

DE - 7/2021/4

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. The Appropriation accounts of Govt. of India and Report of the Comptroller and Auditor General are examined by :
 - (A) Central Finance Dept.
 - (B) Budget wing of Finance Dept.
 - (C) Public Accounts Committee
 - (D) Speaker of Lok Sabha
2. A Service Receipt of which; full particulars are not given shall be credited to head
 - (A) Other Receipts
 - (B) Suspense Account
 - (C) Public Account
 - (D) Debt Charges
3. The Account of annual receipts and disbursements of Govt. is known as :
 - (A) Appropriation Accounts
 - (B) Finance Accounts
 - (C) Public Accounts
 - (D) General Accounts
4. One of the following is not included in Public Accounts :

(A) Deposits	(B) Advances
(C) Debt	(D) Tax Receipts
5. Refund of Revenue, shall as a general rule be taken in reduction of

(A) Revenue Deposits	(B) Revenue Receipts
(C) Capital Revenue	(D) Other Deposits
6. Govt. of have not so farentered into agreement with the Reserve Bank of India for the conduct of their general banking business with the Bank

(A) Hariyana	(B) West Bengal
(C) Jammu and Kashmir	(D) Arunachal Pradesh
7. Expenditure incurred with the object of increasing concrete assets is called :
 - (A) Revenue Expenditure
 - (B) Capital Receipts
 - (C) Capital Expenditure
 - (D) Permanent Expenditure
8. Pay and allowance gazetted officers of Govt. of India are authorised by
 - (A) Respective Departments
 - (B) Accountant General
 - (C) Finance Department
 - (D) Revenue Department

9. Pension payment order is not to be issued more than in advance of the date on which the officer is due to retire :
- (A) One month (B) A fortnight
(C) Two months (D) A week
10. Verifying the expenditure conforms the relevant Laws and Rules is :
- (A) Audit against sanction
(B) Audit against propriety
(C) Audit against efficiency
(D) Audit against regularity
11. Who is the advisor of financial matters of defense service of Govt. of India ?
- (A) Accountant General
(B) Financial Advisor (Defense Service)
(C) Finance Secretary (Expenditure)
(D) Principal Secretary (Finance)
12. In classification of Accounts, the sub heads are further divided to :
- (A) Minor heads (B) Sub major heads
(C) Detailed heads (D) Functional heads
13. Which of the following is not included in expenditure heads of Revenue Account
- (A) Administrative Service (B) Defense Service
(C) General Economics Service (D) Grants-in-aid
14. Leave Travel concession fall under the head of :
- (A) Travel Expenses (B) Salaries
(C) Contingent Expenses (D) Other charges
15. If a Govt. servant has served under more than one State Govts. before retiring his pension will be borne by :
- (A) Govt. under which he was serving at the time of retirement
(B) All the State Governments he had served
(C) The State Govt. he had entered in service
(D) The Central Govt.
16. is an initial account of greatest importance in Public Work Department
- (A) Muster Roll (B) Work Bill
(C) Measurement Book (D) Estimate
17. The accounts of the Govt. Companies follow the requirement of the :
- (A) Accounts Rules prescribed by Central Finance Department
(B) Accounts Formats suggested by Comptroller and Auditor General
(C) Finance Act
(D) Companies Act, 1956

