



**Sleepy Classes IAS**  
Awakening Toppers

# EPFO APFC Previous Papers with Answer Key

**2025**



# PREFACE

Doston,

It gives us immense joy to share with you this question paper document along with the answer key for the UPSC EPFO APFC 2025 exam. We've prepared it with great care and affection, especially for all of you who are working hard to crack this exam.

By practicing actual questions from the examination, you'll get a clear understanding of the exam pattern, the level of difficulty, and the kind of questions you can expect. We truly hope this resource makes your preparation smoother, more confident, and enjoyable.

We wish you all the very best in your journey. May this document be a helpful companion and bring you one step closer to your dreams. Keep believing in yourself — you've got this!

Warm regards,  
Team Sleepy Classes IAS

**Q1. The evening looked \_\_\_\_\_ against the stretched-out sky.**

- A. red, beautiful and soul-quenching
- B. beautiful, red and soul-quenching
- C. soul-quenching, beautiful and red
- D. beautiful, soul-quenching and red

**Q2. Summers \_\_\_\_\_ be really hot at times, so make sure you stay hydrated.**

- A. can
- B. could
- C. might
- D. may

**Q3. I was wondering which festival \_\_\_\_\_ we celebrate together this year?**

- A. will
- B. might
- C. shall
- D. do

**Q4. I was \_\_\_\_\_ exhausted by the end of the week spent in the library doing research work.**

- A. exceedingly
- B. inordinately
- C. very
- D. completely

**Q5. They \_\_\_\_\_ be very far away. I saw them a little while ago.**

- A. shall not
- B. cannot
- C. should not
- D. ought not

*Directions (Q6-Q10): Read the passage carefully and answer the questions that follow, keeping in mind the contents of the passage alone.*

Passage: Africa is on the move. At least 20 million people live outside the continent, a threefold increase since 1990. Europe accounts for about half of African migrants outside Africa, but its share has steadily declined since 1990. America, China, Saudi Arabia and Turkey have all seen surges in their African-born populations. Notwithstanding pushback, African migration is an unstoppable force that will long outlast today's populists and help define the 21st century. Demography is one cause. In the developed world the number of people of working age will decline, exacerbating labour shortages. In Africa, by contrast, the working-age population is forecast to increase by around 700 million people by 2050. African countries create only around a fifth of the number of formal jobs required to absorb their expanding workforce.

**Q6. Passage (Africa is on the move): Fill blanks (i) emigrants (ii) migrants (iii) immigration (iv) migration. Select the most appropriate option.**

- A. (i) immigrants; (ii) migration; (iii) emigrants; (iv) immigration
- B. (i) emigrants; (ii) migrants; (iii) immigration; (iv) migration
- C. (i) immigrants; (ii) emigrants; (iii) immigration; (iv) migrants
- D. (i) emigrants; (ii) migrants; (iii) migration; (iv) emigration

**Q7. Which of the following sentences with respect to the passage is/are correct? 1. All rich western nations have been seeing an increase in emigration from Africa over the past few decades. 2. Over the past thirty-five odd years, the number of African origin people living outside Africa has gone up by a factor of three. 3. The fierce resistance to labour incursion into the West will temper emigration from Africa in the 21st century.**

- A. 1 and 2
- B. 1 and 3
- C. 2 and 3
- D. 2 only

**Q8. With reference to the passage, which of the following are factors determining the movement of Africans to other countries? 1. Younger populations in developing countries like the Philippines and Mexico 2. Only about 20 per cent of the required jobs being available within African nations 3. Fierce backlash from Western countries given the increasing immigration load**

- A. 1 and 2
- B. 2 and 3
- C. 1 and 3
- D. 2 only

**Q9. Which one of the following options most appropriately describes the phrase 'exacerbating labour shortages'?**

- A. Increasing labour shortages
- B. Worsening the problem of labour shortages
- C. Mitigating the issue of labour shortages
- D. Intractably unburdening labour shortages

**Q10. Which one of the following is the figure of speech in the expression 'Africa is on the move'?**

- A. Personification
- B. Irony
- C. Anthropomorphism
- D. Antithesis

**Q11. Prepositions/phrasal verbs - Select correct sentences: 1. The delivery reached its destination just about time. 2. The evidence presented by Shyam states something different than what is being presented by Ram. 3. That is the difference of somebody doing his duty and not doing his duty.**

- A. 1 and 2
- B. 1 and 3
- C. 1 only

D. None of the above

**Q12. Select correct sentences: 1. Amidst the scuffle and the resultant confusion, the thief managed to slip away. 2. There was not a single person amongst those assembled who was willing to become the leader. 3. Among the members of the community the local doctor was the one who was most respected.**

- A. 1 and 2 only
- B. 2 and 3 only
- C. 1 and 3 only
- D. 1, 2 and 3

**Q13. Select correct sentences: 1. Raj's apartment was three floors underneath the Subramanian residence. 2. There was little space below the tin roof and the scaffolding for the squirrel to hide in. 3. Inside the box was the secret he had been searching for all his life.**

