Union Public Service Commission
Employees Provident Fund Organisation

EPFO
EO/AO & APFC
Solved Papers
&
Practice Book

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SOLVED PAPER

PRACTICE SET

Scheme and Syllabus

Combined Recruitment Test (CRT) for the posts of Enforcement Officers/ Accounts Officers (Item No. 1 above) and Assistant Provident Fund Commissioner (Item No. 2 above) is as under:-

(I) Scheme:
(i) The test will be of two hours duration
(ii) All questions will carry equal marks.
(iii) The test will be objective type questions with multiple choices of answer.
(iv) The medium of the test will be both English and Hindi.
(v) There will be penalty for wrong answers. Every wrong answer will carry a deduction of one-third of the marks assigned to that question. If no answer is marked for a question, there will be no penalty for that question.

(II) Syllabus:
The syllabus of the Test broadly comprises the following topics:-
(i) General English- To evaluate candidate's understanding of English language & workman – like use of words.
(ii) Indian Culture, Heritage and Freedom Movements.
(iii) Developmental Issues and Present Trends in Indian Economy.
(iv) Governance and Constitution of India.
(v) General Science and Basic Knowledge of Computer Applications.
(vi) Elementary Mathematics, Statistics and General Mental Ability.
(vii) Industrial Relations, Labour Laws and Social Security in India.
(viii) Principles of Accountancy, Auditing and Insurance.
(ix) Current Events of National and International Importance.

Enforcement Officer/Account Officer in Employees Provident Funds Organisation (EOAO) 2023
Solved Paper with Explanation   [Exam Date:02.07.2023

Directions:- In the following five items each item consists of six sentences of a passage. The first and sixth sentences are given of the beginning as S1 and S6. The four sentence in between S1 and S6 in each question have been jumbled up and labelled as P, Q, R and S. You are required to find the proper sequence of the four sentence and mark your response accordingly on the Answer Sheet.

1.   **S1 : Geological mapping, when properly done, demands skill and judgment.**
   S6 : Nothing is more naive than to believe that a field geologist should gather only 'facts', the interpretation of which is to be made at a later date.
   P : While the field work, progresses he should conceive as many interpretations as are consistent with the known facts.
   Q : As the field work progresses and the larger geological picture begins to unfold, experience and judgment are essential if the geologist, is to evaluate property the vast number of facts gathered from thousands of outcrops.
   R : Such mapping requires keen observation and a knowledge of what are significant.
   S : Above all, the field geologist, must use the method of "working multiple hypotheses" to deduce the geological structure.
   (a) SRQP   (b) RQSP
   (c) PSQR   (d) SRPQ

Ans. (b) : The correct sequence of the given sentence will be S1, R, Q, S, P, S6. It gives a meaningful passage that provides the clarity and brings out the logical response.
So, the passage structure will be –
   Geological mapping, when properly done, demands skill and judgment. Such mapping requires been observation and a knowledge of what are significant. As the field work progresses and the larger geological picture begins to unfold, experience and judgment are essential if the geologist, is to evaluate property the vast number of facts gathered from thousands of outcrops. Above all, the field geologist, must use the method of ''working multiple hypotheses'' to deduct the geological structure. While the field work, progresses he should conceive as many interpretations as are consistent with the known facts. Nothing is more naive than to believe that a field geologist should gather only 'facts', the interpretation of which is to be made at a later date.
   Hence, option (b) is the correct answer.

2.   **S1 : Under the colonial regime, basic infrastructure such an railways, ports, water transport, posts and telegraphs did develop.**
   S6 : Naturally, therefore, these areas remained inaccessible to the people.
   P : There always remained an acute shortage of all-weather rounds to reach out to the rural are during the rainy season.
   Q : Roads constructed in India prior to the advent of British rule were not fit for modern transport.
   R : However, the real motive behind this development was not necessarily to provide basic amenities to the people but to sub-serve various colonial interests.
   S : The roads that were built primarily served the purposes of mobilizing the army within India and drawing out raw materials from the countryside to the nearest railway station.
   (a) SPQR   (b) PQSR
   (c) QPRS   (d) RQSP

Ans. (d) : The correct sequence of the given sentences will be – S1, R, Q, S, P, S6. It brings out the proper meaning in a passage form.
   Hence, option (d) is the correct answer.

3.   **S1 : Contemporary history is necessary, but it is at best a tentative record.**
   S6 : Some portentous events can be seen to be so from the moment of their occurrence, like the discovery of the New World; others of comparable momentousness are hidden in obscurity.
   P : The relevance of the issue of proportion is significant.
   Q : It possesses, indeed, a massive supply of public record, but it necessarily lacks the inner knowledge of politicians' minds, of planners' proposals, of scientists' discoveries, of technicians break-throughs.
   R : It also lacks perspective since it is bereft of a sense of proportion.
   S : It is impossible, over just a few years of observation, to estimate accurately the significance of various events.
   (a) QPSR   (b) SRPQ
   (c) QSRP   (d) PRSQ

Ans. (c) : The correct sequence of the given sentence will be – S1, Q, S, R, P, S6. This order brings out the appropriate meaning in a passage form.
Hence, option (c) is the correct answer.

4.   **S1 : Income inequality in less-developed countries is worse than most estimators.**
   S6 : The tax regime in these countries needs to be progressive and futuristic.
   P : There is a staggering level of difference between the income metrics and the actual income of the prosperous in such countries.

Q : The effective tax rates are not really progressive with regard to income.

R : They need to be reengineered to bring into the tax net the enormous sums of 'missing' income.

S : They are even less so with regard to wealth.

(a) PQSR   (b) QSPR

(c) QSRP   (d) SRPQ

Ans. (b) : The correct sequence of the given sentence will be – S1, Q, S, P, R, S6. The framed structure as a passage form gives an absolute meaning.

Hence, option (b) is the correct answer.

5.   **S1 :** The history of English literature is usually divided into different periods.

     S6 : This is the real danger of periodization, which tends to give the impression of distinct categories where there are none.

     P : However there are important discontinuities to be kept in mind.

     Q : Each period has unique features that produce certain family resemblances between the writers of a particular period.

     R : Scholars often specialize in periods such as Medieval, Renaissance, Romantic, Victorian and Modern literature.

     S : Failure to detect these discontinuities often produce a false sense of uniformity and consensus within a period.

(a) PQRS   (b) RQPS

(c) PSQR   (d) RSPQ

Ans. (b) : The correct sequence of the given sentence will be – S1, R, Q, P, S, S6. This order sets up a meaningful passage.

Hence, option (b) is the correct answer.

Directions : In the following five items, each item has a sentence with three underlined parts labelled as your (a), (b) and (c). Read each sentence and identify any error in any underlined part and indicate your response on the Answer Sheet against the corresponding letter, i.e. (a), (b) or (c). If you find no error, you response should be indicated as (d).

6.   <u>Ramesh liked</u>   <u>his friend's music player</u>

       (a)   (b)

    <u>to his own</u>   No error

       (c)   (d)

Ans. (a) : In the given question, part (a) has error. It is because, when we talk about routine action, hobby, interest then the tense of the sentence will be ''present indefinite''.

Correct Sentence – Ramesh likes his friend's music player to his own.

Hence, option (a) is correct.

7.   <u>Given the complex of the problem</u>

                (a)

   <u>the committee is not expected</u>

             (b)

  <u>to arrive at a decision any time soon.</u>   No error

             (c)   (d)

Ans. (a) : The mistake in the sentence is the use of the word ''Complex'' instead of ''Complexity''.

Correct sentence :–

''Given the complexity of the problem, the committee is not expected to arrive at a decision any time soon.''

8.   <u>The group of students</u>   <u>on a visit to Srinagar</u>

        (a)   (b)

   <u>circumnavigated around the Dal Lake.</u>   No error

            (c)   (d)

Ans. (c) : In the given question, part (c) has an error. Here the preposition ''around'' is incorrect. The correct preposition will be ''across''. It means to go or move from one point to another.

9.   <u>Jitender was the smartest</u>   <u>of the two</u>

         (a)   (b)

   <u>children in the room</u>   No error

        (c)   (d)

Ans. (a) : In the given question, there is a comparison between two children. Hence, we should use comparative degree ''smarter'' not the superlative degree ''the smartest''

Hence, part (a) is wrong.

10.   <u>He asked me if I would be</u>

            (a)

   <u>interested in signing up</u>

          (b)

   <u>as a member of the group.</u>   No error

           (c)   (d)

Ans. (d) : The sentence given in the question, is grammatically correct.

Hence, option (d) is correct.

Directions: In the following five items, each sentence has a black space and four options have been given after the sentence. Select the most appropriate option for the blank space and indicate your response on the Answer Sheet accordingly.

11. I _____ walking past this particular shop for the past three years.

(a) was   (b) have

(c) have been   (d) had been

Ans. (c) : The given structure of the sentence comes under Present Perfect Continuous Tense, showing the period of time.

So, the correct structure of the sentence will be –

''I have been walking past this particular shop for the past three years''.

Hence, option (c) is correct.

12. All effects can be connected with immediate causes, but it _____ whether they provide the whole explanation.

(a) is doubted   (b) is a doubt

(c) may be a doubt   (d) may be doubted

Ans. (d) : In the given sentence, ''may be doubted'' fits best, suggesting uncertainty about whether the causes provide the full explanation. It captures the tentative nature implied.

Hence, option (d) is correct.

