

**FINANCE SERVICE**  
**Rank: Corporal**

**MILITARY OCCUPATIONAL SPECIALTY**

1. This includes quarters, subsistence, travel and cost of living as made by law that become payable to army personnel.

- a. **Allowances**
- b. Base Pay
- c. Cash Gift
- d. Collateral Entitlement

2. It is a report submitted monthly to Finance Center Phil Army by the unit for change of its unit strength on the payroll for the next month.

- a. Monthly Payroll Changes
- b. Monthly Personnel of Roster
- c. **Monthly Report of Changes**
- d. Monthly Report of Correction

3. It is an accountable form issued by the servicing Field Accounting Unit crediting Cash Advances.

- a. **Credit Advice**
- b. Disbursement Record (DV)
- c. Journal Entry Voucher (JEV)
- d. Obligation Request (ObR)

4. A military personnel NOT authorize to receive pay and allowances.

- a. **Personnel on AWOL**
- b. Personnel on Schooling
- c. Personnel on Leave
- d. Personnel Confined at Hospital

5. He has the authority to suspend pay and allowances of an officer awaiting trial by court martial that is entitled to receive full pay and allowances for the period during which his case is pending.

- a. Chief of Staff, AFP
- b. DND Secretary
- c. Major Svc Commander
- d. **President of the Philippines**

6. The copy given to the payee in the issuance of Official Receipt.

- a. Duplicate
- b. File Copy
- c. **Original**
- d. Triplicate

7. Listed below are some of the requirements in the application of Bond EXCEPT;

- a. Approved Order of Designation
- b. Latest Assets and Liabilities
- c. Payment for Bond Premium
- d. **Summary Of Information (SOI)**

8. Accountable forms wherein earnings and deductions of military personnel are entered.

- a. Deposit Slip
- b. Official Receipt
- c. Pay Data Card**
- d. Pay Slip

9. The minimum number of days for an individual soldier to be entitled to receive combat pay.

- a. 10 days
- b. 15 days**
- c. 20 days
- d. 30 days

10. A duly designated officer of the Finance Service units who collects public money and accounts.

- a. Accounting Officer
- b. Collection Officer**
- c. Disbursing Officer
- d. Finance Officer

11. He is responsible for the prompt and accurate payment of all pay and allowances in his unit.

- a. Commanding Officer**
- b. Commission on Audit
- c. DBM
- d. Finance Officer

12. National Government Accounting System (NGAS) is a simplified set of accounting concepts, guidelines, and procedures designed to ensure that records comply to the following EXCEPT;

- a. Completeness
- b. Correctness
- c. Timeliness
- d. Erroneousness**

13. It is one of the operating branches of Finance Center Phil Army that is responsible for the computerization of payroll.

- a. Computerized Payroll
- b. Disbursing Operation Branch
- c. Electronic Data Processing**
- d. Financial Record Branch

14. It is a branch of the Management Fiscal Office that conducts inspection of deliveries of procured items.

- a. Admin Branch
- b. Management Branch
- c. Pre-audit Branch**
- d. Procurement Branch

15. Provides financial services up to 5,000 Mil/CAFGU personnel within their paying jurisdiction.

- a. Type "A" FSFO
- b. Type "B" FSFO**

- c. Type "A" FSSU
- d. Type "B" FSSU

16. A certain Allowance paid to the retired military personnel at a stated period of time made as gratuity for honorable service rendered to the government and for which there is a legal claim.

- a. Benefits
- b. Gratuity

- c. Pension**
- d. Pensioner

17. Status when the cause of death, illness or injury was **NOT** due to misconduct, willful failure, the intemperate use of drugs or alcoholic liquor, immoral habit/conduct.

- a. Accretion
- b. Attrition

- c. Line of Duty**
- d. Separation

18. Status when the cause of death, illness or injury was **NOT** incurred from battles or encounter against lawless elements, such as, but not limited to, sickness accident, murder, suicide explosion, poisoning, etc.

- a. Attrition
- b. Battle Casualty

- c. Non-Battle Casualty**
- d. TPPD

19. Any one of the dependents of a retired military personnel with 100% disability rating can enjoy scholarship under this program.

- a. PD 577**
- b. PD 1081

- c. PD 1638
- d. RA 2334

20. It refers to the law pertaining to one (1) child of KIA/TPD limited to all levels of education but not in exclusive schools.

- a. RA 369
- b. RA 963

- c. RA 6963**
- d. RA 7077

21. Are given to the legal heirs/ beneficiaries (parents/ spouse and children) of deceased military personnel who died in line of duty while in active service of the AFP.

- a. Death Benefits**
- b. Living Benefits

- c. Retirement Pension
- d. Separation Gratuity

22. It is where newly reinstated military personnel are entered on the Monthly Report of Changes (MRC).

- a. Additional **c. Gain**
- b. Changes d. Supplementary Claims

23. Refers to appropriation for the payment of salaries and wages and other collateral entitlements of personnel legally employed.

- a. Allowances c. Pay
- b. MOOE **d. Personal Services**

24. Conduct periodic programs review and analysis.

- a. Disbursement Branch **c. Management Fiscal Branch**
- b. Electronic Data Processing d. Office for Intelligence/Security

25. The office that undertake the foreign travel/procurement

- a. Admin Branch c. Operations Branch
- b. Management Fiscal Branch **d. Processing and Collection Branch**

26. This office conducts the management audit on financial transactions of Finance Center Phil Army.

- a. Disbursement Branch **c. Management Fiscal Branch**
- b. Intelligence & Security Branch d. Operations Branch

27. The Book of Accounts maintained by our Accounting Units to record the regular transactions of the agency like the receipt and utilization of the Notice of Cash Allocation; and collection of income and other receipts which can be used by the agency.

