Question Bank 3

Government Accounting Rules 1990

(Choose the best answer)

Time: 10 minutes

1. The Division Capital Account consists of
   1. 2 sections
   2. 3 sections
   3. 4 Sections
   4. 5 sections
2. Part 2 of the Government account has only
   1. One major head
   2. Two major heads
   3. 12 major heads
   4. Three major heads
3. What should be the loan head corresponding to the major head 0210
   1. 2210
   2. 6210
   3. 4210
   4. 7210
   5. 8210
4. Major heads correspond to the
   1. Functions of government
   2. Functions and sub functions of government
   3. Departments incurring expenditure
   4. Programs of the government
   5. The actual object of expenditure
5. The word form of accounts refers to
   1. The formats in which accounts have to be kept by the treasuries and PAOs
   2. The formats in which accounts have to be kept by the treasuries, and accounts officers of union
   3. The broad form in which the accounts are to be kept and the basis of selecting heads for classifying transactions
   4. The forms in which accounts have to be kept by the treasuries, and accounts officers of union and states
6. The expenditure incurred in a grant to create a panchayat ghar belonging to the village panchayat of Palanpur would be classified in the accounts of the Government as
   1. Captital voted expenditure
   2. Revenue charged expenditure
   3. Revenue voted expenditure
   4. Capital Charged expenditure
   5. None of the above
7. Capital expenditure is generally met from
   1. Debt receipts
   2. Capital receipts
   3. Deposits
   4. All of a,b and c
   5. Revenue Receipts
8. Gains arising from exchanges done in foreign currencies are classified under
   1. The major head 0075
   2. The major head 0070
   3. The accounts are kept in Indian rupees so the situation does not arise
   4. None of the above
9. Central Industrial Security Force(CISF) functioning under the Ministry of Home Affairs:
   1. Charges government departments for the cost of the forces provided
   2. Does not charge government departments for the cost of forces provided
   3. Charges government departments only if they require guard deployment beyond the numbers estimated by the CISF as required for guarding the establishment
   4. The position is decided on a case to case basis, whether to charge or not
10. When the Air Force uses aerodromes of the Civil Aviation department
    1. It pays charges for the usage and for incidental services rendered for the planes
    2. It pays for the incidental services only
    3. No payment is required to be made
    4. It pays for the usage but not for incidental services rendered.