

DE-7/2021/29

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. Information regarding supply of details to Audit is contained in Art ————— KFC.
(A) Art 44 (B) Art 59
(C) Art 90 (D) None of these
2. Utilisation Certificate of grant-in-aid to local bodies is laid down in :
(A) KFC Form 48 (B) KFC Form 44
(C) KFC Form 45 (D) KFC Form 43
3. Period of preservation of contingent bills is for not less than ————— years.
(A) 5 years (B) 4 years
(C) 3 years (D) 2 years
4. In respect of Leave Salary and Pension contribution recovered from Government Servants sent on foreign service is payable to Government under which he is:
(A) permanently employed (B) initially employed
(C) no recovery (D) none of these
5. A copy of each financial sanction to be communicated to
(A) Government (B) Finance Department
(C) Accountant General (D) CAG
6. Advance pay on transfer should be recovered in :
(A) 5 monthly instalments (B) 10 monthly instalments
(C) 3 monthly instalments (D) 4 monthly instalments
7. The main unit of classification of account is :
(A) Detailed head (B) Sub-head
(C) Minor head (D) Major head
8. The Contingency Fund is at the disposal of :
(A) Chief Minister (B) Chief Justice
(C) Governor (D) Finance Department

9. The Memorandum of variations between figures in demand for grants and the appropriate Act is included in para :
- (A) 306 KBM (B) 40 KBM
(C) 31 of KBM (D) 60 KBM
10. History of service of gazetted servants to be maintained by :
- (A) Government (B) Accountant General (AQE)
(C) Head of Department (D) Head of Office
11. Rules regarding destruction of records of a/cs are contained in :
- (A) 338 KFC (B) 100 KFC
(C) 160 KFC (D) None of these
12. Money Bills should not be presented to legislature without approval of :
- (A) Chief Minister (B) Speaker
(C) Cabinet (D) Governor
13. 'New Service' procedure is explained in para of Budget Manual :
- (A) 111 (B) 94
(C) 66 (D) 29
14. Instructions regarding recoveries from pay bills of Government servants are contained in :
- (A) 202 (B) 218
(C) 164 (D) 89
15. When a bill is presented to treasury for payment, the availability of Budget Provisions is verified with reference to :
- (A) Cash Book (B) Appropriation Regr.
(C) Contingent Reg. (D) None
16. Transfer of funds from one unit of appropriation to another is :
- (A) Redumption (B) Surrender
(C) Reappropriation (D) Reduction
17. M.Bk is the original record of :
- (A) Work done by daily wages (B) Progressive quantity of work done
(C) All item of work done (D) All these items

18. The surplus quantity of materials from a completed work shall be disposed of by :
- (A) Transfer to any other work of the same agency
 - (B) By auction
 - (C) Interest with other agencies
 - (D) All the above
19. Warming slips are issued by :
- (A) Controlling Officer
 - (B) Finance Department
 - (C) Accountant General
 - (D) Drawing Officer
20. App II of Budget documents contain :
- (A) Details of Staff
 - (B) Works to be undertaken
 - (C) Details of Plan Funds
 - (D) Abundant works
21. The controlling authority of Revenue Department :
- (A) Collector
 - (B) RDO
 - (C) Dist. Planning Officer
 - (D) Head of Department
22. TA charges are due for payment :
- (A) On date of completion of journey
 - (B) Date of counter signature of travel
 - (C) Date of closure of financial year
 - (D) Date of sanction of journey
23. The authority compiling the monthly civil eyes of a state :
- (A) Finance Department
 - (B) Director of treasury
 - (C) Reserve Bank of India
 - (D) Accountant General
24. Statement of guarantee given by Government is in form :
- (A) KBM-4
 - (B) KBM-10
 - (C) KBM-60
 - (D) None of the above
25. The administration audit of secret service expenditure of commissioner of excise is done by :
- (A) DGP (Vig)
 - (B) Secretary Taxes
 - (C) Accountant General
 - (D) CCF (vig)
26. The first replies to the Inspection Report of the Accountant General is due within :
- (A) 2 years
 - (B) 6 months
 - (C) 12 months
 - (D) 3 months

