% of the credit in GPF account.

35.Can a subscriber obtain a non-refundable withdrawal from GPF under rule 48 of HVPNL EPF Trust Rules 2016, before voluntary retirement?

- (i) Yes
- (ii) No
- (iii) Can't say
- (iv) None of these.

36.What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for House Building under rule 38 and 39 of HVPNL EPF Trust Rules 2016?

- (i) Within one month of withdrawal.
- (ii) Within two months of withdrawal.
- (iii) Within four months of withdrawal.
- (iv) Within six months of withdrawal.

37.What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for addition/alterations of own house under rule 42 of HVPNL EPF Trust Rules 2016?

- (i) Within one month of withdrawal.
- (ii) Within two months of withdrawal.
- (iii) Within six months of withdrawal.
- (iv) Within eight months of withdrawal.

38.What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for upkeep of ancestral house under rule 43 of HVPNL EPF Trust Rules 2016?

- (i) Within one month of withdrawal.
- (ii) Within six months of withdrawal.
- (iii) Within eight months of withdrawal.
- (iv) Within ten months of withdrawal.

39. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for settlement of unemployed children under rule 44 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
40. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for higher education of children under rule 45 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
41. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for purchase of motor vehicle under rule 47 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
42. What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for celebration of marriage under rule 46 of HVPNL EPF Trust Rules 2016?
- (i) Within one month of withdrawal.
 - (ii) Within two months of withdrawal.
 - (iii) Within four months of withdrawal.
 - (iv) Within six months of withdrawal.
43. If the advance from GPF has been misutilized by the subscriber, he/she may be debarred for taking any advance from the GPF for a period of_____.
- (i) One year
 - (ii) 1 ½ years
 - (iii) 2 years

(iv) 5 years

44.If the non-refundable withdrawal from GPF has been misutilized by the subscriber, he/she may be debarred for taking any non-refundable withdrawal from the GPF for a period of_____.

(i) One year

(ii) 1 ½ years

(iii) 2 years

(iv) 5 years

45.Refundable advance from GPF is also admissible for attending coaching courses for entry into professional courses, administrative or defence services.

(i) Yes

(ii) No

(iii) Can't Say

(iv) None of these

46.Refundable advance from GPF is also admissible for study below High School stage.

(i) Yes

(ii) No

(iii) Can't Say

(iv) None of these

47.Refundable advance from GPF is also admissible to meet the cost of the subscriber's defence where he engages a legal practitioner to defend himself in an enquiry in respect of any alleged official misconduct on his part.

(i) Yes

(ii) No

(iii) May be

(iv) Can't Say

48.The credit balance in GPF account of Mr. A is Rs. 6,50,000/- and his basic pay is Rs. 45,000/- pm. He has applied for an advance of Rs. 3,25,000 from his GPF account for Ramayan Path. What is maximum amount of GPF advance, admissible to him.

(i) Rs. 3,25,000

(ii) Rs. 5,85,000

(iii) Rs. 2,75,000

(iv) Rs. 2,70,000

49. Mr. A, having a credit balance of Rs. 15,00,000/- in his account as on 31.03.2022, is going to take voluntary retirement on 30.06.2022. He has applied for 90% withdrawal from his GPF under rule 48 of HVPNL EPF Trust Rules 2016 i.e. withdrawal within one year before retirement. What is the maximum amount of withdrawal permissible to him?

(i) Rs. 13,50,000/-

(ii) Rs. 10,00,000/-

(iii) Rs. 15,00,000/-

(iv) Withdrawal is not permissible.

50. Mr. A, having credit balance of Rs. 20,00,000/- in his GPF account as on 31.03.2022, has applied for Rs. 15,00,000 withdrawal from his GPF account for the purpose of construction of house on a plot, owned by his wife. What is the maximum amount of withdrawal permissible to him?

(i) Rs. 18,00,000/-

(ii) Rs. 15,00,000/-

(iii) Rs. 10,00,000/-

(iv) Withdrawal is not permissible.

51. Which form is used for the allotment of GPF Account Number

(i) PF-4

(ii) PF-3

(iii) PF-2

(iv) PF-1

52. Which form is used for the acceptance of nomination of the GPF

(i) PF-4

(ii) PF-3

(iii) PF-2

(iv) PF-1

53. Sums of which payments has not been taken within six months after they become payable under GPF rules shall be transferred to

(i) Revenue head

(ii) Capital head

(iii) Deposit head

(iv) Misc head

54. What action shall be taken for the opening of GPF Account number on subsequent appointment from one department to another department of the Haryana government where the past service is qualified towards the pensionary benefits

- (i) He will be allotted new Account No and amount standing in the previous Account No. shall not be transferred.
- (ii) He will be allotted New Account No. and amount standing in the previous Account No. shall also be transferred
- (iii) He will covered under NPS scheme
- (iv) He will subscribed in the same GPF Account No. and amount standing in the previous account No. shall also be transferred.

55. When the Nomination made while in service can also be revised until the application for final payment is submitted by him

- (i) After retirement
- (ii) After death
- (iii) Both a and b
- (iv) None of the above

56. Which will be the effected date for the change of nomination of GPF.

- (i) On the date on which it is received by Head of the department
- (ii) On the date on which it is received by Head of the office
- (iii) On the date on which it is received by CAO/GPF
- (iv) On the date on which it is received by AG/Haryana

57. When the subscription to the GPF shall be stopped?

- (i) During the period of earned leave
- (ii) During the period of commuted leave
- (iii) During the period of month in which employee is expired
- (iv) During the period of Half pay leave

58. Which form is used for the payment of Advance from the GPF?

- (i) PF-2
- (ii) PF-3
- (iii) PF-4
- (iv) PF-5

59. Which form is used for the payment of first withdrawal for House building from the GPF?

- (i) PF-3
- (ii) PF-4
- (iii) PF-5
- (iv) PF-6

60. Which form is used for the withdrawal of Higher education of children from the GPF?

- (i) PF-3
- (ii) PF-4
- (iii) PF-5
- (iv) PF-6

61. How much maximum subscription can be made in GPF A/C?

- i) Full basic pay P.M
- ii) 500000/- Per Annum.
- iii) Full basic pay per month or 500000/- per annum whichever is less.
- iv) 8% of basic pay

Answer Key

Provident Fund Rules:-

Sr.No	Answer	Sr.No	Answer	Sr.No	Answer
1	C	26	B	51	D
2	B	27	A	52	C
3	C	28	C	53	C
4	B	29	B	54	D
5	A	30	A	55	A
6	B	31	A	56	B
7	A	32	B	57	C
8	C	33	B	58	B
9	B	34	D	59	B
10	A	35	B	60	C
11	D	36	D	61	C
12	C	37	C		
13	A	38	B		
14	B	39	D		
15	A	40	A		
16	C	41	A		
17	B	42	B		
18	A	43	C		
19	A	44	D		
20	A	45	A		
21	A	46	B		
22	B	47	A		
23	D	48	D		
24	B	49	D		
25	D	50	D		

(PAPER-III)

REVENUE & REGULATORY AFFAIRS

(For All HPU's)

Topic :-Manual of Instructions relating to Consumer & other Accounts

1. There is no need to maintain a separate consumer ledger for each "group of consumers", classified according to the substation/feeder. Are you agree with the statement?
 - (i) Yes
 - (ii) No**
 - (iii) May be
 - (iv) Can't Say
2. In the consumer ledger, name of consumers is entered _____
 - (i) in the order of their connection orders.**
 - (ii) according to their classes viz-a-viz domestic, industrial etc.
 - (iii) any of the (i) and (ii) above.
 - (iv) as directed by the subdivisional officer.
3. If a temporary connection is applied by a permanent consumer, who already has an account number, _____
 - (i) it will not be treated as a separate connection and there is no need to give additional account number
 - (ii) it will be treated as a separate connection and an additional account number will be given.**
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
4. In case of change of name from one consumer to another (except in family relation) where no physical disconnection takes place, _____
 - (i) New consumer will be given new account number**
 - (ii) New consumer will continue with the old account number
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
5. In case of change of name from one consumer to another in family relation where no physical disconnection takes place, _____
 - (i) New consumer will be given new account number
 - (ii) New consumer will continue with the old account number**
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.

6. If a consumer has not discharged his bills and has been disconnected, his account number will _____
- (i) will be closed.
 - (ii) will stand in his name until he has discharged his bills**
 - (iii) can't say
 - (iv) none of these.
7. When a consumer is disconnected temporarily, he _____ when his premises are reconnected.
- (i) will be given a new account number
 - (ii) will not be given a new account number**
 - (iii) any of the (i) and (ii) above
 - (iv) none of these.
8. If any mistake is noticed in the consumer ledger, it should be rectified by _____.
- (i) erasing the incorrect entry and inserting the correct one between the lines.
 - (ii) drawing the pen through the incorrect entry and inserting the correct one in blue ink between the lines.
 - (iii) drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines.**
 - (iv) drawing the pen through the incorrect entry and inserting the correct one in black ink between the lines.
9. The maintenance of consumers ledger is the duty of _____.
- (i) Meter clerks**
 - (ii) UDC (R)
 - (iii) Commercial Assistant
 - (iv) Divisional Accountant
10. Allowances as a result of adjustment from consumers security deposit is recorded in _____
- (i) Consumer register
 - (ii) Main Cash book
 - (iii) Petty Cash Book
 - (iv) Sundry charges and allowances register.**
11. Bad debts written off on account of receivables from consumers by the competent authority is recorded in _____
- (i) Consumer register
 - (ii) Main Cash book
 - (iii) Petty Cash Book
 - (iv) Sundry charges and allowances register.**
12. Sundry Charges and Allowances Register is posted by the _____.
- (i) Meter clerk**
 - (ii) UDC (R)
 - (iii) Commercial Assistant

- (iv) Divisional Accountant
13. How to deal with the cases of the under charges or over charges noticed in the case of consumers who have been permanently disconnected?
- (i) Such under charges or over charges should be transferred to P&L account.
 - (ii) Their accounts should be reopened and debited or credited, as the case may be.**
 - (iii) Any of the (i) and (ii) above
 - (iv) None of these.
14. What is the general rule to refund the overcharge to the consumers?
- (i) Over charges may be refunded in cash to the consumers.
 - (ii) Over charges should be refunded through cheque only.
 - (iii) Over charges may be refunded through adjustment in the next bill.**
 - (iv) Any one of the above.
15. Over charges arising out of the miscalculations_____.
- (i) should ordinarily be refunded through adjustment in next bills
 - (ii) may be refunded in cash on specific demands by the consumers.
 - (iii) any one of the (i) and (ii) above.**
 - (iv) none of these.
16. As per instruction no. 6 of the HSEB manual of instructions, which type of accounts should be audited first of all by the Travelling/Revenue Accountants at the time of their visit to the local distribution scheme?
- (i) New consumers' accounts
 - (ii) Sundry charges and allowances register
 - (iii) Consumer Cash Received Book
 - (iv) Accounts of the consumer disconnected.**
17. Can any staff member of subdivision office accept the payment of electricity bills?
- (i) Yes. Payment of electricity bill can be made to any staff member of the subdivision.
 - (ii) No. Only authorized staff member of the subdivision should accept the payment of bills.**
 - (iii) Only Cashier and Commercial Assistant can accept the payment of bills.
 - (iv) None of these
18. Can both the keys of the chest be held by one person at any point of time?
- (i) Yes
 - (ii) No**
 - (iii) May be
 - (iv) None of the above.
19. Establishment cash book is also called subsidiary cash book?
- (i) Yes
 - (ii) No**
 - (iii) May be
 - (iv) Can't say
20. Consumer cash book is also called subsidiary cash book?

- (i) **Yes**
 - (ii) No
 - (iii) May be
 - (iv) Can't say
21. In a subdivision office, more than one Consumer Cash Received Book may be maintained. Are you agree with the statement?
- (i) **Yes. If there are more than one cashier.**
 - (ii) No, only one CCR Book should be maintained.
 - (iii) It is decided by the Chief Engineer/Operation.
 - (iv) None of these.
22. In a subdivision office, the posting of realizations is made in the consumers' ledger from the CCR Book. Is the practice of the subdivision in order?
- (i) Yes
 - (ii) **No**
 - (iii) Can't Say
 - (iv) May be
23. In a subdivision office, the posting of realizations is made in the consumers' ledger from the duplicate copies of the receipts issued to the consumers and not from the CCR Book. Is the practice of the subdivision in order?
- (i) **Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) May be
24. If a consumer has deposited security with the subdivision and extends his load at some later date, _____
- (i) he is not required to deposit any further security.
 - (ii) **he has to deposit the additional security on the basis of extended load.**
 - (iii) any one of the above (i) and (ii), as ordered by SDO.
 - (iv) any one of the above (i) and (ii), as ordered by the Divisional Officer.
25. For the purpose of calculation of security deposit in case of industrial consumers, how the fraction of a kilowatt should be dealt?
- (i) Less than half of the kilowatt should be neglected.
 - (ii) More than half of the Kilowatt should be considered as full kilowatt.
 - (iii) More than half of the Kilowatt should be neglected.
 - (iv) **Both (i) and (ii) above.**
26. The security deposit received from consumers is recorded in _____
- (i) Main cash book
 - (ii) Sundry charges and allowances register
 - (iii) **Consumers Security Deposit Register.**
 - (iv) All of the above.
27. A monthly abstract from the Consumer Security Deposit Register is prepared on _____ basis for submission to the Divisional Office.

- (i) daily
- (ii) weekly
- (iii) monthly**
- (iv) yearly

28.A monthly abstract from the Consumers Security Deposit Register is prepared in _____ for submission to the Divisional Office.

- (i) duplicate
- (ii) triplicate
- (iii) quadruplicate**
- (iv) none of these.

29. A monthly abstract, prepared from the Consumers Security Deposit Register, is submitted to the Divisional Office in _____.

- (i) duplicate
- (ii) triplicate**
- (iii) quadruplicate
- (iv) none of these.

30. The adjustment of Consumer Security Deposit is adjusted through _____

- (i) Main cash book
- (ii) CCR Book
- (iii) Sundry Charges & Allowances Register**
- (iv) Any one of the above.

31. The revenue statement is prepared by the subdivisioanal office on _____ basis for submission to the Divisional Office.

- (i) daily
- (ii) monthly**
- (iii) quarterly
- (iv) half yearly

32. The revenue statement for every account month should be prepared _____.

- (i) in the first week of the following month**
- (ii) on the last day of the month
- (iii) in the second week of the following month
- (iv) on 10th day of the following month

33. The material received by one sub division from the Divisional Store or from another subdivision within the same Division should be recorded in the _____.

- (i) Lumpsum Measurement Book
- (ii) Standard Measurement Book
- (iii) Stock Measurement Book**
- (iv) Any one of the above.

34. Which type of receipt of material is recorded in the Stock Measurement Book?

- (i) Receipt from suppliers
- (ii) Receipt from other divisions or departments or from works.

- (iii) Receipt from another subdivision.
 - (iv) **All of the above.**
35. All measurement books in use must be sent once in a _____ to the divisional office for the personal scrutiny of the Divisional Officer.
- (i) Month
 - (ii) Quarter
 - (iii) **Year**
 - (iv) Any one of the above.
36. The subdivisional officer should made a complete check of every current measurement book of his sub-division once every half year during the months of _____
- (i) January and July
 - (ii) March and September
 - (iii) **May and November**
 - (iv) Any of the above.
37. All measurement books received in divisional office for issue as well as all completed measurement books received back or retained in the office for record, will be kept in the charge of the _____
- (i) **Head Clerk**
 - (ii) Divisional Officer
 - (iii) Divisional Accountant
 - (iv) Head Draughtsman
38. Measurement books should not be in use for longer than _____ years.
- (i) three
 - (ii) **five**
 - (iii) ten
 - (iv) fifteen
39. All completed measurement books will be retained in the divisional office for a period of _____ years after the date of last entry.
- (i) three
 - (ii) five
 - (iii) ten
 - (iv) **fifteen**
40. As per provisions of HSEB Manual of Instructions, when the number of consumers connected to a feeder/substation exceeds _____, a new group head should be added.
- (i) 100
 - (ii) 150
 - (iii) 200
 - (iv) **250**
41. In case of temporary connection, the account number should have the suffix:

- (i) Temporary
 - (ii) Temp
 - (iii) **T**
 - (iv) None of these
42. If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected, _____
- (i) **he should be given a new account no.**
 - (ii) he will continue with the old account no.
 - (iii) any of the (i) and (ii) above
 - (iv) none of these
43. What is the percentage of entries in the 'sundry charges & Allowances register', to be checked by the sub divisional clerk?
- (i) 25%
 - (ii) 50%
 - (iii) 75%
 - (iv) **100%**
44. What is the percentage of entries in the 'sundry charges & Allowances register', to be checked by the Sub Divisional Officer?
- (i) **25%**
 - (ii) 50%
 - (iii) 75%
 - (iv) 100%
45. The blank electricity bill receipt book should remain the personal custody of _____.
- (i) Sub Divisional Officer
 - (ii) **Sub Divisional Clerk**
 - (iii) Divisional Accountant
 - (iv) Executive Engineer.
46. Cash received from consumers against electricity bills is entered in the Consumer Cash Received (CCR) Book by the cashier. The CCR Book should be closed _____.
- (i) every month
 - (ii) every week
 - (iii) **every evening**
 - (iv) none of these
 - (i) Both are written up independent to each other

47. The Sub Divisional Offices are required to maintain the following cash book/books:
- (i) Consumers' Cash Received Book
 - (ii) Main Cash book
 - (iii) Establishment Cash Book
 - (iv) All of the above**
48. Can two Consumers' Cash Received Books may be used on alternate working days?
- (i) Yes**
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
49. The Travelling/Revenue Audit staff forms a part of the staff of_____.
- (i) Sub Divisional Officer.
 - (ii) Executive Engineer/Divisional Officer of the concerned division
 - (iii) Chief Engineer.
 - (iv) Accounts Section of the Head Office.**
50. The revenue audit party is primarily meant for_____.
- (i) cent-percent local audit of consumer's accounts of the sub divisions.**
 - (ii) only selective audit of the consumer's accounts of the sub divisions.
 - (iii) Inspection of the sub divisions.
 - (iv) None of these.
51. What is the type of revenue audit conducted by the Travelling/ Revenue Accountants?
- (i) Test Audit of revenue transactions
 - (ii) Perpetual and complete audit of revenue transactions**
 - (iii) It is decided by the SDO/Divisional Officer.
 - (iv) None of these.
52. What is the Sundry Charges and Allowance Register (SC&A Register)?
- (i) it is used to record the charges recoverable from the consumers on account of providing sundry services
 - (ii) it is used to record the adjustment of over/under charges and refund of security deposit etc.
 - (iii) both (i) and (ii) above.**
 - (iv) None of these

53. What do you mean by Perpetual Audit with reference to the Haryana Power Utilities?
- (i) **It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the Internal Audit Parties of the Nigam.**
 - (ii) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the Statutory Auditors of the Nigam.
 - (iii) It is an audit of the revenue accounts of a Sub Divisional Office, conducted by the C&AG.
 - (iv) None of these
54. Can the payment against the energy bills be accepted through money-order?
- (i) **Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
55. Whether part payment against the energy bills is allowed?
- (i) Yes. Consumer can make part payment of any bill
 - (ii) **Sub-Divisional Officer in exceptional cases can permit to accept the part payment.**
 - (iii) Cashier himself can accept part payment of any bill
 - (iv) None of these.
56. The Consumer Ledger mainly keeps _____ folded record of every consumer.
- (i) Five
 - (ii) Four
 - (iii) **Three**
 - (iv) Two
57. The _____ part of the consumer ledger includes those particulars of the consumer which remain unchanged over the period of time such as name of the consumer, account no. address etc.
- (i) **First**
 - (ii) Second
 - (iii) Third
 - (iv) All of the above
58. In which part of the consumer ledger, monthly consumption intimated by the meter reader is recorded?
- (i) First
 - (ii) **Second**

- (iii) Third
 - (iv) All of the above
59. In what circumstances, new account no. is required to be allotted?
- (i) When a new consumer enters the premises and takes supply from the Branch
 - (ii) In the case of change of name from one consumer to another
 - (iii) If a consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected.
 - (iv) All of the above.**
60. What action will be taken when a legal heir of a deceased consumer intends to change the electric connection in his name but do not take the responsibility of the previous consumer.
- (i) He shall be given a new account no.**
 - (ii) The connection will be transferred in his/her name with the existing account no.
 - (iii) Any of the above.
 - (iv) None of these.
61. Can a Sub Divisional Officer use the signature stamp while issuing the bills?
- (i) Yes**
 - (ii) No
 - (iii) May be
 - (iv) Can't say.
62. Who is responsible or recording transactions in the sundry charges and allowances register?
- (i) Sub-divisional Clerk
 - (ii) Meter Clerk**
 - (iii) Sub-Divisional Officer.
 - (iv) None of these
63. The Sub Divisional Clerk should check the_____entries recorded in this sundry charges and allowances register, as transferred to the consumer's ledger.
- (i) 25%**
 - (ii) 50%
 - (iii) 75%
 - (iv) 100%
64. What is RO-4 receipt?

- (i) **Receipts for amounts paid by the consumers in lieu of the branch's bills**
 - (ii) Receipts for amounts deposited by the employees to the Nigam.
 - (iii) Both (i) and (ii)
 - (iv) None of these.
65. Can the duty of checking of totals or other postings etc. in consumer ledger be given to a cashier?
- (i) Yes
 - (ii) No**
 - (iii) Can't Say
 - (iv) None of these
66. Mr. A has sold his house to Mr. B. wants to change of name in the electricity connection, already installed at Mr. A's house. What will you suggest as per Manual of Instructions?
- (i) The old account no. will continue. Only name will be replaced.
 - (ii) The new account no. will be allotted in the name of Mr. B even if no physical disconnection of the old consumer.**
 - (iii) Any of the (i) and (ii) above
 - (iv) None of these
67. From which date the new consumer ledgers are started?
- (i) From April every year**
 - (ii) From January every year
 - (iii) From July every year
 - (iv) From Diwali
68. While accepting payment of electricity bills, Mr. A, the cashier of sub division 'X', issued the receipts (RO-4) to the customers and the posting was made in the CCR book from the duplicate copies of the receipts. Is the action of the cashier is in order?
- (i) Yes
 - (ii) No**
 - (iii) Can't Say
 - (iv) None of these.
69. The receipt book in use should be kept by the _____ in his safe custody under lock and key.
- (i) Sub Divisional Officer
 - (ii) Sub divisional Clerk

- (iii) **Cashier**
- (iv) Divisional Officer

70. The used-up receipt books, i.e. the book containing the duplicate copies, should be finally recorded in his personal custody of the_____.

- (i) **Sub Divisional Officer**
- (ii) Sub divisional Clerk
- (iii) Cashier
- (iv) Divisional Officer

TOPIC – HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016

71. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016 shall be applicable to all_____in their respective Licensed Area of supply in the State of Haryana.

- (i) Generation companies
- (ii) Transmission licensees
- (iii) **Distribution & retail supply licensees.**
- (iv) All of the above.

72. HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016 was published in the Haryana Government Gazette on _____

- (i) 10th January 2016
- (ii) **11th July 2016**
- (iii) 10th January 2015
- (iv) 11th July 2015

73. What do you mean by “Advance Consumption Deposit (ACD)?

- (i) It is also called meter security
- (ii) **It is a deposit as a security to cover the consumption charges**
- (iii) Both (i) and (ii) above
- (iv) None of these.

74. What do you mean by “Area of supply” as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?

- (i) **area within which a licensee is authorized by his License to supply electricity**
- (ii) Whole area of state of Haryana

- (iii) Area within which a licensee is permitted by his licence for transmission of electricity.
 - (iv) None of the above.
75. What do you mean by “Applicant” as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?
- (i) **an owner or occupier of any land/premises who files an application with a licensee for supply of electricity, increase or reduction in sanctioned load/contract demand, change in title, shifting of meter/connection/line/distribution transformer, disconnection or restoration of supply, or termination of agreement,**
 - (ii) any applicant who makes an application to the transmission licensee for use of transmission lines for transmission of power.
 - (iii) Both (i) and (ii) above.
 - (iv) None of these.
76. What do you mean by “Commission” as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?
- (i) Haryana Public Service Commission.
 - (ii) Haryana Staff Selection Commission
 - (iii) **Haryana Electricity Regulatory Commission.**
 - (iv) All of the above.
77. Billing cycle or billing period is specified by the _____ for preparation of regular electricity bills for consumers.
- (i) Licensee
 - (ii) **Haryana Electricity Regulatory Commission**
 - (iii) any of the (i) and (ii) above
 - (iv) None of these
78. “Conductor” means any _____ used for conducting electrical energy and so arranged as to be electrically connected to a system.
- (i) Wire, cable,
 - (ii) bar, tube,
 - (iii) rail or plate
 - (iv) **all of the above.**
79. “Contact Demand” means the _____ demand in kW or kVA agreed to be supplied by the Licensee.
- (i) minimum
 - (ii) **maximum**
 - (iii) average
 - (iv) any of the above
80. “Essential Services” include _____
- (i) Hospitals, Railway Stations/installations, Railway Traction, Defence and Military installations,

- (ii) Radio/TV/News service installations,
 - (iii) Water Supply and Sewerage installations, Postal/Telegraph/Telecom installations and Telephone Exchanges.
 - (iv) **All of the above.**
81. "Extension of Distribution System" means the system of wires and associated facilities, required to be erected and/or extended for giving supply to the applicant, between the delivery points on the transmission lines or the generating station connection and the points of connection to the installation of the applicant. Do you agree with the statement?
- (i) **Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
82. "Extra high Voltage (EHV)" means a voltage_____.
- (i) **exceeding 33000 volts.**
 - (ii) exceeding 440 Volts but not exceeding 33000 volts.
 - (iii) upto 440 volts
 - (iv) Both (i) and (ii) above.
83. High Tension (HT) means a supply at _____
- (i) High voltage
 - (ii) Extra High Voltage
 - (iii) **(i) or (ii) above**
 - (iv) None of these.
84. "High Voltage (HV)" means a voltage level _____
- (i) above 440 Volts and up to 33000 Volts
 - (ii) **above 650 Volts and up to 33000 Volts**
 - (iii) above 440 Volts and up to 11000 Volts
 - (iv) above 650 Volts and up to 33000 Volts
85. "Independent feeder" means _____
- (i) **a feeder constructed at the cost of a consumer or a group of consumers and supplying electricity to only that consumer or group of consumers**
 - (ii) a feeder constructed by the Licensee to supply electricity to a consumer or group of consumers.
 - (iii) Both (i) and (ii) above
 - (iv) None of these.
86. What do you mean by "kV"?
- (i) Kilo watts
 - (ii) **kilo volts**
 - (iii) Kilo Vat
 - (iv) None of these.

87. As per Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005, Licensee means _____.
- (i) **Distribution Licensee.**
 - (ii) Transmission Licensee.
 - (iii) Both (i) and (ii) above.
 - (iv) None of these.
88. "Low Tension (LT) means a supply at _____
- (i) 250 volts to 440 volts
 - (ii) Upto 250 volts
 - (iii) **Upto 650 volts**
 - (iv) Both (ii) and (iii) above.
89. "Low Voltage (LV)" means a voltage that does not exceed _____
- (i) **250 volts**
 - (ii) 650 volts
 - (iii) 440 volts
 - (iv) None of these
90. "Maximum Demand" means the highest load measured in average kVA or kW by the meter installed at the point of supply of a consumer during any continuous period of _____ during the billing period.
- (i) 10 minutes
 - (ii) 15 minutes
 - (iii) 20 minutes
 - (iv) **30 minutes**
91. "Medium Voltage (MV)" means a voltage _____
- (i) above 220 volts and upto 440 volts
 - (ii) **above 250 volts and upto 650 volts**
 - (iii) above 650 volts and upto 11000 volts
 - (iv) **None of these**
92. As per Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016, "Premises" includes _____.
- (i) Building
 - (ii) Land
 - (iii) Any structure
 - (iv) **All of the above.**
93. Service Connection charges" means expenditure, the licensee is authorized to recover from the applicant, on account of Extension of Distribution System for giving supply of electricity to the premises. Do you agree with the statement?
- (i) **Yes**

- (ii) No
 - (iii) Can't Say
 - (iv) None of these.
94. "Security Deposit" means deposit made by a consumer to cover the payment due to the licensee for _____
- (i) electric line or electrical plant
 - (ii) electric meter
 - (iii) advance consumption deposit
 - (iv) All of the above**
95. Tariff means a schedule of prices or charges for supply of electrical energy and services, approved by the _____
- (i) Chairman of the Distribution Company
 - (ii) Managing Director of the Distribution Company
 - (iii) Haryana Electricity Regulatory Commission**
 - (iv) Any of the above.
96. In a shop-cum-flat, one domestic supply and one non domestic supply connection may be given. Do you agree with the statement?
- (i) Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
97. In case of Agriculture supply connection, a copy of the _____ shall be considered as acceptable proof of ownership or lawful occupancy of premises.
- (i) khasragirdawari
 - (ii) jamabandi
 - (iii) Kisan Pass Book
 - (iv) Any one of the above**
98. In case of other than Agriculture supply connection, a copy of the _____ shall be considered as acceptable proof of ownership or lawful occupancy of premises.
- (i) Copy of sale deed / allotment letter or lease deed or rent deed in the name of the applicant;
 - (ii) Registered General Power of Attorney from the owner in favour of the applicant alongwith (i) above
 - (iii) Property tax receipt or tax demand notice as proof of ownership and rent deed or any other legal proof of being a tenant and paying rent as proof of occupancy
 - (iv) Any one of the above**
99. supply through independent feeder shall not be allowed (except in case of essential services) in case the contracted load applied is below _____ kVA.
- (i) 1100

- (ii) **2000**
 - (iii) 2500
 - (iv) None of these
100. In case the applicant requests for supply of electricity through an independent feeder, which of the following the charges shall be borne by the applicant?
- (i) Charges of controlling equipment including Circuit Breaker and Bay (if to be erected),
 - (ii) Charges of CTs & PTs, Isolators, and Line and Earth switch,
 - (iii) Charges of Meter required at the feeding sub-station, Electric Line up to the consumer end and the meter at consumer end.
 - (iv) **All of the above.**
101. Such consumer, who on his own, requests for supply of electricity through an independent feeder, will be billed as per the meter reading taken jointly by consumer and the licensee, of the meter placed at the_____
- (i) **sub-station from where the independent feeder is emanating.**
 - (ii) consumer-end
 - (iii) any of the (i) and (ii) above.
 - (iv) None of these.
102. Where more than five consumers are connected on an independent feeder, the billing to the consumers shall be done based on the consumption recorded by the meters_____.
- (i) installed at sub-station from where the independent feeder is emanating.
 - (ii) **installed at the consumers premises**
 - (iii) any of the (i) and (ii) above
 - (iv) None of these
103. In case due to exigencies/unforeseen reasons, any other consumer(s) of different category are to be connected to the independent feeder for a period of upto seven days, to maintain the continuity of supply, the same will be connected only with the permission of the_____of the licensee.
- (i) HERC
 - (ii) Managing director of the Licensee
 - (iii) **Chief Engineer (Operation)**
 - (iv) Director concerned of the Licensee.
104. In case due to exigencies/unforeseen reasons, any other consumer(s) of different category are to be connected to the independent feeder for a period of more than seven days, to maintain the continuity of supply, the same will be connected only with the permission of the_____of the licensee.
- (i) HERC
 - (ii) Managing director of the Licensee
 - (iii) Chief Engineer (Operation)
 - (iv) **Director concerned of the Licensee.**

105. Supply to _____ and above rating substations would be given through independent radial lines i.e no tapping of _____ and above rating lines would be allowed.
- (i) **33 KV**
 - (ii) 66 KV
 - (iii) 132 KV
 - (iv) 220 KV
106. Upon energisation, all equipments except the meter (if supplied by the applicant), shall become the property of the _____
- (i) applicant
 - (ii) **Licensee**
 - (iii) HERC
 - (iv) None of these.
107. The work relating to electrification of Urban Estates/Group Housing Societies/Employer's Colonies will be executed by the concerned department /colonizer/society/employer after the _____ approves the electrification plan.
- (i) HERC
 - (ii) Chairman of the concerned department /colonizer/society/employer
 - (iii) **Licensee**
 - (iv) None of these.
108. If at the time of energisation of the system it is noted that the concerned department /colonizer/society has not executed the complete electrification work as per the electrification plan approved by the licensee, the colonizer/developer shall be required to furnish the Bank Guarantee equivalent to _____ of the estimated cost of the balance work.
- (i) 2 times
 - (ii) 2.5 times
 - (iii) 3 times
 - (iv) **1.5 times**
109. The Licensee shall, on annual basis, compile and publish a cost data book by _____ of the year which shall include all the requisite information required for preparation of estimate for work of extension of distribution system.
- (i) 1st January
 - (ii) 31st January
 - (iii) **1st April**
 - (iv) 1st July
110. The licensee shall compile the standard cost data book and file the same with the Commission by _____ every year, for its approval.
- (i) 1st January
 - (ii) **31st January**
 - (iii) 1st April

(iv) 1st July

111. If the meter is supplied by the consumer, it shall become the property of

- (i) Licensee
- (ii) Consumer**
- (iii) HERC
- (iv) None of these

112. Upon energisation, the Licensee can claim the operation and maintenance expenses of equipments (which form the property of Licensee) from the consumers.

- (i) Yes
- (ii) No**
- (iii) Can't say
- (iv) None of these.

113. When the applicant opts for extension of distribution system at his own cost, the Licensee shall charge supervision charges at the rate of _____ of the estimated cost of such extension or as approved by the Commission.

- (i) 1.0%
- (ii) 1.5%**
- (iii) 2.0%
- (iv) 2.5%

114. The Licensee may require any person, who requires a supply of electricity to his premises to give him security, for the payment of all monies, which may become due to him in respect of:

- (i) in respect of the electricity supplied to such person
- (ii) any electric line / plant / meter to be provided by the Licensee for supplying electricity to such person;
- (iii) both (i) and (ii) above**
- (iv) None of these.

115. A security deposit shall be made by all the consumers (except HT industrial supply consumers) with the Licensee which shall be equal to the estimated power consumption for _____

- (i) one billing cycle
- (ii) two billing cycles**
- (iii) three billing cycles
- (iv) four billing cycles

116. The consumption security deposit shall be revised _____

- (i) annually**
- (ii) half yearly
- (iii) quarterly
- (iv) none of these

117. The consumption security deposit shall be returned to consumer upon termination of Agreement and within_____of adjustment of all dues.
- (i) 10 days
 - (ii) 20 days
 - (iii) 30 days**
 - (iv) 45 days
118. In case the meteris supplied by the licensee, the licensee shall be entitled to charge Rs._____as meter security.
- (i) Rs. 1,000/-
 - (ii) Rs. 1500/-
 - (iii) Rs. 2000/-
 - (iv) the cost of electric meter**
119. In case the meteris supplied by the licensee, the licensee shall charge meter rental at the rate approved by the _____
- (i) HERC**
 - (ii) Chairman of the Licensee Company
 - (iii) Managing Director of the Licensee Company
 - (iv) Director of the Licensee Company
120. Is there any provision for payment of interest on consumer's security deposit?
- (i) Yes**
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
121. The Licensee shall pay interest on Consumption Security and meter security deposited by the consumer at _____
- (i) the rate decided by the Licensee
 - (ii) the bank rate determined by the RBI on 1st April each year or more as specified by the Commission**
 - (iii) any of the (i) and (ii) above
 - (iv) none of these.
122. The interest accruing to the credit of the consumer shall be adjusted in consumer's bills for the_____billing cycle of the ensuing financial year.
- (i) first**
 - (ii) last
 - (iii) any of the (i) and (ii) above
 - (iv) None of these
123. In case the interest accrued during the year is not adjusted in the consumer's bill for the first billing cycle of the ensuing financial year, the licensee shall be liable to pay interest at the rate of_____for the period for which the payment of interest accrued is delayed.
- (i) 12%
 - (ii) 15%
 - (iii) 18%**

- (iv) 20%
124. A consumer, except the HT industrial supply consumer, is required to maintain a sum equivalent to his average payment for the period of _____, as security deposit for power consumption.
- (i) one billing cycle
 - (ii) two billing cycles**
 - (iii) three billing cycles
 - (iv) four billing cycles
125. An HT industrial supply consumer, is required to maintain a sum equivalent to his average payment for the period of _____, as security deposit for power consumption.
- (i) one billing cycle
 - (ii) one and half billing cycles**
 - (iii) two billing cycles
 - (iv) two and half billing cycles
126. If the consumer fails to avail supply within the notice period, the charges deposited by the consumer, shall be_____.
- (i) forfeited**
 - (ii) refunded to the consumer
 - (iii) none of these
127. Any aggrieved person, electricity consumer, consumer association or legal heirs or authorized representatives (in case of death of a consumer) may file a complaint to the _____
- (i) HERC
 - (ii) MD of the Licensee Company
 - (iii) Concerned Director of the Licensee Company
 - (iv) Consumer Grievances Redressal Forums (CGRF)**
128. Any consumer aggrieved by the order of the CGRF, non-implementation of the order of the CGRF by the distribution licensee and non-disposal of complaint by the CGRF within the prescribed period may lodge his complaint with the Electricity Ombudsman within _____from the date of receipt of order of the CGRF.
- (i) 15 days
 - (ii) 30 days**
 - (iii) 45 days
 - (iv) 60 days
129. Where supply of electricity does not require any Extension of distribution mains, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _of receipt of application.
- (i) 2 days
 - (ii) 5 days
 - (iii) 7 days**

- (iv) 10 days
130. In case of LT connections, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within_____of receipt of application.
- (i) 2 days
 - (ii) 5 days
 - (iii) 7 days**
 - (iv) 10 days
131. In case of HT connections of 11 KV supply, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within_____of receipt of application.
- (i) 7 days
 - (ii) 14 days**
 - (iii) 20 days
 - (iv) 25 days
132. In case of HT connections of 33 KV supply, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within_____of receipt of application.
- (i) 7 days
 - (ii) 14 days
 - (iii) 20 days**
 - (iv) 25 days
133. In case of HT connections above 33 KV supply, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within_____of receipt of application.
- (i) 7 days
 - (ii) 14 days
 - (iii) 20 days
 - (iv) 25 days**
134. In case of LT connections, the timeline to carry out inspection & testing of consumer's installation by the licensee is_____.
- (i) 5 days**
 - (ii) 15 days
 - (iii) 20 days
 - (iv) 25 days
135. In case of HT connections of 11 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is_____.
- (i) 5 days
 - (ii) 15 days**

- (iii) 20 days
 - (iv) 25 days
136. In case of HT connections of 33 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is_____.
- (i) 5 days
 - (ii) 15 days
 - (iii) 20 days**
 - (iv) 25 days
137. In case of HT connections above 33 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is_____.
- (i) 5 days
 - (ii) 15 days
 - (iii) 20 days
 - (iv) 25 days**
138. In case of LT connections, the timeline to issue service connection order is _____.
- (i) 3 days
 - (ii) 5 days**
 - (iii) 10 days
 - (iv) 15 days
139. In case of HT connections of 11 KV supply, the timeline to issue service connection order is_____.
- (i) 3 days
 - (ii) 5 days**
 - (iii) 10 days
 - (iv) 15 days
140. In case of HT connections of 33 KV supply, the timeline to issue service connection order is_____.
- (i) 3 days
 - (ii) 5 days**
 - (iii) 10 days
 - (iv) 15 days
141. In case of HT connections of above 33 KV supply, the timeline to issue service connection order is_____.
- (i) 3 days
 - (ii) 5 days
 - (iii) 10 days**
 - (iv) 15 days
142. In case of LT connections, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days**
 - (ii) 30 days
 - (iii) 45 days

- (iv) 100 days
143. In case of HT connections of 11 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days
(ii) 30 days
(iii) 45 days
(iv) 100 days
144. In case of HT connections of 33 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days
(ii) 30 days
(iii) 45 days
(iv) 100 days
145. In case of HT connections above 33 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____
- (i) 10 days
(ii) 30 days
(iii) 45 days
(iv) 100 days
146. In case of LT connections, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days**
(ii) 5 days
(iii) 7 days
(iv) 10 days
147. In case of HT connections of 11 KV supply, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
(ii) 5 days
(iii) 7 days
(iv) 10 days
148. In case of HT connections of 33 KV supply, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
(ii) 5 days
(iii) 7 days
(iv) 10 days

149. In case of HT connections above 33 KV supply, time limit for release of connection to the applicant after completion of the work, required for providing electric supply, is _____
- (i) 3 days
 - (ii) 5 days
 - (iii) 7 days**
 - (iv) 10 days
150. The licensee shall not be held responsible for the delay in giving supply if the same is on account of problems relating to statutory clearances, right of way, acquisition of land, or the delay in approval by Chief Electrical Inspector for High Tension installations. Do you agree with the statement?
- (i) Yes**
 - (ii) No
 - (iii) Can't say
 - (iv) None of these
151. What is the amount of Compensation payable if the inspection of applicants' premises is not done within 7 days of receipt of application complete in all respect, along with prescribed charges?
- (i) Rs. 100 per day or part thereof.
 - (ii) Rs. 150 per day or part thereof.
 - (iii) Rs. 200 per day or part thereof.**
 - (iv) Rs. 1000 per day or part thereof.
152. The Electricity Act under Section 43 (3) specifies that the licensee who fails to comply with the time frame for supply of electricity shall be liable to pay a penalty which may extend to _____ for each day of default.
- (i) Rs. 500
 - (ii) Rs. 1000**
 - (iii) Rs. 5000
 - (iv) Rs. 10000
153. In case a tenant requires a separate connection in the same premises,
- _____
- (i) he shall furnish an undertaking from the landlord stating that the landlord shall clear all the liabilities in case the tenant leaves the premises without paying the distribution licensee's dues.**
 - (ii) he shall furnish an undertaking stating that he shall clear all the liabilities before leaving the premises.
 - (iii) Any one of the (i) and (ii) above
 - (iv) None of these
154. If a portion of the residential/industrial premises be regularly used for commercial activity, the consumer _____
- (i) is permitted to do so with the existing under domestic supply schedule /industrial supply schedule.

- (ii) **is required to obtain a separate connection under non domestic supply category for the portion put to commercial use.**
- (iii) Any one of the (i) and (ii) above
- (iv) None of these.
155. In a shop-cum-flat, _____
- (i) Only domestic supply connection can be given
- (ii) Only non domestic supply connection can be given.
- (iii) **one domestic supply and one non domestic supply connection may be given.**
- (iv) None of these.
156. In case the supply is to be given from the existing network, what is the amount of Compensation payable if the demand notice is not issued within seven days of inspection of applicants' premises?
- (i) Rs. 100 per day or part thereof.
- (ii) Rs. 150 per day or part thereof.
- (iii) **Rs. 200 per day or part thereof.**
- (iv) Rs. 1000 per day or part thereof.
157. The Agriculture supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) **Rs. 100**
- (ii) Rs. 500
- (iii) Rs. 750
- (iv) Rs. 1000
158. The Domestic Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 100
- (ii) Rs. 500
- (iii) **Rs. 750**
- (iv) Rs. 1000
159. The Non-Domestic Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 100
- (ii) Rs. 500
- (iii) Rs. 750
- (iv) **Rs. 1000**
160. The LT Industrial Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 750
- (ii) **Rs. 1000**

(iii) Rs. 1500

- (iv) Rs. 2000
161. The HT Industrial Supply consumers shall deposit Advance Consumption Deposit at the rate of Rs. _____ per KW or part thereof of the connected load.
- (i) Rs. 750
(ii) Rs. 1000
(iii) Rs. 1500
(iv) Rs. 2000
162. The rate of Advance Consumption Deposit for Public Water Works is _____
- (i) Rs. 750 per KW or part thereof
(ii) Rs. 1000 per KW or part thereof
(iii) Rs. 1500 per KW or part thereof
(iv) Rs. 2000 per KW or part thereof
163. The rate of Advance Consumption Deposit for Street Light is _____
- (i) Rs. 750 per KW or part thereof
(ii) Rs. 1000 per KW or part thereof
(iii) Rs. 1500 per KW or part thereof
(iv) Rs. 2000 per KW or part thereof
164. The rate of Advance Consumption Deposit for Railway traction and Delhi Metro Railway Corporation is _____
- (i) Rs. 750 per KW or part thereof
(ii) Rs. 1000 per KW or part thereof
(iii) Rs. 1500 per KW or part thereof
(iv) Rs. 2000 per KW or part thereof
165. The rate of Advance Consumption Deposit for Independent Hoarding/Decorative Lightning is _____
- (i) Rs. 750 per KW or part thereof
(ii) Rs. 1000 per KW or part thereof
(iii) Rs. 1500 per KW or part thereof
(iv) Rs. 2000 per KW or part thereof
166. The rate of Advance Consumption Deposit for Temporary Metered Supply is _____ times of the rate of category in which the temporary supply is required.
- (i) two
(ii) three
(iii) four
(iv) five
167. If any difficulty arises in giving effect to the provisions of HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016, the _____ may, by an order, make such provision, not inconsistent to the provisions of the Act

and these Regulations, as may appear to be necessary for removing the difficulty.

- (i) Chairman of the Licensee Company
- (ii) Managing Director of the Licensee Company
- (iii) Concerned Director of the Licensee Company
- (iv) **Haryana Electricity Regulatory Commission**

168. The _____ may by general or special order, for reasons to be recorded in writing and after giving an opportunity of hearing to the parties likely to be affected, may relax any of the provisions of HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016.

- (i) Chairman of the Licensee Company
- (ii) Managing Director of the Licensee Company
- (iii) Concerned Director of the Licensee Company
- (iv) **Haryana Electricity Regulatory Commission**

TOPIC –Manual of Instructions relating to Stores

169. _____ copy/copies of the store requisition should be sent to the storekeeper or the official in charge of store by the indenting officer.

- (i) One
- (ii) **Two**
- (iii) Three
- (iv) None of these

170. _____ working under the Attached Officer in charge of Store should both the copies of the store requisition and should make necessary entries in the Store Value Ledger.

- (i) Storekeeper
- (ii) Sub-Divisional Officer
- (iii) **Sub-Divisional Clerk or Clerk**
- (iv) Divisional Accountant

171. The issuing depot will forward the _____ copy of the Store Challan to the Accounts Office concerned, along with the monthly papers.

