

DE - 7/2022/4 (Eng.)

Question Booklet
Serial Number

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Question
Booklet Alpha Code

A

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

Number of Questions : 100

Time : 1 ½ 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. Leave travel concession comes under the head of ?

(A) Salaries	(B) Travelling expenses
(C) Mileage allowance	(D) None of these
2. Expenses in connection with the maintenance and improvement are called :

(A) Capital expenditure	(B) Revenue expenditure
(C) Deferred revenue expenditure	(D) None of these
3. Which of the following head is used for recording the expenditure on acquisition of land by public works department for general purpose ?

(A) 2057-public works other expenditure /4059 capital outlay on public works	(B) 2058-public works other expenditure /4059 capital outlay on public works
(C) 2059-public works other expenditure /4059 capital outlay on public works	(D) 2060-public works other expenditure /4059 capital outlay on public works
4. The receipts and payment of money on behalf of a state outside its jurisdiction are ordinarily arranged through the of the state in which transaction take place.

(A) Finance Department	(B) Treasury Department
(C) Accountant General	(D) State Audit Department
5. Which one of the following is not a part of Govt. Accounts ?

(A) Revenue Account	(B) Contingency Fund
(C) Public Account	(D) Consolidated Fund
6. Annual General Financial Statement is prepared by ?

(A) Finance Ministry	(B) Chartered Accountant
(C) Controller and Audit General	(D) Kerala State Audit Department
7. Expenditure on petty constructions and repairs of a Civil Department (if the amount is not exceeding Rs.1,000) is called

(A) Capital Expenditure	(B) Revenue Expenditure
(C) Contingent Expenditure	(D) Other Expenditure
8. The amount write off by the Accountant General should be reported to

(A) Governor of the State	(B) Comptroller and Auditor General
(C) Finance Department	(D) Cabinet
9. For the purpose of inter departmental payment, the departments of a govt. shall be divided into

(A) 2	(B) 3
(C) 4	(D) 5

10. The expenditure on printing of office codes and manuals and other documents comes under the standard detailed head of ?
- (A) Office Expense (B) Printing Expense
(C) Publications (D) Other Charges
11. Interest receipts, Dividends and Profits are usually accounted in :
- (A) Consolidated Fund (B) Contingency Fund
(C) Public Account (D) Social Responsibility Fund
12. Which one of the following statements is correct ?
- (A) The errors may be corrected at any time after the accounts of the year are closed
(B) The errors may not be corrected at any time after the accounts of the year are closed
(C) The errors may be corrected at any time after the accounts of the year are closed but a suitable note of the error is recorded against it
(D) None of these
13. Transactions with other Government and Account Circles are described in
- (A) Comptroller and Auditor General's Account Code
(B) Indian Government's Account and Audit Code
(C) Central Treasury Code
(D) None of these
14. If an amount is stolen from a Govt. department before reaching treasury. The treatment of such amount is :
- (A) It should be treated as receipt in Consolidated Fund or Public Account and then treated as loss in expenditure side.
(B) It should be treated as receipt in Consolidated Fund or Public Account as the case may be.
(C) It should be treated as loss in expenditure side only.
(D) None of these
15. Payment of leave salary and allowance in respect of earned leave surrendered by the state government employee on deputation to the central government will be the liability of
- (A) Central Government (B) State Government
(C) Both Central and State Government (D) Accountant General
16. All receipts from general public by way of tax, small savings, PF etc. are kept in :
- (A) Contingency Fund and Concurrent Fund
(B) Consolidated Fund and Public Account
(C) Public Account and Contingency Fund
(D) Consolidated Fund and Contingency Fund

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17. Introduction of any new major head or minor head or abolition or change in existing head shall require the approval of
- (A) Accountant General (B) Comptroller and Auditor General
(C) Finance Department (D) Treasury Department
18. Travelling allowance and daily allowance paid to officers of State Government appointed as members of committees and commissions set up by the Government of India are governed by
- (A) State Rule (B) Central Rule
(C) Both Central and State Rule (D) None of these
19. Major head has a four digit code.
- (A) Arabic Number (B) Latin Number
(C) Roman Number (D) Indo Greek Number
20. The major heads in the Public Accounts are assigned code numbers starting from:
- (A) 6001 (B) 7001
(C) 8001 (D) 4001
21. Which one of the following Article deals with C & AG ?
- (A) 147 (B) 148
(C) 149 (D) 150
22. The distribution of legislative powers between the Union and State is governed by of the constitution.
- (A) Article 243 (B) Article 244
(C) Article 245 (D) Article 246
23. Which Article of the Indian constitution permit the state to borrow funds from within the territory of India ?
- (A) Article 291 (B) Article 292
(C) Article 293 (D) Article 294
24. Annual Financial Statement is commonly known as :
- (A) Income and Expenditure Account (B) Asset and Liability Statement
(C) Receipt and Payment Account (D) Budget
25. The salary of C & AG is equal to the salary of :
- (A) The Judge of Supreme Court (B) The Chief Justice of Supreme Court
(C) The Judge of High Court (D) None of these