- A. 3 only
- B. 1 and 2
- C. 2 and 3
- D. None of the above

**Q14. Select correct sentences: 1. The ship put in at the first available port to repair its damaged hull. 2. The advertisement was put out for wide circulation. 3. The matter had become so urgent that it could not be put off for another day.**

- A. 1 and 2 only
- B. 1 and 3 only
- C. 2 and 3 only
- D. 1, 2 and 3

**Q15. Select correct sentences: 1. It is widely acknowledged that he takes after his aunt. 2. He was reluctant to take in any more responsibility. 3. He assured the client that he would take out the matter at the first given opportunity.**

- A. 1 and 2
- B. 1 and 3
- C. 1 only
- D. None of the above

**Q16. The fact that the deliberations were carried out in a cordial manner pleased the old guard very much. (cordial =?)**

- A. joust
- B. convivial
- C. jocular
- D. zestful

**Q17. His views on the matter have been impugned by those evaluating his role in the community as its erstwhile ruler. (impugned =?)**

- A. challenged
- B. belittled

- C. enhanced
- D. endured

**Q18. His ad hominem comments on his colleague were considered egregious by those present. (egregious =?)**

- A. extensively elaborate
- B. flagrant and shocking
- C. out of context
- D. impromptu and unintended

**Q19. Once he began to savour the taste of true wealth, he abandoned all his erstwhile ideas regarding social welfare and was subsequently labelled an apostate. (apostate =?)**

- A. an arrogant and haughty person
- B. a self-important person
- C. a renouncer of held beliefs
- D. an affluent person

**Q20. The debate around the corporeity of the soul presents a compelling paradox. (corporeity =?)**

- A. the quality of physical existence
- B. collective consciousness
- C. embodied in divinity
- D. corpuscular existence

**Q21. Which one among the following correctly stands for the acronym AWACS?**

- A. Advanced Warning and Critical Scanning
- B. Arial Warfare and Case Study
- C. Airborne Warfare and Critical Solutions
- D. Airborne Warning and Control System

**Q22. As a countermeasure to drone swarm attack, which is the correct frequency range used for EM drone jamming?**

- A. Far-infrared frequency
- B. Microwave frequency
- C. Visible frequency
- D. Infrared frequency

**Q23. Which one among the following is the correct method employed by GPS to find the location of a target?**

- A. Trilateration method, which measures lengths of sides of triangle with target location as one of the heads of the triangle
- B. Dilation method, which measures distance of target location from two already known landmarks
- C. Measurement of the distance of target from the designated geostationary satellite
- D. Measurement of the distance of target from the designated polar satellite

**Q24. Which one among the following is the correct nature of the substance filling up the pleural cavity, the space between the lungs and the chest?**

- A. Liquid
- B. Dry air
- C. Humid air
- D. Fatty muscle

**Q25. Which one among the following statements with regard to fatty acids is correct?**

- A. Most fatty acids have carboxyl group at one end and methyl group at the other end.
- B. Saturated fatty acids carry even number of double bonds between carbon atoms.
- C. Saturated fatty acids carry odd number of double bonds between carbon atoms.
- D. Monounsaturated fatty acids carry as many hydrogen atoms as they can.

**Q26. Which one among the following are the primary reactants of photochemical smog?**

- A. Sulphur Hexafluoride and Soot
- B. Carbon Monoxide and Ozone
- C. Nitric Oxide and Unburnt Hydrocarbons
- D. Peroxy Radicals and Sub-oxides

**Q27. Which one among the following is known as Carboic acid?**

- A. Phenol
- B. Alcohol
- C. Ether
- D. Acetone

**Q28. Which one among the following is the primary commercial use of Amines?**

- A. Development of explosives
- B. Synthesis of medicines and fibres
- C. Development of batteries
- D. Stem cell therapy

**Q29. Which one among the following with regard to ChatGPT is correct?**

- A. It is based on large language model (LLM)
- B. It is a predictive Artificial Intelligence
- C. It is a high-level scientific computer language
- D. It is a chatting software

**Q30. For training and deploying complex models in Artificial Intelligence, which one among the following is preferred?**

- A. Central Processing Units
- B. Graphics Processing Units
- C. Read Only Memory
- D. Solid State Drives

**Q31. Which one among the following correctly stands for SSL encryption with regard to banking websites?**

- A. Secure Socket Layer encryption
- B. Superior Safety Level encryption
- C. Server-to-Server Linked encryption
- D. Safety Server Level encryption

**Q32. Which of the following statements with regard to the solid-state drive (SSD) is/are correct? 1. Spinning speed of SSD is zero. 2. SSD consumes more energy compared to hard disk drive (HDD). 3. SSD could be used as virtual memory when RAM is insufficient. 4. SSD can replace the processor.**

- A. 1 only
- B. 1 and 3
- C. 3 and 4
- D. 2 and 4

**Q33. Which one among the following could be a permanent memory of a computer?**

- A. Hard Disk
- B. CPU
- C. RAM
- D. Motherboard

**Q34. Which one among the following is the primary environmental concern associated with permafrost thawing in the Arctic?**