- a. National Government Book c. RAOMO
- b. RAOPS **d. Regular Agency Book**

28. Illegal use of public funds or property is punishable as discussed under this Article

- a. Article 184 **c. Article 220**
- b. Article 218 d. Article 222

29. Counterfeiting the great seal of the Government of the Republic of the Philippines and forging the signature or stamp of the chief executive is under this Article

- a. Article 161** c. Article 203
- b. Article 218 d. Article 222

30. Malversation of public funds or property is discussed under this Article.
- a. **Article 217**
  - b. Article 218
  - c. Article 221
  - d. Article 222
31. Failure to make delivery of public funds or property is under this Article.
- a. Article 219
  - b. Article 220
  - c. **Article 221**
  - d. Article 222
32. This includes base pay and all additional pay for length of service.
- a. Allotment
  - b. Allowances
  - c. Long Pay
  - d. **Pay**
33. An act that defines the pay status of personnel in the AFP and for other purposes.
- a. **RA 138**
  - b. RA 238
  - c. RA 318
  - d. RA 813
34. Disability benefits can be availed by retired CDD as amended in this decree.
- a. PD 577
  - b. **PD 610**
  - c. PD 1044
  - d. PD 1638
35. Issue Advice of Allotment (AA) and monthly Notice of Cash Allocation (NCA) directly to Head of Agencies and furnish copies of NCA to Government Servicing Bank (GSB) concerned and Bureau of Treasury (BTr).
- a. Bureau of Treasury (BTr)
  - b. **Department of Budget and Management (DBM)**
  - c. Department Of Finance (DOF)
  - d. National Economic Development Authority (NEDA)
36. Serves as a tool of the government for the redistribution of the country's financial resources.
- a. **Budget**
  - b. BTR
  - c. Fiscal
  - d. DBM

37. It is allocated for the implementation of various programs and projects, the operation of government offices including the payment of salaries of the government employees and the payment of debts.

- a. Appropriations
- b. National Budget**
- c. MOOE
- d. Allotment

38. Submits the over-all budget to Congress

- a. President**
- b. Presidential Spoke Person
- c. Senate president
- d. Speaker of the House

39. The Signatory of Box A of Disbursement Voucher (DV) for Personal Services (PS), MOOE& Other

- a. Accountant**
- b. Chief, Finance Service Field Office
- c. Division Commander
- d. Division Management Fiscal Officer

40. The Signatory of Box A of Obligation Request (ObR) for Personal Services (PS) transactions.

- a. Accountant
- b. Chief, Finance Service Field Office**
- c. Division Commander
- d. Division Management Fiscal Officer

41. The Signatory of Box B of ObR for PS transactions

- a. Accountant
- b. Chief, Finance Service Field Office
- c. Deputized Disbursing Officer, Finance Service Field Office**
- d. Management Fiscal Office, Division

42. A procedure where the Department of Budget and Management (DBM) funds the operational requirement of government agencies through the issuance of ARO and NCA.

- a. Defense System of Management
- b. Department of Budget and Management
- c. Modified Disbursement Scheme**
- d. RA 9504

43. Responsible for post audit of payroll.

- a. Commission On Audit**
- b. Finance Center, Phil Army
- c. Field Service Unit
- d. Fund Accountable Unit

44. An office that advises the CG, PA on matters regarding managing of resources.
- a. Accounting Office
  - b. Army Resource Management Office**
  - c. Finance Center Phil Army
  - d. Management and Fiscal Office
45. Manages the Monthly Cash Allocation to fund allotments to field units.
- a. Budget Branch
  - b. Electronic Data Processing Branch
  - c. Fiscal Operations Branch**
  - d. Management Branch
46. Maintains financial information systems applications.
- a. Budget Branch
  - b. Electronic Data Processing Branch
  - c. Fiscal Operations Branch
  - d. Management Branch**
47. FSFO's will prepare a consolidated Correction Report for ATM and submit same to EDP NOT later than this day of the preceding month to be inputted in the data base before ATM extraction.
- a. 28<sup>th</sup>
  - b. 29<sup>th</sup>**
  - c. 30<sup>th</sup>
  - d. 31<sup>st</sup>
48. Considered as one of the public money.
- a. Cash Book
  - b. Deposit Slip
  - c. Official Receipt
  - d. Trust Receipt**
49. It is used to record all collections and remittances together with disbursement made.
- a. Cash Book**
  - b. Deposit Slip
  - c. Official Receipt
  - d. Trust Receipt
50. The assistant of the Collecting Officer.
- a. Assistant Collecting NCO
  - b. Collecting NCO**
  - c. Collecting Officer
  - d. Finance Sergeant

51. It refers to a commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate and eventual payment of sum of money.

- a. Allotment
- b. Allotment Advice
- c. Appropriation
- d. Obligation**

52. The Monthly Report of Changes (MRC) from units must be forwarded to EDP Branch thru the Finance Service Field Office (FSFO) NOT later than this day of the preceding month.

- a. 3<sup>rd</sup> day**
- b. 4<sup>TH</sup> day
- c. 5<sup>TH</sup>
- d. 6<sup>TH</sup>

53. An authorization issued by the DBM to government agencies to withdraw cash from the National Treasury through the issuance of Modified Disbursement System (MDS) checks or other authorized mode of disbursements.

- a. Advise of Sub Allotment (ASA)
- b. Allotment Advise (AA)
- c. Notice of Cash Allocation (NCA)**
- d. Notice of Transfer of Allocation(NTA)

54. The Book of Accounts maintained by our Accounting Units to record collections or income which the agency cannot use and are required to be remitted to the Bureau of the Treasury.

- a. National Government Book**
- b. RAOPS
- c. RAOMO
- d. Regular Agency Book

55. It is an accountable form used by the Unit Disbursing Officer to Cash Advance claims due to personnel assigned in the unit.

- a. Cash Disbursement Record (CDR)
- b. Disbursement Voucher (DV)**
- c. Journal Entry Voucher (JEV)
- d. Obligation Request (ObR)

56. It is an accountable form for the availability of allotment and further obligation of said claim.

- a. Cash Disbursement Record (CDR)
- b. Disbursement Voucher (DV)**
- c. Journal Entry Voucher (JEV)
- d. Obligation Request (ObR)**

57. The entry as a basic principle in book keeping when recording in the Cash Disbursement Record (CDR) anything you received.

- a. Cash Advance Balance
- b. Cash Advance Received**
- c. Checking account
- d. Disbursement

58. All disbursement made by the FAO as entered in the cashbook/CDR.

- a. Debited
- b. Collected
- c. Credited**
- d. Deposited

59. It is where monthly inspection of the funds and accounts of Accountable Officer is based.

**a. AFP Comptroller Nr- 80-32 dated 11 Aug.1980**

- a. COA Circular # 91-368
- b. Para 6, COA Cir No. 90-331 dated. 3 May 90
- c. Sec.181, Govt. Accounting and Auditing Manual (GAAM)

60. The approving authority of transactions up to 25 million pesos.

- a. Chief, Finance Service Field Office
- b. Chief of Staff, Phil Army
- c. Commanding General, Phil Army**
- d. Division Commander

**-GOOD LUCK-**

**FINANCE SERVICE  
RANK: SERGEANT**

**MILITARY OCCUPATIONAL SPECIALTY**

1. An officer or enlisted man having accumulated at least 20 years of active service, incurs physical disability in line of duty other than total permanent, may at his option be retired.

