

**DE-7/2022/7**

Question  
Booklet Alpha Code

**A**

Question Booklet  
Serial Number

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Name :	Reg. No.	Signature :
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**DEPARTMENTAL TESTS — JULY, 2022**

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 executive power of the Union vests in
  - (A) The President
  - (B) The Prime Minister
  - (C) The House of People
  - (D) The Council of States
2. No money can be withdrawn from the Consolidated Fund until
  - (A) The Annual Financial Statement is presented
  - (B) The Demand for Grants are passed
  - (C) The Appropriation Bill is presented
  - (D) The Appropriation Act is enacted
3. Initial Legislature control over finance is exercised at the time of
  - (A) Presentation of Demand for grants
  - (B) Presentation of Vote on account
  - (C) Policy Making
  - (D) Review of Budget
4. Audit is an instrument of
  - (A) Administrative Control
  - (B) Financial Control
  - (C) Legislative Control
  - (D) Legal Control
5. The Contingency Fund of the State is at the disposal of the
  - (A) Governor
  - (B) Chief Minister
  - (C) Finance Minister
  - (D) Chief Secretary
6. The main unit of classification in accounts is the
  - (A) Detailed Head
  - (B) Sub Head
  - (C) Minor Head
  - (D) Major Head
7. Which head is primarily meant for itemised control over expenditure and indicate the object or nature of expenditure on a scheme or activity
  - (A) Minor Head
  - (B) Detailed Head
  - (C) Sub Head
  - (D) Sub - major Head
8. Three digit Arabic numerical code denotes a
  - (A) Major Head
  - (B) Sub - major Head
  - (C) Minor Head
  - (D) Detailed Head
9. The control of the Resource operations of the Government of India and of States vests in the
  - (A) Reserve Bank of India
  - (B) Finance Ministry/Finance Department
  - (C) Comptroller and Auditor General
  - (D) State Bank of India
10. Rewards for destruction of wild animals is an example of
  - (A) Countersigned Contingencies
  - (B) Special Contingencies
  - (C) Contract Contingencies
  - (D) Scale Regulated Contingencies
11. Which of the following is not included in the Three E's of audit
  - (A) Economy
  - (B) Efficiency
  - (C) Earnestness
  - (D) Effectiveness
12. The fund created for redemption of loans raised by Government is
  - (A) Reserve Fund
  - (B) Sinking Fund
  - (C) Investment Fund
  - (D) Benefit Fund

13. The outstanding feature of Parliamentary democracy in India is the accountability of the administration to the
- (A) Legislature (B) Judiciary  
(C) Executive (D) Constitution
14. All the rules and standing orders of financial character issued by the Government or subordinates are scrutinized by
- (A) The Public Accounts Committee  
(B) The Accountant General  
(C) The Public Undertakings Committee  
(D) Estimates Committee
15. Audit against provision of funds is directed to primarily ascertain whether
- (A) There is proper voucher  
(B) Money has actually been spent  
(C) Whether there is savings or excess  
(D) The money has been expended for the purpose for which it was provided in the Budget
16. Enforcing economy in the expenditure of public moneys is the responsibility of the
- (A) The Vigilance Department  
(B) The Treasuries Department  
(C) The Executive Department  
(D) The Audit Department
17. The responsibilities for watching progress of expenditure against a grant or appropriation devolves on
- (A) The Director of Treasuries (B) The Executive Government  
(C) The Finance Department (D) The Account General (A&E)
18. Finance Commission is constituted by the
- (A) President of India (B) Prime Minister  
(C) Parliament (D) Union Cabinet
19. Appropriation Accounts, Finance Accounts and Audit Reports (Civil) laid before the Legislative Assembly are scrutinized by
- (A) The Subject Committee (B) The Estimates Committee  
(C) The Public Accounts Committee (D) The Public Undertakings Committee
20. Collection of non-tax revenue is based on
- (A) Legislation  
(B) Recommendation of the Finance Commission  
(C) Quasi Judicial assessment  
(D) Purely an administrative decision
21. Sanction with a long period of currency as well as sanction of a permanent nature should be
- (A) Left as such (B) Acted upon  
(C) Reviewed periodically (D) Need not be subjected to review

