Question Bank 1

Government Accounting Rules 1990

(Choose the best answer)

Time: 20 minutes

1. Government Accounting Rules 1990 have been made by
2. The CAG
3. The President of India
4. The CGA
5. Union Government
6. The GAR 1990 has been framed under
   1. Article 149 of the Constitution
   2. Article 150 of the Constitution
   3. Article 151 of the Constitution
   4. None of the above
7. The travelling expenses incurred by a government servant on duty is
   1. Always debited to the major /minor /sub heads as their pay
   2. May be debited to a major head/ minor head other than their pay
   3. Both A and B are true
   4. Orders are required in each case for deciding the heads to which the travelling expenses are to be debited.
8. Municipal rates and taxes on non-residential buildings occupied by Government departments can be debited to
   1. The service head of the department paying the rates and taxes
   2. Major head 2059- Public Works
   3. Major head 2070- Other Administrative Services – other expenditure
   4. Any of the above depending on circumstances.
9. How many separate balances are shown in the statement of the closing balances of the Union Government sent by Central Accounting Section of RBI to the Controller General of Accounts each month:
   1. 2
   2. 4
   3. 6
   4. 8
10. The Central Accounting Section of RBI is located in:
    1. Nagpur
    2. Mumbai
    3. Hyderabad
    4. New Delhi
11. The transactions in accounts of the Government represent
    1. Actual cash receipts and disbursements by the Government during the financial year
    2. Amounts owed to or by Government during the financial year
    3. Actual cash receipts and disbursements by the Government during the financial year along with some book adjustments
    4. All of the above
12. In how many parts are the Government Accounts are kept:
    1. 3
    2. 15
    3. 4
    4. 5
13. All receipt major heads begin with the digit
    1. 0
    2. 1
    3. 0 or 1
    4. 1 or 2
14. Major heads have a
    1. Four digit code
    2. Three digit code
    3. Two digit code
    4. Single digit code
15. A service department is:
    1. A department constituted for the purpose of rendering services or providing supplies of certain special kinds on payment for the services rendered or supplies provided
    2. A department constituted for the discharge of those functions which are inseparable from and form the idea of government
    3. A department constituted for discharge of functions that are necessary to and form part of the general conduct of the business of government.
    4. Both b and c above
16. Expenditure on account of reparation of damage caused by extraordinary calamities such as flood, fire, earthquake, enemy action are
    1. Always booked as capital expenditure
    2. Always booked as revenue expenditure
    3. Are to be booked to capital or revenue expenditure or divided between capital and revenue expenditure as ordered by the government
    4. Are to be booked to the contingency fund.
17. Recoveries of overpayments are classified as a reduction in expenditure under appropriate expenditure heads
    1. If made in cash only
    2. If made by deductions in payment vouchers only
    3. If made by cash or by deduction in payment vouchers when the recovery pertains to the current year
    4. If made by cash or by deduction in payment vouchers irrespective of the year to which the recovery pertains
18. The hierarchy of the structure of government accounts is as follows:
    1. Part-Division-Section-sector-sub sector
    2. Part-section-division-subdivision-sector
    3. Division-Section-Part-sector-subsector
    4. Part-Section- Division- sub division- sector
19. The expenditure of the government is classified as
    1. Revenue
    2. Capital
    3. Voted
    4. Charged
    5. All of above

Name:---------------------------

Office:-----------------------------

Email Id:---------------------------

Please return the answer sheet to RTI Jaipur for evaluation.