- A. Displacement of the indigenous communities
- B. Release of Methane and Carbon dioxide
- C. Spread of invasive species
- D. Increase of UV radiation

**Q35. Which one among the following determines the Hardness Index of fresh water?**

- A. Total concentration of the  $\text{Ca}^{2+}$  and  $\text{Mg}^{2+}$  ions in the fresh water
- B. Difference of the pH value of the fresh water with respect to sulphuric acid
- C. The pH value of fresh water measured at room temperature and at one atmospheric pressure
- D. The molar ratio of  $\text{D}_2\text{O}$  to  $\text{H}_2\text{O}$  in fresh water

**Q36. Which one of the following is not a currently existing Scheme under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952?**

- A. Employees' Provident Fund Scheme, 1952
- B. Employees' Deposit-Linked Insurance Scheme, 1976
- C. Employees' Pension Scheme, 1995
- D. Employees' Family Pension Scheme, 1971

**Q37. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952, does not apply to which one of the following establishments registered under the Cooperative Societies Act, 1912?**

- A. Establishments employing fewer than 50 persons and operating without the aid of power.

- B. Establishments employing fewer than 70 persons and operating with the aid of power.
- C. Establishments employing more than 50 persons or operating without the aid of power.
- D. Establishments employing fewer than 20 persons or operating without the aid of power

**Q38. Mr. X earns wages of Rs. 20,000 per month. What will be the contributions to the ESI Scheme under the Employees' State Insurance Act, 1948?**

- A. Employer's contribution Rs. 350; Employees' contribution Rs. 950
- B. Employer's contribution Rs. 650; Employees' contribution Rs. 150
- C. Employer's contribution Rs. 950; Employees' contribution Rs. 350
- D. Employer's contribution Rs. 150; Employees' contribution Rs. 650

**Q39. Which one of the following is not a benefit provided to an employee under the Employees' State Insurance Act, 1948?**

- A. Sickness benefit
- B. Maternity benefit
- C. Disablement benefit
- D. Health benefit

**Q40. Consider the following statements in reference to the Payment of Wages Act, 1936: 1. Wages may be paid in current coins. 2. Wage period can be fixed for weekly payment. 3. Wages are to be paid before the expiry of the seventh day after the last day of the wage period in establishments employing more than 1000 persons.**

- A. 1 and 2 only
- B. 1 only
- C. 2 only
- D. 1, 2 and 3

**Q41. Which of the following deductions from wages can be made under the Payment of Wages Act, 1936? 1. Deductions for amenities and services supplied by the employer 2. Deductions for recovery of advances 3. Deductions for payments to cooperative societies**

- A. 1 only
- B. 2 and 3 only
- C. 1 and 3 only
- D. 1, 2 and 3

**Q42. Loss of one eye without complication, the other being normal, is considered what kind of injury under Schedule I of the Employees' Compensation Act, 1923?**

- A. Permanent total disablement
- B. Permanent partial disablement
- C. Temporary partial disablement
- D. Will be decided based on medical examination

**Q43. A person 'X', aged 48 years, was working in a mine where he met a fatal accident while working underground. Monthly wage: Rs. 12,000. Relevant factor: 159.80. What is the amount of compensation payable?**

- A. Rs. 6,40,680

- B. Rs. 8,30,700
- C. Rs. 9,58,800
- D. Rs. 10,43,760

**Q44. In which one of the following judgments did the Supreme Court lay down the 'Triple test' in respect of the definition of 'industry' under the Industrial Disputes Act, 1947?**

- A. State of Bombay v. the Hospital Mazdoor Sabha, AIR 1960 SC 610
- B. Bangalore Water Supply and Sewerage Board v. R. Rajappa, AIR 1978 SC 548
- C. State of U.P. v. Jai Bir Singh, (2005)5 SCC 1
- D. M/s Bharti Airtel Limited v. A.S. Raghavendra [Civil Appeal No. 5187 of 2023]

**Q45. Which one of the following industries is not a public utility service under the First Schedule of the Industrial Disputes Act, 1947?**

- A. Chemical Fertilizer Industry
- B. Pyrites Mining
- C. Manufacturing of Alumina and Aluminium
- D. Tea Plantation

**Q46. The mandate of giving a notice of six weeks as provided under the Industrial Disputes Act, 1947 is/are applicable to which of the following? 1. Workmen employed in public utility service, before going for a strike 2. Employers carrying out public utility service, before declaring lock-out 3. Workmen employed in any service, before going for a strike**

- A. 3 only
- B. 2 only
- C. 1 and 2
- D. 1 only

**Q47. In which of the following situations will gratuity be payable to Mr. 'X' under the Payment of Gratuity Act, 1972? 1. Mr. 'X' resigns from the industry after rendering continuous service for six years. 2. Mr. 'X' dies due to an accident in the industry after rendering continuous service for two years. 3. Mr. 'X' retires from the industry after rendering continuous service for five years.**

- A. 3 only
- B. 1, 2 and 3
- C. 1 and 3 only
- D. 1 and 2 only

**Q48. Which one of the following is not a right provided to a registered Trade Union under Chapter III of the Trade Unions Act, 1926?**