- a. Battle Casualty
- b. Due to Physical Disability**
- c. Line of Duty
- d. TPPD

2. This account is used to record expenses for food served to people affected by ground conflict. All perishable items shall be recorded under this account.

- a. 5-02-03-050-00- Food Supplies Expenses
- b. 5-02-03-990-00- Other Supplies & Materials Expenses
- c. 5-02-99-030-00- Representation Expenses
- d. **5-02-03-060-00- Welfare Goods Expenses**

3. An Act amending sections 22, 24, 34, 35, 51 and 79 of RA 8424, as amended otherwise known as the National Revenue Code of 1997 dtd 17 June 2008.

- a. National Revenue Code 1998
- b. Tax Individual Code
- c. RA 9540
- d. **RA 9504**

4. When the cause of death, illness or injury was **NOT** due to misconduct, willful failure, the intemperate use of drugs or alcoholic liquor, immoral habit/conduct.

- a. Accretion
- b. Attrition
- c. Line of Duty**
- d. Separation

5. Compute the monthly pension of the survivor of LTC JAMES LUPEN who was ambushed yesterday by lawless elements and has 24 years in the military service with a Base Pay of P43,521.00

- a. P31,589.55
- b. P31,859.55**
- c. P31,895.55
- d. P31,958.55

6. It is where Accounting units submit financial statements and reports

- a. Army Resource Management Office
- b. Commission On Audit**
- c. FSFO
- d. MFO

7. Compute the Commutation Pay of Msg Hadje Ariba with 30 years in the military service. **BP-P21,711.00**

- a. P1,405,014.02
- b. P1,405,104.02
- c. P1,405,041.02
- d. **P1,405,140.02**

8. An Office that absorbs the function related to inspection and compliance monitoring.

- a. Accounting Office
- b. Management and Fiscal Office
- c. RMO
- d. **OAIA**

9. It applies to any Officer, Enlisted Personnel or Civilian Employee of the AFP to whom a public property has been entrusted and that his signature on a Hand Receipt is sufficient evidence that the individual has accepted responsibility for the custody, care, and safekeeping of the property.

- a. Accountability
- b. Command Responsibility
- c. **Direct Responsibility**
- d. Supervisory Responsibility

10. It is the arithmetic part of costing the program, or the translation of the program into monetary terms that involves the translation of the set plans embodies in the AFP Preliminary Program and Budget Guidance.

- a. **Budgeting**
- b. Collecting
- c. Disbursing
- d. Fiscalizing

11. Compute the Lump Sum of TSG Joselito Abuan if the present monthly pension is P28,500.15

- a. **P1,026,005.40**
- b. P1,026,050.40
- c. P1,026,500.40
- d. P1,206,005.40

12. It is the Government's estimate of its income and expenditures.

- a. Allotment
- b. Appropriations
- c. **Budget**
- d. Cash

13. The agency of the government that assures the fidelity of Officials and employees by carrying with regards to their handling of receipts.

- a. **Commission on Audit**
- b. Department/ Agencies
- c. National Budget Circular
- d. Senate Finance Committee

14. The Signatory of Box A in the Disbursement Voucher (DV) for Personnel Services, Maintenance and Other Operating Expenses (MOOE) & Other types of transactions.

- a. Accountant
- b. Chief, Fin Svc Field Office
- c. **Commander / Chief of Office**
- d. MFO, Div

15. A certain allowance paid at stated time made as gratuity for honorable service rendered to the government and for which there is no legal claim.

- a. Benefits
- b. Gratuity
- c. **Pension**
- d. Retirement

16. Listed below are some of the requirements in the application of Bond EXCEPT;

- a. Approved Order of Designation
- b. Latest Assets and Liabilities
- c. Payment for Bond Premium
- d. **SOI**

17. It is applicable when military personnel eligible for retirement who died in line of duty shall be considered retired the following day of his death.

- a. Battle Casualty
- b. Line of Duty
- c. **Posthumous Retirement**
- d. Posthumous Separation

18. Any military personnel not eligible for retirement who died of any injury or illness contracted at the time of death.

- a. Battle Casualty
- b. Line of Duty
- c. Posthumous Retirement
- d. **Posthumous Separation**

19. When the death incurred other than battle casualty in the performance of duty such as sickness, accident, murder, suicide, explosion, poisoning and others.

- a. Battle Casualty
- b. Due to physical disability
- c. Line of Duty
- d. **Non-Battle Casualty**

20. Shall mean that the death, illness or injury was NOT due to misconduct, willful failure, the intemperate use of drugs or alcoholic liquor, or immoral habits.

- a. Battle Casualty
- b. **Line of Duty**
- c. Posthumous Retirement
- d. Posthumous Separation

21. The termination of entitlement to benefits of a surviving spouse that is married to the deceased prior to retirement or separated but not legally separated by judicial decree issued on grounds not attributable to said spouse.

- a. having an affair to someone
- b. Remarriage of said spouse**
- c. Spouse attained 60 years of age
- d. Spouse is gainfully employed

22. The time when the entitlement to benefits of surviving children of an officer or Enlisted man is terminated.

- a. 21 years of age or get married**
- b. 22 years of age or get employed
- c. Get injured or acquired illness
- d. Remarriage of said children

23. It refers to a commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate and eventual payment of sum of money.

- a. Allotment
- b. Allotment Advice
- c. Appropriation
- d. Obligation**

24. Advises the CGPA on matters pertaining to fiscal operations and facilitates the execution of PA appropriated and non-appropriated funds.

- a. Finance Center
- b. Management Fiscal Office**
- c. Operations (OG3)
- d. RMO

25. The entry of all cash advances received by the Fund Accountable Officer (FAO) as entered in the cashbook or cash disbursement report.

- a. Collected
- b. Credited
- c. Debited**
- d. Deposited

26. The entry of all disbursement made by the Fund Accountable Officer (FAO) in the cashbook/Cash Disbursement Report.

- a. Collected
- b. Credited**
- c. Debited
- d. Deposited

27. He will be informed by the accountant immediately when the Special Disbursing Officer (SDO) ceases to be one.

- a. Fidelity Bond Division of BIR
- b. Fidelity Bond Division of BTR**
- c. Fidelity Division of BIR
- d. Fidelity Division of BTR

28. Prior year claims of newly assigned personnel as reflected in the Monthly Report of Changes.

- a. Changes
- b. Gain
- c. Other Changes**
- d. Supplementary

29. The inspection/ examination of CDR may be delegated by the Chief of Office or Commanding Officer to him, but the responsibilities/liabilities remain to the Commanding officer in case of misapplication of funds.

