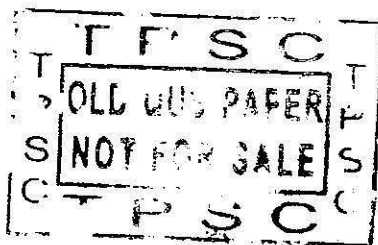


Four options are given against each of the following questions. Select the best/correct option from among the four options and encode in the Answer Sheet by using **Black Ball Point** only as per example given below :

Example : The wheel in our National Flag has

- (A) 20 spokes (B) 24 spokes
(C) 30 spokes (D) 25 spokes

Answer : (A) ● (C) (D)



PART - I

Question Nos. 1-5. Change the voice of the sentences from the correct options given below.

1. I finished the work.

- (A) It was me who finished the work.
(B) The work was finished by me.
(C) It is none but I by whom the work was finished.
(D) None of these is correct.

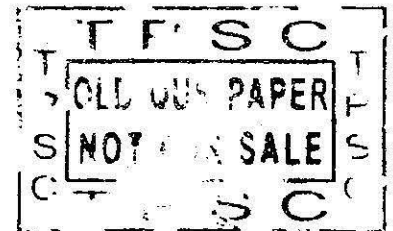
2. They made him king.

- (A) He was made king by them. (B) King was made by them.
(C) They made a king of him. (D) All are incorrect.

3. The house was ripped to pieces by the powerful hurricane.
- (A) The powerful hurricane ripped the house into pieces.
 - (B) It was the hurricane by which the house was ripped into pieces.
 - (C) The powerful hurricane was ripped into pieces by the house.
 - (D) No option is correct.

4. We should plant more trees.
- (A) More trees should be planted by us.
 - (B) Trees should be planted more by us.
 - (C) There should be more trees planted by us.
 - (D) None of the above option is correct.

5. They sleep a lot.
- (A) A lot of sleep is slept by them.
 - (B) Sleeping a lot is the only thing they do.
 - (C) A lot of sleep is done by them.
 - (D) None of the above option is correct.



Question Nos. 6-10. Choose appropriate substitutes for the underlined expressions.

6. When the police questioned her about the missing child the mother broke down.
- (A) lost all control of her emotions
 - (B) fell down
 - (C) burst into tears
 - (D) behaved in a queer way

7. I ran into my English teacher today, almost after five years.
- (A) went swiftly to (B) hurt unintentionally
(C) met by chance (D) asked something
8. His younger brother stepped into his shoes when the latter was taken ill with anxiety.
- (A) tried latter's shoes (B) followed latter's path
(C) got into his position (D) Came of his help
9. The child looked up to the father.
- (A) had great respect for (B) asked advice from
(C) resembled (D) followed
10. Suresh went out of his way when Mahim fell ill.
- (A) did everything possible (B) spent too much
(C) behaved abnormally (D) became so preoccupied



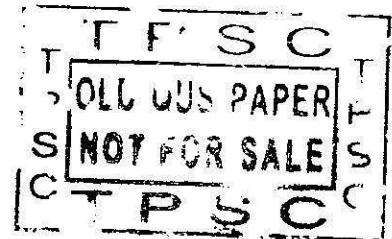
Question Nos. 11-15. In this section, each sentence is divided into parts labelled as A,B,C and D. Find out errors, if any, in the parts and mark it. If there is no error, mark No Error option.

11. My mother is preferring cold coffee. No Error
- A. B C D
12. Sarin is not knowing the syllabus for the test, next week. No Error
- A B C D
13. This book is belonged to me. No Error
- A B C D

- | | | | |
|---------------------------------|------------------|----------------------|-----------------|
| 14. <u>Everything including</u> | <u>the books</u> | <u>were brought.</u> | <u>No Error</u> |
| A | B | C | D |
-
- | | | | |
|------------------------|--------------------|---------------------------------|-----------------|
| 15. <u>How eagerly</u> | <u>your mother</u> | <u>awaits for your arrival.</u> | <u>No Error</u> |
| A | B | C | D |

16. Repercussion

17. Batman



- (A) Living inside (B) Without power to move or act
(C) An artificial (D) Something sure to happen

