

# Public Finance

## Worksheet

1. Fiscal functions refer to:
  - (a) The functions performed by the central bank to control the money supply.
  - (b) The functions performed by the government related to taxation, expenditure, and borrowing.
  - (c) The functions performed by commercial banks to provide credit to the public.
  - (d) The functions performed by the stock exchange to regulate financial markets.
  
2. In a planned economy, the government:
  - (a) Leaves all economic decisions to the private sector.
  - (b) Controls all aspects of the economy, including production, distribution, and pricing.
  - (c) Promotes international trade and exports.
  - (d) Focuses on providing public goods and services only.
  
3. Which one is first Macro- economic goal ?
  - (a) Employment
  - (b) Growth
  - (c) Stability
  - (d) All of these
  
4. Which is/ are Allocation instruments?
  - (a) Direct produce
  - (b) Incentive/ Disincentive
  - (c) Regulations
  - (d) All of these
  
5. Allocation Function of Government ensure \_\_\_\_\_
  - (a) Efficiency
  - (b) Effectiveness
  - (c) Fairness
  - (d) Equity
  
6. The concept of "market failure" refers to:
  - (a) The government's inability to efficiently allocate resources.
  - (b) The inability of markets to achieve an equitable distribution of wealth.
  - (c) Situations where the market does not efficiently allocate resources to produce goods and services.
  - (d) The government's inability to provide public goods and services.
  
7. Fiscal policy is a tool used by the government to:
  - (a) Control the money supply and interest rates in the economy.
  - (b) Regulate international trade and exchange rates.
  - (c) Influence the level of economic activity and stabilize the economy through changes in government spending and taxation.
  - (d) Manage the balance of payments and foreign exchange reserves.
  
8. Which of the following is an example of a government providing a public good?
  - (a) A private company producing smart phones for sale in the market.
  - (b) A government-owned airline company operating international flights.
  - (c) A private university offering education services to students.
  - (d) A government building a public park for the community.
  
9. Fiscal policy refers to the government's actions related to:
  - (a) Controlling the money supply and interest rates.
  - (b) Managing taxation and government spending.
  - (c) Regulating international trade and exchange rates.
  - (d) Setting employment targets and wage rates.

10. The price mechanism in a market economy plays a crucial role in resource allocation because it:
- Determines the level of government spending on public goods.
  - Regulates international trade and exchange rates.
  - Adjusts supply and demand to reach equilibrium prices.
  - Allocates resources based on government subsidies.
11. In Inflation Government \_\_\_\_\_ Taxes and \_\_\_\_\_ Government Expenditure.
- Increased, Decreased
  - Increased, Increased
  - Decreased, Increased
  - Decreased, Decreased
12. Which of the following is an example of a redistributive policy?
- Providing subsidies to domestic industries to boost exports.
  - Implementing tax cuts to stimulate economic growth.
  - Introducing progressive income tax rates to tax higher incomes at a higher rate.
  - Reducing government spending to control budget deficits.
13. The objective of the redistribution function is to:
- Maximize government revenue from taxation.
  - Promote economic growth and increase GDP.
  - Achieve a more equitable distribution of income and wealth.
  - Encourage international trade and foreign investment.
14. Social welfare programs, such as unemployment benefits and food assistance, are examples of:
- Regressive policies that benefit higher-income individuals.
  - Supply-side policies aimed at stimulating production.
  - Redistributive policies that provide support to those in need.
  - Demand-side policies that boost consumer spending.
15. The Term " Three Branch Taxonomy of the govt." propounded by \_\_\_\_\_
- Adam smith
  - Richard Musgrave
  - A.C. Pigou
  - J.M. Keynes.
16. When 2 set of govt. are exist then it is called \_\_\_\_\_
- Fiscal Reservation
  - Fiscal Federalism
  - Fiscal Preservation
  - None of these
17. Who propound the term " fiscal Federalism"
- David Ricardo
  - C. Pigou.
  - Adam smith
  - Richard musgrave.
18. Allocation of Resources is responsibility of \_\_\_\_
- Central govt.
  - state govt.
  - Both
  - finance commission.
19. Allocation of Power is given in Article \_\_\_\_\_.
- 245
  - 246
  - 236
  - 216
20. Item in Union list, \_\_\_\_\_ can only legislate.
- parliament
  - State Legislative assemblies
  - Both
  - Finance commission
21. Income Tax & corporation Tax can Levy by \_\_\_\_.
- Centre govt.
  - State govt.
  - Finance commission
  - None of these

