

DE - 7/2021/6

Question
Booklet Alpha Code

A

Question Booklet
Serial Number

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Name :	Reg. No.	Signature :
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DEPARTMENTAL TESTS — JULY, 2021

Number of Questions : 100

Time : 1½ hours

(Maximum Marks :100)

INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

A

1. The first replies to Inspection Report of Accountant General should be sent within from the date of receipt of the Inspection Report.
 - (A) One week
 - (B) Two weeks
 - (C) Four weeks
 - (D) Three weeks
2. To note the details of the pending Inspection Reports and Paras a register should be maintained in every office
 - (A) In Form 4A
 - (B) In Form 4B
 - (C) In Form 4C
 - (D) In Form 5
3. When a particular type of payment has been objected to by Audit can a similar payment be made by a departmental officer ?
 - (A) Can be made if the departmental officer is convinced that the payment is regular
 - (B) Can be made with the concurrence of the Controlling Officer
 - (C) The Head of Office has to ensure that a similar payment is not made before the audit objection is finally cleared
 - (D) Can be made if the amount involved is not considerable.
4. The maximum period by which a Government employee can submit representation or protest against recovery ordered by Accountant General is :
 - (A) One month after receipt of the notice of recovery
 - (B) Two months after receipt of the notice
 - (C) Three months after receipt of the notice
 - (D) Six months after receipt of the notice
5. Each Head of Office should maintain a Register in for all special advances drawn by him.
 - (A) Form 5
 - (B) Form 4
 - (C) Form 9
 - (D) Form 21
6. Budget is also known as
 - (A) Statement of Revenue Receipts
 - (B) Income and Expenditure Statement
 - (C) Annual Financial Statement
 - (D) Receipt and Payment Account
7. Whose approval is necessary for the introduction of a new major head ?
 - (A) The Accountant General (Accounts and Entitlements)
 - (B) The Accountant General (Audit)
 - (C) The Comptroller and Auditor General of India
 - (D) Ministry of Finance, Government of India
8. What is the sole legal authority for incurring expenditure from the Consolidated Fund ?
 - (A) Appropriation Act
 - (B) Appropriation Bill
 - (C) Finance Bill
 - (D) Vote on Account
9. Which marks the conclusion of the second stage of the budgetary cycle ?
 - (A) Execution of Budget
 - (B) Preparation of Budget
 - (C) Review of Budget
 - (D) Passing of Budget

10. Which Legislative Committee is responsible to suggest alternative policies in order to bring about efficiency and economy in administration ?
- (A) Committee on Estimates (B) Committee on Public Accounts
(C) Committee on Public Undertakings (D) Subject Committee
11. In a parliamentary system of Government, control over expenditure is exercised by
- (A) Legislature, Judiciary and Audit (B) Executive, Judiciary and Audit
(C) Legislature and Audit (D) Legislature, Executive and Audit
12. In which budget document the statement showing the assets and liabilities of Government is included ?
- (A) Annual Financial Statement
(B) Detailed Budget Estimates of Revenue
(C) Explanatory Memorandum on the Budget
(D) Demands for Grants and Detailed Budget Estimates
13. will furnish the Govt. with the annual statement of outstanding loans to enable the Govt. to review the transactions.
- (A) Head of Departments (B) Controlling Officers
(C) Disbursing Officers (D) Accountant General
14. Utilisation certificate of loans to local bodies are issued by
- (A) Accountant General (B) Director of State Audit
(C) Director of Panchayath (D) Director of Performance Audit
15. Rate contract is settled by
- (A) Head of Department (B) Stores Purchase Department
(C) Finance Department (D) Accountant General
16. The minimum time allow tenderer to submit tender for ordinary stores which can be procured within the country is
- (A) 3 months (B) 21 days
(C) 1 month (D) 15 days
17. When jail works are executed by the contract system, should be employed by the "Contractor".
- (A) Hired labour (B) Surplus labour
(C) Labour from labour contract society (D) Jail labour
18. The allowances paid in lieu of the rights enjoyed by some former Rajas Chieftains
- (A) Jemibogan (B) Arthapalisa
(C) Tsadic allowance (D) Malikhanas
19. No money can be withdrawn from Consolidated Fund without
- (A) Supplementary Demand for Grant (B) Revised Budget
(C) Appropriation Act (D) Resumption
20. Appropriation Account and Finance Accounts are prepared with reference to the book of
- (A) Treasury Director (B) Finance Secretary
(C) Accountant General (D) Controlling Officers