## A

22. Who has got the powers under the relevant Act to relieve the Comptroller and Accountant General from the responsibility of keeping the accounts of a State Government
- (A) Governor may with the previous approval of the President and after consultation with C & AG by order relieve him from the responsibility  
 (B) Parliament  
 (C) Legislature  
 (D) President
23. Treasury which conducts Cash Business by itself is
- (A) District Treasury (B) Non - Banking Treasury  
 (C) Cash Treasury (D) Banking Treasury
24. On the basis of the budget and the accounts, the Government determines
- (A) What should be the policy in future years  
 (B) Whether expenditure and a particular activity/activities need to be curbed  
 (C) Whether the steps taken for realization of dues of revenue are adequate  
 (D) Whether it will be justified in curtailing or expanding its activities and whether it can increase or decrease taxation accordingly
25. Whether a fresh pay slip from Accountant General (A&E) is necessary if the increment is stopped
- (A) No fresh slip from AG is required  
 (B) Fresh slip from AG is required  
 (C) A letter from the Head of the Department is necessary for drawing the salary  
 (D) None of the above
26. Large department like Public Works and Forest having cheque drawing powers render monthly accounts to
- (A) Accountant General (A&E)  
 (B) Director of Treasuries  
 (C) Chief Engineer/Chief Conservator of Forest  
 (D) Finance Department
27. Who maintains the leave accounts of Gazetted Government Servants
- (A) Heads of Offices  
 (B) Heads of Departments  
 (C) Office of the Accountant General (A&E)  
 (D) Office of the Accountant General (Audit)
28. The Government of Kerala give development fund to Local Governments through
- (A) Consolidated Fund (B) Contingent Fund  
 (C) Local Fund (D) Public Account
29. List of labourers employed daily on works is called
- (A) Muster Roll (B) Stock Register  
 (C) Measurement Book (D) Cash Book
30. Reduction of debt through sinking fund is called
- (A) Debiting (B) Sinking  
 (C) Balancing (D) Amortisation

31. Uniform Civil Code is included in the Constitution of India as  
(A) Fundamental Right (B) Directive Principles of State Policy  
(C) Fundamental Duty (D) Part of the Preamble
32. Among the following which one is not a Fundamental Right  
(A) Right to equality (B) Right to Freedom of Religion  
(C) Right to property (D) Right to Constitutional Remedies
33. Among the following which one is not a Fundamental Duty  
(A) To Provide for equal justice and free legal aid  
(B) To abide by the constitution and respect its ideals and its institutions, the National Flag and the National Anthem  
(C) To value and preserve the rich heritage of our composite culture  
(D) To safeguard public property and abjure violence
34. The Vice President who is ex-officio Chairman of the council of States (Rajya Sabha) holds office for a term of  
(A) Six years (B) Five years  
(C) Four years (D) Three years
35. The president of India before entering upon the office shall take an oath of office in the presence of  
(A) The Speaker of the Lok Sabha  
(B) The senior most members (by age) of the Lok Sabha  
(C) The Chief Justice of India  
(D) The immediate past President of India
36. The President of India is elected by  
(A) Elected members of the two houses of the parliament  
(B) All members of the house of people  
(C) All members of the Parliament  
(D) An Electoral college consisting of the elected members of both the houses of the Parliament and the elected members of the Legislative assemblies of the States
37. The Contingency Fund of India is at the disposal of the  
(A) Prime Minister of India (B) Union Finance Minister  
(C) President of India (D) Comptroller and Auditor General of India
38. How often does the President constitute a Finance Commission  
(A) At the expiration of every Five years  
(B) At the expiration of every Six years  
(C) At the expiration of every Four years  
(D) There is no specified interval for constituting a Finance Commission
39. The total number of Ministers including the Chief Minister in the Council of Ministers in a State shall not exceed ..... of the total number of members of Legislative Assembly of the State  
(A) 20% (B) 15%  
(C) 25% (D) 17%

## A

40. Language used by the Supreme Court  
 (A) Hindi and English  
 (B) English and Bengali  
 (C) All Indian languages included in the Eighth Schedule of the Constitution  
 (D) English Only
41. To which list of the Eighth Schedule, the subject 'Electricity' belongs to  
 (A) Central List (B) Concurrent List  
 (C) State List (D) None of the above
42. The reports of the Comptroller and Auditor General of India relating to the accounts of a State shall be submitted to the  
 (A) Chief Minister (B) Finance Minister  
 (C) Governor (D) Speaker
43. Grant in aid are given to certain States by the Government of India under  
 (A) Article 275 of the Constitution of India  
 (B) Article 280 of the Constitution of India  
 (C) Article 265 of the Constitution of India  
 (D) None of the above
44. Contingent Liability denotes  
 (A) Liability to be discharged by increasing expenditure in advance due to non-approval of budget  
 (B) Expenditure incurred under contingencies  
 (C) Liability due to contingent expenses subsequently recoverable  
 (D) Liability constituted by guarantees given by Government in respect of loans availed as prescribed by Legislature
45. The total amount payable in respect of any one person to the State or to any one Municipality or other local authority in the State by way of taxes on Professions, Trade or Employment shall not exceed  
 (A) Rs. 3000/- per annum (B) Rs. 3500/- per annum  
 (C) Rs. 2000/- per annum (D) Rs. 2500/- per annum
46. A percent of proceeds of which tax is levied and distributed between the Union and States  
 (A) Profession Tax (B) Property Tax  
 (C) Commercial Tax (D) Income Tax
47. The Comptroller and Auditor General of India is appointed by the  
 (A) President (B) Prime Minister  
 (C) Supreme Court (D) Union Finance Minister
48. Who is competent to promulgate an Ordinance during the recess of Legislature  
 (A) Speaker (B) Chief Minister  
 (C) Law Minister (D) Governor
49. Service Tax is levied by  
 (A) Central Government (B) State Government  
 (C) Either (A) or (B) (D) None of the above