27. Regulation of All India Service is made by :
- (A) Central Home Department (B) Chief Secretary of State
(C) State Home Department (D) Union Foreign Affairs Department
28. Completion Report in respect of a work means :
- (A) Finishing the work as agreed (B) Abandment of work
(C) Closing the work (D) None of these
29. Rate contract means executing a work/supply of materials at specified rates within a specified period :
- (A) specified rates only (B) within specified period
(C) specified time only (D) all the above
30. The transit salary of officers sent on deputation to other depts. is debitable to :
- (A) Lending dept. (B) Borrowing dept.
(C) Both (D) None
31. Which of these is not interest bearing?
- (A) House Building Advance (B) Motor Conveyance Advance
(C) Advance for purchase of mosquito nets (D) None of these
32. Civil Deposit include :
- (A) Revenue Deposits (B) Judicial Deposits
(C) Criminal Court Deposits (D) All of these
33. The authority to conduct the audit of a/cs of stores and stock of a civil dept. is :
- (A) Director of Printing and Stationary
(B) Director of Local Fund
(C) Head of Department
(D) Accountant General
34. Advance Pay on transfer should be recovered in _____ monthly instalments :
- (A) Ten (B) Five
(C) Four (D) Three
35. Rules regarding destruction of office records is mentioned in _____ KFC :
- (A) 338 (B) 100
(C) 149 (D) 160

36. Reconciliation of expenditure figures of dept. with those in the books of Accountant General is the responsibility of :
- (A) Head of Dept. (B) Finance Dept.
(C) Admn. Dept. (D) A.G.
37. Letters of credit are issued for _____ month at a time :
- (A) 6 months (B) 12 months
(C) 3 months (D) 9 months
38. Authority permitting withdrawal of money from Consolidated Fund :
- (A) Appropriation Act (B) Appropriation Bill
(C) Budget (D) Approval of Budget
39. One of the following is not a budget document :
- (A) Appropriation Act (B) Demands for grants
(C) Details of Work (D) Evaluation Report
40. Finance Accounts are prepared by :
- (A) Finance Dept. (B) Director of Treasury
(C) Head of Dept. (D) A.G.
41. Washing allowance payable to CI IV staff for wearing uniform shall be debited to :
- (A) Office Expenses (B) Wages
(C) Salaries (D) None
42. Audit reports of CAG is placed before legislature under _____ Article of the constitution :
- (A) 203 (B) 151 (2)
(C) 202 (D) 200
43. Revised Estimates includes :
- (A) Anticipated expenditure for the year
(B) Anticipated revenue for the year
(C) None of these
(D) All of these

44. In regard to Revenue Collection, the important statement to be submitted to the Controlling Officer :
- (A) Certificate of Revenue Collection
 - (B) Reconciliation Certificate
 - (C) Demand Collection and Balance
 - (D) None of these
45. Centage charges are paid when :
- (A) Govt. dept. executes work for other dept.
 - (B) Local body executes work for other
 - (C) Local body executes work for PWD
 - (D) PWD executes work for local body
46. Among the following items purchase of which item is exempted from inviting competition tenders :
- (A) Lab equipments
 - (B) Generator Set
 - (C) Furniture
 - (D) Uniform Cloth
47. Advance grant to a local body will be fixed and paid in :
- (A) April in one instalment
 - (B) Equal quarterly instalments
 - (C) Equal half yearly instalments
 - (D) None of these
48. Who will be held responsible for irregular expenditure receiving unrecovered for more than six months :
- (A) Drawing Officer
 - (B) Distributing Officer
 - (C) Treasury Officer
 - (D) None of these above
49. All tenders received in an office should be kept safe custody by :
- (A) Head of Office
 - (B) Section Clerk
 - (C) Section Superintendent
 - (D) Any Officer responsible for purchase
50. The water charges payable to Water Authority for buildings occupied by the District Collector :
- (A) Revenue Dept.
 - (B) PWD
 - (C) Officer contingency of Dist. Collector
 - (D) The Tahsildar