22. State legislative assembly alone can legislate on items given in \_\_\_\_\_ .
- Union list
  - State list
  - Concurrent list
  - All of these
23. " Taxes levied and collected by the union but assigned to the states" given in Article \_\_\_\_\_
- 268
  - 269
  - 270
  - 271
24. Article 275 related with \_\_\_\_\_
- Grants for any public purpose
  - Loans for any public purpose
  - Statutory Grants in-aid from the union to certain states.
  - None of these
25. Finance Commission is established Under Article \_\_\_\_\_ .
- 270
  - 260
  - 280
  - 264
26. The commission recommended the share of states in the central taxes (vertical devolution) for the 2021-26 to be
- 42%
  - 41%
  - 40%
  - 48%
27. The criteria for distribution of central taxes among states for 2021-26 period is/are\_
- Income Distance
  - Area
  - Population 2011
  - All of these
28. Responsibility of providing public utility services such as water supply and sanitation, local roads, electricity etc. is with \_\_\_\_\_
- central govt.
  - State govt.
  - local govt.
  - All of these
29. Borrowings by states given in Article \_\_\_\_\_
- 292
  - 293
  - 294
  - 295
30. IGST is \_\_\_\_\_
- Inter national good & service tax
  - Inter- state good & service tax
  - Integrated good & service tax
  - Intra-state good & service tax
31. Market failure occurs when:
- The government intervenes in the market to regulate prices.
  - Demand for a product exceeds its supply in the market.
  - The market fails to allocate resources efficiently.
  - The government imposes taxes on goods and services.
32. Which of the following is a reason for market failure?
- Perfect competition in the market.
  - Government regulations promoting fair trade.
  - Externalities and public goods.
  - Increase in consumer demand
33. Which of the following is a reason why markets fail?
- Perfect competition among firms.
  - Absence of externalities.
  - Adequate provision of public goods.
  - Information asymmetry.

34. A monopoly exists when:
- There is a single seller, and there are no close substitutes for the product.
  - There are a few dominant sellers, and they collude to set prices.
  - There are multiple sellers offering identical products.
  - The government regulates the prices of goods in the market.
35. Monopolies can lead to market failure because:
- They produce goods efficiently at lower prices,
  - They have a larger market share.
  - They restrict output and charge higher prices.
  - They promote competition.
36. What is market power?
- The ability of a company to set prices arbitrarily high
  - The ability of a company to influence market outcomes
  - The ability of a company to manipulate consumer preferences
  - The ability of a company to engage in predatory pricing
37. Government intervention to minimize market power can include:
- Providing subsidies to support monopolistic firms.
  - Enforcing antitrust laws to promote competition.
  - Imposing price controls to regulate the market.
  - Discouraging new firms from entering the market.
38. Government intervention to minimize market power can include:
- Imposing price floors to protect producers.
  - Providing subsidies to encourage higher production.
  - Breaking up monopolies or regulating their behaviour.
  - Implementing import tariffs to promote domestic industries.
39. Which of the following is a consequence of excessive market power?
- Increased competition and lower prices for consumers.
  - Optimal allocation of resources in the market.
  - Reduced consumer choices and higher prices.
  - Elimination of government regulations.
40. How can the government promote competition to minimize market power?
- By granting exclusive rights to firms for certain products.
  - By providing subsidies to dominant firms to expand their production.
  - By removing barriers to entry and encouraging new competitors.
  - By imposing price floors to protect producers from low prices.
41. Which of the following is an example of market failure?
- The production of a public good like street lighting.
  - The availability of luxury goods in the market.
  - The price increase of a product due to high demand.
  - The availability of goods and services through competition.
42. Externalities refer to:
- The costs and benefits that affect only the producers in the market.
  - The costs and benefits that affect both producers and consumers in the market.
  - The costs and benefits that affect only the consumers in the market.
  - The costs and benefits that have no impact on the market.
43. When a company pollutes the environment while producing goods, it is an example of:
- Positive externality.
  - Negative externality.
  - Public good.
  - Market equilibrium.