26. The authority for Comptroller and Auditor General to lay down general principles of Government Accounting is derived from
- (A) Section 10 of C & AG's (DPC) Act 1971
 (B) Section 23 of C & AG's (DPC) Act 1971
 (C) Section 25 of C & AG's (DPC) Act 1971
 (D) Section 15 of C & AG's (DPC) Act 1971
27. Which of the following committee was appointed by Government of India for reforming the Budget and Accounts ?
- (A) Chatterji Committee (B) Shanmugam Chetty Committee
 (C) Bimal Jalan Committee (D) Mukherjee Committee
28. The Tax assessment is a
- (A) Quasi-Judicial Action (B) Judicial Action
 (C) Administrative Action (D) Statutory Action
29. Audit Board was introduced in the year ?
- (A) 1968 (B) 1969
 (C) 1970 (D) 1971
30. How many members are there in Estimate Committee ?
- (A) 34 (B) 30
 (C) 38 (D) 39
31. Finance Account of the State is prepared by ?
- (A) Audit Dept. of the State (B) Finance Dept. of the State
 (C) Accountant General of the State (D) Treasury Dept. of the State
32. is regarded as a "friend, philosopher and guide" of the committee on Public Accounts and Public Undertakings.
- (A) Chairman of Public Accounts Committee (B) Speaker of Lok Sabha
 (C) Chairman of Rajya Sabha (D) C & A.G
33. The power to grant or refuse leave to the C & AG is vested in the hands of :
- (A) Prime Minister of India (B) President of India
 (C) Vice President of India (D) None of these
34. The mass of the Government accounts being on is kept on single entry system.
- (A) Credit basis (B) Debit basis
 (C) Cash basis (D) None of these

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35. Preparation of monthly civil accounts and yearly appropriation accounts and finance accounts are the responsibility of ?
- (A) Director, Treasury Department
 (B) Accountant General (Audit)
 (C) Accountant General (Accounts and Entitlement)
 (D) Director, Kerala State Audit Department
36. A treasury where cash business is conducted by the RBI or its branches or agencies authorised to conduct govt. business is called ?
- (A) Core banking Treasury (B) Non-Bank Treasury
 (C) Bank Treasury (D) None of these
37. Article of the constitution authorises the C & AG to prescribe the form in which the Govt. accounts are to be maintained.
- (A) Article 152 (B) Article 151
 (C) Article 150 (D) Article 153
38. Travelling allowance of a Govt. servant falls under the head :
- (A) Charged expenditure (B) Voted expenditure
 (C) Over head expenditure (D) None of these
39. Unpresidential or unforeseen expenses are usually met from :
- (A) Consolidated Fund (B) Contingency Fund
 (C) Public Account (D) Revenue Account
40. The term “Audit” is derived from the Latin word “Audire” which means
- (A) To examine (B) To speak
 (C) To hear (D) To investigate
41. “ Without audit, no accountability, without accountability no control”. Who said this ?
- (A) M. Narasimhan (B) E. L. Normanton
 (C) N. K. Singh (D) K. C. Neogy
42. Which Committee is also known as “Watch dog of Govt. spending”?
- (A) Business Advisory Committee (B) Estimate Committee
 (C) Public Accounts Committee (D) Committee on Public Undertakings
43. Which one of the following is the largest committee of Parliament ?
- (A) Committee on Public Accounts (B) Committee on Estimate
 (C) Committee on Public Undertaking (D) Committee on Petitions