- a. Collecting Officer
- b. Deputy/ EX-O**
- c. Deputized Disbursing Officer
- d. Special Disbursing Officer

30. It is where Liquidation Report of Cash Advances made and voucher/payrolls paid will be submitted in the form of abstract including ROD made by the disbursing officer to credit his cash advance account.

- a. Commission On Audit
- b. Finance Service Field Office
- c. Fund Accountable Unit**
- d. Management Fiscal Office

31. Who submits the over-all budget to Congress?

- a. President**
- b. Presidential Spoke person
- c. Senate president
- d. Speaker of the House

32. It is one of the operating branches of Finance Center Phil Army that is responsible for the computerization of payroll.

- a. Computerized Payroll Branch
- b. Disbursing Branch
- c. EDP Branch**
- d. Financial Record Branch

33. Changes from 1LT to CPT covering the previous month and the pay period for w/c MRC is prepared should be reflected in the Monthly Report of Changes as

- a. Changes
- b. Gain
- c. Other Changes**
- d. Supplementary

34. It is where demotion should be reflected in the monthly report of changes (MRC)

- a. Gains
- b. Losses
- c. Other Changes**
- d. Supplementary Claims

35. Compute the increase in Longevity Pay of MGEN ORLANDO C DUTON JR (FS) PA from 4LP to 5LP with a **Base Pay of P50,763.00**

- a. P1,228.40
- b. P1,822.04
- c. P1,282.40
- d. P1,822.40**

36. An allowances given to military lawyers which is P125.00 per appearance in a military or civil court but not to exceed to P1,500.00 per month.

- a. Laundry Allowance
- b. None of the above
- c. Special Clothing Allowance
- d. Special counsel allowance**

37. The number of disbursement period where the authorized Maximum Cash Accountability (MCA) is based on its average.

- a. 3 months
- b. 6 months**
- c. 9 months
- d. 12 months

38. The forward elements of the Finance Center which are tasked to perform prompt financial service to units or individuals assigned in the field.

- a. Disbursement Branches
- b. Finance Service Field Office**
- c. Forward Service Support Units
- d. Pension, Gratuity & Assistance Br

39. They promulgate the national accounting and auditing procedures.

- a. Accounting Office
- b. Commission On Audit**
- c. FSUs and Hqs FCPA
- d. Department of Finance

40. These are the forms used in the acquisition of property **EXCEPT**;

- a. Acknowledgement receipt for equipment (ARE)
- b. Invoice receipt for property (IRP)**
- c. Inventory & inspection report (I & I Report)
- d. Requisition and issue slip (RIS)

41. If the military personnel dies before completing 20 years of active service, his heir/ beneficiaries/ survivors shall receive monthly annuity under PD 1044, as amended, the amount of which is 50% of the next higher grade last held, plus death gratuity under RA 610, as amended, in the amount of P 6,000.00 payable by PVAO.

- a. Death Benefits**
- b. Death Separation Benefits
- c. Posthumous Separation Benefits
- d. Retirement Pension

42. A copy given to the payee in the issuance of official receipt.
- a. Duplicate
  - b. File Copy
  - c. Original**
  - d. Triplicate
43. Public monies that are being collected by collecting officer EXCEPT.
- a. Overpayments of pay and allowances
  - b. Over cash advance by FAO
  - c. Excess cash advance for schooling abroad
  - d. Excess differential**
44. It is the exit from the service of a military personnel who has NOT satisfied the required minimum age/or number of years of service or due to any authorized cause.
- a. Benefits
  - b. Pension
  - c. Retirement
  - d. Separation**
45. The number of cash book that a Fund Accountable Officer has to maintain is dependent on this.
- a. Amount of collection daily
  - b. Amount of collection monthly
  - c. Number of accounts being maintained**
  - d. Number of transaction daily
46. A branch in the Phil Army MFO that assists in the timely delivery of pay and allowances and other collateral entitlement of army personnel.
- a. Administrative Branch**
  - b. Financial Branch
  - c. Plans Branch Branch
  - d. Resource and Budget
47. A child, other than the natural marital child, who was legally adopted by the deceased and/or his spouse prior to the retirement of the deceased.
- a. Acknowledge Natural
  - b. Adopted Child**
  - c. Surviving Grand Child
  - d. Surviving Children Child
48. A comprehensive and constructive examination of records of transactions of accountable officers, either on funds or property to determine whether management established controls are administered objectively.
- a. Accountability Audit**
  - b. Auditing Concept
  - c. Funds Audit
  - d. Operational Audit

49. In Phil Army turn-over of command, he prepares the status of fund releases of the Command that indicates the total balance of funds for use of the assuming commander.

- a. Accounting Officer
- b. Deputized Disbursing Officer
- c. Disbursing Officer
- d. RMO**

50. Conducts periodic programs review and analysis.

- a. Disbursement Br
- b. MFO**
- c. Office for Intel/Scty
- d. Office for Opns

51. It is where a new Fund Accountable Officer (FAO) report for the proper recording of the transactions and other matters related to his work.

- a. Accountant & Auditor**
- b. Chief, FSFO & MFO
- c. Hed of Office & MFO
- d. Outgoing FAO & Fin/Sgt

52. Prepares program on supplies and coordinates with Hqs Phil Army for transportation requirement.

- a. ASCOM
- b. HHSU
- c. Office for Admin
- d. Office for Logistics**

53. Accountable form where earnings and deductions of military personnel are entered.

- a. Deposit in Transit
- b. Deposit Slip
- c. Official Receipt
- d. Pay Data Card**

54. It is applicable when a military personnel not eligible for retirement, dies in line of duty on account of any injury or illness contracted while in service and at the time of his death.

- a. Gratuity
- b. Posthumous Retirement
- c. Posthumous Separation**
- d. Retirement

55. A child acknowledged to have been sired/fathered by the deceased with another woman other than the lawful wife prior to his retirement.

- a. Acknowledged Natural Child**
- b. Adopted Child
- c. Surviving Children
- d. Surviving Grand Child

56. Are given to the legal heirs/ beneficiaries (parents/ spouse and children) of deceased military personnel who died in line of duty while in active service of the AFP.