44. Which of the following is an example of a positive externality?
- Pollution from a factory affecting nearby residents' health negatively.
  - A new technology leading to increased productivity in an industry.
  - Overfishing in an unregulated fishery.
  - A decrease in consumer spending affecting local businesses negatively.
45. Which of the following is an example of a negative externality?
- A new technology leading to increased productivity in an industry.
  - Pollution from a factory affecting nearby residents' health negatively.
  - A decrease in consumer spending affecting local businesses negatively.
  - Government subsidies encouraging the production of a specific good.
46. What is an externality?
- A situation where a company produces goods more efficiently than its competitors
  - A cost or benefit that affects a party who did not choose to incur that cost or benefit
  - A condition in which the price of a product exceeds its production cost
  - An agreement between two firms to fix prices in the market
47. A negative externality occurs when:
- The production of a good benefits third parties.
  - The production of a good imposes costs on third parties.
  - The government imposes taxes on goods and services.
  - The market is in equilibrium without any distortions.
48. In the presence of negative externalities, the market tends to produce:
- Less of the good than is socially optimal.
  - More of the good than is socially optimal.
  - The socially optimal level of the good.
  - The good in the most efficient manner.
49. When external costs are not accounted for in the market price of a good, it leads to:
- Overproduction of the good.
  - Underproduction of the good.
  - Optimal production of the good.
  - Equilibrium production of the good.
50. What is the most effective way to internalize externalities?
- Government intervention through regulations and taxes
  - Imposing price ceilings on goods and services
  - Encouraging monopolies to dominate the market
  - Allowing markets to reach equilibrium naturally
51. Which of the following is a government intervention to correct positive externalities?
- Subsidizing the production of goods with positive externalities.
  - Imposing taxes on goods with positive externalities.
  - Imposing price ceilings on goods with positive externalities.
  - Removing government regulations on production.
52. Which of the following is a potential solution for correcting negative externalities?
- Providing subsidies to the firms generating negative externalities.
  - Implementing price controls to regulate the market.
  - Enforcing property rights and allowing lawsuits against polluters.
  - Imposing higher taxes on consumers of the goods with negative externalities.
53. Positive externalities occur when:
- The production of a good leads to higher prices in the market.
  - Economic activities benefit third parties without compensation.
  - There is a surplus of goods in the market.
  - There is an undersupply of goods in the market.

54. Which of the following owing is a government intervention to encourage positive externalities?
- Imposing taxes on the producers of goods with positive externalities.
  - Providing subsidies to the producers of goods with positive externalities.
  - Enforcing price ceilings to reduce prices of goods with positive externalities.
  - Discouraging the consumption of goods with positive externalities.
55. Social cost is equal to private cost plus
- Public cost
  - External cost
  - internal cost
  - None of these
56. A public good is characterized by:
- Rivalry in consumption and excludability.
  - Non-rivalry in consumption and excludability.
  - Rivalry in consumption and non-excludability.
  - Non-rivalry in consumption and non-excludability.
57. Which of the following is a reason for market failure?
- Perfect competition in the market.
  - Government regulations promoting fair trade.
  - Monopoly and public goods.
  - Increase in consumer demand
58. Public goods are non-excludable, which means:
- Individuals can be excluded from using them.
  - They are available only to the public sector.
  - They are available only to low-income individuals.
  - Individuals cannot be excluded from using them.
59. Public goods are typically underprovided in the market because:
- They are non-excludable.
  - They are rivalrous in consumption.
  - The government doesn't regulate their production.
  - Private firms find them unprofitable.
60. The concept of "free-rider" in the context of public goods refers to:
- Individuals who benefit from public goods without contributing to their provision.
  - Individuals who willingly pay for public goods.
  - Public sector employees responsible for providing public goods.
  - Non-profit organizations that supply public goods.
61. An example of public good is \_\_\_\_\_
- Mobile Phone
  - fire protection system
  - Laptop
  - Cars & two wheelers
62. To correct the market failure from public goods, govt. use which measure ?
- Direct provision by govt.
  - Govt. Grant License to Pvt. Firms to build a public good
  - Voluntary contribution
  - All of these
63. Incomplete information in a market refers to:
- The lack of government regulations in the market.
  - The presence of externalities in the market.
  - The absence of competition among firms in the market.
  - Situations where one party in a transaction has more information than the other.

