

DE-7/2021/19

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. If a Government execute a work for another government or local body or private party _____ is recovered.
(A) Centage charge (B) Cess
(C) Service charge (D) Administrative charge
2. Any kind of undertaking written or verbal, expressed or implied by a person other than a Government servant or by a syndicate or firm is a :
(A) Agreement (B) Document
(C) Contract (D) Work
3. An officer of a department who is controlling the incurring of expenditure and the collection of revenue by the subordinates of that department is called :
(A) Head of Budget wing (B) Head of Finance wing
(C) Controlling Officer (D) Head of Revenue wing
4. "Financial year" is defined in Article _____ of Kerala Financial Code.
(A) Art 25 (B) Art 4
(C) Art 7 (D) Art 3
5. Government account is the total of :
(A) The Consolidated Fund Account and the Public Account
(B) Contingency Fund Account and Public Account
(C) The Consolidated Fund, Contingency Fund and the Public Account
(D) The consolidated Fund and contingency Fund
6. All expenditures other than that falling under pay and allowances, contingences and work is called :
(A) Establishment expenditure (B) Miscellaneous expenditure
(C) Recurring expenditure (D) Travelling expenses
7. Technical sanction (TS) means :
(A) The order sanctioning a work for construction or repair to be carried out
(B) The order sanctioning expenditure for work for payment after work
(C) The order of a competent authority sanctioning the cost of a work
(D) The sanction issued by the Chief Engineer for a major work

8. What are the responsibilities of a departmental controlling officer in regard to collection of revenue?
- (A) Closely watches the progress of revenue collection of the subordinate officers
 - (B) Closely watches whether any excess collection is made
 - (C) Prompt refund of excess revenue collected
 - (D) To write off irrecoverable revenue
9. Revenue collected in one district on account of another district should be credited in the treasury account of the _____ District.
- (A) Payable District
 - (B) Receiving district
 - (C) In both districts
 - (D) None of the districts but to the state
10. The chief controlling officer is responsible to furnish the certificate of reconciliation with respect to receipts to :
- (A) Revenue Department
 - (B) Finance Department
 - (C) Treasury Officer
 - (D) Finance Secretary
11. Government publications should be priced on a costing system and sale price fixed at _____ percent above cost price.
- (A) 100
 - (B) 50
 - (C) 75
 - (D) 25
12. Contribution for leave and pensions of officers sent to foreign service are watched by :
- (A) Head of office
 - (B) Finance Department
 - (C) Treasury Officer
 - (D) Accountant General
13. Refund of revenue requires :
- (A) Sanction from Treasury Officer
 - (B) Sanction from Accountant General
 - (C) Sanction from Department concerned
 - (D) Sanction from Government
14. Remission of Revenue means :
- (A) Forsaking of recovery of over payment
 - (B) Abandonment of claims of revenue
 - (C) Postponment of recovery of claims
 - (D) All of the above
15. It shall be the duty of the Comptroller and Auditor General of India to audit all receipts which are payable to :
- (A) Consolidated Fund of India
 - (B) Consolidated Fund of State
 - (C) Union territories having Legislative Assemblies
 - (D) All of the above

