



श्री चित्रा तिरुनाल आयुर्विज्ञान और प्रौद्योगिकी संस्थान, त्रिवेंद्रम, तिरुवनन्तपुरम - 695 011, केरल, भारत
SREE CHITRA TIRUNAL INSTITUTE FOR MEDICAL SCIENCES AND TECHNOLOGY, TRIVANDRUM
THIRUVANANTHAPURAM - 695 011, KERALA, INDIA
(एक राष्ट्रीय महत्व का संस्थान, विज्ञान एवं प्रौद्योगिकी विभाग, भारत सरकार)
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Roll No.

WRITTEN TEST FOR THE POST OF SR. ACCOUNTS OFFICER - A

DATE: 09.06.2023

TIME: 2.00 PM

DURATION: 60 Minutes

TOTAL MARKS: 50

INSTRUCTIONS TO CANDIDATES

1. Write your roll number on the top of the question booklet and in the **OMR** sheet
2. Each question carries **one (1)** mark
3. There will be no negative marking
4. Each question carries 4 options i.e. **a, b, c** and **d**. Darken completely the bubble corresponding to the most appropriate answer using **blue or black ball point pen**.
5. Marking more than one answer will invalidate the answer.
6. Candidate should sign on the question paper and answer sheet
7. Candidate should hand over the question paper and OMR sheet to the invigilator before leaving the examination hall

Signature of the Candidate

1. Income and Expenditure Account is
 - a. Real Account
 - b. Personal Account
 - c. Nominal Account
 - d. Capital Account

2. In the context of accounting, the term IFRS stands for
 - a. International Financial Reporting Standards
 - b. Indian Financial Reporting Standards
 - c. International Financial Reporting System
 - d. Indian Financial Reporting System

3. Recently, Government of India mandated PFMS, the term PFMS stands for
 - a. Public Financial Management System
 - b. Public Financial Management Standard
 - c. Provident Fund Management System
 - d. Provident Fund Management Standard

4. Preliminary expenses are the example of _____?
 - a. Capital expenditure
 - b. Capital gain
 - c. Revenue expenditure
 - d. Deferred revenue expenditure

5. Depreciation of Fixed Assets is an example of _____?
 - a. Deferred Revenue Expenditure
 - b. Capital Expenditure
 - c. Capital Gain
 - d. Revenue expenditure

6. Amounts paid for wages, salary, carriage of goods, repairs, rent and interest, etc., are items of _____
 - a. Revenue Expenditure
 - b. Capital Expenditure
 - c. Deferred revenue expenditure
 - d. None of the above

7. Revenue expenditure are balanced and is transferred to _____
 - a. Liability Side in Balance Sheet
 - b. Cr. side of P&L Account
 - c. Dr. side of P&L Account
 - d. Asset Side in Balance Sheet



8. Which of the following cannot be treated as revenue expenditure?
- Cost of goods purchased of resale
 - Wages paid for the erection of plant and machinery
 - Obsolescence Cost
 - Expenses incurred by the way of repairs of existing assets which do not in any way add to their earning capacity
9. The abnormal loss on consignment is credited to _____
- P&L Account
 - Abnormal Loss Account
 - Consignment Account
 - Income and Expenditure Account
10. Branch Account under Debtors System is?
- Real Account
 - Nominal Account
 - Personal Account
 - Liability Account
11. Which is NOT an underlying assumption whiles preparing the Financial Statement?
- Accrual basis
 - Consistency
 - Going concern
 - Materiality
12. Donation received for a special purpose
- Should be credited to a separate account and shown in the Balance Sheet.
 - Should be shown on the Assets side of the Balance Sheet.
 - Should be credited to Income and Expenditure A/c.
 - None of the options are correct
13. Surplus or profits of Non-Profit Organisations are _____.
- It is not distributed among members.
 - Maybe or may not be distributed among members.
 - It is debited to the general fund.
 - Distributed among members.
14. Which of the following is an example of a Non-Profit organisation?
- Corporations.
 - Audit Firms.
 - Insurance Companies.
 - Public Hospitals.