13.   A bird _____ is better than two in the bush.
(a) in hand   (b) to hand
(c) handy   (d) in one's hands

Ans. (a) : ''A bird **in one's hands** is better than two in the bush.'' is the proverb. It emphasizes the value of certainty and the risks associated with pursuing uncertain gains.
Note :– The commission agrees with 'in hand', but the appropriate phrase will be 'in one's hands'.
    Hence, option (a) is correct.

14.   Human history is ample proof that human ambition _____ no limits.
(a) knows   (b) keeps
(c) crosses   (d) marks

Ans. (a) : The correct structure of the sentence will be– ''Human history is ample proof human ambition knows no limits''.
    Hence, option (a) is correct.

15.   Good history presents several perspectives on a period but these divergent views must _____ into an integrated whole.
(a) be made   (b) be fused
(c) fit   (d) be balanced

Ans. (b) : The correct structure of the sentence will be– ''Good history presents several perspectives on a period but these divergent views must **be fused** into an integrated whole''.
    Hence, option (b) is correct.

Directions: Read the following passage carefully and answer the five questions that follow by selecting your answer based solely on the content of the passage and opinion of the author only.

The world's life-supporting resources are being depleted at a faster rate than ever before! We have to change our practices and those of the world as a whole towards a more sustainable future. To give us a idea about the dimensions of change, the General Assembly of the United Nations has announced its'Agenda 2030'. The 17 Sustainable Development Goals describe the framework of our common globe efforts. Within each goal, education holds a key position.
Of course education and learning do not function in isolation. In a traditional sense they help to understand the world one lives in and prepare all for a job market with both intrinsic and instrumental values. What are the many roles of education in sustainable development? Its purpose is transformatives in nature, in the sense that it should widen one's worldview, make one question 'unsustainability', and help one build competencies to address global challenges and be accommodated into a global system. Beyond this, education for sustainable development means integrating the 'future' as a specific dimension of our learning activities and teaching. How to build a sustainable future must play a central role in educational processes. Globalization, which is sometimes merely seen as global capitalism, has an inevitability about it. Whether we like it, or not, we live in a highly interconnected and interdependent world. It is now well recognized that 21st century challenges are global in nature and require cooperation beyond national boundaries. In a sustainable development sense we have to see ourselves as 'citizens'of the world and respond accordingly to the global challenges in the present century. In fact, global challenges have expanded the very notion of citizenship itself. There is an increasing recognition of the importance of global citizenship.

16.   Which one of the following areas holds a common key position in United Nations 'Agenda 2030?
(a) Environment   (b) Gender
(c) Globalization   (d) Education

Ans. (d) : In the given passage, the United Nations has announced its ''Agenda 2030''. The 17 Sustainable Development Goals describe the framework of our common globle efforts. Within each goal, **education** hold a key position.
Hence, option (d) is correct answer.

17.   What is the role of Education in sustainable development?
(a) Education will develop multiple competencies for sustainable development among people all over the world
(b) Education will provide books to read on sustainable development
(c) Education will increase the global capital
(d) Education will reduce interdependence of the people

Ans. (a) : In the passage, Education means they help to understand the world one lives in and prepare all for a job market. They also help in building competencies to address global challenges.
    Hence, from the option we can conclude that education will develop multiple competencies for sustainable development among all over the world.
Hence, option (a) is correct.

18.   'We live in a highly interconnected and interdependent world'. What does this phrase mean in the passage?
(a) We are now more connected and dependent upon each other for our survival
(b) The means of transport have become faster
(c) We have become dependent on other countries
(d) We are facing challenges from globalization

Ans. (a) : The phrase ''We live in a highly interconnected and interdependent world'' means that we are now more connected and dependent upon each other for our survival.
    From the passage, it is now well recognized that 21st century challenges are global in nature and require co-operation. In sustainable development sense we have to see ourselves as citizens.

19.   'The world's life-supporting resources are being depleted at a faster rate than ever before!' What does this phrase mean in the passage?
(a) Today we are facing an acute shortage of food products
(b) Medical health systems are deteriorating at a fast pace
(c) The natural resources necessary to sustain life are reducing drastically
(d) Human life is become more dependent on the support of technology

Ans. (c) : The given phrase ''The world's life-supporting resources are being depleted at a faster rate than ever before'' refers to the depletion of life supporting resources, indicating essential natural resources are diminishing. It emphasizes the need for sustainable practices due to this rapid depletion.

Hence, from the option ''The natural resources necessary to sustain life are reducing drastically'' is the correct option.

20. **'There is an increasing recognition of the importance of global citizenship' because :**
    (a) People want to travel more and live in different parts of the world
    (b) It will unite people from all over the world to face the challenges of the 21st century
    (c) People believe that there is a future in foreign countries
    (d) People will cooperate with each other to save themselves from natural disasters.

Ans. (b) : There is an increasing recognition of the importance of global citizenship because it is now well recognized that 21st century challenges are global in nature and require co-operation beyond national boundaries. In a sustainable development sense we have to see ourselves as 'citizens'. The world respond accordingly to the global challenges in the present century.

Hence, from the option "It will unite people from all over the world to face the challenges of the 21st century" is the correct option.

21. **Which one of the following was not provided in the Regulating Act of 1773?**
    (a) It made the Presidencies of Bengal supreme over those of Bombay and Madras in matters relating to war and peace.
    (b) The tenure of the Governor-General and his Councillors was fixed as five years.
    (c) The Supreme Court of Justice was established at Calcutta.
    (d) The Governor-General-in-Council was authorized to appoint successors to Bombay and Madras Presidencies.

Ans. (d) : Under the Regulating Act 1773, the governor general in council was invited to Bombay and Madras Presidencies but was not given the right to appoint the successors of Bombay Presidencie and Madras Presidencies. The right to appoint them still remained with court of directors of East India Company.

22. **Which one of the following statements about the Government of India Act of 1935 is not correct?**
    (a) It was an outcome of the Round Table Conferences.
    (b) It provided for the establishment of an All India Federation.
    (c) It retained the authority of the Secretary of State over the Government of India.
    (d) It introduced the provisions of Provincial Autonomy.

Ans. (c) : The provisions of government of India Act 1935 sought to reduce the authority of secretary of state and provide greater autonomy to India. Hence the statement it placed the authority of secretary of state above that of government of India is incorrect.

23. **Match List I with List II and select the correct answer using the code given below the Lists:**

List I (Congress Session)		List II (President)	
A.	Lahore Session, 1909	1.	Madan Mohan Malaviya
B.	Calcutta Session, 1911	2.	Raghunath Narasinha Mudholkar
C.	Bankipore Session, 1912	3.	Bishan Narayan Dar
D.	Madras Session, 1914	4.	Bhupendra Nath Bose

Codes:

	A	B	C	D
(a)	1	3	2	4
(b)	1	2	3	4
(c)	4	2	3	1
(d)	4	3	2	1

Ans. (a) :
Lahore Session 1909   Madan Mohan Malaviya
Calcutta Session 1911   Bishan Narayan Dar
Bankipore Session1912   Raghunath Narasinha Mudholkar
Madras Session 1914   Bhupendra Nath Bose

24. **Who among the following started the Bhonsala Military School at Nashik?**
    (a) V.D. Savarkar   (b) M.R. Jayakar
    (c) N.C. Kelkar   (d) B.S. Moonje

Ans. (d) : Bhonsala Military School in Nashik was established in 1937 by B.S. Moonje (Balkrishna Shivramji Moonje).

His aim was to encourage military spirit and patriotism among Indian youth. Dr Moonje formed the Central Hindu Military Education Society in Nashik in 1935 and Bhonsala Military School Started on June 12, 1937.

25. **Arrange the following events associated with Pandit Madan Mohan Malaviya in chronological order, starting with the earliest:**
    1. **Founding of the Banaras Hindu University**
    2. **Formation of the Congress Nationalist Party**
    3. **Founding of the English newspaper "The Leader"**
    4. **Founding of the Hindu Boarding House at Allahabad**

Select the correct answer using the code given below:
    (a) 3-4-1-2   (b) 4-3-1-2
    (c) 4-3-2-1   (d) 3-4-2-1

Ans. (b) : The correct sequence of given events is as follows:-
Hindu Boarding House (Hindu Hostel) was established in   1903
Establishment of English Newspaper the leader   1909
Establishment of Banaras Hindu University   1916
Creation of Congress Nationalist Party   1934

26. **An employee shall be covered under the provisions of the Payment of Wages Act, 1936, should the employee be drawing a maximum monthly wage of:**
    (a) Rupees fifteen thousand

(b) Rupees eighteen thousand
(c) Rupees twenty-one thousand
(d) Rupees twenty-four thousand

Ans. (d) : To come under the provisions of Payment of Wages Act 1936, the maximum wage of an employees should be Rs. 24000 per month.

27. **A minimum rate of remuneration which shall be applied to an employee working on piece work for the purpose of securing to such employees a minimum rate of wages on a time work basis under the Minimum Wages Act, 1948 is known as:**
    (a) A minimum piece rate
    (b) A guaranteed time rate
    (c) A minimum time rate
    (d) A guaranteed piece rate

Ans. (b) : Under the Minimum Wages Act 1948:
  Section 3(3)(b) defines "Guaranteed Time Rate".
  This rate applies to employees who:
To fix minimum wages for those employed on piece-rate work but on time-rate work.
  Its objective is to ensure that proportionate workers also receive a minimum fixed wage based on the hours works.