- (i) **original**
- (ii) duplicate
- (iii) any of the (i) and (ii) above
- (iv) none of these

172. The store challans are printed in book form in _____.

- (i) Single copy
- (ii) Duplicate
- (iii) Triplicate
- (iv) **quadruplicate**

173. The initial numerical accounts of all the stores articles received and issued in a store depot will be maintained by the _____ in charge in quantity ledger.
- (i) storekeeper
 - (ii) assistant storekeeper
 - (iii) any of the (i) and (ii) above**
 - (iv) None of these
174. Entries in the Quantity Ledger are made from _____
- (i) Stock Measurement Book sheets
 - (ii) Store Requisition
 - (iii) Store Challan
 - (iv) All of the above.**
175. If there is no post of an assistant storekeeper in a Sub Divisional Stores Depot, the quantity ledger will be maintained by the _____.
- (i) Divisional Accountant
 - (ii) Line Superintendent in charge of stores**
 - (iii) Sub Divisional Officer
 - (iv) Any of the above.
176. In case the officials in charge of stores is on leave, the entries in the quantity ledger may be made to unauthorized persons i.e. lineman, assistant lineman etc.
- (i) Yes
 - (ii) No**
 - (iii) May be in special circumstances
 - (iv) Can't Say
177. The quantity ledger may be written up any time after a transaction of a receipt or of an issue of stock takes place. Do you agree with the statement?
- (i) No, quantity ledger should be written up immediately after the transaction.**
 - (ii) Yes, quantity ledger may be written up any time after a transaction.
 - (iii) It is decided by the officer in charge of the store.
 - (iv) It depends upon the choice of the storekeeper/assistant storekeeper.
178. The total number of sheets which can be put in one binder of store is _____.
- (i) 100
 - (ii) 150
 - (iii) 200
 - (iv) 250**
179. _____ limits should always be filled in the quantity ledger in the space provided for the purpose.
- (i) Maximum
 - (ii) Minimum
 - (iii) Average
 - (iv) Both (i) and (ii) above.**

180. _____ should be used for making entries in the quantity ledger.
- (i) Pencil
 - (ii) Ink**
 - (iii) Any one of the (i) or (ii) above.
 - (iv) Both (i) and (ii) above.
181. After the day's transaction, the storekeeper or assistant storekeeper in charge of the store, should forward the copies of the _____ to the sub divisional office.
- (i) Stock measurement book
 - (ii) Store requisitions
 - (iii) Store challans
 - (iv) All of the above.**
182. Accounts of articles without value i.e. drums, tins, barrels etc. should be kept in the _____ like other articles.
- (i) quantity ledger
 - (ii) value ledger
 - (iii) both (i) and (ii) above**
 - (iv) none of these.
183. Quantity ledger and Value ledger should be written by the same official. Do you agree with the statement?
- (i) Yes
 - (ii) No**
 - (iii) Can't say
 - (iv) May be
184. If any error is noticed in the quantity ledger and/or value ledger, the same should be rectified by _____
- (i) erasing the incorrect figure and writing the correct one.
 - (ii) overwriting the correct figure on the incorrect figure
 - (iii) neatly scoring out the incorrect figures and writing the correct ones above them.**
 - (iv) any one of the above.
185. The balances as per quantity ledger and value ledger should be reconciled _____.
- (i) monthly**
 - (ii) annually
 - (iii) quarterly
 - (iv) half yearly
186. The copies of the operated upon accounts of the stores value ledger together with the abstracts, stores requisition, stores challans, duplicate stock measurement book sheets etc. will be forwarded to the divisional office for compilation of the _____.
- (i) annual accounts
 - (ii) half yearly accounts

- (iii) quarterly accounts
 - (iv) **monthly accounts.**
187. Issue rate should be equal to_____.
- (i) original price paid for the article
 - (ii) original price plus carriage and other incidental charges
 - (iii) market price of the article
 - (iv) **least of the (ii) and (iii) above.**
188. Where there is appreciable difference in costs of the supplies already in stock and of those newly purchased, the issue rate should _____
- (i) be fixed on the basis of cost of supplies already in the stock
 - (ii) be fixed on the basis of cost of newly purchased supplies
 - (iii) **at once be raised or lowered as the case may be.**
 - (iv) any one of the above.
189. At the end of each_____, the storekeeper will prepare a list of quantity balances of all articles of stock from the quantity ledger cards and submit the Sub-divisional/Divisional office for check with the value ledger balances.
- (i) month
 - (ii) quarter
 - (iii) **half year**
 - (iv) financial year
190. The physical verification of the Material at site of works should be carried out at least once in a_____.
- (i) month
 - (ii) quarter
 - (iii) half year
 - (iv) **year**
191. All the stores of a subdivision under the class must be checked_____by the subordinate in charge of the section and distribution lists should be prepared on the basis of checking.
- (i) monthly
 - (ii) quarterly
 - (iii) **half yearly**
 - (iv) annually
192. The distribution lists of Tools and plants should be prepared_____by the subordinate in charge, after checking the stores.
- (i) monthly
 - (ii) quarterly
 - (iii) half yearly
 - (iv) **annually**
193. The physical verification of the Sub Stores for materials for temporary connections, should be done half yearly by the _____
- (i) Storekeeper/assistant store keeper
 - (ii) **Line Superintendent in charge**

- (iii) Sub-Divisional Officer in charge
 - (iv) Divisional Officer
194. The physical verification of the Sub Stores for materials for temporary connections, should be done yearly by the _____
- (i) Storekeeper/assistant store keeper
 - (ii) Line Superintendent in charge
 - (iii) Sub-Divisional Officer in charge**
 - (iv) Divisional Officer
195. The Stores Officer in charge of the divisional stores should check _____ of the items every year.
- (i) 10%**
 - (ii) 20%
 - (iii) 25%
 - (iv) 50%
196. _____ of the items checked by the Stock Verifier will be test checked by an officer deputed for the purpose by the Chief Engineer.
- (i) 1%
 - (ii) 2%**
 - (iii) 5%
 - (iv) 10%
197. The value of stores found surplus should be _____
- (i) credited at once as a revenue receipt or a receipt of capital account, as the case may be.**
 - (ii) kept under miscellaneous items.
 - (iii) adjusted against value of a deficit of stores.
 - (iv) any one of the above.
198. The value of a deficit of stores should be _____
- (i) debited to the final head.
 - (ii) kept under Miscellaneous P.W. Advances pending recovery.**
 - (iii) adjusted against value of stores found surplus.
 - (iv) any one of the above.
199. Materials found surplus on the completion of a work should be sold by public auction and their value should be _____
- (i) credited to the work concerned.**
 - (ii) credited as miscellaneous receipts.
 - (iii) any one of the above.
 - (iv) none of these.
200. While fixing the stock issue rate of the articles, the value of the containers should _____
- (i) not be considered.
 - (ii) be taken into accounts**
 - (iii) any of the (i) and (ii) above.
 - (iv) none of these.

201. The containers received with equipments, conductors and cables in connections with the construction work, the cost of which is charged direct to the work concerned, should be disposed of by public auction and their sale proceeds should be credited to _____
- (i) **receipts and recoveries on capital accounts.**
 - (ii) miscellaneous revenue
 - (iii) any one of the above (i) and (ii)
 - (iv) none of these.
202. Monthly Abstract of receipts of Tools and Plant is maintained in _____
- (i) D.F.R. (P.W.) 11
 - (ii) **D.F.R. (P.W.) 12**
 - (iii) D.F.R. (P.W.) 13
 - (iv) D.F.R. (P.W.) 14
203. Monthly Abstract of issue of Tools and Plant is maintained in _____
- (i) D.F.R. (P.W.) 11
 - (ii) D.F.R. (P.W.) 12
 - (iii) **D.F.R. (P.W.) 13**
 - (iv) D.F.R. (P.W.) 14
204. A consolidated account of receipts, issues and balances of tool and plant is maintained in sub divisional office in _____ Register of Tools and Plant.
- (i) D.F.R. (P.W.) 11
 - (ii) D.F.R. (P.W.) 12
 - (iii) D.F.R. (P.W.) 13
 - (iv) **D.F.R. (P.W.) 14**
205. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – I is used for _____
- (i) **Articles in hand**
 - (ii) Articles temporarily lent or sent out
 - (iii) Shortages awaiting adjustment
 - (iv) None of these
206. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – II is used for _____
- (i) Articles in hand
 - (ii) **Articles temporarily lent or sent out**
 - (iii) Shortages awaiting adjustment
 - (iv) None of these
207. The consolidated account of receipts, issues and balances of tool and plant should be kept in three. Parts. Part – III is used for _____
- (i) Articles in hand
 - (ii) Articles temporarily lent or sent out
 - (iii) **Shortages awaiting adjustment**
 - (iv) None of these

208. The consolidated account of receipts, issues and balances of tool and plant, maintained in Form DFR(PW)-14, should be for the twelve months ending _____
- (i) 31th March
 - (ii) 30th September**
 - (iii) 30th June
 - (iv) 31st December
209. A report on the salient particulars of Tools and Plant Register (Form DFR(PW)-14) and physical verification of stores, should be submitted by the Divisional Officer to the Superintending Engineer and to the Chief Engineer in prescribed form by the _____ each year.
- (i) 30th September
 - (ii) 15th October
 - (iii) 15th November
 - (iv) 15th December**
210. "Storage Rate" and "storage charges" denotes respectively the _____ to cover such actual expenditure as is incurred after the acquisition of the stores on work charged establishment employed in handling and keeping initial accounts, the custody of stock and the maintenance of the store godown or yards etc.
- (i) Percentage rate fixed for all issues of stock
 - (ii) Charges levied on all issues of stock
 - (iii) Both (i) and (ii) above.**
 - (iv) None of these.
211. The term "Storage Charges" include _____
- (i) Carriage charges
 - (ii) Railway freight
 - (iii) Storage charges incurred and levied on the acquisition of stores from one division to another
 - (iv) None of these.**
212. Carriage and other incidental charges incurred on the acquisition of any article constitute _____
- (i) a direct initial cost of that article**
 - (ii) general overhead charges
 - (iii) any one of the (i) and (ii) above.
 - (iv) none of these.
213. Which measurement book(s) is maintained in Haryana Power Utilities?
- (i) Stock measurement book and Electrical Measurement Book
 - (ii) Small Measurement Book and Standard measurement book
 - (iii) Measurement book for Lump-sum Contracts.
 - (iv) All of the above.**
214. What is the use of Stock Measurement Book?

- (i) Used to record stock articles received from suppliers only.
 - (ii) Used to record stock articles received from other divisions or departments or works only.
 - (iii) Both (i) and (ii)**
 - (iv) None of these
215. Electric Measurement Book is intended for the verification of materials issued direct to an estimate for an electrical work (service connections, local distribution lines and transmission lines) constructed departmentally or under piece -work / contract at labour rates. Are you agree with the statement?
- (i) Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
216. Standard Measurement Book facilitates the preparation of annual estimates for periodical repairs.
- (i) Yes**
 - (ii) No
 - (iii) Can't Say
 - (iv) None of these
217. What is Lump-sum Contract Measurement Book.
- (i) Used to record stock articles received from other divisions or departments or works only.
 - (ii) Used to record measurements of lump sum contracts, and materials received against lump sum contracts.**
 - (iii) Used to record stock articles received from suppliers only.
 - (iv) None of these
218. All measurement books received in Divisional Office for issue as well as all completed Measurement Books received back or retained in the office for record will be in the charge of the_____.
- (i) Head Clerk**
 - (ii) Divisional Accountant
 - (iii) Divisional Officer
 - (iv) Any of the above.**
219. All measurement books received in Divisional Office for issue as well as all completed Measurement Books received back, should be kept under lock and key. The key should remain in the personal custody of the_____.
- (i) Divisional Accountant

- (ii) Divisional Officer
 - (iii) Head Clerk**
 - (iv) Any of the above.
220. Can a subordinate transfer a measurement book to another without an endorsement?
- (i) Yes
 - (ii) No**
 - (iii) Can't say
 - (iv) None of these
221. What are the duties of SDO (Operation) with respect to consumer's accounts?
- (i) To act as custodian of cash chest "Key No.2".
 - (ii) Correct and prompt remittance of all cash collections into the bank.
 - (iii) To ensure that the total of monthly cash realization posted into the consumer ledger tallies with the abstract of realization made in the CCR Book.
 - (iv) All of the above.**
222. What are the duties of Commercial Assistant with respect to consumer's accounts?
- (i) Comparison of entries of CCR Book with the duplicate copies of RO-4 Receipts.
 - (ii) To exercise 100% checks Assessment of energy charges and electricity duty and municipal tax of all the industrial consumers.
 - (iii) To ensure see that UDC (R) has exercised 100% checks and has recorded the certificates wherever required.
 - (iv) All of the above.**
223. What are the duties of UDC (Revenue) with respect to consumer's accounts?
- (i) 100% checking of entries in the CCR Book from the relevant duplicate copies of the RO-4 Receipts.
 - (ii) To check 100% entries of unpaid balances against the defaulting consumers brought forward.
 - (iii) Only (i) above.
 - (iv) Both (i) and (ii) above.**
224. What is Store Requisition?
- (i) Used when materials are to be drawn from stores**
 - (ii) Used to return materials to stores
 - (iii) Used to transfer material from one work to another
 - (iv) None of these
225. What is Store Challan?
- (i) Used when materials are to be drawn from stores

- (ii) Used to return materials to stores
 - (iii) Used to transfer material from one work to another
 - (iv) Used to transfer the material from one store to another for recoupment**
226. What is Store Return Warrant?
- (i) Used when materials are to be drawn from stores
 - (ii) Used to return surplus materials from works to stores**
 - (iii) Used to transfer material from one work to another
 - (iv) Used to transfer the material from one store to another for recoupment
227. What is Store Transfer Warrant?
- (i) Used when materials are to be drawn from stores
 - (ii) Used to return surplus materials from works to stores
 - (iii) Used when material is directly transferred from one work to another work**
 - (iv) Used to transfer the material from one store to another for recoupment
228. What is Quantity Ledger?
- (i) It is maintained in each store.
 - (ii) The initial quantity accounts of all the stores received as well as issued are recorded in it.
 - (iii) It is maintained by the by the Head Store Keeper/Store Keeper.
 - (iv) All of the above.**
229. In the Quantity Ledger, there is a separate column for per unit rate of the article and total value thereof.
- (i) Yes
 - (ii) No**
 - (iii) Can't Say
 - (iv) None of these
230. What is Value Ledger?
- (i) Value Ledger contains the values of the articles of stores.
 - (ii) In the value ledger, there are separate columns of value under columns "Receipt", "Issue" and "Balance".
 - (iii) Both (i) and (ii) above.**
 - (iv) None of these
231. What are the different kinds of Tools and Plants (T&P) used in the Haryana Power Utilities?
- (i) General or Ordinary T&P
 - (ii) Special T&P

- (iii) **Both (i) and (ii) above**
 - (iv) None of these
232. The cost of acquisition, repair and carriage etc. of General T&P is chargeable to the _____
- (i) work concerned where they are used first time
 - (ii) **final head of T&P.**
 - (iii) any work in progress of the division
 - (iv) any of the above.
233. The cost of acquisition, repair and carriage etc. of special T&P is chargeable to the _____
- (i) **work concerned for which they are purchased**
 - (ii) final head of T&P.
 - (iii) any work in progress of the division
 - (iv) any of the above.
234. How the adjustment of surplus in T&P, noticed during physical verification, is rectified?
- (i) Surplus is set right by scoring the earlier figures/entry of the concerned T&P
 - (ii) **Entry is made as fresh receipt**
 - (iii) Any of the (i) and (ii) above.
 - (iv) None of these
235. What are the instructions regarding containers such as empty barrels, bags, tins and drums etc. in stock?
- (i) The containers should be brought on to stock at fair market price.
 - (ii) The containers should be brought on to stock at value determined by COS.
 - (iii) **The containers should be brought on to stock without value**
 - (iv) None of these
236. The stock verifier should verify the stock materials at all Divisional and Sub divisional stores in his jurisdiction in rotation at least _____ in a year.
- (i) **Once**
 - (ii) Twice
 - (iii) Thrice
 - (iv) Four times
237. Can a stock verifier carry our surprise verifications?
- (i) **Yes**
 - (ii) No
 - (iii) Can't say

- (iv) None of these
238. The stock verifier should submit_____progress report of stock verification to the head office.
- (i) monthly
- (ii) daily
- (iii) weekly**
- (iv) annual
239. The annual estimate for “storage charges” covers_____.
- (i) Work charged establishment or daily labour employed on handling of stores and custody of stock.
- (ii) Maintenance of the stores godown including materials issued from stores chargeable to “stock”.
- (iii) Both (i) and (ii) above.**
- (iv) None of these
240. The limit of reserve stock is distributed among Divisions according to their requirements by the_____.
- (i) Superintending Engineer
- (ii) Chief Engineer**
- (iii) Executive Engineer
- (iv) None of the above.
241. The temporary increase in the permanent limit of reserve stock by the Superintending Engineer/Executive Engineer, should be reviewed within _____from the date of increase.
- (i) two months
- (ii) four months
- (iii) six months**
- (iv) eight months
242. What is the timeline for closing the half yearly register of stock?
- (i) 1st May and 1st November
- (ii) 1st June and 1st December**
- (iii) 1st July and 1st January
- (iv) 1st September and 1st March
243. At what price, the containers required for use on works should be issued from stock?
- (i) At fair market price
- (ii) At a price determined by the Executive Engineer
- (iii) At a price determined by the Superintending Engineer

(iv) Without value

244. The receipts from the empty containers, disposed off by public auction or otherwise, should be_____.

(i) credited to the miscellaneous revenue

(ii) credited to the work concerned where material was used.

(iii) Any of the above (i) and (ii).

(iv) None of these

245. Who is responsible for maintaining initial detailed quantity accounts of stores under their charge?

(i) Sub Divisional Clerk

(ii) Store Keeper and assistant store keeper

(iii) Head clerk of the division

(iv) All of the above

246. The officer in charge of a Divisional/sub Divisional Store Depot should check _____ 20/10 items of stock selected at random, and record the result of checking, adding his dated signature.

(i) daily

(ii) weekly

(iii) monthly

(iv) yearly

247. The Divisional Officer should visit each store in his division at least once in _____to check the Store

(i) six months

(ii) four months

(iii) two months

(iv) a month

248. The stores in the Electricity Board may be classified as under:

(i) Material at site of work and sub store for materials for temporary connections

(ii) Tools and Plant and Sectional Stock Stores.

(iii) Sub Divisional Stores and Divisional Stores

(iv) All of the above.

249. The issue rates of stock articles to be charged to works on which the materials are to be used, is fixed by adding profits to the cost of materials.

(i) Statement is correct

(ii) Statement is incorrect

(iii) It is decided by the store in charge

- (iv) It is decided by the concerned Chief Engineer.
250. Which of the following should be used for writing quantity ledger of the stores?
- (i) **Pen**
- (ii) Pencil
- (iii) Both (i) and (ii)
- (iv) It depends on the choice of the writer
251. How the accounting of articles without value i.e. drums, tins etc. is made in the value ledger?
- (i) Market value of such article is written in the column 'value' in the value ledger.
- (ii) Estimated value of such article is written in the column 'value' in the value ledger.
- (iii) **The column 'value' in the value ledger is left blank**
- (iv) None of these
252. A Divisional Officer has allotted the work of writing the Quantity Ledger as well as Value Ledger of the Divisional Store to Mr. A, UDC. Is the action of the Divisional Officer is in order?
- (i) Yes
- (ii) **No**
- (iii) Can't Say
253. In which form, store classification list is prepared?
- a) CA-16
- b) CA-17
- c) CA-18
- d) **CA-19**
254. Symbol UO represents as per the MOI No.201 that
- a) Under obsolete
- b) **Unclassified obsolete**
- c) Unclassified observation
- d) Under observation
255. In which form, store requisition is prepared?
- a) CA-6
- b) **CA-8**
- c) CA-9
- d) CA-10
256. In which form, store challan are prepared?
- a) CA-16
- b) **CA-17**
- c) CA-18
- d) CA-19
257. An indent is prepared in _____ when indenting for store for replenishment of the stock.

- a) **CA-1**
 - b) CA-2
 - c) CA-3
 - d) CA-4
258. In which form, store return warrant is prepared?
- a) CA-6
 - b) CA-8
 - c) **CA-9**
 - d) CA-10
259. In which, store transfer warrant is prepared?
- a) CA-6
 - b) CA-8
 - c) CA-9
 - d) **CA-10**
260. In which form, quantity ledger is prepared as per MOI?
- a) **CA-6**
 - b) CA-8
 - c) CA-9
 - d) CA-10
261. In which form, value ledger is prepared as per MOI?
- a) CA-14
 - b) CA-8
 - c) CA-9
 - d) **CA-26**
262. QNo.10 In which form, physical verification of store is carried out as per the MOI?
- a) **CA-14**
 - b) CA-8
 - c) CA-9
 - d) CA-26
263. Store requisition is prepared for _____
- a) For return of the material
 - b) **For drawl of the material**
 - c) Both a and b
 - d) None of the above
264. Store return warrant is prepared for _____
- a) **For return of the material**
 - b) For drawl of the material
 - c) Both a and b
 - d) None of the above
265. Store transfer warrant is prepared for _____
- a) For the return of material in the store
 - b) For the drawl of the material from the store
 - c) **For the transfer of material from one divisions to another division /from one work to another work**
 - d) Both a and b

266. Store challan is prepared for
- For the return of material in the store
 - For the drawl of the material from the store
 - For the transfer of material from one divisions to another division /from one work to another work
 - For transfer of material from one store to another store**
267. Quantity ledger is prepared by_____
- Sub-Divisional Clerk
 - Sub-Divisional officer
 - Store keeper or assistant store keeper**
 - None of the above
268. Value ledger is prepared by_____
- Sub-Divisional Clerk**
 - Sub-Divisional officer
 - Store keeper or assistant store keeper
 - None of the above
269. Entries in the quantity ledger is made from
- Stock Measurement book
 - Store Requisition
 - Store challans
 - All of the above**
270. List of balances are prepared in_____as per the MOI No.207
- CA-28
 - CA-14
 - CA-17
 - CA-26**
271. which statement is correct in respect of the value ledger?
- Value ledger is prepared in respect of value only.
 - Value ledger is prepared by store keeper or Assistant store keeper
 - Value ledger is prepared in CA-6
 - Value ledger is prepared in respect of quantity as well as their value only.**
272. which statement is incorrect in respect of the value ledger?
- Value ledger is prepared in respect of value only.**
 - Value ledger is prepared by Sub-divisional clerk.
 - Value ledger is prepared in CA-26
 - Value ledger is prepared in respect of quantity as well as their value only.
273. which statement is correct in respect of the quantity ledger?
- Quantity ledger is prepared in respect of quantity as well as their value only
 - Quantity ledger is prepared by Sub-Divisional clerk
 - Quantity ledger is prepared in CA-6**
 - Quantity ledger is prepared in CA-26
274. which statement is incorrect in respect of the quantity ledger?
- Quantity ledger is prepared in respect of quantity only
 - Quantity ledger is prepared by Store keeper or assistant store keeper
 - Quantity ledger is prepared in CA-26**
 - Quantity ledger is prepared in CA-6

275. _____ and _____ limits should always be filled up in the quantity ledger in the space provided for this purpose
- LIFO and FIFO
 - Maximum and Minimum**
 - HIFO and LIFO
 - None of the above
276. Why the maximum level in the quantity ledger is maintained?
- To meet with the emergency requirement
 - To avoid the blockage of funds**
 - To maintain the reputation of the department
 - All of the above
277. why the minimum level in the quantity ledger is maintained?
- To meet with the emergency requirement**
 - To avoid the blockage of funds
 - To maintain the reputation of the department
 - All of the above
278. No entry regarding articles found surplus or deficit, as a result of stock taking is to be recorded in the_____.
- Value ledger
 - Quantity ledger
 - Stock verification report
 - Stock Measurement book**
279. Value ledger is prepared in respect of the material
- Received only
 - Issued only'
 - Received and Issued only with their value**
 - Received and issued only
280. Quantity is prepared in respect of the material
- Received in quantity only
 - Issued in quantity only'
 - Received and Issued in quantity only with their value
 - Received and issued in quantity only**
281. In the event of break down or other emergent work, when the store are issued after the office hours, the transactions in the value leger should be recorded _____.
- By the end of the week
 - By the end of the month
 - On the next working day**
 - On the same day
282. Articles without value shall be posted in
- Quantity ledger only
 - Value ledger only
 - Both quantity and value ledger**
 - None of the above
283. Issue price should be revised as per MOI
- By 30th September every year

- b) By 31st March every year
 - c) By 30th September and 31st March every year
 - d) By 31st December every year**
284. All materials received should be examined and counted or measured, as the case may be when delivery is taken. The record of the detailed count or measurement should be kept in measurement book in_____.
- a) **CA-5**
 - b) CA-25
 - c) CA-26
 - d) CA-14
285. Physical verification of the tools and plants are carried out
- a) Quarterly basis
 - b) Half yearly basis**
 - c) Yearly basis
 - d) Monthly basis
286. which authority conduct the physical verification of sub-store for material for temporary connection?
- a) Divisional Clerk
 - b) Divisional officer
 - c) Sub-Divisional officer
 - d) Line Superintendent In charge**
287. In case of other Divsional store, the relieving officer should check 50 percent of the store within_____of his taking over charge of the store.
- a) One month
 - b) Two month
 - c) Three month**
 - d) Four month
288. In case of Sub- Divisional store, the relieving officer should check_____of the store within three months of his taking over charge of the store
- a) 50 percent
 - b) 75 percent
 - c) 80 percent
 - d) 100 percent**
289. the entries with regard to the shortage and surpluses in store should also be made simultaneously in _____
- a) Quantity ledger
 - b) Value Ledger
 - c) Both Quantity ledger and Value ledger**
 - d) Indent form
290. The value of the containers should be taken into account in fixing the stock _____of the articles contained therein.
- a) Market Price
 - b) Issue Price**
 - c) Storage Price
 - d) Tentative price

291. the containers should be brought on to stock without value and a list thereof maintained in each sub-division and divisional office concerned as a supplement to the_____.
- a) **Half Yearly stock return**
 - b) Quarterly stock return
 - c) Yearly stock return
 - d) Bi-monthly stock return
292. Entry of the meters received from the executive engineer, maintenance and test should be made in the_____of the Divisional & Sub-Divisional store concerned.
- a) Electrical Measurement book
 - b) **Stock Measurement book**
 - c) Small Measurement book
 - d) Standard Measurement book
293. Departmental meter numbers should be recorded in the meter Movement cards as well as in the_____in the column provided for the purpose.
- a) Stock Measurement Book
 - b) Tool and Plant Register
 - c) Quantity ledger or value ledger
 - d) **Consumer ledger**
294. Part-II for form 14 of Tool and Plant is used to record _____
- a) For shortage awaiting adjustment
 - b) For articles in hand
 - c) **For articles temporarily lent or sent out**
 - d) Both a and b
295. Part-III for form 14 of Tool and Plant is used to record _____
- a) **For shortage awaiting adjustment**
 - b) For articles in hand
 - c) For articles temporarily lent or sent out
 - d) Both a and b
296. Part-I for form 14 of Tool and Plant is used to record _____
- a) For shortage awaiting adjustment
 - b) **For articles in hand**
 - c) For articles temporarily lent or sent out
 - d) Both a and b
297. each subordinate will also be responsible to prepare and submit to his sub-divisional officer a survey report in form D.F.R (P.W.)_____of all tool and plants articles, which may have become unserviceable due to fair wear and tear.
- a) 12
 - b) 13
 - c) 14
 - d) **15**

298. If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of Receipts in form DFR (PW) 12 without making any entry in the _____
- Value column
 - Quantity column**
 - Both value and quantity column
 - None of the above
299. Fans are the articles of _____ as per the M.O.I 217.
- Stock
 - Scrap
 - Tools and plant**
 - Petty items
300. which term shall be used for the charges levied on all issues of stock to cover such actual expenditure as is incurred after the acquisition of the articles in the store?
- Issue rate
 - Market rate
 - Storage rate**
 - Both a and b
301. which authority fix the limit of Reserve stock after very careful estimation of the requirement of each division?
- Superintending Engineer
 - Chief Engineer**
 - Director /Technical
 - Managing Director
302. Superintending Engineer is empowered to sanction purely temporary increase to the reserve stock limit of the division upto _____
- 100%
 - 75%
 - 50%**
 - 20%
303. Executive Engineer is empowered to sanction purely temporary increase to the reserve stock limit of the division upto _____
- 100%
 - 75%
 - 50%
 - 20%**
304. Audit Note Book contains:.....-.....
- Various dates of reference.
 - Details of work done.
 - Notes regarding item requiring clarification, explanations, etc.
 - All of the above.

Ans. : (D) All of the above.

305. Which of the following has a broader scope?

- (A) Internal Control.
- (B) Internal Audit.
- (C) Internal Checking.
- (D) None of the above.

Ans. : (D) None of the above.

306. An internal auditor is :

- (A) Temporary Employee.
- (B) Permanent Employee.
- (C) Daily Wager.
- (D) None of the above.

Ans.: (B) Permanent Employee.

307. The main object of vouching is :

- (A) To prepare trial balance.
- (B) Conduct routine checking.
- (C) Verify authenticity & authority of transactions.
- (D) Checking of vouchers

Ans.: (D) Checking of vouchers

308. Valuation is the base of:

- (A) Verification.
- (B) Marketing.
- (C) Internal checking.
- (D) Vouching.

Ans. : (A) Verification.

309. The first auditor or auditors are appointed by :

- (A) Central Government.

(B) Company Law Board.

(C) Board of Directors.

(D) Shareholders.

Ans. : (C) Board of Directors.

310. A number of checks & controls exercised in a business to ensure its efficient working is known as :

(A) Internal check.

(B) Internal control.

(C) Internal audit.

(D) Interim check.

Ans. : (A) Internal check

311. Voucher relates to :

(A) Cash receipt.

(B) Cash payment.

(C) Credit transactions.

(D) All the above.

Ans. : (D) All the above.

312. Internal check is meant for :

(A) Prevention of frauds.

(B) Detection of frauds.

(C) Helping audit in depth.

(D) Detection of errors.

Ans. : (C) Helping audit in depth.

313. Internal auditor is appointed by :

(A) The management.

(B) The shareholders.

(C) The government.

(D) The statutory body.

Ans. : (A) The management.

314. Auditing begins where -----ends.

(A) Selling.

(B) Inventory valuation.

(C) Accounting.

(D) Purchases.

315. A good audit report must at least meet one of the following qualifications:

(A) It should offer constructive and timely suggestions to the management.

(B) It should not point out mistakes.

(C) It should not be based on factual information.

(D) It should not be based on balance sheet.

Ans. : (A) It should offer constructive and timely suggestions to the management.

316. The work of one clerk is automatically check by another clerk is called :

(A) Internal control.

(B) Internal check.

(C) Internal audit.

(D) None of the above.

Ans.: (B) Internal check.

317. The owners of the company are called:

(A) Debenture holders.

(B) Debtors.

(C) Shareholders.

(D) None of the above.

Ans. : (C) Shareholders.

318. Verification is :

- (A) The art of recording the business transactions.
- (B) An examination of the books of accounts.
- (C) The act of establishing the accuracy of entries in the books of accounts.

Ans. : (C) The act of establishing the accuracy of entries in the books of accounts.

319. The main object of investigation is :

- (A) To discover errors and frauds.
- (B) To prevent errors and frauds.
- (C) To verify statements.
- (D) All the above.

Ans. :(D) All the above.

320. Internal controls and internal check are :

- (A) One and the same.
- (B) Different.
- (C) Internal control includes internal check.
- (D) None of the above.

Ans. : (C) Internal control includes internal check.

321. An auditor is like a :

- (A) Watchman.
- (B) Foolish dog.
- (C) Mad dog.
- (D) Watch dog.

Ans. : . (D) Watch dog.

322. Special audit is necessary for:

- (A) Inefficient concern.
- (B) Processing concern.
- (C) Trading concern.

(D) Manufacturing concern.

Ans.: (A) Inefficient concern.

323. The company's auditor is expected to give:

(A) His expert opinion about the accounts.

(B) A factual position about the accounts.

(C) A critical review of the accounts.

(D) Financial assistance.

Ans.: (B) A factual position about the accounts.

324. Auditors of a joint stock company are appointed by :

(A) Directors of the company.

(B) Annual general meeting.

(C) Election at the annual general meeting.

(D) Debenture holders.

Ans.: (C) Election at the annual general meeting.

325. A company auditor can be removed by :

(A) Board of directors.

(B) Managing director.

(C) Any director.

(D) General Meeting.

Ans. : (D) General Meeting.

326. A vacancy caused by resignation of an auditor is filled by :

(A) Board of directors.

(B) Managing director.

(C) General meeting.

(D) Central government.

Ans. : (C) General meeting

327. Audit in depth means :

- (A) Audit of each and every item.
- (B) Intensive audit of each and every item.
- (C) Intensive audit of few items.
- (D) Audit of a few selected items.

Ans. : (B) Intensive audit of each and every item.

328. Concurrent audit is a part of :

- (A) Internal check system.
- (B) Continuous audit.
- (C) Internal audit system.
- (D) Final audit.

Ans. (C) Internal audit system.

329. Audit in depth is synonymous for:

- (A) Complete audit.
- (B) Completed audit.
- (C) Final audit.
- (D) Detailed audit.

Ans. : (D) Detailed audit.

330. Balance sheet audit included verification of :

- (A) Assets.
- (B) Liabilities.
- (C) Income & expenditure accounts where appropriate.
- (D) All of the above.

Ans. : (D) All of the above.

331. Which of the following statements is not true about continuous audit?

- (A) It is conducted at regular interval.
- (B) It may be carried out on daily basis.
- (C) It is needed when the organization has a good internal control system.

(D) It is expensive.

Ans. : (C) It is needed when the organization has a good internal control system.

332. Which of the following is not a fact of EPA ?

(A) Economic audit.

(B) Efficiency audit.

(C) Expenditure audit.

(D) Effectiveness audit.

Ans.: (C) Expenditure audit.

333. Balance sheet does not include :

(A) Verification of assets & liabilities.

(B) Vouching of income & expense accounts related to assets and liabilities.

(C) Examination of adjusting and auditing & closing entries.

(D) Routine checks.

Ans.: (D) Routine checks.

334. When issuing unqualified opinion the auditor who evaluates the audit findings should be satisfied that the :

(A) Amount of known miss-statement is documented in working papers.

(B) Estimates of the total likely misstatement are less than materiality level.

(C) Estimated of the total likely misstatement is more than materiality level.

(D) Estimates of the total likely misstatement cannot be made.

Ans. : (B) Estimates of the total likely misstatement are less than materiality level.

335. Under check system principle of _____ is followed.

(A) Division of labour

(B) Division of work

(C) Principle of scalar chain

(D) Accountancy

.ANS : (A) Division of labour

336. This kind of audit is generally conducted between two annual audits.

- (A) Internal audit
- (B) Interim audit
- (C) Final audit
- (D) Continuous audit

Ans. : (B) Interim audit.

337. Before the work of audit is commenced, the auditor plans out the whole of audit work is known as –

- (A) Audit plan
- (B) Audit note
- (C) Audit risk
- (D) Audit program

Ans. : (D) Audit program.

338. Internal auditor is appointed by –

- (A) The management
- (B) The shareholders
- (C) The government
- (D) statutory body

Ans. : (A) The management.

339. The audit that is made compulsory under the statute is called –

- (A) Statuary audit
- (B) Partial audit
- (C) Complete audit
- (D) Continues audit

Ans. : (A) Statuary audit.

340. Who among the following can be appointed as the auditor of company?

- (A) A partner or the director of the company
- (B) A person of unsound mind
- (C) Mr. 'Y' who owes Rs.500 to company
- (D) Mr. 'Z' who holds the 'CA' Certificate

Ans. : Mr. 'Z' who holds the 'CA' Certificate.

341. ___is documentary evidence by which the accuracy in the books of accounts may be proved.

- (A) Cheque
- (B) Receipt
- (C) Voucher
- (D) Statement

Ans. : (C) Voucher.

342. Sale of Rs.50,000 to 'A' was entered as a sale to 'B'. This is an example of –

- (A) Error of omission
- (B) Error of commission
- (C) Compensating error
- (D) Error of Principle.

Ans. : (B) Error of commission.

343. In comparison to the independent auditor an internal auditor is more likely to be concerned with –

- (A) Cost accountancy system
- (B) Internal control system
- (C) Legal compliance
- D) Accounting system

Ans. : (B) Internal control system.

MCQs for UHBVN/DHBVN

Topic- HT and Domestic Billing, Sales Circular & Allied Instructions and HERC Regulations (For DISCOMS Only)

1. Where supply lines of the Nigam are not existing in the areas where the supply is required and are not likely to be erected there within a reasonable time, then how the application of the consumer shall be disposed of?
 - a) By informing the consumer
 - b) **By writing the words “ not accepted” in the service Register in red ink**
 - c) BY writing the words “ not feasible” in the consumer ledger
 - d) By writing the words “ not feasible” in the Sundry charges and allowances Register
2. In which form, Demand Notice is issued?
 - a) CS-1
 - b) CS-2
 - c) CS-4
 - d) **CS-5**
3. what is the prescribed Performa of A& A form?
 - a) **CS-1**
 - b) CS-2
 - c) CS-4
 - d) CS-5
4. How much length of service line is provided free of cost?
 - a) 200 feet
 - b) **100 feet**
 - c) 75 feet
 - d) 50 feet
5. which statement is incorrect in respect of exemption from the payment of departmental charges on the deposit works?
 - a) Departmental charges shall not be levied on the deposit works executed through MPLAD scheme
 - b) Departmental charges shall not be levied for the shifting of lines done on the request of HSIDC/HUDA
 - c) Religious societies and charitable trust are exempted from the payment of departmental charges
 - d) **For the shifting of the lines on the request of the consumer**
6. what is the rate of application processing charges for the release of new connection upto 2 KW/
 - a) Rupee 25
 - b) **Rupee 50**
 - c) Rupee 75
 - d) Rupee 100
7. What is the rate of application processing charges in case of connection above 2 KW?

- a) **25 per KW subject to maximum of 20000/-**
 - b) 25 per KW subject to maximum of 25000/-
 - c) 50 per KW subject to maximum of 20000/-
 - d) 50 per KW subject to maximum of 25000/-
8. what is the rate of meter installation charges of single phase meter?
- a) 100 per meter
 - b) **150 per meter**
 - c) 200 per meter
 - d) 300 per meter
9. what is the rate of meter cup board in case of connection is sought up to 2 KW under domestic category?
- a) 200/-
 - b) **250/-**
 - c) 300/-
 - d) 400/-
10. how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 4 KW?
- a) 400/-
 - b) 500/-
 - c) **600/-**
 - d) 800/-
11. how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 6 KW?
- a) **1400/-**
 - b) 1500/-
 - c) 1600/-
 - d) 1800/-
12. what will be the amount of Advance consumption deposit in case of new connection of domestic category of 8 KW is sought?
- a) **6000**
 - b) 5000
 - c) 4000
 - d) 3000
13. How much departmental charges shall be recovered for carrying out the supervision of the works where the works to be carried out by the consumer/client as per the specification and guidelines?
- a) 10%
 - b) 6%
 - c) 4%
 - d) **1.5%**
14. by which date, standard cost data book is filed with the HERC every year for its approval?
- a) 31st December
 - b) **31st January**
 - c) 31 March
 - d) 30th November

15. Which authority is empowered to allow the change of site of connection?
- Authority competent to release the connection
 - Authority competent to disconnect the connection
 - Authority competent to raid the premises
 - Authority competent to sanction the estimates**
16. Shifting of the site of the connection is allowed in case of
- Land acquired by the HUDA
 - Due to salinity of water
 - Due to failure of borewell
 - All of the above**
17. How much service connection charges shall be levied for single domestic supply of 2 KW connected load ?
- 200/-
 - 400/-**
 - 600/-
 - 800/-
18. How much service connection charges shall be levied for single domestic supply above 2 KW connected load?
- Rs. 500 Per KW**
 - Rs.200 Per KW
 - R.1000 per KW
 - None of the above
19. How much service connection charges per KW shall be charged on account of release of three phase domestic supply.
- Rs. 500 Per KW
 - Rs.1200 Per KW
 - R.1000 per KW**
 - Rs.1500 per KW
20. How much service connection charges per KW shall be charged on account of release of single phase Non-Domestic supply?
- Rs. 500 Per KW
 - Rs.1200 Per KW
 - R.1000 per KW**
 - Rs.1500 per KW
21. How much service connection charges per KW shall be charged on account of release of three phase Non-Domestic supply?
- Rs.2000 Per KW**
 - Rs.1200 Per KW
 - R.1000 per KW
 - Rs.1500 per KW
22. How much additional service line charges shall be paid by the consumer for loads upto 50 KW where the length of line exceeds 150 meters
- Rs.100 per meter
 - Rs.125 per meter
 - Rs.150 per meter
 - Rs.175 per meter**

23. How much additional service line charges shall be paid by the consumer for loads in excess of 50 KW where the length of line exceeds 150 meters
- Rs.250 per meter**
 - Rs.200 per meter
 - Rs.225 per meter
 - Rs.175 per meter
24. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Agriculture connection?
- 100 per KW**
 - 200 per KW
 - 750 per KW
 - 1000 per KW
25. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of Domestic supply connection?
- 100 per KW
 - 200 per KW
 - 750 per KW**
 - 1000 per KW
26. how much amount of Advance consumption deposit per KW shall be deposited by consumer on the release of HT.Industrial connection?
- 100 per KW
 - 200 per KW
 - 750 per KW
 - 1000 per KW**
27. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Temporary Metered Supply?
- Two time of the rate of category in which temporary supply is required
 - Three time of the rate of category in which temporary supply is required
 - Four time of the rate of category in which temporary supply is required**
 - Five time of the rate of category in which temporary supply is required
28. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Public Water Works?
- 1500 per KW**
 - 1200 per KW
 - 1250 per KW
 - 1000 per KW
29. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of Railways?
- 1500 per KW**
 - 1200 per KW
 - 1250 per KW
 - 1000 per KW
30. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of street lighting?
- 1500 per KW
 - 2000 per KW**

- c) 1250 per KW
d) 1000 per KW
31. What is the rate of transmission charges applicable w.e.f. 01.04.2022?
a) 60 paise
b) 50 paise
c) 45 paise
d) **42 paise**
32. what is the rate of additional surcharge payable by open access consumers applicable w.e.f 01.04.2022?
a) 1.02 per KW
b) 1.04 per KW
c) 1.06 per KW
d) **1.08 per KW**
33. How much energy charges are payable by the consumer on account of sought of temporary connection at first time ?
a) 2 time of energy charges of relevant category
b) 1.8 time of energy charges of relevant category
c) **1.5 time of energy charges of relevant category**
d) 1.3 time of energy charges of relevant category
34. How much fixed charges are payable by the consumer on account of sought of temporary connection at first time ?
a) 2 time of fixed charges of relevant category
b) 1.8 time of fixed charges of relevant category
c) 1.5 time of fixed charges of relevant category
d) **1.2 time of fixed charges of relevant category**
35. How much energy charges are payable by the consumer on account of sought of extension in the period of temporary connection ?
a) **2 time of energy charges of relevant category**
b) 1.8 time of energy charges of relevant category
c) 1.5 time of energy charges of relevant category
d) 1.3 time of energy charges of relevant category
36. How much fixed charges are payable by the consumer on account of sought of extension in the period of temporary connection?
a) **2 time of fixed charges of relevant category**
b) 1.8 time of fixed charges of relevant category
c) 1.5 time of fixed charges of relevant category
d) 1.2 time of fixed charges of relevant category
37. Fish farming units connected on AP feeders shall continue to be billed on _____.
a) **AP Subsidized tariff**
b) AP Non-subsidized tariff
c) Agro Industries
d) None of the above
38. what is the rate of tariff for the eligible Gaushala subject to payment of subsidy by the State Government?
a) **Rs.2 per KW**

- b) Rs.3 Per KW
 - c) Rs.4 Per KW
 - d) Rs.4.5 per KW
39. What is the rate of tariff for electricity crematorium ?
- a) Rs.2 per KW
 - b) Rs.3 Per KW
 - c) Rs.4 Per KW
 - d) Rs.2.75 per KW**
40. How much KW is allowed to cover up in the Agro Industries?
- a) 15 KW
 - b) 20 KW**
 - c) 25 KW
 - d) 30 KW
41. what will the rate of tariff for Advocates Chamber?
- a) Rs.6.62 per KWH**
 - b) Rs.6.66 per KWH
 - c) Rs.6.65 per KWH
 - d) Rs.6.64 per KWH
42. What is the rate of surcharge for arc furnance/steel rolling mills in case the supply is at 11 KV including open access Power?
- a) 15 paise per unit
 - b) 20 paise per unit
 - c) 30 paise per unit**
 - d) 40 paise per unit
43. what is grace period, where the electricity bill is issued through spot billing in case of monthly billing?
- a) 7 days**
 - b) 10 days
 - c) 14 days
 - d) 17 days
44. what is grace period, where the electricity bill is issued through spot billing in case of Bi-monthly billing?
- a) 7 days
 - b) 10 days**
 - c) 14 days
 - d) 17 days
45. what is grace period, where the electricity bill is issued to HSVP authorities?
- a) 17 days
 - b) 10 days
 - c) 14 days
 - d) 30 days**
46. what is the rate of electricity, where domestic consumer is billed for 90 units in a month
- a) Rs.2.00 per unit
 - b) Rs.2.50 per unit**
 - c) Rs.2.75 per unit

- d) Rs.4.50 per unit
47. what is the rate of electricity, where domestic consumer is billed for 115 units in a month
- Rs.2.00 per unit
 - Rs.2.50 per unit
 - Rs.2.75 per unit**
 - Rs.4.50 per unit
48. which authority is competent to effect the change of name in respect of LT connections?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer**
49. Which authority is competent to effect the change of name in respect of HT connections?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer**
 - Sub-Divisional officer
50. What is the time limit fixed for change of name in respect of electricity connection?
- 7 days**
 - 10 days
 - 15 days
 - 20 days
51. What will be amount of consumption security in case of re-connection of a service line on second default?
- Two time of normal rates**
 - Three time of normal rates
 - Four time of normal rate
 - Not applicable
52. What will be amount of consumption security in case of re-connection of a service line on third default?
- Two time of normal rates
 - Three time of normal rates**
 - Four time of normal rate
 - Not applicable
53. What will be amount of consumption security in case of re-connection of a service line on fourth default?
- Two time of normal rates
 - Three time of normal rates
 - Four time of normal rate
 - No re-connection is allowed**
54. Which authority has the full power to sanction the dismantlement of service connection ?
- Sub-Divisional officer

- b) Divisional officer
 - c) Superintending engineer
 - d) **Chief Engineer**
55. which authority has the full power to approve the reduction in service line charges of an existing consumer when his service line is tapped off for giving supply to some other consumer?
- a) Sub-Divisional officer
 - b) **Divisional officer**
 - c) Superintending engineer
 - d) Chief Engineer

Tariff Circular

56. In case of domestic category, benefit of telescopic tariff is restricted upto (units per month):
- (a) 701 (b) **800** (c) 801 (d) 710
57. What is the rate of fixed charges in case of HT category having supply voltage at 66kV:
- (a) **165/kVA** (b) 165/kW (c) 170/kVA (d) 170/kW
58. At what supply the surcharge @30 paisa / unit on arc furnace/ steel rolling mills is applicable:
- (a) 33kV (b) 66 kV (c) 220kV (d) **11kV**
59. What is the rate of MMC for Domestic Category having sanctioned load upto 2kW and total consumption upto 100 Units/month:
- (a) Rs. 125/- (b) **Rs. 115/-** (c) Rs. 75/- (d) Rs. 116/-
60. What is the rate of energy charges for LT supply category consumers having sanctioned load above 20kW but upto 50kW:
- (a) 635 paisa/kVAh (b) 665 paisa/kVAh (c) 675 paisa/kVAh (d) **640 paisa/kVAh**
61. What is the rate of energy charges for HT supply category consumers having supply voltage at 33kW:
- (a) **655 paisa/kVAh** (b) 665 paisa/kVAh (c) 675 paisa/kVAh (d) 640 paisa/kVAh
62. A person is running a coaching institute and he applies for the new electricity connection with sanctioned load 20kW. In which category the connection will be released to him:
- (a) Domestic Supply (b) HT Supply (c) **LT supply** (d) Bulk supply

63. What is the rate of Cross subsidy surcharge for HT industry category from 01.04.2022:
(a) Rs. 1.24/kWh (b) Rs. 1.28/kWh (c) Rs. 1.27/kWh (d) Rs. 0.96/kWh
64. Peak load exemption charges are applicable on which category:
 (a) LT supply (b) Domestic supply (c) NDS **(d) HT supply**
65. Tariff category of Railway traction is currently merged with:
 (a) Domestic Supply tariff category **(b) HT Supply tariff category**
 (c) LT supply tariff category (d) Bulk supply tariff category
66. What is the rate of fixed charges in case of LT category having sanctioned load of 20kW and upto 50kW:
 (a) 165/kVA **(b) 160/kW of CL 80% of CL**
 (c) 170/kVA of 80% of CL (d) 170/kW
67. What is the rate of fixed charges in case of Advocate's chamber:(a)
 165/kVA (b) 165/kW (c) 170/kVA **(d) N.A**
68. Calculate the energy charges of domestic supply having consumption of 120 units for the month of June-2023:
(a) Rs. 330/- (b) Rs. 300/- (c) Rs. 270/- (d) Rs. 342/-
69. What is the rate of Wheeling charges payable by HT (Open Access Consumer):
 applicable from 01.04.2023.
 (a) 1.03 (b) 1.02 **(c) 0.86** (d) 0.85
70. In which category Tissue culture electricity connection should be released:
 (a) HT (b) LT **(c) Agro-industries** (d) Bulk Supply domestic
71. What is the flat rate applicable for the entire consumption of 802 units/month of domestic supply:
(a) 710 paisa/kWh (b) 701 paisa/kWh (c) 635 paisa/kWh (d) 645 paisa/kWh
72. What is the tariff rate for Bulk supply having supply at 11kW:
(a) 640/kVAh (b) 635/kVAh (c) 645/kVAh (d) 705/kVAh

73. Which category of tariff should be applicable in respect of electric connection given to Advocate's Chamber:
- (a) **DS** (b) LT (c) HT (d) BLDS
74. Which category of tariff should be applicable in respect of electric connection given to working women hostel run by red cross and social welfare department:
- (a) **DS** (b) LT (c) HT (d) BLDS
75. What is the limit of cash acceptance for theft penalty cases:(a)
Rs. 5000/- (b) **Rs.2,00,000** (c) Rs. 50,000/- (d) Rs.20,000
76. AIO (for the purpose of theft checking) stands for:
- (a) Authorized Investing Officer (b) **Authorized Inspecting Officer**
(c) Authorized Investigating Officer (d) Associate Inspecting Officer
77. What is the formula for computation of electricity consumed for theft assessment
(a) kW x DF x H (b) **kW x DF x H x D** (c) DF x H x D (d) kW x H x D
78. Which checking report is prepared by AIO after completion of theft investigation
(a) **LL-1** (b) LL-2 (c) LL-3 (d) MT-1
79. Rate of compounding for theft of electricity for domestic consumers:
- a) Rs. 10000 per kW (b) Rs. 5000 per kW
(c) **Rs. 2000 per kW** (d) Rs. 1000 per kW
80. Rate of compounding for theft of electricity for Industrial service:
- (a) **Rs. 10000 per kVA** (b) Rs. 5000 per kVA
(c) Rs. 2000 per kW (d) Rs. 1000 per kW
81. How many times of offence, compounding is allowed to a person in case of theft of electricity under Section 152 of Electricity Act 2003
(a) **Once** (b) Twice (c) Thrice (d) Non- Compoundable
82. Which officer is authorized to enter the premises for the inspection for the theft in case of domestic connection:
- (a) SDO/Op (b) AFM (c) Xen/Op (d) **All of the above**
83. Which of the following offence is considered as Theft of Electricity:
- (a) External Use of Magnet (b) Loosening the glass of meter