15. Which of the following documents are issued at the time of purchase return?
- Banknote
 - Credit note
 - Debit note
 - None of the above
16. Which of the following is documentary evidence that records the details of a transaction and is prepared in a specific format?
- Journal
 - Ledger
 - Voucher
 - All of the above
17. Which of the following statements is correct?
- A credit note is prepared when the goods are returned by the customer
 - A voucher is prepared when the goods are returned by the customer
 - A debit note is prepared when the goods are returned by the customer
 - None of the above
18. Classification of assets as current assets and fixed assets is an application of which
- Accounting Entity Assumption
 - Monetary Unit Assumption
 - Accounting Period Assumption
 - Going Concern Assumption
19. Voucher refers to
- Cash receipt
 - Invoice
 - Counterfoils
 - All the above
20. "Losses are anticipated and profits are not accounted until realised", is a part of following principle
- Disclosure
 - Comparability
 - Consistency
 - Conservatism
21. Earned Leave can be ordinarily combined with the following.
- Casual Leave, half pay leave, maternity leave
 - Study leave, casual Leave, maternity leave
 - Study Leave, half pay leave, maternity leave
 - Casual Leave, hospital leave, paternity leave

22. Interest on delayed payment of gratuity is applicable if
- The Government servant delays submission of papers.
 - The delay is attributable to clear administrative lapses.
 - The Government servant is ignorant of the rules.
 - All of the above
23. Central Government servants are permitted to encash 10 days earned leave at the time of availing Leave Travel Concession, a balance of earned leave that should be his credit after taking into account the period of encashment as well leave should be at least:-
- 120 days EL
 - 60 days EL
 - 30 days EL
 - 15 days EL
24. What is the maximum period of leave of any kind which can be allowed to a government servant continuously?
- 3 Years
 - 5 years
 - 7 years
 - 10 years
25. Following interest is payable on delayed payment of leave encashment dues?
- 2 %
 - 5%
 - 7.1%
 - Nil
26. What is the validity period of bond to be executed by the Government Servant (Except CHS officers) while proceedings on study leave?
- 2 Years
 - 3 Years
 - 4 Years
 - 5 Years
27. Who is competent to give approval for creating new autonomous institutions?
- Cabinet
 - Ministry of Finance
 - Prime Minister
 - Ministry of Home Affairs



28. What is the date of submission of annual report and audited accounts by the autonomous body to the nodal ministry for submission to the Parliament?
- 31st March
 - 31st December
 - 1st January
 - 30th June
29. . With respect to Procurement, what is the full form of CPPP—
- Central Public Procurement Portal
 - Central Purchase Power Protocol
 - Central Purchase Procedure and Protocol
 - Central Public Procurement Process
30. e-Procurement, according to GFR means—
- Procurement of computer-related goods
 - Use of information and communication technology in the procurement process
 - Payment for procurement being made Online
 - Procurement only through foreign sources
31. What is the full form of GeM Portal
- Government e- Marketplace Portal
 - Government e- Monitoring Portal
 - Government e-Management Portal
 - Government electronic waste Management Portal
32. Which GFR (2017) rule is applicable for GeM?
- 149
 - 151
 - 169
 - 141
33. What does EMD stand for?
- Easy money deposit
 - Earlier Money debited
 - Earnest Money Deposit
 - Earnest Money Debited
34. Sree Chitra Tirunal Institute for Medical Sciences and Technology (SCTIMST) Financial Statement consists; (i) Balance Sheet (ii) Profit and Loss Account. (iii) Receipt and Payment Account
- all three is correct
 - (i) only correct
 - (i) and (ii) is correct
 - (i) and (iii) is correct

35. Form of Accounts is mentioned in Article _____ of the Constitution.

- a. 148
- b. 150
- c. 160
- d. 256

36. The period of unauthorised absence during strike or in the case of an individual employee remaining absent unauthorizedly or deserting the post shall be deemed to cause an interruption or break in service of the employee for the purpose of?

