

DE-7/2021/104

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

Total 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.**

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1. When the services of a Government servant are lent by one Government to another, the transit pay and allowances including travelling allowances while he is leaving the new service shall be debited to which Government?
 - (A) The Lending Government
 - (B) The Central Government in any case
 - (C) The Borrowing Government
 - (D) Shared by both the lending and borrowing Governments

2. When military troops are employed by State troops are employed by State Government for duties on occasions of calamities of nature such as fire, earthquake, floods, famines etc. The State Government will be liable to bear which costs, unless they are waived by Central Government for any exceptional reasons?
 - (A) The complete cost of the force including ordinary pay and allowances.
 - (B) All extra cost involved in the way of transport, equipments etc, and all extra ordinary expenses in the shape of special pay or the supply of stores to the personnel engaged.
 - (C) No cost needs to be paid by the State Government.
 - (D) None of the above

3. Besides the audit of expenditure from the revenues of the Union and of the States and of certain accounts, as per Article 149 of the Constitution and section 13(1) of the DPC Act, the Comptroller and Auditor-General may be entrusted with the audit of the accounts of any other authority or body by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from whom?
 - (A) The Central Government
 - (B) The State Government concerned
 - (C) The authority or body whose accounts are audited
 - (D) No cost is recoverable in respect of such audits

4. Who will bear the cost of audit where the comptroller and Auditor-General is the sole auditor for a local body/ institution, whether under any law made by Parliament under Article 149 of the Constitution or on consent basis?
 - (A) By the State Government
 - (B) By the Central Government
 - (C) By the Local Body/ institution where CAG is the sole auditor
 - (D) CAG conducts the audit free of cost

5. Incidence of Expenditure involved in keeping the accounts of a state, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General is:
- (A) A charge of the State Government concerned
 - (B) A charge of the Central Government
 - (C) Shared among the Central Government and the State Government concerned
 - (D) None of these
6. Any recovery made after the accounts of the year are closed shall be shown as:
- (A) Deduction from the head under which the loss is recorded
 - (B) As suspense account
 - (C) As an item of receipt
 - (D) None of these
7. Police functions in Railways are divided into how many categories?
- (A) five
 - (B) two
 - (C) four
 - (D) three
8. Who has to bear the expenses required for the function 'order' in Railways?
- (A) Railway
 - (B) Civil Governments
 - (C) Military
 - (D) None of these
9. BIN cards stores is posted
- (A) Issue Notes
 - (B) Invoice
 - (C) Goods received sheets and stores Indents
 - (D) Priced stores Ledger
10. How many Financial Committees are there in Lok Sabha?
- (A) three
 - (B) five
 - (C) two
 - (D) six
11. Under which section of the CAGs (DPC) Act, CAG is responsible for compiling the accounts of a State from the accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts?
- (A) Section 13
 - (B) Section 14
 - (C) Section 19
 - (D) Sections 20
12. Union Territory is administered by whom?
- (A) The President of India.
 - (B) The Administrator
 - (C) The Council of Ministers
 - (D) The Governor

13. The distribution of the Legislative Powers between the Union and the States is governed by which article of the constitution:
- (A) Article 166 (B) Article 149
(C) Article 150 (D) Article 246
14. Who prescribes the limit for raising money upon security of consolidated fund of India?
- (A) Reserve Bank of India (B) Finance Commission of India
(C) The Parliament by Law (D) The Union Finance Minister
15. What is the maximum period within which a State Government has to repay the 'Special Ways and Means' advance taken from Reserve Bank of India?
- (A) Three months (B) Six months
(C) One year (D) One month
16. Audit in relation to borrowings is to see what?
- (A) The proceeds to loans are properly brought to account
(B) They are expended only on objects for which the loans were originally raised
(C) Whether adequate arrangements are made by Government for amortization of debt
(D) All the above
17. From which fund the expenditure of a state, when authorized by the appropriate legislature is met?
- (A) Employees Provident Fund (B) Consolidated Fund of the State
(C) Consolidated Fund of India (D) The Labour Welfare Fund
18. The control of the Resource Operations of the Government of India and of States is vested in whom?
- (A) The Finance Ministry (B) Reserve Bank of India
(C) State Bank of India (D) The Planning Board
19. Grants-in-aid of revenues to the needy states shall be paid out of which fund?
- (A) Contingency Fund of India (B) Consolidated Fund of the state
(C) Consolidated Fund of India (D) Public Accounts of India
20. What is the minimum age that should be attached for a person to be qualified to become a member of a Panchayath?
- (A) 25 (B) 21
(C) 18 (D) 20
21. Powers to conduct all elections to the panchayat is vested with:
- (A) State Election Commission (B) Election Commission of India
(C) Local Self Government Dept. (D) None of these