50. The term of a Municipality is  
(A) 7 Years (B) 5 Years  
(C) 3 Years (D) 2 Years
51. Pro forma Accounts are prepared for  
(A) Government Department  
(B) Local Fund  
(C) Government Departments having commercial character  
(D) None of the above
52. The authority to determine the classification of transaction in Government Accounts is  
(A) The Finance Department  
(B) The Treasuries Department  
(C) The Accountant General (Audit)  
(D) The Comptroller and Auditor General of India
53. Journal and Ledger are maintained for which system of accounting  
(A) Double Entry system (B) Single Entry system  
(C) Cash based system (D) Government accounting system
54. The recovery of pay and TA advances on transfer will, irrespective of the year of recovery be treated as  
(A) Revenue expenditure (B) Minus expenditure  
(C) Capital receipt (D) Revenue receipt
55. Recoveries made from another Department if not effected within the accounts of the year in which the expenditure was incurred, should be treated as  
(A) As deduction from gross expenditure  
(B) As deduction from net expenditure  
(C) As revenue  
(D) None of the above
56. The introduction of a major head requires the approval of the  
(A) Accountant General (A&E) (B) Finance Department  
(C) Accountant General (Audit) (D) Comptroller and Auditor General of India
57. The amount written off by the Accountant General should be reported to the Comptroller and Auditor General of India annually by the  
(A) 15th of April (B) 30th of June  
(C) 10th of November (D) 15th of May
58. For purposes of inter-departmental payments, the departments of Government are divided into  
(A) Service Departments and Commercial Departments  
(B) Major Departments and Minor Departments  
(C) Revenue earning Departments and Revenue spending Departments  
(D) Commercial Departments and Minor Departments



## A

59. As a general rule, all working expenses pertaining to any department including a commercial department should be recorded
- On the receipt side of the account only
  - On the expenditure side of the account only
  - Both expenditure and receipt sides
  - None of the above
60. The Government accounts are kept in
- Two part
  - Six part
  - Four part
  - Three part
61. The forms of the initial accounts of a State is prepared by
- Finance Secretary of the State
  - Principal Accountant General (A&E)
  - C & AG with the approval of the President
  - Principal Accountant General (Audit)
62. Irregular or unusual payments should be exhibited in accounts
- As advance payments subsequently recoverable
  - Against 'suspense' accounts
  - Against miscellaneous expenditure under which head the transaction occurs
  - According to the nature of expenditure
63. When any land or building is transferred from one service department to another service department under the Kerala Government, the transfer should be made
- Free of charge
  - Full amount may be realised
  - 50% of the cost may be realised
  - 30% of the cost may be realised
64. A service receipt of which full particulars are not given must be taken
- To suspense head
  - To minor head 'Other Receipts' under revenue head to which it appears to belong
  - To remittance head
  - To miscellaneous head
65. The acceptance of Counterfeit notes is regarded as
- Receipt
  - Expenditure
  - Reduction in expenditure
  - Loss of cash
66. The 5th and last tier of classification is
- Minor Head
  - Major Head
  - Detailed Head
  - Sub Major Head
67. Travel expenses represent a
- Object Head
  - Detailed Head
  - Minor Head
  - Sub Head
68. Capital Expenditure is usually met from
- Borrowed Funds
  - Sinking Fund
  - Reserve Fund
  - None of the above