- a. Death Benefits**
- b. Death Pension
- c. Decease Claims
- d. Separation Gratuity

57. It is the rank where an officer referred to and found by the AFP Efficiency and Separation Board **NOT** fit for retention in the service because of substandard performance, low potentiality, doubtful integrity and/or acted inconsistent with the best interest of the service will be separated subject to the approval of the President.

- a. Next higher rank
- b. Next lower rank
- c. Present rank**
- d. Two ranks higher

58. Office that certifies adequate available funds on Contracts, Purchase Orders, Job Orders, and as witness to obligation & proper account codes.

- a. Commission On Audit
- b. Finance Service Field Office
- c. Fund Accountable Unit
- d. Management Fiscal Office**

59. This account is used to record cost of medicines used in government operations.

- a. 5-02-03-070-00- Drugs & Medicines Expenses**
- b. 5-02-03-080-00- Medical, Dental and Laboratory Supplies Expenses
- c. 5-02-03-990-00- Other Supplies & Materials Expenses
- d. 5-02-03-060-00- Welfare Goods Expenses

60. Shall be the grade next higher than the permanent grade last held except officers in the permanent grade of Colonel or Captain (PN) or higher.

- a. Active Service**
- b. Optional Retirement
- c. Retirement Grade
- d. TPPD

**-GOOD LUCK-**

**FINANCE SERVICE  
RANK: STAFF SERGEANT**

**II. MILITARY OCCUPATIONAL SPECIALTY**

1. Type of retirement where an officer/EP attained 56yrs of age or upon accumulation of 30 yrs of satisfactory active military service, whichever is later.

- a. **Compulsory**
- b. Mandatory
- c. Optional
- d. Ordered

2. It is also called the Book of final entry.

- a. Audit Data
- b. **General Ledger**
- c. Journal
- d. Journal of Check Issued

3. The conduct of monthly audit of funds to Commander of Phil Army units.

- a. **Inspection of Funds**
- b. **Liquidation**
- c. Terminal Audit
- d. Trust receipt

4. These are the general classification of funds, EXCEPT;

- a. Capital Outlay
- b. **Cash**
- c. Personnel Services
- d. MOOE

5. Accountable form wherein earnings and deductions of military personnel are entered.

- a. Deposit in Transit
- b. Deposit Slip
- c. Official Receipt
- d. **Pay Data Card**

6. The authority issued by DBM to an agency allowing it to incur obligation for a general purpose which is the basis for the Agency's expenditures.

- a. **General Allotment Release Order**
- b. Notice of Cash Allocation
- c. Notice of Transfer of Allocation
- d. Sub-allotment advice

7. Type of retirement where an officer/EP attained 20 yrs of active military service.

- a. Compulsory
- b. Mandatory
- c. **Optional**
- d. Ordered

8. A retired military personnel is entitled to receive retirement pension of lump sum pay equivalent to -

- a. 12 months
- b. 24 months
- c. **36 months**
- d. 48 months

9. One of the benefits being extended to any one of the dependents of military personnel in the active service who have died in line of duty.

- a. Disability Benefit
- b. Marital Benefit
- c. Educational Benefit
- d. Educational Tour

10. This is not included in the budget cycle?

- a. authorization
- b. execution
- c. legislation
- d. preparation

11. These are public monies that are being collected by collecting officer EXCEPT.

- a. Excess cash advance for schooling abroad
- b. Excess differential
- c. Over cash advance by FAO
- d. Overpayments of pay and allowances

12. Personal exemption of single individual for income tax purposes.

- a. P12, 000
- b. P18, 000
- c. P25, 000
- d. P36, 000

13. Preventive measures in safeguarding public fund EXCEPT.

- a. Balance Check
- b. Closer supervision
- c. Periodic cash exam
- d. Security clearance

14. It refers to a commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate and eventual payment of sum of money.

- a. Allotment Advice
- b. Allotment
- c. Appropriation
- d. Obligation

15. Changes from 3<sup>rd</sup> to 4<sup>th</sup> long pay within the year as reflected in the monthly report of changes.

- a. Account
- b. Gains
- c. Savings
- d. Changes

16. The repository of financial transactions in the Finance Center, Phil Army (FCPA)

- a. Electronic Data Processing Branch
- b. Financial Records Branch
- c. Operations Branch
- d. Processing and Collection Br

17. It is an authorization made by law directing the payment of goods and services out of government funds.

- a. **Allocation**
- b. Appropriation
- c. Budget
- d. Fund

18. This refers to as a one year appropriation.

- a. **Annual Appropriation**
- b. Quarter Appropriation
- c. Regular Appropriation
- d. Special Appropriation

19. The most convenient process for the withdrawal of salary.

- a. ATM Machine
- b. **ATM salary scheme**
- c. Bank Book scheme
- d. Manual salary scheme

20. It is the exit from the service of a military personnel who has not satisfied the required minimum age or number of years of service or due to any authorized cause needed to be eligible to such retirement.

- a. Gratuity
- b. Pension
- c. Retirement
- d. **Separation**

21. Can be the result of the permanent loss of both feet, both ears, or any combination thereof or loss of mental faculties which shall cause a permanent disability.

- a. Accretion
- b. Benefits
- c. **Complete disability discharge**
- d. Separation

22. A child acknowledged to have been sired/father by the deceased with another woman other than the lawful wife prior to the retirement of the deceased.

- a. **Acknowledged Natural Child**
- b. Adopted Child
- c. Surviving Children
- d. Surviving Grand Child

23. A child other than the natural marital child, who was legally adopted by the deceased and/his spouse prior to the retirement of the deceased.

- a. Acknowledged Natural Child
- b. **Adopted Child**
- c. Surviving Child
- d. Surviving Grand Child

24. The amount of monthly pension due to be transferred to the qualified beneficiaries after the death of a retiree-pensioner.

- a. 50%
- b. **70%**
- c. 74%
- d. 75%

25. It refers to an offense committed by military personnel that is considered fraud against the government.

- a. AW 93
- b. AW 94
- c. AW 95**
- d. AW 96

26. It refers to authorization made by law or other legislative enactment for payments to be made with funds of the government under specified conditions and/or specified purposes.

- a. Allotment Advice
- b. Allotment**
- c. Appropriation
- d. Obligation

27. A branch in the Phil Army MFO that assists in the timely delivery of pay and allowances and other collateral entitlement of army personnel.

- a. Administrative Branch**
- b. Financial Branch
- c. Plans Branch Branch
- d. Resource and Budget

28. An act that defined the pay status of personnel in the AFP and for other purposes.

- a. RA 138**
- b. RA 238
- c. RA 318
- d. RA 438

29. A fixed amount of compensation for regular work rendered designated in the Salary Schedule for Uniformed Personnel for all ranks.