- (A) A very wise person (B) Foolishly sentimental
- (C) A man who works in a ship (D) Natural and innocent in speech and behaviour

20. Censure

- (A) Criticise unfavourably (B) Official counting of the population
(C) Collective opinion (D) Discourage

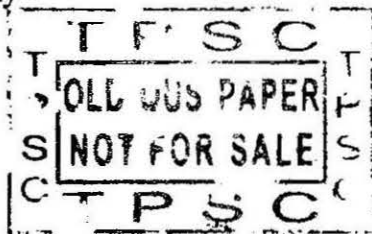
Question Nos. 21–25. Find out word/group of words opposite in meaning to the underlined words.

21. Moderate

- (A) Minimum (B) Highest degree
(C) Miserly (D) Luxuriant

22. Tidy

- (A) Soft (B) Unsmart
(C) Sloven (D) Dull



23. Wrath

- (A) Great delight (B) Unfortunate
(C) Ruin (D) Waste

24. Delicate

- (A) Strong (B) Tender
(C) Polite (D) Joyful

25. Scared

- (A) Bold (B) Hesitant
(C) Lazy (D) Coward

Question Nos. 26–30. Choose appropriate prepositions for the blank spaces.

26. Please do not use your mobile phones — the lecture.

- | | |
|------------|--------|
| (A) since | (B) at |
| (C) during | (D) in |

27. Let us meet — the evening.

- | | |
|--------|---------|
| (A) at | (B) on |
| (C) in | (D) for |

28. Can you try and get to the venue — 6.00 p.m. ?

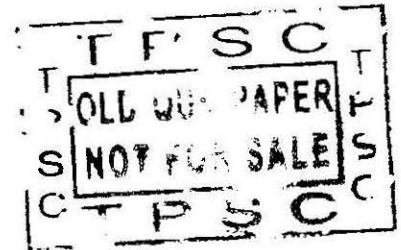
- | | |
|----------|-----------|
| (A) on | (B) until |
| (C) with | (D) by |

29. The train is expected — 12.10 p.m.

- | | |
|----------|------------|
| (A) on | (B) during |
| (C) with | (D) at |

30. Let us wait — Dad comes back.

- | | |
|-----------|------------|
| (A) until | (B) for |
| (C) since | (D) before |

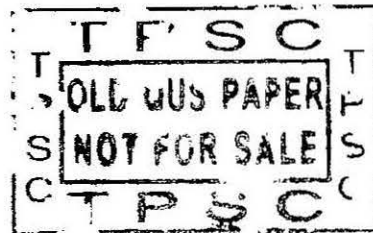


Question No. 36 – 40. Read the passage carefully. Answer the questions that follow selecting the most suitable answer from the alternatives.

Sir Arthur Conan Doyle while studying medicine at Edinburgh University met Dr. Joseph Bell whose handling of cases inspired him to formulate his own methods of detection, the methods which again helped him to become an outstanding detective novel writer in future. It was during the hours when Doyle waited for patients to come — the idea of writing detective stories came to his mind as a means of subsidiary income. Several stories were written, and this once came Sherlock Holmes, the greatest achievement of Doyle, and one of the most popular detective adventures of all times. Holmes a fascinating, unforgettable personality drawing conclusions from small evidences became so loveable — that once Sir Arthur was forced by public protest to bring Holmes back to life after killing him in a book. No less fascinating was Doyle himself. A popular detective novelist continued with his medical practice, served as a physician in the Boer War which brought him knighthood. Later in life he became busy with real life detection work, helping those convicted with crimes, they had not committed. He became a missionary and a preacher too.

36. Dr. Joseph Bell's handling of cases inspired Doyle. What cases are referred to ?

- (A) Criminal cases.
- (B) His way of curing diseases.
- (C) His behaviour with the patients.
- (D) Cases that required surgery.