44. Who is the present C & AG of India?
(A) Vinod Rai (B) A. K. Roy
(C) A. Bakshi (D) Girish Chandra Murmu
45. When a finance bill is passed by the Legislature, it becomes
(A) Budget (B) Annual Financial Statement
(C) Appropriation (D) Finance Act
46. The term refers to methods of maintaining government's daily cash balance at a level sufficient to meet its day-to-day requirements.
(A) Daily balance (B) Minimum balance
(C) Current balance (D) Ways and Means
47. RBI acts as a banker to all the state governments in India except the state of :
(A) Assam (B) Sikkim
(C) Nagaland (D) Tripura
48. Coins are issued in India under section of the Indian Coinage Act,1906.
(A) 17 (B) 15
(C) 16 (D) 14
49. Bank notes are issued by :
(A) Finance Ministry (B) Ministry of Economic Affairs
(C) RBI (D) None
50. Which Article of the Indian constitution deals with "Finance Commission".
(A) Article 278 (B) Article 279
(C) Article 280 (D) Article 281
51. Which one of the following is out of the purview of Finance Commission ?
(A) Grant under Article 282 (B) Grants under Article 275
(C) Both A and B (D) None
52. The transaction relating to Deposits, Advances, Remittance and Suspense are recorded in
(A) Current Account (B) Contingency Account
(C) Consolidated fund (D) Public Account
53. In Contingency Fund, there is only a to record transactions.
(A) Double major head (B) Single major head
(C) Sub head (D) Single minor head

A

54. Which is the apex office of Indian Audit and Accounts Department ?
- (A) Office of the President (B) Office of the C & AG
(C) Office of the Prime Minister (D) Office of the Ministry of Economic Affairs
55. Which one of the following is not the responsibility of Accountant General (Accounts & Entitlement) ?
- (A) Authorisation of salaries to Gazetted employees of states
(B) Preparation of Annual Audit Reports on the civil, commercial and revenue transaction of the state
(C) Authorisation of pension and other retirement benefits of state govt. employees
(D) Preparation of monthly civil accounts and yearly Appropriation accounts and Finance account
56. The basic unit (focal point) for the primary record of financial transaction of govt. in the district is
- (A) Sub Treasury (B) State Treasury
(C) District Treasury (D) Directorate, Treasury Dept.
57. Which one of the following is not a function of treasury ?
- (A) Receipt of money from the public and departmental officers for credit to govt.
(B) Acting as a banker in respect of fund of Local bodies, Zilla Parishads, Panchayath institutes, etc. who keep their funds with treasuries
(C) Custody of opium and other valuable because of the strong room facility
(D) Authorisation of pension and other retirement benefits to employees
58. Which one of the following is not an instrument for financial control ?
- (A) Auditing (B) Budgeting
(C) Financing (D) Internal checking
59. Examining the propriety of executive action, in proper expenditure, waste of public money or store etc. is called ?
- (A) Propriety Audit (B) Financial Audit
(C) Irregularity Audit (D) None
60. Which one of the following is not included in 3 E's of Audit ?
- (A) Economy (B) Efficiency
(C) Effectiveness (D) Econometric

61. Which one of the following is included in the category of "Direct Tax"?
- (A) Income Tax (B) Customs duty
(C) Stamp duty (D) Entertainment Tax
62. 'MODVAT' Scheme was introduced in the year ?
- (A) 1984 (B) 1985
(C) 1986 (D) 1987
63. is regularly constituted for the redemption of loan or debt of Government.
- (A) Redemption fund (B) Sinking fund
(C) Corpus fund (D) General fund
64. comprise those articles of stationary furniture, office equipment etc. which are required for the administrative purpose of an office.
- (A) Price article (B) Unpriced article
(C) General article (D) Non-general articles
65. The scope and extent of audit under the Act of 1971 (C & AG's -Duties, Powers and Conditions of Service Act) the scope and extent of audit is determined by
- (A) President (B) Prime Minister
(C) C & AG (D) Finance Ministry
66. The tenure of C & AG is
- (A) 6 years or 65 years whichever is earlier
(B) 6 years or 62 years whichever is earlier
(C) 5 years or 65 years whichever is earlier
(D) 5 years or 62 years whichever is earlier
67. Who shall have the authority to inspect any office of accounts in India, or any states including treasuries.
- (A) President (B) Vice President
(C) Chairman - Finance Commission (D) C & AG
68. General Financial Statement under paragraph 12 of the Audit and Account Order 1936, is submitted to the by C & AG
- (A) Prime Minister (B) Supreme Court
(C) Ministry of Finance (D) President
69. Which one of the following Institution/Office is not audited by C & AG ?
- (A) Oil and Natural Gas Corporation (ONGC)
(B) Securities and Exchange Board of India (SEBI)
(C) Pension Fund Regulatory and Development Authority (PFRDA)
(D) Reserve Bank of India (RBI)