22. State Election Commissioner is appointed by whom?
(A) President of India (B) Governor of the State
(C) Chief Minister of the state (D) Chief Secretary of the State
23. According to Article 243 B of the Constitution the panchayath at the intermediate level may not be constituted in a State which has a population not exceeding:
(A) Ten Lakhs (B) 20 Lakhs
(C) 25 Lakhs (D) 50 Lakhs
24. Under Article 216 of the constitution the power to determine the number of judges of High Court lies with whom?
(A) The Chief Justice of High Court (B) The President of India
(C) The Chief Justice of Supreme Court (D) The Governor of State
25. Under which Article of the Constitution the Parliament derive power to legislate with respect to any matter in the state lost if proclamation of emergency is in operation:
(A) Article 250 (B) Article 356
(C) Article 311 (D) None of these
26. Which one of the following sets of bills is presented to the Parliament along with the budget?
(A) Direct taxes bill and Indirect taxes bill
(B) Contingency bill and Appropriation bill
(C) Finance Bill and Contingency bill
(D) Finance Bill and Appropriation bill
27. Who is the Chairperson of GST Council as per the provisions of the Constitution?
(A) President of India (B) Prime Minister of India
(C) Chairman of Finance Commission (D) Union Finance Minister
28. Finance Commission consists of how many members including Chairman?
(A) 6 (B) 5
(C) 7 (D) 1
29. The property of the union shall be exempted from all imposed by a state or by any authority within the state as per which article of the Constitution?
(A) Article 285 (B) Article 283
(C) Article 286 (D) None of these
30. What is the amount charged on and paid out of the consolidated fund of the state of Kerala every year to the Travancore Devaswom Fund Article 290A:
(A) Rs. 50 lakhs (B) Rs. 46-50 lakhs
(C) Rs. 13-50 lakhs (D) Rs. 10 lakhs

31. The Indian Audit and Accounts Dept. audits the accounts of the executive on behalf of:
(A) The Government (B) The Parliament
(C) The Parliament/Legislature (D) The World Bank
32. Comptroller and Auditor General's (Duties Powers Conditions of Service) Act 1971 was passed under article _____ of the Constitution:
(A) 148 (B) 149
(C) 151 (D) 365
33. Since 1976 CAG is not responsible for compiling the accounts of:
(A) Central Civil Pension and IAAD
(B) Any State Government
(C) Union territories of Chandigarh, Dadra and Nagar Haweli and Lakshadweep
(D) Central Ministries
34. From the year 1977-78 the responsibility of preparation of accounts showing under respective heads the receipt and _____ disbursement of the Union Govt. is entrusted:
(A) Comptroller General of Accounts (B) Comptroller and Auditor General
(C) Central Board of Direct Taxes (D) Institute of Chartered Accountants
35. Net proceeds in relation to any tax or duties means:
(A) Total Taxes and duties
(B) Proceeds thereof reduced by cost of collection
(C) Difference between income tax and GST
(D) Total income tax in a year
36. The statement showing the estimated receipts and proposed expenditure of a state administration is called:
(A) Taxes (B) Annual Budget
(C) Economic Survey (D) Statement of Accounts
37. The State administration is accountable regarding the manner in which it has collected money as authorised by legislation and utilised them for the implementation of policies laid down by:
(A) Supreme Court of India (B) High Court of the State
(C) Legislature (D) Election Commission
38. The priced stores ledger is closed both quantities and value:
(A) Half Yearly (B) At the end of each month
(C) Quarterly (D) At the end of calendar year