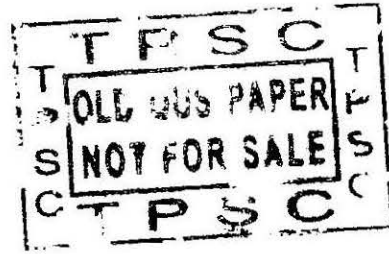


37. Why did Doyle decide to write detective novels ?

- (A) It would bring him subsidiary income.
- (B) Sir Arthur had in his mind a superb detective hero.
- (C) To pass his empty hours as a doctor when there was no patient.
- (D) He wanted to apply the methods he learnt from Dr. Joseph Bell.

38. What role of Doyle brought him knighthood ?

- (A) Detective story writer.
- (B) His detection work outside his books.
- (C) His service as a physician in the Boer War.
- (D) His role as a preacher and missionary.



39. What proves Sherlock Holmes extreme popularity ?

- (A) Sherlock Holmes overshadows all other aspects of his creator's personality as doctor, preacher, missionary and so on.
- (B) Sherlock Holmes provides inspiration for plays, films and dramas all over the world even today.
- (C) Public protests made Doyle bring Holmes back to life after 'Killing' him in a book.
- (D) Holme's adventures still fascinate a wide reading class.

40. What reference of Sir Arthur's love of humanity is there in a passage ?

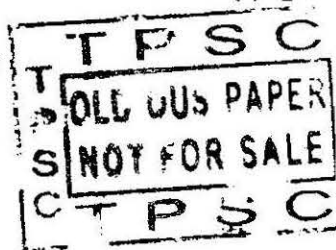
- (A) Sir Arthur tried to help those persons convicted with crimes they had not committed – by his power of detection.
- (B) He was a preacher.
- (C) He became a missionary.
- (D) He cared for his readers and brought Holmes back to life at their request.

PART – II

41. Choose the correct option for the blank.

“Under the Receipts and Payments Rules, _____ may issue duplicate or copies of receipts granted for money received on the allegation that the originals have been lost.”

- (A) No Government Officer (B) DDO
(C) Head of Office (D) Accounts Officer



42. Choose the correct option.

Under the Receipts and Payments Rules,

- (A) Corrections and alterations in a cheque is prohibited.
(B) All corrections and alterations in a cheque shall be referred to the Head of the Department for counter signature.
(C) All corrections and alterations in a cheque shall be attested by the Drawing Officer over his full signature.
(D) All corrections and alterations in a cheque shall be corrected with red ink by the Accounts Officer.

43. Under the Receipts and Payments Rules, 1983 a cheque bearing date 2nd January is payable at any time upto

- (A) 1st April (B) 30th April
(C) 1st March (D) 31st March

44. Choose the correct option for the blank.

Under the Receipts and Payments Rules, as a general rule but subject to such exceptions as may be laid down in the authorised departmental regulations, wages of labourers engaged departmentally, shall be drawn on _____ showing the names of the labourers number of days they have worked and the amount due to each.

- (A) Cheque (B) Cash
(C) Muster rolls (D) None of these

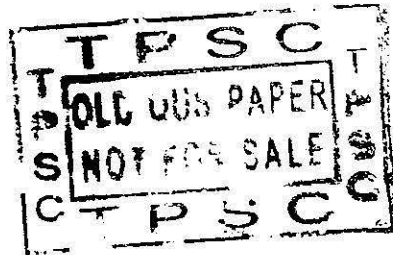
45. Choose the correct option for the blank.

As a general rule, and subject to such exceptions as may be authorised by the Government, _____ can be made to a contractor except for work actually done or supplies actually received.

- (A) no payment (B) 5 per cent of total contract
(C) 10% of total contract (D) None of these

46. The purpose for which application for GPF advance may be submitted is

- (A) Illness of family members
(B) Cost of legal proceedings
(C) Purchase of consumer durables
(D) All of these



47. Choose the option that does not comprise of 'Family' for the purpose of GPF Rules.

- (A) Unmarried brothers
(B) Unmarried sisters
(C) Deceased son's widow and children
(D) None of these

48. Ordinarily, Government shall make CPF contribution to the account of each subscriber

- (A) with effect from the 31st March of each year
(B) with effect from the 1st April of each year
(C) with effect from the 30th September of each year
(D) with effect from the 1st October of each year