- A. Constitution of a separate fund for political purposes
- B. Giving membership to a person aged 17 years
- C. Committing a tortious act in contemplation of a trade dispute, by an agent of the Trade Union, without the knowledge of the executive of Trade Union
- D. Making changes in the employment contract through an act done in contemplation of a trade dispute

**Q49. In which one of the following circumstances, can Ms. 'X', who is a government servant not claim maternity benefit of twenty-six weeks as prescribed under the Maternity Benefit Act, 1961?**

- A. She has one surviving child and is a commissioning mother
- B. She has one surviving child and acts as a surrogate
- C. She has no surviving child and is a commissioning mother
- D. She has no surviving child and faces a miscarriage

**Q50. How many nursing breaks does the Maternity Benefit Act, 1961 prescribe for a woman who returns to work after her delivery?**

- A. Two breaks in addition to the interval for rest allowed to her
- B. Two breaks within the interval for rest allowed to her
- C. Three breaks in addition to the interval for rest allowed to her
- D. One break within the interval for rest allowed to her

**Q51. The length of candle B is 3 times the length of candle A. The speed of burning of Candle B is 4 times the speed of burning of Candle A. A party begins with the lighting of these two candles. The party ends when the heights of these candles become equal. If the numerical value of length (in metre) of the burnt away portion of Candle A and the speed (in metre per hour) of its burning are same, how long, in hours, did the party continue?**

- A.  $1/2$
- B. 1
- C.  $1\ 1/4$
- D.  $1\ 1/2$

**Q52. Five prime numbers are arranged in ascending order. The ratio of the product of the first three of them to that of the last three of them is 35:323. What is the difference between the smallest and the largest numbers?**

- A. 8
- B. 10
- C. 12
- D. 14

**Q53. In a movie hall, there are three categories of seats: Diamond, Gold and Silver. Weekday prices: Rs. 500, Rs. 300 and Rs. 200. Weekend prices: Rs. 800, Rs. 500 and Rs. 300. 10 Diamond seats; Silver seats = double Gold seats. What is the excess earning per show on a weekend?**

- A. Rs. 20,000
- B. Rs. 23,000
- C. Rs. 26,000
- D. Rs. 30,000

**Q54. How many digits are there in  $6^{25}$ ? ( $\log_{10} 2 = 0.3010$  and  $\log_{10} 3 = 0.4771$ )**

- A. 20
- B. 21
- C. 22

D. 23

**Q55.** In a business, A, B and C had invested in the ratio of 2:3:5, but they all earned the same amount of profit. If the profit is proportional to the amount as well as the duration of the investment, what will be the ratio of duration of their investments?

- A. 5:3:2
- B. 2:3:5
- C. 10:15:6
- D. 15:10:6

**Q56.** If five persons take five hours to paint five walls of equal area, how many hours will 7 persons take to paint 7 walls of equal area, provided both the sets of walls are identical?

- A. 8
- B. 7
- C. 6
- D. 5

**Q57.** If 2nd February, 2025 was Sunday, which day was it on 1st February, 2024?

- A. Saturday
- B. Monday
- C. Thursday
- D. Friday

**Q58.** A train starts from station A at 9 AM and reaches station B at 2 PM. Another train starts from station B at 11 AM and reaches station A at 3 PM. The distances from station A to P and from station B to P bear the ratio:

- A. 1:2
- B. 2:1
- C. 2:3
- D. 3:2

**Q59.** If x percent of a is same as y percent of b, then what percent of a is z percent of b?

- A.  $zx/y$
- B.  $xy/z$
- C.  $yz/x$
- D.  $x/yz$

**Q60.** Assertion: 15% discount on the marked price of an item is more than the discount of 10% on the marked price of the same item and a subsequent (successive) discount of 5%.

Reason: The subsequent (successive) discount is on the discounted amount.

- A. Both the assertion and the reason are individually true and the reason is a correct explanation of the assertion.
- B. Both the assertion and the reason are individually true, but the reason is not a correct explanation of the assertion.
- C. Assertion is true, but Reason is false.
- D. Assertion is false, but Reason is true.

**Q61.** Three distinct positive integers  $a$ ,  $b$  and  $c$  are such that  $b - a = c - b$  and  $a + b + c = 12$ . What is the maximum number of such possible sets  $(a, b, c)$ ?

- A. 1
- B. 2
- C. 3
- D. 4

**Q62.** Find the missing term in the following alphanumeric series: C - 24, H - 19, M - 14, ?, W - 4

- A. S - 7
- B. R - 9
- C. S - 18
- D. R - 17

**Q63.** How many three-digit numbers are there that have the middle digit as the sum of the first digit and the third digit?

- A. 40
- B. 45
- C. 50
- D. 55

**Q64.** The scores of 16 students in a test are: 19, 4, 17, 7, 15, 2, 18, 11, 15, 17, 19, 4, 3, 2, 6, 9. What is the difference between their arithmetic mean and the median?