64. What does "asymmetric information" refer to in economics?
- A situation where buyers and sellers have the same level of information
  - A situation where one party in a transaction has more information than the other
  - A situation where prices are the same for all participants in the market
  - A situation where there is no information available to make decisions
65. Who found the "Lemons - Problem's in second car market ?
- Adam smith
  - A.C. Pigou
  - Richard Musgrave
  - George Akerlof
66. Moral hazard is an example of incomplete information in:
- Insurance markets.
  - Perfectly competitive markets.
  - Monopoly markets.
  - Labor markets.
67. Which concept refers to a situation where the presence of asymmetric information causes the deterioration of the quality of goods or services traded in the market?
- Moral hazard
  - Market equilibrium
  - Gresham's Law
  - Lemons problem
68. How can markets mitigate the problem of incomplete information?
- By increasing government regulation and control.
  - By limiting the availability of information to all market participants.
  - Through transparency and disclosure of relevant information.
  - By reducing competition among market participants.
69. When prices of certain essential commodities rise excessively, government may resort to controls in the form of \_\_\_\_\_ for making a resource or commodity available to all at reasonable
- Price floor
  - Buffer stock
  - Price ceiling
  - All of these
70. \_\_\_\_\_ where government intervention in the economy to correct a market failure creates inefficiency and leads to a misallocation of scarce resources occur very often.
- Market Failure
  - Govt. Failure
  - Both a & b
  - Price failure
71. The Appropriation Bill is intended to:
- Reduce unnecessary expenditure on the part of the government
  - Give authority to government to incur expenditure from and out of the Consolidated Fund of India
  - Give authority to govt. to incur expenditure from the revenue receipts only
  - Be passed before the budget is taken for discussion
72. Which of the following is NOT an item of inflow into the consolidated fund of India?
- Revenue raised by the Government
  - Money borrowed
  - Receipts from loans given by Government
  - Provident fund and small savings
73. The Appropriation bill is introduced in:
- Lok Sabha
  - Rajya Sabha
  - Either (a) or (b)
  - Neither (a) nor (b)
74. Which of the following is the key to the Budget?
- Consolidated Fund
  - Contingency Fund
  - Public Account
  - DD for Grants

75. Which of the following is the flows for those transactions were the government merely acts as a banker?
- Contingency Fund
  - Profit and Loss A/c
  - Consolidated Fund
  - Public Account
76. The expenditure from which of the following funds do not require the approval of the parliament?
- DD for grants
  - Public Account
  - Contingency fund
  - Consolidated Fund
77. Which of the following fund is placed at the disposal of the president to enable him/her to make advances to the executive /Government to meet urgent unforeseen expenditure?
- Consolidated fund of India
  - Contingency fund of India
  - Public Account
  - None of the above.
78. Net borrowing at home = ₹ 800 Crore.  
 Borrowing from RBI = ₹ 600 Crore  
 Borrowing from abroad = ₹ 300 Crore  
 What is the value of gross fiscal deficit?
- ₹1100 Crore
  - ₹100 Crore
  - ₹1,700 Crore
  - ₹500 Crore
79. Finance Bill is the bill introduced immediately after the presentation of the union budget detailing the \_\_\_\_\_ of taxes proposed in the Budget.
- Imposition
  - Abolition & Alteration
  - Regulation
  - All of the above
80. How the primary deficit is determined?
- Fiscal Deficit - Net interest liabilities
  - Fiscal Deficit - Interest Payments
  - Fiscal Deficit - Interest Receipts
  - None of these
81. Outcome budgeting:
- Shares information about the money allocated for various purposes in a budget
  - Establishes a direct link between budgetary allocations and performance targets measured through output and outcome indicators
  - Establishes a direct link between budgetary performance targets and public account disbursements
  - Shares information about public policies and programmes under the budget
82. Fiscal Deficit is calculated as a percentage of:
- NNP
  - GDP
  - NDP
  - None of these
83. Which of the following gives power to the government to with. draw funds from the consolidated fund of India?
- Finance bill
  - Appropriation Bill
  - Demand for Grants
  - None of these
84. Disinvestment is
- Revenue receipt
  - Capital Receipt
  - Revenue expenditure
  - Capital expenditure
85. Interest received by government is a
- Revenue receipt
  - Capital Receipt
  - Revenue expenditure
  - Capital expenditure
86. The following hypothetical figures relate to country A?
- | (a)                            | ₹ Crores |
|--------------------------------|----------|
| Revenue receipts               | 20,000   |
| Recovery of loans              | 1,500    |
| Borrowing                      | 15,000   |
| Other Receipts                 | 5,000    |
| Expenditure on revenue account | 24,500   |
| Expenditure on capital account | 26,000   |
| Interest payments              | 2,000    |

