

**DE - 7/2021/2**

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**

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. Sub-vouchers for any individual payment exceeding ? 1000 is included with :
  - (A) Bills for non-countersigned contingencies
  - (B) Detailed contingent bills which is countersigned after payments
  - (C) Contingent bills which is countersigned before payments
  - (D) In all contingent bills
2. List of the contingent charges that require the countersignature of the Controlling Authority after payment is contained in
  - (A) Appendix 8, KFC Vol. II
  - (B) Appendix 6, KFC Vol. II
  - (C) Appendix 5, KFC Vol. II
  - (D) Appendix 3, KFC Vol. II
3. Contingent expenditure incurred in connection with the examinations conducted by the Kerala Public Service Commission, through District Officers requires counter signature after payment. Who is the officer competent to countersign ?
  - (A) District Officers, Kerala Public Service Commission
  - (B) Regional Officer, KPSC having control over the District Office
  - (C) Controller of Examinations, KPSC
  - (D) Controller of Finance, KPSC
4. Audit party requisitioned for sub-vouchers of secret service for verification. The action is
  - (A) Not regular
  - (B) Regular.
  - (C) Audit can verify all vouchers
  - (D) None of the above
5. Which one of the following officers is not authorised to incur Secret Service Expenditure ?
  - (A) Director General of Police
  - (B) Controller of Examination, Kerala Public Service Commission
  - (C) Commissioner for Entrance Examinations
  - (D) Commissioner of Excise
6. Copies of tender notices issued by Purchasing Officers will be sent to ..... for information.
  - (A) Economics and Statistics Dept.
  - (B) Indian Standard Institution
  - (C) Central Statistical Organisation
  - (D) Accountant General
7. Advance for eradication of plant pests is ..... advance.
 

(A) Civil	(B) Forest
(C) Revenue	(D) Special

8. Who is the treasurer of charitable endowment for the State ?
  - (A) Director of State Audit
  - (B) Accountant General
  - (C) Director of Social Justice Dept.
  - (D) Finance Secretary
9. The lapsing of Civil Court Deposits to the Government is governed by the rules issued by the
  - (A) Advocate General
  - (B) Accountant General
  - (C) Finance Department
  - (D) None of the above
10. Grant-in-aid to medical institutions should be drawn on bills signed by the Managers of such institution and counter signed by
  - (A) District Collector
  - (B) Director of Health Services
  - (C) District Medical Officer
  - (D) Health Secretary
11. Review of the budget is done by
  - (A) Legislature Committee
  - (B) Executive
  - (C) Governor
  - (D) Judiciary
12. Which is the last stage of the budgetary cycle ?
  - (A) Passing of the budget
  - (B) Execution of the budget
  - (C) Review of the budget
  - (D) Preparation of budget
13. Which independent authority audits Government Accounts of each year ?
  - (A) Chartered Accountant
  - (B) Comptroller and Auditor General
  - (C) Advocate General
  - (D) None of the above
14. .... involves detailed examination of the estimates presenter to the Legislature, to see how best the plans and programmes embodied therein could be executed efficiently and economical
  - (A) Review of the Budget
  - (B) Finance Accounts
  - (C) Appropriation Accounts
  - (D) Execution of the Budget

A

15. A budgetary cycle does not include :
 

(A) Preparation of the budget	(B) Division of funds
(C) Passing of the budget	(D) Execution of the budget
16. The five tier classification of Government Accounts introduced with effect from :
 

(A) 1-4-1974	(B) 1-4-1973
(C) 1-4-1980	(D) 1-4-1984
17. In how many parts are Government Accounts kept :
 

(A) Two parts	(B) Three parts
(C) Four parts	(D) Five parts
18. Which of the following does not come under the main divisions of Government Accounts ?
 

(A) Public Account	(B) Consolidated Fund
(C) Contingency Fund	(D) Sinking Fund
19. How many main divisions are there in the Consolidated Fund ?
 