- a. Allowance
- b. Base Pay**
- c. Cash Gift
- d. Pay

30. Branch of Finance Center, Phil Army that provides staff advice to the commander on matters pertaining to program, management and utilization of resources/fund.

- a. Disbursement Branch
- b. Intelligence/Security Branch
- c. Management and Fiscal Branch**
- d. Operations Branch

31. It is also popularly known as Loneliness Pay.

- a. Hardship Allowance**
- b. Hazardous Pay
- c. Hazard Allowance
- d. Special Assistance Allowance

32. Percentage of Base Pay entitled to Officers and EP who have rendered duty for at least fifteen (15) days at Kalayaan Group of Islands, Mangsee Island & Scarborough Shoal as Hazardous Duty Pay.

- a. 10%
- b. 25%**
- b. 50%
- d. 75%

33. The Agency where refund of cash advances and overpayments shall be remitted.

- a. Department of Budget and Management
- b. Government Servicing Bank**
- c. Land Bank of the Phil.
- d. National Treasury

34. A fact finding body that recommends limiting the discretionary powers at the headquarters by pushing more funds forward to frontline units

- a. Davide Commission (1989)**
- b. Davide Commission (1999)
- c. Feliciano Commission (1994)
- d. Feliciano Commission (2004)

35. It refers to the obligation to different suppliers and creditors of the PA coming from different Procurement Activities.

- a. Accounts Payable**
- b. Advice to Debit Account
- c. Commercial Claims
- d. Creditors

36. Malversation of Public funds is an offense punishable under this Law.

- a. Article of War 95
- b. Crimes against Public interest
- c. Crimes against Public Officer**
- d. Republic Act 6713

37. It refers to the Anti-Graft and Corrupt Practices Act.

- a. Republic Act #138
- b. Republic Act #1379
- c. Republic Act #3019**
- d. Republic Act # 6713

38. It is whom the Chief of Office or Commanding Officer may delegate the inspection or examination of Cash Disbursement Record (CDR)

- a. Collecting Officer
- b. Deputized Disbursing Officer
- c. Deputy/ EX-O**
- d. Special Disbursing Officer

39. It is a special law referring to the Code of Conduct and Ethical Standards for Public Officials and Employees.

- a. Republic Act # 137
- b. Republic Act # 138
- c. Republic Act # 3019
- d. Republic Act # 6713**

40. The appropriation is released by DBM to the agency like DND thru this form.

- a. Allotment advice
- b. Special allotment Release Order
- c. Special cash advance
- d. General allotment release order

41. It refers to illegal use of Public Funds or property.

- a. Art 218
- b. Art 219
- c. Art 220
- d. Art 221

42. This is vital in the execution of the budget in the countries national appropriation.

- a. Budget Operation
- b. Collection Operation
- c. Disbursement Operation
- d. Fiscal Operation

43. An AW that refers to the Corruption of Public Officials.

- a. Art 203
- b. Art 212
- c. Art 213
- d. Art 214

44. The pay status of personnel on AWOL.

- a. Full pay & allws
- b. No allws but with pay
- c. No pay & allws
- d. No pay but with allws

45. This may be granted provided that a list of expenses against the previous cash advance is submitted. However, when no liquidation of the previous CA is received *on or before January 20*, the Accountant shall cause the withholding of the Accountable Officer's salary.

- a. Abstract
- b. Cash Advance
- c. Liquidation
- d. Over Payment

46. The pay status of personnel whose absence is due to disease caused by his own misconduct.

- a. Full pay & allws
- b. No allws but with pay
- c. No pay & allws
- d. No pay but with allws

47. The sole authority to approve the "Return To Military Control" (RTMC) of personnel who went on AWOL for 90 days which is the basis for the restoration of its Pay & Allowances.

- a. Battalion Commander
- b. Chief of Staff, AFP
- c. Commanding General, PA
- d. Division, Commander

48. An Act amending sections 22, 24, 34, 35, 51 and 79 of RA 8424, as amended otherwise known as the National Revenue Code of 1997 dtd 17 June 2008.

- a. National Revenue Code 1998
- b. RA 9504
- c. RA 9540**
- d. Tax Individual Code

49. The proper claimant of the additional exemption for qualified dependent children based on the BIR Form 1902 (Application for Registration).

- a. Both parents
- b. Children
- c. Husband**
- d. Wife

50. This shall be made only to agencies authorized by the Secretary of National Defense.

- a. Collection
- b. Deposit
- c. Disbursement
- d. Remittance**

51. If he dies during the taxable year, his estate can still claim the personal exemption and additional exemption for himself and his dependents as if he died at the close of such year.

- a. Employer
- b. Employee
- c. Payer
- d. Taxpayer**

52. Accountable Officer that are not authorized of MCA. However, they shall be bonded commensurate to their daily collections.

- a. Collecting Officer**
- b. Deputized Disbursing Officer
- c. Disbursing Officer
- d. Special Disbursing Officer

53. The Signatory of Box B of Disbursement Voucher (DV) for PS transactions.

- a. Accountant
- b. Chief, FSFO**
- c. Division Commander
- d. MFO, Division

54. The Signatory of Box B of Obligation Request (ObR) for MOOE transactions.

- a. Accountant
- b. C, FSFO
- c. MFO**
- d. Requesting Unit Commander

55. Loan from financial institution is being entered into the monthly report of changes as.

- a. Changes
- b. Deduction
- c. Other Changes**
- d. Supplementary Claims

56. This account is used to record cost of electric power or illumination consumed in gov't facilities e.g. streets, plaza, office buildings & parks.

**a. 5-02-04-020-00- Electricity Expenses**

- b. 5-02-13-030-05- Power Supply Systems
- c. 5-02-13-030-09- Parks, Plaza, Monuments
- d. 5-02-13-030-99- Other Infrastructure Assets

57. Designation of new disbursing officer should be entered in the monthly report of changes as.

- a. Changes
- b. Gains
- c. Other Changes**
- d. Supplementary Claims

58. This account is used to record cost of food/water served to patients in hospitals or rehabilitation & jail inmates & the like.

**a. 5-02-03-050-00- Food Supplies Expenses**

- b. 5-02-03-060-00- Welfare Goods Expenses
- c. 5-02-03-990-00- Other Supplies & Materials Expenses
- d. 5-02-99-030-00- Representation Expenses

59. Changes from 3<sup>rd</sup> to 4<sup>th</sup> long pay covering the previous months within the year should be entered in the Monthly Report Changes as.

