

DE-1/2022/2

Maximum : 100 marks

Time : 1½ hours

1. Which estimates of expenditure should be accompanied by a self explanatory report containing all relevant details of the scheme?
 - (A) Capital expenditure
 - (B) Committed (non plan)
 - (C) Revenue expenditure
 - (D) Plan expenditure
2. All wages not claimed within _____ months as a rule be forfeited.
 - (A) 6
 - (B) 4
 - (C) 3
 - (D) 2
3. The burial charges of paupers are incurred by the officers of :
 - (A) Revenue Department
 - (B) Health Service Department
 - (C) Police Department
 - (D) None of these
4. No part II schemes will be considered for inclusion in the next year budget, unless it is received by the Finance Department before _____ every year.
 - (A) 15th November
 - (B) 31st October
 - (C) 15th October
 - (D) 1st November
5. All books and periodicals received in an office will be entered in a register in :
 - (A) Form No. 17
 - (B) Form No. 18
 - (C) Form No. 19
 - (D) Form No. 20
6. _____ may incur miscellaneous expenditure upto Rs. 500 on each occasion in connection with bandobast arrangements such as erection of sheds, sanitary arrangements.
 - (A) Inspector of Police
 - (B) Inspector General of Police
 - (C) Superintendent of Police
 - (D) Sub Inspector of Police
7. Contingency fund is administered by the :
 - (A) Finance Department
 - (B) Chief Minister
 - (C) Legislative
 - (D) Governor

8. Every Body / Authority receiving grant in aid /and / or loan of Rs. _____ or more during a financial year shall submit to Principal Accountant General (Audit) by 31st July of the succeeding financial year their annual accounts.
- (A) 10 lakhs (B) 15 lakhs
(C) 20 lakhs (D) 25 lakhs
9. Who conducts the Audit of stores and stock accounts?
- (A) Head of Department
(B) Finance Department
(C) Comptroller and Auditor General of India
(D) Store Purchase Department
10. _____ has been appointed as the Treasurer of Charitable Endowments for the State.
- (A) Finance Secretary (B) Accountant General
(C) Director of Treasuries (D) Examiner of Local Fund Accounts
11. Travelling Allowance Bills and acquittance rolls relating there to should be preserved for not less than :
- (A) 3 complete years (B) 2 complete years
(C) 4 complete years (D) 5 complete years
12. Taxes on property and Capital Transaction comes under :
- (A) Grant in aid (B) Tax Revenue
(C) Non Tax Revenue (D) General Service
13. The rates of advertisement charges should be approved by the :
- (A) Director of Public Instruction (B) Director of Public Relations
(C) Government (D) None of these
14. What is the period of limitation in respect of arrear claims of gratuity?
- (A) One year (B) Two years
(C) Six years (D) 12 years
15. Sanction of _____ should be obtained for purchasing arms and ammunition required by any department.
- (A) Government (B) Director General of Police
(C) District Collector (D) Superintendent of Police

16. The estimates of schemes involving new expenditure or abandonment of existing revenue is :
- (A) Revised Budget (B) Detailed Budget
(C) Part I Estimates (D) Part II Estimates
17. Some Government land is proposed to be transferred to a Commercial Department, or to a Service Department. Who is the officer authorized to fix the value of the land?
- (A) Tahsildar (B) Government
(C) Revenue Divisional Officer (D) District Collector
18. _____ means the documents required in connection with the giving out of a work on contract.
- (A) Contract Documents (B) Bank guarantee
(C) Security Documents (D) Security Deposits
19. Withdrawal of appropriation found to be in excess of requirements :
- (A) Reappropriation (B) Resumption
(C) Redistribution (D) Excess grant
20. Prisoners shall not be sent by mail or express trains except for :
- (A) Shifting to other prisons (B) Presenting the Court
(C) Special reasons (D) None of the above
21. The communication of the reason for rejection of a tender to the tenderer is :
- (A) Allowed only with permission of Government
(B) Not allowed
(C) Done by the purchasing officer
(D) None of these
22. In estimating the cost during the year, the _____ should carefully consider when the scheme is likely to be introduced.
- (A) Head of Department (B) Store Purchase Department
(C) Estimating officer (D) Government
23. Belts may be renewed once in _____ years in the case of Peons.
- (A) 5 (B) 4
(C) 3 (D) 2