51. Incorrect entry in cash book can be rectified :
- (A) by erasing the entry
 - (B) cancelled by red ink and correct entry inserted
 - (C) correct entry to be inserted legibly
 - (D) none of these
52. In Govt. servants are summoned to courts to give evidence. They are paid TA and DA by :
- (A) The Head of Dept.
 - (B) The Court
 - (C) The Dist. Collector
 - (D) None of these
53. Disbursing Officer means an officer :
- (A) who draws money from the Treasury
 - (B) who distribute money
 - (C) who is authorised draw cheques
 - (D) who handles money in office
54. When does an officer assess the requirements of office requisites to his dept :
- (A) Commencement of financial year
 - (B) End of the financial year
 - (C) Beginning of calendar year
 - (D) At the middle of the year
55. Head with four digit arabic numerals is allowed to :
- (A) Major head
 - (B) Minor head
 - (C) Sub head
 - (D) Detailed head
56. Expenditure on maintenance of Government buildings to be accounted against :
- (A) 2075
 - (B) 2216
 - (C) 2056
 - (D) 0216
57. A final transaction not involving cash is :
- (A) transfer credited in a/cs
 - (B) made by plus and minus entries
 - (C) Re-appropriation
 - (D) book adjustments
58. The limit of Permanent Advance of a subordinate officer is fixed by :
- (A) Government
 - (B) Head of Department
 - (C) Head of Office of the Subordinate Office
 - (D) Accountant General

59. In urgent situation, an N.G.O. on transfer may be paid advance TA limited to limited to bus fare :
- (A) as Tour Advance
 - (B) as Miscellaneous expenses from office
 - (C) from undisturbed pay available in office
 - (D) from P.A.
60. Expenses for transportation of dead body of a Govt. servant dying in harness is debitable to :
- (A) Head of a/c his pay and allow are drawn
 - (B) Head of a/c his TA is drawn
 - (C) Salaries
 - (D) Office Expenses
61. If quantities as well as rates are not in a contract, it is :
- (A) Rate Contract
 - (B) Negotiated Contract
 - (C) Running Contract
 - (D) Single tender
62. Register of Increment is maintained by :
- (A) Head of Office
 - (B) The Officer himself
 - (C) AG in the case of Gazetted Officer
 - (D) All the above
63. Certificate of Transfer of charge of a Gazetted Officer is prepared in :
- (A) Form 9 A
 - (B) Form 7
 - (C) Form 21
 - (D) None
64. Which of the following does not come under contingencies?
- (A) Postal charges
 - (B) Sweeping charges
 - (C) Purchase of News Paper
 - (D) All these
65. An amount credited under Act 282 KFC is repayable with prior approval of :
- (A) HOD
 - (B) Govt.
 - (C) A.G.
 - (D) None of these
66. The authority to sanction increment to an NGO is :
- (A) HOD
 - (B) DDO
 - (C) Govt.
 - (D) AG
67. Items under Public Account is debited to :
- (A) 8001–8999
 - (B) 4011–5000
 - (C) 2011–3999
 - (D) 6011–7999

68. The total strength of PAC is :
- (A) 9 (B) 10
(C) 7 (D) 71
69. In classification of a/cs, a 'programme' is denoted by :
- (A) Detailed head (B) Sub head
(C) Major head (D) Minor head
70. Which of these may not come under 'capital'?
- (A) Purchase of land (B) Construction of building
(C) Repayment of loan (D) None
71. Log book generally denotes :
- (A) Attendance of staff (B) Stock of equipments
(C) Repairs of vehicles (D) None of these
72. Regr. of immovable property is maintained in Form :
- (A) 231 (B) 181
(C) 190 (D) 193
73. Proforma accounts are prepared for :
- (A) A Govt. undertaking doing commercial activities
(B) PWD
(C) Local body
(D) None of these
74. When a medical reimbursement claim is due for payment?
- (A) Date of completion of treatment as in essentiality certificate
(B) On receipt of Budget Allotment
(C) On date of receipt of sanction to the claim
(D) Date of verification of Medical authority
75. Which is not a part of Govt. a/c?
- (A) Consolidated a/c (B) Contingency Fund
(C) Public a/c (D) Local Fund