49. Reimbursement for expenses of journey shall be allowed only on the basis of
- (A) incidental expenses
 - (B) expenditure on local journey
 - (C) a point to point journey through ticket over the shortest direct route
 - (D) All of these

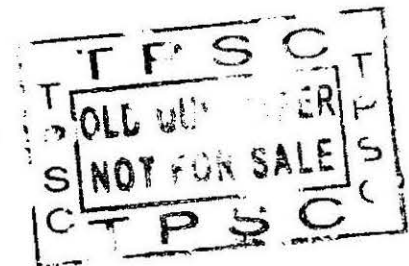
50. Choose the correct option for the blank.

_____ joining time shall be allowed to a Government servant to join a new post within the 'same station' or which does not involve a change of residence from one station to another.

- (A) Not more than one day
- (B) Not more than two days
- (C) Not more than three days
- (D) Not more than five days

51. Joining time may not be combined with

- (A) vacation
- (B) earned leave
- (C) maternity leave
- (D) casual leave



52. Choose the correct option for the blank.

No joining time is admissible in cases of temporary transfer for a period not exceeding _____. Only the actual transit time, as admissible in case of journeys on tour, may be allowed.

- (A) 90 days
- (B) 180 days
- (C) 240 days
- (D) 300 days

58. Any treatment or process undertaken by a person on goods belonging to another registered person is defined in the Tripura SGST Act as

- (A) Supply
- (B) Polishing
- (C) Job work
- (D) Processing

59. Under the Tripura SGST Act, "Non-taxable supply" means

- (A) Tax is paid before the supply.
- (B) A supply of goods or services or both which is not leviable to tax.
- (C) Need not pay tax when there is profit in business.
- (D) Need not pay tax when there is loss in business.

60. Under the Tripura SGST Act, "Assessment" means determination of tax liability and includes

- (A) Self-assessment
- (B) Provisional assessment
- (C) Summary assessment
- (D) All of these

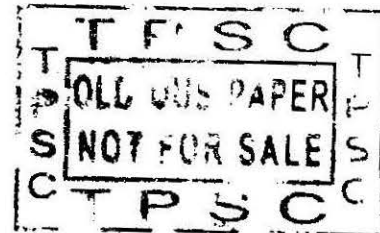
61. Under the Tripura SGST Act, 'Credit note'/'Debit note' means a document issued

- (A) by an un-registered person
- (B) by a registered person
- (C) by a tax authority
- (D) None of these

62. As per provisions of the Tripura SGST Act, the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both is called

- (A) Tax receipt
- (B) Tax payment
- (C) Reverse charge
- (D) Supply charge

63. As per provisions of the Tripura SGST Act, a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in the taxable territory where he has no fixed place of business is called
- (A) Non-taxable person (B) Un-registered dealer
(C) Unsettled dealer (D) Casual taxable person
64. As per provisions of the Tripura SGST Act, "Valid return" means
- (A) A return furnished under Section 39(1) on which self-assessed tax has been paid in full.
(B) Return on which the word 'Valid' is written in block letters.
(C) An annual return checked and validated by a 3rd party on behalf of the dealer.
(D) Return validated by a Chartered Accountant.
65. Every supplier making a taxable supply of goods or services or both in the State shall be liable to be registered under the Tripura SGST Act, if his aggregate turnover in a financial year exceeds
- (A) Five lakhs rupees (B) Ten lakhs rupees
(C) Twenty lakhs rupees (D) Forty lakhs rupees
66. Every registered person under the Tripura SGST Act shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of
- (A) Production or manufacture of goods
(B) Stock of goods
(C) Input tax credit availed
(D) All of the above



67. Choose the correct option for the blank.

Under the Tripura SGST Act, a proper officer, _____, may authorise in writing any other officer of State tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.