24. The facts mentioned in the Draft paragraph should be carefully verified and the result of verification communicated to Accountant General within _____ from the date of its receipt.
- (A) 2 weeks (B) 3 weeks
(C) Six weeks (D) One month
25. The system under which tender calls are confirmed to selected agencies in the field when purchase of store in urgent cases is resorted is known as :
- (A) Limited tender (B) Open tender
(C) Negotiated contract (D) Single order
26. A Government servant should not exercise his powers of sanctioning expenditure so as to pass an order directly or indirectly to his own advantage Where it is laid down?
- (A) Book of financial powers (B) Standard of financial propriety
(C) Expenditure sanction (D) Financial sanction
27. For the payment of Annual grants to the libraries, there should be minimum books stock of :
- (A) 1200 (B) 1000
(C) 800 (D) 600
28. The contingency fund has been created under _____ of the constitution.
- (A) Art. 276 (2) (B) Art. 277 (2)
(C) Art. 267 (2) (D) Art. 267 (1)
29. All stores should be verified periodically in the manner prescribed for each Department and atleast :
- (A) Quarterly (B) Half years
(C) Once in two years (D) Once a year
30. The laboratory charges for educational institution may be passed by :
- (A) Head of Department (B) Controlling officer
(C) Head of office (D) Store Purchase Department
31. As soon as Government servant is admitted to the Provident Fund, the PF A/c No. allotted to him should be noted on the :
- (A) Right hand top of Page No. 1 of the Service Book
(B) Left hand side of the service book page 2
(C) Page 3 of the Service Book
(D) Anywhere in the service book

32. Any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal are charged on the
- (A) Contingency fund (B) Public Account
(C) Consolidated fund of the state (D) None of these
33. Purchase of portraits and photos for public buildings require the sanction from :
- (A) Director of Public Relations (B) District Collector
(C) Government (D) Chief Engineer Buildings
34. Every Head of Office should maintain a stock account of furniture and all other stores in Form No :
- (A) 175 (B) 18
(C) 19 (D) 20
35. The Introduction of any new major head or minor head and the abolition or change in the nomenclature of any existing head will require the approval of :
- (A) C & AG (B) Finance Department
(C) Parliament (D) Governor
36. If damage to immovable Government property caused due to calamity, the fact may be intimated to :
- (A) Accountant General
(B) Immediate Superior
(C) Head of the Department who will report to Government
(D) All of the above
37. Which article in KFC deals with the variation in sanctioned pay of a post?
- (A) Art. 71 (B) Art. 69
(C) Art. 74 (D) Art. 72
38. Head of Departments can accept late supplies after recording the reasons therefore upto _____ after the prescribed date of delivery.
- (A) 1 month (B) 2 months
(C) 3 months (D) 15 days
39. The last payment on a running account made of a contractor in full settlement of the account relating to his contract, when the contract has been completed or determined is :
- (A) Final payment (B) Full payment
(C) Centage charges (D) None of these

40. Protection of Religious Edifices are described in article _____ KFC :
- (A) 195 (B) 193
(C) 196 (D) 198
41. Scholarship and grants-in-aid become due for payment on the _____ day of the month in which they are earned.
- (A) 1st day (B) 2nd day
(C) 10th day (D) Last day
42. Committee on Public Accounts consists of _____ members who shall be elected by the Assembly.
- (A) 11 (B) 9
(C) 7 (D) 13
43. _____ is the forsaking of recovery of over payments and other similar claims without exploring all possible means of recovery.
- (A) Remission of Revenue (B) Refund of Revenue
(C) Waiver of Revenue (D) None of these
44. Running contracts may be settled by :
- (A) Stores Purchases Department
(B) Head of Department and Department Purchase Committee
(C) Finance Department
(D) Head of Office
45. The Muster Roll is the initial record of labour employed _____ on a work.
- (A) Each month (B) Every fortnight
(C) Every week (D) Every day
46. The maximum number of instalments of repayment of motor car advance is :
- (A) 108 (B) 144
(C) 120 (D) 60
47. _____ means an order issued by the Treasury Officer on a Sub Treasury within the District for payment on the Government account or for any authorized purposes of a specified amount to a specified person.
- (A) Cash order (B) Government Order
(C) Pay Order (D) Executive Order