28. **Match List I with List II and select the correct answer using the code given below the Lists:**

	List I (Provision)		List II (Legislation)
A.	Recovery Officer	1.	The Industrial Employment (Standing Orders) Act, 1946
B.	Compulsory Insurance	2.	The Minimum Wages Act, 1948
C.	Scheduled Employment	3.	The Payment of Gratuity Act, 1972
D.	Subsistence Allowance	4.	The Employees' Provident Fund and Miscellaneous Provisions Act, 1952

Codes:

	A	B	C	D
(a)	4	3	2	1
(b)	4	2	3	1
(c)	1	2	3	4
(d)	1	3	2	4

Ans. (a) : Recovery Officer   Employees Provident funds and Miscellaneous Provisions Act, 1952.
Compulsory Insurance   The Payment of Gratuity Act, 1972.
Scheduled Planning   The Minimum Wages Act, 1948
Subsistence Allowance   The Industrial Employment (Standing Orders) Act, 1946

29. **An adult worker who has joined on 1st January, 2022 in a factories and worked for 220 days during the year has been laid off for 25 days as per Standing Orders during the year. How many days of leave with wages shall he be entitled to during the calendar year 2023?**
    (a) Nil
    (b) 10
    (c) 12
    (d) 11

Ans. (d) : According to Factories Act, 1948 a worker who work 240 days or more in a calendar year is entitled to 1 day leave for working more than 20 days in a year. The Period of layoff is not counted as working days. In this case the worker has worked for 220 days, which is less than 240 days.
Therefore, He will get leave in proportion to 220 days of work for 240 days.

$$\frac{220\,days}{20\,days} \quad 11\,days$$

Hence, worker will get 11 days of paid leave.

30. **As per the provisions of the Industrial Employment (Standing Orders) Act, 1946, standing orders shall come into operation after the expiry of how many days from the date on which copies of the order of the Appellate Authority are sent to the employer and to the trade unions?**
    (a) Seven days
    (b) Ten days
    (c) Fifteen days
    (d) Thirty days

Ans. (a) : As per the provisions of Industrial Employment (Standing Order) Act 1946, standing order shall come into operation after expiry of seven days from date of service of copies of order of the appellate authority on employer and on trade unions.

31. **How many members are to be nominated by the Central Government to the National Social Security Board as per the provisions of the Unorganised Workers' Social Security Act, 2008?**
    (a) Eighteen
    (b) Twenty
    (c) Twenty-six
    (d) Thirty-four

Ans. (d) : As per the provisions of Unorganised Workers Social Security Act 2008 the National Social Security Board Shall have the following members constituted by Central Government.
(a) Union Minister of Labour and Employment Chairman , Ex officio.
(b) Director General (Labour Welfare) Member Secretary Ex officio.
Thirty four members to be nominated by Central Government of whom-
(i) 7 members representing unorganised sector workers.
(ii) 7 members representing employers in the unorganised sector.
(iii) 7 members representing eminent persons of civil society.
(iv) Two members representing Lok Sabha and one member representing Rajya Sabha.
(v) Five members representing the concerned Ministries and Departments of Central Government.
(vi) Five members representing State Government.

32. **Which one of the following schemes is not a Social Security Scheme under the Unorganised Workers' Social Security Act, 2008?**
    (a) National Family Benefit Scheme
    (b) Janshree Bima Yojana
    (c) Employees' Pension Scheme
    (d) Rashtriya Swasthya Bima Yojana

Ans. (c) : The social security schemes under the unorganised workers social security act, 2008 are:-
1. Indira Gandhi National Old Age Pension Scheme.

2. National Family Benefit Scheme.
3. Mother Protection Scheme.
4. Handloom Weavers Comprehensive Welfare Scheme.
5. Handicraft Artisans Comprehensive Welfare Scheme.
6. Pension for master craft persons.
7. National Scheme for Welfare and Training of fisherman.
8. Janashree Insurance Scheme.
9. Common Man Insurance.
10. National Health Insurance Scheme.

33. **Which one of the following authorities constituted by the Central Government shall be the Appellate Authority under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952?**
　(a) Employees Provident Funds Appellate Tribunal
　(b) National Tribunal
　(c) Labour Appellate Tribunal
　(d) Industrial Tribunal

Ans. (d) : The Industrial Authority constituted by Central Government is the appellate authority under the Employees Provident Funds and Miscellaneous Provisions Act, 1952.

34. **As per the provisions of the Maternity Benefit Act, 1961, the maximum period for which a female employee shall be entitled to leave with wages as maternity benefit for giving birth to the third child is:**
　(a) Eight weeks　　(b) Twelve weeks
　(c) Sixteen weeks　(d) Twenty-six weeks

Ans. (b) : Maternity Benefit Act, 1961 was amended in the year 2017 and the following provisions were made:- Under the Maternity Benefit (Amendment) Act, 2017 a female employees shall be entitled to leave with wages for a period of 26 weeks for up to two children and 12 weeks for up to more than two children.

35. **Which one of the following statements under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, is not correct?**
　(a) It makes provision for pension scheme including family pension.
　(b) It makes provision for Employees' Deposit Linked Insurance Scheme.
　(c) The provisions of the Act shall not be applicable to Cooperative Societies employing fifty or more persons working without the aid of power.
　(d) The contribution by the employer to the Fund shall be on the basis of the basic wage, dearness allowance and retaining allowance (if any) of the employee.

Ans. (c) : Under the Employees Provident Fund and Miscellaneous Provisions Act 1952, this act applies to such cooperative societies which employ 20 or more employees whether it works with the help of electricity or not. Hence, option (c) is not correct.

36. **In a desert, X and Y are two spots that are separated by 100 km. At point X, are placed two pillars, one black and one white. Along the line joining X and Y, a white pillar is placed for every 180 m and a black pillar is placed for every 350 m. How many times can one find black and white pillars together while traveling from X to Y?**

　(a) 14　　　　　　(b) 15
　(c) 16　　　　　　(d) 17

Ans. (c) : Distance between X and Y = 100 km
$$= 100 \times 1000 \text{ m}$$
Line joining X and Y white pillars will be found standing every 180 m and black pillars every 350 m. Both will stand together where the distance is a multiple of 180 & 350.
LCM of 180 & 350 = 6300 M

Both pillars will stand together $= \dfrac{100 \times 1000}{6300} + 1$
$$= 15.87 + 1$$
$$= 16$$
Hence black & white pillars will stand together 16 times.

37. **P, Q, R, S, T and U are six friends. Which of the following is/are sufficient to compare heights of S and T?**
　1. **R is shorter than P but taller than other friends.**
　2. **U is taller than Q but shorter than S although Q is not the shortest among the friends.**
　Select the correct answer using the code given below:
　(a) 1 alone is sufficient
　(b) 2 alone is sufficient
　(c) Both 1 and 2 are not sufficient
　(d) 1 and 2 together are sufficient

Ans. (d) : Statement (i), R is shorter than P but taller than other friends.
　R < P
∵ R > all others
　Q/S/T/U < R < P …(i)
Statement (ii), U is taller than Q, but shorter than S.
　Q < U < S …(ii)
∵ Q is not the shortest among the friends
i.e. T is shortest
T < Q < U < S …(iii)
From Equations (i) & (iii)
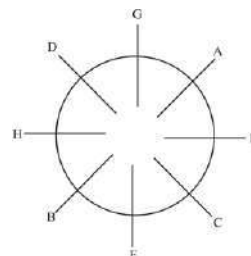T < Q < U < S < R < P
S is taller than T
Hence 1 & 2 are sufficient to compare the heights of S & T.

38. **Eight chairs are placed at a uniform distance from each other around a round table. C and D are equal distance away from both A and B; E sits between A and C; G and F sit opposite each other. Where does H sit?**
　(a) Adjacent to D　　(b) Adjacent to A
　(c) Adjacent to F　　(d) Adjacent to G

Ans. (a) : On arranging the seating order as per the question-

39. A, B and C can individually finish a job in 10, 15 and 6 days, respectively. If all of them work together, in how many days will they finish the job?
   (a) 2 days   (b) 3 days
   (c) 4 days   (d) 5 days

Ans. (b) : A's one day's work $\dfrac{1}{10}$ part

B's one day's work $\dfrac{1}{15}$ part

C's one day's work $\dfrac{1}{6}$ part

Combined one day's work of all 3

$$\dfrac{1}{10}\quad\dfrac{1}{15}\quad\dfrac{1}{6}$$

$$\dfrac{3\quad 2\quad 5}{30}$$

$$\dfrac{10}{30}\quad\dfrac{1}{3}\text{ part}$$

$$\text{Time taken}\quad\dfrac{1}{\text{Combined one day's work}}$$

$$\dfrac{1}{1/3}\quad 3\text{ days}$$

40. A dice is thrown two times. The number of ways that the number appearing on the first throw is not less than that on the second throw is:
   (a) 15   (b) 20
   (c) 21   (d) 36

Ans. (c) : First Number = 3
  Combination: (3, 1), (3, 2), (3, 3)
  Total Combination = 3
First Number = 4
  Combination: (4, 1), (4, 2), (4, 3), (4, 4)
First Number = 5
  Combination: (5, 1), (5, 2), (5, 3), (5, 4), (5, 5)
First Number = 6
  Combination: (6, 1), (6, 2), (6, 3), (6, 4), (6, 5), (6, 6)
Total sum of Combination = 1 + 2 + 3 + 4 + 5 + 6
                        = 21

41. Overhauling expenses of `25,000 for the engine of a motor car to get better fuel efficiency is :
   (a) Deferred revenue expenditure
   (b) Revenue receipt
   (c) Capital expenditure
   (d) Revenue expenditure

Ans. (c) : An expenditure of Rs. 25,000 has been made to improve the fuel efficiency of the car. When an expense is incurred with the purpose of enhancing the operational efficiency of an asset, extending its lifespan, or providing long-term benefits, it is termed as capital expenditure.