- (A) not below the rank of Commissioner
- (B) not below the rank of Joint Commissioner
- (C) not below the rank of Deputy Commissioner
- (D) not below the rank of Assistant Commissioner

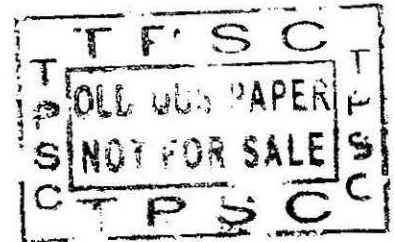
68. As per provisions of the Tripura SGST Act, where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is an instance of

- (A) Insured service
- (B) Composite supply
- (C) Package supply
- (D) Combined service

69. Choose the correct option for the blank.

“As per provisions of the Tripura SGST Act, ‘Input’ means any goods _____ used or intended to be used by a supplier in the course or furtherance of business.

- (A) other than taxable goods
- (B) other than taxable services
- (C) other than both taxable goods and services
- (D) other than capital goods



70. Choose the correct option for the blank.

_____ in relation to any function to be performed under the Tripura SGST Act, means the Commissioner or the Officer of the State tax who is assigned that function by the Commissioner.

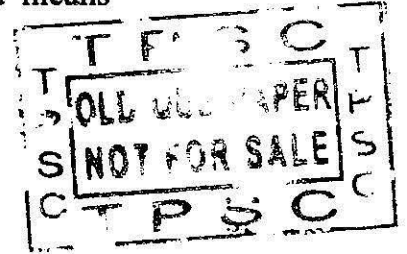
- (A) Proper Officer
- (B) Tax Assistance Officer
- (C) Appellate Authority
- (D) Collector

71. Under the Tripura SGST Act, 'ITC' means

- (A) Tax received on commission
- (B) Indian Tax Commission
- (C) The tax paid by the buyer on purchase of goods or services
- (D) None of the above

72. Under the Tripura SGST Act, anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged means

- (A) Exchange
- (B) Payment
- (C) Services
- (D) None of these



73. Under the GST Act, the provisions of tax deduction at source was notified to come into force with effect from

- (A) 30th June, 2017
- (B) 1st July, 2017
- (C) 14th September, 2018
- (D) 1st October, 2018

74. Where a doubt arises as to the interpretation of any of the provisions of the General Financial Rules, the matter shall be referred for decision to

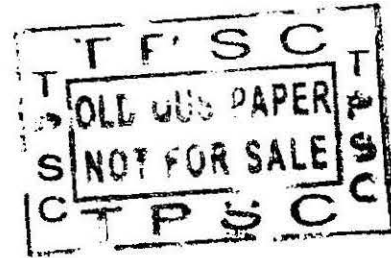
- (A) The Head of office
- (B) The Head of the department
- (C) The Ministry of the respective department
- (D) The Ministry of Finance

75. "No authority may incur any expenditure or enter into any liability involving expenditure or transfer of moneys for investment or deposit from public fund (Consolidated Fund/Contingency Fund and the Public Accounts) unless the same has been sanctioned by a competent authority" is stated under

- (A) Rule 9 of the GFRs, 2017 (B) Rule 22 of the GFRs, 2017
(C) Rule 32 of the GFRs, 2017 (D) Rule 46 of the GFRs, 2017

76. As per Rule 26 of the GFRs, 2017 the duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal are to ensure that

- (A) the expenditure does not exceed the budget allocation
(B) the expenditure is incurred for the purpose for which funds have been provided
(C) the expenditure is incurred in public interest
(D) All of these



77. Choose the correct option for the blank.

As per Rule 34 of the GFRs, 2017 all losses above the value of _____ due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible.

- (A) rupees ten thousand (B) rupees twenty five thousand
(C) rupees fifty thousand (D) rupee one lakh

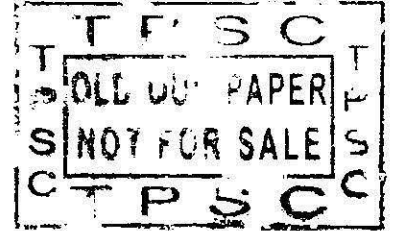
78. Choose the correct option for the blank.

As per Rule 63 of the GFRs, 2017 no expenditure shall be incurred during a financial year on a _____ not contemplated in the Annual Budget for the year except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund during that year.