48. On receipt of a book of forms, in connection with railway warrant _____ is responsible for examining it and satisfying himself that it is perfect in all respects.
- (A) Senior Superintendent (B) Superintendent of Police
(C) Sub Inspector/ Officer incharge (D) Station Master
49. Heads of Department in charge of important sources of revenue should keep the _____ fully informed of the collection of revenue under their control.
- (A) Revenue Department (B) Finance Department
(C) Administrative Department (D) Director of Treasuries
50. Control over appropriation is the special responsibility of the :
- (A) Head of Department (B) Legislative
(C) Finance Department (D) Accountant General
51. The advantage of having estimate prepared on a _____ basis is that the accounts could be closed very much earlier than when they are prepared on a demand and liability basis.
- (A) Cash (B) Mercantile
(C) Accrual (D) None of these
52. The primary function of the Committee on Public Accounts is to scrutinise :
- (A) Reports of the C and AG (B) Appropriation Accounts
(C) Finance Accounts (D) All of the above
53. The installation of electrical light and fans in the Government building requires the sanction of :
- (A) KSEB (B) Electrical Inspectorate
(C) Government (D) PWD Electrical Wing
54. Which one of the following taluk do not have the risk of filariasis?
- (A) Ambalapuzha (B) Moovattupuzha
(C) Karunagappally (D) Parur
55. A responsible officer of the Department should inspect all perishable stores :
- (A) Once in each half year (B) Once in a month
(C) Once in 3 months (D) Once in a year
56. Which of the following is an interest bearing advances?
- (A) Marriage Advance (B) House Building Advance
(C) Cycle Advance (D) All of the above

57. Records connected with claims to service and personal matters affecting Government Servants who are still in service :
- (A) be destroyed after 45 years (B) never be destroyed
(C) be destroyed after 10 years (D) be destroyed after 25 years
58. Who is the officer authorized to communicate to the Accountant General copies of orders sanctioning expenditure?
- (A) Finance Department
(B) Head of Department
(C) The authority which accords sanction
(D) Treasury officer who makes the payment
59. Warning slips are issued by the :
- (A) Accountant General (B) Legislature
(C) Finance Department (D) Head of Department
60. Revenue advances include :
- (A) Advances for demarcation purposes
(B) Advances for replacing missing boundary marks
(C) Advances for the removal of encroachments
(D) All of the above
61. Who is the officer authorized to maintain the 'Register of Increments' of Non gazette officers of an office?
- (A) Drawing officer (B) Head of Office
(C) Accounts officer (D) None of these
62. Certificate showing utilization of grant in aid is laid down in :
- (A) KFC Form No. 43 (B) KFC Form No. 44
(C) KFC Form No. 45 (D) KFC Form No. 48
63. When does an appropriation lapse?
- (A) It will not lapse (B) Lapse after the expiry of six months
(C) At the close of the calendar (D) At the close of the financial year
64. Advance for the removal of encroachments are drawn by :
- (A) Village Officer (B) District Collector
(C) Tahsildar (D) Revenue Divisional Officer

65. Grant in aid to medical institutions should be drawn on grants in and bills signed by the managers of such institutions and counter signed by the :
- (A) Directorate of Medical Education (B) District Medical Officer (Health)
(C) Secretary to Government (D) Accountant General
66. The shifting of existing telephones connections may be sanctioned by the :
- (A) Heads of Department (B) Head of Office
(C) Controlling officer (D) Government
67. T.A. Bills for which counter signature is not required :
- (A) Deputy Collector (B) Deputy Secretary
(C) Joint Secretary (D) Administrative Assistant
68. Counter foils of receipt books and used cheque books should be preserved for not less than :
- (A) 3 Complete years (B) 5 complete years
(C) 12 Complete years (D) 6 complete years
69. Register of immovable Government properties is laid down in KFC form No. :
- (A) 21 (B) 23
(C) 23A (D) 25
70. Every transfer of charge of Gazetted Officer should be reported by _____ by post on the same day to Accountant General.
- (A) Controlling Officer (B) Head of office of new office
(C) Head of Department (D) Concerned officer
71. Copies of the supplementary Appropriation Act should be forwarded to the :
- (A) Governor (B) Head of Department
(C) Accountant General (D) Speaker
72. In Kerala, the first attempt at performance budgeting was made in :
- (A) 1970 -71 (B) 1971-72
(C) 1972-73 (D) 1973-74
73. Evaluation reports on the performance of the selected departments are prepared and presented to :
- (A) Legislature (B) Governor
(C) Finance Department (D) Accountant General