42. Which one of the following statements is not correct ?
   (a) Depreciation is a non-cash expense.
   (b) Depreciation is the process of valuation of assets.
   (c) The main cause of depreciation is wear and tear caused by usage.
   (d) Depreciation must be charged so as to ascertain true profit or loss of a business.

Ans. (b) : Depreciation is the process of reduction in value, not of valuation. Valuation refers to determining the current price of an asset.

43. A credit purchase of machinery recorded in Purchase Book instead of Journal Proper is an example of :
   (a) Compensating errors
   (b) Errors of commission
   (c) Errors of principle
   (d) Errors of omission

Ans. (c) : Recording the credit purchase of machinery in the purchases book instead of the journal proper is an example of a principle error.
When an error occurs due to a misunderstanding or misinterpretation of accounting principles, it is known as a principle error, machinery is a capital asset, which should be recorded in the fixed assets account rather than in the purchase account.

44. The practice of appending notes regarding contingent liability in accounting statements is pursuant to :
   (a) Convention of consistency
   (b) Money measurement concept
   (c) Convention of conservatism
   (d) Convention of full disclosure

Ans. (d) : The practice of attaching notes regarding contingent liabilities in the financial statements is in accordance with the convention of full disclosure.

45. 'Outstanding rent' may be classified as :
   (a) Natural personal account
   (b) Representative personal account
   (c) Real account
   (d) Nominal account

Ans. (b) : In accounting, when there is no actual person involved but the account reflects the liability or right of a person, such accounts are called representative personal accounts.

46. Which of the following tag is used to insert comments in the HTML source code?
   (a) </--   -->
   (b) <!--   -->
   (c) < --   !-->
   (d) </--   --/>

Ans. (b) : In HTML source code, the <\!----> tag is used to insert comments.

47. Which one among the following is used create an e-mail hyperlink to a webpage ?
   (a) mail: (b) mailto:
   (c) tomail: (d) to_mail:

Ans. (b) : The mailto scheme is used to create an email hyperlink on a web page.

48. In the context of a buffer in memory area or disk, spool refers to :
   (a) Simple peripheral operation on-line
   (b) Simple peripheral operation off-line
   (c) Simultaneous peripheral operation on-line
   (d) Simultaneous peripheral operation off-line

Ans. (c) : Simultaneous peripheral operations on-line (Spool) is a technique in which data is first stored in memory or on disk and then sent to the output device at an appropriate time.

49. Which one of the following is not a commutative law ?
(a) A * b = b * A
(b) A + b = b + A
(c) A – b = b – A
(d) A * B = B * A

Ans. (c) : Addition and multiplication are commutative operations. Division and substration are not Communitive – A – b   b – A.

50. Which OSI layer is responsible for managing the communication between computer in the network ?
(a) Network layer
(b) Transport layer
(c) Session layer
(d) Data link layer

Ans. (c) : The session layer is the fifth layer of the OSI model. It is responsible for establishing for estabilishing, managing, and terminating sessions or dialogues between two computers.

51. Consider the following statements about DNA:
1. DNA refers to Deoxyribonucleic Acid.
2. It is located in the ribosomes.
3. It is composed of Ribonucleic Acid.
4. It can make a copy of itself.
Which of the statement given above is/are correct
(a) 1 and 4
(b) 1 and 3
(c) 4 only
(d) 2 and 3

Ans. (a) : The full form of DNA is Deoxyribonucleic Acid, and it stores and direct genetic information, Hence, Statement (I) is correct.
DNA is located in the nucleus, not in the Ribosom, so Statement (II) is incorrect.
DNA is not made from ribonucleic acid (RNA), they are two different types of nucleic acids,
Therefore, Statements (III) is incorrect.
DNA has the ability to replicate itself. So Statement (IV) is correct.

52. Velamen, a spongy tissue, is formed in :
(a) Tap root
(b) Epiphytic root
(c) Fibrous root
(d) Respiratory root

Ans. (b) : Velomen is a special type of Spongy, respiratory, and water-absorbing tissue that is found mainly in aerial roots (adventistious roots) of epiphytic plants.

53. Which one of the following statements is not correct ?
(a) Hydrogen ions cannot exist alone.
(b) All compounds containing hydrogen are acidic.
(c) Separation of H^+ ions from HCI molecules cannot in the absence of water.
(d) Water soluble bases are known as alkalis.

Ans. (b) : The mere presence of hydrogen in a compound does not make it acidic. Acidity depends on whether the compound can release H^+ions (hydrogen ions) When dissolved in water, components like CH_4 (Methane), NH_3 (ammonia), and C_2H_6 (ethane) Contain hydrogen but are not acidic.

54. Which one of the following elements has the highest boiling point ?
(a) Lithium
(b) Sodium
(c) Potassium
(d) Rubidium

Ans. (a) : The given elements are alkaline metals, which belong to group 1 of the periodic table.
Here are the details:

Element	Atomic Number	Boiling point (°C)
Lithium (Li)	3	1342°C
Sodium (Na)	11	883°C
Potassium (K)	19	759°C
Rubidium	37	688°C

As we move down the group, the boiling point decreases due to weaker metallic bonding caused by increasing atomic size.

55. An ice cube with 10 cm side is divided into eight smaller cubes, each with same side. Which one of the following statements is correct in this context ?
(a) Total volume will increase and total surface area will decrease.
(b) Total volume will decrease and total surface area will increase.
(c) Total volume will remain the same and total surface area will increase.
(d) Total volume will increase and total surface area will remain the same.

Ans. (c) : Let the original cube have a side of 10 cm.
Volume of the original cube = $10^3 = 1000$ cm^3
Surface area of the original cube = 6 $(10)^2 = 600$ cm^2
Now, the cube is divided into 8 smaller cubes of equal size:
Volume of each small cube = 1000   8 = 125 cm^3
Side of each small cube = $3\sqrt{125}$ 5cm
Surface area of one small cube = 6 $(5)^2 = 150$ cm^2
Total surface area of 8 small cubes = 8   150 = 1200 cm^2

56. Which of the following statements regarding the attendance of retired judges at sittings of the Supreme Court of India is/are correct?
1. Article 128 permits the attendance of retired judges at the sittings of the Supreme Court.
2. The Chief Justice of India may at any time request anyone who has held office as a Judge of the Supreme Court or of High Court to sit and act as a Judge of the Supreme Court.
3. The Chief Justice of India may at any time, with the previous consent of the President of India, request any person who has held the office of Chief Justice of a High Court to sit and act as a Judge of the Supreme Court.
4. The Chief Justice of India may at any time, with the previous consent of the President of India, request any person who has held the office of Judge of the Supreme Court to sit and act as a Judge of the Supreme Court.
Select the correct using the code given below:
(a) 1 and 4
(b) 1 and 3
(c) 2 and 4
(d) 4 only

Ans. (a) : Article 128 of the Indian Constitution provides for the attendance of retired judges of sitting of the supreme court.

The chief justice of India, at anytime and with the prior consent of the president, may request a retired judges of the supreme court for a temporary period. Therefore, statements 1 and 4 are correct.

57. **The board of a cooperative society can be superseded or kept under suspension if :**
    1. **There is negligence in the performance of duties.**
    2. **There is any act prejudicial to the interest of the co-operative society or its members.**
    3. **The body has failed to conduct elections in accordance with the provisions of the State Act.**
    4. **There is no Government shareholdings or loan or financial assistance or any guarantee by the Government.**
    Select the correct answer using the code given below:
    (a) 1 and 2 only   (b) 1 and 3 only
    (c) 3 and 4 only   (d) 1, 2 and 3

Ans. (d) : The statement that " The Government does not hold any official share, debt, financial assistance, or guarantee" is not a reason for takeover.

Rather, the absence of such involvement limits the Government's right to takeover. In other words, if the Government has no stake or involvement, it does not have the authority to initiate a takeover.

58. **Which of the following statements regarding the Member of Parliament Local Area Development Scheme are correct ?**
    1. **The nodal ministry for the scheme is the Ministry of Statistics and Programme Implementation.**
    2. **Funds released under the scheme are non-lapsable.**
    3. **The role of the Member of Parliament is limited to recommending works.**
    4. **The Scheme is confined to the State from which the Member of Parliament is elected (Lok Sabha). However, a Member of Parliament form Rajya Sabha can recommended works anywhere in the country.**
    Select the correct answer using the code given below:
    (a) 1 and 4 only   (b) 1, 2 and 3 only
    (c) 2,3 and 4 only   (d) 1,2,3 and 4

Ans. (b) : The Member of Parliament Local Area Development Scheme (MPLADS) was launched on 23rd December 1993.

Under this scheme, each MP can recommend works worth up to Rs. 5 crore per year of the District Collector in their constituency.

Elected Rajya Sabha Members can recommend works only within the state from which they are elected and in one or more districts of that state.

Nominated member of both Lok Sabha and Rajya Sabha can recommend works in one or more district anywhere in the country.

Lok Sabha members can recommend works only in their respective constituencies. Therefore statements 1, 2, 3 are correct.