- A. 1.0
- B. 0.8
- C. 0.5
- D. 0.2

**Q65.** Two unbiased dice, each marked 1 to 6 on their faces, are rolled simultaneously. What is the probability that the sum of the outcomes on the top faces of both dice is 7 or 10?

- A. 0.15
- B. 0.20
- C. 0.25
- D. 0.30

**Q66.** Shri Jatin Goswami, a Padma Bhushan awardee in the year 2025, is an exponent of which one of the following dance forms?

- A. Bharatanatyam
- B. Sattriya
- C. Kathakali
- D. Kathak

**Q67.** Two Indian Servicemen were posthumously conferred with the Dag Hammarskjöld medal in the year 2025 by which one of the following international organisations?

- A. United Nations Organization (UNO)
- B. Organization for Security and Co-operation in Europe (OSCE)

- C. Nordic Defence Cooperation (NORDEFCO)
- D. Stockholm International Peace Research Institute (SIPRI)

**Q68. Consider the following statements: 1. Space Exploration Technologies Corp. is commonly known as SpaceX. 2. 'Falcon' is a space vehicle developed by SpaceX whereas 'Dragon' is a space vehicle developed by 'NASA'.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q69. Which of the following statements relating to 2026 FIFA Men's Football World Cup is/are correct? 1. USA, Mexico and Canada will jointly host the event. 2. 48 teams shall participate in the event.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q70. Prime Minister Paetongtarn Shinawatra was removed by Thailand's Constitutional Court in the year 2025 over a leaked phone call with a senior statesperson of which neighbouring country?**

- A. Myanmar
- B. Cambodia
- C. Laos
- D. Vietnam

**Q71. Which of the following statements relating to the 'Scheme for Promotion of Registration of Employers and Employees (SPREE) 2025' is/are correct? 1. SPREE is approved by the Employees' State Insurance Corporation (ESIC). 2. SPREE provides a one-time opportunity for unregistered employers and employees - including contractual and temporary workers.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q72. 'Zero Defect, Zero Effect' is an initiative of which one among the following Ministries of the Government of India?**

- A. Ministry of Heavy Industries
- B. Ministry of Education
- C. Ministry of Skill Development and Entrepreneurship
- D. Ministry of Micro, Small and Medium Enterprises

**Q73. Which of the following statements relating to the recent steps taken by the EPFO is/are correct? 1. EPFO has enhanced member services by increasing the auto-settlement limit for**

advance claims from the existing Rs. 1 lakh to Rs. 3 lakh. 2. EPFO first introduced auto-settlement of advance claims during the COVID-19 pandemic.

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q74. Which of the following statements relating to the recent steps taken by the Government of India under the 'Employment Linked Incentive (ELI) Scheme' is/are correct?**

**1. ELI Scheme has an outlay of about Rs. 1 lakh crore. 2. Establishments registered with the EPFO are required to hire at least two additional employees (with fewer than 50 employees) or five additional employees (with 50 or more employees), on a sustained basis for at least six months, to avail benefits under the ELI Scheme.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q75. The Union Cabinet had approved a new Framework on Currency Swap Arrangement with which regional bloc for the period 2024-2027?**

- A. South Asian Association for Regional Cooperation (SAARC)
- B. African Union (AU)
- C. Association of Southeast Asian Nations (ASEAN)
- D. European Union (EU)

**Q76. The principle of inventory valuation - 'cost or net realisable value, whichever is lower' is based on:**

- A. Accrual Concept
- B. Matching Concept
- C. Money Measurement Concept
- D. Convention of Conservatism

**Q77. Which one of the following is not a fundamental accounting assumption in the preparation of financial statements?**

- A. Matching concept
- B. Going concern
- C. Accrual
- D. Consistency

**Q78. Which one of the following is a revenue expenditure?**

- A. Overhaul expenses of a second-hand machinery purchased
- B. Legal fees to acquire a property
- C. Amount spent for replacement of worn-out portion of a machine
- D. Expenses in connection with obtaining a licence for running the cinema hall

**Q79. When purchase of an asset is treated as an expense, in the accounting context, it is called:**

- A. Error of principle
- B. Error of omission
- C. Error of commission
- D. Compensating error

**Q80. In accounting context, which one of the following statements is correct?**

- A. Reserve created is a charge against profits
- B. Capital reserves are normally created out of distributable profits
- C. General reserve can be used only for some specific purposes
- D. Provision is a charge against profit

**Q81. Which one of the following statements is correct?**

- A. Agreement of trial balance is a conclusive proof of accuracy
- B. Suspense account opened in a trial balance is a permanent account
- C. At the end of the accounting year, all nominal accounts are balanced
- D. A ledger is known as the principal book of accounts

**Q82. Which one of the following statements is not correct?**

- A. Capital account has a debit balance
- B. Discount column of cash book records cash discount
- C. Under traditional approach, rent outstanding is a personal account
- D. Cash sales are not recorded in the sales day book