74. Who is responsible for the auditing of all expenditure charged against the Government?
 (A) State Audit Department (B) Finance Department
 (C) Accountant General (D) None of these
75. Jenmibhogam, Karathilchilavu and Arthapalsa are allowances paid to some Jenmis and other persons in the state. These are not pension proper but :
 (A) Exgratia Pension (B) Territorial and Political Pension
 (C) Political Pension (D) All of these
76. Copying fees are included in :
 (A) Personal Deposit (B) Security Deposit
 (C) Civil courts Deposit (D) Criminal Courts Deposit
77. Who authorize the payments of increments to Gazefted officers as they fall due?
 (A) Disbursing Officer (B) Head of Department
 (C) Head of Office (D) Accountant General
78. The day for presentation of budget is fixed by :
 (A) Governor (B) Speaker
 (C) Chief Minister (D) Finance Minister
79. Budget is also known as :
 (A) Statement of Revenue Receipts (B) Income and Expenditure Statement
 (C) Annual Financial Statement (D) Receipt and Payment Account
80. In which month the Finance Department issue circular for preparing the budget?
 (A) May (B) July
 (C) August (D) September
81. _____ is the abandonment of claims of revenue (arising from taxation laws, services rendered, land revenue etc.) without exhausting all avenues of recovery.
 (A) Remission of Revenue (B) Refund of Revenue
 (C) Waiver of Revenue (D) None of these
82. All contracts should be in the form of written agreements expressed to be made by the _____ and signed by the competent authority.
 (A) Chief Secretary (B) Chief Engineer
 (C) Finance Secretary (D) Governor

83. Execution of the budget is done by the :
- (A) Minister (B) Legislature
(C) Executive (D) Accountant General
84. Rate contract will be settled by :
- (A) Head of Department (B) Stores purchases department
(C) Accountant General (D) Finance Department
85. _____ is a contract for the supply of stores at specified rates during the period covered by the contract.
- (A) Running contract (B) DGS and D
(C) Negotiated contract (D) Rate contract
86. _____ Tender may be adopted in the case of small order when the articles required are of a proprietary character.
- (A) Open (B) Single
(C) Limited (D) None of these
87. Payment to firms abroad is arranged by _____ through the State Bank of India.
- (A) Accountant General (B) Stores purchases department
(C) Finance Department (D) Head of Department
88. Which article in KFC deals with the pay and allowance due to a deceased Government servant?
- (A) Art. 72 (B) Art. 85
(C) Art. 83 (D) Art. 74
89. All paddy pensions converted into cash payment with effect from :
- (A) 01-02-1955 (B) 01-04-1956
(C) 26-01-1950 (D) 15-08-1947
90. The technique of presenting the operation of Government in both financial and physical terms is :
- (A) Evaluation Budget (B) Performance Budget
(C) Revised Budget (D) Zero Budget
91. What marks the conclusion of the second stage of the budgetary cycle :
- (A) Preparation of budget (B) Review of budget
(C) Execution of budget (D) Passing of budget

92. The authorities empowered to enter into contract on behalf of Governor are specified in the :
- (A) Agreement (B) Book of forms
(C) Book of Financial Powers (D) P.W.D. Account code
93. The provision for stores should be worked out based on :
- (A) Past consumption (B) Anticipated variation
(C) Stock in hand (D) All of the above
94. The proposals in respect of loans to local bodies for new works or to any person or body for an entirely new object should be treated as :
- (A) Part II Scheme (B) Part I Scheme
(C) Loan Schemes (D) Detailed Budget
95. _____ is the initial record of labour employed each day on a work.
- (A) Attendance register (B) Muster roll
(C) Pay roll (D) None of these
96. Washing allowance paid to Class IV Government servants shall be classified under :
- (A) Office expenses (B) Wages
(C) Salaries (D) Other items
97. 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
98. The transfer of Government lands with improvements upto 2 Acres thereon from one department to another shall be ordered by the :
- (A) Tahsildar (B) Revenue Divisional Officer
(C) District Collector (D) None of these
99. A contingent bill should not ordinarily be endorsed for payment to a private party after :
- (A) 15th March (B) 25th March
(C) 30th June (D) 30th September
100. _____ in consultation with the Kerala Grandhasala Sanghom will forward proposals to Government for grading of libraries.
- (A) Kerala Books and Publications (B) Director of Public Instructions
(C) Educational Secretary (D) Finance Secretary

SPACE FOR ROUGH WORK

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