76. Which is not a proper practice of financial principle?
- (A) Inevitable payments remaining unpaid
 (B) Money received left unaccounted for long
 (C) Appropriation left unutilised till the end of the financial year
 (D) Sanction for expenditure issued during last month financial year
77. House Building Advance in which of the following cases :
- (A) When there is a house in the name of major sons
 (B) When he owns a house anywhere in India
 (C) When he has less than 2 years of service left
 (D) When there is a house in the name of minor sons
78. Amount of closed Treasury Savings Bank pending payment for want of Leviship certificate will be deposited in :
- (A) Civil Court Deposits (B) Security Deposit
 (C) Revenue Deposit (D) Personal Deposit
79. A report of finishing of a work as per agt. is called :
- (A) Completion Certificate (B) Valuation Certificate
 (C) Verification Certificate (D) Work Report
80. A Govt. servant drawing his own pay from the treasury :
- (A) Self Drawing Officer (B) Authorised Officer
 (C) Disbursing Officer (D) Controlling Officer
81. Who is authorised to counter sign the report of transfer of charge of a gazetted officer?
- (A) Relived/Reliving Officer (B) Lending Department
 (C) Borrowing Officer (D) Treasury Officer
82. Instruction regarding declaration of probation of Govt. servants are contained in Art _____ of KFC :
- (A) 218 (B) 208
 (C) 10 (D) 89
83. The value of Govt. land to be transfer to Commercial Dept. is fixed by :
- (A) Dist. Collector (B) RDO
 (C) Dist. Industries Officer (D) None of these
84. Rate of interest for mosquito net advance paid to Cl IV employees :
- (A) nil (B) 1%
 (C) 2% (D) $1\frac{1}{2}\%$

85. The authority competent to sanction advance for purchase of motor conveyances :
- (A) Head of Dept. (B) Govt.
(C) AG (D) None of these
86. The period of limitation of arrears of pension claim, is
- (A) 2 years (B) 6 years
(C) 12 years (D) None of these
87. What are the main division of Consolidated Fund?
- (A) Revenue and Capital (B) Public Debt and Loans
(C) Remittance and Suspense a/c (D) Contingency Fund and Public a/c
88. Deposits ordered by courts are included under :
- (A) Civil Court Deposits (B) Revenue Deposits
(C) Security Deposits (D) None of these
89. Committed value of pension is :
- (A) Revenue Expenditure
(B) Expenditure on Capital a/c
(C) Expenditure under Loans and Advance
(D) Expenditure under Suspense a/c
90. Sub-vouchers of secret service expenditure can be destroyed :
- (A) After Three years of admn. audit is completed
(B) After Ten years of admn. audit is completed
(C) After Five years of admn. audit is completed
(D) May be preserved permanently
91. Rent of a Govt. quarters is reused when the standard rent is reused by :
- (A) Disbursing Officer (B) Controlling Officer
(C) PWD Buildings (D) Treasury Officer
92. What is the procedure not required for release of mortgages after completion of loan and interest thereon?
- (A) On request by the loanee to the sanctioning authority
(B) On recommendation of AG
(C) On approval from Govt.
(D) None of the above

93. The importance of 'performance' budgeting is :
- (A) to evaluate the functioning of the different depts.
 (B) to evaluate the financial position of govt.
 (C) to evaluate the utilisation of allotments
 (D) all of the above
94. Who is the estimating officer of the head "Sinking fund investment a/c"?
- (A) Revenue Dept. (B) Finance Dept.
 (C) Home Depts. (D) A.G.
95. The State Govt. have power to create or abolish any post in connection with the affairs of the :
- (A) State (B) Autonomous body
 (C) Posts under All India Service (D) None of these
96. How often the articles deposited by an Officer in Treasury for safe custody can be verified by the depositor?
- (A) Once in a year (B) Once in 6 months
 (C) When there a change of incumbency (D) Once in 9 months
97. Procedure for disbursement of pay due to a deceased Govt. servant is explained in :
- (A) Art 140 KFCI (B) Art 171 KFCI
 (C) Art 83 KFC (D) None of these
98. Which Legislative Committee scrutinises the report of the CAG on Public Undertakings?
- (A) PAC (B) PUC
 (C) Subject Committee (D) Estimates Committee
99. Who is the treasurer of Charitable endowments in State?
- (A) Accountant General (B) Finance Secretary
 (C) Director of Local Funds Audit (D) None of these
100. The term decretal claim denotes :
- (A) Claim from Court Order (B) Claim from Public
 (C) Claim out of a Contingency Fund (D) None of these

SPACE FOR ROUGH WORK

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