39. Which article of Constitution governs the distribution of legislative powers between union and states :
- (A) Art.246 (B) Art. 149
(C) Art.356 (D) Art. 311
40. Powers to enact law in any other manner which is not enumerated in state list and concurrent list vest with the:
- (A) Parliament
(B) President
(C) State Legislative
(D) A collegium of Prime Minister and Chief Minister
41. If a Govt. Servant has served under more than one State Govts. before retiring his pension will be borne by:
- (A) Govt. under which he was serving at the time of retirement
(B) All the State Governments he had served
(C) The State Govt. he had entered in service
(D) The Central Govt.
42. _____ is an initial account of greatest importance in Public Work Department:
- (A) Muster Roll (B) Work Bill
(C) Measurement Book (D) Estimate
43. The accounts of the Govt. Companies follow the requirement of the:
- (A) Accounts Rules prescribed by Central Finance Department
(B) Accounts Formats suggested by Comptroller and Auditor General
(C) Finance Act
(D) Companies Act 1956
44. Which of the following Govt. Department is maintaining proforma accounts?
- (A) Kerala State Water Transport Department
(B) Kerala State Agriculture Department
(C) Kerala State Audit Department
(D) Kerala State Industries Department
45. Taxes both on residential and non-residential buildings owned or occupied by the defence department shall be debited to the:
- (A) Contingent Expenditure of Central Govt.
(B) Defense Service Estimates
(C) Extraordinary Estimate of Defense Dept.
(D) None of the above

46. _____ is included in the list of standard detailed heads:
 (A) Secret service expenditure (B) Advances
 (C) Coinage Accounts (D) Cash Balance
47. Who is the head of Indian Audit and Accounts Department?
 (A) Accountant General
 (B) Central Finance Ministry
 (C) Director General of Finance and Audit
 (D) C and AG
48. The irrecoverable amount shall be written off from the debt head of concerned and expenditure head as a _____ govt.
 (A) Receipt (B) Payment
 (C) Liability (D) None of the above
49. DPC Act 1971 of CAG came into existence on:
 (A) 15.12.1971 (B) 01.03.1971
 (C) 15.10.1971 (D) 01.04.1971
50. Revised coding pattern of heads of Govt. Accounts came into existence on:
 (A) 01.04.1985 (B) 01.04.1997
 (C) 01.04.1987 (D) 01.04.2002
51. Details of Appropriation Audit is conducted in _____ stages.
 (A) 4 (B) 2
 (C) 3 (D) 5
52. An over payment of pay shall be debited to the head:
 (A) Suspense (B) Miscellaneous
 (C) Contingence (D) Pay
53. Expenditure on new service means:
 (A) Salary expenditure of new govt. employees
 (B) Expenditure for new employment opportunities
 (C) Expenditure not contemplated in budget
 (D) Irregular expenditure in service sector
54. Entries in the front page of service books of Govt. employees are re-attested every _____ years:
 (A) 10 (B) 25
 (C) 3 (D) None of the above
55. DPC Act of C and AG was passed by Parliament under Article _____ of the constitution:
 (A) 149 (B) 188
 (C) 167 (D) 159