59. **The Global Multidimensional Poverty Index developed by the United Nations Development Programme is a measurement of :**
    1. **Nutrition**
    2. **Cooking fuel**
    3. **Assets**
    4. **School attendance**
    Select the correct answer the code given below:
    (a) 1,2,3 and 4   (b) 1, 2 and 3 only
    (c) 2, 3 and 4 only   (d) 1 and 4 only

Ans. (a) : The Global Multidimensional Poverty Index (MPI) Developed by the United Nations Development Programme (UNDP) in collaboration with Oxford Poverty and Human Development Initiative (OPHI) is a measurement of :

Health (Nutrition, Child mortality)

Education (years of schooling, school attendance

Standard of Living (Cooking Fuel, Sanitation, Drinking water, Housing, Assets)

60. **Which one of the following was not recommended by the Dinesh Goswami Committee (1990) ?**
    (a) The appointment of the Chief Election Commissioner should be made by the President of India in consultation with the Chief Justice of India and the Leader of the opposition.
    (b) The members of the Election Commission should be appointed by the President of India on the advice of a Committee, consisting of the Prime Minister and the Leader of the Opposition.
    (c) The consultation process should have a statutory backing.
    (d) The appointment of the other Election Commissioners should be made in consultation with the Chief Election Commissioner, the Chief Justice of India and the Leader of the Opposition.

Ans. (b) : The Dinesh Goswami Committee was set up in 1990 to make recommendations on electoral reforms. "The appointment of members of the election commission should be made by the President of Indian in consultation with a committee consisting of the Prime Minister and the Leader of the opposition. Such a recommendation was not made by the Dinesh Goswami Committee. Rather, this recommendation was clearly stipulated in the 255th Report (2015) of the Law commission.

61. **Who among the following was a companion of freedom fighter Rani Chennamma of Kittur and continued the fight against the British after the Rani's capture by the British in 1824**
    (a) Rayanna   (b) Tipu Garo
    (c) Jagbandhu   (d) Dukaribala Devi

Ans. (a) : General Sangolli Rayanna was a companion of freedom fighter Rani Chennamma of kittur who continued the fight against the fight against the British after the queen was captured by the British in 1824. Chennamma was born in Kakati, a small village in

Belgaun district of Karnataka. After marrying Raja mallasarja, she became the queen of kittur (now in Karnataka). She died on February 21, 1829 in the fort of Bailhongal.

62. The First Indian Factories Act, passed in 1881, dealt primarily with:
(a) Women labour
(b) Living conditions of factory workers
(c) Child labour
(d) Textile workers

Ans. (c) : The first Indian Factory Act passed in 1881 was mainly related to child Labour. This Act prohibited children below the age of 7 from working in factories and limited the working hours for children between the ages of 7 to 12.

63. Where was Azad Hind Fauj (INA) formed?
(a) Singapore
(b) Tokyo
(c) Berlin
(d) Rangoon

Ans. (a) : On 4 July 1943, the Azad Hind Fauj was formed on the Singapore Island under the leadership of Subhash Chandra Bose The Singapore Island was a part of British Malaya at that time.

64. In 1927, Lord Birkenhead, Secretary of State for India, appointed a Committee of three members to enquire into the relationship between the Indian States and the British Government and to make suggestions for more satisfactory adjustment of the existing economic relations between the Indian States and British India. Who among the following was not a member of the Committee?
(a) Harcourt Butler
(b) A.J. Wilson
(c) W.S. Holdsworth
(d) S.C. Peel

Ans. (b) : In 1927, Lard Malah Birkenhead, Secretary of State for India, appointed a three member committee. This committee was appointed under the chairmanship of Harcourt Butler. Its other members were w.s. Holds worth and S.C. peel. The committee was formed to examine the relationship between the Indian princely states and the British government and to make suggestions for a more satisfactory adjustment of the economic relations existing between the Indian princely states and British India.

65. Which of the following statements are correct?
1. **Under the Cornwallis System, the districts were divided into than as or police jurisdictions of 20-30 miles square.**
2. **Each of them was placed under an officer of government, under the denomination of daroga.**
3. **The daroga system was introduced in Madras in 1812.**
4. **The daroga was nominated by the district magistrate**
Select the correct answer using the code given below.
(a) 1 and 2 only
(b) 2, 3 and 4
(c) 1, 3 and 4
(d) 1, 2 and 4

Ans. (d) : Lord Cornwallis created the Cornwallis code in 1793, which was based on the principle of separation of powers.

Lord Cornwallis established a structured police force to maintain law and order. In this system, each district was divided into police stations or police divisions. Which was headed by a sub-inspector.

66. Model Standing Orders formed under the Industrial Employment (Standing Orders) Act, 1946 shall not apply to an establishment in respect of which the Appropriate Government is that of the State of:
(a) Madhya Pradesh
(b) Gujarat
(c) Kerala
(d) West Bengal

Ans. (b) : Model Standing Orders framed under the Industrial Employment (standing orders) Act, 1946 are applicable to all Union territories and industrial establishments under the control of the central government or Railways or ports, mines and all Fields. Gujarat Industrial Employment (standing Orders) Rules, 1961 are applicable to all units in the state of Gujarat.

67. An 'out-worker's is expressly excluded from the definition of 'workman' under which one of the following legislations?
(a) The Factories Act, 1948
(b) The Plantations Labour Act, 1951
(c) The Cojtract Labour (Regulation and Abolition) Act, 1970
(d) The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979

Ans. (c) : Under the contract Labour (regulation and Abolition) Act, 1970, outdoor workmen are explicitly excluded from the definition of workman.

68. Which one of the following nature of work shall not be taken into account while the Appropriate Government considers prohibiting employment of contract Labour in an establishment under the Contract Labour (Regulation and Abolition) Act, 1970?
(a) The process, operation or other work is incidental to or necessary for the industry
(b) The work is of a permanent nature
(c) The work is done ordinarily through regular workmen
(d) The work is of intermittent nature

Ans. (d) : Under Section 5 (a) of the contract labour (Regulation and Abolition). Act 1970, it shall not apply to establishments where work of an intermittent or casual nature is performed only. If a question arises as to whether any work performed in an establishment is of an intermittent or casual nature or not, the appropriate Government shall decide the question is consultation with the central Board or the state board, as the case may be, and its decision shall be final.

69. Which of the statements relating to the Grievance Redressal Committee under the Industrial Disputes Act, 1947 is not correct?
(a) It shall consist of equal number of members from among employer and workmen
(b) It shall be constituted in an industrial establishment employing twenty or more workmen.
(c) The Chairperson of the Committee shall be nominated by the Appropriate Government.
(d) The total members of the Committee shall not be more than six.

Ans. (c) : Under Section 9C of the Industrial Disputes Act 1947, the chairman of the Grievance Redressal committee shall be selected from the employer and from among the workers alternately on rotation basis every year. The total number of members of the Grievance Redressal committee shall not exceed six, but if there are two members in the Grievance Redressal committee, as far as practicable, there shall be one woman member and if the number of members is more than two, the number of women members may be increased proportionately

70. Under the provisions of the Factories Act, 1948, a Safety Committee is to be constituted in a factory where:
(a) 1000 or more workers are employed
(b) Hazardous substances are used or handled
(c) Heavy machinery is utilized
(d) 500 or more workers are employed

Ans. (b) : A safety committee shall be constituted in every factory where hazardous articles are used or handled under the provisions of section 41G of the factories Act 1948. The tenure and powers of the members of the safety committee shall be determined by the state Government.

71. The eight-digit number 789459xy is divisible by 88, where x and y digits. What are the possible values of x and y?
(a) x = 1, y = 2 (b) x = 2, y = 2
(c) x = 3, y = 6 (d) x = 4, y = 4

Ans. (d) : If the given number is divisible by 8 and 11 then—
9 xy should be divisible by 8
From the option—
912 8 (divisible) x = 1, y = 2
922 8 (Indivisible)
936 8 (divisible) x = 3, y = 6
944 8 (divisible) x = 4, y = 4
For divisibility by 11——
The difference between the sun of the digits at odd places of the number and the sun of the digits at even places of the number should be either O or a multiple of 11.
$(7 + 9 + 5 + x) — (8 + 4 + 9 + y$
$x – y = 0$ (or 11)
$x = y$
Hence, x = 4 and y = 4

72. If x is the smallest natural number that is divisible by both 24 and 30, whereas y is the largest natural number that divides both 36 and 100, then what is the value of x – y?
(a) 116 (b) 124
(c) 128 (d) 132

Ans. (a) : x is the smallest number which is divisible by both 24 and 30 .
x is the least common multiple of 24 and 30.
LCM of 24 and 30 = 120
y is the largest number which divides both 36 and 100.
I.e. y is the HCF of 36 and 100.
HCF of 36 and 100 is 4
Hence, x – y = 120 – 4
x – y = 116

73. What is the digit in the unit place of $2^{2^{100}}$?
(a) 2 (b) 4
(c) 6 (d) 8

Ans. (c) : Unit digit of $2^{2^{100}}$
2^{2^4} (∵ 100 is divisible by 450 power will be 2^4)
2^{16} (16 is divisible by 4 so power will be 4)
2^4
$2 × 2 × 2 × 2 = 16$, i.e. Unit digit = 6

74. A runner complted a 40 km race in 3 hours. She changed her speed after completing each quarter of the distance such that the proportion of the speeds in the first, second, third and the fourth quarter, is given by 2 : 3 : 4 : 5 respectively. In how much time then (approximately) did she complete the last quarter of the race?
(a) 32 minutes (b) 31 minutes
(c) 29 minutes (d) 28 minutes