16. According to the General principles of expenditure how many conditions are there for incurring expenditure from public funds :
- (A) One (B) Two
(C) Three (D) Four
17. The authority which accord sanction of expenditure should communicate a copy of each order to the :
- (A) Finance Department (B) Revenue Department
(C) Accountant General (D) Director of Treasuries
18. All contracts containing unusual conditions or involving any uncertain or indefinite liability should only be made after obtaining special sanction from :
- (A) The Government (B) The Head of the Department
(C) The Accountant General (D) The Law Department of Government
19. Which is the slip issued by the Accountant General, to the drawing officer when it finds an expenditure is irregular :
- (A) Warring slip (B) Over due slip
(C) Objection slip (D) Non payment slip
20. When an objection slip or letter is received from the Accountant General, it should be registered as :
- (A) a periodical in the periodical register
(B) a new case in the Audit objection Register
(C) a new case in the Personal Register
(D) a new case in the Personal Register and the Audit objection
21. Register of increments for Non- Gazetted officers should be maintained by the drawing officer in :
- (A) Form No. 9 A (B) Form No. 7
(C) Form 1 A (D) Form .8
22. If the charge reports (RTC) jointly signed by the relieved and relieving Gazetted officers :
- (A) Counter signature of the superior authority is necessary
(B) Counter signature of the superior is not necessary
(C) Counter signature of the Head of Department is necessary
(D) None of the above
23. The DCRG due to a deceased Government servant will be payable in accordance with the provisions contained in :
- (A) Rules 114,115 and 139 of KSR part I
(B) Rules 114, 115 and 139 of KSR part II
(C) Rules 114, 115 and 139 of KSR part III
(D) None of the above

24. Officers authorized to make local purchase of furniture whether from government source or not should obtain :
- (A) Administrative sanction from Government
 - (B) Purchase sanction from Government
 - (C) No Government sanction is required
 - (D) Both Administrative sanction and purchase sanction from Government
25. The cost of tender form may be accepted by :
- (A) Money order or in cash
 - (B) Postal orders or postal stamps
 - (C) Bank drafts
 - (D) Bank cheques
26. Earnest Money deposit is accepted :
- (A) At the time of opening of the tender
 - (B) Along with tender
 - (C) From the tenderer whose tender is accepted and intimated
 - (D) From the tenderers at the time of signing the contract
27. Which of the following is not a reason for rejecting a tender?
- (A) The representative of the tenderer is not present at the time of opening tender
 - (B) The tender is not accompanied by EMD
 - (C) Tender received after the due date
 - (D) Tender is not signed by the tenderer
28. Price preference on a tender may be given to :
- (A) Products of competitive firms
 - (B) Products of public sector undertakings
 - (C) Products of foreign manufacturers
 - (D) Products of private firms
29. In the Annual Administration Report sent to Government, the Head of the department should furnish information regarding :
- (A) Result of periodical verification of stock
 - (B) Action taken for the adjustment of deficiencies, excess etc, if any noticed during stock verification
 - (C) The conditions in which stock registers are maintained in the department
 - (D) All of the above
30. All books and periodicals received in an office should be entered in a register in _____ of KFC.
- (A) Form No.24
 - (B) Form No.8
 - (C) Form No.4
 - (D) Form No.19

31. Entries in the measurement book should be recorded :
- (A) At the time of payment for the work
 - (B) Frequently giving large gap between entries
 - (C) Continuously without any gap
 - (D) Separately in different pages
32. Government work can be executed by which of the following methods :
- (A) By schedule contract
 - (B) By lump sum contract
 - (C) By percentage rate contract
 - (D) All of the above
33. The repairs and maintenance of a State Government building occupied by a Central Government department on rent shall be carried out by :
- (A) Central Public Works Department
 - (B) The Department which occupied the building
 - (C) Kerala PWD and Central PWD jointly
 - (D) Kerala PWD
34. Check measurement is intended to :
- (A) Find out progress of work
 - (B) Assess the part payment
 - (C) Assess the quality of work in progress
 - (D) Defect errors and to prevent fraudulent entries
35. The state may make grants - in - aid for activities carried out by private institutions in conformity with :
- (A) Art 202 of Indian Constitution
 - (B) Art 282 of Indian Constitution
 - (C) Art 267 of Indian Constitution
 - (D) Art 265 of Indian Constitution
36. Government expenses for the transportation of the dead body of a Government employee dying in harness at an out station to his native place will be equal to :
- (A) Travelling expenses admissible to him
 - (B) Actual expenses incurred
 - (C) 1/5th of the pay subject to a maximum of Rs.5000/-
 - (D) 15% of the total salary
37. Government employees who sustain permanent privation of sight on one eye while on duty will be paid ex-gratia payment of :
- (A) Rs. 10,000/-
 - (B) Rs. 15,000/-
 - (C) Rs. 20,000/-
 - (D) Rs. 25000/-