A

70. Article 151 of the constitution deals with :
- (A) Duties and Powers of C & AG (B) Forms of Audit
(C) Audit Report (D) None
71. The Comptroller and Auditor General of India shall only be removed from the office in the same manner and on the same ground as :
- (A) Judges of High Court (B) Chief Justice of Supreme Court
(C) Judges of Supreme Court (D) None of these
72. The Annual General Statement of Provident Fund shall be given to the subscribers on or before
- (A) 31st May (B) 31st July
(C) 31st March (D) 31st August
73. The first digit of a major head indicates to which major heads pertains.
- (A) Section (B) Function
(C) Subhead (D) None
74. Expenditure which are not subject to vote of the Legislature is called ?
- (A) Charged Expenditure (B) Voted Expenditure
(C) Current Expenditure (D) Legislative Expenditure
75. Which of the following statement is "True" regarding C & AG ?
- (A) C & AG shall not be eligible for further office either under Govt. of India or govt. of any states.
(B) The administrative expense of the C & AG including salary and allowance and pension shall be charged under Consolidated Fund
(C) Both A and B
(D) Neither A nor B
76. The service book of government employee shall be verified once in years
- (A) 4 years (B) 5 years
(C) 3 years (D) 2 years
77. Interpretation of Law is a Function.
- (A) Administrative function (B) Judicial function
(C) Legislative function (D) Executive function
78. Preparation of Journal and Ledger are a part of
- (A) Single entry system (B) Double entry system
(C) Both A and B (D) Neither A nor B

79. Part II of the Govt. Account deals with
- (A) Contingency Fund (B) Consolidated Fund
(C) Public Account (D) Revenue Account
80. Which one of the following is not a unit of classification in accounts ?
- (A) Major head (B) Detailed head
(C) Minor head (D) Detailed minor head
81. The service details of Gazetted employees are kept and updated by
- (A) Accountant General (A & E) (B) Accountant General (Audit)
(C) Head of Department (D) Concerned Office
82. How many parts are there in Government Accounts ?
- (A) One (B) Two
(C) Three (D) Five
83. Which one of the following is not come under the category of Internal Check ?
- (A) Periodical examination of petty cash vouchers
(B) Balancing of cash book periodically with bank/treasury passbook
(C) Continuous stock verification
(D) Preparation of pay roll
84. Finance Accounts are generally prepared in Parts.
- (A) One (B) Two
(C) Three (D) Four
85. Which among the following is the youngest Financial Committee ?
- (A) Expenditure Committee (B) Estimate Committee
(C) Public Accounts Committee (D) Committee on Public Undertaking
86. MODVAT is related to :
- (A) Excise Duty (B) Wealth Tax
(C) Sales Tax (D) Income Tax
87. All the transaction of the Contingency fund are recorded in a
- (A) Single major head (B) Sub head
(C) Minor head (D) None
88. Which Article Empowers the Govt. of India to allocate plan grants to State Governments?
- (A) 289 (B) 282
(C) 285 (D) 290

A

89. Which financial statement indicate the financial positions of a company ?
- (A) Trading Profit and Loss Account (B) Income and Expenditure Account
(C) Bank Reconciliation Statement (D) Balance Sheet
90. Which among the following is a commercial department ?
- (A) Dept. of Survey (B) Dept. of Health
(C) Dept. of Police (D) The State Water Transport Dept.
91. The PF number allotted, particulars of name and designation of subscribers are recorded in
- (A) PF register (B) Contributory PF register
(C) PF entitlement (D) General Index Register
92. Pension payment order is not issued more than a in advance of the date on which the officer is due to retire.
- (A) Fortnight (B) One Week
(C) One Month (D) None
93. A company in which not less than 51 percent of the paid-up capital is held by the central govt. or state govt. or partly by central govt. and partly by one or more state government is called:
- (A) Amalgamated Company (B) Govt. Company
(C) Corporate Company (D) None
94. "Government" referred in Kerala Account Code is :
- (A) Central Govt.
(B) State Govt.
(C) Local body
(D) Central Govt. or State Govt. or both as context may imply
95. The Budget Estimate of Defence is prepared by
- (A) Finance manager (Defence) (B) Controller (Defence)
(C) General (Defence) (D) Financial advisor (Defence)
96. Each treasury is inspected periodically by a deputed by the Accountant General.
- (A) Non Gazetted Officer (B) Gazetted Officer
(C) Chartered Accountant (D) None

97. Committee on estimate was constituted in the year :
- (A) 1953 (B) 1951
(C) 1952 (D) 1950
98. The acceptance of counterfeit note or coins received in a treasury is treated as
- (A) Loss of cash (B) Receipt of cash
(C) Expenditure of cash (D) None
99. The transit pay of govt. employee is to the borrowing department.
- (A) Debited (B) Credited
(C) Both A and B (D) Neither A nor B
100. Chartered Accountant conduct and Audit.
- (A) Accountancy and Propriety (B) Test and Appropriation
(C) Regularity and Propriety (D) Accountancy and Regularity
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