56. The verification of Reserve Funds of State Govt. is done by whom?
 (A) Finance Department (B) Accountant General
 (C) Special Inspection Wing (D) Revenue Secretary
57. An Accounts Officer is one of the following Department not a non-civil accounts officer
 (A) Defense (B) Railway
 (C) Posts and Telegraphs (D) Industries
58. The audit of accounts order was issued in the year:
 (A) 1952 (B) 1945
 (C) 1936 (D) 1961
59. The contingency fund of the state will be at the disposal of _____ of the state.
 (A) Governor (B) Finance Minister
 (C) Chief Minister (D) Finance Secretary
60. Provident Fund subscription of Govt. employees are credited in:
 (A) Consolidated Fund (B) Reserve Fund
 (C) Public Account (D) Suspense Account
61. All contracts made in the exercise of the executive power of a State shall be expressed to be made or executed by the:
 (A) Chief Secretary to Government
 (B) Secretary in charge of the Department concerned
 (C) Chief Minister
 (D) Governor
62. Which of the following is not a fundamental right under the Constitution of India?
 (A) Right to Equality
 (B) Right to Property
 (C) Right to Fundamental of Speech and Expression
 (D) Right to Constitutional remedies
63. Payment of grant in aid to certain states out of the Consolidated Fund of India on the recommendation of the Finance Commission is based on which article of the Constitution?
 (A) 268 (B) 369
 (C) 275 (D) 270
64. How often is a Finance Commission constituted?
 (A) At the expiry of every fifth year or at such earlier time as the President considers necessary
 (B) Once in six years
 (C) Once in four years or at such earlier time as the Prime Minister considers necessary
 (D) Once in five years or at such earlier time as the Union Finance Minister considers necessary

65. Which among the following is a Fundamental Duty?
 (A) Provide for equal justice and free legal aid
 (B) Provide for organization of Village Panchayat
 (C) Provide for the promotion of Co-operative Societies
 (D) Safeguard public property and to adjure violence
66. Whose approval is necessary for the introduction of a MINOR head in the State Budget?
 (A) Governor (B) Comptroller and Auditor General
 (C) Finance Minister (D) Accountant General (Audit)
67. Under how many parts are Government accounts kept:
 (A) Four (B) Two
 (C) Three (D) Five
68. How many digits are there in Arabic number code for a Major Head?
 (A) Four (B) Three
 (C) Five (D) Two
69. In Public Account which alphabet is assigned to denote Deposits and Advances?
 (A) J (B) M
 (C) N (D) K
70. Under which detailed head of account is the expenditure on purchase and maintenance of a staff car to be debited?
 (A) Motor Vehicles (B) Travel Expenses
 (C) Office Expenses (D) Other Charges
71. Which among the following departments settle the claims against it through cheques?
 (A) Forest (B) Agriculture
 (C) Health Service (D) Commercial Taxes
72. Expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of extinguishing or reducing recurring liabilities is classified as
 (A) Voted Expenditure (B) Charged Expenditure
 (C) Revenue Expenditure (D) Capital Expenditure
73. The main unit of classification in account is the:
 (A) Detailed head (B) Minor head
 (C) Major head (D) Sub head
74. The annual accounts of the Central or State Governments are prepared for the financial year running from:
 (A) 1st January to 31st December (B) 1st April to 31st March
 (C) 1st March to 28th February (D) 1st July to 30th June

75. The fifth and the last tier of classification in the accounts is the:
 (A) Detailed head (B) Minor head
 (C) Sub head (D) Sub Major head
76. The transactions relating to the Contingency Fund of a State are recorded under which part of the Government accounts?
 (A) Part I (B) Part III
 (C) Part I and III (D) Part II
77. The travelling allowance of an Officer paid from General Revenues when travelling on duty connected with a Local Fund is charged to:
 (A) Local Fund
 (B) To the head of account from which he is drawing pay
 (C) Local Fund and Government on 50:50 basis
 (D) None of the above
78. Tax collected by Government are classified under:
 (A) Public Account (B) Contingency Fund
 (C) Consolidated Fund (D) Revenue Account
79. Items of receipt or payment which cannot at once be taken to a final head of receipt or charge may be temporarily held under which head?
 (A) Remittance head
 (B) Suspense head
 (C) Settlement head
 (D) Other receipts under revenue head to which it appears to belong
80. Who is responsible for keeping the expenditure within the grant or appropriation?
 (A) Finance Department (B) Chief Controlling Officer
 (C) Accountant General (D) Director of Treasuries
81. Departmentalization of at counts of all the Ministers and departments of Union Governments came into force from:
 (A) 1956 (B) 1976
 (C) 1966 (D) 1986
82. When the appropriation bill is passed by legislature and approved by the President or Governor as the case may be, it becomes the?
 (A) Finance Act (B) Appropriation Accounts
 (C) Appropriation Act (D) None of above