38. Who is the competent authority to sanction House Building Advance for joint applications of Government employees serving in different department?
- (A) Finance Department in Government
 - (B) District Collector
 - (C) Head of Department of either employee
 - (D) Accountant General
39. Under which head of account, amount of deposit for lands to be acquired for public bodies to be credited :
- (A) P.W. Deposits
 - (B) Personal Deposits
 - (C) Revenue Deposits
 - (D) Civil Court Deposits
40. Proforma Accounts are prepared for :
- (A) Government Departments
 - (B) Local Fund
 - (C) Government undertakings having commercial activities
 - (D) All of the above
41. For what purpose a log book is used for :
- (A) Recording the details of Government vehicles
 - (B) Recording the details of stationary items
 - (C) Recording the details of immovable properties
 - (D) Recording the details of Journeys performed by officers
42. The articles deposited in Treasury for safe custody should be taken back and verified by the officer who deposited them in :
- (A) 5 years
 - (B) 2 years
 - (C) Once in every year
 - (D) 3 years
43. Caution money of schools and colleges is deposited under :
- (A) Revenue Deposit
 - (B) Security Deposit
 - (C) Personal Deposit
 - (D) Deposits of Government commercial undertakings
44. Which is the legal authority for the withdrawal of money from the consolidated fund?
- (A) Demands for grant
 - (B) Appropriation Bill
 - (C) Supplementary Grant
 - (D) Appropriation Act
45. Review of the budget proposals is done by:
- (A) Governor
 - (B) Executive Machinery
 - (C) Judiciary
 - (D) Legislative committee

46. Which of the following does not come under the main divisions of Government Accounts?
 (A) Consolidated Fund (B) Sinking Fund
 (C) Contingency Fund (D) Public Account
47. Under five-tier system of classification of transaction they are grouped into :
 (A) Major head (B) Minor head
 (C) Sub Sectors (D) Sectors
48. Which is the intermediate head of account between a major and minor head?
 (A) Sub major head (B) Sub minor head
 (C) Sub head (D) Object head
49. Abolition of an existing major head of account from the state Government account requires the sanction of :
 (A) The Legislative Assembly
 (B) Governor of the state
 (C) Accountant General of the state
 (D) Comptroller and Auditor General of India
50. Which of the following expenditure does not requires the vote of Legislative Assembly?
 (A) Charged expenditure (B) Revenue expenditure
 (C) Contingent expenditure (D) Voted expenditure
51. The officer who is responsible for the control over expenditure is called :
 (A) Disbursing officer (B) Drawing Officer
 (C) Chief Controlling Officer (D) Sub - controlling officer
52. Transfer of funds from one unit of appropriation to another unit of appropriation is called :
 (A) Resumption of funds (B) Revision of funds
 (C) Appropriation of funds (D) Re-appropriation of funds
53. What is placed before the legislature when an expenditure not contemplated in budget has to be incurred?
 (A) Statement of expenditure (B) Appropriation Bill
 (C) Supplementary demands for grants (D) Revised Budget estimate
54. Abstracts showing revenue receipts and expenditure in terms of percentages are appended to :
 (A) Performance Budget
 (B) Evaluation report
 (C) Explanatory Memorandum on the budget
 (D) Five year plan programme