Ans. (d) : Given, distance covered by the runner = 40 km, and ratio of speed in first, second, third and fourth part = 2 : 3: 4: 5
According to the question,
Speed of first 10 km = 2x
speed of second 10 km = 3x
speed of third 10 km = 4x
speed of fourth 10 km = 5x
Hence, time of first part = $\frac{10}{2x}$ $\frac{5}{x}$
Time of second part = $\frac{10}{3x}$
time of third part = $\frac{10}{4x}$ $\frac{5}{2x}$
time of fourth part = $\frac{10}{5x}$ $\frac{2}{x}$
∵ Time taken in whole race = 3 hours
∴ $\frac{5}{x}$ $\frac{10}{3x}$ $\frac{5}{2x}$ $\frac{2}{x}$ 3
$\frac{30 \quad 20 \quad 15 \quad 12}{6x}$ 3
$x = \frac{77}{18}$
Time taken is last quarter of the race = $\frac{2}{x}$
$= \frac{2 \quad 18}{77}$
0.467 hours or 28 minute

75. If there are enough coins of denomination ₹ 1, ₹ 2 and ₹ 5, then in how many ways can one pay ₹ 10 ?
(a) 8 (b) 9
(c) 10 (d) 11

Ans. (c) : Let the number of 1, 2 and 5 coins be x + 2y + 5z = 10
When coins of 5 are zero, then combination is-
(10, 0, 0), (8, 1, 0), (6, 2, 0), (4, 3, 0), (2, 4, 0) (0, 5, 0)
6 ways

when coins of 5 re 1, then combination is-

$(0, 0, 2)$ 1, way

Total ways -

$6(z = 0) + 3 (z = 1) + 1(z = 2) = 10$ total ways

76. Which of the following is included in the 'Cost of Inventory' according to Accounting Standard-2 (Inventory Valuation):

(a) Administrative overheads that do not contribute to bringing the inventories to their present location and condition

(b) Storage costs which are necessary in the production process prior to a further production state

(c) Selling and distribution costs

(d) Duties and taxes paid on purchases, subsequently recoverable by the enterprise from the Tax Authorities

Ans. (b) : Storage costs which are necessary in the production process before the next stage of production, as such storage costs may be necessary to maintain the goods in their present location. If this cost is related to the production process, it is included in the cost.

77. Following is the trial balance of a firm as on 31.03. 2022:

Trade receivables	₹ 2,50,00	
Provision for discount to debtors		₹ 14, 000
Discount to debtors	₹ 4,000	

Additional discount allowed to debtors during the year is ₹ 20,000. The firm has a policy of maintaining a provision for discount to debtors equal to 10% of the Trade Receivables' balances. Total amount to be charged to Profit and Loss Account (for the year ending 31.03.2022) for discount allowed and provision for discount created will be:

(a) ₹ 25,000   (b) ₹ 13,000

(c) ₹ 9,000   (d) ₹ 33,000

Ans. (d) : 250000 at 10% - 25000

Current provision is Rs. 14000 so additional

Provision required = 25000 – 14000

             = 11000

Further, the amount written off as discount during the year is Rs. 24000 (4000 + 20000)

Then total amount to be charged to profit and Loss account-

Amount written off as discount + Additional provision .

   24000 + 11000 = 35000

Hence, total amount to be charged to profit and Loss Account will be approximately Rs. 33000

The commission has considered the answer as option (d).

78. Consider the following information:

Date	Particulars	Units	Rate per unit (₹)
January 1	Inventory in hand	200	8
January 8	Purchases	1100	9
January 25	Purchases	300	
January 6	Issued for sale	100	–
January 9	Issued for sale	200	–

Which one of the following is the value of inventory on January 31 under perpetual inventory system using First-In-First-Out (FIF) method?

(a) ₹ 6,700   (b) ₹ 8,700

(c) ₹ 10,700   (d) ₹ 12, 000

Ans. (c) :

1st January opening stock 200 units Rs. 7

6th January 100 units withdrawal =100 units @ Rs. 7

8th January purchase of 1100 units

100 unit @ Rs. 7

1100 units @ Rs. 8

Total =1200 units

9th January purchase of 300 units

1000 units @ Rs. 8

300 units @ Rs. 9

Total = 1300 units

closing stocks–

Rate per unit	Units	Total cost
Rs. 8	1000	8000
Rs. 9	300	2700

Total value of stock + 10700

79. Following is the information relating to a club for the year ending 31.03.2022:

Subscription outstanding as on 31.03.2021	₹ 16,000
Subscription outstanding as on 31.03.2022	₹ 18,000
Subscription received in advance as on 31.03.2021	₹ 12,000
Subscription received in advance as on 31.03.2021	₹ 11,000

There are 70 members each paying an annual subscription of ₹ 1,000. Total subscription received during the year 2021-22 will be:

(a) ₹ 67,000   (b) ₹ 71,000

(c) ₹ 69,000   (d) ₹ 77,000

Ans. (a) :

Outstanding subscription as on 31.03.2021 = 18,000

Subscription received in advance as on 31.03.2021 = 11,000

Total subscription due for 2021-22 = 70,000

18,000 is still unpaid = 52,000 received during 2021-22

15000 (for previous year) also received during 2021-22

Total received 52,000 + 15,000 = 67,000

80. Reporting on fraud is to be made by an auditor to the Central Government when the sums involved in the fraud:
(a) exceed ₹ 20 lakh
(b) exceed ₹ 50 lakh
(c) exceed ₹ 75 lakh
(d) are ₹ 1 crore or above

Ans. (d) : As per section 143 (12) of the companies Act 2013 an auditor must report a fraud to the central government if the amount involved is 1 crore ₹ or more if the amount is below ₹ 1 crore the auditor reports it to the auditor committee or board only.

81. Which one of the following is not a security protocol?
(a) TLS
(b) SSL
(c) IPsec
(d) MIME

Ans. (d) : MIME (Multipurpose Internal mail Extensions) is not a security protocol, it is an e-mail formatting standard. Which helps in sending text, images, attachments etc. in e-mail.

82. LaTeX document does not contain :
(a) \documentclass{article}
(b) \begin{document}
(c) \end{document}
(d) \documentstyle{article}

Ans. (d) :. Documentstyle (article) is the old (Obsolute) LaTex 2.09 syntax, which is not in use. Currently it is not part of LaTex document.

83. The decimal equivalent of $(.1101)_2$ is :
(a) 0.8122
(b) 0.8123
(c) 0.8124
(d) 0.8125

Ans. (d) : To convert the binary number $(.1101)_2$ into decimal-

$$(.1101)_2 = 1 \times \frac{1}{2} + 1 \times \frac{1}{4} + 0 \times \frac{1}{8} + 1 \times \frac{1}{16}$$

$$= \frac{1}{2} + \frac{1}{4} + 0 + \frac{1}{16}$$

$$= 0.5 + 0.25 + 0 + 0.0625$$

$$= 0.8125$$

84. In a worksheet, which one of the following is not a cell referencing style?
(a) Relative referencing
(b) Real-time referencing
(c) Absolute referencing
(d) Mixed referencing

Ans. (b) : Recent reference is not a cell referencing style in a worksheet

85. Which one among the following is used to combine several object modules and libraries to a single executable program?
(a) Interpreter
(b) Compiler
(c) Linker
(d) Loader

Ans. (c) : Chainer is used to combine multiple object modules and program libraries into a single executable program.

86. An incandescent bulb rated as 100 W at 110 V is connected to a 220 V power supply. The power that dissipates in the bulb would be :
(a) 50 W
(b) 100 W
(c) 200 W
(d) 400 W

Ans. (d) : Power and voltage of the bulb are given-
P = 100 W
V = 110 V

$$P = \frac{V^2}{R}$$

$$R = \frac{V^2}{P} = \frac{110^2}{100}$$

= 121
When the same bulb is connected at 220 V then-

$$P_1 = \frac{V_1^2}{R} = \frac{220^2}{121}$$

$$= \frac{48400}{121} = 400W$$

87. If the length of a current carrying wire is halved, for a given potential difference, the current in the wire would:
(a) be doubled
(b) be halved
(c) remain unchanged
(d) become zero

Ans. (a) : By Ohm's Law-

$$V = IR \qquad I = \frac{V}{R}$$

Where,
V = Potential difference
I = Current
R = Resistance

Resistance $R = \rho \frac{L}{A}$

Where, ρ = resistivity, L = Length
A = Area of cross-section
If the length of wire is halved, then new resistance

$$R^1 = \rho \frac{L/2}{A} = \frac{R}{2}$$

Since R is halved and V is constant.

So new current- $I^1 = \frac{V}{R/2} = 2 \times \frac{V}{R} = 2I$

Hence, current flowing in the wire will be doubled.

88. Crystals of copper sulphate pentahydrate, on heating, form :
(a) blue colour salt
(b) white colour salt
(c) green colour salt
(d) brown colour salt

Ans. (b) : Copper sulphate pentahydrate is a blue colour crystalline substance, when it is heated- On

$$CuSO_4.5H_2O \xrightarrow{Heated} CuSO_4 + 5H_2O$$

It forms anhydrous copper sulphate ($CuSO_4$), which is white in colour.