(A) Revenue and Capital, Public debt, Loan etc.	(B) Public Account
(C) Debt, Loan, Capital	(D) Revenue, Debt, Loan / Remittance
20. Which division of Consolidated Fund deals with the revenue receipts and revenue expenditure ?
 

(A) Capital	(B) Public Debt
(C) Revenue	(D) None of the above
21. Transfer of funds from one unit of appropriation to another such unit is known as
 

(A) Additional Grant	(B) Reappropriation
(C) Appropriation Control	(D) Supplementary Grant
22. Under which demand comes 2014 Administration of Justice
 

(A) Demand No. XX	(B) Demand No. XV
(C) Demand No. VII	(D) Demand No. III
23. How often the Audit Objection Registrar should be reviewed by the Head of Office ?
 

(A) Weekly	(B) Fortnightly
(C) Monthly	(D) Bi-monthly
24. Which of the following financial principles is not true ?
 

(A) Inevitable payments should not be postponed	(B) All appropriations do not lapse at the close of the financial year
(C) Money paid should not be kept out of accounts	(D) All actual liabilities should be ascertained, liquidated and payment rewarded at the earliest

25. Who is the authorized authority for sanctioning ex-gratia payment to Government sustaining injury while on duty ?
- (A) Government in the Advance Department on the recommendations of the Head of Department and the Medical Board
  - (B) Government in the Finance Department
  - (C) Head of Department
  - (D) Government in the General Administration Department
26. What is the maximum extent of liabilities of Government Servants who die in harness that can be written off ?
- (A) Upto Rs. 5 lakhs
  - (B) Upto Rs. 3 lakhs
  - (C) No limit
  - (D) Upto Rs. 2 lakhs
27. Who is the authorized custodian of valuable documents like deeds of buildings purchased by Government and bonds of endowments made ?
- (A) Chief Secretary to Government
  - (B) Head of Department which occupies the building
  - (C) Chief Engineer (B & R)
  - (D) Director of Treasuries
28. A Government servant who starts a work immediately on the occurrence of some sudden unforeseen emergency such as breaching of the bund of an irrigation work, should report the fact at once to
- (A) His Immediate Superior
  - (B) Head of Office
  - (C) Accountant General
  - (D) His Immediate Superior and Accountant General
29. If the expenditure under the head of account is likely to exceed the appropriation, warning slips are issued by
- (A) Accountant General
  - (B) Chief Controlling Officer
  - (C) Finance Department
  - (D) Director of Treasuries
30. The power of the State Legislature to make a grant for meeting an unexpected demand upon the resources of the State is known as
- (A) Vote of Credit
  - (B) Vote of Account
  - (C) Excess Grant
  - (D) Supplementary Grant
31. Commuted Value of Pension is
- (A) A Revenue Expenditure
  - (B) An expenditure of Capital nature
  - (C) Expenditure under Loans and Advances
  - (D) Expenditure under Suspense Account

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32. Which of the following is a Capital Expenditure
- (A) Disbursement of Pay and Allowances
  - (B) Repair work of building
  - (C) Purchase of office stationery
  - (D) None of the above
33. Which are treated as capital expenditure normally ?
- (A) Grant-in-aid to local bodies
  - (B) Expenditure for increasing concrete assets of material and permanent character
  - (C) Expenditure on temporary asset
  - (D) Working expenses of a project
34. Which of the following is not a capital expenditure work?
- (A) Maintenance of road
  - (B) Purchase of land
  - (C) Construction of bridge
  - (D) Construction of building
35. The sale proceeds of the trees in a land, where a dam is under construction and the expenditure of that dam is met from capital expenditure, should be taken :
- (A) As a reduction of capital expenditure
  - (B) To revenue receipts of the State
  - (C) To repayment of loans and advances
  - (D) None of the above
36. Can expenditure previously met from ordinary revenue be transferred to a capital head outside the revenue account ?
- (A) No, No such transfer is to be made
  - (B) Yes, Can be transferred under special orders of Government
  - (C) Yes, If it is proposed by Chief Controlling Officer
  - (D) Yes, with the sanction of Accountant General
37. Which is the register maintained by all officers maintaining Government vehicles to note the particulars of trips, purpose etc.?
- (A) Log book (Form 48)
  - (B) Stock register
  - (C) Register of motor vehicles
  - (D) None of these
38. A log book is a register used for recording details of :
- (A) Stationery items
  - (B) Immovable property
  - (C) Government vehicle
  - (D) Journey performed by officers