- a. Changes & Supplementary**
- b. Gains
- c. Losses
- d. Other Changes

60. Demotion should be reflected in the monthly report of changes as

- a. Changes**
- b. Losses
- c. Other Changes
- d. Supplementary Claim

**-GOOD LUCK-**

**FINANCE SERVICE**  
**RANK: TECHNICAL SERGEANT**

MILITARY OCCUPATIONAL SPECIALTY

1. The basic principle in book keeping on recording entries of anything you received.
  - a. Cash Advance Balance
  - b. Cash Advance Received**
  - c. Checking Account
  - d. Disbursement
  
2. Promulgated the national accounting and auditing procedures together with other regulations and circulars.
  - a. COA, DBM, and FCPA
  - b. COA, DBM, and BTR**
  - c. COA, FCPA, and 15FSU
  - d. DMB, BTR, and FCPA
  
3. It is the retired military person who receives monthly pension.
  - a. Gratuity
  - b. Pension
  - c. Pensioner**
  - d. Retirement
  
4. The minimum rank/grade qualification for an officer to be designated as Fund Accountable Officer (FAO).
  - a. 2LT
  - b. 1LT**
  - c. CPT
  - d. MAJ
  
5. The number of days that Fund Accountable Officer will notify the COA or Auditor in the loss of funds or property while in transit due to force majeure.
  - a. One (1) day**
  - b. Seven (7) days
  - c. Fourteen (14) days
  - d. Thirty (30) days
  
5. A complete record of transactions of the Fund Accountable Officer (FAO).
  - a. Cash book**
  - b. Book of final entry
  - c. Journal
  - d. Ledger
  
6. It is **NOT** among the various forms used by the collecting officer.
  - a. Credit Advice**
  - b. Official Receipt
  - c. Remittance Advice
  - d. Report of Collection Form
  
7. This is known as the book of original entries.
  - a. Journal**
  - b. Ledger
  - b. Posting
  - c. "T" account

8. Period where military personnel in the active service officially declared as "MIA" is entitled to receive pay and allowance and subject to extension by CSAFP.

- a. 1 year
- b. 2 years
- c. 3 years
- d. 5 years

10. Retired CDD can avail disability benefits as amended by this law

- a. PD 577
- b. PD 610
- c. PD 1044
- d. PD 1638

11. A cycle of budget which refers to the release of funds based on the WFP for purposes as authorized under the General Appropriations Act (GAA) and the POE approved by CSAFP. It also means 'spending' phase.

- a. Budget preparation
- b. Budget authorization
- c. Budget execution
- d. Budget accountability

12. It refers to the set of policies and procedures adopted by the PA thru accounting services to ensure that funds are properly accounted for and are used for its intended purpose. A responsible person's report on how money was spent.

- a. Budget preparation
- b. Budget authorization
- c. Budget execution
- d. Budget accountability

13. Known as the process of comparing accounts of Disbursing Officer's cash book balances by checking them with the book of accounts at the accounting office

- a. Terminal Audit
- b. Management Audit
- c. Pre Audit
- d. Post Audit

14. Authority where the procedures for the payment of Special Financial Assistance (SFA) is based.

- a. PD 650
- b. PD 1638
- c. RA 6369
- d. RA 6963

15. Numbers in one booklet of official receipt

- a. 25 Nrs
- b. 50 Nrs
- c. 75 Nrs
- d. 100 Nrs

16. CG, PA is authorized to approve purchase of supplies and materials for use of the Philippine Army provided that it does not exceed this amount.

- a. P400,000.00
- b. P500,000.00
- c. P1, 000,000.00
- d. P2, 000,000.00

17. He ensures that the transaction is supported by adequate funds and that the funds are available according to object class and applicable for the calendar year with specific purpose provided for by the AA or SAA.

- a. Commanding Officer
- b. Logistic Officer
- c. Management and Fiscal Officer
- d. Procurement Officer

18. Year of activation of Finance Center, Philippine Army.

- a. 1936
- b. 1957
- c. 1974
- d. 1976

19. Entry of changes from 3<sup>rd</sup> to 4<sup>th</sup> long pay covering the previous months within the year in the monthly report changes.

- a. Additional
- b. Alternative
- c. Gains
- d. Supplementary Claims

20. Received by military personnel performing duties such as aids, escorts, and military police.

- a. Cold Weather Clothing Allowance
- b. Field Clothing Allowance
- c. Special Clothing Allowance
- d. Winter Clothing Allowance

21. It is an authorization made by law directing the payment of goods and services out of government funds.

- a. Appropriation
- b. Allocation
- c. Budget
- d. Fund

22. An allowance given to military personnel detailed abroad for schooling for the purpose of adjusting to winter season.

- a. Cold Weather Clothing
- b. Special Clothing
- c. Spring clothing
- d. Winter Clothing

23. This refers to a one year appropriation.

- a. Annual Appropriation
- b. Quarter Appropriation
- c. Regular Appropriation
- d. Special Appropriation

24. It is applicable when a military personnel is not eligible for retirement, and dies in line of duty on which shall be considered retired on the day after his death.

- a. Benefits
- b. Pension
- c. Posthumous Retirement
- d. Posthumous Separation

25. Can be the result of permanent loss of both feet, of both ears, or any combination thereof, or loss of mental faculties.

- a. Accretion
- b. Benefits
- c. **Complete disability discharge**
- d. Separation

26. The Army Internal Auditor acts as the;

- a. Operating Staff of CG, PA
- b. **Personal Staff of CG, PA**
- c. Special Staff of CG, PA
- d. Technical Staff of CG, PA

27. A comprehensive and constructive examination of all resources focusing on financial, Operational, personnel and properties of the unit.

- a. **Management Audit**
- b. Post Audit
- c. Pre Audit
- d. Terminal Audit

28. A child acknowledged to have been sired/father by the deceased with another woman other than the lawful wife prior to the retirement of the deceased.

- a. **Acknowledge Natural Child**
- b. Adopted Child
- c. Surviving Children
- d. Surviving Grand Child

29. Refers to an offense committed by military personnel considered as fraud against the government.

- a. AW 94
- b. **AW 95**
- c. AW 96
- d. AW 97

30. It refers to the legal obligations to different supplies and creditors of the PA coming from different Procurement Activities.