55. The Administrative Reforms Commission recommended the performance budgeting at the centre in :
- (A) March 1969 (B) January 1968
(C) February 1968 (D) March 1967
56. In a parliamentary system of government, how many agencies have control over expenditure :
- (A) Two (B) Three
(C) Four (D) Five
57. When a bill is presented for payment to the treasury, the officer checks the appropriation to cover the payment of that bill with reference to :
- (A) Cash Book (B) Appropriation Control Register
(C) Register of expenditure (D) List of payment
58. Reconciliation of departmental figures of expenditure is the responsibility of :
- (A) Treasury Officer (B) Accountant General
(C) Finance Department (D) Chief Controlling Officer
59. A new service may be :
- (A) A new form of service
(B) A new instrument of service
(C) A service not contemplated in the annual financial statement for the year
(D) All the above
60. Under which Article of the Indian Constitution contingency fund has been established :
- (A) Art .204 (B) Art .205
(C) Art .226 (D) Art .267(2)
61. The Municipal tax of a private building taken on rent for a government purpose has to be paid :
- (A) As per Art 20 of KFC Volume. I
(B) As per Art 21 of KFC Volume. I
(C) As per Art 117(1)(C) of KFC Volume. I
(D) As per Art 117 (3) of KFC Volume. I
62. What is the period of limitation for claiming arrears of pay and allowances including leave salary?
- (A) 3 years (B) 6 years
(C) 5 years (D) None of the above

63. In which form the Head of office/DDO should prepare demand statement of rent due from a government servant :
- (A) Form 1 (A) in triplicate (B) Form 1 (B) in triplicate
(C) Form 1 (B) in duplicate (D) Form 1 (B)
64. Statement of lapsed deposit in a civil court is prepared by :
- (A) Accountant General (B) Presiding Officer of the Court
(C) Treasury Officer (D) None of the above
65. When a cashier makes contingency payment he should enter which of the following in the contingent register :
- (A) Date of payment (B) Name of the payee
(C) Amount and number of voucher (D) All the above
66. A register in Form No 12 of Kerala Budget Manual for expenditure and liabilities shall be maintained by :
- (A) Chief controlling officer (B) Sub controlling officer
(C) Disbursing officer (D) Head of office
67. Expenditure incurred with the object of making assets of permanent character is called :
- (A) Revenue expenditure (B) Capital expenditure
(C) Social expenditure (D) Miscellaneous expenditure
68. The file and envelops of tenders should be retained for a period of :
- (A) Two years (B) Three years
(C) Four years (D) Five years
69. Refund of election deposits are to be authorized in writing by :
- (A) The Returning Officer (B) The District Collector
(C) The Treasury Officer (D) The Election Commission
70. Alteration Memorandum is prepared by District Treasury Officer in Form No. :
- (A) TA V (B) TA VI
(C) TA VIII (D) T.A. 33
71. For recording a government transaction the bank have to maintain :
- (A) Pass book (B) Scroll cash book
(C) Cash balance statement (D) (A) and (B)
72. Who is the authority to issue prohibitory order against personal deposits?
- (A) Treasury Officer (B) Accountant General
(C) Government (D) Civil Court

73. Plus and Minus Memorandum to be furnished at the end of every month to whom :
- (A) Director of Treasuries (B) Accountant General
(C) District Treasury (D) Finance Department
74. Statement of lapsed sub treasury cash orders may be reported to :
- (A) District Treasury Officer (B) Government
(C) Director of Treasuries (D) Accountant General
75. Refund of a lapsed deposit amount should be accountant on :
- (A) Miscellaneous refund (B) Repayment of deposit
(C) Repayment of lapsed deposit (D) Miscellaneous expenditure
76. Statement of lapsed deposit shall be forwarded to :
- (A) Director of Treasuries (B) Accountant General
(C) District Treasury Officer (D) None of the above
77. What is posted in Register in Form TA I?
- (A) Receipts (B) Borrowing
(C) Disbursement (D) Adjustment
78. Treasuries are classified into two namely :
- (A) Banking Treasury and non Banking Treasury
(B) District Treasury and Sub Treasury
(C) Central Treasury and State Treasury
(D) Rural Treasury and Urban Treasury
79. Members of the Public Accounts Committee shall be elected by whom :
- (A) Governor (B) Chief Minister and opposition leader
(C) Legislative Assembly (D) Speaker
80. The daily totals of each subsidiary register of the treasury shall be carried over to :
- (A) Day Book (B) Cash Book
(C) Ledger (D) Daily Balance sheet
81. The system of letter of credit was introduced in Kerala on :
- (A) 1st July 1974 (B) 1st April 1974
(C) 1st January 1974 (D) 1st March 1974
82. In the preparation of budget, which item is not treated as part II schemes :
- (A) Purchase of furniture (B) Purchase of new Machinery
(C) Purchase of stock (D) Renewal of old Machinery