A

21. Kerala Contingency Act was passed in the year
(A) 1971 (B) 1957 (C) 1959 (D) 1960
22. The Treasury Officer maintain register to watch budget allocation.
(A) Payment register (B) Reappropriation register
(C) Appropriation control register (D) Cash book
23. The Annual Financial Statement is commonly referred to as the
(A) Finance Accounts (B) Appropriation Accounts
(C) Budget (D) Monitoring and Evaluation
24. In which month, the Finance Department issues circular to all Heads of Departments and other Estimating Officers to start the preparation and submission of Departmental Estimates
(A) January (B) February (C) March (D) July
25. The first stage, the preparation of the budget starts in the month of
(A) July (B) September (C) January (D) March
26. How many stages are there in a budgetary cycle ?
(A) 2 (B) 4 (C) 6 (D) 5
27. Which of the following is the 1st of four budgetary cycle?
(A) Passing of the budget (B) Execution of the budget
(C) Review of the budget (D) Preparation of the budget
28. The last date for submitting Departmental Estimates (plan) is
(A) 30th November (B) 30th September
(C) 15th September (D) 31st July
29. Departmental Estimates are scrutinized by
(A) Finance Minister (B) Chief Minister
(C) Accountant General (D) Finance Department
30. The budget is ready for presentation to the Legislature by about the end of
(A) March (B) April (C) December (D) February
31. A request from the Executive to the Legislature for a specified sum of money to finance a particular service during the year is called
(A) Budget (B) Demand for Grant
(C) SDG (D) Appropriation
32. Which is the legal authority for the withdrawal of money from the Consolidated Fund ?
(A) Demand for Grant (B) Supplementary Grant
(C) Appropriation Bill (D) Appropriation Act
33. What is to be done by the Head of Department when a gazetted officer applied for the leave which the Government can alone grant or refuse such leave ?
(A) He refuses the leave
(B) He can grant the leave anticipating Government ratification
(C) He can recommend the Government to refuse or to grant the leave applied for
(D) He can refuse to forward to Government

34. Details of documents such as deeds, agreements etc. in a Government office shall be entered in register.
- (A) Movable Property Register (B) Register of Valuables
(C) Register Service Books (D) Register Public Works
35. Who is the authorised custodian of valuable documents like deeds of building purchased by Government and bonds of endowments made ?
- (A) Chief Engineer (PWD)
(B) Officer nominated by Government for the purpose
(C) Chief Secretary to Government
(D) None of the above
36. When a non gazetted Govt. Servant appointed as Gazetted Officer his service particulars will be maintained by
- (A) Accountant General (B) Head of Office
(C) The Officer Himself (D) The Head of Department
37. Service details of Non Gazetted Officers are maintained in:
- (A) History of Service (B) e-Service Book
(C) Pay Bill (D) Acquittance Register
38. A record of services of every Government Servant should be maintained in accordance with the :
- (A) Personal Register (B) Record of Services
(C) Pension Book (D) Service Rules applicable to each case
39. When a Gazetted Government Servant is confirmed in his appointment, his service book shall be kept by
- (A) Head of Department (B) Government
(C) Himself (D) Accountant General
40. All books and periodicals received in an office will be entered in a register maintained in:
- (A) Form 19 (B) Form 29 (C) Form 39 (D) Form 31
41. Form 19 of K. F. C. is used to record
- (A) Fuel (B) Books and Periodicals
(C) Stationery (D) Furniture
42. If a clerk finds it necessary to make a correction in the cash book, he should :
- (A) Cancel the wrong entry neatly in red ink and insert the correct entry, and get it attested by the Head of Office
(B) Apply white fluid and correct the entry
(C) Neatly correct the entry in green ink and get it attested by the Head of Office
(D) Cancel the entire page and rewrite
43. To remit the daily collection Rs. 3,84,000 of a Regional Transport Office to the State Bank of India situated in the same building may be entrusted with
- (A) Supervisory Officer and a Peon (B) A Class III Officer
(C) The R.T.O. himself and a Peon (D) A Peon (Class IV Officer)