(c) Breaking the terminal plate seal **(d) All of the above**

84. What is the rate of electricity charges which consumer will be liable to pay In case of unauthorized use of Electricity

(a) Equal to the applicable tariff **(b) Twice the applicable tariff**

(c) Three times to the applicable tariff (d) Four times to the applicable tariff

85. For what period assessment of unauthorized use of electricity is to be done in case period of un-authorized use of electricity cannot be ascertained:

(a) 3 months (b) 6 months **(c) 12 months** (d) 5 months

86. What is the minimum amount of reward given to informer of theft case(a)

Rs.1000/- **(b) Rs.2000/-** (c) Rs.2500/- (d) Rs.3000/-

87. In the case of suspected theft, what are the facilitation charges to be deposited by consumer for re-testing of meter if he casts doubts over the testing

(a) Rs. 500 (b) Rs. 800 **(c) Rs.1000** (d) Rs. 1500

(C) Open Access Regulation

88. What is the period for Short Term Open Access

(a) Upto 3 Months **(b) Upto 1 Month** (c) Upto 6 Months (d) Upto 9 Month

89. What is the period for Medium Term Open Access

(a) 3 Months to 3 years (b) 12 months to 12 years

(c) 6 months to 6 years (d) 9 months to 9 years

90. What is the non- refundable application fee for grant of connectivity to the intra state transmission system for open access:

(a) Rs. 50000/- (b) Rs. 100000/- (c) Rs. 150000/- **(d) Rs. 200000/-**

91. What is the non- refundable application fee for grant of connectivity to distribution system for open access:

(a) Rs. 50000/- **(b) Rs. 100000/-** (c) Rs. 150000/- (d) Rs. 200000/-

92. What are the types of open access according to the duration

(a) Short Term (b) Medium Term (c) Long Term **(d) All of the above**

93. How many maximum number of members can be there in State Advisory Committee

(a) 10 (b) 20 **(c) 21** (d) 23

94. Captive solar consumers are exempted from

(a) CSS (d) Additional Surcharge **(c) Both a and b** (d) None of the above

95. CERC stands for

(a) Central Electricity Regulatory Commission (b) Consumer Electricity Redressal Commission

(c) Central Electricity Redressal Commission (d) None of the above

96. SLDC stands for

(a) State Load Despatch Centre (b) Standard Load Data Control

(c) Store Local Data Book (d) Static Lightning Distribution Control

97. Who is the nodal agency for the grant of connectivity under Open Access Regulation 2012:

(a) SLDC (b) Transmission Licensee **(c) STU** (d) Distribution licensee

(D) Miscellaneous

98. MYT stands for:

(a) Multi-year tariff (b) Minimum year tariff (c) Maximum year term (d) Maximum year tariff

99. CSS stands for:

(a) Cross supply surcharge **(b) Cross subsidy surcharge** (c) Consumer supply surcharge (d) Consumer solar surcharge

100. KVA stands for

(a) kilo volt Ampere (b) kilo voltage Ampere (c) Kilo volt Access (d) Kilo voltage Access

101. What is the mandatory document for cash acceptance of Rs.50,000/- and above

(a) Self -attested copy of PAN (b) Self -attested copy of PAN & Aadhar

(c) Self -attested copy of Aadhar (d) Self -attested copy of Voter Card

102. What is the rate of power subsidy which is granted to all the industrial connections with connected load of 20kW or less in 'C' and 'D' category Blocks of State

(a) Rs. 1/- per unit **(b) Rs. 2/- per unit** (c) Rs. 3/- per unit (d) Rs. 4/- per unit

103. TOU stands for
(a) Time of Unit (b) Tariff of Unit (c) Time of Utilize **(d) Time of Use**
104. TOD stands for:
(a) Term of Day (b) Tariff of Day **(c) Time of Day** (d) Tariff of Demand
105. PLEC stands for
(a) Peak Load Exemption Charges (b) Peak Load Energy Charges
(c) Provisional Load Extension Charges (d) Provisional License Extent Charges
106. What are the Peak demand hours:
(a) 10:00 P.M to 5:30 A.M. (b) 5:30 A.M to 6:30 P.M
(c) 6:30 PM to 10:00PM (d) 5:00 P.M to 9:30 P.M
107. What is the interest rate on consumption security deposited by consumer for FY 2023-24:
(a) 4.50% p.a. **(b) 6.75% p.a.** (c) 4.35% p.a. (d) 4.45% p.a.
108. What are the rate of service connection charges for three phase non domestic supply:
(a) 1000/- per kW (b) 1500/- per kW **(c) 2000/- per kW** (d) 2500/- per kW
109. A consumer applies for HT industrial connection with Contract demand of 100kVA. What is the amount of service connection charges he has to pay:
(a) Rs. 1,00,000/- (b) Rs. 1,50,000/- **(c) Rs. 2,00,000/-** (d) 2,40,000/-
110. What is the rate of consumption security deposit which needs to be deposited while applying for Domestic connection:
(a) Rs. 750/kW (b) Rs. 725/kW (c) Rs. 700/kW (d) Rs. 800/kW
111. MMC Stands for:
(a) Maximum monthly consumption **(b) Minimum Monthly Charges**
(c) Minimum Meter Charges (d) Maximum Meter Charges
112. What information is printed on the body of bill
(a) Date of Bill (b) Status of meter (c) Billing cycle **(d) All of the above**
113. What is the due date of bill payment of HT consumer (Spot billing)
(a) 10 days **(b) 7 days** (c) 15 days (d) 17 days

114. If the PDCO is done due to non-payment of electricity bill, then what is the maximum time period within which supply is to be restored in rural areas after producing the proof of payment
- (a) 24 hrs **(b) 12 hrs** (c) 6 hrs (d) 2 hrs
115. LI stands for
- (a) Local Industry **(b) Lift Irrigation** (c) Light Indicator (d) Line Indicator
116. A & A stands for
- (a) Application and Agreement form** (b) Application and Advance form
- (c) Advice and Auxiliary power (d) Annual and Authorised fee
117. What is the maximum time limit for effecting change of name after submission of all documents and fee by the applicant
- (a) 10 days (b) 15 days **(c) 7 days** (d) 8 days
118. What is the notice period for disconnection of supply in case of non-payment of bill
- (a) 7 days **(b) 15 days** (c) 21 days (d) 30 days
119. What is the maximum time period for reconnection of electricity supply
- (a) 3 months (b) 1 year **(c) 6 months** (d) 5 months
120. COD stands for:
- (a) Commencement of day (b) Certificate of demand **(c) Date of commercial Operation** (d) None of the above
121. How much additional rebate is allowed to the consumers who opts to pay in lump sum under MGJG Scheme
- (a) 2% of assessed principal amount (b) 4% of assessed principal amount
- (c) 5% of assessed principal amount** (d) No additional rebate allowed
122. What is the formula for calculating the permissible consumption during peak load hours:
- (a) 50% of CD x no. of PLH x 30 days** (b) CD x no. of PLH x 30 days
- (c) 51% of CD x no. of PLH x 30 days (d) 50% of DF x no. of PLH x 30 days
123. How much amount of ACD/Security the domestic category consumer is required to be maintain with the licensee:

(a) 2 billing cycle (b) 3 billing cycle (c) 1 billing cycle (d) 4 billing cycle

124. How much time is required by a licensee to file an application to amend its tariff appropriately:

(a) 50 days (b) 60 days **(c) 90 days** (d) 80 days

125. In case of defective/sticky/dead stop/burnt meter the consumer during the period of defective meter shall be billed provisionally in the following manner:

i. If the period of installation of meter is less than 6 months, then the consumer shall be billed on the basis of average consumption of the period from the date of installation of the meter to the date of the meter being found/reported defective.

ii. In case no previous correct consumption data is available owing to new connection or otherwise the consumer shall be billed (provisionally) for the defined units.

iii. In case corresponding period is not available then on the basis of average consumption of the past 6 months immediately preceding the date of the meter being found/reported defective.

iv. On the basis of the consumption recorded during the corresponding period of the previous year when the meter was functional and recording correctly.

Write down in sequence.

(a) iv, iii, ii, i

(b) iv, iii, i, ii

(c) i, ii, iii, iv

(d) ii, iii, iv, i

126. At what rate incentive is to be provided to consumer who opts advance payment scheme:

(a) Saving bank deposit interest plus 1% (b) Saving bank deposit interest plus 2%

(c) Saving bank deposit interest plus 3% (d) Saving bank deposit interest plus 4%

127. How much fees is to be paid by the DS category consumer for reconnection of supply

(a) Rs. 100 (b) Rs. 150 (c) Rs. 200 (d) Rs. 500

128. What is the rate of surcharge if maximum demand exceeds by more than 5% of sanctioned contract demand in case of HT supply:

(a) 25% on sale of power (b) 50% on sale of power

- (c) 75% on sale of power (d) 80% on sale of power
129. What is the control period of HERC Regulation Terms and Conditions for determination of Tariff from Renewable Energy Sources, Renewable Purchase Obligation and Renewable Energy Certificate 2021:
- (a) FY 2021-22 to 2022-23 (b) FY 2022-23 to 2023-24
(c) FY 2022-23 to 2023-24 **(d) FY 2021-22 to 2024-25**
130. What is the rate of interest Nigam is liable to pay in case of accrued ACD interest is not adjusted in the bill for the first billing cycle of the ensuing financial year:
- (a) 20% **(b) 18%** (c) 24% (d) 27%
131. Which of the following category of Industries are considered under continuous process Industries
- (a) Milk Processing Plants (b) Poly Propylene Yarn
(c) Cement Plants **(d) All of the Above**
132. What is the standard time for the replacement of low/fast meters in urban areas:
- (a) Within 2 days (b) within 24 hours **(c) within 3 days** (d) within 12 hours
133. What is the standard power factor used in the absence of compatible meter:
- (a) 0.90** (b) 0.80 (c) 0.60 (d) 0.50
134. What is the tariff rate applicable for the Gaushala's in case subsidy is paid by the Central Govt.:
- (a) Rs. 2/- per kWh** (b) Rs. 4/- per kWh (c) Rs. 3/- per kWh (d) Rs. 5/- per kWh
135. CPC stands for
- (a) Circuit Phase Center **(b) Circle Purchase Committee**
(c) Central Power Committee (d) Control Purchase Committee
136. How many copies of consumer files are taken at the time of new connection
- (a) 1 (b) 2 **(c) 3** (d) 4
137. What charges are exempted for energy injected by rooftop solar system
- (a) Wheeling Charges (b) Banking Charges (c) Distribution Charges **(d) All of the above**
138. How much additional rebate is given if consumer deposit the principal amount in lump sum under DeenDayal Upadhyaya Gram JoytiYojna

- (a) 10% of assessed principal amount (b) 10% of assessed surcharge
(c) 5% of assessed principal amount (d) 5% of assessed surcharge
139. What is the colour of bill issued to temporary electricity connection in unauthorized colonies/ slums
(a) Yellow (b) Red (c) Blue (d) Green
140. What is the time period in which periodical testing of HT meters should be conducted by Licensee
(a) once in every 2 month **(b) once in every 6 month**
(c) once in every 12 month (d) once in every 24 month
141. LT stands for
(a) Lowest Tension **(b) Low Tension** (c) Low Tariff (d) Lowest Tariff
142. If a consumer applies for the connection with contracted load exceeding 5000kVA and upto 7500kVA, then generally at what supply voltage connection should be released:
(a) 11kV (b) 33kV **(c) 66kV** (d) 132kV
143. What is the rate of Panchayat Tax to be levied on consumers within the limits of Gram Panchayat:
(a) 1.5% **(b) 2%** (c) 3% (d) 4%
144. What are the documents which are considered as acceptable proof of identity (in case of an individual) while applying for new electricity connection
(a) Aadhar Card (b) Electoral Identity card (c) Ration Card **(d) All of the above**
145. What is the time period for which temporary connection is granted for construction of buildings:
(a) 3 Months (b) 1 Year **(c) 2 Years** (d) 3 Years
146. A security deposit made by consumers to cover the estimated consumption for:
(a) 2 Months **(b) 2 Billing cycles** (c) 3 Months (d) 3 Billing cycles
147. If the meter became defective/ burnt due to technical reasons, then the cost of meter is borne by:
(a) Licensee (b) Consumer (c) SLDC (d) SE/Op
148. What is the billing cycle of Agriculture supply:

(a) Monthly (b) Bimonthly (c) 3 Months **(d) 4 Months**

149. What is the billing cycle of HT supply:

(a) Monthly (b) Bimonthly (c) 3 Months (d) 4 Months

150. DF stands for:

(a) Days Factor **(b) Demand factor** (c) Domestic Factor (d) Domestic Feeder

151. In case of consumer having LT supply upto 20kW, meter is defective and no previous consumption data is available then what is the demand factor which shall be taken for the provisional billing

(a) 80% (b) 100% (c) 50% (d) 60%

152. In case of consumer having LT supply upto 20kW (rural feeder), meter is defective and no previous consumption data is available then what is the no. of units per kw per month which shall be taken for the provisional billing

(a) 160 (b) 200 (c) 320 (d) 300

153. What is the notice period given to consumer before disconnection of supply due to non-payment of electricity bill:

(a) 10 days **(b) 15 days** (c) 20 days (d) 1 month

154. What is the load of light points are taken while determining the connected load

(a) 60 watt per point (b) 32 watt per point (c) 15 watt per point **(d) 11 watt per point**

Revenue:-

QNo.1 FSA should not be recovered from the Non-AP consumers whose monthly consumption is less than _____.

- a) 100 Units
- b) 150 Units
- c) 200 Units
- d) 250 Units

Ans C

QNo.2. what is the rate of FSA with effect from 1st April, 2023?

- a) Nil
- b) 47 paise
- c) 37 paise
- d) 57 paise

Ans B

QNo.3 FSA as per sale circular Ufsa-02/2023 is applicable upto _____.

- a) 31st March,2024
- b) 31st December,2024
- c) 31st May,2024
- d) 30th June,2024

Ans D

QNo.4 FSA as per sale circular Ufsa-02/2023 is applicable on all categories except_____.

- a) Domestic
- b) Low tension
- c) High tension
- d) Agriculture.

Ans D

QNo.5 what is the rate of interest for staff security/consumption security deposit for the FY-2023-24 as per latest sale circular?

- a) 6.75%
- b) 6.65%
- c) 6.55%
- d) 6.45%

Ans A

QNo.6 The interest accrued during the year shall be adjusted in the consumer,s bill for the _____billing cycle of the ensuing financial year.

- a) Second
- b) First
- c) Third
- d) Fourth

Ans A

QNo.7 In case, the interest accrued during the year is not adjusted in the consumer bill for the first billing cycle of the ensuing financial year, the Nigam shall be liable to pay interest @_____ for the period for which the payment of interest accrued is delayed.

- a) 12%
- b) 15%
- c) 18%
- d) 21%

Ans C

QNo.8 what tariff is applicable for 50 units per month under domestic category as per latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans A

QNo.9 what tariff is applicable for 90 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans B

QNo.10 what tariff is applicable for 110 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans C

QNo.11 what tariff is applicable for 151 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans D

QNo.12 what tariff is applicable for 250 units per month under domestic category as per the latest sale circular?

- a) 200/KWH
- b) 250KWH
- c) 275 KWH
- d) 525 KWH

Ans D

QNo.13 what tariff is applicable for 251 units per month under domestic category as per the latest sale circular?

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans B

QNo.14 what tariff is applicable for 499 units per month under domestic category as per the latest sale circular?

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans B

QNo.15 what tariff is applicable for 500 units per month under domestic category as per the latest sale circular

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans B

QNo.16 what tariff is applicable for 501 units per month under domestic category as per the latest sale circular

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

QNo.17 what tariff is applicable for 799 units per month under domestic category as per the latest sale circular

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

QNo.18 what tariff is applicable for 800 units per month under domestic category as per the latest sale circular

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

QNo.19 what tariff is applicable for 801 units per month under domestic category as per the latest sale circular

- a) 525 kWh
- b) 630 KWH
- c) 710 KWH
- d) 275 KWH

Ans C

QNo.20 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 50 units and load is upto 2 KW?

- a) Rs.115
- b) Rs.125
- c) Rs.135
- d) Rs.145

Ans A

QNo.21 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 2 KW?

- a) Rs.115
- b) Rs.125
- c) Rs.135
- d) Rs.145

Ans A

QNo.22 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 100 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans A

QNo.23 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 101 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

QNo.24 what is the rate of Monthly Minimum Charges when the monthly consumption is upto 501 units and load is upto 3 KW?

- a) Rs.115 upto 2 KW and Rs.70 above 2 KW
- b) Rs.125 Upto 2 KW and Rs.75 above 2 KW
- c) Rs.135 Upto 2 KW and Rs.70 above 2 KW
- d) Rs.145 upto 2 KW and Rs.75 above 2 KW

Ans B

QNo.25 which categories are not merged with LT supply tariff?

- a) Non-domestic
- b) Independent Hoarding
- c) Decorative lighting
- d) DMRC

Ans D

QNo.26 HT supply is started from _____

- a) 25 KW
- b) 50 KW
- c) Above 50 KW
- d) 35 KW

Ans C

QNo.27 what is the rate of fixed charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA

- c) 170/KVA
- d) 180/KVA

Ans B

QNo.28 what is the rate of Monthly Minimum charges when the supply at 11 KV including NDS existing consumers above 50 KW and upto 70 KW (LT)?

- a) Nil
- b) 165/KVA
- c) 170/KVA
- d) 180/KVA

Ans A

QNo.29 What tariff is applicable in case of HT consumer when the supply at 11 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans B

QNo.30 What tariff is applicable in case of HT consumer when the supply at 33 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans C

QNo.31 What tariff is applicable in case of HT consumer when the supply at 66 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

QNo.32 What tariff is applicable in case of HT consumer when the supply at 132 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 645/Kvah

Ans D

QNo.33 What tariff is applicable in case of HT consumer when the supply at 220 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans D

QNo.34 What tariff is applicable in case of HT consumer when the supply at 400 KV?

- a) 625/Kvah
- b) 665/Kvah
- c) 655/Kvah
- d) 635/Kvah

Ans A

QNo.35 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 11 KV

- a) 625/Kvah
- b) 695/Kvah
- c) 655/Kvah

d) 635/Kvah

Ans B

QNo.36 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 33 KV

a) 625/Kvah

b) 695/Kvah

c) 655/Kvah

d) 635/Kvah

Ans C

QNo.37 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 66 KV

a) 625/Kvah

b) 695/Kvah

c) 645/Kvah

d) 635/Kvah

Ans C

QNo.38 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 132 KV

a) 625/Kvah

b) 695/Kvah

c) 645/Kvah

d) 635/Kvah

Ans C

QNo.39 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 220 KV

a) 625/Kvah

b) 695/Kvah

c) 645/Kvah

d) 635/Kvah

Ans D

QNo.40 what tariff is applicable in case of Arc furnaces/steel rolling Mills in case of supply at 400 KV

a) 625/Kvah

b) 695/Kvah

c) 645/Kvah

d) 635/Kvah

Ans A

QNo.41 LT supply is considered upto _____.

a) 20 KW

b) 25 KW

c) 45KW

d) 50 KW

Ans D

QNo.42 what is the rate of tariff in case of Agro-industries having load upto 20 KW

a) 425/KWh

b) 475/Kwh

c) 525/Kwh

d) 600/Kwh

Ans B

QNo.43 what is the rate of fixed charges in case of Agro-industries having load upto 20 KW?

a) 425/KWh

b) 475/Kwh

c) Nil

d) 600/Kwh

Ans C

QNo.44 what is the rate of Monthly Minimum charges in case of Agro-Industries having load upto 20 KW?

- a) 425/KWh
 - b) 475/Kwh
 - c) Nil
 - d) 600/Kwh
- Ans D

QNo.45 what is the rate of energy charges in case of LT supply is upto 10 KW?

- a) 635/Kvah
 - b) 665/Kvah
 - c) 640/Kvah
 - d) Nil
- Ans A

QNo.46 what is the rate of energy charges in case of LT supply is above 10 KW and upto 20 KW?

- a) 635/Kvah
 - b) 665/Kvah
 - c) 640/Kvah
 - d) Nil
- Ans B

QNo.47 what is the rate of energy charges in case of LT supply is above 20 KW and upto 50 KW?

- a) 635/Kvah
 - b) 665/Kvah
 - c) 640/Kvah
 - d) Nil
- Ans C

QNo.48 what is the rate of fixed charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
 - b) 185/KW
 - c) Nil
 - d) 235/KW
- Ans C

QNo.49 what is the rate of fixed charges in case of LT consumer having load above 10 KW & upto 20 KW?

- a) 160/KW
 - b) 185/KW
 - c) Nil
 - d) 235/KW
- Ans C

QNo.50 what is the rate of fixed charges in case of LT consumer having load above 20 KW & upto 50 KW?

- a) 160/KW of 80% of the connected load
- b) 185/KW of 80% of the connected load
- c) Nil
- d) 235/KW of 80% of the connected load

Ans A

QNo.51 what is the rate of Monthly Minimum charges in case of LT consumer having load upto 10 KW?

- a) 160/KW
 - b) 185/KW
 - c) Nil
 - d) 235/KW
- Ans B

QNo.52 what is the rate of Monthly Minimum charges in case of LT consumer having load above 10 KW and upto 20 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans B

QNo.53 what is the rate of Monthly Minimum charges in case of LT consumer having load above 20 KW and upto 50 KW?

- a) 160/KW
- b) 185/KW
- c) Nil
- d) 235/KW

Ans C

QNo.54 Agro-Industries does not include_____

- a) Pack house, grading, packing
- b) Honey bees, Honey processing, tissue culture
- c) Fish farming ,poultry farm , pig farm
- d) Cultivation, sowing

Ans D

QNo.55 what is the rate of tariff in case of Public water works?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.56 what is the rate of tariff in case of Lift Irrigation?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.57 what is the rate of tariff in case of MITC?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.58 what is the rate of tariff in case of street lighting?

- a) 650/Kwh
- b) 710/Kwh
- c) 735/Kwh
- d) 575/Kwh

Ans C

QNo.59 what is the rate of transmission charges payable by DICOM to HVPNL during the FY-2023-2024?

- a) 31 paise
- b) 41 paise
- c) 51 paise
- d) 61 paise

Ans B

QNo.60 The additional surcharge payable by open access consumer shall be @ _____ during the FY-2023-24?

- a) 0.58/KWH
- b) 0.68/KWH
- c) 0.78/KWH
- d) 0.48/KWH

Ans C

QNo.61 what is the rate of cross-subsidy surcharge in case of HT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans A

QNo.62 what is the rate of cross-subsidy surcharge in case of Bulk supply (other than DS) during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans B

QNo.61 what is the rate of cross-subsidy surcharge in case of LT supply during the FY-2023-24?

- a) 1.24 KWH
- b) 1.16 KWH
- c) 1.01 KWH
- d) 1.34 KWH

Ans C

QNo.62 what is the rate of wheeling charges payable by the open access consumers in case of HT Industry during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans A

QNo.63 what is the rate of wheeling charges payable by the open access consumers in case of LT during the FY-2023-24?

- a) .86 /Kwh
- b) 1.21/KWh
- c) 1.31/kwh
- d) 1.41/kwh

Ans B

QNo.64 The embedded open access consumers of the Discoms drawing power at 66 KV or above imposes cost which is being borne by the Discoms. Hence, besides the intra-state transmission losses as determined by the commission for FY-2023-24 in the ARR/Tariff order of HVPNL, such open access consumers shall also be liable to pay the distribution system network cost as determined i.e _____ per unit , till such time they are the consumers of the distribution licensees.

- a) 0.86 per unit
- b) 0.58 per unit
- c) 0.61 per unit
- d) 0.65 per unit

Ans B

QNo.65 Green Energy premium shall be Rs. _____ per unit for solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.30 per unit
- b) 2.30 per unit
- c) 3.30 per unit
- d) 2.20 per unit

Ans B

QNo.66 Green Energy premium shall be Rs._____ per unit for Non-solar energy over and above the normal tariff provided that the option should be exercised for the entire financial year for the total energy drawn from the discoms.

- a) 1.00 per unit
- b) 2.00 per unit
- c) 3.00 per unit
- d) 4.00 per unit

Ans A

QNo.67 Cash collection limit for theft penalty amount has been enhanced to Rs._____.

- a) One lacs
- b) Fifty thousand
- c) One lac fifty thousand
- d) Two lacs

Ans D

QNo.68 what is the rate of tariff in case of railway traction when supply is at 11KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

QNo.69 what is the rate of tariff in case of railway traction when supply is at 33 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans B

QNo.70 what is the rate of tariff in case of railway traction when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.71 what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.72 what is the rate of tariff in case of railway traction when supply is at 220 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans D

QNo.73 what is the rate of tariff in case of railway traction when supply is at 400 KV?

- a) 625/KVAh

- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans A

QNo.74 what is the rate of tariff in case of DMRC when supply is at 66 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.75 what is the rate of tariff in case of railway traction when supply is at 132 KV?

- a) 665/KVAh
- b) 655/KVAh
- c) 645/KVAh
- d) 635/KVAh

Ans C

QNo.76 What is the rate of tariff in case of Bulk supply at LT ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans A

QNo.77 What is the rate of tariff in case of Bulk supply at 11KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans B

QNo.78 What is the rate of tariff in case of Bulk supply at 33 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans C

QNo.79 What is the rate of tariff in case of Bulk supply at 66 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans D

QNo.80 What is the rate of tariff in case of Bulk supply at 132 KV ?

- a) 650/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans D

QNo.81 What is the rate of tariff in case of Bulk supply at 220 KV ?

- a) 615/KVah
- b) 640/KVah
- c) 630/Kvah
- d) 620/Kvah

Ans A

QNo.82 Fixed charges for HT supply and Bulk supply category are in _____ of contract demand.

- a) KWH
- b) KVA
- c) MVA
- d) KW

Ans B

QNo.83 Tariff for the eligible Gaushalas shall be subject to payment of subsidy by the state government, in case of non payment of subsidy a tariff equivalent to _____ tariff, as determined in the tariff order shall be applicable.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

QNo.84 The tariff for places of worship shall be single part tariff equivalent to the _____.

- a) Domestic
- b) Non-Domestic
- c) Low tension
- d) Agro-Industries

Ans A

QNo.85 The AP Tube-well tariff determined by the Commission _____ of the electricity Act,2003 shall be levied by the Discom in case the Government does not pay subsidy in accordance with the provisions of Section 65 of Electricity Act,2003.

- a) u/s 42
- b) u/s 52
- c) u/s 62
- d) u/s 72

Ans C

QNo.86 Fish farming units connected on AP feeders shall continue to be billed on _____ subsidized tariff.

- a) Domestic
- b) AP
- c) Agro Industries
- d) FPO

Ans A

QNo.87 which families comes under Antyodaya Families ?

- a) Income upto Rs.200000/-
- b) Income upto Rs.100000/-
- c) Income upto Rs.150000/-
- d) Income upto Rs.125000/-

Ans B

QNo.88 All Antyodaya families whose average monthly consumption of electricity is or was upto _____ units would be eligible to receive benefits under the Antyodaya scheme.

- a) 100 units
- b) 125units
- c) 150 units
- d) 200 units

Ans C

QNo.89 The eligible Antyodaya families shall also be given opportunity to settle their disputes with DISCOMS by paying _____ of the disputed amount

- a) 10%
- b) 25%
- c) 50%
- d) 100%

Ans B

QNo.90 The pre-paid smart metering Regulation,2022 is not applicable on the following category of consumer?

- a) Domestic
- b) Low Tension
- c) Agriculture
- d) High tension

Ans C

QNo.91 what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of domestic consumer?

- a) 100 per KW
- b) 750 Per KW
- c) 500 Per KW
- d) Not applicable

Ans D

QNo.92 what is the rate of Security/ACD in case of new connection with prepaid smart meter in case of Agriculture consumer?

- a) 100 per KW
- b) 750 Per KW
- c) Not applicable
- d) 500 Per KW

Ans C

QNo.93 The consumer can recharge his prepaid smart meter account as and when required in multiples of Rs. _____ as per the multi recharge facilities/options being provided by the DISCOMS.

- a) 10
- b) 100
- c) 1000
- d) Not applicable

Ans B

QNo.94 Disconnection on low balance in prepaid meter shall be deemed to be _____ disconnection.

- a) Permanent disconnection
- b) Temporary disconnection
- c) Not to be deemed disconnected
- d) None of the above

Ans B

QNo.95 Licensee is required to complete the exercise of audit of relevant consumer's accounts within _____ from the date of consumer switching over from post -paid to prepaid facility.

- a) Three months
- b) Six months
- c) Nine months
- d) Twelve months

Ans B

QNo.96 In case the prepaid smart meter installed by the licensee get damaged due to overloading or any other reason attributable to consumer, the same shall be replaced at the cost of the _____.

- a) Nigam
- b) HERC
- c) Consumer
- d) Relative

Ans C

QNo.97 Prepaid smart meter means a smart meter conforming to relevant IS which facilitates use of electricity only after _____.

- a) Advance consumption security deposit
- b) Advance payment
- c) Advance consumer security
- d) Advance Interest

Ans B

QNo.98 In case of theft of energy, the eligible consumers under Antyodaya Families shall have to pay the following

- a) 100% of the compounding amount in one go
- b) 50% of the assessment amount in 3 interest free installment
- c) None of the above
- d) Both a or b

Ans D

QNo.99 _____ of the principal amount as on the cut-off date shall be waived off under Antyodaya Families scheme.

- a) 20%
- b) 25%
- c) 50%
- d) 40%

Ans C

QNo.100 _____ comprising the defaulting amount of eligible families under Antyodaya families' scheme shall be waived off completely.

- a) FSA
- b) Surcharge
- c) Municipal tax
- d) Meter rent

Ans B

MCQs on HVPNL (Haryana Grid Code)

1. Haryana Electricity Grid Code (HGC) is
 - A) A Regulation made by Central Electricity Authority (CEA)
 - B) A Regulation made by Haryana Electricity Regulatory Commission(HERC)**
 - C) A Set of Rules made by Ministry of Power, Government of India
 - D) A set of Rules made by Regional Load Despatch Centre (RLDC)
2. HGC is set of rules and Guiding principles for planning and operation of
 - A) Inter-State Power System
 - B) Intra-State Power System**
 - C) Inter-State Transmission System (ISTS) only

- D) Inter-State Generating Stations (ISGS) only
3. Non-Compliance of HGC for taking action against defaulting entity is to be reported to
- A) Regional Power Committee (RPC)
 - B) Regional Load Despatch Centre (RLDC)
 - C) Central Electricity Authority (CEA)
 - D) Haryana Electricity Regulatory Commission**
4. Action for non-compliance of IEGC may be taken by
- A) Central Electricity Authority (CEA) on recommendation by RPC or RLDC
 - B) Regional Power Committee (RPC) on report by RLDC
 - C) Central Electricity Regulatory Commission(CERC) on report by RPC and RLDC only
 - D) Central Electricity Regulatory Commission(CERC) on report by any person or suo-motu**
5. As per provisions of IEGC, CTU can not engage in
- A) Planning and development of Inter-State Transmission System
 - B) Business of Generation
 - C) Business of Trading
 - D) Business of Trading and Generation both**
6. As per provisions of IEGC in case if Inter-State Transmission System, nodal agency for the connectivity, long-term access and medium –term open access is
- A) Regional Load Despatch Centre (RLDC)
 - B) National Load Despatch Centre (NLDC)
 - C) Central Electricity Authority (CEA)
 - D) Central Transmission Utility (CTU)**
7. As per IEGC, Suitable System Protection Schemes (SPS) for Inter-State Transmission System may be planned by
- A) Regional Load Despatch Centre (RLDC)/National Load Despatch Centre (NLDC)**

- B) Central Electricity Authority (CEA)
 - C) Central Transmission Utility (CTU)
 - D) Regional Power Committee
8. As per IEGC, Reliable and efficient speech and data communication systems are to be provided in their systems by
- A) Central Transmission Utility (CTU)
 - B) Users of Inter - State Transmission System
 - C) State Transmission Utilities
 - D) All of above**
9. A part of the grid can be deliberately isolated from the rest of the National/Regional grid, only
- A) under an emergency, or to prevent collapse of grid
 - B) for safety of human life
 - C) when serious damage to a costly equipment is imminent and such isolation would prevent it,
 - D) when such isolation is specifically instructed by RLDC.
 - E) All of above**
10. As per IEGC , provision of which fund is made for facilitating renewable sources into the grid
- A) Renewable Regulatory Fund**
 - B) Renewable Development Fund
 - C) Power System Development Fund
 - D) Renewable Generation Development Fund
11. As per IEGC , Under Frequency Relays (UFRs) are to be provided for
- A) Day to Day Load shedding to manage Load by States/UTs
 - B) Preventing the grid from cascade tripping and Grid Disintegration/ Grid Collapse**

- C) Protection of the Transmission Lines
 - D) Protection of Transformers
12. As per IEGC, who is responsible for keeping the record of expected vis-a vis. actual relief from Under Frequency Relays
- A) Regional Load Despatch Centre (RLDC)**
 - B) National Load Despatch Centre (NLDC)
 - C) Central Transmission Utility (CTU)
 - D) Regional Power Committee (RPC)
13. As per IEGC, all possible measures are to taken to maintain frequency in the range of
- A) 49.7-50.3 Hz.
 - B) 49.7 - 50.2 Hz.**
 - C) 49.5-50.2 Hz.
 - D) 49.5-50.3 Hz.
14. As per IEGC, all possible measures are to taken to maintain 400 kV voltage in the minimum and maximum range of
- A) 390-420 kV
 - B) 380-410 kV
 - C) 370-430 kV
 - D) 380-420 kV.**
15. As per IEGC, who is responsible for installation of special energy meters on all inter connections between the regional entities and other identified points for recording of actual net MWh interchanges and MVARhdrawals
- A) Central Transmission Utility (CTU)**
 - B) State Transmission Utility (STU)
 - C) Distribution Company
 - D) Regional Load Despatch Centre (NLDC)

16. As per IEGC, restricted governor mode operation is to be implemented for generating stations synchronized with grid (with exceptions mentioned in IEGC) of the following category.

A) All thermal generating units of 200 MW and above

B) All hydro units (except those with upto three hours pondage) of 10 MW and above,

C) All generating station under category given at A) & B) which are owned by Central Sector Generating Companies only

D) All generating station under category given at A) & B) irrespective of ownership

17. Any prolonged outage of power system elements of any User/CTU/STU, which is causing or likely to cause danger to the grid or sub-optimal operation of the grid shall regularly be monitored by

A) Regional Load Despatch Centre (RLDC)

B) Central Electricity Authority (CEA)

C) Central Transmission Utility (CTU)

D) Regional Power Committee

18. As per IEGC, All Users, CTU and STUs shall endeavor to operate their respective power systems and power stations in an integrated manner

A) When instructed by RLDC

B) When instructed by NLDC

C) When Frequency is within stipulated Range

D) At all times

19. As per IEGC, following type (types) of trippings of important elements specified by Regional grid shall be precisely intimated by the concerned SLDC/CTU/User to RLDC as soon as possible,

A) Any tripping, whether manual or automatic,

B) Manual Tripping only

C) Automatic Tripping only

D) None of the above

20. As per IEGC, amended time to time , SLDC/ SEB/distribution licensee and bulk consumer shall initiate action to restrict the drawal of its control area ,from the grid, within the net drawal schedule whenever the system frequency falls to
- A) **49.8 Hz.**
 - B) 49.7 Hz.
 - C) 49.5 Hz.
 - D) 49.6 Hz.
21. As per IEGC, amended time to time , the SLDC/ SEB/distribution licensee and bulk consumer shall ensure that requisite load shedding is carried out in its control area so that
- A) There is less over drawalwhen frequency is 49.5 Hz. or below
 - B) There is no overdrawlwhen frequency is 49.5 Hz. or below.
 - C) Overdrawal is reduced to 150 MW when frequency is 49.5 Hz. or below
 - D) **There is no overdrawlwhen frequency is 49.7 Hz. or below.**
22. As per IEGC, Annual outage plan is to be prepared by
- A) **RPC Secretariat in consultation with NLDC and RLDC**
 - B) RPC Secretariat in consultation with CEA
 - C) CTU in consultation with NLDC and RLDC
 - D) CTU in consultation with CEA
23. As per provisions of IEGC, if any deviation is required from annual outage plans prepared in advance it shall be with prior permission from
- A) **RPC and RLDC.**
 - B) RPC only
 - C) RLDC only
 - D) CTU
24. The control Area jurisdiction of any generating station is normally, decided on the basis of
- A) Ownership , UMPP Status and capacity under commercial operation of Generating Station
 - B) Share of host State

- C) Connection of Generating Station with ISTS and/or State Transmission System
- D) **All of above**
25. As per stipulations in IEGC, the control Area jurisdiction of any generating station
- A) Can not change once decided
- B) **May be in one control area (i.e. SLDC) at one point of time and another control area (i.e. RLDC) at another point of time**
- C) As decided by RPC
- D) As decided by RLDC
26. As per IEGC, Regional grids are to be operated as power pools
- A) With centralised scheduling y RLDCs
- B) With centralized scheduling by RLDC and NLDC
- C) **with decentralized scheduling and despatch,**
- D) All of above
27. As per IEGC, which of the following is not total responsibility of SLDCs with respect to its control area
- A) Scheduling/despatching their own generation (including generation of their embedded licensees)
- B) Regulating the demand of its control area and permitting long term access, medium term and short term open access transactions for embedded generators/consumers, in accordance with the contracts
- C) Scheduling their drawal from the ISGS (within their share in the respective plant's expected capability)
- D) **Ensuring adequate availability of power**
28. As per provisions of IEGC, Drawal Schedule of control areas are decided on
- A) Hourly basis
- B) **Day - ahead basis**
- C) Monthly Basis
- D) Weekly Basis

29. As per HGC, which is the apex body to ensure integrated operation of the power system in Haryana
- A) CEA
 - B) RPC
 - C) **SLDC**
 - D) NLDC
30. The State Load Despatch Centre is responsible for optimum scheduling and despatch of electricity within the region in accordance with
- A) **The contracts entered into with the licensees or the generating companies operating in the state**
 - B) Direction by CEA
 - C) Direction by CTU
 - D) Direction by NLDC
31. As per IEGC, who is responsible to ensure development of an efficient, co-ordinate and economical system of inter-State transmission lines for smooth flow of electricity from generating stations to the load centers
- A) CEA
 - B) **CTU**
 - C) STU
 - D) Transmission Licensees
32. As per IEGC, at present, scheduling is
- A) **Mandatory for a particular category of wind generators**
 - B) Mandatory for all wind generators
 - C) Not mandatory for any wind generator
 - D) To be decided by Wind Generator
33. As per IEGC Var charges are applicable when
- A) voltage at the metering point is below 97%
 - B) voltage is above 103%.
 - C) **In both the cases of A) and B)**
 - D) Voltage at metering point is below 95 % and above 105 %

34. Switching in/out of all 400 kV bus and line Reactors throughout the grid and Tap changing on all 400/220 kV ICTs shall also be done
- A) **As per RLDCs instructions only.**
 - B) As per decision by respective transmission Utility
 - C) As per decision by CTU
 - D) Any time as per decision by CPCC
35. First IEGC, which became effective from 1st Feb, 2000 was
- E) A Regulation made by Central Electricity Authority (CEA)
 - F) A Regulation made by Central Electricity Regulatory Commission(CERC)
 - G) **A Document of CTU Approved by CERC**
 - H) A Document of CTU Approved by Central Electricity Authority (CEA)
36. For the purpose of the IEGC, the Damodar Valley Corporation (DVC) is treated
- A) **similar to a State Electricity Board (SEB)**
 - B) Similar to a generator
 - C) Similar to a transmission Licensee
 - D) Similar to a distribution licensee
37. Which of the following would act as the Central control room in case of natural & man made emergency/disaster where it affects the power system operation.
- A) Regional Load Despatch Centre (RLDC)
 - B) Control Room set up by CEA for this purpose
 - C) Control Room Ministry of Power for this purpose
 - D) **National Load Despatch Centre (NLDC)**
38. As per HGC who is responsible for keeping accounts of quantity of electricity transmitted through the state grid
- A) Regional Power Committee (RPC)
 - B) **State Load Despatch Centre (SLDC)**

- C) Central Transmission Utility (CTU)
- D) Central Electricity Authority (CEA)
39. As per IEGC who is responsible for discharging all functions of planning and co-ordination relating to inter-State transmission system in co-ordination with various agencies
- A) Regional Power Committee (RPC)
- B) Regional Load Despatch Centre (RLDC)
- C) Central Transmission Utility (CTU)**
- D) Central Electricity Authority (CEA)
40. As per IEGC who is responsible for issuing of Transmission Planning Criteria and guidelines
- A) Regional Power Committee (RPC)
- B) Ministry of Power, Government of India
- C) Central Transmission Utility (CTU)
- d) Central Electricity Authority (CEA)**
41. As per IEGC/HGC, in all substations (132 kV and above), how many transformers are to be provided.
- A) At least One
- B) At Least Two**
- C) At least Three
- D) Number not specified ; as decided by Transmission Licensee
42. As per IEGC, the primary objective of integrated operation of the National/ Regional grids is
- A) to enhance the overall operational reliability and economy of the entire electric power networks spread over the geographical area of the interconnected system**
- B) to enhance the overall operational reliability and economy of the Inter-State electric power network only
- C) to enhance the overall operational reliability of the entire electric power network spread over the geographical area of the interconnected system

- D) to enhance the overall operational economy of the entire electric power network spread over the geographical area of the interconnected system
43. As per IEGC under Restricted Governor Mode Operation (RGMO),
- A) There should not be any increase in generation in case of decrease in grid frequency below 49.7 Hz.
 - B) There should not be any reduction in generation in case of improvement in grid frequency above 50.2 Hz.
 - C) **There should not be any reduction in generation in case of improvement in grid frequency below 50.2 Hz.**
 - D) There should not be any increase in generation in case of decrease in grid frequency below 50 Hz.
44. As per IEGC provision of protections and relay settings are to be **coordinated periodically throughout the Regional grid,**
- A) **As per a plan finalized by the Protection sub-Committee of the RPC.**
 - B) As per direction of RLDC
 - C) As per direction of CTU
 - D) As per a plan finalized by the Operation Coordination sub-Committee (OCC) of the RPC.
45. As per IEGC, Who is (are) allowed to carry out checking of Power System Stabilizers (PSS) in Automatic Voltage Regulators (AVRs) of generating units (wherever provided) and further tuning it, wherever considered necessary
- A) CTU only
 - B) RLDC
 - C) RPC only
 - D) **CTU /RPC**
46. As per IEGC, Automatic Under-Frequency and df/dt Relays for load shedding in their respective systems are to be provided by
- A) **All SEBs, distribution licensees / STUs**
 - B) CTU and all STUs
 - C) CTU and all SEBs, distribution licensees / STUs
 - D) CTU and all SEBs

47. As per IEGC, state-of-the-art Automatic Demand Management Schemes are to be formulated and implemented by
- A) **SLDC through respective State Electricity Boards/Distribution Licensees**
 - B) SLDC through respective State Transmission Utility
 - C) RLDC through respective State Electricity Boards/Distribution Licensees
 - D) RPC through respective State Electricity Boards/Distribution Licensees
48. Detailed plans and procedures for restoration after partial/total blackout of each User's/STU/CTU system within a Region, are to be finalized by the
- A) RLDC in coordination with concerned User's/STU/CTU .
 - B) **concerned User's/STU/CTU in coordination with the RLDC**
 - C) RPC in coordination with concerned User's/STU/CTU .
 - D) NLDC in coordination with concerned User's/STU/CTU .
49. Mock trial runs of the procedure for restoration after partial/total blackout for different sub-systems are to be carried out by the Users/CTU/STU at least
- A) once in every year.
 - B) once in every three months.
 - C) **once every six months.**
 - D) once in every two year.
50. IEGC,2010 (read with other relevant CERC Regulations) contains provisions related to scheduling of
- A) **Long-term, Medium -term and short-term transactions**
 - B) Only Long-term and Medium -term transactions
 - C) Only Long-term and short-term transactions
 - D) Only Long-term transactions
51. As per IEGC,The Inter-State Generating Stations (ISGS)
- A) may deviate from the given schedules within the limits specified in the CERC UI Regulations
 - B) can not deviate from the given schedules
 - C) may deviate from the given schedules depending on the plant and system conditions
 - D) **may deviate from the given schedules within the limits specified in the UI Regulations of CERC and depending on the plant & system conditions**

52. Which of the following is correct regarding scheduling of Hydro Generating Stations
- A) These are expected to respond to grid frequency changes
 - B) These are expected to respond to inflow fluctuations.
 - C) These are free to deviate from the given schedule without causing grid constraint
 - D) All of above**
53. As per IEGC, In the event of bottleneck in evacuation of power due to any constraint, in the transmission system necessitating reduction in generation, which statement is true
- A) RLDC certifies the event and RLDC can revise the schedule which is effective from the 4th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.**
 - B) RLDC certifies the event and RLDC can revise the schedule which is effective from the 6th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
 - C) RPC certifies the event and RLDC can revise the schedule which is effective from the 4th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
 - D) RPC certifies the event and RLDC can revise the schedule which is effective from the 6th time block, counting the time block in which the bottleneck in evacuation of power has taken place to be the first one.
54. As per IEGC, In case of curtailment of schedule, which is false Statement
- A) The short-term customer shall be curtailed first followed by the medium-term customers, which shall be followed by the long-term customers
 - B) The Long-term customer shall be curtailed first followed by the medium-term customers, which shall be followed by the short-term customers**
 - C) Amongst the customers of a particular category, curtailment shall be carried out on *pro rata* basis.
 - D) Statements at A) and C) both are true

55. Certification of grid disturbance in respect of revising the schedule of generating stations and beneficiaries is to be one by
- A) **RLDC**
 - B) NLDC
 - C) RPC
 - D) CEA
56. As per IEGC, In the interest of better operation of Grid, RLDC can revise the schedule
- A) RLDC can revise the schedule can revise the schedule at any point of time
 - B) RLDC can revise the schedule on its own
 - C) **Both A)&B)**
 - D) None of Aboe
57. Under IEGC, the regional entities are mandated to l regulate their generation and/or consumers' load so as to maintain their actual drawal from the regional grid
- A) **close to their schedule.**
 - B) Exactly same as schedule
 - C) More than schedule
 - D) Less than scheule
58. Haryana Grid Code is applicable to
- (a) HVPNL
 - (b) HPGCL
 - (C) UHBVN/DHBVN
 - (d) **All persons whose utilities connect to STS of Haryana**
59. Non- Compliance of HGC2009 will be dealt as per which provisions of Indian Electricity Act 2003
- (a) Sec 110
 - (b) Sec 61
 - (c) **Sec 142 & 146**
 - (d) Sec 32

60. The State transmission system, as a general rule, shall be capable of withstanding and be secured against the following contingency outages without necessitating load shedding or rescheduling of generation during steady state operation to be shared among all the States of the country
- (a) outage of a 132 kV D/C line or,
 - (b) outage of a 220 kV D/C line or,
 - (c) outage of a 400 kV S/C line or outage of a single Interconnecting transformer
 - (d) **All of the above**
61. As per provisions of IEGC, If a generating station is connected both to ISTS and the State network, scheduling and other functions performed by the system operator of a control area will be done by SLDC, **only if** state has
- A) **more than 50% Share of power**
 - B) less than 50% Share of power
 - C) 100% share of power
 - D) more than 40% Share of power
62. As per IEGC, who has to ensure immediate compliance of the directions by RLDCs in case of contingencies and /or threat to the system security
- A) **SLDC**
 - B) Distribution Company
 - C) State Transmission Utility
 - D) State Electricity Board
63. As per IEGC, amended time to time, all the Users , STU/SLDC and CTU have to send information/data including disturbance recorder/sequential event recorder output to RLDC for purpose of analysis of any grid disturbance/event
- A) **Within 24 hours**
 - B) Within 7 Days
 - C) Within 15 Days
 - D) Within 30 Days
64. As per IEGC, who has to carry out planning studies for Reactive Power compensation of ISTS including reactive power compensation requirement at the generator's /bulk consumer's switchyard and for connectivity of new generator/ bulk consumer to the ISTS
- A) CEA

- B) RLDC
 C) **CTU**
 D) NLDC
65. Any exemption from the provisions of Haryana Grid Code shall become effective only after approval/ consent of:-
 i. SLDC
 ii. HVPNL
 iii. UHBVNL & DHBVNL
 iv. **HERC**
66. What does DSOCC stand for:-
 i. **Distribution System Operation & Control Centre**
 ii. Distributed System Open Access Centre
 iii. Distribution System Open Consumer Centre
 iv. Distribution System for Open Access ConsumerCentre
67. SVC stands for:-
 i. Static Voltage Control
 ii. System Voltage Capacitor
 iii. System variable Voltage Control
 iv. **Static VAR Compensator**
68. The Voltage range for 400 kV Transmission System is:-
 i. **Maximum 420 kV & Minimum 380 kV**
 ii. Maximum 405 kV & Minimum 395 kV
 iii. Maximum 415 kV & Minimum 385 kV
 v. Maximum 410 kV & Minimum 390 kV
69. What is the Target fault clearance time on 400kV Transmission Line?
 i. **100 m sec.**
 ii. 70 m sec.
 iii. 60 m sec.
 iv. 50 m sec.
70. Who is the Chairman of Grid Coordination Committee?
 i. **Director (Technical) STU**
 ii. Chief Engineer of SLDC
 iii. MD of Distribution Company
 iv. Power Minister of the State
71. What is the Permissible Grid Frequency range specified in:-
 i. 49.85Hz -50.05Hz
 ii. 49.95Hz -50.15Hz
 iii. **49.90Hz -50.05Hz**
 iv. 49.95Hz -50.15Hz
72. Which Agency is responsible for National Electricity Plan?
 i. **CEA**

- ii. CERC**
 - iii. HERC**
 - iv. SLDC**
73. The Droop for all generators above 50MW synchronized with the Grid is:-
- i. Between 3% and 6%**
 - ii. Between 1% and 3%**
 - iii. Between 1% and 5%**
 - iv. Between 2% and 5%**
74. The potential transformers used in conjunction with interface meters shall be of accuracy:-
- i. 0.01**
 - ii. 0.1**
 - iii. 0.2**
 - iv. 0.4**
75. Transformers above 10 MVA have following protection scheme:-
- i. Earth fault protection**
 - ii. Differential Protection**
 - iii. Isolated Protection**
 - iv. Distance Protection**
76. The 33 kV and 11 kV lines shall have:-
- i. Directional overcurrent relays**
 - ii. Non- Directional overcurrent relays**
 - iii. Ohm Relays**
 - iv. Mho Relays**
77. Which Agency maintains tripping log of state generator units:-
- i. SLDC**
 - ii. NRLDC**
 - iii. DSOCC**
 - iv. Grid Coordination Committee**
78. What does Black start mean?
- i. The start-up of a generating unit without use of external power following and failure**
 - ii. Start of generating unit during black-out**
 - iii. Start of generating unit above frequency 50.05^{Hz}**
 - iv. Start of generating unit below frequency 49.85^{Hz}**
79. Maximum continuous rating of a generating unit is:-
- i. 105% of Maximum rating**
 - ii. 110% of Maximum rating**
 - iii. 115% of Maximum rating**
 - iv. 120% of Maximum rating**
80. Each EHV substation equipment should comply with:-
- i. ISI Standards**
 - ii. Hallmark Standards**

iii. BIS Standards

iv. National testing agency Standards

81. PSS provided in the AVR of the generating unit stands for:-

i. Power System Stabilizer

ii. Power Safety System

iii. Power Selective System

iv. Power survival System

82. Site common drawing shall contain:-

i. Site Layout

ii. Electrical Layout

iii. Details of Protection System

iv. Common resources

v. All of the above

vi. None of the above

83. Who certify for the purpose of payment charges availability of state transmission system?

i. HERC

ii. CERC

iii. HVPNL

iv. SLDC

84. What voltage comes under extra high voltage?

i. Greater than 33kV

ii. Less than 33kV

MCQs for HPGCL (Cost Accounting)

Q(1) The technique and process of ascertaining cost is known as.