**Q83. Which one of the following is correct? (Operating profit formula)**

- A. Operating profit = Net profit - non-operating expenses - non-operating incomes
- B. Operating profit = Net profit + non-operating expenses + non-operating incomes
- C. Operating profit = Net profit + non-operating expenses - non-operating incomes
- D. Operating profit = Net profit - non-operating expenses + non-operating incomes

**Q84. Which one of the following costs is generally not included in computing the cost of inventory?**

- A. Administration overheads
- B. All cost of purchase
- C. Normal wastage of materials
- D. Storage cost assuming special storage is required as part of production process

**Q85. Which one of the following will be the adjustment journal entry if rent received in advance is Rs. 2,000?**

- A. Debit Profit and Loss Account and Credit Rent Account
- B. Debit Rent Received Account and Credit Rent Received in Advance Account
- C. Debit Rent Received in Advance Account and Credit Rent Received Account
- D. Debit Rent Account and Credit Profit and Loss Account

**Q86. In case of a contract of insurance, the principle which states that it is the duty of the insured to take reasonable steps to minimise the loss or damage is called:**

- A. Principle of Subrogation
- B. Principle of Utmost Good Faith
- C. Principle of Cooperation
- D. Principle of Mitigation

**Q87. Which one of the following is not a contract of indemnity?**

- A. Contract of Fire Insurance
- B. Contract of Life Insurance
- C. Contract of Marine Insurance
- D. Contract of Motor Insurance

**Q88. Which one of the following statements about audit documentation is not correct?**

- A. Audit documentation includes audit programmes
- B. Audit file and audit documentation are the same
- C. Audit documentation includes summaries of significant matters
- D. Audit documentation may be recorded on paper or electronic or any other media

**Q89. In the context of auditing, the primary objective of vouching is:**

- A. To detect errors in financial statements
- B. To evaluate internal controls
- C. To verify the authenticity of transactions
- D. To assess management performance

**Q90. Which one of the following is not an objective of verification in auditing?**

- A. Checking the historical accuracy of accounts
- B. Verification of the existence of assets
- C. Verification of valuation of assets
- D. Verification of authority of acquisition of assets

**Q91. Consider the following statements regarding Social Protection in India: 1. The World Social Protection Report (WSPR) 2024-26 released by the ILO estimates that India's social protection coverage has doubled from 2021 to 2024. 2. The Ministry of Labour and Employment estimates that nearly 65% of the population are now covered by at least one form of social protection.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q92. The classification of Micro, Small and Medium enterprises is based on which of the following factors? 1. Annual turnover 2. Number of workers 3. Investment in plant and machinery or equipment**

- A. 1, 2 and 3
- B. 1 and 2 only

- C. 2 only
- D. 1 and 3 only

**Q93. Fiscal Health Index 2025 published by the NITI Aayog provides a comprehensive assessment of fiscal health of 18 major States based on which of the following key sub-indices? 1. Quality of expenditure 2. Debt index 3. Debt sustainability 4. Fiscal prudence 5. Revenue mobilization**

- A. 1, 3 and 5 only
- B. 2 and 4 only
- C. 2, 4 and 5 only
- D. 1, 2, 3, 4 and 5

**Q94. The contribution of the services sector in Gross Value Added at current prices in the Indian economy in 2024-25 is estimated to be:**

- A. 25%
- B. 35%
- C. 45%
- D. 55%

**Q95. Consider the following statements regarding Pradhan Mantri MUDRA Yojana: 1. The average ticket size of loan disbursed has more than doubled between FY 2016 and FY 2025. 2. Since its launch in 2015, Maharashtra has recorded the highest disbursal among States.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q96. Consider the following statements: 1. NISHTHA is an integrated teacher training programme that has been extended to cover teachers at all stages of school education. 2. PM POSHAN covers only those school children who are studying in classes I-VI in Government and Government-aided schools.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q97. Consider the following statements: 1. India's bio-economy contributes about 4.25% to the GDP in India. 2. BioE3 promotes regenerative biomanufacturing and supports a circular bio-economy aligned with India's net-zero goals.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q98. Which of the following Development Financial Institutions were set up in India between 1950s and 1960s? 1. Industrial Finance Corporation of India (IFCI) 2. Industrial**

**Credit and Investment Corporation of India (ICICI) 3. Industrial Development Bank of India (IDBI) 4. National Bank for Financing Infrastructure and Development (NaBFID)**

- A. 1, 2 and 3 only
- B. 1 and 4 only
- C. 2 and 3 only
- D. 1, 2, 3 and 4

**Q99. Core inflation includes which of the following? 1. Food prices 2. Energy prices**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q100. The rebellions that broke out at regular intervals against the British authorities in the hill region of Visakhapatnam (Gudem area) were due to which of the following reason(s)?**

**1. The feudal affinities of the muttadars with the Bhupathi family of Golconda zamindari 2. Placing the ex-zamindari family on the seat of Golconda 3. British authorities' refusal to grant annual maintenance for the Bhupathi family**