- (A) Capital goods (B) New service
(C) Medical grant (D) Contingent purpose

79. As per Rule 89 of the GFRs, 2017, annual accounts of the Government of India (including transactions of Department of Posts and Ministries of Defence and Railways and transactions under Public Account of India of Union Territory Governments), showing under the respective Heads the annual receipts and disbursements and statement of balances for the purpose of the Union, called Finance Accounts, shall be prepared and signed by

- (A) The Controller General of Accounts
- (B) The Comptroller and Auditor General of India
- (C) The Additional Secretary, Ministry of Finance
- (D) The Joint Secretary, Ministry of Revenue



80. As per Rule 98 of the GFRs, 2017, significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as

- (A) Capital expenditure
- (B) Annual expenditure
- (C) Revenue expenses
- (D) Permanent expenses

81. Under Rule 143 of the GFRs, 2017, following option does not include in the definition of Goods

- (A) Raw materials used in manufacturing
- (B) Software used in computer system
- (C) Medicines
- (D) Books, publications, periodicals, etc. for a library

82. As per the GFRs, 2017 works which add capital value to existing assets but do not create new assets is called

- (A) Original works
- (B) Additional works
- (C) Minor works
- (D) Capital works

83. Choose the correct option for the blank.

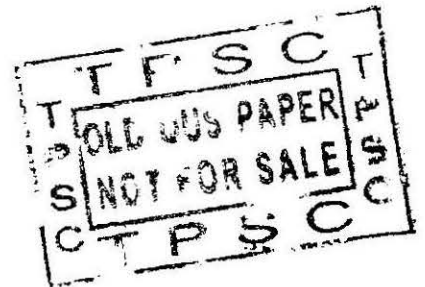
As per Rule 154 of the GFRs 2017, purchase of goods upto the value of _____ only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority.

- (A) rupees ten thousand (B) rupees twenty five thousand
(C) rupees fifty thousand (D) rupees sixty thousand

84. Choose the correct option for the blank.

Under Rule 155 of the GFRs, 2017, purchase of goods costing _____ on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department.

- (A) above Rs. 25,000 and upto Rs.2,50,000
(B) above Rs. 30,000 and upto Rs.3,00,000
(C) above Rs. 40,000 and upto Rs.4,00,000
(D) above Rs. 50,000 and upto Rs.5,00,000



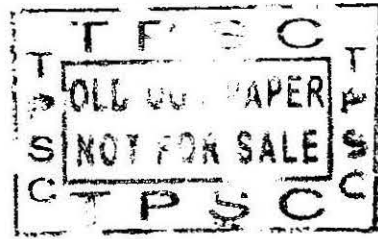
85. Under Rule 166 of the GFRs, 2017, procurement from a single source may be resorted to in the following circumstances

- (A) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.
(B) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of competent authority is obtained.
(C) For standardisation of machinery or spare parts to be compatible to the existing sets of equipment, the required item is to be purchased only from a selected firm.
(D) All of these

86. Choose the correct option for the blank.

The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least _____ and the outcome of the verification recorded in the corresponding register.

- (A) once in every six months (B) once in a year
(C) once in two years (D) once in three years



87. Choose the correct option for the blank.

Surplus or obsolete or unserviceable goods of assessed residual value above _____ should be disposed of by (a) obtaining bids through advertised tender or (b) public auction.

- (A) rupees one lakh (B) rupees two lakhs
(C) rupees three lakhs (D) rupees five lakhs

88. Under the Article 150 of the Constitution of India, the annual accounts (including Appropriation Accounts) of the Central Government and of each State, Union Territory Government shall be prepared in the form prescribed by the President on the advice of

- (A) Ministry of Finance, Government of India
(B) Finance Secretary to the Government of India/State/UT
(C) The Controller General of Accounts
(D) The Comptroller and Auditor General of India

89. Choose the correct option for the blank.

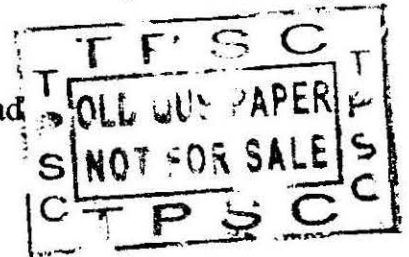
Under the Government Accounting Rules, the _____, Major heads, Minor heads, Sub-heads and Detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts.