- a) costing
- b) cost accounting
- c) cost accountancy
- d) none of the above

Q.(2) cost comprises how many elements.

- a) 4
- b) 3
- c) 2
- d) 1

Q.(3) which one of these is the technique/ types of costing.

- a) Historical costing
- b) standard costing
- c) Marginal costing
- d) all of these

Q.(4) which one of these is the fundamental principals of costing.

- a) cost is related to its cause.
- b) cost is charged after it is incurred
- c) abnormal cost are excluded from costing
- d) all of these

Q.(5) costing comprises how many methods among these

- a) specific order ordercosting .
- b) continuous operation costing method
- c) none of the above
- d) all of these

Q.(06) what is the title of CAS-08?

- a) Interest and financing charges .
- b) Research and Development Costs
- c) cost of utilities
- d) Depreciation and Amortisation

Q.(7). What are the functions or objects of cost accounting.

- a) cost ascertainment .
- b) cost reduction

- c) compliance of statutory requirements
- d) all of these

Q.(8) “The ascertainment of cost after they have been incurred is known as

- a) Historical costing
- b) Marginal costing
- c) Direct costing
- d) Indirect costing

Q.(9) “The preparation and use of standard costs, their comparison with actual cost and **the analysis** of variances to their cause and points of incidence” is known as

- a) Historical costing
- b) Marginal costing
- c) Direct costing
- d) standard costing

Q.(10) which one of these is known as the “**Post-mortem cost**”

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Indirect costing

Q.(11) “The practice of charging all costs, both variable and fixed to operations, processes & products” is known as

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Absorption costing

Q.(12). Specific order costing method comprises how many methods among these

- a) job costing method.
- b) contract costing method
- c) Target costing method
- d) all of these

Q.(13). Continuous order costing method comprises how many methods among these

- a) process costing method.
- b) single or output costing method

- c) operation costing method
- d) all of these

Q.(14)..... is a costing method which applies where work is executed under customer's specific requirements & each order of long duration which may cover or go into several counting year.

- a) process costing method.
- b) single or output costing method
- c) contract costing.
- d) operation costing method

Q. (15) In this method,the cost of work is estimated with the help of experts is known as

- a) Target costing method.
- b) single or output costing method
- c) operation costing method
- d) none of these.

Q.(16) A costing method which don't manufacture goods but render services is known as

- a) Target costing method.
- b) operating costing method
- c) operation costing method
- d) none of these.

Q.(17) what is the title of CAS-11?

- a) Interest and financing charges .
- b) cost of utilities
- c) Administrative overheads
- d) Depreciation and Amortisation

Q.(18) Transport companies,Railway,Hotel, Electricity and hospitals are the examples of which costing method

- a) Target costing method.
- b) operating costing method
- c) operation costing method
- d)) contract costing.

Q.(19) Is concerned with recording of cost.

- a) costing.
- b) cost accounting
- c) cost accountancy
- d) contract costing.

Q.(20) nursing home (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) process

Q.(21) furniture (industry) is a method of which costing.....

- a) operating
- b) batch
- c) multiple

d) unit

Q.(22) Bridge construction (industry) is a method of which costing.....

- a) operating
- b) batch
- c) contract
- d) multiple

Q.(23) Hospital (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(24) Road Transport (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(25) It includes all the direct cost i.e. direct material, direct labour and direct expenses is known as.....

- a) Target costing
- b) operating costing
- c) operation costing
- d) prime cost.

Q.(26) Break up of the cost into elements is essential for the purpose of and for the

- a) Total cost and cost per unit
- b) Variable cost and cost per unit
- c) fixed cost and cost per unit
- d) none of these

Q.(27) what is the title and objective of CAS-1?

- a) Classification of cost.
- b) capacity determination
- c) Production and operation overheads
- d) employees cost

Q.(28) what is the title and objective of CAS-3?

- a) Classification of cost.
- b) capacity determination
- c) Production and operation overheads
- d) employees cost

Q.(29) what is the full form of CASB?

- a) Cost Accounting Standards Board.
- b) Cost Accounting Service Board
- c) Cost Accounting Standard and service Board
- d) none of these

Q.(30) what is the title of CAS-10?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Direct expensest

Q.(31) what is the title of CAS-6?

- a) Material cost.
- b) capacity determination
- c) cost of utilities
- d) Direct expensest

Q.(32) what is the title of CAS-24?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Treatment of revenue in cost statements

Q.(33) The difference between the cost of sales and selling price represents?

- a) Profit.
- b) Loss
- c) marginal Cost
- d) Variable Cost

Q.(34) how many accounting standards have been issued ny the ICAI?

- a) 20.
- b) 21
- c) 24
- d) 22

Q.(35) cost accounting records bothand ?

- a) Monetary and fixed units
- b) variable and physical units
- c) Monetary and physical units
- d) none of these

Q.(36) In..... technique only variables cost are charged to product cost.

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Indirect costing

Q.(37) Which of the accounting is to be considered as the father of the accounting system.

- a) Financial accounting
- b) Cost accounting
- c) Management accounting
- d) none of these

Q.(38) Accounting system has how many parts?

- a) 2.
- b) 1
- c) 3
- d) 5

Q.(39) cost accounting is whether?

- a) art
- b) science
- c) art as well as science
- d) none of these

Q.(40) what are the advantage of cost accounting ?

- a) advantage to management
- b) advantage to employees
- c) advantage to society
- d) all of these

Q.(41) Readymade garments (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(42) Bicycle (industry) is a method of which costing.....

- a) operating
- b) batch
- c) unit
- d) multiple

Q.(43) Steel (industry) is a method of which costing.....

- a) operating
- b) batch
- c) Process
- d) multiple

Q.(44). Which of these is not an objective of Cost Accounting?

- (a) Ascertainment of Cost
- (b) Determination of Selling Price
- (c) Cost Control and Cost reduction
- (d) Assisting Shareholders in decision making

Q.(45) A profit centre is a centre

- (a) Where the manager has the responsibility of generating and maximising profits
- (b) Which is concerned with earning an adequate Return on Investment
- (c) Both of the above
- (d) Which manages cost

Q.(46). Fixed cost is a cost:

- (a) Which changes in total in proportion to changes in output
- (b) which is partly fixed and partly variable in relation to output

- (c) Which do not change in total during a given period despite changes in output
- (d) which remains same for each unit of output

Q.(47). Overhead refers to:

- (a) Direct or Prime Cost
- (b) All Indirect costs
- (c) only Factory indirect costs
- (d) Only indirect expenses

Q.(48)..... provides information for income determination.

- a) Financial accounting
- b) cost accounting
- c) management accounting
- d) none of these

Q.(49).helps in ascertaining costs beforehand.

- a) Financial accounting
- b) cost accounting
- c) management accounting
- d) none of these

Q.(50) is the oldest branch of accounting.

- a) Financial accounting
- b) cost accounting
- c) management accounting
- d) none of these

Q.(51) Cost Accountancy is the science, art and..... of a cost accountant.

- a) Practice
- b) exercise
- c) hard work
- d) effort

Q.(52) Cost accounting provides detailed information about..... of various products, processes, services and operations.

- a) Costs
- b) income
- c) either a or b
- d) none of these.

Q.(53) Variable cost per unit

- a) Remains constant
- b) varies
- c) decreases
- d) increases

Q.(54). Standard costs is.....

- a) Predetermined cost
- b) budgeted cost
- c) Actual cost
- d) none of these

(55)The total of all direct expenses is known as..... cost.

- a) Prime
- b) Works
- c) Production
- d) both a & b

Q.(56) what is the title of CAS-7?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) employee cost

Q.(57) what is the title of CAS-15?

- a) Material cost.
- b) capacity determination
- c) Selling and Distribution Overheads
- d) employee cost

Q.(58) what is the title of CAS-21?

- a) Material cost.
- b) capacity determination
- c) Quality Control
- d) employee cost

Q.(59) what is the title of CAS-23?

- a) Material cost.
- b) overburden removal cost
- c) Quality Control
- d) employee cost

Q.(60) what is the title of CAS-20?

- a) Material cost.
- b) overburden removal cost
- c) Quality Control
- d) Royalty and Technical Know-How Fee

Q.(61) stock is valued in the financial accounting.

- a) cost price.
- b) market price
- c) cost or market price whichever is lower
- d) none of these

Q.(62) stock is valued in the cost accounting.

- a) cost price.
- b) market price
- c) cost or market price whichever is lower
- d) none of these

Q.(63) Maintenance of financial accounts in financial accounting is

- a) compulsory under law in case of companies and other business.
- b) voluntary
- c) both
- d) none of these

Q.(64) Management accounting data derives from

- a) cost accounts.
- b) financial accounts
- c) cost accounts as well as financial accounts
- d) none of these

Q.(65) cost accounting data derives basically from

- a) cost accounts.
- b) financial accounts
- c) cost accounts as well as financial accounts
- d) none of these

Q.(66) Management accounting is concerned with

- a) short term planning .
- b) long term planning .
- c) short term planning as well as long term planning
- d) none of these

Q.(67) cost accounting is mainly concerned with

- a) short term planning .
- b) long term planning .
- c) short term planning as well as long term planning
- d) none of these

Q.(68) under cost accounting, cost data and related information is prepared

- a) at the end of year .
- b) in the mid of the year .
- c) at the start of the year
- d) continuously reporting of cost data & related information

Q.(69) what is the title of CAS-13?

- a) cost of service cost centre
- b) Research and Development Costs
- c) Production and operation overheads
- d) Depreciation and Amortisation

Q.(70) under financial accounting, financials accounts are prepared

- a) at the end of year .
- b) in the mid of the year .
- c) at the start of the year
- d) continuous reporting of cost data & related information

Q.(71) when the small orders of a large number of customers are made into one group on the basis of similarities of material , method, or nature of working it becomes one batch of products to be produced. Is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) multiple costing

Q.(72) This method is applied in those cases where the work is to be performed of involving lot of investment and takes more than a year to be completed. Contracts are carried outside the factory is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) contract costing

Q.(73) when the goods are produced on mass scale and of the standardized nature without waiting for the order of the customer is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) contract costing

Q.(74) it is a technique of cost accounting which studies the change in cost and change in revenue due to change in the level of output or production or in the method of production is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) incremental costing

Q.(75) it is a technique of using both variable cost and fixed cost are charged to the cost centre or cost unit on some appropriate basis is known as

- a) operating costing
- b) batch costing
- c) absorption costing
- d) incremental costing

Q.(76) which one of these is concerned with recording of cost

- a) costing
- b) cost accountancy
- c) cost accounting
- d) financial accounting

Q.(77) which one of these is concerned with ascertainment of cost

- a) costing
- b) cost accountancy
- c) cost accounting
- d) financial accounting

Q.(78) which one of these is concerned with the principles, techniques and methods of costing adopted by the business.

- a) costing
- b) cost accountancy
- c) cost accounting
- d) financial accounting

Q.(79) Direct material + Direct labour +Direct expenses is known as

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) none of these

Q.(80) When Acid factory overheads are added in the prime cost is known as

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) none of these

Q.(81) cost has basically..... elements.

- a) material cost
- b) labour cost
- c) other expenses
- d) all of these

Q.(82)are those materials which are either specially purchased for the production of product or which are visible in the final product or which can be easily identified in the finished product.

- a) Direct material
- b) Indirect material
- c) Labour cost
- d) other expenses

Q.(83) Direct material are also known as .

- a) Process material
- b) prime cost material
- c) productive material or store material
- d) all of these

Q.(84)do not form part of the product &also not visible in the final product.

- a) Direct material
- b) Indirect material
- c) Labour cost
- d) other expenses

Q.(85)The term labour may be defined as the human effort by which materials are converted into finished products

- a) Direct material
- b) Indirect material
- c) Labour cost

d) other expenses

Q.(86) Other expenses, can be divided intoparts in the cost element.

- a) 2
- b) 1
- c) 3
- d) 4

Q.(87) are those expenses which are directly identified with a particular job,process,product or operation.

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

Q.(88) Direct expenses are also known as .

- a) Process expenses
- b) prime cost expenses
- c) productive expenses
- d) all of these

Q.(89) Labour cost can be divided into parts in the cost element.

- a) 2
- b) 1
- c) 3
- d) 4

Q.(90) are those expenses which can not be identified with a specific job,process,or order.

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

Q.(91) Overheads-(Indirect material + Indirect labour) is known as

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

Q.(92) are those expenses which are incurred at the place of production or work or where the products are manufactured.

- a) office overheads
- b) selling and distribution overheads
- c) Factory overheads
- d) other expenses

Q.(93) are those expenses which are incurred in running the administration work and office work of the factory where policies are formulated ,decisions are taken and directions are issued to implement.

- a) office overheads
- b) selling and distribution overheads
- c) Factory overheads
- d) other expenses

Q.(94) are those expenses which are incurred either to increase the sales or to maintain the sales and also the expenses incurred to place the goods from the producer's place to the place of consumer.

- a) office overheads
- b) selling and distribution overheads
- c) Factory overheads
- d) other expenses

Q.(95) how many are the components of total cost?

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) all of these

Q.(96) office cost is the sum total of.....

- a) Prime cost & Factory cost
- b) Factory cost & selling cost
- c) office overheads & factory cost
- d) none of these

Q.(97) what is the title of CAS-22?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Manufacturing Cost

Q.(98) what is the title of CAS-16?

- a) Material cost.
- b) capacity determination
- c) Production and operation overheads
- d) Depreciation and Amortisation

Q.(99) what is the title of CAS-18?

- a) Material cost.
- b) Research and Development Costs
- c) Production and operation overheads
- d) Depreciation and Amortisation

Q.(100) what is the title of CAS-17?

- a) Interest and financing charges .
- b) Research and Development Costs
- c) Production and operation overheads
- d) Depreciation and Amortisation

Answer Keys

- 1. b) cost accounting
- 2. b) 3
- 3. d) all of these
- 4. d) all of these
- 5. d) all of these
- 6. c) cost of utilities
- 7. d) all of these
- 8. a) Historical costing
- 9. d) standard costing
- 10 a) Historical costing
- 11 d) Absorption costing
- 12. d) all of these
- 13. d) all of these
- 14. c) contract costing
- 15. a) Target costing method
- 16. b) operating costing method
- 17. c) Administrative overheads
- 18. b) operating costing method
- 19. b) cost accounting
- 20. a) operating
- 21. c) multiple
- 22. c) contract

- 23 a)operating
- 24. a) operating
- 25.d) prime cost.
- 26. a)Total cost and cost per unit
- 27 a)Classification of cost.
- 28 c)Production and operation overheads
- 29 a) Cost Accounting Standards Board. 30
- d)Direct expenses
- 31 a)Material cost
- 32 d) Treatment of revenue in cost statements
- 33 a) Profit.
- 34 c) 24
- 35 c) Monetary and physical units
- 36 b) Marginal costing
- 37 a) Financial accounting
- 38 c) 3
- 39 c) art as well as science
- 40 d) all of these
- 41 b) batch
- 42 d) multiple

- 43 c) Process
- 44(d) Assisting Shareholders in decision making
- 45(a) Where the manager has the responsibility of generating and maximising profits
- 46(c) Which do not change in total during a given period despite changes in output
- 47(b) All Indirect costs
- 48 a) Financial accounting
- 49 b) cost accounting
- 50 a) Financial accounting
- 51 a) Practice
- 52 a) Costs
- 53 a) Remains constant
- 54 a) Predetermined cost
- 55 a) Prime
- 56 d) employee cost
- 57 c) Selling and Distribution Overheads
- 58 c) Quality Control
- 59 b) overburden removal cost
- 60 d) Royalty and Technical Know-How Fee
- 61 c) cost or market price whichever is lower
- 62 a) cost price.
- 63 a) compulsory under law in case of companies and other business.
- 64 c) cost accounts as well as financial accounts
- 65 b) financial accounts

- 66 c) short term planning as well as long term planning
- 67 a) short term planning .
- 68 d) continuously reporting of cost data & related information
- 69) a) cost of service cost centre

- 70 a) at the end of year
- 71 b) batch costing
- 72 d) contract costing
- 73 a) operating costing
- 74 d) incremental costing
- 75 c) absorption costing
- 76 c) cost accounting
- 77 a) costing
- 78 b) cost accountancy
- 79. a) Prime cost
- 80. b) Factory cost
- 81. d) all of these
- 82. a) Direct material
- 83. d) all of these
- 84. b) Indirect material
- 85. c) Labour cost
- 86. a) 2
- 87. a) Direct expenses

- 88. d) all of these
- 89. a) 2
- 90. b) Indirect expenses
- 91. b) Indirect expenses
- 92. c) Factory overheads
- 93. a) office overheads
- 94. b) selling and distribution overheads
- 95. d) all of these
- 96. c) office overheads & factory cost
- 97. d) Manufacturing Cost
- 98. d) Depreciation and Amortisation
- 99. b) Research and Development Costs
- 100. a) Interest and financing charges

Regulatory Affairs

MCQs on Tariff Regulation and HERC Power and Functions common for All HPUs

1. On which date MYT regulation 2019 was notified?

- a) **31st October,2019**
- b) 30th September 2019
- c) 31st December,2019
- d) 30th November,2019

Ans A

2. Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

Ans D

3. Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

Ans C

4. By which date, Mid-year performance Review is filed with the HERC under MYT regulation ?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

5. By which date, True up is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

Ans B

6. In how many days, an additional information can be sought by the HERC after filing of the requisite documents?

- a) Within 15 days
- b) Within 30 days
- c) Within 45 days
- d) Within 60 days

Ans B

7. In how many days, HERC approve the Mid-year performance review?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

Ans C

8. In how many days, HERC approve the ARR and tariff proposal for the control period?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

Ans C

9. In how many days, HERC approve the True up for the control period?

- a) 150 days
- b) 120 days
- c) 90 days
- d) 60 days

Ans B

10. fill in the blank

SLDC and transmission charges paid for energy sold _____ the state if any, shall not be considered as expenses for determining generation tariff.

- a) Outside
- b) Inside
- c) Both a and b
- d) None of the above

Ans A

11. Which statement is correct in respect of recovery of SLDC charges from the short term open access consumers?

- a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries
- c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

Ans B

12. what treatment shall be given to the cross subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?

- a) To be treated as Tariff Income
- b) To be treated as Non-Tariff Income
- c) Both a and b
- d) None of the above

Ans B

13. from which company, HVPNL recover the annual transmission charges under MYT regulation?

- a) UHBVN
- b) DHBVN
- c) HPGCL
- d) Both a and b

Ans D

14. Annual Transmission charges shall be equal to

- a) Total annual charges and return on equity less non-tariff income and 50% of revenue generated from other business
- b) Total annual charges and return on equity plus non-tariff income and 50% of revenue generated from other business
- c) Total annual charges and return on equity plus non-tariff income and 60% of revenue generated from other business
- d) Total annual charges and return on equity less non-tariff income and 40% of revenue generated from other business

Ans A

15. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing system operation functions?

- a) Transmission charges
- b) Wheeling charges

- c) System operation charges
- d) Market operation charges

Ans C

16. Which term shall be used for an agreement between the transmission licensee and the long term transmission consumer as approved by the commission for the use of transmission system?

- a) Wheeling service agreement
- b) System operation agreement
- c) Market operation agreement
- d) Transmission service agreement

Ans D

17. Which term shall be used for the charges as approved by the commission to be recovered from the SLDC from the users for performing market operation functions?

- a) Transmission charges
- b) Wheeling charges
- c) System operation charges
- d) Market operation charges

Ans D

18. Which term shall be used for operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee are used by another person for the conveyance of electricity on payment of charges to be determined under section 62 of the act?

- a) Transmission charges
- b) Wheeling
- c) System operation charges
- d) Market operation charges

Ans B

19. Which term shall be used for the capital expenditure actually incurred or projected to be incurred after the date of commercial operation of the project and admitted by the commission after prudence?

- a) Auxiliary energy consumption
- b) Additional capitalization
- c) Total capitalization
- d) Net capitalization

Ans B

20. Which does not cover under market operation functions?

- a) Function of scheduling and dispatching of electricity
- b) Metering data collection

- c) Energy accounting & settlement /transmission loss calculation
- d) Monitoring of grid operation, supervision and control over the Intra-state transmission system.

Ans D

21. The Multiyear tariff regulation (MYT) 2019 is applicable in respect of?

- A) tariff for intrastate transmission of electricity by a transmission licensee to a distribution licensee or to open access consumers under section 62 and 64 of the Act;
- B) State Load Dispatch Centre (SLDC) fees and charges under section 32(3) of the Act;
- C) tariff for wheeling, distribution & retail supply of electricity by a distribution licensee under Section 62 and 64 of the Act;

D) All of above

22. Accounting Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement
- B) Balance sheet, Profit & Loss & Cash Flow Statement
- c) Balance sheet, Profit & Loss, Cash Flow Statement and auditors report**
- D) Balance sheet, Profit & Loss & Fund Flow Statement and auditors report

23. Allocation Statement for the purpose of MYT 2019 regulation means

- A) Balance sheet, Profit & Loss & Fund Flow Statement & Auditors report
- B) Balance sheet, Profit & Loss, Cash Flow Statement & Auditors report
- c) Substitute for maintaining separate accounting statement for the licensed business and other businesses of the Licensees

D) annual financial statement in respect of each of the separate businesses of the Licensees, showing the amount of revenue, costs / expenses, assets, liability, reserves

24. Bank Rate for the purpose of MYT 2019 regulation means

- A) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the end of the relevant financial year

B) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of one-year tenor, prevalent at the beginning of the relevant financial year

c) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of Six Month tenor, prevalent at the beginning of the relevant financial year

D) the State Bank of India Marginal Cost of Funds based Lending Rate (MCLR) of six month tenor, prevalent at the end of the relevant financial year

25. Base year for the purpose of MYT 2019 regulation means

A) First Year of control period.

B) Second year of control period

c) financial year immediately preceding the first year of the Control Period

D) financial year immediately succeeding the first year of the Control Period

26. Beneficiary in context of Transmission System for the purpose of MYT 2019 regulation means

A) The person availed transmission system on payment basis.

B) Short Term open access customer

c) The person availed transmission system on Non- payment basis.

D) Mixture of both short term and long term open access customer

27. COD for the purpose of MYT 2019 regulation means

A) Change of duty.

B) Change of distance of transmission lines

c) Change of date of constructions.

D) Date of commercial operations

28. Decapitalisation for the purpose of MYT 2019 regulation means

A) Addition of Fixed Assets.

B) Reduction of Fixed Asset

c) Reduction of current Asset.

D) Reduction of both current and fixed assets

29. Licensee for the purpose of MYT 2019 regulation means

A) granted license under Section 14

B) exempted under Section 13 of the Act

C) deemed licensee

D) **All of above**

30. Operation & Maintenance Expenses for the purpose of MYT 2019 regulation means

A) Employee Cost

B) Repair & Maintenance Expense(R&M)

C) Administration and General Expense (A&G).

D) **All of above**

31. Control period for the purpose of MYT 2019 regulation means

A) Period of 1 years

B) Period of 3 years

C) **Period of 5 years.**

D) Period of 7 years

32. Which of the following statement is correct in context of MYT 2019 regulation

Employee Cost (EC)
Terminal Benefit(TB)
Interest Cost(IC)
Return on Equity(ROE)

A) EC- Controllable ROE-Uncontrollable

B) **EC- Controllable ROE-controllable**

- C) IC- Uncontrollable TB-Uncontrollable
- D) EC Uncontrollable ROE Controllable

33. Which of the following statement is correct in context of MYT 2019 regulation

Operation and Maintenance(O&M)
Availability (A)
Interest Cost(IC)
Return on Equity(ROE)

- A) **All are controllable**
- B) Only O&M and ROE-controllable
- C) Only IC and A-controllable
- D) Only A and ROE- Controllable

34. The ceiling for return on equity in respect of distribution business under MYT Regulation 2019 is.

- a) 11%
- b) 12%
- c) 13%
- D) 14%**

35. Which of the following statement is correct in context of MYT 2019 regulation

Terminal Benefit(TB)
Statutory dues(SD)
Non Tarrif income (NTI)
Power purchase price(PPP)

- A) All are uncontrollable

- B) Only TB and NTI-controllable
- C) All are uncontrollable**
- D) Only TB and PPP- Uncontrollable
36. The capital investment plan under MYT 2019 regulation shall be approved
- A) Within 30 days of its filing
- B) Within 45 days of its filing**
- C) Within 60 days of its filing
- D) Within 90 days of its filing
37. Which statement is correct in respect of the collection efficiency as per MYT Regulation?
- A) Collection efficiency is the ratio of revenue not released and revenue billed during the previous year
- B) Collection efficiency is the ratio of revenue released to the revenue billed during the year which also includes the revenue realisation from the late payment surcharge
- C) Collection efficiency is the ratio of revenue released to the revenue billed during the year which also includes the revenue realisation from the late payment surcharge and arrears pertaining to the previous years.
- D) Collection efficiency is the ratio of revenue released to the revenue billed during the same year which does not includes the revenue realisation from the late payment surcharge and arrears pertaining to the previous years.**
38. The Normative debt equity ratio under MYT 2019 regulation shall be in ratio of
- A) 80:20
- B) 60:40
- C) 70:30**
- D) 50:50
39. In case actual equity employed is in excess of 30% under MYT 2019 regulation then
- A) Amount of equity shall be restricted to 30%**
- B) actual debt equity ratio shall be considered.

- C) Normative debt equity ratio shall be considered
- D) None of above
40. The ceiling of return on equity under MYT regulation is
- A) 10%
- B) 15. %
- C) 15.5%
- D) **14%**
41. The norms for calculation of working capital for transmission licensee under MYT regulation is
- A) Normative O&M expenses for 1 (one) month;) Maintenance spares @ 10% of the O&M expenses; Receivables equivalent to fixed and variables charges for 1(one)month
- B) Normative operation and maintenance expenses for 1 (one) month), Maintenance spares @ 7.5% of normative operation and maintenance; Receivables equivalent to fixed cost for 2 (two) months
- C) Normative O&M expenses for 1 (one) month; Maintenance spares @ 15% of the O&M expenses; Receivables equivalent to 1 (one) month of fixed cost calculated on normative / target availability**
- D) Normative O&M expenses for retail supply business for 1 (one) month; Maintenance spares for 1 (one) month based on annual requirement considered at 1% of the GFA at the end of the previous year; Uncollected revenue
42. The inflation factor use for indexing employee cost shall be A) Amount of equity shall be restricted to 30%
- A) $0.50 * CPI_n + 0.40 * WPI_n$
- B) $0.50 * CPI_n + 0.45 * WPI_n$
- C) $0.55 * CPI_n + 0.40 * WPI_n$
- D) **$0.55 * CPI_n + 0.45 * WPI_n$**
43. In case annual transmission loss exceed the benchmark value the licensee shall be penalized

A) Upto 5% no penalty

B) Upto 7.5% no penalty

C) Upto 10% no penalty

D) Upto 12.5% no penalty

44. What is the ratio of recovery of charges by SLDC from beneficiaries?

A) **8% from Intra-state, 46% from Generating and 46% from Distribuion licenseess.**

B) 10% from Intra-state, 45% from Generating and 45% from Distribution licensees

C) 12% from Intra-state, 44% from Generating and 44% from Distribution licensees

D) 20% from Intra-state, 40% from Generating and 40% from Distribution licensees

45. From which open access consumers, 100% SLDC charges recoverable shall be utilized to reduce the SLDC charges payable by the beneficiaries.

A) Long term Open access consumers

B) Medium Term open access consumers

C) Short Term open access consumers

D) All of the above

46. ARR shall be filed by _____ of the preceding year.

A) 31st Oct

B) 30th Nov

C) 31st Dec

D) 31st January

47. ARR shall be filed by _____ of the preceding year.

A) 31st Oct

B) 30th Nov

C) 31st Dec

- D) 31st January
48. Mid year performance review/True up shall be filed by _____ of the preceding year.
- A) 31st Oct
- B) 30th Nov**
- C) 31st Dec
- D) 31st January
49. Depreciation method defined under MYT regulation for charging depreciation on assets is .
- A) Written down value
- B) Straight Line method for five year only
- C) For first 12 years of the useful life w.e.fCOD(Salvage value=10%)**
- D) For first 15 year straight Line and thereafter remaining value remaining life
50. Depreciation on plant machinery defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
- B) 5.28%**
- C) 15%
- D) 9.50%
51. Depreciation on IT Equipment defined under MYT regulation for charging depreciation on assets is .
- A) 3.34%
- B) 5.28%
- C) 15%**
- D) 9.50%

52. Depreciation on Land defined under MYT regulation for charging depreciation on assets is .

- A) 3.34%
- B) 5.28%
- C) 15%
- D) 0.00%**

53. Time period given for issuance of order on Mid term review/ True up to the commission is

- A) 30
- B) 60
- C) 90
- D) 120**

54. Time period given for issuance of Tarrif order on ARR to the commission is.

- A) 30
- B) 60
- C) 90
- D) 120**

55. Adjustment of Bad and doubtful debt is allowed to which company as per MYT Regulation

- A) DISCOMS**
- B) Generation
- C) Transmission
- D) All of above

56. Normative annual transmission system availability Factor (NATAF) allowable as per regulation for control period is

- A) 98%
- B) 99%
- C) 99.2%**
- D) 99.5%

Powers and Functions of HERC

57. Commission under section 94 of the Electricity Act 2003 has been vested with following powers:
- a. summoning and enforcing the attendance of any person and examining him on oath
 - b. discovery and production of any document or other material object producible as evidence
 - c. receiving evidence on affidavits
 - d. All of the above.**
58. The Commission under section 142 of the Electricity Act 2003 for non-compliance of the directions issued by the Commission may impose penalty on a person for an amount upto-
- a. One lakh rupees**
 - b. Two lakh rupees
 - c. Three lakh rupees
 - d. Four lakh rupees
59. Commission shall advise the State Government on the following matter:
- a. Promotion of competition, efficiency and economy in activities of the electricity industry
 - b. Promotion of investment in electricity industry
 - c. Reorganization and restructuring of electricity industry in the State
 - d. All of the Above**

MCOs on Distribution and Retail Supply for UHBVN

60. "Transmission System" means the system consisting mainly of extra high voltage electric lines having design voltage of
1. 11 kV and higher
 2. 33 kV and higher
 3. 66 kV and higher
 4. 400 V and higher

Ans 3

61. An incident associated with the generation, transmission, distribution, supply or use of electrical energy in the licensee's area of supply which results in a significant interruption of service, substantial damage to equipment, or loss of life or significant injury to a human being or animal, with the technical characteristics of "significant interruption", "substantial damage", "significant injury" specified in the Grid Code, Distribution Code or Standards of Performance to be approved by the Commission or as otherwise specified by the Commission is referred as:

1. Accident
2. Incident
3. Major Accident
4. Major Incident.

Ans 4

62. What are the Powers of the Distribution Licensee for Revenue matters?

1. Revenue realization & prosecution for theft
2. Deterring tampering with meters & preventing diversion of electricity;
3. All of the above
4. None of the above

Ans 3.

63. For the purposes of Condition 18, the term "major investment" shall mean a planned investment in or procurement in a single or series of related transactions of assets whose replacement cost is Rs _____ or more for the purposes of Distribution and Retail Supply Business

1. 20 Lacs
2. 50 Lacs
3. 80 Lacs
4. 100 Lacs

Ans 2

64. The Commission may publish an order authorizing the Licensee to exercise any power or authority which could be given to the Licensee under the

1. Indian Electricity Act
2. Indian Penal Code
3. Code of Criminal Procedure
4. All of the above\

Ans 1

65. When the Commission expressly states that an order subjects the Licensee to this compliance Condition 13.2, failure to comply with that order will render the licence liable to

1. Revocation
2. Warning
3. Advice
4. None of the above.

Ans 1

66. Where the Licensee fails to pay to the Government of Haryana any of the fees due under Conditions 12.1 or 12.2 by the dates specified, the Licensee shall be liable to pay to the Government of Haryana interest on the outstanding amount at a simple interest rate of _____ percent per month

1. 0.5%
2. 1%

3. 1.5%

4. 2%

Ans 4

67. Within 30 days or such other period as the Commission may allow after the coming into force of this licence, the Licensee shall pay to the Government of Haryana an initial fee of Rs. _____

1. 10 Lacs

2. 20 Lacs

3. 30 Lacs

4. 50 Lacs

Ans 2.

68. The Licensee shall not dispose of or relinquish operational control over any land and building of whatever value otherwise than in accordance with this Condition 11, if the cost of the assets being disposed of or whose operational control is being relinquished in a single transaction or a series of related transactions, exceeds Rs. _____

1. 10 Lacs

2. 20 Lacs

3. 30 Lacs

4. 50 Lacs

Ans 3.

69. Tariff Differentials means

1. Tariff differentials existing at present between Consumers which reflect differences in the circumstances of Supply

2. Tariff differentials existing at present between Consumers which do not reflect differences in the circumstances of Supply

3. Tariff of different categories.

4. None of the above

Ans 2.

70. The Licensee shall not, without prior permission of the Commission give any subsidy or subvention to, or receive any subsidy or subvention from, any person or any other business of the Licensee (whether or not Authorised by the Commission), except a subsidy

1. To Agriculture category

2. TO Ds category with consumption less than 100 KWH

3. Granted by the State Government pursuant to Section 12(3) of EA

4. All of the above.

Ans 3.

71. "Non-core activity" means any activity

1. Other than that carried on as part of the Distribution and Retail Supply Business.

2. Making any loans to, or issue any guarantee for any obligations of, any other person without the prior written approval of the Commission.

3. Providing any goods or services in connection with its Distribution and Retail Supply Business unless specifically authorised in writing by the Commission.

4. All of the above.

Ans 4

72. The Licensee shall comply with the directions issued by the Commission from time to time and shall act in accordance with the terms of this licence; except

1. where the licensee obtains the approval of the Commission for any deviation of such directions and terms
2. Where the decision is in public interest.
3. Where the decision is in Licence interest.
4. All of the above.

Ans 1.

73. The Licensee shall within_____after this licence has become effective establish with approval of the Commission a procedure for handling complaints from Consumers about the manner in which the Licensee conducts its Distribution and Retail Supply Business.

1. One Month
2. Three Months
3. 6 Months
4. One Year.

Ans B

74. Licensee shall prepare and submit to the Commission a report of its expected aggregate revenues and cost of service not later than

1. 1st January
2. 31st March
3. 31st December
4. None of the above.

Ans 3.

75. The Commission may, after consultation with the Licensee, the Suppliers and Generating Companies formulate arrangements for the introduction of competition in _____Supply in the State of Haryana.

1. Bulk
2. Retail
3. Both Above
4. None of the above.

Ans 3.

76. For cantonment, aerodrome, fortress, arsenal, dockyard or camp or any building or place in occupation of the Central Government for defence purposes, the licence can supply power

1. Only on No Objection Certificate from Central Government.
2. Without No Objection Certificate from Central Government.
3. As and when required
4. All of the above.

Ans 1

MCQs on Transmission Licensee for HVPNL Candidates

60. For what purpose license has been granted by the HERC to the HVPNL?

- A) Trading of Electricity
- B) Generation of electricity
- C) Distribution of electricity
- D) Transmission of electricity

Ans D

61. UNDER WHICH SECTION of the electricity act 2003 license has been granted to HVPNL?

- a) Section 11
- b) Section 12
- c) Section 13
- d) Section 14

Ans D

62. _____ means electric line owned or operated by the transmission licensee where such electric line can be utilized for transmitting electricity for and on behalf of another licensee or a user seeking open access at his request and on payment of applicable charges?

- a) Intervening distribution facilities
- b) Intervening transmission facilities
- c) Intervening generation facilities
- d) Intervening open access facilities

Ans B

63. _____ means business of establishment and operation of transmission system as authorized under the license?

- a) Licensed business
- b) Holding business
- c) Subsidiary business
- d) Intervening business

Ans A

64. _____ means incident associated with the transmission of electricity which results in a significant interruption of service substantial damage to equipment, or loss of life or significant injury to human beings, or as otherwise directed by the commission and shall also include any other incident which the commission expressly declares to be a major incident

- a) Minor incident
- b) Major incident
- c) Risky incident

d) Both a& b
Ans B

65. _____ means possessing the authority to make operational decisions such as commissioning and utilization of units, service lines and equipment's etc.?
a) Transmission control
b) Distribution control
c) Generation control
d) Operational control

Ans D

66. _____ means any business of the transmission licensee (other than the licensed business) carried out using the assets and associated facilities of the licensed business and as defined under section 41 of the Act?
a) Licensed business
b) Defined business
c) Other business
d) Operational business

Ans C

67. _____ means the standards as may be determined by the commission in pursuant to section 57 of the Act?
a) Performance standards
b) Operational standards
c) Transmission standards
d) Distributional standards

Ans A

68. _____ means the authorized business of a transmission licensee to transmit electricity, whether for its own account or for that of any other person, through any system owned or operated by such licensee
a) Transmission business
b) Distribution business
c) Generation business
d) SLDC business

Ans A

69. _____ means the standard related to the transmission licensee's operation of its transmission system issued by the commission for a transmission licensee in the state in pursuance of Haryana Electricity Reform Act 1997?
a) transmission operating standard

- b) generation operating standard
- c) SLDC operating standard
- d) Distribution operating standard

Ans A

70. Transmission system means the system consisting mainly of extra high voltage electric lines, having design voltage of _____ or higher owned or controlled by the transmission by the licensee.
- a) 11 KV
 - b) 33 KV
 - c) 66 KV
 - d) Both A & B

Ans: C

71. The term of the amended transmission license shall come into force from 11th Jan, 2013 and shall remain in force for a period of _____ from the date i.e. 4th Feb 1999 from which original transmission and bulk supply license no. 1/1999 was granted by the commission.
- a) 15 years
 - b) 30 years
 - c) 20 years
 - d) 25 years

Ans: B

72. where the transmission licensee fails, omits or neglects to undertake any transmission activity of four consecutive quarters, the transmission license shall be subject to _____ in accordance with the provision of the Act.
- a) Revision
 - b) Suspension
 - c) Extension
 - d) Revocation

Ans: D

73. The Transmission Licensee, being also _____ as per Govt. of Haryana Notification No. 1/10/2003-1 Power dated 9.12.2003, shall comply with the provisions of section 39 and section 40 of the Electricity Act, 2003 while discharging its duties for transmission of electricity.
- a) Holding Company
 - b) Subsidiary Company
 - c) State Transmission Utility
 - d) Central Transmission Utility

Ans: C

74. Where the transmission licensee fails, omits or neglects to undertake any transmission activity of _____ consecutive quarters, the transmission license shall be subject to revocation in accordance with the provision of the Act.
- a) 4
 - b) 6
 - c) 8
 - d) 10

Ans: A

75. The Transmission Licensee, being also State Transmission Utility as per Govt. of Haryana Notification No. 1/10/2003-1 Power dated 9.12.2003, shall comply with the provisions of _____ of the Electricity Act, 2003 while discharging its duties for transmission of electricity.
- a) Section 29 and 30
 - b) Section 39 and 40
 - c) Section 49 and 50
 - d) Section 59 and 60

Ans: B

76. which is not the prohibited activity of the transmission licensee?
- a) Acquire by purchase or take over or otherwise acquire the utility of any other licensee
 - b) Acquire or retain any ownership or beneficial interest in the business of a distribution licensee, trading licensee in its licensed area
 - c) Merge its utility with a utility of any other licensee
 - d) Transmission of electricity within the state of Haryana

Ans D

77. Where the transmission licensee engages in any other business, any Revenue earned from such other business shall be treated as per HERC (treatment of income of other business of transmission licensee and distribution licensee) regulations, 2007 and such proportion of the _____ as specified shall be utilized for reducing charges for transmission and wheeling?
- a) Revenue
 - b) Expenses
 - c) Income
 - d) Charges

Ans A

78. the licensee shall not make any loans/advances beyond Rs. _____ to or issue any guarantee for any obligations of, any other person without the prior approval of the commission.

- a) 5 crore
- b) 10 crore
- c) 15 crore
- d) 20 crore

Ans : A

79. The transmission licensee shall notify the Commission as soon as possible the occurrence of any major incident affecting any part of its transmission system and in any event by not later than _____ from the date of such occurrence.

- a) 2 months
- b) 4 months
- c) 6 months
- d) 8 months

Ans. A

80. The transmission licensee shall intimate to the commission by the end of _____ of each financial year the progress made in implementing the business plan of the previous financial year with comparison of actual implementation vis-à-vis the plan as approved by the commission.

- a) First quarter
- b) Second quarter
- c) Third quarter
- d) Fourth quarter

Ans A

81. 2 The licensee, without prior approval of the commission, shall not change the scheme wise _____ approved by the Commission.

- a) Assets
- b) Liabilities
- c) Investment
- d) Funds

Ans C

82. The transmission licensee shall be entitled to take into account any fee paid by it under this regulation as an _____ in the determination of aggregate revenues to be charged to the tariffs, but shall not take into account any interest paid pursuant to Transmission Regulation.

- a) Income
- b) Assets
- c) Liabilities
- d) Expenses

Ans D

83. The transmission licensee shall _____ the utilized assets and unutilized, unproductive and un-remunerative assets and reduce assets inventory of unproductive and un-remunerative assets.
- a) Clubbed
 - b) Mixed
 - c) Segregate
 - d) Both a and b

Ans C

84. The transmission licensee shall maintain _____ get the same audited and undertake an investigation of amount reflected in the capital works in progress account from time to time to ensure that the completed works are transferred to the _____ as soon as after they are completed.
- a) Fixed Assets Register
 - b) Fixed Assets Register, capital work in progress Register
 - c) Work Register, Fixed Assets register
 - d) Work abstract, form-4

Ans A

85. The licensee shall give to the commission not less than _____ prior written notice of its intention to dispose of scrap of conductor, cables, metal, dirty transformer oil, unserviceable & surveyed off tools & plant, vehicles & batteries.
- a) Three week
 - b) Four week
 - c) Five week
 - d) Six week

Ans A

86. The investigating authority appointed by HERC shall conduct the investigation in accordance with the provisions under section _____ of the electricity Act, 2003.
- a) Section 136
 - b) Section 152
 - c) Section 128
 - d) Section 142

Ans C

87. The transmission licensee shall within _____ of the end of each financial year, submit to the commission, a report indicating the performance of the transmission system during the previous financial year.
- a) Six month
 - b) Five month
 - c) Four month

d) Three months

Ans D

88. Each year not later than _____, the licensee shall prepare and submit to the commission a report of its expected annual aggregate revenues and cost of services (including financing costs and proposed return on equity)

- a) 31st October
- b) 30th November
- c) 31st December
- d) 31st March

Ans B

89. if the transmission licensee fails to submit the ARR within the period specified or any extension thereof granted by the commission, the commission may impose fine up to an extent of _____ of the aggregate revenue requirement which would be disallowed from the ensuing year's aggregate revenue requirement.

- a) 0.10%
- b) 0.8%
- c) 0.5%
- d) 0.2%

Ans C

(PAPER-IV)

Financial Accounting & Budgetary Control

(For All HPUs)

1. GAAP stands for:

- (a) Generally Accepted Accounting Provisions
- (b) Generally Accepted Accounting Policies
- (c) Generally Accepted Accounting Principles
- (d) None of these

Answer: c

2. Cost or expenses must be recorded at the same time as the revenue to which they correspond is specified by which principle?