83. When supplementary grant becomes necessary :
- (A) Vote on account is not passed
 - (B) There is inadequate delay in getting the allotment
 - (C) Annual appropriation is insufficient
 - (D) Legislative Assembly is not in session
84. A copy of the order of declaration of probation of a non-gazetted officer should be pasted to :
- (A) Increment register
 - (B) Pay bill register
 - (C) Service Book
 - (D) Pay bill of the concerned employee for the month in which increment was drawn
85. The EMD of a successful bidder in an auction :
- (A) Will not be refunded on any account
 - (B) Will be adjusted against the sale price due from him
 - (C) Will be retained until final settlement of the bill
 - (D) Will be refunded immediately after the auction
86. A clearance register is maintained for recording :
- (A) all refunds of lapsed deposits
 - (B) all refunds of deposits
 - (C) all lapsed deposits
 - (D) all outstanding deposits
87. The list of payments shall be prepared in Form No. :
- (A) TA 27
 - (B) TA 26
 - (C) TA 25
 - (D) TA 24
88. How many stages are there in a budgetary cycle?
- (A) 4
 - (B) 5
 - (C) 6
 - (D) 7
89. Who will send copies of printed budget documents to Comptroller and Auditor General of India?
- (A) Legislative Secretary
 - (B) Finance Minister
 - (C) Finance Department
 - (D) Chief Minister
90. The transactions occurring in a Sub Treasury should be reported daily to :
- (A) Accountant General
 - (B) Finance Department
 - (C) District Treasury Officer
 - (D) Director of Treasuries
91. Which form in KFC Vol.II is used to register court attachment of pay of Government servants?
- (A) Form 9 A
 - (B) Form 9 B
 - (C) Form 4 A
 - (D) Form 4 B

92. The Bank Guarantee scheme included in :
(A) Appendix 9 of KFC Vol. II (B) Appendix 10 of KFC Vol. II
(C) Appendix 4 of KFC Vol. II (D) Appendix 5 of KFC Vol. II
93. Form of utilization certificate is included in :
(A) Form No 42 of KFC Volume II
(B) Form No 43 of KFC Volume II
(C) Form No 44 of KFC Volume II
(D) Form No 45 of KFC Volume II
94. Principles and Rules regarding the distribution of certain charges and receipts between governments are described in :
(A) Appendix I of KAC Volume I
(B) Appendix II of KAC Volume I
(C) Appendix III of KAC Volume I
(D) Appendix IV of KAC Volume I
95. Standard objects of expenditure included in Appendix :
(A) 2 of KBM (B) 3 of KBM
(C) 4 of KBM (D) 5 of KBM
96. List of chief controlling and sub controlling officers are included in Appendix :
(A) 7 of KBM (B) 8 of KBM
(C) 9 of KBM (D) 10 of KBM
97. The word Budget is derived from :
(A) Leather Bag (B) Briefcase
(C) Bougette (D) Vallet
98. Part II of government account comprises transactions connected with :
(A) Public account (B) Consolidated fund
(C) Public debt (D) Contingency fund
99. Non plan estimates should reach government not later than :
(A) October 31 (B) September 15
(C) November 30 (D) December 31
100. In which department the performance budgeting was introduced first in Kerala?
(A) PWD (B) Land revenue
(C) Treasury (D) Finance

SPACE FOR ROUGH WORK

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