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46. If the liability of gazetted officer is not estimated and who is in charge of cash or store ..... of his DCRG is to be withheld.  
 (A) Full (B) 50% (C) 25% (D) 75%
47. For the purposes of fixing liability losses may be grouped under three categories; they are :  
 (A) Personal dues, arrears of house rent payable, stores  
 (B) Physical loss of cash or stores, personal dues, excess pay drawn  
 (C) Loss of extra expenditure arising out of administrative lapses, personal dues and physical loss of cash or stores  
 (D) Loss arising out of administrative lapses
48. For the purpose of fixing liability of Government Servants, losses is grouped under three categories. Which of the following do not come under these categories ?  
 (A) Loss arising out of implementation of illegal orders of superior officers  
 (B) Personal dues  
 (C) Physical loss of cash or stores  
 (D) Loss or extra-expenditure arising out of administrative lapses.
49. Can a Government servant take refuge for his fault which resulted in financial loss to Government on the ground that he was misled or deceived ?  
 (A) Yes, only if the grounds adduced were bonafides and convincing to his superiors  
 (B) Yes, only if he has no experience in his field of duty  
 (C) No. Every Government servant should be familiar with the financial rules laid down by Government and the ground that he was misled or deceived will not mitigate his responsibilities  
 (D) Yes, if the amount involved does not exceed
50. In the case of defalcation/embezzlement of public money in which Government Servants are involved and the amount involved is Rs. .... or more the same should be reported to the local X branch of Vigilance Division, in addition to Heads of Departments etc.  
 (A) 10,000 (B) 20,000 (C) 5,000 (D) 25,000
51. No authority subordinate to ..... has power to sanction any advance for the purchase of the motor conveyance  
 (A) Government (B) District Collector  
 (C) Tahsildar (D) Head of Department
52. House Building Advance will not be sanctioned to Government Servants for :  
 (A) Purchase of a site and for the construction of a house thereon for personal residence  
 (B) Construction of house for personal residence  
 (C) Making minor repairs of existing house  
 (D) Purchase of site with house for personal residence



53. The minimum period of service required under the Government for the sanction of House Building Advance :
- (A) 2 years      (B) 10 years      (C) 5 years      (D) 3 years
54. A Government servant applied for House Building Advance - 2017. With effect from 1-9-2017, he is working on deputation in Kerala University. What is the condition under which House Building Advance, can be sanctioned to him after 1-9-2017 ?
- (A) The amount has to be paid by Kerala University  
(B) The repayment during the period of deputation is to be guaranteed by University  
(C) Payment will be made, after the Govt. Servant reverse to parent department  
(D) None of the above
55. The authority competent to sanction house building advance to Heads of Departments is
- (A) Secretary to Government  
(B) Heads of Departments  
(C) Govt. in the Finance Department  
(D) Law Department
56. The authority competent to sanction house building advance for joint applications of Government employees serving in different departments is
- (A) District Collector  
(B) Head of Departments  
(C) Govt. in the Finance Department  
(D) Law Department
57. Authority competent to sanction house building advance to Officers of All India Services and to the State Government Officers to purchase or build or extend or repair houses outside the State is
- (A) Heads of Departments  
(B) Government in the Finance Department  
(C) District Collector  
(D) Secretary to Govt. Law Department
58. A Deputy Collector in Revenue Dept. propose to build a house in his native place in Kanyakumari District of Tamil Nadu. Who is the authority competent to sanction house building advance to him ?
- (A) District Collector  
(B) Secretary to Govt. Revenue Dept.  
(C) Head of Department  
(D) Govt. in the Finance Department
59. The maximum amount of house building advance is
- (A) 3 Lakh      (B) 5 Lakh      (C) 20 Lakh      (D) 10 Lakh