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44. Fidelity Guarantee Insurance is a :
- (A) Civil Court's Deposits (B) Criminal Court Deposits
(C) Personal Deposits (D) Security Deposits
45. The amount of security required for each security post to be covered by Fidelity Insurance should be fixed :
- (A) With due regard to the circumstances
(B) With due regard to the local conditions
(C) With rules contained in the departmental code
(D) With regard to all of the above
46. Register of fidelity guarantee policies is in Form No.
- (A) 42 (B) 43 (C) 44 (D) 41
47. Government will payinterest of any deposit held by them in the form of cash
- (A) 6% (B) 8% (C) No (D) None of these
48. When the contractor furnish security deposit in the form of cash Government will:
- (A) Pay no interest for the deposit
(B) Pay interest at the rate applicable to Treasury Savings Bank
(C) Pay interest at the rate applicable to Post Office Savings Bank
(D) Pay interest at the rate applicable to National Savings Certificates
49. The security taken from a contractor should be in :
- (A) Treasury Savings Bank Deposits (B) Post Office Savings Bank Deposits
(C) Post Office Cash Certificates (D) All of the above
50. When a security is taken from a contractor for the fulfillment of work entrusted in the form of Fixed Deposit Receipts of a recognised bank, what is the point the officer has to see, if the fixed deposit is in the name of the pledger ?
- (A) The bank should certify on the deposit receipt that the deposit can be withdrawn only on the demand or with the sanction of the pledger.
(B) Whether the deposit receipt is under the contract terms
(C) The period of term deposit covers the period of contract
(D) None of the above
51. Registration of security bond is compulsory if the security furnished is in the form of :
- (A) Immovable Property (B) Debenture
(C) NSS Certificate (D) Share Certificate
52. If registration of security bond is considered necessary, it should be done at the expense of :
- (A) Depositor (B) Both Depositor and Govt.
(C) Government (D) None of these
53. Discretionary grants may be sanctioned by :
- (A) District Collectors (B) Revenue Divisional Officers
(C) Tahsildars (D) All the above Officers

54. The grant sanctioned by Revenue Officers for relief of a poor man whose house have been destroyed by fire, natural calamity
- (A) Department Grant (B) Matching Grant
(C) Discretionary Grant (D) Welfare Grant
55. Discretionary grants by Revenue Officers should be drawn in Bill Form No. :
- (A) TR 59A (B) TR 59C (C) TR 42 (D) TR 5
56. The financial aid to private institutions and local bodies for public purposes carried out by them is known as
- (A) Grant-in-aid (B) Discretionary grants
(C) Extra grants (D) Excess grant
57. The State may make grants-in-aid for activities carried on private institutions in conformity with
- (A) Article 282 of the Constitution of India
(B) Article 265 of the Constitution of India
(C) Article 267 of the Constitution of India
(D) Article 202 of the Constitution of India
58. The time limit for the submission of audited accounts to the countersigning authority from the expiry of the period fixed for the utilisation of the grant is :
- (A) One year (B) Two years (C) Six months (D) Nine months
59. Utilisation certificate relating to grants-in-aid not exceeding Rs. 2,00,000 should be watched by
- (A) Heads of Departments (B) The Accountant General (A & E)
(C) The Accountant General (Audit) (D) The Finance Department
60. Every Body/Authority receiving Grant-in-aid of Rs. 25 lakh or more during a financial year shall submit to the Principal Accountant General by of the succeeding year their annual accounts for the relevant financial year.
- (A) 30th June (B) 31st July (C) 31st May (D) 31st August
61. Implied conditions of every grant made for a specific object are :
- (A) The grant will be spent for the object within the time frame fixed
(B) Unspent amount of the grant will be duly surrendered to Govt.
(C) Condition at 'A' and 'B' together
(D) Utilisation certificate will be furnished and the amount accounted for
62. What is the minimum number of books in stock in a library, to become eligible for receipt of Annual Grant from the Government ?
- (A) 1,000 (B) 500 (C) 1,500 (D) 600
63. A purchasing officer should call for tenders for purchase of
- (A) Uniform for nursing sisters in the Government hospitals
(B) Purchase of books and periodicals in all departments involving less than Rs. 1000 at a time
(C) Purchase of electrical items for Government use
(D) Controlled stores from controlled stocks