- A. 1 and 2
- B. 2 and 3
- C. 1 and 3
- D. 3 only

**Q101. Which of the following is the correct chronological order (starting with the earliest)?**

**1. Deccan Revolt 2. Santhal Rebellion 3. Kherwar Movement 4. Rampa Rebellion**

- A. 1-2-3-4
- B. 4-3-2-1
- C. 2-3-1-4
- D. 1-3-2-4

**Q102. Which of the following statements about Home Rule Movement is/are correct? 1. The advocates believed in constitutional methods and were opposed to violence and revolutionary action. 2. In 1917, the two Home Rule Leagues of Lokmanya Tilak and Annie Besant worked in cooperation with each other. 3. Annie Besant confined her activities to the Bombay Presidency and the Central Provinces.**

- A. 1 and 2
- B. 2 and 3
- C. 1 only
- D. 3 only

**Q103. Which of the following statements regarding the Freedom Struggle from 1920 to 1935 is/are correct? 1. In Bihar and Bengal, the Non-Cooperation Movement owed its effectiveness to the participation of peasants. 2. In Bihar they were organised against the planters under the banner of Kisan Sabha. 3. In Midnapore in Bengal, Mahishya peasants rallied against the taxes of the Union Board under the leadership of Birendranath Sasmal.**

- A. 1, 2 and 3

- B. 2 and 3 only
- C. 1 only
- D. 3 only

**Q104. Which of the following statements about Bharata's Natyashastra is/are correct? 1. It is dated by scholars between the second century BCE and the second century CE. 2. It analyses theatrical spectacle as an amalgam of speech, vocal and instrumental music, gesture, mime, etc. 3. The ground it covers is less extensive than Aristotle's Poetics, its nearest ancient Greek counterpart.**

- A. 2 only
- B. 1 and 2 only
- C. 1, 2 and 3
- D. 1 and 3 only

**Q105. Who amongst the following discovered the rock art of Bhimbetka?**

- A. Archibald Carlleyle
- B. Alexander Cunningham
- C. V.S. Wakankar
- D. Mortimer Wheeler

**Q106. Which of the following is the correct chronological order in the evolution of Indian painting (starting with the earliest)? 1. Mahajanaka Jataka, Ajanta 2. Bhimbetka rock art 3. Royal portrait, Sittannavasal cave 4. Heavenly musicians, Brihadishvara temple**

- A. 1, 2, 3, 4
- B. 2, 1, 3, 4
- C. 2, 4, 3, 1
- D. 3, 1, 4, 2

**Q107. Which one among the following temples in India is referred to as the 'Black Pagoda'?**

- A. Jagannath Temple, Puri
- B. Sun Temple, Konark
- C. Kamakhya Temple, Guwahati
- D. Kandariya Mahadeva Temple, Khajuraho

**Q108. Which of the following statements with reference to Mahayana (Buddhism) is/are correct? 1. Female deities are benevolent saviours and protectors who embody Buddhist virtues. 2. In Prajnaparamita texts, knowledge is visualised in feminine form, as a deity called Prajnaparamita. 3. Prajnaparamita is described as the source of the omniscience of all the Buddhas.**

- A. 1, 2 and 3
- B. 1 and 2 only
- C. 2 only
- D. 3 only

**Q109. Which of the following statements are correct? 1. The Chief Justice of India is the highest Administrative Officer of the Supreme Court of India. 2. The administrative powers for determining the work structure of the Supreme Court and its Registry are exclusively**

vested in the Chief Justice of India. 3. A person who has been a Judge of the Supreme Court of India can practice after retirement only in the Supreme Court of India. 4. A designated Senior Advocate of the Supreme Court of India is not entitled to appear in the Supreme Court without an Advocate-on-Record.

- A. 1 and 2 only
- B. 1, 2 and 3
- C. 3 and 4 only
- D. 2 and 4 only

**Q110.** Consider the following statements: 1. The Supreme Court of India and High Courts have exclusive original jurisdiction in disputes amongst two or more States. 2. Only the Supreme Court, High Courts and District Courts have the power to issue Writs. 3. Chief Minister of a State has absolutely no role in the entire appointment process of a High Court Judge. 4. Local customs and conventions which do not contradict a Statute or the Constitution are recognised by Courts. How many of the above statements is/are correct?

- A. One
- B. Two
- C. Three
- D. Four

**Q111.** Consider the following statements about Electronic Voting Machine (EVM) in India: 1. The first use of EVMs in a Lok Sabha election was in the year 2004. 2. Votes are recorded in Control Units and VVPATs at exactly the same time. 3. Two PSUs, namely Bharat Electronics Ltd., and Electronics Corporation of India Ltd. have been engaged by the Election Commission.

- A. 1 and 2
- B. 2 and 3
- C. 1 and 3
- D. 3 only

**Q112.** Which of the following statements about National e-Vidhan Application (NeVA) is/are correct? 1. It is a Mission Mode Project (MMP) under the Digital India Programme. 2. This application is based on the principle of 'One Nation - One Application'. 3. It has been developed by the Parliament Secretariat. 4. Its core aim is for end-to-end digitalisation of all the functions of the State Legislatures.