89. Tartaric acid is found in :
(a) Tamarind
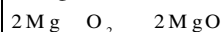(b) Tomato
(c) Orange
(d) Vinegar

Ans. (a) : Tartaric acid is a naturally occurring organic acid. Tamarind and grapes are considered to be the main sources of tartaric acid. This acid is responsible for the sour taste.

90. Which one of the following is an example of chemical change?
   (a) Melting of wax
   (b) Heating of iron
   (c) Dissolution of sugar in water
   (d) Burning of magnesium in air

Ans. (d) : Burning of magnesium in air is a chemical change, because a new substance is formed in it.

$2Mg \quad O_2 \quad 2MgO$

It burns with a bright white flame and forms a new substance called magnesium oxide (MgO).

91. Which one of the following is not a constitutional body in India ?
   (a) National Human Rights Commission
   (b) National Commission for Scheduled Tribes
   (c) National Commission for Backward Classes
   (d) National Commission for Scheduled Castes

Ans. (a) : National Human Rights Commission is not a constitutional body. It was established as a statutory body under the Protection of Human Rights Act, 1993.

92. Which of the following is/are elements of India's 'Panchamrit' view on climate change ?
   1. **India will reach its non-fossil energy capacity of 500 GW by 2030.**
   2. **India will meet 50% of its energy requirements from renewable energy by 2030.**
   Select the correct answer using the code given below :
   (a) 1 only   (b) 2 only
   (c) Both 1 and 2   (d) Neither 1 nor 2

Ans. (c) : India's 'Panchamrit' is a five-point action plan to deal with climate change. This includes achieving 500 GW of non-fossil energy capacity by 2030, meeting 50% of energy requirements from renewable energy by 2030, reducing one billion tonnes of carbon emissions by 2030, reducing carbon intensity by 45% by 2030, and achieving net zero emissions by 2070.

93. What are the prerequisites for declaring any area as a 'Scheduled Area' under the Fifth Schedule of the Constitution of India ?
   1. **Preponderance of Tribal Population**
   2. **Compactness and reasonable size of the area**
   3. **Economic backwardness of the area**
   4. **The notification must be issued by the Governor of the concerned State**
   Select the correct answer using the code given below :
   (a) 2 and 4 only   (b) 1, 2 and 3 only
   (c) 1 and 3 only   (d) 1, 2, 3 and 4

Ans. (b): The Fifth Schedule of the Indian Constitution defines Scheduled Areas under Article 244 (1). The President can declare an area as a Scheduled Area in consultation with the Governor of the concerned State. There are some prerequisites for this-majority of tribal population, density and appropriate size of that area, economic backwardness of that area and underdevelopment of that area.

94. The Railway Budget was separated from General Budget owing to :
   (a) Distributive Convention of 1925
   (b) Separation Convention of 1924
   (c) Bifurcation of Estimates of 1924
   (d) Equalising Convention of 1925

Ans. (b) : In the year 1920-21, a 10-member Acworth Committee was formed under the chairmanship of Sir William Acworth. On the basis of the recommendations of the Acworth Committee, a separation convention was held in 1924, due to which the railway budget was separated from the general budget.

95. Which of the following statements regarding the non-electric cooling cabinet, for which the Bureau of Indian Standards (BIS) has recently developed an Indian Standard (IS 17693 : 2022), is/are correct ?
   1. **It is a natural refrigerator made primarily to store vegetables, fruits, milk and also for cooling water.**
   2. **This standard helps BIS in fulfilling 6 out of 17 United Nations Sustainable Development Goals.**
   Select the correct answer using the code given below :
   (a) 1 only   (b) 2 only
   (c) Both 1 and 2   (d) Neither 1 nor 2

Ans. (c): Bureau of Indian Standards (BIS) has developed an Indian Standard (1S17693:2022) for non-electric cooling cabinet. It is basically a natural refrigerator made for storing vegetables, fruits, milk and keeping water cool. It operates without electricity. This standard helps BIS to meet 6 of the 17 United Nations Sustainable Development Goals (SDGs). These 6 Sustainable Development Goals include no poverty, no hunger and lagging equality, affordable and clean energy, industry innovation and infrastructure and responsible consumption and production.

96. Which of the following facilities are to be provided by the contractor to Inter-State migrant workers in connection with the work of an establishment to which the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 is applicable ?
   1. **Equal pay for equal work irrespective of sex**
   2. **Provision for suitable residential accommodation**
   3. **Provision for protective clothing**
   4. **Provision for old age benefit scheme**
   5. **Prescribed medical facilities**

Select the correct answer using the code given below :

(a) 2, 3 and 5 only   (b) 2, 4 and 5 only

(c) 1, 2, 3 and 5   (d) 1, 3 and 4 only

Ans. (c) : Under the inter-state migrant workmen (Regulation of employment and conditions of service) Act, 1979, the contractor has to provide certain facilities to inter-state migrant workers.

1. Equal pay for equal work, whether the worker is man or woman.
2. Provision of suitable accommodation
3. Provision of protective clothing
4. Prescribed medical facilities
5. Ensuring suitable working conditions to workers
6. Ensuring regular payment of wages to workers
7. In case of fatal accident or serious physical injury to a worker, reporting to the specified authorities and also to the worker's next of kin.

97. A dispute relating to the age of an adolescent employed by an employer which arises due to the absence of any authentic document can be referred to which one of the following authorities for a decision under the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 ?

(a) The Prescribed Medical Authority

(b) The Labour Court

(c) The Inspector appointed under the Act

(d) The Appropriate Government

Ans. (a) : Any dispute regarding the age of an adolescent employed by an employer, arising due to lack of any authentic document, may be referred to the medical authority prescribed under the child and adolescent labour (Prohibition and regulation) Act, 1986 for dicision.

98. Under the provisions of the Factories Act, 1948, which one of the following statements relating to the appointment of the Chairman of the Site Appraisal Committee is correct ?

(a) Labour Commissioner of the State is the Chairman.

(b) An independent person is appointed as the Chairman.

(c) The Labour Minister of the State is the ex-officio Chairman.

(d) The Chief Inspector of the State is the Chairman.

Ans. (d) : As per the provisions of the factories Act, 1948, the site appraisal committee is headed by the state chief inspector.

99. Match List I with List II and select the correct answer using the code given below the Lists :

List I (Provision)		List II (Act)	
A.	Displacement Allowance	1.	The Factories Act, 1948
B.	Certifying	2.	The Minimum Wages Act, 1948
C.	Half-monthly payment	3.	The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979
D.	Piece work	4.	The Employees' Compensation Act, 1923

Code

	A	B	C	D
a	2	1	4	3
b	3	1	4	2
c	2	4	1	3
d	3	4	1	2

Ans. (b) : The correct match is as follows-

List I (Provision)		List II (Act)	
A.	Displacement Allowance	3.	The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979
B.	Certifying	1.	The Factories Act, 1948
C.	Half-monthly payment	4.	The Employees' Compensation Act, 1923
D.	Piece work	2.	The Minimum Wages Act, 1948

100. Under the provisions of the Industrial Disputes Act, 1947, right of legal representation before a Labour Court, or Industrial Tribunal or National Industrial Tribunal is :

(a) A statutory right

(b) Not at all permissible

(c) Can be permitted by the forum if the other party does not object or gives consent

(d) May be permitted if such permission is granted by the High Court of the State/Union Territory

Ans. (c) : Under the Industrial disputes Act, 1947, the right to legal representation before a Labour Court, Industrial Tribunal, or National Industrial Tribunal is subject to certain conditions. In general, parties have the right to be legally represented in these forums, but certain restrictions apply.

101. A train of length 400 m takes 15 seconds to cross a train of length 300 m travelling at 60 km per hour from the opposite direction along a parallel track. What is the speed of the longer train, in km per hour?

(a) 108   (b) 102

(c) 98   (d) 96

Ans. (a) let the speed of the long train be x km/hr.
According to the question,

$$60 + x = \frac{400 - 300}{15} \times \frac{18}{5} \text{ km/h}$$
$$= 168 \text{ km/h}$$
$$X = (168 - 60) \text{ km/h}$$
$$= 108 \text{ km/h}$$

102. There is a water tank in the form of a rectangular parallelepiped of height 1.1 m and a square base of side 2 m . If a full tank of water is drained out completely in a long pipe of circular cross-sectional area of radius 1cm, what should be the minimum length of the pipe, in km, to hold the entire water in it? (Take π = 22/7)

    (a) 12   (b) 13
    (c) 14   (d) 15

Ans. (c) : Area of base of tank = $2 \times 2 \text{ m}^2$
$$= 4 \text{ m}^2$$
Height = 1.1 m
Volume of tank = $4 \times 1.1 \text{ m}^3$
$$= 4.4 \text{m}^3 = 4400000 \text{ cm}^3$$

Area of pipe = $\pi r^2 = \frac{22}{7} \times 1 = \frac{22}{7} \text{cm}^2$

Minimum length of the pipe = $\dfrac{\text{volume of tank}}{\text{Area of tank}}$

$$= \frac{4400000}{22/7}$$
$$= 1400000 \text{cm} = 14 \text{km}$$

103. A person buys ten pens and eight pencils for Rs 200. Price of each pen is same and price of each pencil is same. If he could have bought five pens and twenty-four pencils of same types using the same amount, the what is the price of each pen in rupees?