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64. How should a purchasing officer obtain stores ?
 (A) By-direct purchase from wholesale dealers
 (B) By calling for tenders
 (C) From a shop fixed by Government
 (D) Direct from retail dealers
65. A purchasing officer obtains stores by calling tender. But there is an exception in calling tenders :
 (A) Purchase of uniform for nursing sisters in the hospitals
 (B) Purchase from Government stores
 (C) Controlled stores from controlled stocks
 (D) All of the above
66. In tender system which is not included ?
 (A) Closed tender (B) Open tender
 (C) Limited tender (D) Single tender
67. The system must be used as a general rule and must be adopted in the purchase of stores
 (A) Single tender (B) Limited tender
 (C) Open tender (D) Joint tender
68. When should be tender called for by Purchasing Officer ?
 (A) For purchase of books of price less than Rs. 1,000
 (B) For purchase of uniform for nursing sisters
 (C) For purchase of stores valued above Rs. 1,00,000
 (D) For purchase of petty articles
69. Tenders should be invited if the estimated value of the store to be purchased is or above :
 (A) Rs. 1,00,000 (B) Rs. 10,000 (C) Rs. 5,000 (D) Rs. 500
70. Invitation offender by public advertisement is called :
 (A) Limited Tenders (B) Open Tenders
 (C) Single Tenders (D) Telegraphic Tenders
71. The system of tender to be adopted when the estimated value to the contract is between Rs. 1 lakh to less than Rs. 10 lakh
 (A) Open tender (B) Limited tender
 (C) Single tender (D) None of the above
72. Limited Tender System may be adopted
 (A) When articles are to be imported
 (B) When the articles are in urgent need
 (C) When the suppliers of the article are not willing to participate in the tender
 (D) When the articles are perishable

73. Which of the following is a false statement ?
- (A) An application for a refund of revenue to be sanctioned ex-gratia should be rejected if it is received after one year from the date of credit of the revenue to the Govt.
 - (B) An application for refund of revenue may be rejected if it is received after 3 months from the date of receipt of the notice issued to the party
 - (C) A refund of revenue which is legally entitled should be sanctioned on application, even if it is time barred
 - (D) The authority competent to sanction ex-gratia refunds of revenue can enforce shorter time limit for entertaining application for refunds
74. Refunds of hospital stoppages recovered in excess from patients admitted to Govt. Hospitals are met from :
- (A) Office Expense of the hospital
 - (B) Permanent, advance of the Superintendent of the hospital concerned
 - (C) Other receipts of the hospital
 - (D) Undisbursed amounts of the hospital concerned
75. Abandonment of claims of revenue without exhausting all avenues of recovery is called :
- (A) Write off
 - (B) Remission of revenue
 - (C) Waiver of revenue
 - (D) Refund of revenue
76. "Remission of revenue" is the abandonment of claims of revenue arising from without exhausting all avenue of recovery
- (A) Taxation of Laws
 - (B) Services rendered
 - (C) Land revenue
 - (D) All the above
77. Remission of revenue means
- (A) Forsaking of recovery of over payment
 - (B) Abandonment of claims of revenue without exhausting avenues of recovery
 - (C) Postponement of recovery of claim
 - (D) All of the above
78. is the abandonment of claims of revenue without exhausting all avenues of recovery :
- (A) Refund of revenue
 - (B) Waiver of revenue
 - (C) Assessment of revenue
 - (D) Remission of revenue
79. Every Head of Department should submit annually to the Accountant General a statement showing the remissions of revenue sanctioned during the preceeding financial year on or before
- (A) The 31st May
 - (B) The 1st June
 - (C) The 1st May
 - (D) The 1st April
80. is the forsaking of recovery of overpayments and other similar claims without exploring all possible means of recovery :
- (A) Waiver of Revenue
 - (B) Remission of Revenue
 - (C) Refund of Revenue
 - (D) Assessment of Revenue