- (a) Matching Principle
- (b) Going Concern Principle
- (c) Consistency Principle
- (d) Prudence Principle

Answer: a

3. For measuring income, the most acceptable method is?

- (a) To apply normal rate of return on capital invested
- (b) To apply the average return in industry on capital
- (c) To match the cost with revenue
- (d) To find out the difference in net worth as on two dates

Answer: c

4. In the balance sheet (notes to accounts), Contingent liability is shown because of _____

- (a) Convention of disclosure

- (b) Convention of materiality
- (c) Convention of consistency
- (d) None of the above

Answer (a) Convention of disclosure

5. Valuation of stock is done at lower of cost or market value because of _____

- (a) Consistency
- (b) Conservatism
- (c) Disclosure
- (d) Materiality

Answer (b) Conservatism

6. The convention of Prudence when applied to the balance sheet results _____

- (a) Overstatement of Assets
- (b) Understatement of Liability
- (c) Understatement of Assets
- (d) Overstatement of Liabilities

Answer (c) Understatement of Assets

7. A change in accounting policy is justified:

- (a) To comply with accounting standard
- (b) To ensure better presentation of the financial statements of the firm
- (c) To comply with law
- (d) All of the above

Answer (d) All of the above

8. Which of the following is fundamental accounting assumption?

- (a) Accounting period
- (b) Materiality

- (c) Going Concern
- (d) Full disclosure

Answer (c) Going Concern

9. Expenses not yet paid still recorded in accounting according which concept ?

- (a) Realisation
- (b) Conservatism
- (c) Money Measurement
- (d) Accrual

Answer(d) Accrual

10. Classification of assets as current assets and fixed assets is as per _____

- (a) Going Concern concept
- (b) Dual aspect
- (c) Accounting Period
- (d) Money Measurement

Answer (c) Accounting Period

11. Which accounting concept requires that the life of a business be divided into smaller parts?

- (a) Business entity concept
- (b) Dual aspect concept
- (c) Accounting Period Concept
- (d) Matching Concept

Answer (c) Accounting Period Concept

12. General Reserve is created on the basis of convention of _____

- (a) Materiality
- (b) Uniformity

(c) Prudence

(d) Account Period

Answer (c) Prudence

13. Double entry means_____?

A. Entry in two sets of books

B. Entry at two ends

C. Entry at two dates

D. Entry for two aspects of the transaction

Ans d

14. For which of the following adjustments would a reversing entry facilitate book-keeping procedures?

Adjustment for depreciation expense

a) Adjustment to allocate prepaid insurance to the current period

b) Adjustment made as a result of inventory of supplies

c) Adjustment for drawings in goods

Ans b

15. Goods returned by customer will be debited to which account?

(a) Purchases A/C

(b) Return outward

(c) Customer's A/C

(d) Return inward

Ans d

16. _____A/c is credited and_____A/c is debited in case wages are paid for construction of business premises

(a) Cash, Wages

(b) Cash, Premises

(c) Premises, Cash

(d) Wages, Cash

Answer: b

17. Which one of the following is called the book of original entry?

(a) Receipt and Payment Account

(b) Trial Balance

(c) Journal

(d) General Ledger

Answer: c

18. What is the journal alternatively called?

a) A book of the history of transactions

b) The ledger books

c) The entry book of transactions

d) The day books

Ans: d) The daybook

19. Which of the following cashbooks is similar to a cash account?

a) Double column cashbook

b) Triple column cashbook

c) Petty cashbook

d) Single column cashbook

Answer: d

20. In a three column cashbook, the _____ column is not balanced:

a) Discount column

b) Cash column

c) Bank column

d) All of the above

Answer: a

21. In a cashbook, a contra entry involves _____:

a) A cash account and a bank account

b) A cash account and a sales account

- c) A cash account and a discount account
- d) A bank account and a discount account

Answer: a

22. Which one of the following transactions will be recorded in the cashbook as a contra entry?

- a) Cash is withdrawn from the bank for office use
- b) Cash is deposited in a company's bank account
- c) A cheque that was received earlier is deposited into the company's bank account
- d) All of the above

Answer: d

23. Which of the following details is not posted in a ledger?

- a) Total of the discount column on the credit side
- b) Total of the discount column on the debit side
- c) Opening and closing balances of the cashbook
- d) All of the above

Answer: c

24. The amount mentioned in the discount column on the debit side of a cashbook represents:

- a) Trade discount allowed or discount expense
- b) Cash discount allowed or discount expense
- c) Trade discount received or discount income
- d) Cash discount received or discount income

Answer: b

25. Purchases book records:

- A. All cash purchases.
- B. All credit purchases.
- C. Credit purchases of goods in trade.
- D. None of the above.

Ans c

26. Debit Note is issued for purchased goods returned to _____

- (a) Debtors
- (b) Creditor

- (c) Bank
- (d) Customer

Ans b

27. A return inward book is kept to record _____

- (a) Coming of all the employees
- (b) Sales return
- (c) Purchase return
- (d) Employees joining back who had left the organization

Ans b

28. Which of the following is not a book of original entry?

- (a) Journal Book
- (b) Ledger Book
- (c) Purchase book
- (d) Sales book

Ans b

29. When a customer returns the goods to supplier, which document is sent to him (customer)?

- (a) An invoice is sent to him
- (b) A Debit Note is sent to him
- (c) A Credit Note is sent to him
- (d) None of the above.

Ans c

30. When the purchase day book of a firm is overcast, it will _____

- (a) Increase gross profit and reduce net profit
- (b) Reduce gross profit and increase net profit

- (c) Reduce gross profit and as well as net profit
- (d) Increase gross profit as well as net profit

Ans c

31. Purchase of fixed assets on credit is originally recorded in _____

- (a) Purchases book
- (b) Ledger
- (c) Cash book
- (d) Journal proper

Ans d

32. Rent paid by cheque is recorded in _____

- (a) Cash Book
- (b) Pass book
- (c) Expense Book
- (d) Journal Proper

Ans a

33. The ledger column that links the entry with the journal is called as _____

- (a) J.F column
- (b) L.F column
- (c) Credit column
- (d) Debit column

Answer: a

34. A ledger is called a book of _____

- (a) Primary entry
- (b) Final entry
- (c) Original entry

(d) None of the above

Answer: b

35. Accounts that have credit balance are closed by using the statement _____

(a) By balance b/d

(b) By balance c/d

(c) To balance b/d

(d) To balance c/d

Answer: d

36. Which of the following item will be appearing on the credit side of the ledger account?

(a) Discount received

(b) Cash received

(c) Rent Expenses

(d) Purchases

Answer: a

37. The debit balance of a personal account indicates _____

a) Amount receivable

b) Amount payable

c) Cash in hand

d) None of these

Ans a

38. Ledger is a book in which _____

a) Real and nominal account are maintenance.

b) Real and personal account are maintained

c) Real, personal and nominal account are maintained

d) None of above

Ans c

39. The column of ledger which links the entry with journal is _____

a) L.F. Column

b) J.F. Column

c) Debit Column

d) Credit Column

Ans b

40. Nominal account having debit balance represents _____

a) Income/Gain

b) Expenses/Loss

c) Cash

d) Assets

Ans b

41. Which of the following account is increased by credit entries?

a) Sales return a/c

b) bank overdraft

c) goodwill a/c

d) Purchase a/c

Ans b

42. When a liability is reduced or decreased, it is recorded on the?

a) Right or debit side of account

b) Left or debit side of account

c) Left or credit side of account

d) Right or credit side of account

Ans b

43. Purchase return account always shows a _____ balance.

- a) Debit
- b) Credit
- c) Both (a) and (b)
- d) None of these

Ans b

44. Discount account will always have _____

- a) Only debit balance
- b) Nil balance
- c) Only credit balance
- d) Debit or credit balance

Ans b

45. When debit balance is equal to credit balance then the trial balance means _____

- A) Account balances are correct
- B) Mathematically $\text{Capital} + \text{Liabilities} = \text{Assets}$
- C) No mistake in recording transactions
- D) No mistake in posting entries to ledger accounts

Answer: B

46. Which items influence the trial balance agreement?

- A) Deposit in transit
- B) Compensating errors
- C) Complete omission of a transaction
- D) Partial omission of a transaction

Answer: D

47. Which of the following account with normal balance is shown at the debit side of a trial balance?

- A) Creditors account
- B) Unearned income account
- C) Rent income account
- D) Cash account

Answer: D

48. Which of the following statement is incorrect?

- (a) Trial balance is a list of the various ledger account balances whether debit or credit.
- (b) A firm prepares a trial balance in order to check the arithmetical accuracy of the ledger accounts.
- (c) The arithmetical accuracy established by a trial balance is not proof that there are no mistakes in the books of accounts.
- (d) It is prepared in the form of a Account.

Ans d

49. Which of the following errors affects the trial balance?

- (a) Error in posting to the correct Account but wrong amount
- (b) Wrong recording in the books of original entry.
- (c) Complete omission from posting.
- (d) Errors of posting to the wrong Account but on the correct side.

Ans a

50. Which of the following items is not shown on Credit column of trial balance?

- (a) General Reserve
- (b) Commission Received
- (c) Purchase Return
- (d) Goodwill and Patents

Ans d

51. Suspense account in the trial balance is entered in the _____

- (a) Debit Side of Trading Account

- (b) Credit Side of Profit and loss Account
- (c) Balance sheet
- (d) None of these

Ans c

52. Wages paid to workers for the installation of a new Machinery should be debited to _____

- (a) Wages Account
- (b) Machinery Account
- (c) Factory Expenses Account
- (d) Worker's Personal Account
- (e) Installation Expenses Account

Ans b

53. Which of the following will appear in the on-Credit column of trial balance?

- (a) Interest on Drawing
- (b) Interest on capital
- (c) Interest on bank overdraft
- (d) Interest on bank loan

Ans a

54. Which of the following will not appear in the trial balance?

- (a) Closing Stock
- (b) Opening Stock
- (c) Return Inwards
- (d) Return Outwards

Ans a

55. What is "Deposit in transit" in bank reconciliation?

- A) Added to Bank Balance
- B) Subtracted From Bank Balance
- C) Subtracted From the Cash Book Balance
- D) None of the above

Answer: A

56. In cash book, bank charges of ₹5,000 was not recorded. Name the correct cash book adjustment.

- A) It will be credited in cash book
- B) It will be debited in cash book

- C) No adjustment needed in the cash book
- D) Charges will be added to the cash book balance

Answer: A

57. In cash book, bank charges of ₹5,000 was not recorded. Name the correct cash book adjustment.

- A) It will be credited in cash book
- B) It will be debited in cash book
- C) No adjustment needed in the cash book
- D) Charges will be added to the cash book balance

Answer: A

58. All of the followings classes of costs are usually involved in making the inventory decisions except _____ the cost.

- a. Cost of ordering
- b. Carrying cost
- c. Machining cost
- d. None of these

Ans:c

59. The cost of insurance and tax is included in which of the following costs?

- a. Inventory carrying cost
- b. Cost of ordering
- c. Set up cost
- d. None of these

Ans:a

60. The minimum stock level is calculated as:

- a. Reorder level + (Normal consumption x Normal delivery time)
- b. (Reorder level + Normal consumption) x Normal delivery time
- c. (Reorder level + Normal consumption) / Normal delivery time
- d. Reorder level - (Normal consumption x Normal delivery time)

Ans:d

61. Noting charges are ultimately borne by-

- a) drawee

- b) Drawer
- c) Payee
- d) Maker

ANSWER - A

62. B has accepted the bill drawn on him by A. which of the following statements is correct?

- a) A can endorse the bill, B cannot endorse the bill
- b) A can endorse the bill
- c) B cannot endorse the bill
- d) B can endorse the bill

ANSWER - A

63. A bill of Rs. 5,000 is discounted with the banker for Rs. 4,750. The bill is dishonored at maturity. The drawee pays 60% of his acceptance. What is the amount of Bad debts?

- (a) Rs. 1,900
- (b) Rs. 2100
- (c) Rs. 2000
- (d) Rs. 1800

ANSWER - C

64. Find the due date of a bill of exchange dated 9th December, 2007, payable after 45 days.

- (a) 24th January, 2008
- (b) 25th January, 2008
- (c) 27th January, 2008
- (d) 26th January, 2008

ANSWER - B

65. Three days are added for ascertaining the date of maturity. These are known as days of-

- (a) Grace

- (b) Maturity
- (c) Payment
- (d) None of the options

ANSWER - A

66. If Rams acceptance which was endorsed by us in favor of Salem is dishonored, then the amount will be debited in our books to -

- (a) Ram
- (b) Saleem
- (c) Bills Receivable
- (d) None of the options

ANSWER - A

67. The Bills Receivable Book is a part of

- (a) The Journal
- (b) The Ledger
- (c) The Profit
- (d) None of the options

ANSWER - A

68. Refusal by the acceptor to make payment of the bill on the maturity date is called

- (a) Rebate
- (b) Retirement
- (c) Dishonor
- (d) Renewal

ANSWER - C

69. A bill accepted and given to a creditor is called

- (a) Bill Payable

- (b) Bill Receivable
- (c) Trade bill
- (d) Repair bill

ANSWER - A

70. The act for signing by the drawer on the book of the instruments for the purpose of transfer

- (a) Acceptance of bill
- (b) Cheque
- (c) Endorsement
- (d) Bill

ANSWER - C

71. The party who is entitled to receive the cash of a bill receivable is called

- (a) Drawer
- (b) Drawee
- (c) Capitalist
- (d) Bank

ANSWER - A

72. A bill of exchange cannot be...

- (a) Endorsed.
- (b) Crossed.
- (c) Accepted.
- (d) None of these

ANSWER - B

73. Discounting Charges =

- (a) Amount of Bill Discounted \times Rate \times Unexpired Period
- (b) Amount of Bill Discounted \times Rate / Unexpired Period
- (c) Amount of Bill Discounted \times Rate + Unexpired Period

(d) Amount of Bill Discounted + Rate x Unexpired Period

ANSWER - A

74. Under what circumstances the drawer and the payee is the same person, with reference to a bill of exchange?

- (a) When the drawer discounts the bill with the banker
- (b) When the drawer endorses the bill to a third party
- (c) When the drawer holds the bill till the date of maturity
- (d) When the drawee dishonour the bill

ANSWER - C

75. Fee paid in cash to Notary Public is first charged by

- (a) Holder of bill of exchange
- (b) Drawee
- (c) Drawer
- (d) None

ANSWER - A

76. What are the parties to a bill of exchange?

- (a) Drawee, Drawer, Payee
- (b) Drawee, Drawer, Debtor
- (c) Payer, Drawee, Drawer
- (d) Drawee, Drawer, Creditor

ANSWER - A

77. Aman draws a bill on Bimal for Rs.60, 000. Aman wants to endorse it to Chirag in settlement of Rs.70, 000 at 2% discount with the help of Bimal's acceptance and balance in cash. How much cash Aman will pay to Chirag?

- (a) Rs. 8200
- (b) Rs. 8,000
- (c) Rs. 8,600

(d) Rs. 10,000

ANSWER – C

78. Three days are added for ascertaining the date of maturity. These are known as days of.

(a) maturity.

(b) grace.

(c) payment.

(d) None of these.

ANSWER – B

79. If the drawer is in need of money and cannot wait till due date and receive the money from bank is called?

(a) Endorsement of bill

(b) Discounting of bill

(c) Retirement of bill

(d) Dishonour of bill

ANSWER – B

80. Liability for a discounted bill is a

(a) Contingent Liability

(b) Fixed Liability

(c) Current Liability

(d) None of the above

ANSWER – A

81. What account will be credited when discounted bill is dishonored?

(a) Drawee's Account

(b) Drawer's Account

(c) Bank Account

(d) Endorsee's Account

ANSWER – C

82. Parul accepted a bill for 90 days of Rs.10, 000 drawn by Rahul on 10th February, 2010. On 18th March, 2010, Parul wished to retire the bill, Rahul offered rebate @12% p.a. Considering the year of 360 days rebate amount will be

- (a) Rs. 184
- (b) Rs. 150
- (c) Rs. 190
- (d) None of these

ANSWER – C

83. When an acceptor refuses to pay the amount of bill to the holder of bill on its maturity is called?

- (a) Honored bill
- (b) Dishonored bill
- (c) Retired bill
- (d) Endorsed bill

ANSWER – B

84. When a drawer discounts the bill, he gets?

- (a) More than face value
- (b) Less than face value
- (c) Equal to face value
- (d) None of above

ANSWER – B

85. Bill of Exchange has parties :

- (a) 6
- (b) 2
- (c) 3
- (d) 4

ANSWER – C

86. On 13-07-2020 Withdraws a bill on Y for Rs.25,000 for 30 days. The due date of the bill will be:

- (a) 15th August, 2020
- (b) 14th August, 2020
- (c) 17th August, 2020
- (d) 16th August, 2020

ANSWER – B

87. Which account will be debited in the books of acceptor at the time of discharge of a bill?

- (a) Bills Payable Account
- (b) Cash Account
- (c) Drawer's Account
- (d) Endorse e's Account

ANSWER – A

88. Due date of a bill of exchange drawn on 30th January, 2011 for one month will be :

- (a) 5 Mar
- (b) 3 Mar
- (c) 29 Feb
- (d) 4 Mar

ANSWER – B

89. While calculating the due date of the bill, how many days are added to the period of the bill:

- (a) 4 days
- (b) 3 days
- (c) 5 days
- (d) Neither of these

ANSWER - B

90.X drew a bill on Y for Rs.20,000 for 3 months on 1-1-2020. The bill was discounted with banker at a charge of Rs. 100. At maturity the bill was returned dishonored, the bank paid Rs. 100 as Noting charges. The bank account will be credited, in the books of X, for dishonourwith :

- (a) Rs. 19,900
- (b) Rs.20.000
- (c) Rs.20,100
- (d) Rs. 19,800

ANSWER - C

91.Bill is drawn on 20th January, 2010 for 2 months. After sight date of acceptance is 29th January, 2010. The maturity date of bill will be:

- (a) 1 April, 2010
- (b) 23 March, 2010
- (c) 20 March, 2010
- (d) 29 March, 2010

ANSWER - A

92.If due date of a bill falls on a public holiday, then the maturity date is on

- (a) one day after the maturity date.
- (b) one day before the maturity date.
- (c) Public holidays.
- (d) None of these.

ANSWER - B

93.If the due date of a bill falls on a public holiday then the bill is due on :

- (a) One day after the due date
- (b) Public Holiday
- (c) One day before the due date
- (d) None of the above

ANSWER – C

94. A bill of exchange cannot be

- (a) Endorsed
- (b) Accepted
- (c) Refused
- (d) Crossed

ANSWER – C

95. What are the three additional days known as that a drawer gives to the drawee for payment

- (a) Conditional days
- (b) Additional days
- (c) Days of grace
- (d) Days of rebate

ANSWER – C

96. The party which is ordered to pay the amount is known as...

- (a) drawer.
- (b) Payee.
- (c) Drawee.
- (d) None of these.

ANSWER – C

97. A bill of exchange is renewed generally at the request of the...

- (a) drawer.
- (b) Bank.
- (c) Drawee.
- (d) None of these.

ANSWER – C

98. A Promissory Note is made by the...

- (a) seller.
- (b) Purchaser.
- (c) Endorsee.
- (d) None of these.

ANSWER - B

99. What is retiring a bill under rebate means?

- (a) Making a payment of the bill before the due date
- (b) Dishonouring of a bill
- (c) Making a payment of the bill after the due date
- (d) All of the above

ANSWER - A

100. In case of renewal of the bill, interest is charged for the period of

- (a) Original Bill.
- (b) Fresh Bill.
- (c) One Month.
- (d) None of these.

ANSWER - B

101. A bill of exchange includes.

- (a) An order to pay
- (b) A request to pay
- (c) A promise to pay
- (d) All the above

ANSWER - A

102. If a bill is accepted and the payment is made before the due date of maturity, the difference between the paid amount and the bill amount will be called as

- (a) Interest
- (b) Discount
- (c) Rebate
- (d) Commission

ANSWER – C

103. Satish draws a bill on Ashish for a sum of R. 10,000 payable after three months from the date of drawing of bill. Ashish gives his acceptance after adding a sentence "If my brother come back on due date". Satish claims that the bill has become invalid according to the Act.

- (a) It should be signed by maker
- (b) It should be unconditional
- (c) It should be in writing
- (d) It should contain a certain amount

ANSWER – B

104. On 1-6-2020 Anukriti draws a bill on Anurag for Rs.25,000. At maturity the bill is dishonored and Rs. 100 is paid by Anukriti as noting charges. Anurag requests Anukriti to accept Rs.5,000 in cash and for the balance Anukriti draws a bill on Anurag for 2 months with interest @12% p.a. What will be the amount of Interest?

- (a) Rs.410
- (b) Rs.420
- (C) Rs.400
- (d) Rs.402

ANSWER – D

105. A 4 months bill drawn on 1st January, 2019 will mature for payment on

- (a) 3rd May, 2019.
- (b) 4th May, 2019.
- (c) 5th May, 2019.

(d) 10th May, 2019

ANSWER - B

106. Noting Charges are ultimately borne by :

(a) Drawer

(b) Drawee

(c) Payee

(d) Bank

ANSWER - B

107. What kind of acceptance is known as when the bill is accepted without any condition?

(a) Qualified acceptance

(b) Conditional acceptance

(c) Blank acceptance

(d) General acceptance

ANSWER - D

108. Bill of Rs. 10,000 is renewed. The drawee pays Rs. 3,000 as part payment. The amount of interest charged is Rs. 200. What is the value of new bill?

(a) Rs. 700.

(b) Rs. 10,200.

(c) Rs. 9,000.

(d) Rs. 7,200.

ANSWER - D

109. Who draws a bill of exchange?

- (a) Creditor
- (b) Debtor
- (c) Holder
- (d) None of the above

ANSWER - C

110. Noting charges are to be paid to

- (a) Income tax department
- (b) Court
- (c) Notary
- (d) Company secretary

ANSWER - C

111. Encashing the bill before the due date is called from bank

- (a) Endorsement
- (b) Retirement
- (a) Discounting
- (d) Bills sent for collection

ANSWER - C

112. When a drawer discounts a bill, he debits?

- (a) Interest account
- (b) Bank account
- (c) Drawee account
- (d) Bill receivable account

ANSWER - B

113. A endorsed a bill drawn on B for Rs5,000 in favour of C. On the due date bill is honoured by B. Which account will be debited by B in his books?

- (a) Bills Payable
- (b) C's Account
- (C) As Account
- (a) Bill Receivable

ANSWER - A

114. When a bill is dishonored, the holder of the bill goes to an official called?

- (a) Notary public
- (b) Manager
- (c) Inspector
- (d) Drawer

ANSWER - A

115. If Ram's acceptance which was endorsed by us in favour of Saleem dishonoured, then the amount will be debited in our books to

- (a) Saleem.
- (b) Ram.
- (c) Bills Receivable Account
- (d) None of these.

ANSWER - B

116. Interest on renewal of a bill is an expense to the?

- (a) Drawer
- (b) Endorsee
- (c) Endorser
- (d) Acceptor

ANSWER - D

117. Which of the following is not true?

- (a) There is no difference in appearance between trade and accommodation bill
- (b) A bill of exchange must be accepted
- (c) Drawee is maker of a bill
- (d) Accommodation bill is for an imaginary transaction

ANSWER - C

118. It is a period of time after which a bill becomes payable?

- (a) Grace days
- (b) Maturity
- (c) Usance
- (d) Tenor

ANSWER - D

119. When a drawer discounts the bill, he gets?

- (a) More than face value
- (b) Less than face value
- (c) Equal to face value
- (d) None of above

ANSWER - B

120. On whom the trade bill drawn

- (a) Seller
- (b) Creditor

- (c) Debtor
- (d) Owner

ANSWER – C

121. On 29th August, 2020, Mudit draws a bill on Paresh for one month, the due date will be

- (a) 2nd October, 2020
- (b) 29th September, 2020
- (c) 3rd October, 2020
- (d) 1st October, 2020

ANSWER – D

122. Kamal draws a bill on Sahil for Rs.3000.Kamal endorsed it to Rohan. Rohan endorsed it to Rakesh.The payee of the bill will be

- (a) Kamal
- (b) Rakesh
- (c) Sahil
- (d) Rohan

ANSWER – B

123. If the due date is public holiday what will be the due date of the bill

- (a) Preceding day
- (b) Following day
- (c) The same day
- (d) After two days

ANSWER – A

124. The Bills Receivable Book is part of

- (a) The Journal.
- (b) The Ledger.
- (c) The profit.

(d) Balance Sheet.

ANSWER - A

125. Sohan draws a 40 days bill on Rohan on 20th January, 2010. The bill matures on

- (a) March 4, 2010
- (b) February 28, 2010
- (c) March 1, 2010
- (d) None of these

ANSWER - A

126. Noting Charges Account is debited by

- (a) Drawer.
- (b) Drawee.
- (c) Payee.
- (d) Endorser

ANSWER - B

127. According to Negotiable Instrument Act, 1881, which of the following refers to "an instrument in writing (not being a bank note or a currency note) containing unconditional undertaking, signed by the maker to pay on demand or at a fixed or determinable future time a certain sum of money only to or to the order of a certain person, or to the bearer of the instrument"?

- (a) Promissory note
- (b) Bearer debentures
- (c) Cheque
- (d) Bill of exchange

ANSWER - D

128. Which balance is shown by a B/R Book

- (a) Credit
- (b) Debit
- (c) Both

(d) None

ANSWER - B

129. A draws a bill on B for Rs.30, 000. A endorses it to C in settlement of R 35,000 at 2% discount with the help of B's acceptance and the balance in cash. If the bill is dishonored on the due date, by what amount will C debit A?

(a) Rs.30,000

(b) Rs.35,000

(c) Rs.34,300

(d) Rs.30,700

ANSWER - D

130. Bill at sight has a grace period of

(a) 1 day

(b) 2 days

(c) 3 days

(d) None of these

ANSWER - D

131. The Rebate on a Bill shows that

(a) it has been paid before the date of maturity.

(b) it has been paid after the date of maturity.

(c) it has been dishonoured

(d) None of these.

ANSWER - A

132. Rebate is calculated for the period between date of

(a) Payment and Maturity Date.

(b) Drawing and Payment of Bill.

(c) Drawing and Maturity Date.

(d) None of these.

ANSWER - A

133. Which method of depreciation suffers from the limitation of unequal burden on profit and loss account?

- (a) Fixed Instalment Method
- (b) Reducing Balance Method
- (c) Depletion Method
- (d) Annuity method

ANSWER - A

134. Depreciation is a process of:

- (a) Allocation of cost
- (b) None of the above
- (c) Valuation of asset
- (d) Both valuation of asset and allocation of cost

ANSWER - A

135. Which of the following statements is NOT true about Provisions?

- (a) It is an appropriation of profit.
- (b) It is a charge against profits.
- (c) It is shown on the liability side of Balance sheet.
- (d) It is discretionary as a matter of financial prudence

ANSWER - A

136. If the amount of any known liability cannot be determined with substantial accuracy:

- (a) A provision should be created.
- (b) A Contingent liability should be created
- (c) A definite liability should be created.
- (d) A reserve should be created.

ANSWER - A

137. As per the Original Cost method which is the correct formula for calculating Annual depreciation?

- (a) Depreciation = Cost of asset - Scrap value / Estimated life of asset
- (b) Depreciation = Scrap value - Cost of asset / Estimated life of asset
- (c) Depreciation = Cost of asset - Market value / Estimated life of asset
- (d) Depreciation = Cost of asset - Scrap value / Market value of asset

ANSWER - A

138. Which of the following is the cause of depreciation?

- (a) By permanent fall in prices
- (b) By constant use
- (c) By Expiry of time
- (d) All of the options

ANSWER - D

139. Which one is not the cause of depreciation?

- (a) Efflux of time.
- (b) Price fluctuation.
- (c) Obsolescence.
- (d) Natural wear and tear.

ANSWER - B

140. According to Companies Act, creation of secret reserve is prohibited except in case of

- (a) Banking, Insurance and Financial companies
- (b) Commercial undertakings
- (c) Industrial undertakings
- d) NGOS.

ANSWER - A

141. Any reserve which is not apparent on the face of Balance sheet is known as

- (a) Secret reserve.
- (b) General Reserve
- (c) Revenue reserve
- (d) Capital Reserve

ANSWER - A

142. Provision is a _____ against profits to meet _____ liabilities.

- (a) Charge & unknown
- (b) Appropriation & Known
- (c) Appropriation & unknown.
- (d) Charge & Known

ANSWER - A

143. Depreciation is calculated from the date of.

- (a) Purchase of asset
- (b) Receipt of asset at business premises
- (c) Asset put to use
- (d) Asset installed

ANSWER - C

144. A machine was purchased on 1st April 2020 for Rs.5,00,000 and on 1st October,2020 a new machine is added for Rs.2,00,000. Calculate the balance of machine account, if depreciation is charged at 20% pa. on written down value method for the year ending March 31, 2021.

- (a) Rs.6,00,000
- (b) Rs.5,60,000
- (c) Rs.660.000
- (d) Rs.5,80,000

ANSWER - D

145. The term used to show loss in the value of intangible assets.

- (a) Amortization

- (b) Obsolescence
- (c) Depletion
- (d) Depreciation

ANSWER - A

- 146.** Provisions are
- (a) external transactions.
 - (b) internal transactions,
 - (c) Can be (a) or (b).
 - (d) None of these.

ANSWER - B

- 147.** What will be the amount of loss suffered on machinery purchased for Rs. 10,000 on 1-1-2010 and sold for Rs. 5000 on 30-6-13. The rate of depreciation charged 10% pa. on written down method.
- (a) 1951(approx)
 - (b) 1922 (approx)
 - (c) 1929(approx)
 - (d) 1938 (approx)

ANSWER - C

- 148.** If the amount of any known liability can be determined with accuracy
- (a) a liability should be provided.
 - (b) a provision should be made,
 - (c) a reserve should be set aside.
 - (d) None of these.

ANSWER - A

- 149.** Which of the following is the example of Capital Reserve?
- (a) Workmen's Compensation Fund
 - (b) None of these
 - (c) Premium Received on issue of shares or debentures
 - (d) General Reserve

ANSWER - C

150. General Reserves are shown in:

- (a) Revaluation Account
- (b) Profit and Loss Account
- (c) None of these
- (d) Balance Sheet

ANSWER - D

151. The loss on sale of an asset is debited to:

- (a) Profit and Loss Account
- (b) Trial Balance Cr. Side
- (c) Balance Sheet
- (d) Trading Account

ANSWER - A

152. Charging depreciation is

- (a) compulsory.
- (b) voluntary,
- (c) dependent on the condition of assets.
- (d) None of these

ANSWER - A

153. Provision is created by debiting :

- (a) Profit and Loss Account
- (b) None of these
- (c) Profit and Loss Appropriation Account
- (d) Trading Account

ANSWER - A

154. Every fixed asset loses its value due to use or other reasons. This decline in the value of asset is known as

- (a) Amortization

- (b) Provisions
- (c) Depreciation
- (d) Devaluation

ANSWER - C

155. What will be the percentage of depreciation under SLM in the following case:
Original Cost of Machine Rs.1,50,000

Salvage value after 9 years Rs. 15,000

Repair charges in 2nd year Rs. 10,000

- (a) 11.11%
- (b) 10%
- (c) 10.34%
- (d) 9.37%

ANSWER - B

156. A Ltd. purchased a machine on 01. 04.2020 for Rs.1,20,000. Installation expenses were

Rs.30,000. Residual value after 5 years Rs.5,000. On 1.7.2021, expenses for repair were

Incurred to the extent of 2,000. Depreciation is provided @10% p.a, under written down

value method. Total depreciation after 2nd year

- (a) Rs.25,000
- (b) Rs. 13,000
- (c) Rs. 10,500
- (d) Rs.28,500

ANSWER - D

157. Which of the following best describes the 'Depreciation'?

- (a) Valuation of fixed asset at the end of the year
- (b) Verification of assets
- (c) Allocation of cost of fixed assets over its useful life
- (d) Decreasing the market value of asset

ANSWER - C

158. If the amount of any known liability cannot be determined with accuracy

- (a) a liability should be provided
- (b) a provision should be made
- (c) a reserve should be set aside
- (d) none of these

ANSWER - B

159. Depreciation is

- (a) Revenue Expenditure.
- (b) Capital Expenditure.
- (c) Deferred Revenue Expenditure.
- (d) None of these.

ANSWER - A

160. Following are the causes of Depreciation except

- (a) Natural resources
- (b) Fixed asset
- (c) Liabilities
- (d) Intangible asset

ANSWER - A

161. Depreciation charged under diminishing method

- (a) Increase every year
- (b) Decrease every year
- (c) Increase in one year and decrease another year
- (d) Same every year

ANSWER - B

162. A Provision is

- (a) an appropriation of profits.
- (b) a charge against profit.

- (c) Can be (a) or (b).
- (d) None of these.

ANSWER - B

163. What is the rate of charging depreciation under diminishing method?

- (a) 12% p.a.
- (b) 15% p.a.
- (c) 10% p.a.
- (d) Not fixed

ANSWER - D

164. Depreciation is charged on

- (a) Current Assets.
- (b) Fixed Assets,
- (c) Total Assets
- (d) Fictitious Assets.

ANSWER - B

165. Dividend Equalization Reserve is :

- (a) Specific Reserve
- (b) None of these
- (c) Secret Reserve
- (d) General Reserve

ANSWER - A

166. Abuja Cement Ltd. purchased a machine on 1-1-2020 for Rs.1,20,000. Installation expenses were Rs. 10,000. Its residual value after 10 year is Rs.5, 000. On 1-03-2020 expenses on its repairs were incurred to the extent of Rs.2,000. Depreciation is provided under straight line method. Books are closed on 31st March every year. The amount of depreciation for the current year will be:

- (a) Rs. 3,125
- (b) Rs. 3,175
- (c) Rs. 12,500
- (d) Rs. 12,799

ANSWER - A

167. Under Reducing Balance Method, depreciation to be charged:

- (a) Scrap Value
- (b) Original value
- (c) Real Value
- (d) None of these

ANSWER - D

168. Which of the following is a correct distinction between a Revenue reserve and a Capital reserve?

- (a) A revenue reserve is created out of capital profits whereas a capital reserve is created out of business profits.
- (b) A revenue reserve can be used for distribution of dividend with certain preconditions whereas a capital reserve can be used for distribution of dividend without any preconditions
- (c) A revenue reserve is created for strengthening the financial position whereas capital reserve is created for meeting capital losses or to be used for purposes specified by the Companies Act.
- (d) There is no distinction between revenue reserve and capital reserve

ANSWER - C

169. The term amortization is used to write off

- (a) Fixed Asset.
- (b) Intangible Assets.
- (c) Tangible Assets.
- (d) Wasting Assets.

ANSWER - B

170. The W.DV. of an asset after three years of depreciation on reducing balance Method @15% pa. is Rs.49,130. What was its original value?

- (a) Rs.40,000
- (b) Rs.80,000

(c) Rs.45,000

(d) Rs.70,250

ANSWER - B

171. A machine is purchased on 1st April, 2018 for Rs. 80,000. Expenses incurred on its installation is Rs. 20,000. The residual value at the end of its expected useful life of 4 years is estimated at Rs. 10,000. The amount of depreciation under Straight Line Method, for the year ended on 31st March, 2019 will be:

(a) Rs. 22,500.

(b) Rs. 20,000.

(c) Rs. 17,500

(d) Rs. 13,125

ANSWER - A

172. At the end of the year, Depreciation Account is transferred to:

(a) Balance Sheet

(b) Trading Account

(c) Profit & Loss Appropriation Account

(d) Profit & Loss Account

ANSWER - D

173. Original cost of an asset is Rs. 1,26,000; Salvage value is Rs.6,000; Useful Life is 6 Years. The rate of depreciation under Straight Line Method will be:

(a) 15.87%

(b) 16.67%

(c) 15.80%

(d) 16.56%

ANSWER - A

174. Which one of the following is not a feature of written down value method of Depreciation?

(a) The book value of the asset becomes zero at any one point of time

(b) The depreciation is calculated on the book value of assets and not on the cost

(c) The amount of depreciation charged on a specific asset reduces every year.

(d) There is no need to estimate the residual value and estimated life at the time of

deciding the amount of depreciation

ANSWER - A

175. In the books of D Ltd. the Machinery Account shows a debit balance of Rs.60,000 as on April 1, 2020 and Provision for Depreciation A/c at Rs.24,000. The machinery was sold on September 30, 2020 for R.30,000. The company charges depreciation @20% pa. on diminishing balance method. Profit / Loss on sale of the machinery is:

- (a) Rs. 1,200 Profit
- (b) Rs. 2,400 Loss
- (c) Rs. 2,400 Profit
- (d) Rs. 1,200 Loss

ANSWER - B

176. The amount of any known liability cannot be determined accurately.

- (a) Provision should be created
- (b) Definite liability should be created
- (c) Reserve should be created
- (d) Should be shown as a contingent liability

ANSWER - A

177. Reserves arising from capital receipts are known as

- (a) Capital Reserve.
- (b) Reserve Fund,
- (c) Any of (a) and (b).
- (d) None of these.

ANSWER - A

178. Which of the following statements are correct about a "Provision"?

- (i) Provisions are a charge against the profits of an enterprise
 - (ii) Provisions are created out of divisible profits
 - (in) Creation of provisions are not necessary for a business
 - (iv) Provisions are created to meet a known liability
- (a) (i) and (ili)

- (b) (in) and (iv) only
- (c) (1), (iii) and (IV)
- (d) (i) and (iV) only

ANSWER - D

179. Depreciation is provided on:

- (a) Current Assets
- (b) Intangible Assets
- (c) Fixed Assets
- (d) Fictitious Assets

ANSWER - C

180. The loss on sale of an asset is debited to:

- (a) Profit and Loss Account
- (b) Trial Balance Cr. Side
- (c) Balance Sheet
- (d) Trading Account

ANSWER - A

181. A machinery which costs Rs. 2,00,000 is depreciated at 25% per year using the Written Down Value Method. At the end of three years, it will have a net book value of

- (a) Rs. 1,50,000
- (b) Rs. 84,375.
- (C) Rs. 1,12,500.
- (d) Rs. 1,00,000.

ANSWER - B

182. Amount of depreciation charged under diminishing balance method remains

- (a) Increasing.
- (b) Decreasing.
- (c) Fixed.
- (d) Fluctuating

ANSWER - B

183. Depreciation is Charged on:

- (a) Current Assets
- (b) Fixed Tangible Assets
- (c) None of these
- (d) Both Current and Fixed Assets

ANSWER - B

184. Which of the following is the example of Capital Reserve?

- (a) Workmen's Compensation Fund
- (b) None of these
- (c) Premium Received on issue of shares or debentures
- (d) General Reserve

ANSWER - C

185. Which of the following statements is not appropriate in relation to "Provision"?

- (a) Provision is a charge against profit
- (b) Provision is created for known liability
- (c) Provision is created for strengthening the financial position of the business
- (d) Creation of provision satisfies the principle of conservatism.

ANSWER - C

186. The cause of Depreciation is :

- (a) Wear and tear
- (b) Obsolescence
- (c) Usage of Asset
- (d) All of these

ANSWER - D

187. Amortization refers to writing off

- (a) Depleting Assets
- (b) Wasting Assets

- (c) Intangible Assets
- (d) Fictitious Assets

ANSWER - C

188. Profit on sale of fixed asset is used to create

- (a) Specific Reserve.
- (b) General Reserve.
- (c) Capital Reserve
- (d) None of these.

ANSWER - C

189. Which of the following is not a cause of depreciation

- (a) Wear and Tear.
- (b) Passage of Time.
- (c) Fall in the Market Value.
- (d) Accident,

ANSWER - C

190. ____ may be invested outside the business to earn income

- (a) Depreciation
- (b) Reserves
- (c) Provisions
- (d) All of the above

ANSWER - B

191. Depreciation on fixed assets is

- (a) cash transaction.
- (b) internal transaction.
- (c) external transaction.
- (d) No transaction at all.

ANSWER - B

192. Depreciation is a

- (a) Reserve.
- (b) Provision.
- (c) Both (a) and (b).
- (d) None of these.

ANSWER - B

193. The term depreciation is used to write off

- (a) Fixed Assets.
- (b) Tangible Fixed Assets other than Land.
- (c) Intangible Assets.
- (d) Wasting Assets.

ANSWER - B

194. Dividend Equalization Reserve is a

- (a) General Reserve
- (b) Secret Reserve
- (c) Specific Reserve
- (d) None of the above

ANSWER - C

195. Provision is a

- (a) Specific Reserve.
- (b) General Reserve.
- (c) Capital Reserve.
- (d) None of these.

ANSWER - D

196. Capital profit is

- (a) Profit from sale of goods
- (b) Profit from sale of marketable securities
- (c) Profit from sale of long term investment

(d) Both b& c

ANSWER - C

197. Under diminishing balance method, depreciation is charged on

(a) Original Cost.

(b) Written Down Value.

(c) Cost of Production.

(d) Net Profits.

ANSWER - B

198. Which of the following is not a type of reserve

(a) Provision for bad debt

(b) General reserve

(c) Workmen compensation fund

(d) Retained earnings

ANSWER - A

199. What is the amount of difference between the closing balances of two machines after two years if both machines were purchased on the same date with the same amount i.e., for Rs. 1,00,000? Machine I is depreciated by 20% p.a. on Straight Line Method and Machine II is depreciated by 20% pa. On Diminishing Balance Method:

(a) Value of Machine II is more by Rs.2,000

(b) Value of Machine I is more by Rs 4,000

(c) Value of Machine II is more by Rs.4,000

(d) Value of Machine II is less by Rs. 2,000

ANSWER - C

200. Under which depreciation method the amount of depreciation expenses remains same throughout the useful life of a fixed asset

(a) Straight line method

(b) Reducing balance method

- (c) Number of units produced method
- (d) Machine hours method

ANSWER - A

201. Following are the causes of Depreciation except

- (a) Wear and tear due to use or passage of time.
- (b) Normal factors
- (c) Expiration of legal rights.
- (d) Obsolescence.

ANSWER - B

202. Which of the following is a correct difference between a provision and reserve?

- (a) A provision is created out of a legal necessity whereas a reserve is created as a matter of prudence.
- (b) A provision is invested whereas reserve is not invested
- (c) A provision is an appropriation of profit whereas a reserve is a charge against profit.
- (d) A provision can be used for distribution of dividend whereas reserve cannot be allowed to be used for distribution of dividend.

ANSWER - A

203. Depreciation is a process of

- (a) Valuation of asset.
- (b) Allocation of cost.
- (c) Both of valuation of asset and allocation of cost
- (d) None of the above.

ANSWER - B

204. An asset was purchased for Rs. 5,00,000 and as per reducing balance method, 20% depreciation is charged each year. What is the value of assets at the end of three years?

- (a) Rs. 3,50,000.
- (b) Rs. 2,56,000.
- (c) Rs. 4,00,000.
- (d) Rs. 3,20,000.

ANSWER - B

205. Depreciation helps in determining

- (a) Accurate level of profit
- (b) Increases the value of asset
- (c) Revenue generation
- (d) Increase the burden of tax

ANSWER - A

206. An alternative term used for accumulated depreciation expenses?

- (a) Provision for depreciation
- (b) Cumulative depreciation
- (c) Targeted depreciation
- (d) Depletion

ANSWER - A

207. The balance of machine on 31st March 2020 is Rs.97,200. The machine was purchased on 1st April 2018. Depreciation is charged @10% pa by diminishing balance method. The cost price of the machine as on 1st April 2018 would be :

- (a) Rs.1,00,000
- (b) Rs.1,20,000
- (c) R\$. 1,08 400
- (d) Rs. 1,32,000

ANSWER - B

MCQ in respect of banking instructions applicable in the Haryana Power Utilities

208. What do you mean by the drawing account as per the prevailing instructions?

- a) Where all receipts are credited
- b) Where all sums drawn shall be charged
- c) Both a and b
- d) None of the above

Ans B

209. In which form, statement of remittance into bank is prepared?

- a) BA-1
- b) BA-2
- c) BA-3
- d) BA-4

Ans B

210. Immediately, the Bank advises about the dishonor of a cheque, an entry should be made in the _____ against the corresponding entry of deposit of cheques recorded in the Remittance Register.

- a) Remittance Register
- b) Cheque drawn Register
- c) Statement of Remittance into bank
- d) Cheque Book

Ans A

211. _____cheque either drawn on a local bank or on an outstation bank should be crossed before these are deposited with the bank for collection.

- a) Crossed Cheques
- b) Un-crossed Cheques
- c) Cancelled cheque
- d) Defaced cheque

Ans B

212. In which form, Remittance Register is prepared in the Haryana Power Utilities as per Banking Instructions?

- a) BA-1
- b) BA-2
- c) BA-3
- d) BA-4

Ans A

213. In which form, Banker ledger for the collection Accounts is maintained

- a) BA-1
- b) BA-2
- c) BA-3
- d) BA-4

Ans D

214. Bank charges as deducted by the Bank during a month on the collection of outstation cheques deposited, should be posted to the Banker Ledger for the Collection Account under _____ at the close of the month.

- a) Withdrawals
- b) Remittance
- c) IUT
- d) None of the above

Ans A

215. Divisional officer, Sr.Accounts officer/Accounts officer or any other officer of the Nigam as are authorized by the _____ in this behalf shall act as Drawing officers of the Nigam.

- a) Chief Engineer
- b) Managing Director
- c) Superintending Engineer
- d) FA/Hqrs

Ans D

216. In which register , monthly drawing limits fixed for the various drawing officers of the Nigam shall be maintained in the office of the FA/Hqrs

- a) BA-2
- b) BA-3
- c) BA-4
- d) BA-5

Ans D

217. _____ shall obtain the supply of cheques books from the Banks and arrange their distribution to the various drawing officers as per their requirements from time to time.

- a) FA/Hqrs
- b) Chief Engineer
- c) Managing Director
- d) Superintending Engineer

Ans A

218. All the cheque books (whether in use or not) should be kept under lock and key in the personal custody of the _____.

- a) Chief Engineer
- b) Superintending Engineer
- c) Drawing officer
- d) FA/Hqrs

Ans C

219. What action is required to be taken, wherever a cheque is drawn and entered in the cash book but not paid out on the day on which it is drawn?

- a) Cheque should be cancelled immediately
- b) Reverse entry of issued cheques should be made on the receipt side of the cash book
- c) Cheques shall be retained in the custody of the Xen for the period of more than one month
- d) A note must be made in the Cash book against that entry explaining why it has not been possible to deliver the cheques to the payee

Ans D

220. Where it is necessary to issue a new cheque in lieu of old one, the old cheque should not be _____ but should be cancelled and a new cheque issued in lieu thereof.

- a) Cancelled
- b) Destroyed
- c) Preserved
- d) None of the above

Ans B

221. In case where a cheque has to be cancelled thus a drawing officer due to some mistake in the cheque issued, the cancelled cheques should be kept in record and intimation be given to FA/Hqrs/Banking Section along with _____.

- a) Monthly statement of remittance into bank
- b) Monthly statement of cheque drawn
- c) Monthly statement of cancelled cheques
- d) Both A and B

Ans B

222. Under which column of the cash book, an entry of cancellation of issued cheque shall be made?

- a) Bank column of the Receipt side of the cash book
- b) IUT column of the Receipt side of the cash book
- c) IUT column of the payment side of the cash book
- d) Bank column of the payment side of the cash book

Ans B

223. In the case of loss of cheques intimated by the payees, the matter should be reported by the Drawing officers to the FA/Hqrs who will then issue instructions to all the branches of the Bank of recording the advice of_____.

- a) To make payment
- b) Stop payment
- c) To clear the cheque on its receipt
- d) None of the above

Ans B

224. In which form, a register of cheque drawn is prepared?

- a) BA-5
- b) BA-6
- c) BA-7
- d) BA-8

Ans B

225. In which form, the statement of cheques drawn should be prepared?

- a) BA-5
- b) BA-6
- c) BA-7
- d) BA-8

Ans C

226. In which form, Banker ledger for the drawing Accounts is maintained

- a) BA-4
- b) BA-5
- c) BA-6
- d) BA-7

Ans A

227. In which form, Bank reconciliation statement for collection Account is maintained?

- a) BA-7
- b) BA-8
- c) BA-9
- d) BA-10

Ans C

228. In which form, Bank reconciliation statement for drawing Account is maintained?

- a) BA-7
- b) BA-8
- c) BA-9
- d) BA-10

Ans D

229. A monthly Bank reconciliation Register for collection Account _____ for each bank, should also be maintained in the FA/Hqrs office .

- a) Jointly
- b) Separately
- c) Collectively
- d) None of the above

Ans B

230. Each Monthly Bank Reconciliation statement for collection account will present a comprehensive picture of the outstanding items upto that month on _____.

- a) Drawing Account
- b) Over Draft Account
- c) Collection Account
- d) Both a and b

Ans C

231. A schedule of remittances into a bank booked under _____ be prepared in the office of the CAO/A&R Section and forwarded the same to the Banking Section without any delay to further reconcile figures booked in the Trial balance by the depositing office and forwarded direct to the office of FA/Hqrs Banking section.

- a) IUT-36
- b) IUT-35
- c) IUT-34
- d) IUT-33

Ans D

232. The discrepancies in the Bank Accounts (Collection) as per the FA/Hqrs office books will be communicated by the Banking Section to the _____ every month with suitable instructions for rectification and elimination of discrepancies.

- a) Chief Engineer
- b) Superintending Engineer
- c) Divisional Officer
- d) Company Secretary

Ans C

233. The monthly statement of cheques drawn will be submitted by each drawing officer to the FA/Hqrs office in the form BA-7 by_____.

- a) 5th of each month
- b) 7th of each month
- c) 10th of each month
- d) 15th of each month

Ans A

234. A schedule of cheques issued by drawing and disbursing officer under _____ be prepared in the office of Chief Accounts officer/A&R.

- a) IUT-36
- b) IUT-35
- c) IUT-34
- d) IUT-33

Ans C

235. In which form, A register of short term/fixed deposit should be maintained in the FA/Hqrs office

- a) BA-10
- b) BA-11
- c) BA-12
- d) BA-13

Ans D

236. In order to watch that the drawing limits do not exceed the funds available with each Bank and the surplus funds are suitably invested, a "Register of daily balances" shall be maintained in the Form_____.

- a) BA-14
- b) BA-11
- c) BA-12
- d) BA-13

Ans A

237. The banks give the facility of keeping in safe custody the duplicate keys of cash chest, installed in various offices of the Nigam. What charges shall be levied by the bank if the keys are withdrawn for inspection or other purpose and are re-deposited?