- A. 1, 2 and 3
- B. 1, 2 and 4
- C. 2 and 3 only
- D. 4 only

**Q113.** Support for Marginalized Individuals for Livelihood and Enterprise (SMILE) Scheme is meant for the rehabilitation of: 1. Transgender persons 2. Persons engaged in the act of Begging

- A. 1 only
- B. 2 only
- C. Both 1 and 2

D. Neither 1 nor 2

**Q114. Consider the following statements about Global Alliance of National Human Rights Institutions (GANHRI): 1. It works in accordance with UN Paris Principle. 2. Fully compliant and partially compliant members are accredited as 'A' and 'B' respectively. 3. National Human Rights Commission (NHRC), India has been accredited/classified under 'A' in the year 2025.**

- A. 1 and 2 only
- B. 2 and 3 only
- C. 1, 2 and 3
- D. 1 only

**Q115. Match List-I with List-II: A. Provisions related to Parliament - B. Legislative powers of the Governor - C. Borrowings by the Government of India - D. Cooperative Societies**

- A. A-4, B-3, C-1, D-2
- B. A-2, B-1, C-3, D-4
- C. A-2, B-3, C-1, D-4
- D. A-4, B-1, C-3, D-2

**Q116. Who amongst the following is not a member of the GST Council?**

- A. Prime Minister of India
- B. Union Finance Minister
- C. Union Minister of State (Finance)
- D. A Minister nominated by each State Government

**Q117. Which of the following statements with reference to the RTI Act is/are correct? 1. The Chief Information Commissioner and other Information Commissioners are appointed by the President of India on the recommendation of a committee headed by the Chief Justice of India. 2. While the Chief Information Commissioner is not eligible for reappointment after completion of the term of five years, other Information Commissioners are eligible for reappointment.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q118. Consider the following statements with reference to the Constitution of India: 1. The Parliament can make laws on matters enumerated in the Union List and/or the Concurrent List. 2. The Parliament can make laws on any matter not enumerated in the Concurrent List or the State List.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q119. Consider the following statements: 1. Only the Supreme Court of India is vested with the power to punish for contempt of itself. 2. Both the Supreme Court of India and High Courts have advisory jurisdiction.**

- A. 1 only
- B. 2 only
- C. Both 1 and 2
- D. Neither 1 nor 2

**Q120. Which of the following subjects/provisions fall(s) under the Directive Principles of State Policy of the Constitution of India? 1. Uniform Civil Code for all persons living in India 2. Provision for early childhood care and education to children up to the age of 14 years 3. Promotion of international peace and security**

- A. 1, 2 and 3
- B. 2 and 3 only
- C. 1 only
- D. 3 only



**Sleepy Classes IAS**  
Awakening Toppers

## ANSWER KEY – UPSC EPFO APFC 2025

| Question | Answer | Question | Answer | Question | Answer | Question | Answer |
|----------|--------|----------|--------|----------|--------|----------|--------|
| 1        | D      | 31       | A      | 61       | C      | 91       | C      |
| 2        | A      | 32       | B      | 62       | B      | 92       | D      |
| 3        | C      | 33       | A      | 63       | B      | 93       | D      |
| 4        | D      | 34       | B      | 64       | C      | 94       | D      |
| 5        | B      | 35       | A      | 65       | C      | 95       | A      |
| 6        | B      | 36       | D      | 66       | B      | 96       | A      |
| 7        | D      | 37       | A      | 67       | A      | 97       | C      |
| 8        | D      | 38       | B      | 68       | A      | 98       | C      |
| 9        | B      | 39       | D      | 69       | C      | 99       | D      |
| 10       | A      | 40       | A      | 70       | B      | 100      | C      |
| 11       | D      | 41       | D      | 71       | C      | 101      | C      |
| 12       | D      | 42       | B      | 72       | D      | 102      | A      |
| 13       | C      | 43       | C      | 73       | B      | 103      | A      |
| 14       | D      | 44       | B      | 74       | C      | 104      | B      |
| 15       | C      | 45       | D      | 75       | A      | 105      | C      |
| 16       | B      | 46       | C      | 76       | D      | 106      | B      |
| 17       | A      | 47       | B      | 77       | A      | 107      | B      |
| 18       | B      | 48       | D      | 78       | C      | 108      | A      |
| 19       | C      | 49       | B      | 79       | B      | 109      | D      |
| 20       | A      | 50       | A      | 80       | D      | 110      | A      |
| 21       | D      | 51       | B      | 81       | D      | 111      | B      |
| 22       | B      | 52       | D      | 82       | A      | 112      | B      |
| 23       | A      | 53       | B      | 83       | C      | 113      | C      |
| 24       | A      | 54       | A      | 84       | A      | 114      | C      |
| 25       | A      | 55       | D      | 85       | B      | 115      | D      |
| 26       | C      | 56       | D      | 86       | D      | 116      | A      |
| 27       | A      | 57       | C      | 87       | B      | 117      | D      |
| 28       | B      | 58       | B      | 88       | B      | 118      | C      |
| 29       | A      | 59       | A      | 89       | C      | 119      | D      |
| 30       | B      | 60       | A      | 90       | D      | 120      | A      |