- a. **Accounts Payable**
- b. Advice to Debit Account
- c. Commercial Claims
- d. Creditors

31. Considered as an authorized salary deductions for AFP Housing Project.

- a. Collection
- b. Deposit
- c. Remittance
- d. **Rentals**

32. The date of activation of the Office of the Army Internal Auditor.

- a. April 15, 1993
- b. April 15, 2003
- c. January 16, 1994
- d. **January 16, 2004**

33. An accountable form used by collecting officer.

- a. Collecting NCO
- b. Journal
- c. Logbook
- d. **Official Receipt**

34. The approving authority of transactions up to 20 million pesos.
- a. Chief, FSFO
  - b. Chief of Staff, AFP
  - c. Commanding General, PA**
  - d. Division Commander
35. It is a method of procurement of goods and consulting services that involves direct invitation to bid by the procuring entity from the list of the pre-selected supplies or consultant with known experience & capability.
- a. Direct Contracting**
  - b. Limited Source Bidding
  - c. Negotiated
  - d. Public Bidding
36. He is the Collecting Officer of the FSFO.
- a. Assistant Chief, FSFO
  - b. Chief, FSFO**
  - c. Commanding Officer
  - d. Deputized Disbursing Officer
37. It absorb the functions of PEMRAD, OJ6 related to inspections and complains monitoring.
- a. Accounting Service
  - b. Internal Audit**
  - c. Management and Fiscal Office
  - d. Resource Management Office
38. He is responsible on matters pertaining to an independent and efficient internal control in support in the PA mission.
- a. Commission On Audit
  - b. DBM
  - c. Fund Accounting Unit
  - d. Army Internal Auditor**
39. A method of procurement that may be resorted under extraordinary circumstances, whereby the Procuring Entity negotiates directly with a technically, legally and financially capable supplier, contractor or consultant.
- a. Direct Contracting
  - b. Limited Source Bidding
  - c. Negotiated**
  - d. Shopping
40. Compute the Lump Sum of Msg Felix V Canlobo Jr (OS) PA if the present monthly pension is P34,500.15.
- a. P124,200.45
  - b. P124,200.54
  - c. P1,242,005.40**
  - d. P1,242,500.40
41. It is a method of procurement of goods from the previous winning bidder, whenever there is a need to replenish goods procured under contract.
- a. Direct Contracting
  - b. Negotiated
  - c. Repeat Order**
  - d. Shopping

42. Any military personnel not eligible for retirement who died in line of duty or on account of any injury or illness contracted at the time of death.

- a. Battle Casualty
- b. Line of Duty
- c. Posthumous Retirement
- d. Posthumous Separation**

43. He shall foot and close the books at the end of each month.

- a. Collecting NCO
- b. Collecting Officer
- c. Commanding Officer
- d. Fund Accountable Officer**

44. The entry of all cash advances received by the FAO in the cashbook/CDR.

- a. Collection
- b. Credited
- c. Debited**
- d. Deposited

45. The monthly pension to be receive by the survivors of CPT KRISTINE ANGEL N ENRIQUE (FS) PA who was ambushed by lawless elements and has 8 years military service and a monthly Base Pay of P37,313.00.

- a. P20,522.09
- b. P20,522.10
- c. P20,522.15**
- d. P20,522.51

46. It is the authorized limit of a transaction employing Small Value Procurement (Negotiated 53.9) as mode of procurement?

- a. 15,000.00
- b. 50,000.00
- c. 500,000.00**
- d. 1,000,000.00

47. It is where units submit financial statement & reports.

- a. ARMO
- b. COA**
- c. Div MFO
- d. FSFO

48. Basis of educational benefits for dependents of military personnel with 100% disability rating.

- a. PD 577**
- b. PD 610
- c. PD 1044
- d. PD 1638

49. Compute the Commutation Pay of Tsg Efren A Nahial (FS) PA with 30 years in the military service and with Base Pay of P20,159.00.

- a. P1,103,089.59
- b. P1,301,098.59**
- c. P1,301,098.95
- d. P1,310,198.59

50. It is also called the Preliminary Operating Program and Budget Estimates (POPBE)

- a. Budget Cycle
- b. Budget Execution
- c. Budget Plan**
- d. Budget Proposal

51. The termination of entitlement to benefits of a surviving spouse who is married to a deceased prior to retirement or separated but not legally separated by judicial decree issued on grounds not attributable to said spouse.

- a. having an affair to someone
- b. spouse attained 60 years of age
- c. the remarriage of said spouse**
- d. the spouse is gainfully employed

52. Basis on the Handling, Custody and Disposition of the Cash Disbursement Record.

- a. AFP Comptroller Nr-80-32 dated 11 Aug 1980
- b. COA Circular # 91-368
- c. Para 6, COA Cir No. 90-331 dated 3 May 90**
- d. Sec 181, Govt. Accounting and Auditing Manual (GAAM)

53. Who among the following widows shall have priority/legal right over the transfer of pension in case of death of a pensioner,

- a. Live-in after retirement
- b. Live-in prior to retirement
- c. Marriage after retirement
- d. Marriage prior to retirement**

54. Mode of retirement that may be applied when military personnel already attained 20 years of service.

- a. Compulsory retirement
- b. CDD retirement
- c. Mandatory retirement
- d. Optional retirement**

55. It is where the Accounting Service, Philippine Army submit financial statements and accounting reports required.

- a. Bureau of Internal Revenue
- b. Congress & Senate**
- c. Land Bank of the Philippines
- d. President

56. It refers to authorization made by law or other legislative enactment for payments to be made with funds of the government under specified conditions and/or specified purposes.

- a. Allotment Advice
- b. Allotment
- c. Appropriation**
- d. Obligation

57. Prepares and reviews the Army budget estimates on PA Capability Upgrade Plan.

**a. Resource and Budget Br**

b. Resource and Collection Br

c. Resource and Disbursement Br

d. Resource and Fiscal Br

58. The Book of Accounts maintained by our Accounting Units to record collections or income which the agency cannot use and are required to be remitted to the Bureau of the Treasury.

**a. National Government Book**

b. RAOPS

c. Regular Agency Book

d. RAOMO

59. It is an accountable form used by the Unit Disbursing Officer to Cash Advance claims due to personnel assigned in the unit.

a. Cash Disbursement Record

**b. Disbursement Voucher**

c. Journal Entry Voucher

d. Obligation Request

60. What is the monthly pension of the spouse of SSg Larry DJ Estadilla (QMS) PA if the present pension of her deceased husband is P31,345.51.

**a. P23,509.13**

b. P23,905.13

c. P32,059.13

d. P32,509.13

**-GOOD LUCK-**