- a) 100 Rupee
- b) 200 Rupee
- c) 300 Rupee
- d) No Charges

Ans D

238. Fill in the blanks with appropriate words

Bank reconciliation statement for collection account should be prepared in the office of _____ each month in order to effect reconciliation between the figures of balances on collection account as per Banker ledger maintained in the FA/Hqrs office and as per collection Account statement received from the bank

- a) Divisional officer
- b) FA/Hqrs
- c) CAO
- d) Superintending engineer

Ans B

239. Fill in the blanks with appropriate words

Bank reconciliation statement for collection account should be prepared in the office of FA/Hqrs each month in order to effect reconciliation between the figures of balances on collection account as per Banker ledger maintained in the FA/Hqrs office and as per _____ received from the bank

- a) Drawing account statement
- b) Collection Account statement
- c) Drawing limit statement
- d) Both a and c

Ans B

240. each monthly bank Reconciliation statement for collection account will present a comprehensive picture of the outstanding items upto that month on the _____.

- a) Drawing account
- b) Collection account
- c) Over draft account
- d) None of the above

Ans B

241. In accounts recording is made of :

- (A) Only Financial Transactions
- (B) Only Non-financial transactions
- (C) Financial as well as non-financial transactions
- (D) Personal transactions of the Proprietor

ANSWER - A

242. Ghanshyam is a furniture dealer. Which one of the following will not be recorded in his books?

- (A) Purchase of Timber for *50,000
- (B) Sofa set worth *40,000 taken to his home
- (C) Sale of household furniture for 55,000
- (D) Dining table of 30,000 given to his friend as gift

ANSWER - C

243. Which of the following transactions is not of financial character?

- (A) Purchase of asset on credit
- (B) Purchase of asset for cash
- (C) Withdrawing of money by proprietor from business
- (D) Strike by Employees

ANSWER - D

244. Last step of accounting process is :

- (A) Provide information to various parties who are interested in business enterprise.
- (B) Record transactions in the books.
- (C) To make summary in the form of financial statements.
- (D) To classify the transactions under separate heads in the ledger.

ANSWER - A

245. Internal users of accounting information are:

- (A) Potential Investors
- (B) Creditors

- (C) Management
- (D) Employees

ANSWER - C

246. External users of accounting information are

- (A) Researchers
- (B) Government
- (C) Potential Investors
- D) All of the above

ANSWER - D

247. External users of accounting information are not:

- (A) Lenders
- (B) Officers
- (C) Employees
- (D) Public

ANSWER - B

248. Which of the following is not a limitation of accounting?

- (A) Based on accounting conventions
- (B) Evidence in Legal Matters
- (C) Incomplete Information
- D) Omission of Qualitative Information's

ANSWER - B

249. Which one of the following is not an objective of accounting?

- (A) To provide information about the assets, liabilities and capital of the enterprise.

- B) To provide information about the private assets and liabilities of the proprietor.
- (C) To maintain records of the business
- (D) To provide information regarding the profit and loss of the enterprise.

ANSWER - B

250. If accounting information is based on facts and it is verifiable by documents it has the quality of

- (A) Relevance
- (B) Reliability
- (c) Understandability
- (D) Comparability

ANSWER - B

251. Which of the following transactions is of a financial character and will be recorded in the business?

- (A) Goods taken from the business by the proprietor for her personal use
- (B) Interviewing the candidates for employment
- (C) Sale of Household furniture 5,000
- (D) Received an order for sales of goods

ANSWER - A

252. Book-keeping is mainly concerned with :

- (A) Recording of financial data
- (B) Designing the systems of summarising the recorded data
- (C) Interpreting the data for internal and external users
- (D) Preparation of financial statements of the business enterprise

ANSWER - A

253. Which of the following is not a sub-field of accounting?

- (A) Financial accounting
- (B) Book Keeping
- (C) Management accounting
- (D) Cost Accounting

ANSWER - B

254. Which of the following is the most relevant accounting information for taxation authorities?

- (A) Cash Balance of the firm
- (B) Book Value of the Fixed Assets
- (C) Credit Sales of the year
- (D) Profit generated during the year

ANSWER - D

255. Which of the following limitations of accounting states that accounts may be Manipulated to conceal vital facts :

- (A) Accounting is not fully exact
- (B) Accounting may lead to window dressing
- (C) Accounting ignores price level changes
- (D) Accounting ignores qualitative elements

ANSWER - B

256. Current Liabilities include :

- (A) Bills Payable
- (B) Creditors

- (C) Outstanding Expenses
- (D) All of the above

ANSWER - D

257. Which of the following is capital expenditure?

- (A) Wages
- (B) Wages paid for building construction
- (C) Repair expenses of building
- (D) Advertisement Expenses

ANSWER - B

258. A person who owes money to the firm is called

- (A) Debtor
- (B) Creditor
- (C) Supplier
- (D) None of these

ANSWER - A

259. Goods means:

- (A) Commodity to be bought and sold
- (B) Commodity to be bought but not to be sold
- (C) Commodity to be used as an asset
- (D) All of the above

ANSWER - A

260. Trade Discount is:

- (A) Which is allowed at the time of receiving the payment
- (B) Which is allowed at the time of sale of goods

- (C) Which is allowed both at the time of receiving payment and sale of goods
- (D) Allowed in all of the above

ANSWER - B

261. Cash Discount is;

- (A) Which is received at the time of making the payment
- (B) Which is allowed at the time of sale of goods
- (C) Which is received at the time of purchase of goods
- (D) Which is received both at the time of making payment and purchase of goods

ANSWER - A

262. Current assets do not include :

- (A) Debtors
- (B) Motor Car
- (C) Bank Balance
- (D) Prepaid Expenses

ANSWER - B

263. Tangible Assets do not include:

- (A) Goodwill
- (B) Furniture
- (C) Stock
- (D) Cash

ANSWER - A

264. Which of the following will be treated as drawings:

- (A) Withdrawing money for payment of salary to employees

- (B) Withdrawing money for payment to creditors
- (C) Withdrawing money from business for private expenses
- (D) Withdrawing money for purchase of asset

ANSWER - C

265. Main feature of business transaction is :

- (A) It involves an economic activity
- (B) It results in a change in the financial position of the firm
- (C) Change must be capable of being expressed in terms of money
- (D) All of the above

ANSWER - D

266. Current Liabilities do not include:

- (A) Bills Payable
- (B) Creditors
- (C) Outstanding Exp.
- (D) Debentures

ANSWER - D

267. Purchases refers to the buying of

- (A) Stationery for office use
- (B) Assets for the factory
- (C) Goods of resale
- (D) Investment

ANSWER - C

268. The term sales is used only for the sales of..... and is never used for the sale of.....

- (A) Assets, Investments
- (B) Assets, Goods
- (C) Intangible Assets, Goods
- (D) Goods, Assets

ANSWER - D

269. Out of the following assets which one is NOT an intangible asset?

- (A) Patents
- (B) Investments
- (C) Goodwill
- (D) Trademark

ANSWER - B

270. At the end of financial year, during which sale of goods was worth *5,00,000, the closing stock is valued at *40,000. This is

- (A) An event
- (B) A transaction
- (C) Both an event as well as transaction
- (D) None of (A) and (B)

ANSWER - C

271. Which of the following is the Capital expenditure?

- (A) Wages paid for repair of building
- (B) Wages paid for white washing of building
- (C) Wages paid for construction of building
- (D) Wages paid for cleaning of building

ANSWER - C

272. Current liability would include the following items :

1. Prepaid Salary
2. Accrued Interest (Receivable)
3. Loan (Short term)
4. Bank Overdraft

(a) 1,2,3,4

(b) 2, 3, 4

(c) 4, 3, 1

(d) 3, 4

ANSWER - D

275. As per Income Tax Act, accounting period is:

- (a) From 1st January to 31st December
- (b) From 1st April to 31st March
- (c) From 1st July to 30th June
- (d) From Diwali to Diwali

ANSWER - B

276. As per Dual Aspect Concept :

- (a) $\text{Assets} = \text{Liabilities} - \text{Capital}$
- (b) $\text{Assets} = \text{Capital} - \text{Liabilities}$
- (c) $\text{Assets} = \text{Liabilities} + \text{Capital}$
- (d) $\text{Capital} = \text{Assets} + \text{Liabilities}$

ANSWER - C

277. Concept of Consistency means:

- (a) All the firms in the same industry should use identical accounting

principles and procedures

- (b) All principles and procedures of accounting are utilised
- (c) Accounting principles and methods should remain consistent from one year to another
- (d) All of the above

ANSWER - C

278. Convention of conservatism takes into account

- (a) All future profits and losses
- (b) All future profits and not losses
- (c) All future losses and not profits
- (d) Neither profits nor losses of the future

ANSWER - C

279. According to Convention of Conservatism closing stock is valued at :

- (b) At Realisable value
- (a) At cost Price
- (c) Cost price or realisable value whichever is less
- (d) At Real value

ANSWER - C

280. According to Convention of Conservatism :

- (a) Provision is made for bad and doubtful debts
- (b) Depreciation is charged on assets
- (c) Recording is made of outstanding expenses
- (d) All of the above

ANSWER - A

281. According to which Concept even the proprietor of the business is treated as a creditor of the business:

- (a) Going concern Concept
- (b) Cost Concept
- (c) Business Entity Concept
- (d) Accounting Period Concept

ANSWER - C

282. Due to which Concept qualitative transactions are not recorded in the books

- (a) Business Entity Concept
- (b) Money Measurement Concept
- (c) Historical cost Concept
- (d) Dual Aspect Concept

ANSWER - B

283. Accrual concept is based on :

- (a) Matching Concept
- (B) Dual aspect concept
- (c) Cost Concept
- (d) Going concern Concept

ANSWER - A

284. According to which Concept the same accounting methods should be used each year:

- (a) Full Disclosure
- (b) Prudence

- (c) Materiality

(d) Consistency

ANSWER - D

285. Due to which of the following, contingent liabilities are shown in the Balance Sheet:

- (a) Dual Aspect Concept
- (b) Convention of Full Disclosure
- (c) Convention of Materiality
- (d) Going Concern Concept

ANSWER - B

286. The cost of a small calculator is accounted as an expense and not shown as an asset in a financial statements of a business entity due to.....

- (a) Materiality Convention
- (b) Matching concept
- (c) Periodicity concept
- (d) Convention of full disclosure

ANSWER - A

287. According to the Cost Concept

- (a) Assets are recorded at lower of cost and market value.
- (b) Assets are recorded by estimating the market value at the time of purchase.
- (c) Assets are recorded at the value paid for acquiring it.
- (a) Assets are not recorded

ANSWER - C

288. Providing depreciation on fixed asset is in accordance with which of the following principles/concepts.

- (i) Going concern
- (ii) matching concept
- (iii) Materiality
- (a) i& ii
- (b) ii & iii
- (c) i& iii
- (d) all the three

ANSWER - A

289. The owner of the firm records his medical expenses in the firms' income Statement. Indicate the principle that is violated.

- (a) Cost Concept
- (b) Prudence
- (c) Full disclosure
- (d) Entity concept

ANSWER - D

290. M/s Future Ltd. has invested *10,000 in the shares of Relicam Industries Ltd. Current market value of these shares is 10,500. Accountant of Future Ltd.

wants to show *10,500 as value of investment in the books of accounts, which accounting convention restricts him from doing so?

- (a) Full disclosure
- (b) Consistency
- (c) Conservatism
- (d) Materiality

ANSWER - C

291. Which of these is not a fundamental accounting assumption?

- (a) Going concern
- (b) Consistency
- (c) Accrual
- (d) Materiality

ANSWER - D

292. Omission of paise and showing the round figures in financial statements is based on...

- (a) Conservatism convention
- (b) Consistency concept
- (c) Materiality concept
- (d) Money measurement concept

ANSWER - C

293. Income is measured on the basis of:

- (a) Matching Concept
- (b) Consistency Concept
- (c) Cost Concept
- (d) None of the above

ANSWER - A

294. Pick out a source voucher/document from the following

- (a) Debit Voucher
- (b) Credit voucher
- (c) Transfer Voucher
- (d) Invoice

ANSWER - D

295. When a trader sells goods on credit, he prepares..... which contains the name of the party to whom goods are sold, the rate, quantity and the total amount of

Sale

- (a) Cash memo
- (b) Invoice
- (c) Debit note
- (d) Receipt

ANSWER - B

296. Rohan has returned goods worth R20,000 to Radheyshyam as he found it Defective. Which document will be prepared by Radheyshyam?

- (a) Invoice / bill
- (b) Debit note
- (c) Credit voucher
- (d) Credit note

ANSWER - D

297. Credit purchases of furniture will be recorded through which voucher?

- (a) Debit Voucher
- (b) Credit Voucher
- (c) Cash Voucher
- (d) Transfer Voucher

ANSWER - D

298. Match the source document in column I with the corresponding transaction in Column ii

Column I

Column ii

(i) Cash Memo

(A) Credit Sales

- | | |
|-------------------|--------------------------------|
| (ii) Invoice | (B) Withdrawing cash from bank |
| (iii) Pay in slip | (C) Cash Purchases |
| (iv) Cheque | (D) Deposited cash into bank |

Choose from the options given below:

- (a) (i)-(D); (ii)-(B); (iii)-(A); (iv) (D)
- (b) (i)-(B); (ii)-(C); (iii)-(D); (iv) (A)
- (c) (i)-(C); (ii)-(A); (iii)-(D); (iv) (B)
- (d) (i)-(C); (ii)-(B); (iii)-(D); (iv) (A)

ANSWER - C

299. Purchase of goods from X for Cash should be Credited to:-

- (A) Purchase
- (B) Cash
- (C) X
- (D) None of these

ANSWER - B

300. Main object of preparing a 'Journal' is :

- (a) To ascertain the financial position of the business.
- (b) To journalise the cash transactions
- (c) To make posting in the ledger
- (d) To record the business transactions first of all.

ANSWER - D

301. Personal accounts are related to :

- (a) Assets and Liabilities
- (b) Expenses, losses and incomes

(c) Debtors, Creditors etc.

(d) None of these

ANSWER - C

302. Real accounts are related to

(a) Assets

(b) Expenses, losses and incomes

(c) Debtors, Creditors etc.

(d) None of these

ANSWER - A

303. Nominal Accounts are related to :

(a) Assets and Liabilities

(b) Expenses, losses and incomes

(c) Debtors, Creditors etc

(d) none of these

ANSWER - B

304. Goods worth Rs.7,000 given away as charity would be credited to :

(a) Sales A/c

(b) Purchases A/c

(c) Charity A/c

(d) Trustee A/C

ANSWER - B

305. Payment of 6,000 as wages to workmen for installation of a machine should be debited to :

(a) Wages A/c

- (b) Repairs A/c
- (c) Machinery A/c
- (d) None of these

ANSWER - C

306. What shall be the amount of Capital if Cash is 5,000; Furniture 12,000; Stock 30,000 and Creditors 6,000.

- (a) 53,000
- (b) 47,000
- (c) 41,000
- (d) none of these

ANSWER - C

307. Gopal is our debtor for 10,000. He became insolvent and only 60 paise in a rupee is received from him. The balance of 4,000 would be entered to the:

- (a) Debit of Discount A/c
- (b) Credit of Discount A/c
- (c) Debit of Bad-Debts A/c
- (d) Credit of Bad-Debts A/c

ANSWER - C

308. 5,000 received from Mohan whose account was written off as bad in the Previous year should be credited to:

- (a) Mohan's A/c
- (b) Bad-Debts A/C
- (c) Bad-Debts Recovered A/c
- (d) None of these

ANSWER - C

309. Cash received from Kajal 36,000 after allowing her discount @10%. Amount debited to discount account will be:

- a) R 3600
- (b) 4,000
- (c) 4,400
- (d) 4,500

ANSWER - B

310. Loss of goods by fire should be credited to

- (a) Sales A/c
- (b) Loss A/c
- (c) Profit & Loss A/c
- (d) Purchase A/c

ANSWER - D

311. Goods costing 30,000 supplied to Mohan at a profit of 25% of sales price less Trade discount @5% will be credited to Sales A/c with.

- (a) 35,625
- (b) 38,000
- (c) 37,500
- (d) 34,200

ANSWER - B

312. Goods costing 20,000 is sold at a profit of 20% on cost and trade discount is allowed @ 10% and cash discount of 10% is also allowed. Half the payment was received at the time of sale. What is the amount of cash received at the time of sale?

- (a) 9,720

(b) 10,800

(c) 11,880

(d) 10,820

ANSWER - A

313. Paid to Rahul on behalf of Sanjay 12,000 will be debited to

(a) Rahul's Personal Account

(b) Sanjay's Account

(c) Drawings Account

(d) Cash Account

ANSWER - B

314. Sold goods worth list price of 8,000 at 10% trade discount and 2% cash Discount. 25% received at the time of transaction only. The amount posted to

Discount account will be:

(a) 36 on Debit side

(b) 144 on Credit side

(c) 144 on Debit side

(d) 40 on Credit side

ANSWER - A

315. Journal records the transactions of a firm in a

(a) Periodical manner

(b) Chronological order

(c) Summarised manner

(d) Systematic order

ANSWER - B

316. Rent of proprietor's house paid from account on cash will

- (a) Decrease the profit
- (b) Increase the profit
- (c) Reduce the capital of business
- (d) Reduce the cash as well as capital of the business.

ANSWER - D

317. When a firm maintain a cash book, it need not maintain....

- (a) Journal paper
- (b) Purchase book
- (c) Sales book
- (d) Cash and bank accounts in ledger

ANSWER - D

318. The balance of bank column of cash book always shows a balance.

- (a) Debit
- (b) Credit
- (c) Either Debit or Credit
- (d) Neither Debit nor Credit

ANSWER - C

319. Which of the following will be recorded as Contra-entry

- (a) Cash directly deposited into bank by a customer
- (b) Payment made to creditor by cheque
- (c) Cash deposited into bank
- (a) Cash sales

ANSWER - C

320. A cheque received and deposited into bank the same day will be recorded in cash book in

- (a) Cash column on debit side
- (b) Cash column on credit side
- (c) Bank column on debit side
- (d) Bank column on credit side

ANSWER - C

321. When a cheque deposited into bank is dishonoured by bank, it will be recorded in cash book in :

- (a) Bank column on debit side
- (b) Bank column on credit side
- (c) Cash column on debit side
- (d) Cash column on credit side

ANSWER - B

322. On 1st April 2016, balance of cash column of cash book was 10,000. After receiving 2,000 from Anil, giving a cheque of 23,200 to Sunil and making payment of wages 500, balance of cash will be:

- (a) 11,500
- (b) 8,300
- (c) 8,800
- (a) 6,300

ANSWER - A

323. On 1st May 2016, cash book bank overdraft balance was 2,000. On depositing 10,000 into bank and giving a cheque of 7,200 for rent, the balance will be:

- (a) 4,800 Dr.
- (b) 4,800 Cr.

(c) 800 Dr.

(d) 800 Cr.

ANSWER - C

324. Which of the following is not recorded in cash book:

(a) Trade Discount

(b) Bad Debts

(c) Credit Purchases

(d) All of the above

ANSWER - D

325. Which is not contra entry in the cash book

(a) Cash deposited into bank

(b) Cash withdrawn from bank

(c) Cash withdrawn from bank for personal use

(a) None of these

ANSWER - C

326. If the debit as well as credit aspects of a transaction are recorded in the cash book, it is called

(a) Contra Entry

(b) Compound Entry

(c) Opening Entry

(d) Adjustment Entry

ANSWER - A

327. Cash book is a type of.....but can be treated as aof account.

(a) Subsidiary Book, Principal Book

- (b) Principal Book, Subsidiary Book
- (c) Subsidiary Book, Subsidiary Book
- (d) Principal Book, Principal Book

ANSWER - A

328. Which of the following may have both Dr. and Cr. Balance

- (a) Only cash column of cash book
- (b) Only bank column of cash book
- (c) Both cash and bank column
- (d) Neither bank nor cash column

ANSWER - B

329. Purchase book is used to record:

- (A) Purchases of goods
- (B) Credit purchases of goods
- (C) Credit Purchases of Assets
- (D) All credit Purchases

ANSWER - B

330. Debit notes issued are used to prepare:

- (A) Purchases Return Book
- (B) Sales Return Book
- (C) Purchases Book
- (D) Sales Book

ANSWER - A

331is not a subsidiary book

- (A) Purchase Return Book

- (B) Purchase Book
- (C) Ledger
- (D) Sales Book

ANSWER - C

332. Recording is made in purchases book:

- (A) After deducting trade discount
- (B) After adding trade discount
- (C) After deducting cash discount
- (D) After adding cash discount

ANSWER - A

333. Debit Note is the source of writing:

- (A) A debit entry in an Account
- (B) A sale to a person
- (C) Sales Return Book
- (D) Journal Proper

ANSWER - A

334. A separate column is made for Credit Note No.' in

- (A) Purchases Book
- (B) Sales Book
- (C) Purchases Return Book
- (D) Sales Return Book

ANSWER - D

335. Total of Purchases Return Book is recorded

- (A) Purchases Return A/c--Debit

- (B) Purchases Return A/c --Credit
- (C) Purchases A/c --Debit
- (D) Purchases A/c –Credit

ANSWER - B

336. Total of Sales Return Book is recorded:

- (A) Sales A/c--Debit
- (B) Sales A/c - Credit
- (C) Sales Return A/c - Debit
- (D) Sales Return A/c- Credit

ANSWER - C

337. In case lesser amount is recorded in sales invoice by mistake, then a is sent

- (A) Debit Note
- (B) Credit Note
- (C) Cash Note
- (D) Debit or Credit Note

ANSWER - A

338. A trader entered into following transactions. As a result, total of Purchase Book will be:

- (i) Goods purchased from Gaurav 8,000
 - (ii) Goods purchased from Sudhir for Cash 10,000
 - (iii) Goods purchased from Kamal on credit 25,000
 - (iv) Machinery purchased from Dinesh on credit 40,000
- (A) 83,000
 - (B) 73,000
 - (C) 33,000

(D) 25,000

ANSWER - C

339. Goods taken away by the proprietor from business for his personal use will be recorded in :

(A) Purchases Book

(B) Sales Book

(C) Purchases Return Book

(D) Journal Proper

ANSWER - D

340. Recording is made in Journal Proper of:

(A) All transactions

(B) Those transactions which are not recorded in any subsidiary book

(C) All cash transactions

(D) All credit Transactions

ANSWER - B

341. Recording is made in Journal Proper of:

(A) Opening Entries

(B) Closing Entries

(C) Adjustment Entries

(D) All of the above

ANSWER - D

342. The balance of sales day book is Rs.30,000 and Rs.5, 000 were recovered from debtors. Then balance of day book will be transferred by which amount?

(A) 25,000

(B) 30.000

(C) 20,000

(D) 35,000

ANSWER - B

343. A note sent by buyer on return of goods is

(A) Credit Note

(B) Return note

(C) Debit Note

(D) None of these

ANSWER - C

344. Goods sold for Cash 25,000 plus 4% VAT. Sales A/c will be credited by:

(A) 24,000

(B) 25,000

(C) 26,000

(D) None of these

ANSWER - B

Multiple choice questions pertaining to trading Account, Profit & Loss A/C and Balance sheet

345. The purpose of preparing final accounts is to ascertain

a) Profit or Loss

b) Capital

c) The Value of assets

d) Profit or Loss and Financial Position

Ans D

346. The Profit and Loss Account shows

a) Financial position of the concern

b) Gross Profit

c) Net Profit

d) Net Profit and Financial Position

Ans C

347. Balance sheets shows

- a) Profit or loss
- b) Financial Position
- c) Errors of Accounts
- d) Total Debtors

Ans B

348. Final Accounts are prepared

- a) At the end of the calendar year
- b) At the end of the assesement year
- c) On Every Diwali
- d) At the end of the Accounting year

Ans D

349. Trading and Profit and Loss Account is prepared

- a) For a particular period
- b) On a particular date
- c) For the whole year
- d) None of above

Ans A

350. Balance sheet is prepared

- a) For a particular period
- b) On a particular date
- c) For the whole year
- d) None of above

Ans B

351. Excess of debit in Profit and Loss Account is called

- a) Net profit
- b) Net Loss
- c) Gross Profit
- d) Gross Loss

Ans B

352. Salaries and Wages appearing in the Trial balance is shown

- a) On the debit side of the trading Account
- b) On the debit side of P&L A/C
- c) On the asset side of Balance sheet
- d) On the Liabilities side of the Balance sheet

Ans B

353. Balance sheet is prepared with the balances of which of the following
- a) All balances in the ledger
 - b) Balances of Personal Account
 - c) Balances of Real Account
 - d) Balances of Personal and Real Account

Ans D

354. Balance of petty cash is
- a) Expenses
 - b) Income
 - c) Liability
 - d) Assets

Ans D

355. Fixed Assets are kept
- a) For earning revenue
 - b) For conversion into cash as quickly as possible
 - c) For resale
 - d) For getting loan by mortgage

Ans A

356. Goodwill is
- a) Current assets
 - b) Tangible assets
 - c) Intangible asset
 - d) Fictitious asset

Ans C

357. Choose the current assets from the following
- a) Cash
 - b) Debtor
 - c) Stock
 - d) All of the above

Ans D

358. Schedule of balances prepared from the ledger accounts is known as
- a) Balance sheet
 - b) Trail balance
 - c) Statement of Accounts
 - d) Statement of Affairs

Ans B

359. Closing stock appearing in the trial balance is shown
- a) On the debit side of trading account

- b) On the credit side of trading account
- c) On the asset side of the balance sheet
- d) On the credit side of trading account and on the assets side of the balance sheet

Ans C

360. Calculate the gross profit if the rate of gross profit is 25% on sales and cost of goods sold are Rs. 1, 80,000?

- a) 60,000
- b) 36,000
- c) 45,000
- d) 30,000

Ans A

361. Calculate the gross profit if the rate of gross profit is 25% on sale and goods sold are Rs. 125000?

- a) 31250
- b) 25000
- c) 30000
- d) 35000

Ans B

362. Calculate the gross profit if the rate of gross profit is 25% on cost of goods sold and cost of goods sold are Rs. 125000?

- a) 31250
- b) 25000
- c) 30000
- d) 35000

Ans A

363. Opening balance	8500/-
Purchases	30700/-
Direct wages	4800/-
Interest on loan	2800/-
Closing stock	9000/-

Then cost of goods sold will be _____

- a) 30000/-
- b) 32000/-
- c) 35000/-
- d) 40000/-

Ans C

364. if sales are 2000/- and rate of gross profit on cost of goods sold is 25%, then the cost of goods sold will be
- a) 1600/-
 - b) 1500/-
 - c) 1700/-
 - d) 1800/-

Ans A

365. Cost of Goods sold is Rs. 1, 50,000, closing stock Rs.40000/- and opening stock is Rs. 60,000/- , then amount of purchase will be
- a) 1,30,000
 - b) 1,70,000
 - c) 50,000
 - d) None of the above

Ans A

366. A new firm commenced business on 1st January 2017 and purchased goods costing Rs.90,000 during the year. A sum of Rs.6000/- was spent on freight inward. At the end of year, cost of goods sold still unsold was Rs.15, 000/- (Realizable Value Rs. 12,000).Sales during the year was Rs. 1,20,000. What is the gross profit earned by the firm?
- a) 42000/-
 - b) 30000/-
 - c) 36000/
 - d) 39000/

Ans C

367. Where the figure of freight outward of Rs. 4000/- shall appear?
- a) Trading Account
 - b) Profit & Loss Account
 - c) Balance sheet
 - d) Both a and b

Ans B

368. Income tax paid by a sole trader is reflected in his financial statements
- a) On the debit side of the trading account
 - b) On the debit side of the profit and Loss Account
 - c) As an assets in the balance sheet
 - d) As way of deduction from capital in the balance sheet

Ans D

369. Which of the following statement is correct?
- a) Rangrajan's International --- P&L Account as on 31st March,2017

- b) Rangrajan's International --- P&L Account for the year ended 31st march
- c) Rangrajan's International --- P&L Account for the year ended 31st March,2017
- d) Rangrajan's International --- P&L Account for the current year (2016-2017)

Ans C

370. Rent paid on 1st October 2015 for one year upto 30th September 2016 was Rs. 2400. Rent paid on 1st October 2016 for the year upto 30th September, 2017 was Rs. 3200. Rent shown in the Profit and Loss Account for the year ended on 31st December, 2016 would be

- a) 6000
- b) 3200
- c) 3000
- d) 2600

Ans D

371. Accrued Income is

- a) A liability
- b) Revenue
- c) An Asset
- d) An Expenses

Ans C

372. if the closing stock appears in the trial balance, then it will be appearing in

- a) Trading Account
- b) Balance sheet
- c) Profit and Loss Account
- d) Trading A/C and Balance sheet

Ans B

373. Types of Account shown in Balance sheet are

- a) Nominal and Personal
- b) Real and Nominal
- c) Real and Personal
- d) Real, Nominal and Personal

Ans C

374. following information is given in the Trial balance

Bad debts	Rs. 3000/-
Provision for Bad debts	Rs. 3500/-
Debtors	Rs. 40000/-

Additional Information:

It is desired to make a provision for doubtful debts @ 10% on debtors. The amount debited to P&L Account is

- a) Rs.4000/-
- b) Rs.5000/-
- c) Rs.6500/-
- d) Rs.3500/-

Ans D

375. Net profit before the following adjustment is Rs. 1,80,000/-

Outstanding Salary	Rs.10,000
Prepaid Insurance	Rs.13,000

Calculate profit after adjustment

- a) 1,83,000
- b) 1,77,000
- c) 2,03,000
- d) 1,87,000

Ans A

376. Net profit of a firm before charging manager's commission is Rs. 21,000/-. If the manager is entitled to 5% commission after charging such commission. How much manger will get as commission?

- a) 1050/-
- b) 1000/-
- c) 2100/-
- d) 2000/-

Ans B

377. Closing stock is shown in the financial statement at

- a) Cost Price
- b) Realizable Price
- c) Cost Price or Realizable value whichever is greater
- d) Cost price or realizable value whichever is less

Ans D

378. General Manager gets 10% commission on net profit after charging such commission. Gross profit is Rs. 70,000 and general expenses other than Manager's commission are Rs. 12,000. Commission amount will be

- a) 5273
- b) 6073
- c) 5373
- d) 5173

Ans A

379. heavy amount spent for the advertisement of new company product is

- a) Revenue expenditure
- b) Deferred Revenue expenditure
- c) Capital expenditure
- d) Either a and c

Ans B

380. Income tax in case of sole trader is treated as

- a) Personal expenses
- b) Debtors expenses
- c) Business expenses
- d) None of the above

Ans A

381. Business paid to Mr. of Rs. 50,000 as salary on 25th March, 2011. Mr. A went to bank to deposit cheque in his account on 3rd April, 2011. What is the entry to be passed in the Balance sheet on the date of final account?

- a) No entry
- b) Bank A/c Dr. to O/S Salary A/c
- c) Salary A/c Dr. to O/S salary A/c
- d) Salary A/c Dr. to A

Ans A

382. A machine was purchased in Bihar. During transit, the machine was damaged and the cost of repairs incurred is Rs. 20,000/-. This expenses is treated as

- a) Capital expenses
- b) Revenue expense
- c) Deferred Revenue expense
- d) None of these

Ans A

Questions/Answers	
382.	The Receipt and disbursement of State Govt. are shown in how many parts.
	(a) 2
	(b) 3
	(c) 5

(d) 4
383. The main divisions of the consolidated funds are.
(a) Revenue Accounts
(b) Capital Accounts
(c) Debt
(d) All above.
384. The budget framed by the Department of Finance is submitted to.
(a) Chief Secretary
(b) Chief Minister
(c) Legislative assembly
(d) Lok Sabha
385. In which articles of the constitution appropriation bill is submitted
(a) 104
(b) 156
(c) 200
(d) 204
386. What is the duration of budget year.
(a) 1st April to 31st March
(b) 1 st Jan to 31 st December
(c) 1 st July to 30 th June
(d) 1 st October to 30 th September.
387. In Form B.M – 2 the Head of Department will round off figures under each item to the nearest.
(a) Hundred
(b) Thousand
(c) Lakhs
(d) Crores
388. The revised estimates are prepared from the following
(a) Statement of surrenders
(b) Statement of Loans.
(c) Statement of Salary.
(d) Statement of Capital Expenditure.
390. (A) Budget includes following documents presented by Finance Minister to the legislature
(a) Schedule of New Expenditure
(b) Finance Minister Speech
(c) Annual Financial Statement
(d) All of above.
391. Memorandum explanatory of budget is prepared by.
(a) Financial Commissioner

	(b) Finance Secretary
	(c) Finance Minister
	(d) Controller of Finance.
392.	After the presentation of budget to the legislature a copy of the budget shall be supplied to.
	(a) Lok Sabha
	(b) Ministry of Expenditure Govt. of India.
	(c) Ministry of Finance Govt. of India.
	(d) Niti Aayog
393.	Vidhan Sabha has power for any demand moved by the Minister-in-charge.
	(a) Assent
	(b) Refuse
	(c) Assent subject to reduction
	(d) Any from the above.
394.	Returns of estimated and actual collection will be submitted in following Form.
	(a) B.M-27
	(b) B.M-25
	(c) B.M-28
	(d) B.M-24
395.	All withdrawal from the treasury bill shall be entered in the_____.
	(a) Claim Register
	(b) Treasury Payment Register
	(c) Bill Register
	(d) Party Register.
396.	Progress of expenditure against the grant from loan & advances will be submitted to Department of Finance on..... basis.
	(a) Monthly
	(b) Quarterly
	(c) Yearly
	(d) Half yearly
397.	The committee on estimates presents its report the
	(a) Council of Minister
	(b) Chief Minister
	(c) Vidhan Sabha
	(d) Lok Sabha
398.	Cash Balances includes
	(a) Cash in treasuries
	(b) Deposit with reserve bank
	(c) Remittances in transit foreign
	(d) All of above
399.	Inter Govt. adjustment accounts includes

	(a) Adjusting account between Central & State Govt.
	(b) Adjusting account with defence.
	(c) Inter State Suspense account.
	(d) All of above.
400.	The budget estimates of the current includes.
	(a) Revised estimates of the current year.
	(b) 12 months actual of the last previous year.
	(c) Recognizable regularity in past year figures
	(d) All of the above.
401.	The following officers are jointly responsible for reconciliation of accounts.
	(a) Head of Department & Accountant General
	(b) Head of Department & Finance Secretary
	(c) Head of Department & Financial Commissioner
	(d) Accounts Officer of respective department & Finance Department.
402.	Exchange variation include in the following object class.
	(a) 1 - Personal Services & Benefit
	(b) 2 - Administrative expenses
	(c) 4 - Grant
	(d) 5 - Other Expenditure
403.	Subsidies include in the following object class.
	(a) 1 - Personal Services & Benefit
	(b) 2 - Administrative expenses
	(c) 4 - Grant
	(d) 5 - Other Expenditure
404.	Rent Rate & Taxes includes in the following object class.
	(a) 1 - Personal Services & Benefit
	(b) 2 - Administrative expenses
	(c) 4 - Grant
	(a) 5 - Other Expenditure
405.	_____Number of each plan scheme should be mentioned while submitting the schedule and memorandum.
	(a) Code
	(b) Serial
	(c) File
	(d) Sequence No.
406.	All income claimable is claimed, realized and paid in treasury is the duty of
	(a) Head of Department
	(b) Section Officer
	(c) Collecting Officer
	(d) Accounts Officer.
407.	All amount remitted to the treasury shall be entered in a _____ book.

(a) Remittance
(b) Payment
(c) Expenditure
(d) Accounts
408. Divisional Officer register and Account of Expenditure is prepared in form.....
(a) BM-37
(b) BM-34
(c) BM-38
(d) BM-39
409. Monthly account expenditure prepared in form.....
(a) BM-27
(b) BM-28
(c) BM-29
(d) BM-30
410. Estimate of interest on loans and advances is prepared in form.....
(a) BM-2
(b) BM-3
(c) BM-4
(d) BM-5
411. In case of doubt or dispute for any particular recovery for classification is to be decided by.....
(a) Department of finance
(b) Council of ministers
(c) Comptroller & Auditor General of India
(d) Head of Department
412. Recoveries by one department from another department of the State Government is treated as....
(a) Deduction from gross expenditure
(b) Deduction from gross revenue
(c) Addition in gross expenditure
(d) Addition in gross revenue
413. Recoveries from private persons or bodies and Government outside India is treated as.....
(a) Expenditure
(b) Revenue
(c) Deduction from expenditure
(d) Deduction from revenue
414. Recoveries represents debit to another Government of expenditure is treated as.....
(a) Revenue
(b) Expenditure

	(c) Deduction from expenditure
	(d) Deduction from revenue
415.	Source of financing under budget includes the following
	(a) Demand number
	(b) Account head
	(c) Plan expenditure
	(d) All of above
416.	The list of major work should be submitted separately from the list of
	(a) Plan expenditure
	(b) Non-plan expenditure
	(c) Minor work
	(d) Revenue expenditure
417.	No project should be included in major work until approval from.....
	(a) Administrative
	(b) Finance
	(c) Council of ministers
	(d) Head of Department
418.	The schedule of new expenditure are submitted by Department of finance for consideration to.....
	(a) Council of Ministers
	(b) Chief Minister
	(c) Legislature
	(d) Lok Sabha
419.	The application for re-appropriation by Public Work department in form no.....
	(a) BM-32
	(b) BM-33
	(c) BM-34
	(d) BM-35
420.	Contingency fund covered by article
	(a) 282
	(b) 283
	(c) 284
	(d) 267

421. In how many parts, the receipts and disbursements of the state Government are shown ?

- a) **Three Parts**
- b) Four Parts
- c) Five Parts
- d) None of the above

422. Which terms shall be used for all revenues received by a State Government, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all money received by that government in repayment of loans?

- a) Public Accounts of state
 - b) Contingency fund of state
 - c) consolidated fund of state**
 - d) Misc. Fund of state
423. Which term shall be used to establish the fund which is of the nature of an imprest and enables the executive government to meet unforeseen expenditure pending its authorisation by the legislature by law?
- a) Public Accounts of state
 - b) Contingency fund of state**
 - c) consolidated fund of state
 - d) Misc. Fund of state
424. Which term shall be used for the receipts and disbursements, such as deposits, reserve funds, remittances etc which do not form part of the consolidated fund of state and are not subject to a vote by the legislative assembly.
- a) Public Accounts of state**
 - b) Contingency fund of state
 - c) consolidated fund of state
 - d) Misc. Fund of state
425. _____ is known as statement of estimated receipts and expenditure of the state for that year.
- a) Annual Financial Statement
 - b) Budget
 - c) Both a and b**
 - d) Annual Revenue statement
426. In how many parts, consolidated fund of the state is divided?
- a) One
 - b) Two
 - c) Three**
 - d) Four
427. In how many parts, Public Account of state is divided?
- a) Debit and deposits , remittance**
 - b) Revenue, capital
 - c) Debts, loans & Advances
 - d) Charged , voted
428. By Which authorities, the schedule of new expenditure are two fold scrutinized?
- a) Head of the department , Administrative Department
 - b) Finance department, Council of Ministers**
 - c) Finance Department , Administrative Department
 - d) None of the above
429. Which terms shall be used for the bill introduced after the grant have been made by the assembly to provide for the appropriation out of the consolidated fund of state , of all moneys required to meet the grant made by Assembly and the expenditure changed upon the consolidated fund of the state.?
- a) Administrative approval
 - b) Appropriation bill**
 - c) Exceptional Grant
 - d) Detailed estimate

430. _____ means authority responsible for the control of receipts and expenditure
- a) **Controlling officer**
 - b) Head of the Department
 - c) Administrative Department
 - d) Finance department
431. Which term shall be used for the consolidated estimates prepared by the Finance department from the estimates of ordinary expenditure combined with the schedules of new expenditure, list of major and minor works, list of anticipated excess and surrenders?
- a) Departmental Estimates
 - b) **Detailed Estimates**
 - c) Detailed Head
 - d) None of the above
432. Which term shall be used for the estimates of the Income and ordinary expenditure of a department, submitted to the finance department as the material on which to base its estimates?
- a) **Departmental Estimates**
 - b) Detailed Estimates
 - c) Detailed Head
 - d) None of the above
433. Which term shall be used for a grant voted by the legislative assembly to meet the expenditure which at close of the year is found, through the appropriation account to have been incurred in excess of the authorized expenditure under a grant?
- a) Exceptional Grant
 - b) Supplementary grant
 - c) Token Grant
 - d) **Excess Grant**
434. Which term shall be used for a grant made by the legislative assembly for an exceptional services which forms no part of the current service of any financial year?
- a) **Exceptional Grant**
 - b) Supplementary grant
 - c) Token Grant
 - d) Excess Grant
435. _____ means the sum allotted to any unit of Appropriation as it stands on any particular date after it has been modified by re-appropriation or supplementary appropriation sanctioned by the competent authority.
- a) Supplementary appropriation
 - b) Re-appropriation
 - c) New services
 - d) **Modified Appropriation**
436. Which term shall be used for a service, expenditure on which is not contemplated in the schedule of authorized expenditure for the year and for which a reference to the legislature should be made?
- a) **New Service**
 - b) Modified Appropriation
 - c) Re-appropriation
 - d) Supplementary appropriation

437. _____ means the transfer of savings under the appropriations for unit of appropriation to meet excess expenditure anticipated under another unit.
- Appropriation
 - Re-appropriation**
 - Supplementary appropriation
 - Final appropriation
438. Which term shall be used for a division of the appropriation for a primary unit and where definitely prescribed by the finance department appears in the accounts maintained by the Accountant-General?
- Primary Unit of appropriation
 - Secondary unit of appropriation**
 - Supplementary appropriation
 - Final appropriation
439. Which term shall be used for the grant voted by the legislative assembly on a supplementary statement of expenditure presented to it within the current financial year?
- Demand for grant
 - Exceptional Grant
 - Supplementary grant**
 - Token Grant
440. _____ means an addition to the amount included in the schedule or in a supplementary schedule of authorized expenditure.
- Supplementary appropriation**
 - Supplementary grant
 - Supplementary statement of expenditure
 - Supplementary appropriation bill
441. Which term shall be used for a demand made to the legislative assembly for a nominal sum when it is proposed to meet from the savings within the grant expenditure which as constituting a new services not contemplated in the budget of the year may not be incurred without the specific vote of the assembly.
- Vote of account
 - Vote of credit
 - Demand for grant
 - Token Demand**
442. _____ is a proposal made to the legislature on the recommendation of the Governor for appropriation out of consolidated fund of state for expenditure other than charged.
- Vote of account
 - Vote of credit
 - Demand for grant**
 - Token Demand
443. Where the re-appropriation is allowed?
- From voted to Charged expenditure or vice versa
 - From Plan to Non-Plan or vice versa
 - From Capital to Revenue or vice versa

- d) Within the same grant**
444. Where the re-appropriation is not allowed?
- a) Within the same grant
 - b) Before the close of the financial year
 - c) From Capital to Revenue or vice versa**
 - d) Where it is expected to make the saving under any unit of appropriation
445. Which expenditure are not covered under charged Expenditure?
- a) Pay and allowance of governor, speaker, Dy.Speaker
 - b) Pay and allowance of judges of high court
 - c) Any sum payable on account of court order, arbitration or decree
 - d) Pay and allowances of the employee of secretariat**
446. Which expenditure are not covered under voted expenditure?
- a) Any sum payable on account of court order, arbitration or decree**
 - b) Pay and allowances of the employee of secretariat
 - c) Pay and allowance of the staff of the Power department
 - d) Payment on account of expenditure incurred on capital works in the Power department
447. What do you mean by technical sanction?
- a) Sanction of the competent authority to a properly detailed estimate of the cost of a work of construction or repair**
 - b) Detailed estimates of receipts and expenditure of the financial year
 - c) Amount voted by the legislative assembly in respect of a demand for grant
 - d) Lowest account head for which a specific appropriation is placed at the disposal of the spending authority
448. Which term shall be used for a grant made by the legislative Assembly in advance, in respect of the estimated expenditure for a part of any financial year, pending completion of the procedure for voting of such grant?
- a) Vote of credit
 - b) Vote of account**
 - c) Unit of appropriation
 - d) Supplementary appropriation
449. Which term shall be used for grant made by the legislative assembly for meeting an unexpected demand upon resources of a State when on account of the magnitude, or the indefinite character of the service, the demand cannot be stated with the details ordinary given in the Annual Financial Statement
- a) Vote of credit**
 - b) Vote of account
 - c) Unit of appropriation
 - d) Supplementary appropriation
450. By which date, the finance department will arrange to supply four copies of the printed forms to the head of the department in which their departmental estimates are to be prepared and forwarded to the finance department?
- a) By 31st July
 - b) By 31st March
 - c) By 1st September
 - d) By 1st July**

451. No inter-Government adjustments can be carried out after the _____ on which date the books of the Bank are closed for the month of March.
- 15th April
 - 15th May
 - 15th June
 - 15th July
452. After Administrative approval is accorded, the schedules of new expenditure will be prepared by Heads of the Department in form _____.
- BM-32
 - BM-1
 - BM-16**
 - BM-18
453. After Administrative approval is accorded, the lists of major and minor works is prepared in form _____.
- BM-32
 - BM-1
 - BM-16
 - BM-18**
454. All items of new expenditure whether _____ or _____ should appear in the schedule.
- Capital or revenue
 - Plan or Non-Plan
 - Voted or charged**
 - Recurring or Non-recurring
455. _____ has to watch the progress of the expenditure against any item, provision for which has been specifically refused or reduced by the Assembly.
- Head of department
 - Controlling officer
 - Head of the office
 - Audit officer**
456. The disbursing officer will also maintain a Liability Register in form _____.
- BM-32
 - BM-16
 - BM-18
 - BM-26A**
457. the statement of excess and surrender is prepared in form _____
- BM-32**
 - BM-16
 - BM-18
 - BM-26A
458. Which register is used by the Head of the department to show sum initially allotted, and supplementary grant and on the other sides deductions made by appropriation?
- Liability register
 - Appropriation Register
 - Ledger account of Appropriation**
 - Department Estimates register
459. In which form, Ledger account of appropriation is maintained?

- a) BM-32
 - b) BM-31**
 - c) BM-18
 - d) BM-26A
460. by which date, the statement of excess and surrender will be submitted by Head of the Department to the Finance department in BM-32?
- a) 1st of October every year
 - b) 1st of November every year
 - c) 1st of December every year**
 - d) 1st of January every year
461. Reappropriation within a primary unit shall not be communicated to the _____>
- a) Head of the office
 - b) Head of the department
 - c) Controlling officer
 - d) Accountant-General**
462. A copy of each order of re-appropriation sanctioned by any authority will be furnished to the _____ and _____.
- a) Finance department , Accountant General**
 - b) Finance department, Head of the office
 - c) Finance department , Head of the department
 - d) Accountant General, Head of the department
463. Savings from salaries shall not be _____ to other standard objects of expenditure but savings under other standard objects of expenditure can be re-appropriated to the standard object salaries.
- a) Supplementary
 - b) Re-appropriated**
 - c) Appropriated
 - d) Deemed
464. Which statement is correct in respect of the statement of excess and surrenders prepared in BM-32?
- a) It is helpful for fixing the revised estimates
 - b) It is helpful for re-appropriation
 - c) It is helpful for the passing of saving into re-grant
 - d) All of the above**
465. It must be carefully noted that no amount out of the savings reported in the statement of excess and surrender and accepted by the Finance department shall subsequently be _____ without its previous approval
- a) Utilized**
 - b) Surrender
 - c) Recouped
 - d) None of the above
466. Savings coming to the notice after the despatch of the final statement of excess and surrender should be reported separately as soon as possible. All final savings must

be surrendered to the Finance department by_____.Surrenders made after that date will not be accepted.

- a) **By 15th January**
- b) By 15th February
- c) By 15th March
- d) By 15th April

467. When any bill is presented to the treasury for payment, a small slip (bill extract) in form giving a brief description of the charges and the amount of the bill will be attached thereto, duly signed by the disbursing officer.

- a) BM-26
- b) **BM-27**
- c) BM-32
- d) BM-16

468. On receipt of the appropriation from controlling officers, disbursing officer will open separate register in form_____by major and minor heads and sub-heads.

- a) **BM-26**
- b) BM-27
- c) BM-32
- d) BM-16

469. Which term shall be used for the lowest account head for which a specific appropriation is placed at the disposal of the spending authority?

- a) Vote of credit
- b) Vote of account
- c) **Unit of appropriation**
- d) Supplementary appropriation

470. Which term is applied for the statement to be laid before the legislature showing the estimated amount of the expenditure over and above the expenditure authorized for that year?