- i. LTC
- ii. quasi-permanency
- iii. eligibility for appearing in departmental examinations

Which of the following is correct

- a. Only i
- b. Only ii
- c. Only iii
- d. All the Above

37. Option is not available to have the pay fixed from the date of promotion or from the date of accrual of next increment in respect of?

- a. MACP
- b. Regular Promotion
- c. Adhoc Promotion
- d. All the above

38. What is the purpose of "NEXT BELOW RULE" as provided under FR?

- a. Pay protection to employees resigned under technical formality
- b. Assured financial upgradation to employees every 10 year of stagnation
- c. to protect the interest of a government servant who is working on deputation outside regular line of service or foreign service.
- d. pay protection as per seniority in the gradation list

39. Consider the following statements and comment:

Statement 1 – There shall be two dates for grant of increment namely, 1st January and 1st July of every year

Statement 2 – An employee shall be entitled to only one annual increment either on 1st January or 1st July depending on the date of his appointment

- a. Statement 1 is only true
- b. Statement 2 is only true
- c. Both Statements 1 and 2 are true
- d. Both Statement 1 and 2 are wrong

40. Reimbursement of Children Education Allowance/Hostel subsidy can be claimed for how many surviving children normally?
- Only one
 - Only two
 - Only three
 - No limit
41. Hostel subsidy is applicable only in respect of the child studying in a residential educational institution located at least __ kilometres from the residence of the Government servant?
- 50km
 - 25km
 - 10km
 - 5km
42. As per CCS(LTC) Rules, Dependency is not applicable to
- Son
 - Daughter
 - Father
 - Spouse
43. LTC is not admissible during which among the following
- Casual Leave
 - Special Casual Leave
 - Maternity Leave
 - Closed holiday without any leave
44. Whether prior permission is required by Government Servant seeking redress in Courts of Law of their grievances arising out of their employment or conditions of service?
- Yes
 - No
 - Cannot be determined
 - None of the above
45. What is the normal time limit for disposal of the RTI request from the date of its receipt?
- 15 days
 - 20 days
 - 30 days
 - 45 days



46. If the information sought under RTI Act, 2005 concerns the life or liberty of a person, the same shall be provided within?
- 24 hours of its receipt
 - 48 hours of its receipt
 - 5 days of its receipt
 - 10 days of its receipt
47. As per FR-8, the power of interpreting Fundamental Rules is reserved to?
- Parliament
 - Ministry of Finance
 - President of India
 - Comptroller and Auditor General
48. RFP is the document to be used by the Ministry/ Department for obtaining offers from the consultants for the required service. Expand RFP?
- Registered Firm Principal
 - Request for Proposal
 - Register for Proposal
 - Registered for Proposal
49. In selecting consultancy services, weightage of the technical parameters i.e. non-financial parameters in no case should exceed _ percent?
- 90%
 - 75%
 - 50%
 - 80%
50. What is the time limit within which application for commutation of pension is to be submitted by a pensioner?
- Six months from the date of retirement
 - One year from the date of retirement
 - Two years from the date of retirement
 - Three months from the date of retirement



Answers

1	C	21	C	41	A
2	A	22	B	42	D
3	A	23	C	43	D
4	D	24	B	44	B
5	D	25	D	45	C
6	A	26	B	46	B
7	C	27	A	47	C
8	B	28	B	48	B
9	C	29	A	49	D
10	B	30	B	50	B
11	D	31	A		
12	A	32	A		
13	A	33	C		
14	D	34	D		
15	D	35	B		
16	C	36	D		
17	A	37	C		
18	D	38	C		
19	D	39	C		
20	D	40	B		