A

60. The recovery of house building advance, sanctioned to an officer who purchased a built house outright, commence with :
- The date of disbursement of the last installment
  - The first installment of the last installment
  - The first issue of pay after disbursement of the advance
  - The date of purchase of building
61. Other than Officers of the Revenue Department who among the following can sanction Discretionary Grants
- Chief Secretary to Government
  - Secretary to Government Revenue Department
  - Governor
  - Chief Minister
62. Discretionary Grants may be sanctioned by
- District Collectors
  - Revenue Divisional Officers
  - Tahsildars
  - All the above officers
63. The grant sanctioned by Revenue Officers for relief of a poor man whose house have been destroyed by fire, natural calamity
- Department Grant
  - Matching Grant
  - Discretionary Grant
  - Welfare Grant
64. Discretionary Grants by Revenue Officers should be drawn in Bill Form No. :
- TR59A
  - TR59C
  - TR 42
  - TR 5
65. The financial aid to private institutions and local bodies for public purposes carried out by them is known as .....
- Grant-in-aid
  - Discretionary grants
  - Extra grants
  - Excess grant
66. The State may make grants-in-aid for activities carried on by private institutions in conformity with
- Article 282 of the Constitution of India
  - Article 265 of the Constitution of India
  - Article 267 of the Constitution of India
  - Article 202 of the Constitution of India
67. The time limit for the submission of audited accounts to the countersigning authority from the expiry of the period fixed for the utilisation of the grant is
- One year
  - Two years
  - Six months
  - Nine months
68. Utilisation certificate relating to grants-in-aid not exceeding Rs. 2,00,000 should be watched by :
- Heads of Departments
  - The Accountant General (A&E)
  - The Accountant General (Audit)
  - The Finance Department

69. Every Body/Authority receiving Grant-in-aid of Rs. 25 lakh or more during a financial year shall submit to the Principal Accountant General by ..... of the succeeding year their annual accounts for the relevant financial year.
- (A) 30th June (B) 31st July  
(C) 31st May (D) 31st August
70. Implied conditions of every grant made for a specific object are
- (A) The grant will be spent for a specific object within the time frame fixed  
(B) Unspent amount of the grant will be duly surrendered to Govt.  
(C) Condition at 'A' and 'B' together  
(D) Utilisation certificate will be furnished and the amount accounted for
71. Muster roll for public works must be is prepared :
- (A) In single (B) In duplicate  
(C) In triplicate (D) In quadruplicate
72. Every entry in a muster roll should be made in :
- (A) Ball pen (B) Ink  
(C) Colour pencil (D) Sketch pen
73. For departmentally executed works, separate muster roll should be prepared for
- (A) Each year (B) Every six months  
(C) Every three months (D) Each month
74. Labourers employed for 'work' may be paid
- (A) Monthly (B) Daily  
(C) Weekly (D) Twice in a month
75. Daily attendance or absence of each labourer shall be recorded daily in :
- (A) Attendance register (B) Muster Roll-Part I  
(C) Work register (D) Register of unpaid wages
76. As a general rule, all wages not claimed within ..... should be forfeited
- (A) 5 (B) 3 (C) 2 (D) 6
77. In Forest Department wages remaining unpaid for 3 months should be reported to the
- (A) Treasury Officer (B) Chief Conservator of Forests  
(C) Divisional Forest Officer (D) Superintendent
78. As a rule, all wages of labourers included in the Muster Roll should be forfeited if remained unclaimed for :
- (A) Three months (B) Five months  
(C) Six months (D) One year
79. Progress of work done by labourers should be recorded in :
- (A) Progress Register (B) Muster Roll (Part I)  
(C) Muster Roll (Part II) (D) Work Register