69. The expenditure on purchase of a staff car is to be debited to  
(A) Travel Expenses (B) Motor Vehicles  
(C) Other Charges (D) Office Expenses
70. In the Public Account, the capital letter 'M' represents  
(A) Remittance (B) Suspense and Miscellaneous  
(C) Small Savings, Provident Fund (D) Deposits and Advances
71. The final accounts of a Government exhibits transactions for the period from  
(A) January to December (B) April to March of the Financial year  
(C) April to next April (D) July to June
72. Loans received from the Government of India are credited under  
(A) Revenue receipts (B) Loans and advances  
(C) Public Debt (D) Capital Receipts
73. Rent recovered in respect of buildings in charge of departments other than PWD should be treated as  
(A) Miscellaneous Income (B) PWD Receipt  
(C) Receipt under Housing (D) Departmental Receipt
74. A copy of the monthly accounts of the State Government is submitted to it by the  
(A) Accountant General (Audit) (B) Accountant General (A&E)  
(C) Director of Treasuries (D) Reserve Bank of India
75. Audit Reports placed before Parliament are examined by  
(A) Public Accounts Committee (B) Estimates Committee  
(C) Subject Committee (D) Business Advisory Committee
76. General Provident Fund is an example of  
(A) Funded Debt (B) Public Debt  
(C) Unfunded Debt (D) Sinking Fund
77. MODVAT has been introduced by the Finance Act in  
(A) 2003 (B) 1992  
(C) 1983 (D) 1986
78. Which among the following is a direct tax  
(A) Motor Vehicles Tax (B) Entertainment Tax  
(C) Income Tax (D) Taxes on Electricity
79. Additional audit functions undertaken by the C & AG on mutually agreed terms with the State come under  
(A) Commercial Audit (B) Consent Audit  
(C) Performance Audit (D) Nominal Audit
80. The expenditure should not be prima facie more than the occasion demands is one of the  
(A) Principles recognised as Standards of financial propriety  
(B) Principles of financial decency  
(C) Principles of financial integrity  
(D) Principles of financial discipline

**A**

81. Amortisation of debt, in the case of unproductive works means  
 (A) To wipe out a debt especially through Contingency Fund  
 (B) To wipe out a debt especially through a Sinking Fund  
 (C) To wipe out a debt especially through Consolidated Fund  
 (D) None of the above
82. The Capital Major Head corresponding to Expenditure Head (Revenue Account) 2055 Police is  
 (A) 4055 (B) 2056  
 (C) 0055 (D) 4202
83. If the Capital Outlay on Co-operation is 4425, which is the loan head corresponding to it  
 (A) 2425 (B) 0425  
 (C) 2225 (D) 6425
84. Fees and duties leviable by Law shall be paid by  
 (A) Finance Department  
 (B) Private individuals  
 (C) Government Department in the same way as private individuals  
 (D) None of the above
85. Payment of dues by one Department of Government to another Department of the same Government shall be made by  
 (A) On mutual agreement (B) Book Transfer  
 (C) On Cash Basis (D) Cheque Payment
86. Interest paid by the Government on loans is described under  
 (A) Appropriation for reduction of debts (B) Miscellaneous general services  
 (C) Interest payments (D) Other Administrative Services
87. Expenditure not to be voted by the Legislature is  
 (A) Salary and allowances of MLAs  
 (B) Salary and allowances of the Chief Minister and other Ministers  
 (C) Salary and allowances of the Officers and Staff of the Legislative Secretariat  
 (D) Salary and allowances of Judges of the High Court
88. Of the following, which does not include Revenue Receipts  
 (A) Borrowing (B) Taxes  
 (C) Grant in aid (D) Non-Taxes
89. A loss of cash 'written off' under the orders of a Competent Authority should be  
 (A) Debited under Write off  
 (B) Debited to Service Head  
 (C) Debited to Suspense Head  
 (D) Debited as a Contingent charge of the Department concerned
90. A Minister in the State shall hold office during the pleasure of the  
 (A) Chief Minister (B) Cabinet  
 (C) Governor (D) Legislature

91. Is Directive Principle of State Policy enforceable in a Court of Law  
(A) Enforceable (B) Not enforceable  
(C) Partly enforceable (D) None of the above
92. Charges for remuneration to examiners is accounted under  
(A) Professional charges (B) Salaries  
(C) Office expenses (D) Other charges
93. Expenditure towards purchase and maintenance of Ambulance vans will be debited to  
(A) Office Expenses (B) Travel Expenses  
(C) Other Charges (D) Motor Vehicles
94. Technical sanction of an estimate is a sanction  
(A) Accorded by Technical Competent Authority  
(B) Accorded by the Government  
(C) Accorded by the Head of Department  
(D) None of the above
95. Subscription to General Provident Fund is accounted under  
(A) Capital Receipt (B) Public Account  
(C) Loans and Advances (D) Revenue Receipts
96. The Service Book of a Government Servant is checked in  
(A) Concurrent Audit (B) Performance Audit  
(C) Central Audit (D) Local Audit
97. Who conducts the detailed check of muster rolls, vouchers not submitted to AG's office and all accounts of stores  
(A) AG during local audit (B) Treasury Officer  
(C) Divisional Accountant (D) Officer authorised by the Chief Engineer
98. 'New Service' means  
(A) Implemented with external aid  
(B) Not provided in the Budget  
(C) Scheme which does not require the vote of the Legislature  
(D) None of the above
99. Which non-member can participate in the business of either houses of the Parliament  
(A) The Attorney General (B) The Vice - President  
(C) The Solicitor General (D) The Chief Justice of India
100. Plan Grants given to the States are based on which Article of the Constitution of India  
(A) 275 (B) 202  
(C) 282 (D) 243
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**A**

**SPACE FOR ROUGH WORK**

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