- The revenue deficit for country A is:
- 5,000
  - 24,000
  - 4,500
  - None of the above
87. Fiscal deficit of country A is:
- 14,000
  - 24,000
  - 23,500
  - None of the above
88. Primary deficit of Country A is:
- 26,000
  - 26,500
  - 22,000
  - 24,500
89. What does fiscal policy refer to?
- The government's policy on taxation and public expenditure.
  - The policy of the central bank to control the money supply.
  - The policy of promoting free trade and globalization.
  - The policy of regulating foreign direct investment.
90. Which of the following is an example of an expansionary fiscal policy?
- Increasing taxes to reduce inflation
  - Reducing government spending to control budget deficit
  - Increasing government spending and cutting taxes to stimulate economic growth
  - Implementing austerity measures to address recession
91. Fiscal policy is primarily concerned with:
- Controlling the money supply and interest rates in the economy.
  - Regulating international trade and exchange rates.
  - Achieving price stability and controlling inflation.
  - Influencing the level of aggregate demand and economic activity.
92. A budget deficit occurs when:
- Government revenues exceed govt. expenditures.
  - Government expenditures exceed govt. revenues.
  - Tax revenues are equal to government expenditures.
  - The fiscal deficit is equal to the revenue deficit.
93. Fiscal policy refers to the government's actions related to:
- Controlling the money supply and interest rates.
  - Managing taxation and government spending.
  - Regulating international trade and exchange rates.
  - Setting employment targets and wage rates.
94. When Government spending replace private spending, the letter one is called ---- -
- Deadweight loss
  - Lemons problem
  - Crowding out
  - Free rider problem
95. Policies related to \_\_\_\_\_is/are collectively known as fiscal policy through which the government manages the economy.
- Public Revenue
  - Public Revenue and Public Expenditure
  - Public Revenue, public expenditure and public borrowings
  - None of the above
96. Fiscal policy is in the nature of:
- Demand-side Policy
  - Cost-Side policy
  - Taxation policy strictly
  - State Policy

97. An economy which is \_\_\_\_\_ does not require government action in the form of fiscal policy.
- Producing at partial employment level
  - Producing at full employment level
  - Producing at excess employment level
  - None of these
98. Delay in choosing most appropriate policy is called \_\_\_\_\_
- Impact Lag
  - Recognition Lag
  - Decision Lag
  - Implementation Lag
99. Which of the following held the belief that the government should not intervene in the economy because the market mechanism makes the economy self adjusting.
- Classical economists
  - Modern economists
  - British economists J.M. Keynes
  - None of the above
100. Which one of the following is NOT in higher priority in developing countries as regards objectives of fiscal policy?
- Economic Growth
  - Employment
  - Stability
  - Equity
101. Fiscal policy is a tool used by the government to:
- Control the money supply and interest rates in the economy.
  - Regulate international trade and exchange rates.
  - Influence the level of economic activity and stabilize the economy through changes in government spending and taxation.
  - Manage the balance of payments and foreign exchange reserves.
102. While if governments compete with the private sector to borrow money for securing resources for expansionary fiscal policy:
- It is likely that interest rates will go up and firms may not be willing to invest
  - It is likely that interest rates will go up and the individuals too may be reluctant to borrow and spend
  - It is likely that interest rates will go up and the desired increase in aggregate demand may not be realized
  - All the above are possible
103. While the government resorts to deliberate fiscal policy it may not attempt to manipulate:
- Government expenditures on public works
  - The rates of personal income taxes and corporate taxes
  - Government expenditures on goods and services purchased by government
  - The rate of interest prevailing in the economy
104. A recession is characterized by:
- Declining prices and rising employment
  - Declining unemployment and rising prices
  - Declining real income and rising unemployment
  - Rising real income and rising prices
105. Allocative and Distributive functions of a government is a economic function.
- Micro
  - Macro
  - Both
  - None
106. Who is responsible for the economic stabilization and the income redistribution in an economy?
- State government
  - Central government
  - Central and state
  - Central, state, local bodies