83. Any allotment or re appropriation within a grantor appropriation may be authorised by the competent authority:
- (A) At any time before expiry of financial year
 - (B) At any time
 - (C) After expiry of financial year
 - (D) Cannot be authorised
84. Re appropriation from one Grant or Appropriation to another Grantor Appropriation are:
- (A) Not arise
 - (B) Permissible
 - (C) Optional
 - (D) Not permissible
85. Methods of maintaining Government's daily cash balance at a level sufficient to meet its day to day requirements is terms as:
- (A) Proforma Accounts
 - (B) Ways and means
 - (C) Reserve operation
 - (D) Appropriation
86. The budget shows receipts and payments of Government under _____ heads:
- (A) Two
 - (B) Four
 - (C) Five
 - (D) Three
87. The estimate of expenditure not charged on the consolidated fund have to be submitted to the vote of the legislature. The estimate is made in the form of:
- (A) Demand for grant
 - (B) Expenditure account
 - (C) Estimate account
 - (D) None of these
88. Which of the following is true regarding Finance Act?
- (A) Relates Finance Bill
 - (B) Relates to non tax revenue
 - (C) Relates to annual taxation proposal
 - (D) None of above
89. Which is known as budget?
- (A) Annual Financial Statement
 - (B) Financial Review
 - (C) Appropriation Act
 - (D) Performance Budget
90. Revenue received by Government are credited under:
- (A) Public Fund
 - (B) Contingency Fund
 - (C) Provident Fund
 - (D) Consolidated Fund
91. The Executive Power of a state vests with the:
- (A) Chief Minister
 - (B) Chief Secretary
 - (C) Cabinet
 - (D) Governor

92. Who is a friend, philosopher and guide of the public accounts committee and the committee on public undertaking?
(A) Speaker, Lok Sabha (B) Chairman, Rajya Sabha
(C) Comptroller and Auditor General (D) Secretary General, Lok Sabha
93. The Chairman and members of the State Public Service Commission are appointed by:
(A) Prime Minister (B) Governor
(C) Chief Minister (D) President
94. The authority for formation of a new State or alteration of areas or boundaries or names of an existing state is vested with:
(A) Parliament (B) Rajya Sabha
(C) Lok Sabha (D) President
95. The official language of the Supreme Court of India:
(A) Hindi (B) Hindi and English
(C) Hindi and Bengali (D) English
96. Joint sittings of both the Houses of Parliament in certain cases may be convened by:
(A) The Prime Minister (B) The President
(C) Chairman of the Rajya Sabha (D) Speaker of Lok Sabha
97. Deputy Chairman of the Rajya Sabha is appointed by:
(A) Elected by the members of the Rajya Sabha
(B) The President
(C) The Chairman
(D) Nominating the senior most member of opposition
98. How many persons can be nominated to the Council of State (Rajya Sabha) by the President of India?
(A) 6 (Six) (B) 10 (Ten)
(C) 12 (Twelve) (D) 3 (Three)
99. Who has the power to promulgate ordinances during the recess of legislature?
(A) Chief Minister (B) Speaker
(C) Law Minister (D) Governor
100. The State shall provide free and compulsory education to children of the ages of:
(A) 6-12 (B) 6-14
(C) 5-12 (D) 5-11

SPACE FOR ROUGH WORK

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