- (A) Sectors (B) Subject
(C) Works (D) Topic

90. Choose the correct option for the blank.

Under the Government Accounting Rules, 1990, recoveries of overpayments whether made in cash or by deduction from payment vouchers shall always be taken as _____ under the appropriate expenditure head concerned irrespective of the year to which such recoveries relate.

- (A) separate topic (B) separate sub-head
(C) reduction of expenditure (D) removal



91. Under the Government Accounting Rules, 1990, ordinarily, all amounts due to Government which are found to be irrecoverable shall be written-off from the Debt head of account concerned to an expenditure head as

- (A) a loss to Government (B) a debt to Government
(C) an expenditure to Government (D) a credit to Government

92. Under the Government Accounting Rules, 1990, if money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached a treasury or bank and entered into the Consolidated Fund or the Public Account, it should be entered in the accounts as a receipt into the Consolidated Fund or the Public Account, as the case may be, and then shown on the expenditure side by record under a separate appropriate head of account as

- (A) a loss (B) an expenditure
(C) a police case (D) None of these

93. Under the Government Accounting Rules, 1990, an overpayment of salary shall be debited to the head

- (A) Overpayment (B) Irregular payments
(C) Salaries (D) None of these

94. The Head of Office and includes any Gazetted Officer serving under the Head of Office to sign a bill or order for him as authorized by him as per provision of Rule 142 of the Central Treasury Rules as adopted in the State means

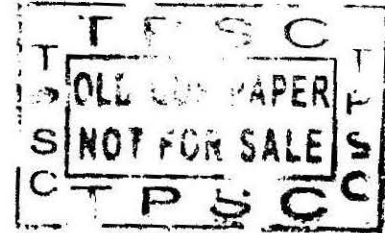
- (A) Accounts Officer (B) Auditor
(C) Treasury Officer (D) Drawing and Disbursing Officer

95. Under Rule 10 of the Delegation of Financial Power Rules, 2019, the extent of general powers (delegated) of the Heads of the Department to sanction non-recurring contingent expenditure shall be

- (A) Rs. 50,000 in each case (B) Rs. 1,00,000 in each case
(C) Rs. 4,00,000 in each case (D) Rs. 10,00,000 in each case

96. Under Rule 11 of the Delegation of Financial Power Rules, 2019, the extent of powers of Sub-Divisional Magistrate for Administrative approval and Expenditure (Revenue) sanction in respect of approved scheme, projects and other non-contingent expenditure shall be

- (A) Rs. 50 lakhs (B) Rs. 30 lakhs
(C) Rs. 15 lakhs (D) Rs. 4 lakhs



97. Under Rule 17 of the Delegation of Financial Power Rules, 2019, the DM and Collectors will exercise the financial powers in respect of Entertainment Charges at Government cost up to the maximum limit

- (A) Rs. 20,000 per month (B) Rs. 10,000 per month
(C) Rs. 5,000 per month (D) Rs. 2,000 per month

98. Under Rule 20(1) of the Delegation of Financial Power Rules, 2019, Head of Office shall be competent to sanction GPF advance/withdrawals to

- (A) all non-gazetted employees
- (B) all gazetted employees
- (C) all gazetted and non-gazetted employees
- (D) None of these

99. Under Rule 22(2) of the Delegation of Financial Power Rules, 2019, the financial ceilings up to which rates and terms of contract for purchase of store/service contracts/execution of works recommended by Higher Purchase Committee shall be

- (A) above Rs. 0.25 lakhs upto Rs. 5.00 lakhs
- (B) above Rs. 5.00 lakhs upto Rs. 50.00 lakhs
- (C) above Rs. 50 lakhs upto Rs. 2 crores
- (D) None of these



100. Choose the correct option for the blank.

As per the Receipts and Payments Rules, erasing or over-writing of an entry once made in the Cash book is _____.

- (A) treated as common mistake
- (B) a human error
- (C) acceptable
- (D) strictly prohibited