107. When smoking is completely banned by the government in public places like bus stand, schools, parks etc., then it is an example of \_\_\_\_
- Direct control on negative production externality.
  - Direct control on positive production externality.
  - Command solution
  - Direct control on positive consumption externality.
108. Externalities leads to market failure because
- They always result in negative outcomes for markets causing market failure
  - They represent cost or benefit which are not reflected in the market price
  - They are always associated with public goods and services
  - They prevent the production of private goods harming mankind.
109. Fiscal federalism in India is maintained by?
- Central Government
  - State government
  - RBI
  - Finance Commission
110. The policy designed to restrain the level of economic activities of the economy during the inflationary phase is known as \_\_\_\_\_
- Expansionary fiscal policy
  - Contractionary fiscal policy
  - Taxation policy
  - Budgetary policy
111. In the period of sluggish economic activities, when the rate of utilization of resources is less, fiscal policy aims to compensate the deficiency in \_\_\_\_\_ by boosting \_\_\_\_\_
- Demand, private investment
  - Supply, export activities
  - Effective demand, aggregate spending
  - Production, supply
112. Sarah is considering purchasing a used car from a private seller named John. John claims that the car is in excellent condition and has never been in an accident. However, John is aware that the car had significant damage in the past due to an accident, but he has repaired it without disclosing this information to Sarah. Based on the case described, what concept of economics does this scenario illustrate ?
- Moral Hazard
  - Lemons Problem
  - Market Power
  - Government Interventions
113. Richard Musgrave introduced a three-branch taxonomy describing the role of government in a market economy. What are these branches ?
- Resource allocation, income generation, and price stability
  - Resource allocation, income redistribution, and macro economic stabilization
  - Production efficiency, income equality, and fiscal sustainability
  - Price regulation, employment generation, and fiscal responsibility
114. Under which Supreme Court verdict do the Union and State Legislatures have "equal, simultaneous and unique powers" to make laws on Goods and Services Tax (GST)?
- June 2020 verdict
  - July 2021 verdict
  - Feb. 2022 verdict
  - May 2022 verdict
115. Under institutional responsibility for public debt management, external debt is the responsibility of:
- Reserve Bank of India
  - Ministry of Finance
  - Department of Economic Affairs
  - State Government
116. If the primary deficit is ₹ 20,500 crores and the net interest liabilities of a country are 3,500 crores then what will be the fiscal deficit ?
- ₹ 17,000 crores
  - ₹ 21,500 crores
  - ₹ 19,500 crores
  - ₹ 24,000 crores

117. Which Articles of the Indian Constitution contain specific provisions regarding the distribution of finances among states ?

- (a) Articles 356 to 369
- (b) Articles 248 to 257
- (c) Articles 268 to 281
- (d) Articles 292 to 304

118. The following figures relate to country A for a particular financial year :

Particulars	Amount (₹) in crores
Revenue deficit	10,000
Fiscal deficit	24,000
Net interest liability	2,000
Borrowing	6,000
Expenditure on revenue a/c	3,000

What will be the primary deficit of country 'A'?

- (a) ₹ 8,000 crores
- (b) ₹ 22,000 crores
- (c) ₹ 18,000 crores
- (d) ₹ 21,000 crores

119. All revenues received, loans raised and all moneys received by the government in repayment of loans are credited to the:

- (a) Consolidated fund of India
- (b) Contingency fund of India
- (c) Public provident fund of India
- (d) Public Account

120. What actions can be taken during Inflation?

- (a) Introduce subsidies and reduce tax rates.
- (b) Implement austerity measures and reduce government spending.
- (c) Levy new taxes and raise the rates of existing taxes.
- (d) Increase government borrowing and stimulate demand.

## Answer Key

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
B	B	B	D	A	C	C	D	B	C	A	C	B	C	B	B	D	B	B	A

21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	B	B	C	C	B	D	B	B	C	C	C	D	A	C	A	B	C	C	C

41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
A	D	B	B	B	B	B	B	A	A	A	C	B	B	B	B	C	d	D	A

61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
B	D	D	B	D	A	D	C	C	B	B	D	A	A	D	C	B	C	D	A

81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
B	B	B	B	A	C	B	C	A	C	C	B	B	C	C	A	B	C	A	D

101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
C	D	D	C	A	B	C	B	D	B	C	A	B	D	B	D	C	B	A	C