A

80. Measurement Book is the original record of :
- (A) All works done
  - (B) All works done and all supplies made
  - (C) All supplies relating to a work
  - (D) Works done by daily labours
81. Invitation tender by public advertisement is called :
- (A) Limited Tenders
  - (B) Open Tenders
  - (C) Single Tenders
  - (D) Telegraphic Tenders
82. The system of tender to be adopted when the estimated value to the contract is between Rs. 1 lakh to less than Rs. 10 lakh
- (A) Open tender
  - (B) Limited tender
  - (C) Single tender
  - (D) None of the above
83. Limited Tender System may be adopted
- (A) When articles are to be imported
  - (B) When the articles are in urgent need
  - (C) When the suppliers of the article are not willing to participate in the tender
  - (D) When the articles are perishable
84. Of the various tender systems the most commonly adopted system, as a general rule, is
- (A) Limited tender
  - (B) Negotiated contracts
  - (C) Single tender
  - (D) Open tender
85. All India level tender notices may be published in addition to Govt. Gazette notification, in the
- (A) Regional news paper
  - (B) Local news channel
  - (C) Foreign Trade Publication
  - (D) Indian Trade Journal, Kolkatta
86. Wide publicity is not necessary for :
- (A) Open tender
  - (B) Limited tender
  - (C) Single tender
  - (D) Open tender cum quotation
87. The system of tender to be adopted when the articles are of a proprietary character is
- (A) Open tender
  - (B) Limited tender
  - (C) Single tender
  - (D) None of the above
88. Single Tender system for a purchase can be adopted
- (A) In the case of no competition
  - (B) In case of more convenience to purchase
  - (C) Only one firm exists for the supply such articles
  - (D) In the case of small order
89. When the bills for purchase of stores made under "Single Tender System" is sent for Audit, what is the requirement to be fulfilled by the Drawing officer ?
- (A) To inform whether the purchase was limited below maximum amount permissible as rules
  - (B) To inform whether competition was not expected to be advantageous
  - (C) To record a statement explaining briefly the necessity for deviating from the open tender system
  - (D) None of the above

90. Products manufactured by State Government Departments and State Public Sector Industries and Institutions will be purchase without tender for the first :
- (A) 10 years                      (B) 5 years                      (C) 3 years                      (D) 25 years
91. Rate of interest on utilised portion of the temporary advance, under Article 99 of KFC, from the date of drawal to the date of refund is
- (A) 18%                      (B) 12%                      (C) 6%                      (D) 10%
92. Detailed contingent bills if requires to be countersigned should be done by
- (A) Head of Department                      (B) Controlling Officer  
(C) Drawing Officer                      (D) Disbursing Officer
93. Audited Contingencies means
- (A) Contingent bills countersigned after payment  
(B) Contingent bills countersigned before payment  
(C) Contingent bills which do not require countersignature by a Controlling Authority  
(D) None of the above
94. Contingent Charges are grouped as ..... for the purpose of control and audit
- (A) Countersigned contingencies                      (B) Non-countersigned contingencies  
(C) Both (A) and (B)                      (D) None of the above
95. When an allotment is placed at the disposal of an officer for secret services ?
- (A) The officer will maintain a contingent register for the purpose  
(B) The bills will not be supported by vouchers.  
(C) Both (A) and (B) above are correct  
(D) None of the above
96. The Liability Register as per KBM is maintained in Form No.
- (A) 18                      (B) 21                      (C) 14                      (D) 12
97. If Government building is let to a pensioner, rent shall be paid
- (A) After the close of the month                      (B) In advance  
(C) In two installment in a month                      (D) In the form of security deposit
98. Every Head of Department should submit annually, on or before ..... to the Accountant General a statement showing waivers of revenue sanctioned during the preceding year.
- (A) 31st March                      (B) 1st June  
(C) 1st July                      (D) 30th April
99. .... become due for payment on the last day of month in which they are earned
- (A) Grant-in-aid                      (B) Electricity charges  
(C) Medical Reimbursement                      (D) Pay and allowances
100. When Government Servants are transferred from one office to another, their service books should be made available in new office within ..... of transfer.
- (A) Three months                      (B) 15 days  
(C) One month                      (D) 7 days
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A

**SPACE FOR ROUGH WORK**

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- \* **The Booklet with alpha code 'A' starts with Qn. No. 1 of the Original question paper (1 - 100)**