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81. A Statement showing the waivers of revenue sanctioned during the preceding financial year should be submitted by every Head of Department to the Accountant General on or before
 (A) The 31st January (B) The 1st March
 (C) The 1st June (D) The 1st April
82. It shall be the duty of C & AG of India to audit all receipts which are payable to
 (A) Consolidated Fund of India
 (B) Consolidated Fund of State
 (C) Union Territory having Leg. Assembly
 (D) All of the above
83. "Financial Year" is defined in Article of Kerala Financial Code :
 (A) Art. 3 (B) Art. 25 (C) Art. 4 (D) Art. 305
84. The last payment made to a contractor in full settlement of the account relating to his contract when the contract has been completed is called :
 (A) First and final payment (B) Final payment
 (C) First payment (D) Down payment
85. Any person serving in connection with the affairs of the State is called
 (A) Govt. servant (B) Service personal
 (C) Ex-Service man (D) Service provider
86. Every person who is authorised to receive, keep, carry or spend moneys on behalf of the Government :
 (A) Government Servant (B) Office Assistant
 (C) Contractor (D) Bank Manager
87. Government account is the total of the :
 (A) The Consolidated Fund Account and Contingency Fund Account
 (B) Contingency Fund Account and the Public Account
 (C) The Consolidated Fund and the Public Account
 (D) The Consolidated Fund, Contingency Fund and the Public Account
88. A State Touring Officer who is appointed solely or mainly for performing specified duties of inspection which involve touring and includes an officer who has been specially authorised to conduct inspection of any office is called :
 (A) Touring Officer (B) Inspecting Officer
 (C) Touring Inspector (D) Special Officer on Transit
89. Local body means
 (A) Kudumbasree and Gramasabha
 (B) Panchayats and Local Audit Department
 (C) Corporations and Village Offices
 (D) Corporations, Municipalities and Panchayats
90. Example for a local body is :
 (A) Survey Department (B) Taluk Office
 (C) Kerala State Audit Department (D) Panchayat

91. All expenditure other than that falling under pay and allowances, contingencies and work is called
(A) Miscellaneous expenditure (B) Recurring expenditure
(C) Revenue expenditure (D) Capital expenditure
92. Local Fund means
(A) Funds raised locally for a specific work
(B) Funds operated by Local Fund Audit of Govt.
(C) Funds operated by an autonomous body
(D) None of the above
93. When an objection slip or letter is received from the Accountant General, it should be registered
(A) As a periodical in the Periodical Register
(B) As a new case in the Personal Register
(C) As a new case in the Audit Objection Register
(D) As a new case in the Personal Register and in the Audit Objection Register as well
94. How many Audit Objection Registers are to be maintained in an office to watch the clearance of Audit Objections ?
(A) 2 (B) 3
(C) 1 (D) A register each for one objection
95. The Audit Objection Register should be reviewed by the Head of Office :
(A) Weekly (B) Monthly (C) Fortnightly (D) Daily
96. Payments of accounts due to one department of Government by another department shall ordinarily be made
(A) By transfer cheque (B) In cash
(C) By book transfer (D) By bank draft
97. Which of the following departments settle the claim against it through cheque
(A) Agriculture (B) Public Works
(C) Education (D) Health Services
98. A statement of estimated receipts and expenditure of the State for each financial year is known as
(A) Annual Financial Statement
(B) Demand Collection and Balance Statement
(C) Grant-in-Aid
(D) Appropriation
99. An agency subject is a subject administered by the State Government on behalf of
(A) Outside body (B) Union Territory
(C) Another State (D) Union Government
100. In which month the Finance Department issue circular for preparing the budget ?
(A) May (B) July (C) August (D) September
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SPACE FOR ROUGH WORK

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(1 - 100)**