- a) Supplementary appropriation
- b) Supplementary grant
- c)
- d) Supplementary Appropriation Bill
- e) **Supplementary statement of expenditure**

471. Which authority shall constitute a Committee of Estimates constituted to examine the estimates or are specifically referred to it by the House or Houses?

- a) Head of the department
- b) Head of the office
- c) AdministrativeDepartment
- d) **Legislative Assembly**

472. Appropriation Accounts are placed before the legislature and referred by the Legislative assembly to the_____for necessary investigation.

- a) **Committee on Public Accounts**
- b) Administrative department
- c) Head of the department
- d) Legislative assembly

473. The revised estimates are therefore inserted in the Budget volume by the _____ on the basis of the statement of anticipated excess over and

surrenders from modified appropriation which are submitted by Head of the department later on in a year.

- a) Administrative department
- b) Legislative assembly
- c) Head of the office

d) Finance department

474. An application for additional appropriation will be prepared for all the departments other than Public Works Department shall be prepared in_____.

- a) BM-32
- b) BM-33**
- c) BM-34
- d) BM-35

475. An application for additional appropriation will be prepared for the Public Works Department shall be prepared in_____.

- a) BM-32
- b) BM-33
- c) BM-34**
- d) BM-35

476. If an appropriation under a unit is reduced by re-appropriation sanctioned by a competent authority or by resumption, the expenditure debit to the unit should be restricted to the_____appropriation.

- a) Increased
- b) Reduced**
- c) Constant
- d) Fluctuated

477. No appropriation will be made from the savings due to full or partial abandonment or postponement of a scheme which finds a place in the_____.

- a) Supplementary estimates**
- b) Rough estimates
- c) Clear estimates
- d) None of the above

478. Annual Financial statement or Budget are covered by Article

- a) 202**
- b) 203
- c) 204
- d) 205

479. By which authority, list of major or minor works are scrutinized?

- a) Finance Department
- b) Finance department and Council of Minister**
- c) Council of Minister
- d) Administrative department

480. Supplementary, additional or excess grant are covered by article?

- a) 202
- b) 203
- c) 204
- d) 205**

(PAPER-V)

Store & Purchases- For Store Keeping Staff

(For All HPUs)

QNo.1 Any channel which is supplied with water from canal, but which is not maintained at the cost of the Government is known as

- a) Water pump
- b) Water Course
- c) Water flow
- d) None of the above

QNo.2 The order of a competent authority sanctioning a properly_____of the cost of a work of construction or repair proposed to be carried out in the department of Public Works is known as Technical Sanction.

- a) Rough Estimate
- b) Sanctioned estimate
- c) Detailed estimate
- d) None of the above

QNo.3 What term is applied to such Government employees of the department as are neither Divisional officers nor Government employees subordinate to a Divisional Officer and have no Divisional offices working under their control?

- a) Direction officer
- b) Administrative officer
- c) Special officer
- d) None of the above

QNo.4 What term is applied to the office of Administrative officer who has one or more Divisional Officers working under his order and is not himself entrusted with the execution of works or with the receipt and disbursement of public money?

- a) Direction office
- b) Special office
- c) Administrative office
- d) None of the above

QNo.5 Superintending Engineer employed on special duty is not a_____.

- a) Special officer

- b) Direction officer
- c) Administrative officer
- d) None of the above

QNo.6 which term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash or of stock material are brought to account

- a) Paper transfer
- b) Book Transfer
- c) Receipt transfer
- d) None of the above

QNo.7 Transactions relating to the_____and_____connected with the services pertaining to the works of the different department of the Government are adjusted finally in the accounts of the Divisional Officers against the provision of funds placed therefore at their disposal.

- a) Stock and cash
- b) Capital and receipts
- c) Charges and receipts
- d) None of the above

QNo.8 what do you mean by the debt Head?

- a) For charges adjustable finally in the accounts of Divisional officers
- b) For revenue receipts creditable finally to Government in the accounts of Divisional officers
- c) Receipts as well as payments for cash, stores or other value received from, or paid to on behalf of, other divisions, department or Government
- d) For certain Receipts and payments held in suspense pending clearance by payment or recovery in cash or otherwise.

QNo.9 Which officer is known as primary disbursing officer of the Division who is permitted to obtain by Cheques on civil treasuries, or on the bank the funds required for all disbursements in connection with the execution of works?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.10 Which officer is responsible for the collection of the departmental receipts of the division and pays them into civil treasuries or the bank?

- a) Sub-Divisional Officer
- b) Divisional Officer
- c) Divisional Accountant
- d) None of the above

QNo.11 Which officer is responsible for the compilation of accounts of monthly receipts and disbursements?

- a) Sub-Divisional officer
- b) Divisional officer
- c) Divisional Accountant
- d) None of the above

QNo.12 Where the transactions of receipts shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W.Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.13 Where the transactions of charge shall be placed, if the exact head cannot be ascertained at once?

- a) Miscellaneous P.W.Advance
- b) Deposit
- c) Both a and b
- d) None of the above

QNo.14 The Divisional officer, as the primary disbursing officer of the division is responsible for

- a) Financial regularity
- b) Maintenance of the accounts
- c) Both a and b
- d) None of the above

QNo.15 Divisional officer should review from time to time the several registers, book and accounts as are maintained in the Division and sub-division officers. In which record, the facts of such review should be recorded by him?

- a) (P.W.)II
- b) (P.W.)I
- c) (P.W.)III
- d) (P.W.)IV

QNo.16 The Divisional Accountant advise and assist to the Divisional officer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally as

- a) As Accountant
- b) As Auditor
- c) As Advisor
- d) None of the above

QNo.17 The divisional Accountant perform the duty of applying certain preliminary checks to the initial accounts, vouchers as

- a) As Accountant
- b) As Auditor
- c) As Advisor
- d) None of the above

QNo.18 The Divisional Accountant is treated as the_____member of the office establishment of the division , though his position is analogous to that of a Sub-Divisional officer

- a) Junior
- b) Senior
- c) Clerk
- d) None of the above

QNo.19 By which record, the progress of expenditure on works or other items for which these are specific appropriations should be watched individually month by month

- a) Contingent Register
- b) Work Register
- c) Lump-sum appropriation Register
- d) None of the above

QNo.20 Liabilities may be divided into following classes

- a) Those outstanding in the suspense accounts, relating to contractors and labours in the accounts of work

- b) Those outstanding in any of the regular suspense accounts of the division
- c) Outstanding debts adjustable by book transfer
- d) All of the above

QNo.21 In which form, all the liabilities and assets of the division adjustable by transfer credit or debit to remittance head of accounts should be registered?

- a) Form P.W.1
- b) Form P.W.2
- c) Form P.W.3
- d) Form P.W.4

QNo.22 In which forms, the result of the audit are communicated to the Divisional officer by the Accountant-General?

- a) Audit Notes Objection statements
- b) Inspection Reports
- c) Letters or memorandum
- d) All of the above

QNo.23 In how many days, Inspection Report from the date of receipt shall be returned by the Executive Engineer to the Superintending Engineer after giving full explanation in respect of each items mentioned therein.

- a) Three weeks
- b) Four weeks
- c) Six weeks
- d) Five weeks

QNo.24 In how many days, the reply of the inspection report shall be submitted to the Accountant- General by the Executive engineer?

- a) Four weeks
- b) Five weeks
- c) Nine weeks
- d) Six weeks

QNo.25 Primarily the Divisional Officer is responsible disbursing officer of the division. But, he may authorise the following officer to make payments debitable against the general sanctions of competent authority to expenditure on works

- a) Another Divisional officer
- b) Sub-Divisional officer

- c) Divisional Accountant
- d) None of the above

QNo.26 In how many ways, disbursing officers of the department may obtain cash for disbursement

- a) In one way i.e. directly by bills drawn on the treasury
- b) In two ways i.e. directly by bills drawn on the treasury or by mean of cheques
- c) By cash only
- d) None of the above

QNo.27 _____ and _____ may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

- a) Revenue and capital expenditure
- b) Contingent charges and Grant in aid
- c) Both a and b
- d) None of the above

QNo.28 In which Form, all contingent charges (including stock and adjustment transactions) should be consolidated at the end of the month?

- a) Form-PFR 10
- b) Form-PFR 11
- c) Form-PFR 12
- d) Form-PFR 13

QNo.29 In which form, Government employee entrusted with fixed imprest or temporary advances should maintain and render account of their disbursement

- a) Form PWA 3
- b) Form PWA 4
- c) Form PWA 5
- d) None of the above

QNo.30 In how many days every imprest drawn should be recouped as per the provisions of the DFR?

- a) Within two months
- b) Within three months
- c) Within four months
- d) Within one month

QNo.31 It is not permissible to credit revenue to the head concerned until it is realized. But, following is the exception to this rule as per the DFR,

- a) Supervision charges on sale of stock on credit
- b) Sale proceed of articles of tools and plant to be debited to Miscellaneous

P.W.Advance

- c) Both a and b
- d) None of the above

QNo.32 How the recovery of rent from the government employees occupying rentable building in charge of the department?

- a) By cash
- b) By deduction from their pay bills
- c) Both a and b
- d) None of the above

QNo.33 if the rent recoverable from a government employee is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed _____

- a) Prospectively
- b) Retrospectively
- c) No change
- d) Both a and c

QNo.34 In which register, Revenue receipts of the division should be recorded?

- a) PWA 6
- b) PWA7
- c) PWA8
- d) PWA9

QNo.35 In which form, register of rents of buildings and lands should be maintained in the Division office to show the monthly assessments, realizations and balance of rents?

- a) PW 4
- b) PW 5
- c) PW 6
- d) PW 7

QNo.36 which deposits may be passed through the regular accounts of the division?

- a) Cash deposits of subordinates as security
- b) Cash deposits of contractors as security
- c) Deposit for works to be done
- d) All of the above

QNo.37 Which deposits are not passed through the regular accounts of the divisions?

- a) Sums due to contractor on closed accounts,
- b) Cash deposits of contractors as security
- c) Interest-bearing securities
- d) Miscellaneous deposits

QNo.38 Where the security deposit more than five rupee is not claimed within three years from date of its due, then it is known as

- a) Lapse Deposit
- b) Refund of Revenue
- c) Confiscated Deposit
- d) Both a and c

QNo.39 An administrative approval given to a work in the year 1989-90 ceases to be operative on

- a) 31st March,1990
- b) 31st March,1991
- c) 31st March,1992
- d) None of the above

QNo.40 What are the initial records upon which the accounts of works are based?

- a) Muster Roll
- b) Measurement Book
- c) Both a and b
- d) None of the above

QNo.41 Expenditure on works mainly falls under one or more of the class given below

- a) Cash payments and stock charges
- b) Charges incurred in other divisions, department etc
- c) Departmental charges such as Establishments, Tool and Plant etc
- d) All of the above

QNo.42 All persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on

- a) Work Register
- b) Contingent Register
- c) Muster Rolls
- d) None of the above

QNo.43 Part-I of the muster rolls pertains to

- a) Attendance of the labourers
- b) Detail of unpaid wages
- c) Progress of work done by the labour
- d) None of the above

QNo.44 Part-II of the muster rolls pertains to

- a) Attendance of the labourers
- b) Detail of unpaid wages
- c) Progress of work done by the labour
- d) None of the above

QNo.45 Part-III of the muster rolls pertains to

- a) Attendance of the labourers
- b) Detail of unpaid wages
- c) Progress of work done by the labour
- d) None of the above

QNo.46 The maintenance of muster rolls may be dispensed with in the following cases

- a) Silt clearance of canals
- b) Closing of breaches
- c) Petty works
- d) All of the above

QNo.47 When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of work as well as travelling expenses, if they join the work with proper dispatch. Which authority is empowered to sanction the travelling expenses and wages for the number of days occupied in the journey?

- a) Chief Engineer

- b) Superintending Engineer
- c) Executive Engineer
- d) None of the above

QNo.48 For what purpose standard Measurement book is used?

- a) For the measurement of electrical works
- b) For the measurement of building and civil works
- c) For the measurement of work done by labour
- d) None of the above

QNo.49 What do you mean by Advance payment made to contractor?

- a) Payment made against material brought on the site of work
- b) Payment made against the running Account bill
- c) Payment made against work done but not measured
- d) None of the above

QNo.50 What do you mean by secured Advance made to contractor?

- a) Payment made against material brought on the site of work
- b) Payment made against the running Account bill
- c) Payment made against work done but not measured
- d) None of the above

QNo.51 Which is not the condition for the grant of secured advance to the contractor?

- a) Contract should be for finished works
- b) Material should be brought on the site of work
- c) Material should be perishable nature
- d) 75% of cost of the material

QNo52 Secured advance cannot be granted against

- a) Steel
- b) Bricks
- c) Sand
- d) None of the above

QNo.53 When fraction of rupee occur in the totals of the contractor bill, then

- a) Fraction less than half shall be disregarded
- b) Fraction more than half shall be considered as a rupee
- c) It will be taken in fraction

d) Both a and b

QNo.54 How much supervision charges are recovered when the material is issued from the stock to the contractor for bona fide use on work

- a) 5%
- b) 7%
- c) 10%
- d) Nil

QNo.55 How much supervision charges are recovered when the stock material are sold to public?

- a) 5%
- b) 7%
- c) 10%
- d) Nil

QNo.56 When the recovery from the contractor shall be made on account of the cost of material issued to him for use on a work?

- a) From the first running A/C bill
- b) From the last running A/C bill
- c) Recovery shall be made separately
- d) None of the above

QNo.57 When the material are issued direct to a work, their cost should either be treated as

- a) Final charge or debited to the suspense head
- b) Revenue charge or debited to the deposit head
- c) Both a and b
- d) None of the above

QNo.58 If any surplus material at site of works are transferred to works in progress or brought on to stock account, their value should be credited to

- a) Nigam revenue
- b) to that work
- c) both a and b
- d) None of the above

QNo.59 When surplus material is transferred from one work to another work, the cost of carriage charges should be borne by the

- a) By that work where it is being transferred
- b) Charges may be debited to either work as may be equitable
- c) Both a and b
- d) None of the above

QNo.60 When the Unused balances of the material debited direct to works should be verified?

- a) Twice during a year
- b) Once during a year
- c) Quarterly during a year
- d) None of the above

QNO.61 In which form, the total quantities of the material issued on the work is entered?

- a) PW form 30
- b) PW form 31
- c) PW form 32
- d) None of the above

QNO.62 In which form, A register of clearance of material Accounts should be maintained?

- a) PW form 30
- b) PW form 31
- c) PW form 32
- d) None of the above

QNo.63 An account of all the transactions relating to a work during a month in a subdivision, whether in respect of cash, stock or other charges is known as

- a) Work Register
- b) Works Abstract
- c) Both a and b
- d) None of the above

QNo.64 Where the work abstract is prepared?

- a) Division office
- b) Sub-division office
- c) Circle office
- d) None of the above

QNo.65 which record is helpful in the preparation of the work Register

- a) Trial balances
- b) Work Abstract
- c) Both a and b
- d) None of the above

QNo.66 All intermediate payment made on a lump sum contract except the last one on completion are treated as

- a) Secured Advance
- b) Advance payment
- c) On account payment
- d) None of the above

QNo.67 What cannot be paid if the contract is only for the supply of the material?

- a) Secured Advance
- b) Advance payment
- c) On account payment
- d) Both a and b

QNo.68 A contractor has 100000 bricks ready at the kiln site for use on the building work. He is in need of advance badly to get delivery of bricks from the kiln and to carry them to the site of work. How much secured advance shall be admissible in this case?

- a) 75% of the value of 100000 bricks
- b) 60% of the value of 100000 bricks
- c) 50% of the value of 100000 bricks
- d) Not admissible

QNo.69 when the recovery from the contractor cannot be made on account of material issued to him?

- a) Cost of the material issued to contractor working at labour rates.
- b) When material issued to contractor in accordance with the term of his contract
- c) Material issued to the contractor for use on the work at contractor request
- d) None of the above

QNo.70 which recoveries made from the contractor bill credited to the same work?

- a) Cost of the material issued to contractor
- b) Fine for defective work

- c) Recovery of cost of removing defects in the work done
- d) All of the above

QNo.71 When the recovery of the advance payment is made from the contractor bill?

- a) On the completion of work and submission of final bill
- b) Recovered in full when any "on account payment" is made
- c) Both a and b
- d) None of the above

QNo.72 In case a contractor delays receiving the payment of his final bill for more than one month after the bill has been passed, the amount due to him may be credited to

- a) Misc. Work advance
- b) Misc. pending investigation
- c) Public Works Deposits
- d) None of the above

QNo.73 if it is learnt that contractor has been overpaid, then the net amount recoverable may be debited to

- a) Misc. Work advance
- b) Misc. pending investigation
- c) Public Works Deposits
- d) None of the above

QNo.74 A contractor bill of Rs. 500000/- has been prepared and passed for payment but has not yet been paid either in cash or by cheque. What entry shall be made in the contractor ledger?

- a) Entry of Rs. 500000/-
- b) Entry of Rs.500000/- after statutory deductions
- c) No entry in the contractor ledger
- d) None of the above

QNo.75 Payment made for measured up additions and alterations against lump-sum contract is treated as

- a) Advance payment
- b) Secured advance
- c) On Account payment

d) None of the above

QNo.76 Minus quantities in the stock account could occur if

a) Quantities received were brought to account but their value was not accounted for

b) Value of the material issued was accounted for but quantities issued were not accounted

c) Some of the items of receipt of store were not posted

d) None of the above

QNo.76 A Plus quantities in the stock account could occur if

a) Quantities received were brought to account but their value was not accounted for

b) Value of the material issued was accounted for but quantities issued were not accounted

c) Some of the items of receipt of store were not posted

d) Both a and b

QNo.77 The executive engineer, while verifying stock notices the shortage of 20000 bricks. State how this shortage will be adjusted?

a) Continue to borne on T&P account until and unless write off or recovered in cash or kind

b) Show as issue in the T&P account

c) Shown as issue by debit to Misc Work advance and credit to stock account

d) None of the above

QNo.78 The executive engineer, while verifying stock notices the shortage of 40 pick axes. State how this shortage will be adjusted?

a) Continue to borne on T&P account until and unless write off or recovered in cash or kind

b) Show as issue in the T&P account

c) Shown as issue by debit to Misc Work advance and credit to stock account

d) None of the above

QNo.79 Which contents shall not be considered to calculate the issue rate per insulator for insulators imported from abroad?

a) Cost of insulators

b) Railway freight

- c) Wages of watchman of stores and insurance charges
- d) Railway transit Insurance

QNo.80 there was an excess of 50 bags of cement of the value of Rs.5000 but an equal number of bags of cement were found to have become unserviceable by exposure to rain during the physical verification. What treatment shall be given in the books of Accounts?

- a) Both will be set off against each other
- b) Both will be treated surplus
- c) Both will be treated as shortage
- d) Excess will be treated as receipt and unserviceable shall be treated as issue by debit to misc work advance

QNo.81 In which record, security deposit of a contractor is not booked?

- a) Contractor ledger
- b) Contractor bill
- c) Both a and b
- d) None of the above

QNo.82 which are not be the part of the opening balance in the cash book?

- a) Note and coins
- b) Torn notes and soiled notes
- c) Service postage stamps
- d) Self-cheque

QNo.83 which entry is not to be recorded in the cash book?

- a) Earnest money received and returned back on the same day by same mode
- b) Earnest money received and returned back on the same day by alternative mode
- c) Earnest money received and returned back after three days by same mode
- d) Earned money received and returned back after three days by alternative mode

QNo.84 Voucher No. is not required to be mentioned against the following entries

- a) Cheque endorsed to SDO
- b) Issue of self-cheque
- c) Both a and b
- d) None of the above

QNo.85 An expenditure of Rs.1000/- incurred on distributing sweets to labourers on the completion of Government Hospital. Where the expenditure of Rs.1000/- will be charged?

- a) Office contingencies
- b) Work contingencies
- c) Both a and b
- d) None of the above

QNo.86 How the adjustment of overpayment of Rs. 1000/- made to a contractor for work in Progress shall be made?

- a) By debit to Misc. work advance
- b) By recovery from the next bill
- c) By adjustment voucher against the another work of the contractor
- d) None of the above

QNo.87 How much secured advance shall be allowed if the contractor whose contract is for completed items of work bring timber worth Rs. 10000/- to the site of work?

- a) 5000/-
- b) 7500/-
- c) 9000/-
- d) 10000/-

QNo.88 It is principle that payments for all works are made on the basis of measurements recorded in the Measurement Book. Which is not an exception to this rule?

- a) Advance payment to contractor
- b) Payment on account of secured advance
- c) Payment against lump sum contract
- d) Payment against running Account bill

QNo.89 who will borne the ward and watch expenses in respect of the material received against secured advance?

- a) By department
- b) By contractor
- c) a and b
- d) None of the above

QNo.90 the value of store issued for use on a work is not debited to the sub-head Material if these are

- a) Issue to work done departmentally

- b) Issued to a contractor doing work on finished rates
- c) Issued to a contractor working on labour rates
- d) Issued for work whose estimate has "Material" sub head

QNo.91 Intermediate payment is a term applied to a

- a) Advance payment
- b) Secured Advance
- c) On account payment other than final payment
- d) All of the above

QNo.92 Lump-sum contract means

- a) Where contractor agree to execute the work as per the drawing and specification for the fixed sum
- b) Where contractor agree to carry out the complete labour work of all items of work at the rates quoted by him
- c) Where contractor agree to carry out the work at his quoted percentages above or below the schedules of rates for every item
- d) None of the above

QNo.93 Takavi works term donates to

- a) Works of construction or maintenance in the B&R department
- b) Works of construction or maintenance in the electricity department
- c) Works of construction or maintenance relating to water courses
- d) None of the above

QNo.94 Expenditure incurred on deposit works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money should be classified under

- a) Local loan works
- b) Deposit works
- c) Takavi works
- d) "Miscellaneous P.W Advance" Pending Recovery

QNo.95 When the _____ value of the material is not known, an estimated figure should be adopted, any difference being adjusted, as soon as known, by _____ or _____ credit to purchase as the case may be

- a) Estimated, plus ,minus

- b) Estimated ,debit , credit
- c) Actual, plus, minus
- d) None of the above

QNo.96 which account shall be debited when the price of the material is paid or adjusted by transfer?

- a) Sale
- b) Purchase
- c) Supplier
- d) Marketing

QNo.97 Mr.X JE was sanctioned a permanent imprest of Rs.5000/- to meet the recurring expenditure of the office. He has spent of Rs. 3000/- on account of repair and maintenance and Rs. 500/- on account of un-authorized expenditure. How much amount of the imprest shall be recouped?

- a) 3500/-
- b) 3000/-
- c) 4000/-
- d) 4500/-

QNo.98 Mr.Rahul was sanctioned a permanent imprest of Rs.10,000/- to meet the recurring expenditure of the office. He has spent of Rs.3000/- on account of repair and maintenance and imprest increased by Rs. 5000/-. How much amount of the imprest shall be recouped?

- a) 5000/-
- b) 7000/-
- c) 8000/-
- d) 10000/-

QNo.99 Which expenditure are not booked in the Work Abstract?

- a) Advance payment
- b) Percentage charges on account of establishment, Tool and Plant, Account and Audit
- c) Secured advance
- d) Payment of labour

QNo.100 Tick the incorrect statement

Articles of tools and plant found short are dealt with as under:-

- a) Number of article short is shown as issued in Part-I of T&P ledger
- b) This number is posted in part-III shortage awaiting adjustment
- c) Deficiency made good in kind is noted in Part-III to clear the shortage
- d) For cash recovery made, a note is made in Part-I and III to clear the article that is short

QNo.101 Where the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as_____.

- a) Technical sanction
- b) Administrative sanction
- c) Financial sanction
- d) None of the above

QNo.102 Abstract bill means

- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
- b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d) None of the above

QNo.103 Detailed bill means

- a) A bill with details either for contingent or travelling expenditure paid at treasury with scrutiny and countersignature of a controlling authority
- b) A bill without details either for contingent or travelling allowance expenditure paid at Treasury without the scrutiny and countersignature of the controlling authority
- c) A bill without details either for contingent or travelling allowance expenditure paid at Treasury with the scrutiny and countersignature of the controlling authority
- d) None of the above

QNo.104 which one of the following is not be treated as Charged Expenditure?

- a) Pay and allowances of judges of High court
- b) Pay and allowances of the Governor ,speaker and Deputy speaker
- c) Any sum payable on account of arbitration, decree and judgement of the court

d) Pay and allowances of the employees

QNo.105 Class of Government employee means

a) All government employees holding the different cadres in the same department or service

b) All government employees holding the posts bearing the different designation in the same department or service

c) All Government employees holding the posts bearing the same designation in the same department or service

d) None of the above

QNo.106 All other public moneys received by or on behalf of the Government of Haryana other than consolidated fund of state shall be credited to

a) Contingency fund of state

b) Public Account of the state

c) Both a and b

d) None of the above

QNo.107 which statement is not correct

a) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit

b) Recurring expenditure means all expenditure which is not non-recurring

c) Technical sanction is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair

d) Voted expenditure is the expenditure which are not subject to vote of the legislative assembly

QNO.108 which statement is not correct

a) Every officer receiving money on behalf of the Government should maintain a cash book in form PFR-I

b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check

c) Cash drawn on pay ,travelling allowance and contingent bills of establishment and undisbursed balances thereof should be mixed with the permanent advance and the regular cash balance

d) If a government employee who is not in charge of a cash too, receives money on behalf of Government at exceptional times, he should not mix it up with the any othercash in his charge

QNo.109 which statement is not correct

a) It is a serious irregularity to drawn cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized

b) Whenever cheque is drawn and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.

c) As a general rule, Cheque shall not be issued for sums less than ten rupees, unless permissible under the provisions of any law or a rule having the force of law forthe disbursement

d) None of the above

QNo.110 Claim against the government not preferred within a year of their becoming due can be presented without any authority from

a) Head of the department

b) Head of the office

c) Accountant General

d) None of the above

QNo.111 No Inter-Government adjustments can be carried out after_____on which date the books of the Bank are closed for the month of March.

a) 10th of April

b) 15th of April

c) 15th of May

d) 15th of June

QNo.112 all references by the Government employee on personal matters, such as leave, leave salary, pay, increments, funds subscription, house rent, posting etc. must be submitted in covers stamped with

a) Service postage stamps

b) Ordinary Postage stamps

c) Revenue stamp

d) None of the above

QNo.113 If in any case, the excess is found to be due to omission of provision for certain essential items in the estimate, the fact should be brought out in the _____ wherein it should be stated why the omission was not detected when the work was started and who is responsible for it.

- a) Work Abstract
- b) Work Register
- c) Chart of Account
- d) Work Slip

QNo.114. Percentage Rate contract means

- a) Where contractor undertakes to carry out and complete the work as shown on the plan and specification for fixed sum
- b) Where contractor agrees to carry out the work at his quoted percentage above or below the schedules of rates for every item
- c) Where contractor agrees to carry out the completed labour work of all items of works at the rates quoted by him
- d) None of the above

QNo.115 The term "Consolidated fund of India" covers:-

- a) Revenue & Capital (Both Receipts and payments)
- b) Revenue & Capital (Both Receipts and payments) and Public debts
- c) Revenue & capital (both Receipts and Payments) and debt, deposits and loan & advances
- d) Revenue & capital (both Receipts and payments) and Public Debts and Loan & Advances

AQNo.116 Amount awarded by an Arbitrator, appointed under the agreement, was filed in a court. The amount of award would be charged expenditure in the Divisional Accounts:

- a) Only if court decrees against the Division
- b) Only if it just makes it a rule of the court
- c) Both A and B
- d) None of the above

QNo.117 Appropriation means

- a) Mis-utilization for privates purposes
- b) Praise for good work done

- c) Assignment of funds
- d) None of the above

QNo.118. In PWD, Director office means an office:-

- a) Keeping watch on the speed and direction of winds of works executed on sea-coast
- b) Giving directions to labourers during execution of works
- c) Not executing any work itself but responsible to supervise subordinate offices that are executing works
- d) Issuing directions for technical inspection of quality of works being executed

QNo.119. Technical sanction is also called

- a) Expenditure Sanction
- b) Administrative sanction
- c) Sanction of Contract
- d) Sanction of Detailed Estimate

QNo.120. The term Work Charged Establishment excludes employees

- a) Actually executing a specific work or a project
- b) Employed on subordinate supervision of departmental labour, stores and machinery of a work
- c) Whose salary is debited to the work concerned
- d) Whose salary is to be treated as charged expenditure

QNo.121. Running A/c payment to a Contractor working on Finished Rates means only:

- a) On account payment
- b) Advance payment
- c) Secured Advance
- d) All of the above

QNo.122. which is incorrect statement on Standard Measurement Book?

- a) These are kept in Form 23 A for already completed Buildings and other such works.
- b) Standard Measurement books once written are final
- c) These can be used repeatedly to prepare Estimates and maintenance Bills of those Buildings
- d) A responsible officer certify the accuracy of these SMBs

QNo.123 Final payment in PWD means:

- a) Last payment of salary to a regular employee before retirement
- b) Last payment of Gratuity and Commuted Value of Pension
- c) Payment to a Muster Roll Labourer on completion of work allotted to him
- d) None of the above

QNo.124 Intermediate payment made to a contractor against lump-sum contract is shown in accounts as

- a) Advance bearing interest
- b) Advance not bearing interest
- c) Misc. Works Advance
- d) Advance payment

QNo.125 Refunds of Security Deposits, for a work, previously lapsed to Government are adjusted as

- a) Refund of Revenue
- b) Refund of Deposits
- c) Contingencies of the work concerned
- d) Debit to Misc. Works Advances

QNo.126 Cheque amounting to Rs.30000/- issued in the favour of contractor has been dishonoured. Where the entry of the dishonour of the cheque in the cash book shall be made?

- a) Cash Colum of the Receipt side of Cash book
- b) Cheque Column of the Receipt side of Cash book
- c) IUT column of the Receipt side of the Cash book
- d) IUT column of the payment side of the cash book

QNO.127 Cashier is having the Notes & Coins of Rs.5000 including of counterfeited notes of Rs.500/- and excluding of torn and soiled Notes of Rs. 300/- as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 5000/-
- b) 5300/-
- c) 4800/-
- d) 4500/-

QNo.128 Cashier is having the notes and coins of Rs.1000/- which includes the torn notes of Rs.50 and defaced notes of Rs.100 and un-disbursed salary of Rs.1200 as on 1st April,2022. Then, what will be opening balance in the cash book?

- a) 2200/-
- b) 2100/-
- c) 2050/-
- d) 2120/-

QNo.129 Measurement book records quantity/value of work done by

- a) Work Charged Establishment and Contractors
- b) Muster Roll Labour and Work Charged Establishment
- c) Work Charged Establishment, Daily Labour and Contractors
- d) Contractors

QNo.130 Divisional officer allowed Secured Advance at Rs.1800 per Plank of wood of which the market rate was Rs.2200/- per Plank.

- a) Orders of the Divisional officer is as per rules
- b) He should be paid 90% of Rs.2200 per Plank
- c) He should be paid Rs.2000 per Plank
- d) None of the above

QNo.131 Maximum Secured Advance admissible for 40kgs of mild steel, the market rate being Rs.100 per kg, would be

- a) 3600/-
- b) 3200/-
- c) 4000/-
- d) 3000/-

QNo.132 Rate of RCC was Rs.40 per cft. A contractor used 0.5 Kg steel less per cft. Deducton is made @Rs.10 per kg of steel less used. This will reduce his rate per cft by

- a) Rs.2/-
- b) Rs.5/-
- c) Rs.0.50
- d) None of the above

QNo.133 Work was got done from Contractor A for Rs.12000/- at the risk and cost of the contractor B(at whose tendered rates it would have cost Rs.10000/-). It will appear in the ledger of

- a) Contractor A-Other transactions with Rs.12000/-
- b) Contractor-B-Other transactions with Rs.10000/-

- c) Contractor A-Other transactions with Rs. 10000/-
- d) Contractor B-Other transactions with Rs.2000/-

QNo.134 Advance payment for work X done but not measured (Rs.3500/-) will be posted in the following columns of the contractor ledger:

- a) In columns "Advance payment" and debit
- b) In columns" Advance payment" and credit
- c) In Columns"Advance payment only
- d) None of the above

QNo.135 In which of the following cases, secured advance can be paid to a contractor?

- a) He has brought glass panes at site for fixing on window-frames
- b) He has brought 50 tonnes of steel
- c) He has brought 1000 bricks issued to him by the Government
- d) He has brought cement to be used at some other site

QNo.136 Sub-heads of Works abstract are of two categories, namely:

- a) Standing charges and Charges needing sanction
- b) Fixed charges and Variable charges
- c) Final charges and Suspense charges
- d) Voted expenses and charges expenses

QNo.137 In the work abstract, cost of work charged establishment other than employed on annual maintenance, is posted under the sub-head:

- a) Labourers
- b) Contingencies
- c) Sub-head of work on which employed
- d) None of the above

QNo.138 whichof the following is not shown in the work abstract?

- a) Debit for Centage charges levied on Deposit works
- b) Loss due to difference in issue-rate and stipulated rate
- c) Credit for surplus Materials at site that can be used elsewhere
- d) Store issued to work direct

QNo.139 Four stages in the execution of a work do not include

- a) Preliminary estimate

- b) Administrative approval and Expenditure sanction
- c) Technical Sanction based on detailed estimate
- d) Budget Provision

QNo.140 Security deposit paid in respect of a contract lapses:

- a) Three complete account years after the date of deposit
- b) Three complete account years after passing of the final bill or expiry of maintenance period whichever is later
- c) Three complete account years after the date when the completed work was handed over to the department
- d) Three complete account years after passing of the final bill or expiry of maintenance period whichever is earlier

QNo.141 Junior Engineer of Discom has collected the revenue of Rs.50000/- through Cheque on Saturday i.e. on 18th June, 2022 and remitted the same in the bank on the same day as per direction of the higher Authority. But, he informed the cashier on 22nd June, 2022. On which date and under which column, entries of remittance into bank in the cash book shall be made?

- a) On 18th June under cash in hand column of Receipt side as well as payment side
- b) On 22nd June under cheque in hand column of Receipt side and cash in hand column of payment side
- c) On 22nd June under cheque in hand column of Receipt side as well as payment side
- d) On 22nd June under cash in hand column of receipt side as well as payment side

QNo.142 Paid to M/s Johnson & Co by cheque towards final bill for the construction of staff quarter

- | | | |
|----|-----------------------------|----------|
| 1) | Gross amount of the bill | 600000/- |
| 2) | Amount paid in the Ist Bill | 212500/- |

Deduction of the Security deposit @10%, GST @2%, Income tax @2% and Labour Cess @1% is to be made. How much amount shall be booked under IUT head of the payment side of the cash book?

- a) 297500/-
- b) 329375/-
- c) 510000/-
- d) 180625/-

QNo.143 During the surprise checking by the Executive Engineer ,A sum of Rs.4500/- has been found in the cash chest whereas total of the cash column of the receipt side has been showing of Rs.15000/- and total of the cash column of the payment side has been showing of Rs.5000/-.What entry shall be shown in the cash book?

- a) Cash found surplus by Rs.10000/- under cash in hand column of the receipt side of cash book
- b) Cash found short by Rs.5500/- under cash in hand column of the payment side of cash book
- c) Cash found surplus by Rs.5500/- under cash in hand column of the receipt side of cash book
- d) Cash found surplus by Rs.5500/- under cash in hand column of the payment side of cash book

QNo.144 A fine of Rs.500/- has been imposed on the contractor for delay in the completion of work. Where the entry of Rs.500/- shall be posted in the contractor ledger?

- a) Other transaction column
- b) Debit column
- c) No entry
- d) Credit column

QNo.145 where the payment of Rs.50000/- made against the lump sum contract shall be posted in the contractor ledger?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) Advance payment column and Debit column

QNo.146 Measured further work done for Rs.4000/- in respect of the work C and prepared the final bill. In which column of the contractor ledger, this amount shall be posted?

- a) Advance payment column
- b) Secured Advance column
- c) Other transactions column
- d) No entry

QNo.147 40 bags of the cement @ 50 per bag issued to work A from the store recoverable @ 40 per bag from the contractor as per the agreement. How much amount shall be posted in the contractor ledger and under which column?

- a) 2000/-
under Other transaction column and debit column
- b) 1600/- under other transaction column and debit column
- c) 1600/- under other transaction column and credit column
- d) 1600/- under advance payment and debit column

QNo.148 A material amounting to Rs.4450/- issued for work C and Rs.170 paid carriage charges for the said material as it was stipulated to be supplied at site. How much amount shall be posted in the contractor ledger and under which column?

- a) Rs.4450 under Other transaction column and debit column
- b) Rs.4620 under other transaction column and debit column
- c) Rs.4450 under other transaction column and credit column
- d) Rs. 4620 under other transaction column and credit column

QNo.149 Value of the work done as per the first running bill is Rs. 500000/- and security deposit is levied at the rate of 10% on the value of work done. How much amount shall be posted in the contractor ledger?

- a) Rs.450000/- under credit column
- b) Rs.500000/- under debit and credit column
- c) Rs. 500000/- under debit column
- d) Rs.500000/- under credit column

QNo.150 A sum of Rs.45000/- has been withdrawn from the bank vide cheque No.104. Where the entry of Rs. 45000/- shall be posted in the cash book?

- a) IUT column of the payment side as well cash column of the receipt side of the cash book
- b) Only IUT column of the payment side of the cash book
- c) Only the cash column of the receipt side of the cash book
- d) Under cheque in hand column of the payment side as well cash column of the receipt side of the cash book

QNo.151 A cheque amounting to Rs.50000/- was deposited in the bank on working day. After few days, Bank scroll has been received from the bank which stipulates the

remittance of that cheque in the bank. Under which column of the cash book, an entry of this amount shall be posted?

- a) Under cheque in hand column of the receipt side
- b) Under cheque in hand column of the payment side
- c) No entry
- d) Both A and B

QNo.152 Self cheque amounting to Rs. 50000/- issued during the month. In which columns of the cash book, this amount shall be posted?

- a) IUT Column of the payment side and cheque in hand column of the receipt side
- b) Cheque in hand column of the receipt side as well as payment side
- c) IUT column of the receipt side and cash in hand column of the payment side
- d) IUT column of the payment side and cash in hand column of the receipt side

QNo.153 Steel issued from store-5 tonnes, issue rate being Rs. 4000 per tonne. Recovery from the contractor is to be effected @ Rs.5000 per tonnes. How much amount shall be posted in the consumer ledger and in which column?

- a) 20000/- under secured advance column and credit column
- b) 25000/- under Other transaction column and debit column
- c) 25000/- under Other transaction column and credit column
- d) 20000/- under other transaction column and debit column

QNo.154 Second running Account bill for work D is Rs.20000/-. Recoveries to be made on account of cost of material of Rs.8500/- and security deposit of Rs.2000/-. How much amount shall be posted under debit column of the contractor ledger?

- a) 20000/-
- b) 18000/-
- c) 9500/-
- d) 11500/-

QNo.155 which statement is incorrect?

The following transactions are classified under suspense head of the work abstract.

- a) Value of stores material issued to a contractor for use on the work allotted to him which is recoverable from him is shown as plus entry
- b) Any payment made on behalf of the contractor such as labour engaged to set right the defect on behalf of the contractor
- c) Fine for bad work

d) Fine for delay

QNo.156 two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?

- a) Other transaction column and debit column
- b) Other transaction column and credit column
- c) Debit column and credit column
- d) No entry

QNo.157 Received back in stock 2 MT cement issued to contractor @ 5000/- per MT for work C. In which column, this amount shall be posted in the contractor ledger?

- a) 10000/- under Other transaction column and 10000/- under debit column
- b) 10000/- in minus under Other transaction column and 10000/- under debit column
- c) 10000/- in minus under Other transaction column and 10000/- under credit column
- d) 10000/- under secured advance column and 10000/- under debit column

158. What do you mean by “Administrative Approval”?

- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
- (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
- (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
- (iv) None of these.

159. What is “Book Transfer”?

- (i) It is the process of recording financial transactions after giving or receiving of Cash or stock materials.
- (ii) It is the process of recording financial transactions before giving or receiving of Cash or stock materials.
- (iii) It is the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account.
- (iv) All of the above.

160. Cash includes _____

- (i) Only currency notes
 - (ii) Legal tender coins and currency notes
 - (iii) Legal tender coins, currency notes, cheques payable on demand and demand drafts.
 - (iv) None of these
161. What is charged expenditure?
- (i) It is charged on the consolidated fund of the state.
 - (ii) It is charged on the consolidated fund of the state and not subject to vote of the Legislature.
 - (iii) It is charged on the consolidated fund of the state and subject to vote of the Legislature.
 - (iv) All of the above
162. What is Public Account of the State?
- (i) All public moneys received are credited to this account.
 - (ii) All disbursements are made from this account.
 - (iii) All public moneys (other than those which form a part of the Consolidated Fund of the State) received are credited to this account.
 - (iv) None of these
163. What do you mean by "Technical Sanction"?
- (i) It is the formal acceptance by the Administrative Department of a proposal to incur expenditure on works
 - (ii) It is the sanction of a competent authority to a properly detailed estimate of the cost of a work of construction or repair.
 - (iii) It is the formal acceptance by the Finance Department to incur expenditure on works
 - (iv) None of these.
164. What is "Voted Expenditure"?
- (i) It is the expenditure which is subject to the vote of the Legislature.
 - (ii) It is the expenditure which is the vote of the Legislature is not required.
 - (iii) It is the charged expenditure.
 - (iv) None of these.
165. All monetary transactions should be entered in the _____ as soon as they occur and attested by the head of the office in token of check.

- (i) Pass Book
- (ii) Purchase Book and Sales Book, as the case may be
- (iii) Work register
- (iv) Cash Book

166. At the end of each_____, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

- (i) day
- (ii) month
- (iii) quarter
- (iv) year

167. If a mistake is discovered in the Cash Book, it may be corrected by_____.

- (i) Over-writing of figures
- (ii) Incorrect figure/mistake may be erased and correct figure may be inserted.
- (iii) The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines.
- (iv) Any of the above.

168. In case of death of a Government employee, the pay and allowances can be drawn for the day of the death.

- (i) Yes
- (ii) No
- (iii) Can't Say
- (iv) None of these.

169. In case of the death of a pensioner, payment of any arrears, actually due may be made to his heirs, provided that they apply within_____of his death.

- (i) one month
- (ii) three months
- (iii) six months
- (iv) one year

170. Fill in the blanks with appropriate word

_____indicates the incidental expenses of a miscellaneous character which cannot be classified appropriately under any distinct sub-head or sub-work, yet pertains to the work as a whole.

- a) Misc deposit

- b) Contingencies
- c) Mis PW advance
- d) Deposit work

171. Fill in the blanks with appropriate word

_____are those charges which pertain or are incidental to a work, project workshop job or manufacture job, but which are not incurred directly

- a) Direct charges
- b) Indirect charges
- c) Contingencies
- d) Misc. Work Advance

172. What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?

- a) Contract
- b) Deposit work
- c) Takvi work
- d) Imprest

173. Which term is applied to a disbursement of any kind on a running account not being the final payment?

- a) Final payment
- b) Intermediate payment
- c) Deposit payment
- d) None of the above

174. Which payments shall fall under the definition of Intermediate payment?

- a) Advance Payment
- b) Secured Advance
- c) On account payment
- d) All of the above

175. Which term is applied to the cost per unit fixed, in respect of an article borne on the stock of Department?

- a) Base price
- b) Issue rate

- c) Storage rate
- d) On account payment

176. Which term is applied the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer?

- a) Imprest
- b) Advance payment
- c) Secured Advance
- d) Intermediate payment

177. Which term is applied in respect of the charges incurred on the manufacture operation connected with the specific jobs?

- a) Outturn
- b) Operation
- c) Labour
- d) Work outlay

178. Which term is applied in respect of value of the finished product of manufacture operations connected with specific job?

- a) Labour
- b) Work expenditure
- c) Operation
- d) Outturn

179. Which term is applied to a contract for a complete work against which a contractor agrees to execute with all its contingencies for a fixed sum to such conditions as the Government may lay down?

- a) Percentage rate contract
- b) Labour rate contract
- c) Lump -sum contract
- d) Item rate contract

180. what charges are included in the storage charges

- a) Cost of the articles
- b) Transportation charges of the articles
- c) Transit Insurance of the article
- d) Work charge establishment

181. Which term is applied ordinarily to the charges which are levied, in addition to book value and storage charges in respect of stock material sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value and are not included in the storage charges?

- a) Contingency charges
- b) Supervision charges
- c) Issue rate charges
- d) None of the above

182. Which term is applied to work of construction of maintenance relating to water courses or any other work, expenditure on which is treated by the Government as an advance (to cultivators) recoverable from the party or parties concerned?

- a) Deposit work
- b) Repair work
- c) Takavi work
- d) Lump sum work

183. Which term is applied to indicate respectively the expenditure and the capital charges on the special services connected with the construction, repair and maintenance of works?

- a) Deposit work
- b) Repair work
- c) Lump sum work
- d) Work Expenditure or works outlay

184. Which expenditure is to be considered original work?

- a) Surface painting and the necessary addition of stone chips, gravel or sand
- b) All new construction
- c) Special repairs and the periodical renewal
- d) Both a and c

185. Fill in the blank with appropriate word

The expenditure on a work or project which is classified as _____ by orders of Government, should be recorded in two sections separately for capital and revenue charges.

- a) Unproductive
- b) Destructive

- c) Productive
 - d) Simple
186. In how many classes, Non-government works may be divided
- a) Five classes
 - b) Four classes
 - c) Three classes
 - d) Two classes
187. Expenditure on a Local Loan Works including the portion of expenditure on a joint work, which is incurred against a sanctioned loan under orders of competent authority, should be classified under_____.
- a) Deposit work
 - b) Takavi Work
 - c) Loan and Advances to State Government
 - d) None of the above
188. The transactions relating to Takavi Works should be classified under the head_____.
- a) Loan and Advances to State government
 - b) Takavi work advances
 - c) MiscP.W.Advance
 - d) Deposit work
189. Special items of tool and plant, which are required not for general purposes, but for a specific work should be debited to_____.
- a) Repair work
 - b) Specific work
 - c) Final head of T&P
 - d) None of the above
190. The cost of special tools and plant i.e. tools Plant, machinery etc obtained to meet the special requirement of a particular work or project and of a nature not usually to be found in the general store of the state or Administration, should be treated as_____to that work or project
- a) Indirect charges
 - b) Direct charges

- c) Both a and b
 - d) None of the above
191. In how many part, the manufacturing transactions can be classified?
- a) Two
 - b) Three
 - c) Four
 - d) Five
192. fill in the blank with appropriate word
Transactions recorded under the head_____should be divided into the following classes:-
- 1. Sale of credit
 - 2. Expenditure incurred on deposit works in excess of deposits received or in anticipation of receipt of money
 - 3. Losses, retrenchments, errors, etc
 - 4. Other items
- a) Deposit works
 - b) Misc.PW Advance
 - c) Incidental charges
 - d) Misc charges
193. Recoveries under stock and other suspense account and recoveries of expenditure upon works in progress should be treated as_____of gross expenditure
- a) Addition
 - b) constant
 - c) Reduction
 - d) Surplus
194. When the recoveries on account of establishment charges pertaining to leave and pension should be treated as_____.
- a) Capital expenditure
 - b) Capital receipt
 - c) Revenue expenditure
 - d) Revenue receipt
195. Which transactions may be classified under Public Work Deposits?

- a) Cash security from employees and contractors
- b) Deposits for work (other than Takaviwork) to be done
- c) Sum due to contractor on closed account
- d) All of the above

196. The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as _____.

- a) Outlay on works
- b) Contingent charges
- c) Both a and b
- d) None of the above

197. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenditure should be debited to the_____.

- a) Contingency charges
- b) Revenue expenditure
- c) Work
- d) None of the above

198. In which form , cash book is maintained as per Account Volume-III?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

199. Which form is used to maintain the account of imprest by the imprest holder?

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

200. Which form is used to mention the detail of the actual cash found at the end of the month?

- a) P.W.A 1
- b) P.W.A 2

- c) P.W.A 3
- d) P.W.A 4

201. In how many classes, Public work store is classified vide Article No.37?

- a) One
- b) Two
- c) Three
- d) Four

202. Fill in the blank with appropriate word

In all cases, the initial record of the detailed account or measurement of all materials, received the cost of which has to be paid for or adjusted by book transfer in the accounts of the divisions, should be kept in the _____

- a) Muster Roll
- b) Suspense Account
- c) Measurement book
- d) Inter unit head

203. All transactions of receipts and issues should be recorded by each officer authorized to receive and issue stock on behalf of Government in "Register of stock Receipts issues " in _____ in the order in which and as soon as they occur.