    (a) Rs 16   (b) Rs 15
    (c) Rs 14   (d) Rs 13

Ans . (a)
Let the price of one pen = P
price of one pencil = C
    10P + 8C = 200   …….. (1)
    5P + 24C = 200   …….. (2)
Multiplying equation (2) by 2

    10P 8C 200
    10P 48C 400
    $-$ $-$ $-$
    -40C -200

    C 5 Pencil

from equation (1)
    10P 8 $\times$ 5 200
    10P 40 200
    10P 160
    P 16`

104. A school has 100 students and every student plays either cricket or football or both. The number of students who play cricket is twice the number of students who play football. Also, the number of students who play only cricket is three times the number of students who play only The number of students who play both cricket and football is, therefore:

    (a) 30   (b) 28
    (c) 25   (d) 20

Ans. (d) : Let the Number of students playing only foot ball x the number of students playing only cricket be 3x and The number of students playing both the games y. According to
The Question x + 3x + y = 100
4 x + y = 100   ……..(1)
Those who play = cricket those who play cricket both.
Players = 3x + y
Those who play football = Those who play only football +both.
Players = x + y Again
3 x + y = 2 (x+y)
x =y putting the value of y
In Equation (1) 4x + x = 100
5 x = 100
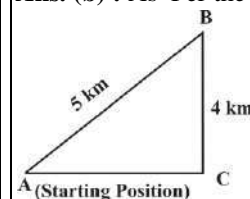= 20 Hence,
Number of Student playing both the games Cricket and football is 20.

105. A man walks in a certain direction for 5 km and then walks in the south direction for 4 km. If he ends up in the east direction with respect to the starting position, how far is he from the starting starting position?

    (a) 2 km   (b) 3 km
    (c) 4 km   (d) 5 km

Ans. (b) : As Per the Question

Distance from Starting point (AC)

$$\sqrt{AB^2 - BC^2}$$
$$\sqrt{25 - 16}$$
$$\sqrt{9} = 3 \text{ km}.$$

106. The beneficiaries under the Integrated Child Development Services (ICDS) Scheme are children in the age group of :

    (a) 0 – 6 years   (b) 0 – 3 years
    (c) 3 – 6 years   (d) 6 – 15 years

Ans. (a) : Integrated Child Development Services (ICDS) Targeted at children aged 0–6 years along with pregnant and lactating mothers and women aged 16–44

years. This Scheme aims to improve the health Nutrition and education of the target Community

Services Provided under integrated child Development services

Nutritional Supplements

Health check up

Vaccination

Nutrition and health Education

Non-formal and Preschool education

Reference service

107. Which of the following statements about "Truck farming' is/are correct?
  1. **Growing vegetables around urban centres to meet the daily demand of people is known as Truck Farming.**
  2. **It is governed by the distance a truck can cover overnight between the farm and the market.**

  Select the correct answer using the code given below:
  (a) 1 only   (b) 2 only
  (c) Both 1and 2   (d) Neither 1 nor 2

Ans. (c) : Truck terming is a type of agriculture growing vegetables in the outskirts of cities to meet the daily demand of people is called truck farming. Truck farming is governed by the distance that a truck can cover overnight between the farm and the market. This term was first used in the United States. This type of farming is growing rapidly due to the increasing demand for vegetables in cities.

108. Which of the following statements with reference to the service sector is/are correct?
  1. **Retail trade falls under tertiary activity.**
  2. **Research and Development based activity comes under quaternary activity.**

  Select the correct answer using the code given below:
  (a) 1 only   (b) 2 only
  (c) Both 1 and 2   (d) Neither 1 nor 2

Ans. (c) : Various types of services, insurance, banking, real estate, transport, communication and retail trade come under tertiary activities. Education, discovery, research and development based activities come under quaternary activities. Hence both statements 1 and 2 are correct.

109. Which of the following statements about the National Skill Development Corporation is/are not correct?
  1. **It is a not-profit public Limited Company set up the Ministry of Skill Development and Entrepreneurship.**
  2. **It promotes skill development by catalyzing the creation of only large, quality and non-profit vocational institutions.**

  Select the correct answer using the code given below:

(a) 1 only   (b) 2 only
(c) Both 1and 2   (d) Neither 1 nor 2

Ans. (b) : National Skill Development Corporation (NSDC) is a non-profit public limited company set up by the Ministry of skill Development and Entrepreneurship. It was established in the year 2008 under section 25 of the Companies Act 1956. Hence statement 1 in correct it actively supports enterprises, startups and organizations through financing assistance, concessional loans and other innovative financial products. Its mission is to promote, support and coordinate private sector initiatives in vocational training. Hence statement 2 is not correct.

110. Which of the following statements with reference to the Atal Vayo Abhyuday Yojana (AVYAY) is/are correct?
  1. **Fulfil basic needs of destitute elderly citizens**
  2. **Build and strengthen intergenerational relationships through Regional Resource and Training Centres**
  3. **Provide guaranteed monthly pension to elderly citizens**
  4. **Establish Atal Incubation centres for elderly citizens**

  Select the correct answer using the code given below:
  (a) 1, 2, and 4   (b) 3 and 4 only
  (c) 1 and 2 only   (d) 1 only

Ans. (c) : Atal Vayo Abhyudaya Yojana (AVYAY) is a comprehensive scheme launched by the Ministry of Social Justice and Empowerment with the aim of empowering senior citizens in the country. The National Action Plan for Senior Citizens was revamped and renamed as Atal Vayo Abhyudaya Yojana and merged in April 2021. This scheme works on the following approach-
(i) Meeting the basic needs (food, shelter, health) of destitute elderly.
(ii) Programmes to build and strengthen inter-generational relationships, especially between children/youth and senior citizens, through Regional Resource and Training Centres (RRTCs.)
(iii) Programmes to promote active and productive ageing through RRTC.

111. Consider the following statements: Statement I:
  In India, Central Government Determines the inflation target, in consultation with Reserve Bank of India, in terms of Consumer Price Index once in five years.
  Statement II:
  At present, the Monetary Policy framework in India is operated by Central Government.
  Which of the following is correct in respect of the above statements?
  (a) Both statement I and statement II are correct and statement II is the correct explanation for statement I

(b) Both statement I and statement II are correct and statement II is not the correct explanation for statement I

(c) Statement I is correct but statement II is incorrect

(d) Statement I is incorrect but statement II is correct II is correct

Ans. (c) : In India, the central government in consultation with the Reserve Bank of India sets inflation target once in five years on the basis of consumer price index. The monetary policy framework in India is operated by the Reserve bank of India and not by the central government. Hence statement (I) is correct. But statement (II) is in incorrect.

112. Consider the following statements:
Statement I:
In India, the RTGS and NEET payment systems are owned and operated by National Payment Corporation of India.
Statement II :
National Payment Corporation of India is an entity promoted by banks.
Which of the following is correct in respect of the above statements?
(a) Both statement I and statement II are correct and statement II is the correct explanation for statement I

(b) Both statement I and statement II are correct and statement II is not the correct explanation for statement I

(c) Statement I is correct but statement II is incorrect

(d) Statement I is incorrect but statement II is correct

Ans. (d) : RTGS (Real Time Gross Settlement) and NEFT (National Electronic fund Transfer) payment system are owned and operated by the Reserve Bank Of India-These are the main payment systems of RBI. Hence statement (I) is incorrect.

National Payments Corporation of India (NPCI) is a non profit organization. It was established in the year 2008 on the initiative of RBI and Indian Banks Association (IBA). This organization is promoted by banks. Hence statement (II) is correct.

113. Consider the following statements: Statement I
Statement I:
A very strong US Dollar squeezes global credit.
Statement II:
Many countries and companies outside America borrow in Dollars.
Which of the following is correct in respect of the above statements ?
(a) Both statement I and statement II are correct and statement II is the correct explanation for statement I

(b) Both statement I and statement II are correct and statement II is not the correct explanation for statement I

(c) Statement I is correct but statement II is incorrect

(d) Statement I is incorrect but statement II is correct

Ans. (a) : When the dollar strengthens, that is, its value increases against other currencies, it becomes costly for countries and companies that have borrowed in dollars to repay that debt. This increases their financial pressure and makes it difficult to take new loans. This situation is called hypercontraction of global debt. Hence the statement A very strong US dollar leads to hypercontraction of global debt is correct.

This dollar is used prominently in global financial transactions. Many governments and companies outside the US borrow in dollars because this currency is considered stable. Hence statement (II) is correct.

In conclusion, both statements (I) and (II) are correct and statement (II) is the correct explanation of statement (I).

114. Consider the following statements:
Statement I:
The Government. Of India mandates the packaging of 100% sugar and food grains in diversified jute bags.
Statement II :
The Government of India enacted the Jute Packaging Materials (Compulsory Use in Packing Commodities) Act, 1987.
Which of the following is correct in respect of the above statements?
(a) Both abatement I and statement II are correct and statement II is the correct explanation for statement I

(b) Both statement I and statement II are correct and statement II is not the correct and statement II is not the correct explanation for statement I

(c) Statement I is correct but statement II is incorrect

(d) Statement I is incorrect but statement II is correct

Ans. (d) : The Government of India from time to time issues orders under the Jute Package Materials (Compulsory Use of Commodity Packing) Act 1987, through which it is made compulsory to pack certain commodities in jute bags. At present, it has been made compulsory to pack 100% of food grains and 20% of sugar in jute bags. Hence statement (I) is wrong but statement (II) is correct.

115. Recently which one among the following committed up to $ 25 billion for the next five years to fund India's infrastructure creation under the Prime Minister Gati Shakti initiative as well as social development and climate action, thus aiding India's aspirations for green growth?