- a) P.W.A 1
- b) P.W.A 2
- c) P.W.A 3
- d) P.W.A 4

204. All transactions of receipts and issues are recorded in the P.W.A 4 in _____.

- a) Value
- b) Quantities
- c) Both Quantities and value
- d) Stock register

205. Abstract of stock receipts is maintained in _____.

- a) P.W.A 4
- b) P.W.A 5
- c) P.W.A 6
- d) P.W.A 7

206. Abstract of stock issues is maintained in _____
- a) P.W.A 4
 - b) P.W.A 5
 - c) P.W.A 6
 - d) P.W.A 7
207. The value of stores found surplus should be credited at once as _____ or _____ as the case may be .
- a) Capital receipt or revenue expenditure
 - b) Revenue expenditure or capital receipt
 - c) Revenue Receipt or receipt on capital account
 - d) Capital expenditure or revenue expenditure
208. No correction should be made in the accounts in respect of stores declared to be _____.
- a) Surplus
 - b) Deficit
 - c) Theft
 - d) In excess of requirement
209. If the cost or depreciated value of any special Tool and plant obtained for, or used on a project is required to be distributed over different units of the project, the forms of subsidiary accounts to be kept to facilitate that distribution may be settled by the Government after consultation with _____
- a) General Administration Department
 - b) Head of the Department
 - c) Head of the office
 - d) Accountant General
210. For every transfer entry either a Transfer Entry Order should be prepared in _____.
- a) P.W.A 7
 - b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6

211. Transfer entries should receive the special attention of_____so that habitual errors and misclassification in the accounts of subordinate officers, may not remain unnoticed

- a) Divisional Accountant
- b) Sub-Divisional officer
- c) Divisional officer
- d) Auditor

212. All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in_____maintained in the Divisional office.

- a) P.W.A 7
- b) P.W.A 8
- c) P.W.A 9
- d) P.W.A 6

213. All revenue receipts of the division should be classified and abstracted in a Register of Revenue in_____maintained in the divisional office.

- a) P.W.A 7
- b) P.W.A 8
- c) P.W.A 9
- d) P.W.A 6

214. A Muster Roll need not be kept in exceptional and urgent cases, such as urgent _____or_____.

- a) Takaviworks or water course
- b) Lumpsum contract or work charge establishment
- c) Silt clearance of canals or the closing of breaches
- d) None of the above

215. Transactions relating to two or more working estimates should not be brought on to the_____.

- a) Different running account
- b) Same running account
- c) Both a and b
- d) None of the above

216. An account of all the transactions relating to work during a month whether in respect of cash, stock or other charges should be prepared in work abstract in _____.

- a) P.W.A 8
- b) P.W.A 9
- c) P.W.A 10
- d) P.W.A 11

217. Under which column, expenditure pertaining to work-charged establishment are booked in the work abstract?

- a) Material column
- b) Other Transaction column
- c) Contingencies column
- d) Labourer column

218. If a Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the work abstract as _____ and the amount remaining unpaid should be shown as _____ in the appropriate suspense column-“Contractor-Other transactions”or Labourers.

- a) Suspense charges, plus entry
- b) Labourers , minus entry
- c) Other transaction, minus entry
- d) Final charges ,minus entry

219. If the final account of a contractor shows that he has already been overpaid or that the account, close with a balance due by him and if an immediate recovery is not practicable, the balance should be removed from the Works Abstract by debit to the head _____.

- a) Suspense
- b) Public Work Deposit
- c) Misc. P.W.Advance
- d) Final charges

220. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to _____ at the discretion of the _____.

- a) Two months, Divisional officer

- b) Three months, Sub-Divisional officer
 - c) Three months, Divisional officer
 - d) Two Months, Sub-Divisional officer
221. In which columns, material is transferred from the work to the contractor is posted in the Work Abstract?
- a) Material column and Labourer column
 - b) Plus in material column and Minus in other transaction column
 - c) Minus in material column and Plus in other transaction column
 - d) Minus in material column and plus in labourer column
222. Surplus bricks valuing Rs.900/- borne on the work were sold at Rs.1000/-.Where it will be posted in the work abstract
- a) Plus under material at site
 - b) Plus under Material column by Rs.1000
 - c) Minus under Material column by Rs. 900
 - d) Minus under material column by Rs. 1000
223. Muster Roll for Rs. 3500/- for Earthwork was passed by SDO but Rs.500/- remained unpaid. How the entry in the work abstract shall be posted?
- a) By Rs.3000/- under Earth work column
 - b) By Rs. 3500/- under Earth work column
 - c) By Rs. 3500/- under Earth work column and Rs. 500 in minus in labourer column
 - d) By Rs. 3500/- under Earth work column and Rs. 500 in plus in labourer column
224. A sum of Rs. 2000/- paid to a daily labourer on muster roll against earth work is recoverable from Contractor. In which column, this amount shall be posted in the work abstract?
- a) Earth work column
 - b) Labourer column
 - c) Other transaction column
 - d) Material column
225. Out of Rs.1500 for payment to work charged Establishment, a sum of Rs. 150 remained unpaid. In which column, this amount shall be posted in the work abstract?
- a) Rs. 1500 in the labourer column
 - b) Rs. 1350 in the labourer column

- c) Rs. 1500 in the contingency column
 - d) Rs. 1350 in the contingency column
226. Office copies of Work Abstract need not be kept, as the original are returned by the_____after completion.
- a) Head office
 - b) Divisional office
 - c) Sub-Divisional office
 - d) AG/Haryana
227. In which form, contractor ledger is maintained as per the Account Volume-III?
- a) P.W.A 13
 - b) P.W.A 14
 - c) P.W.A 15
 - d) P.W.A 16
228. _____ of the contractor should not be included in the contractor ledger.
- a) Cement issued to contractor
 - b) Steel issued to contractor
 - c) Fine for bad work
 - d) Security deposit
229. A sum of Rs. 5000/- is payable to contractor. In which column, this amount shall be posted in the contractor ledger?
- a) other transaction column and debit column
 - b) minus in other transaction column and credit column
 - c) Plus in other transaction column and in minus under debit column
 - d) Minus in other transaction column and debit column
230. A detailed outturn account for each month should be prepared in form_____.
- a) P.W.A 14
 - b) P.W.A 15
 - c) P.W.A 16
 - d) P.W.A 17

231. The record of monthly transactions connected with manufacture operation should be kept in the divisional office in a separate register of Manufacture in _____.

- a) P.W.A 14
- b) P.W.A 15
- c) P.W.A 16
- d) P.W.A 17

232. A detailed account of the transactions relating to suspense heads "Purchases" "stock" and Miscellaneous P.W. Advance " should be maintained in the division office in a Register called the _____.

- a) T&P Register
- b) Stock Register
- c) Suspense Register
- d) P.W.Advance Register

233. Items or balances under the suspense head "Miscellaneous P.W.Advances" which becomes irrecoverable, should not be removed from the amounts until a competent authority has sanctioned their being_____.

- a) Sanctioned
- b) Lapsed
- c) Written off
- d) None of the above

234. In cases where sectional officers are authorized to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub- division, they may be permitted, except in March, to close their monthly accounts _____before the date of closing fixed for the sub-division.

- a) Six days
- b) Five days
- c) Four days
- d) Three days

235. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tool and plant, etc and (ii) other item of expenditure or disbursement for which a contingent bill is not required are received and are scrutinised, they should be posted into_____in form P.W.A 24.

- a) Vouchers
- b) Cash book
- c) Journal book
- d) Schedule Dockets

236. For percentage recoveries made on account of establishment, tool and plant, and account & audit charges, a single schedule docket should be prepared in form _____.

- a) P.W.A 23
- b) P.W.A 25
- c) P.W.A 26
- d) P.W.A 24

237. _____not submitted to the Accountant General should be cancelled by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by him

- a) Vouchers
- b) Cash book
- c) Journal book
- d) Schedule Dockets

238. _____should sign not only the Monthly account but also all the schedules etc. accompanying it.

- a) Divisional Accountant
- b) Divisional officer
- c) Executive engineer
- d) Sub-Divisional officer

239. In all cases in which there was a balance at the commencement of the year or there were any transactions during the year, a certificate should be recorded by the wording of it may amended suitably if the _____is Nil.

- a) Closing balance
- b) Opening balance
- c) Intermediate balance
- d) None of the above

240. _____ is the formal acceptance by the Administrative department of a proposal to incur expenditure on work initiated by or connected with the requirement of that department.

- a) Administrative approval
- b) Technical approval
- c) Financial approval
- d) Deemed approval

241. _____ means the assignment to meet specified expenditure of funds at the disposal of assigning authority.

- a) Re-appropriation
- b) Technical sanction
- c) Financial approval
- d) Appropriation

242. _____ means any Administrative department of the Government of Haryana.

- a) Government
- b) Controlling department
- c) Head of the department
- d) Head of the office

243. All other public money received by or on behalf of the Government of Haryana shall be credited to _____.

- a) Consolidated fund of state
- b) Public account of state
- c) Contingency fund of state
- d) Administrative fund of state

244. _____ is the sanction of a competent authority to a properly detailed estimate of the cost of the work construction or repair

- a) Re-appropriation
- b) Technical sanction
- c) Financial approval
- d) Administrative approval

245. All monetary transactions should be entered in the cash book as soon as they occur and attested by _____ in token of check.

- a) Head of the department
- b) Controlling officer
- c) Administrative officer
- d) Head of the office

246. Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should not be mixed with the _____ in the case of civil department and the regular cash balance of the Public Works Department.

- a) Permanent advance
- b) Pay
- c) Travelling allowance
- d) Contingent payments

247. When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a _____.

- a) Receipts
- b) Payment
- c) Contingent expenditure
- d) None of the above

248. The amount of advances will be fixed by the _____ upto the amount advised by the Accountant General as per PFR-Vol-I

- a) Head of the department
- b) Head of the office
- c) Administrative department
- d) Controlling officer

249. Every government employee incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of _____ as per the PFR-Vol-I

- a) Rules.
- b) Principles
- c) Financial propriety
- d) Regulations

250. Money borrowed on the security of _____ should be expended on those objects only for which money is borrowed as per PFR-Vol-I

- a) Allocated revenue

- b) Allocated expenditure
- c) Allocated assets
- d) Allocated liabilities.

251. The amount of allowance such as _____ granted to meet the expenditure of a particular type should be so regulated that the allowance are not on the whole the sources of profit to the recipients.

- a) House Rent allowance
- b) Special allowance
- c) Travelling allowance
- d) Dearness allowance

252. No money is withdrawn from the _____ unless it is required for immediate disbursement.

- a) House
- b) Institution
- c) Treasury
- d) None of the above

253. It is not sufficient that a Government employees account should be correct to _____.

- a) Auditor
- b) Accountant
- c) Head of the office
- d) his own satisfaction

254. It is always open to a _____ to obtain the advice or opinion of the Accountant General on any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.

- a) Accountant
- b) Head of the department
- c) Head of the office
- d) Controlling officer

255. which statement is correct

The Haryana government have made reciprocal arrangements with various governments in respect of the matters:-

a) Pay and allowances other than leave salary of Government employees transferred temporarily or permanently from under one Government to another.

b) Leave salaries of Government employees who have served under more than one Government

c) Grant of land and alienations.

d) All of the above

256. A period of _____ has been accepted by the Union Government and the state Government for the re-audit of past transactions involving errors in classification. This limitation should be regarded as a convention rather than rigid accounting rule.

a) Two year

b) Three year

c) Four year

d) Five year

257. No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the _____ if the expenditure of money or abandonment of revenue is involved thereby for which previous consultations of the Finance department is required.

a) Administrative department

b) Finance department

c) Head of the department

d) Head of the office

258. Claims against the railway for goods lost in transit is governed by _____.

a) Companies Act, 2013

b) Sale of the Good act

c) Contract Act

d) Purchase regulation Act

Answer Keys for all HPUs

Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer	Sr. No	Answer
B	51	C	101	C	152	D	202	C	253	D
C	52	C	102	B	153	B	203	D	254	B
C	53	D	103	A	154	D	204	B	255	D
A	54	D	104	D	155	D	205	B	256	B
B	55	C	105	C	156	D	206	C	257	B
B	56	A	106	B	157	C	207	C	258	C
C	57	A	107	D	158	A	208	D		
D	58	B	108	C	159	C	209	D		
B	59	C	109	D	160	C	210	A		
B	60	B	110	C	161	B	211	C		
C	61	A	111	B	162	C	212	B		
B	62	C	112	B	163	B	213	C		
A	63	B	113	D	164	A	214	C		
C	64	B	114	B	165	D	215	B		
B	65	B	115	D	166	B	216	C		
C	66	B	116	C	167	C	217	C		
B	67	D	117	C	168	A	218	D		
B	68	D	118	C	169	D	219	C		
B	69	A	119	D	170	B	220	C		
D	70	D	120	A	171	B	221	C		
B	71	B	121	D	172	B	222	D		
D	72	C	122	B	173	B	223	C		
C	73	A	123	D	174	D	224	C		
C	74	C	124	D	175	B	225	D		
B	75	A	125	A	176	A	226	B		
B	76	C	126	C	177	B	227	B		
B	76A	D	127	C	178	D	228	D		
C	77	C	128	B	179	C	229	B		
A	78	A	129	D	180	D	230	B		
B	79	C	130	D	181	B	231	C		
C	80	D	131	D	182	C	232	C		
C	81	A	132	B	183	D	233	C		
B	82	C	133	D	184	B	234	D		
D	83	A	134	A	185	C	235	D		
C	84	C	135	B	186	C	236	B		
D	85	B	136	C	187	C	237	A		
C	86	B	137	B	188	B	238	A		
D	87	B	138	A	189	B	239	A		
B	88	D	139	A	190	B	240	A		
C	89	B	140	B	191	A	241	D		
D	90	B	141	C	192	B	242	A		
C	91	D	142	A	193	C	243	B		
A	92	A	143	B	194	D	244	B		
B	93	C	144	C	195	D	245	D		
C	94	D	145	D	196	A	246	A		
D	95	C	146	D	197	C	247	A		
A	96	B	147	B	198	A	248	C		
B	97	B	148	A	199	C	249	C		
C	98	C	149	B	200	B	250	A		
A	99	B	150	A	201	D	251	C		
	100	A	151	C			252	C		

MCQs for UHBVN/DHBVN

Topic:- Common Purchase Regulation applicable for UHBVN/DHBVN)

1. Purchase regulation is applicable for the following activities
 - a) For procurement of Equipment, stores and other material
 - b) For Turnkey works
 - c) For repairing contracts
 - d) All of the above
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.100000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of open tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
5. In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of limited tenders
 - a) At least 45 days
 - b) At least 21 days
 - c) At least 11 days
 - d) None of the above
6. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
7. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?

- a) With approval of the Whole Time director
 - b) With approval of the Board of the Directors
 - c) With approval of the Chief Engineer
 - d) With approval of the Superintending Engineer
8. In how many days, single part tender can be decided by the SPC from the date of opening?
- a) With in 15 days
 - b) With in 30 days
 - c) With in 45 days
 - d) With in 60 days
9. In how many days, two part tender must be decided by the SPC from the date of opening?
- a) Within 60 days from the date of opening of part one or 15 days from the date of opening of part second (price bid) whichever is earlier
 - b) Within 45 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier
 - c) Within 45 days from the date of opening of part one or 30 days from the date of opening of part second(price bid) whichever is earlier
 - d) Within 30 days from the date of opening of part one or 15 days from the date of opening of part second(price bid) whichever is earlier
10. Which Industrial units of Haryana shall be allowed purchase preference of 50% of the quantity as per the purchase Regulation?
- a) Who qualify among two lowest valid firms and agrees to accept the lowest tenderer rate
 - b) Who qualify among three lowest valid firms and agrees to accept the L-2 tenderer rate
 - c) Who qualify among three lowest valid firms and agrees to accept the lowest tenderer rate
 - d) None of the above
11. Where a purchase falls within the competency of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
- a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above
12. Where a purchase falls within the competency of the Whole time directors there is a difference of opinion between the Whole Time Directors on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
- a) Board of Directors
 - b) Whole Time Directors
 - c) Both a and b
 - d) None of the above

13. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?
 - a) By recording general statement as Not in accordance with the specification
 - b) By recording the details of technical unsuitability of the material without approval of the next higher authority
 - c) By recording the details of technical suitability of the material with approval of the next higher authority
 - d) By recording the details of technical unsuitability of the material with approval of the next higher authority
14. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitability of material?
 - a) Variation in the rates upto 5% or less
 - b) Variation in the rates upto 4% or less
 - c) Variation in the rates upto 2% or less
 - d) Variation in the rates upto 1% or less
15. Ordinarily, when the Price variation clause shall not be inserted in the PO?
 - a) Where the delivery period is within 6 months and falls within same financial year
 - b) Where the delivery period is within 9 months
 - c) Where the delivery period is within 3 months
 - d) None of the above
16. If the price variation formula is included in the Purchase order, then it shall be applicable for
 - a) For escalation only
 - b) For reduction only
 - c) Both for escalation as well as reduction only
 - d) None of the above
17. What is the full form of IEEMA
 - a) Independent Electronic and Electrical Manufacturers Association
 - b) Indian Electrical and Electronics Manufacturers Association
 - c) Indian Electronics and Electrical Manufacturers Association
 - d) Indian Electrical Engineers Manufacturers Association
18. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
 - a) By loading the variations
 - b) Without loading the variations
 - c) By loading the variation upto 10%
 - d) None of the above
19. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
 - a) By loading the minimum escalation
 - b) By loading the variation upto 5%
 - c) Without loading the variation
 - d) By loading the maximum escalation provided by any of the other tenderer
20. In case, there is reference of decrease in prices only and a ceiling may or may not have been given, then equivalent price shall be worked out:-

- a) By loading the variation
 - b) Without loading the variation
 - c) Both a and b
 - d) None of the above
21. In how many days purchase order shall be placed to the firm after the issue of L.O.A?
- a) within 15 days
 - b) within 30 days
 - c) within 45 days
 - d) within 21 days
22. Which authority approval is required for issue of Repeat Order against a previous order of the tender?
- a) Chief Engineer
 - b) Whole Time directors
 - c) Board of the Directors
 - d) Not allowed
23. What do you mean by the Option Clause?
- a) The purchaser retains the right to place order for additional quantity upto a maximum of 75% of the original contracted quantity at the same rate and terms of the contract.
 - b) The purchaser retains the right to place order for additional quantity upto a maximum of 60% of the original contracted quantity at the same rate and terms of the contract.
 - c) The purchaser retains the right to place order for additional quantity upto a maximum of 25% of the original contracted quantity at the same rate and terms of the contract.
 - d) The purchaser retains the right to place order for additional quantity upto a maximum of 50% of the original contracted quantity at the same rate and terms of the contract.
24. When the material cannot be purchased under the option clause specified in the Purchase Regulation?
- a) Where additional quantity to be purchased is upto 50%
 - b) Where additional quantity to be purchased is upto 60%
 - c) Where there is downward trend in the prices
 - d) Where additional quantity to be purchased is upto 40%
25. Which firms are exempted from the deposit of earnest money with the tenders?
- a) Wholly government of India owned Undertakings
 - b) Wholly Haryana State Owned undertakings
 - c) Both a and B
 - d) None of the above
26. Earnest money deposits will not be required where the estimated value of the NIT is less than
- a) Rs.50000/-
 - b) Rs.40000/
 - c) Rs.30000/-
 - d) Rs.20000/-
27. When the earnest money taken from the firms shall be forfeited in part or in full?

- a) If the tenderer withdraws his tender at any stage during the currency of his validity period
 - b) If the PO has been issued but the supplier refuses to comply with it.
 - c) In the event of a breach of contract in any manner
 - d) All of the above
28. In how many days, Sub-division should scrutinize, verify and submit the complete bill of Head office level contracts to the division office from the date of receipt of the complete bills?
- a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
29. In how many days, Sub-division should scrutinize, verify and submit the complete bill of Field office level contracts to the division office from the date of receipt of the complete bills?
- a) Within 5 days
 - b) Within 10 days
 - c) Within 7 days
 - d) Within 15 days
30. What rate of interest shall be paid to contractor in case the payment is not made within payment schedule by the department?
- a) 5% per annum
 - b) 7% per annum
 - c) 10% per annum
 - d) 8% per annum
31. What will be rate of rebate per week or part thereof shall be availed by the Nigam if the payment is made earlier than the period specified?
- a) 0.25% per week
 - b) 0.35% per week
 - c) 0.50% per week
 - d) 0.75% per week
32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
- a) Within reasonable period not exceeding 75 days from the date of notification of such defect
 - b) Within reasonable period not exceeding 45 days from the date of notification of such defect
 - c) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - d) Within reasonable period not exceeding 60 days from the date of notification of such defect
33. What amount of penalty shall be paid by the contractor for each occasion at which the fake inspection call has been made or the material is rejected during testing/ inspection by the authorized agency?
- a) Penalty of Rs.10000/-
 - b) Penalty of Rs.15000/-
 - c) Penalty of Rs.20000/-

- d) Penalty of Rs.50000/-
34. What will be normal mode of transport for dispatch of material from the supplier end?
- a) By road
 - b) By railway
 - c) By airway
 - d) Both b and c
35. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?
- a) One percent per week or part thereof
 - b) Two percent per week or part thereof
 - c) One half of one percent per week or part thereof
 - d) Three percent per week or part thereof
36. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- a) Within 30 days
 - b) Within 45 days
 - c) Within 60 days
 - d) Within 90 days
37. Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
39. Purchase Regulation stipulates that where the purchaser fails to supply the material or fail to replace the defected material within the stipulated period, that supplier shall be declared blacklisted by the department. What will be the period of blacklisting of the defaulting suppliers/contractors?
- a) Two years
 - b) Three years
 - c) Four years
 - d) Five years
40. what will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- a) liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - b) Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.

- c) Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - d) Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
41. what is the formula of the quantity rating?
- a) Quantity offered on due date/quantity due on that date *100
 - b) Quantity accepted/Quantity supplied*100
 - c) Quantity supplied/Quantity accepted *100
 - d) Quantity due on that date/Quantity offered on due date*100
42. what is the formula of the quality rating?
- a) Quantity accepted/Quantity supplied*100
 - b) Quantity offered on due date/quantity due on that date *100
 - c) Quantity supplied/Quantity accepted *100
 - d) Quantity due on that date/Quantity offered on due date*100
43. which shall not be considered amendments to the Purchase order/Contract?
- a) Amendment of the mode of transport
 - b) Amendment in delivery schedule
 - c) Both a and b
 - d) None of the above
44. which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- a) Legal department
 - b) Store Purchase Committee
 - c) Whole Time Directors
 - d) None of the above
45. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
- a) Board of the Directors
 - b) Whole Time Directors
 - c) Store Purchase Committee
 - d) None of the above
46. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
- a) Whole Time Directors
 - b) Board of the Directors
 - c) Store Purchase Committee
 - d) None of the above
47. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?
- a) Five years
 - b) Four years
 - c) Three years
 - d) Two years

48. Which authority is empowered to make the amendment in the Purchase Regulation?
- a) Store Purchase committee
 - b) Board of the Directors
 - c) Whole Time Directors
 - d) None of the above
49. Where the value of the contract is Rs. One crore and below , the dispute or difference arising will be referred to
- a) Two arbitrator
 - b) Three arbitrator
 - c) Sole arbitrator
 - d) None of the above

Answer Keys for Discom's

Sr. No.	Answer
1	D
2	C
3	A
4	B
5	C
6	C
7	C
8	B
9	B
10	C
11	B
12	A
13	D
14	C
15	A
16	C
17	B
18	B
19	D
20	B
21	D
22	C
23	D
24	B
25	C
26	D
27	D
28	B
29	A
30	C
31	B
32	B
33	C
34	A
35	C
36	B
37	C
38	C
39	B
40	B
41	A
42	A
43	C
44	B
45	B
46	B
47	C
48	B
49	C

MCQs for HVPNL

Topic:-Purchase Regulation applicable in the HVPNL

1. What is the full form of D G S and D as per Purchase regulation?
 - a) Director Goods of supplies and Disposals
 - b) Director-General of supplies and Disposals
 - c) Direct Goods of Services and disposals
 - d) Director Goods of Services and disposals
2. What is the maximum limit for purchase through single tender?
 - a) Upto maximum limit of Rs.25000/-
 - b) Upto maximum limit of Rs.50000/-
 - c) Upto maximum limit of Rs.10000/-
 - d) None of the above
3. Schedule B of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and conditions of contract
 - d) All of the above
4. Schedule C of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
5. Schedule D of the tender documents pertains to
 - a) Instructions to tenderers
 - b) Tender forms
 - c) Terms and Conditions of contract
 - d) All of the above
6. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested. How many days' notice shall be given to each party?
 - a) 14 clear days (including the date of despatch of telegram)
 - b) 14 clear days (excluding the date of despatch of telegram)
 - c) 10 clear days (including the date of despatch of telegram)
 - d) 10 clear days(excluding the date of despatch of telegram)
7. Wherever It is found that the number of valid tenders are less than three then the tender/quotations not accompanied by earnest money shall also be opened. But, before they are considered, each party shall be telegraphically requested and which firm tender shall be accepted in this case?
 - a) Tenderer who deposit 25% more than normal earnest money
 - b) Tenders who deposit 50% more than normal earnest money
 - c) Tenderer who deposit 40% more than normal earnest money
 - d) Tenderer who deposit 60% more than normal earnest money

8. Where the tenders have been invited in two parts, all tenders received against part-I shall be opened and examined. In how many days, Part-II tender shall be opened from the date of opening of part-I tender?
- a) Within fifteen days
 - b) Within thirty days
 - c) Within forty five days
 - d) Within sixty days
9. fill in the blanks with appropriate word

The Inspection and/or tests may be waived off, in special circumstances by the _____ after recording the reasons therefore

- a) Superintending Engineer
 - b) Chief Engineer
 - c) Executive Engineer
 - d) None of the above
10. What will be the cost of tender documents where the value of estimated work is above Rs.10 lacs?
- a) Rs.500/-
 - b) Rs.1000/-
 - c) Rs.1500/-
 - d) Rs.2000/-
11. With whose approval, tender containing minor and inconsequential variations with the prescribed terms?
- a) With approval of the Whole Time director
 - b) With approval of the Board of the Directors
 - c) With approval of the Chief Engineer
 - d) With approval of the Superintending Engineer
12. Where a purchase lies within the competence of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- a) Whole Time Members
 - b) Board of Directors
 - c) Chief Engineer
 - d) Managing Director
13. Where a purchase lies within the competence of the Whole Time Directors but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- a) Whole Time Members
 - b) Board of Directors
 - c) Chief Engineer
 - d) Managing Director
14. Fill in the blank with appropriate words:-

In case of tenders which are received later than the due date and there is some genuine reason for delay, such late tenders may be accepted by _____ till _____ before the time fixed for the opening of tender to cover up the eventualities.

- a) Superintending Engineer , two hours
- b) Chief Engineer, three hours
- c) Chief Engineer, one hour
- d) Superintending Engineer, one hours

15. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Store Purchase Committee or Whole Time Directors for taking the final decision?

- a) 15 days
- b) 21 days
- c) 30 days
- d) 40 days

16. It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Board of Directors for taking the final decision?

- a) 15 days
- b) 21 days
- c) 30 days
- d) 40 days

17. On what grounds tender can be allotted to the L-2 firm instead of L-1 firm?

- a) By recording general statement as Not in accordance with the specification
- b) By recording the details of technical unsuitability of the material without approval of the next higher authority
- c) By recording the details of technical suitability of the material with approval of the next higher authority
- d) By recording the details of technical unsuitability of the material with approval of the next higher authority

18. Upto what percentage of variation in the rates of the L-1 and L-2 , there is no need to get the approval of the next higher authority in case of placing the order to L-2 by ignoring the L-1 due to technical unsuitably of material?

- a) Variation in the rates upto 5% or less
- b) Variation in the rates upto 4% or less
- c) Variation in the rates upto 2% or less
- d) Variation in the rates upto 1% or less

19. If the price variation formula is included in the Purchase order, then it shall be applicable for

- e) For escalation only
 - f) For reduction only
 - g) Both for escalation as well as reduction only
 - h) None of the above
20. What is the full form of IEEMA
- e) Independent Electronic and Electrical Manufacturers Association
 - f) Indian Electrical and Electronics Manufacturers Association
 - g) Indian Electronics and Electrical Manufacturers Association
 - h) Indian Electrical Engineers Manufacturers Association
21. In case where all the tenderers have quoted variable prices and without any ceiling then equivalent prices will be worked out
- e) By loading the variations
 - f) Without loading the variations
 - g) By loading the variation upto 10%
 - h) None of the above
22. Where the price quoted in the tenders are variable subject to any decrease/increase in prices without any ceiling, then equivalent prices shall be worked out
- e) By loading the minimum escalation
 - f) By loading the variation upto 5%
 - g) Without loading the variation
 - h) By loading the maximum escalation provided by any of the other tenderer
23. Which firms are exempted from the deposit of earnest money with the tenders?
- a) Wholly government of India owned Undertakings
 - b) Wholly Haryana State Owned undertakings
 - c) Both a and B
 - d) None of the above
24. fill in the blanks with appropriate word
- Earnest money deposit furnished with the tender in the form of a _____ or in any other form not specifically approved by the Board shall not be accepted under any circumstances not shall a request from the tenderer for the transfer of earnest money/security deposit furnished against any previous tender under consideration be entertained.
- a) Draft
 - b) Cheque
 - c) RTGS
 - d) None of the above
25. Earnest money deposits will not be required where the estimated value of the NIT is less than
- a) Rs.50000/-
 - b) Rs.40000/
 - c) Rs.30000/-
 - d) Rs.20000/-

26. When the earnest money taken from the firms shall be forfeited in part or in full?
- a) If the tenderer withdraws his tender at any stage during the currency of his validity period
 - b) If the PO has been issued but the supplier refuses to comply with it.
 - c) In the event of a breach of contract in any manner
 - d) All of the above
27. Fill in the blank with appropriate word

The purchasing department shall ensure that the refund of earnest money deposit so allowed is made within _____ of the decision on the purchase case by the Purchasing Authority.

- a) Five week
- b) Four week
- c) Three week
- d) Two week

28. At what rate security deposit is deducted from the contractor bill?

- a) 5%
- b) 10%
- c) 15%
- d) 20%

29. Security deposit shall be deducted from the

- a) First running payment bill
- b) From running payment bill
- c) Final running payment bill
- d) Intermediate payment bill

30. Security deposits not claimed within three year from the date of the completion of Purchase order/contract including the period of warranty shall be treated as _____

- a) Revenue deposit
- b) Capital Deposit
- c) Lapse deposit
- d) Contingent deposit

31. which authority approval is required to make the refund of lapsed deposit as per the purchase Regulation?

- a) Board of the Directors
- b) Whole Time Directors
- c) Chief Engineer
- d) Superintending Engineer

32. In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material

- e) Within reasonable period not exceeding 75 days from the date of notification of such defect
- f) Within reasonable period not exceeding 45 days from the date of notification of such defect

- g) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - h) Within reasonable period not exceeding 60 days from the date of notification of such defect
33. what will be normal mode of transport for dispatch of material from the supplier end?
- a) By road
 - b) By railway
 - c) By airway
 - d) Both b and c
34. What rate of penalty shall be paid by the supplier if the material supply is got delayed upto 10 week?
- a) One percent per week or part thereof
 - b) Two percent per week or part thereof
 - c) One half of one percent per week or part thereof
 - d) Three percent per week or part thereof
35. In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- a) Within 30 days
 - b) Within 45 days
 - c) Within 60 days
 - d) Within 90 days
36. Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
37. Under what condition, supplier shall be liable for any loss or damage due to delay in manufacture or delivery of the material as may result from
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
38. what will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- a) liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - b) Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - c) Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - d) Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.
39. what is the formula of the quantity rating?

- a) Quantity offered on due date/quantity due on that date *100
 - b) Quantity accepted/Quantity supplied*100
 - c) Quantity supplied/Quantity accepted *100
 - d) Quantity due on that date/Quantity offered on due date*100
40. what is the formula of the quality rating?
- a) Quantity accepted/Quantity supplied*100
 - b) Quantity offered on due date/quantity due on that date *100
 - c) Quantity supplied/Quantity accepted *100
 - d) Quantity due on that date/Quantity offered on due date*100
41. Which shall not be considered amendments to the Purchase order/Contract?
- a) Amendment of the mode of transport
 - b) Amendment in delivery schedule
 - c) Both a and b
 - d) None of the above
42. which authority is empowered to make the amendments to existing purchase order in respect of uniform, stationery and furniture?
- a) Legal department
 - b) Store Purchase Committee
 - c) Whole Time Directors
 - d) None of the above
43. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment not exceeding 10%?
- a) Board of the Directors
 - b) Whole Time Directors
 - c) Store Purchase Committee
 - d) None of the above
44. Which authority approval is required by the purchasing authority where amendment in the purchase order involve extra commitment exceeding 10%?
- a) Whole Time Directors
 - b) Board of the Directors
 - c) Store Purchase Committee
 - d) None of the above
45. Purchase Regulation stipulates that all records relating to each purchase i.e. the Notice inviting tenders, the quotations from the supplier, the comparative statement and the purchase order issued together with relevant correspondence is preserved for the certain period reckoned from the date of the completion of supply of the entire material. What will be the preserve period?
- a) Five years
 - b) Four years
 - c) Three years
 - d) Two years
46. which authority is empowered to make the amendment in the Purchase Regulation?
- a) Store Purchase committee
 - b) Board of the Directors
 - c) Whole Time Directors

d) None of the above

47. where the value of the contract is Rs. One crore and below, the dispute or difference arising will be referred to

a) Two arbitrator

b) Three arbitrator

c) Sole arbitrator

d) None of the above

48. Fill in the blanks

The supplier shall be made responsible to replace free of cost, with no transportation or insurance-cost to the Board, upto the destination, the whole or any part of the material which in normal and proper use proves defective in quality or workmanship subject to the condition that the defect is noticed within_____from the date of material is received by the consignee or_____from the date of despatch of material whichever period may expire earlier.

a) 6 months, 9 months

b) 9 months, 12 months

c) 12 months, 18 months

d) 18 months,24 months

Answer Keys for HVPNL

Sr. No.	Answer
1	B
2	C
3	A
4	B
5	C
6	B
7	C
8	c
9	B
10	A
11	C
12	A
13	A
14	C
15	B
16	D
17	D
18	C
19	C
20	B
21	B
22	D
23	C
24	B
25	D
26	D
27	D
28	B
29	B
30	C
31	B
32	B
33	A
34	C
35	B
36	C
37	C
38	B
39	A
40	A
41	C
42	B
43	B
44	B
45	C
46	B
47	C
48	C

MCQs for HPGCL Candidates

Topic:-Purchase Regulation applicable in the HPGCL

1. Under Purchase Regulation EMD means:
 - (A) Earnest Money Deposit
 - (B) Eligible Money Deposited
 - (C) Earnest Money Drawal
 - (D) Early Money Drawal
2. Monetary guarantee furnished by a tenderer along with its tender is called?
 - (A) Invitation for Bids
 - (B) Earnest Money Deposit
 - (C) Performance guarantee
 - (D) None of the above
3. The person who submit a bid is called:
 - (A) Buyer
 - (B) Promoter
 - (C) Bidder
 - (D) Creditor
4. As per Regulation No.3.3 (ii), what is the Indent value when the requirements should be reviewed and recommended by the screening committee consisting of SE/MM & stores, FA & CAO, XEN Purchase and XEN (user):
 - (A) Rs. 2.5 lakh
 - (B) Rs. 5 lakh
 - (C) Rs. 25 lakh
 - (D) Rs.50 lakh
5. As per Regulation No.3.3 (xii), List of proprietary items should be prepared and updated regularly and appraised to the HPGCLs WTDs
 - (A) On annual basis
 - (B) Once in every two years
 - (C) Once in every three years
 - (D) Once in every five years
6. As per Regulation No.6.1, there are ten modes of purchase. Which is not one of these mode?
 - (A) Purchase through open tenders (NIT).
 - (B) Purchase through normal / short term single part or two parts limited tenders.
 - (C) Purchase on single tender i.e. without inviting open/ limited tenders

(D) Purchase through confidential tender

7. What is the threshold limit of tender to be floated in the e-Procurement:

- (A) Rs. 1.00 lakh
- (B) Rs. 10 lakh
- (C) Rs. 25 lakh
- (D) Rs.50 lakh

8. In case of work order, the contract agreement on non judicial stamp paper is executed at the end of the :

- (A) Pre -award phase
- (B) Award phase
- (C) Post - award phase
- (D) None of the above

9. Which document in contract determine responsibilities and obligation of parties to the contract?

- (A) Tender Notice
- (B) Specifications
- (C) General Conditions of Contract
- (D) None of the above

10. Which of the following is a condition of the contract:

- (A) Earnest money and Security deposit
- (B) Payment terms
- (C) Delivery period and damages for delay
- (D) All of the above

11. Which of the following is not a purpose of depositing EMD:

- (A) Avoid unnecessary competition
- (B) Compensation to HPGCL
- (C) Punishment to incompetent firm
- (D) Source of generating revenue

12. Tender system adopted for inviting offers in most open public manner is known as:

- (A) Open tender
- (B) Limited tender
- (C) Bulletin tender
- (D) Special limited tender

13. In two part tender system :

- (A) Technical bid is opened first
- (B) Commercial bid is opened first

- (C) Both are opened at same time
- (D) None

14. The tender system in which tender is sent only to approved vendors is called:

- (A) Open tender
- (B) Global tender
- (C) Limited tender
- (D) Quotation cases

15. Which one of the information is not necessarily required in tender notice :

- (A) Name of work with its location
- (B) Approximate cost of the work
- (C) Cost of tender form
- (D) Name of sanctioning authority

16. What is not the purpose of security money deposit :

- (A) It ensures successful service during warranty period
- (B) It can be forfeited in form of recovery
- (C) It acts as assurance for competency of firm
- (D) As a source of earning for HPGCL

17. When the amount of security money is released to awarded firm:

- (A) After completion of the contract
- (B) After completion of prescribed guaranty / warranty period
- (C) After award of work
- (D) After completion of entire period of the contract and after completion of prescribed guarantee / warranty period work

18. What one of these is not an information to be published in tender notice:

- (A) Name of work
- (B) Place of work location
- (C) Cost of work
- (D) Name of tender opening committee members

19. Which type of tender system is used when item is propriety item and only one firm is capable of doing work ?

- (A) Open tender
- (B) Limited tender
- (C) Single tender
- (D) Purchase from Indian and Foreign OEM –Supplier on proprietary basis

20. The earnest money of unqualified bidder will be refunded:

- (A) As promptly as possible within 30 days after declaration of qualification result
- (B) After three months of the execution of the contract with the selected bidder
- (C) After 15 days of the execution of the contract with the selected bidder.
- (D) None of the above

21. The earnest money of unsuccessful bidder will be refunded:

- (A) As promptly as possible within 30 days after declaration of qualification result
- (B) After three months of the execution of the contract with the selected bidder
- (C) Within 15 days of the execution of the contract with the selected bidder.
- (D) None of the above

22. For tender having value up to rupees Rs.2 .5 lakh, the value of EMD is :

- (A) 2% of the tender value
- (B) 5% of the tender value
- (C) 10 % of the tender value
- (D) No EMD

23. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value up to 20 crore shall be :

- (A) Rs.10 lakh
- (B) Rs.20 lakh
- (C) Rs.30 lakh
- (D) None of above

24. The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 20 crore but up to 50 crore shall be :

- (A) Rs.20 lakh
- (B) Rs.25 lakh
- (C) Rs.35 lakh
- (D) None of above

25. The amount of earnest money to be specified in the NIT shall be 2 % of the **estimated** value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 50 crore shall be:

- (A) Rs.50 lakh
- (B) Rs. 1 crore
- (C) Rs. 2 crore
- (D) None of the above

26. Which one information is not provided in tender notice :

- (A) Name of work and location
- (B) Cost of tender form
- (C) Website particulars
- (D) Date of award of work

27. Which is not correct in context to single tender:

- (A) Followed in emergent situations
- (B) Reasons are not required in detail
- (C) Specific approval of the project SPC up to maximum value of Rs.5 lakh is required

(D) Specific approval of the project Thermal Standing Committee beyond value of Rs.5 lakh is required

28. As per Regulation No.7.4, under open tender enquiry, due date fixed for opening of the tender from the date of publication/ issue of NIT shall be :

- (A) 30 days
- (B) 90 days
- (C) 120 days
- (D) None of the above

29. As per Regulation No.7.4, under Limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be

- (A) 15 to 20 days
- (B) 20 to 30 days
- (C) 30 to 90 days
- (D) None of the above

30. As per Regulation No.7.4, under Short term limited tender enquiry, due date fixed for opening of the tender from the date of issue of tender shall be:

- (A) 5 to 10 days
- (B) 10 to 20 days
- (C) 20 to 30 days
- (D) None of the above

31. As per Regulation No. 2.10, who is not a member of the Thermal Standing Committee :

- (A) Managing Director
- (B) Whole Time Directors
- (C) Chief Engineer of the project plant as Member Secretary
- (D) Chairman

32. As per Regulation No. 2.11 who is not a member of Store Purchase Committee :

- (A) CE
- (B) SE
- (C) Xen
- (D) FA&CAO

33. As per Regulation 3.3 (vi), which are the provisions the department head will ensure that the purchase requisition indicate :

- (A) Budget provision
- (B) Estimated value of the requisition
- (C) Administrative approval and technical sanction for the new works and purchases
- (D) All of the above

34. In the event of grant of extension in delivery schedules:

- (A) No Penalty / liquidated damages shall be leviable.
- (B) No extra financial liability on account of increase in statutory levies .
- (C) No exchange variation shall be allowed.
- (D) All of the above.

35. What is the full form of L.O.I. used in acceptance of bid

- (A) Letter of indenminity
- (B) Letter of intent
- (C) Lack of information
- (D) None of the above

36. As per Regulation 2.28, which items is not pertaining to essential / insurance stock items:

- (A) Specific items
- (B) Common use or centralise purchase items
- (C) Consumables or Regular stock items
- (D) All of the above

37. Which among the following is features of essential / insurance stock items ?

- (A) Recommendatory or mandatory in nature having high value & long delivery period
- (B) Required to be stocked on the recommendation of OEM/OES
- (C) May or may not be used during the life cycle/ time of the concerned equipment
- (D) All of the above

38. Who is entitled to issue certificate regarding completion of work :

- (A) Firm's representative
- (B) Account officer
- (C) Nominated supervisor/engineer
- (D) Sanctioning authority

39. Which of the following is not a step of tendering process :

- (A) NIT
- (B) Prequalification of bidders
- (C) Staffing
- (D) Scrutiny of tender

40. As per Regulation No.3.3 (vii) Indent approving Authority means :

- (A) Store Keeper concerned
- (B) AE/AEE concerned
- (C) XEN concerned
- (D) SE concerned

41. Which of the following is correct for petty cash purchases in case of items required for the R & M of the power plant:

- (A) Purchase up to Rs.10, 000 on each occasion with the approval of XEN;purchase up to Rs.20, 000 in each case with the approval of SE concerned
- (B) A purchase up to Rs.50, 000 in each case with the approval of CE of the power

plant

(C) A purchase up to Rs.1 lakh in each case with the approval of the TSC

(D) None of the above

42. What is the validity period of the tender / offer from the date of opening of price bid:

(A) 30 days

(B) 90 days

(C) 120 days

(D) 180 days

43. As per Regulation 10.2, the rate negotiation could be held up to L-3 bidder if the difference between the L-1 quoted rates and those quoted by L-2 and L-3 is within

(A) 5 %

(B) 10 %

(C) 20 %

(D) 30 %

44. Placement of order on a tenderer other than the lowest is dealt in:

(A) Regulation -11

(B) Regulation -15

(C) Regulation -16

(D) Regulation -18

45. As per Purchase Regulation No.2.13, D.S. & D means

(A) Department of Service & Delivery

(B) Director General of Supply & Disposal

(C) Deputy governor of Supplies & Depreciation

(D) Directorate of Supply & Disposals, Government of Haryana

46. As per Purchase Regulation No.42, unless otherwise necessary in consequences of any audit objection or pendency of any dispute with the supplier or arbitration or court proceedings, all records relating to each purchase should be preserved for a period of:

(A) Three years

(B) Five years

(C) Eight years

(D) 10 years

47. As per Purchase Regulation No.42 relating to Purchase Through Limited Tenders, where there is no approved list or sufficient number of parties are not registered with the HPGCL, the list of firms to whom enquiry may be issued, shall be approved by the:

(A) SPC

(B) Next higher authority

(C) TSC

(D) WTDs

48. As per Purchase Regulation No.9.1(b), the Comparative Statement of tender shall be approved by the :

- (A) Accounts Officer
- (B) XEN
- (C) SE
- (D) TSC

49. Bid security furnished with the tender is called:

- (A) Earnest money deposit
- (B) Security deposit
- (C) Performance security deposit
- (D) All of the above

50. As per Regulation No.15.3, performance bank guarantee shall remain valid for :

- (A) 60 months instead of 18 months of guarantee/ warranty period
- (B) 36 months instead of 18 months of guarantee/ warranty period
- (C) 24 months instead of 18 months of guarantee/ warranty period
- (D) 21 months instead of 18 months of guarantee/ warranty period

51. As per Purchase Regulation No.27, the contract shall be deemed to have been made at the place :

- (A) of delivery
- (B) of payment
- (C) from where the acceptance of tender has been issued
- (D) Any of the above

52. As per Regulation No.14.7 (ii) , if the purchase order has been issued but the supplier / selected bidder refuses to comply with it, which action can be taken against it:

- (A) forfeiture of earnest money
- (B) claim other damages as admissible under law
- (C) Administrative action against the supplier as black listing
- (D) All of the above

53. As per Regulation No.26 relating to Arbitration, sole arbitrator is :

- (A) XEN concerned
- (B) XEN concerned
- (C) Chief Engineer of the project
- (D) MD HPGCL or an officer appointed by the MD HPGCL as his nominee

54. As per Regulation No.18, in case of work orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of:

- (A) 5%
- (B) 10%
- (C) 15 %
- (D) 20%

- 55.** As per Regulation No.18, in case of purchase orders, penalty/ liquidated damages at the prescribed rates shall be subject to a maximum of :
- (A) 5%
 - (B) 10%
 - (C) 15 %
 - (D) 20%
- 56.** As per Regulation No.22, which of the following shall not be considered as a force majeure circumstance :
- (A) Non availability of raw material
 - (B) Freight embargoes
 - (C) Acts of Civil & Military authority
 - (D) Acts of God
- 57.** As per Regulation No.2.16, D.G.S. & D means :
- (A) Department of Service & Delivery
 - (B) Director -General of Supplies and Disposals, Govt of India
 - (C) Deputy governor of Supplies & Depreciation
 - (D) Directorate of Supply & Disposal Government of Haryana
- 58.** As per Regulation No.21.3, the material supplies should be declared as defective / sub-standard on the basis of detailed inspection / rejection report approved by:
- (A) AE/AEE stores
 - (B) Concerned XEN
 - (C) Concerned SE
 - (D) Concerned CE
- 59.** As per Purchase Regulation No.14.7 (i), if the bidder withdraws his tender at any stage during the currency of its validity period, which action can be taken against it:
- (A) forfeiture of earnest money
 - (B) claim other damages as admissible under law
 - (C) Administrative action against the supplier as black listing
 - (D) All of the above
- 60.** As per Purchase Regulation No.16.6, in case material was not ready for inspection and that the notice given by the supplier was in fructuous, the expenditure incurred by the Corporation on arranging for such inspection:
- (A) Shall be recovered from the supplier
 - (B) Borne by the HPGCL
 - (C) Bear in 50:50 ratio by supplier/HPGCL
 - (D) None of them

61. Which of the following provision is under Purchase Regulation No. 12.05 :

- (A) Applicability of the foreign exchange variation should be clearly defined in the tender document.
- (B) Period of the applicability of the exchange variation should be restricted according to the delivery schedule.
- (C) Ordinarily, the exchange variation should not be permitted in the extended period of delivery.
- (D) All of the above

62. As per Regulation 5 , in order to ensure that tenders and submitted by all reliable and known sources of supply for different items of purchase who is prepared lists of approved suppliers/ firms for various items:

- A Respective Executive Engineers
- B Respective Superintendent Engineers
- C Respective Chief Engineers
- D None of them

Answer Keys for HPGCL

Sr. No.	Answer	Sr. No.	Answer
1	A	51	C
2	B	52	D
3	C	53	D
4	B	54	B
5	A	55	A
6	D	56	A
7	A	57	B
8	C	58	D
9	D	59	A
10	D	60	A
11	D	61	D
12	A	62	C
13	A		
14	C		
15	D		
16	D		
17	D		
18	D		
19	D		
20	A		
21	C		
22	D		
23	A		
24	B		
25	A		
26	D		
27	B		
28	A		
29	A		
30	A		
31	D		
32	C		
33	D		
34	D		
35	B		
36	D		
37	D		
38	C		
39	C		
40	D		
41	A		
42	C		
43	A		
44	A		
45	D		
46	B		
47	B		
48	B		
49	A		
50	D		