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18. Which of the following Govt. Department is maintaining Performa accounts ?
- (A) Kerala State Water Transport Department
 (B) Kerala State Agriculture Department
 (C) Kerala State Audit Department
 (D) Kerala State Industries Department
19. Taxes both on residential and non-residential buildings owed or occupied by the defense department shall be debited to the
- (A) Contingent Expenditure of Central Govt.
 (B) Defence Service Estimates
 (C) Extraordinary Estimate of Defense Dept.
 (D) None of the above
20. is included in the list of standard detailed heads
- (A) Secret Service Expenditure (B) Advances
 (C) Coinage Accounts (D) Cash Balance
21. Who is the head of Indian Audit and Accounts Department ?
- (A) Accountant General (B) Central Finance Ministry
 (C) Director General of Finance & Audit (D) C & A G
22. The irrecoverable amount shall be written off from the debt head of concerned and expenditure head as a Govt. :
- (A) Receipt (B) Payment
 (C) Liability (D) None of the above
23. DPC Act 1971 of CAG came into existence on:
- (A) 15-12-1971 (B) 1-3-1971
 (C) 15-10-1971 (D) 1-4-1971
24. Revised coding pattern of heads of Govt. Accounts came into existence on :
- (A) 1-4-1985 (B) 1-4-1997
 (C) 1-4-1987 (D) 1-4-2002
25. Accounts of all States are compiled by :
- (A) Central Revenue Dept. (B) Central Finance Ministry
 (C) State Finance Dept. (D) None of the above
26. No money can be withdrawn from consolidated fund of the State until :
- (A) Authorization from A G is received (B) Appropriation Bill is passed
 (C) Grant-in-aid Bill is passed (D) Budget is presented
27. A loss of cash which is written off under the order of a competent authority should be debited as :
- (A) Contingent charges (B) Office expenses
 (C) Ordinary charges (D) Extra-ordinary charges

28. In Govt. Accounts, minor heads have digit code
 (A) Two (B) Four (C) Three (D) Single
29. The Major Heads in the Public Account are assigned in the code numbers from
 (A) 8001 to 8999 (B) 9001 to 9999
 (C) 6001 to 6999 (D) 7001 to 7999
30. The Parliament Committee for Public Accounts consists of members.
 (A) 30 (B) 11 (C) 22 (D) 15
31. Consolidated fund of state is constituted as per Article of the constitution of India.
 (A) 224 (B) 183 (C) 253 (D) 266
32. Details of Appropriation Audit is conducted in stages.
 (A) 4 (B) 2 (C) 3 (D) 5
33. An over payment of pay shall be debited to the head :
 (A) Suspense (B) Miscellaneous
 (C) Contingence (D) Pay
34. Expenditure on new service means :
 (A) Salary expenditure of new Govt. employees
 (B) Expenditure for new employment opportunities
 (C) Expenditure not contemplated in budget
 (D) Irregular expenditure in service sector
35. Entries in the front page of service books of Govt. employees are re-attested every years
 (A) 10 (B) 25 (C) 3 (D) None of the above
36. DPC Act of C & AG was passed by Parliament under Article of the constitution.
 (A) 149 (B) 188 (C) 167 (D) 159
37. The verification of Reserve Funds of State Govt. is done by whom ?
 (A) Finance Department (B) Accountant General
 (C) Special Inspection wing (D) Revenue Secretary
38. An Accounts Officer is one of the following department not a non-civil accounts officer
 (A) Defence (B) Railway
 (C) Posts and Telegraphs (D) Industries
39. The audit of accounts order was issued in the year
 (A) 1952 (B) 1945 (C) 1936 (D) 1961
40. The contingency fund of the state will be at the disposal of of the state
 (A) Governor (B) Finance Minister
 (C) Chief Minister (D) Finance Secretary

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41. Provident Fund subscription of Govt. employees are credited in :
- (A) Consolidated Fund (B) Reserve Fund
(C) Public Account (D) Suspense Account
42. Which is the Vth tier classification of Govt. Accounts
- (A) Sub Major Head (B) Detailed Head
(C) Minor Head (D) Sub Head
43. Which of the following is not included in consolidated fund ?
- (A) Interest Receipts (B) Defence Services
(C) Administrative Service (D) Small Savings
44. List of standard detailed heads are given in of KAC Vol.1
- (A) Annexure-D Art. 35
(B) Annexure-D Art. 60(C)
(C) Annexure-D Art. 26(C)
(D) Annexure-D Art. 18(A)
45. The cost of acquisition of land and structure will include category in standard detailed head
- (A) Machinery Equipment
(B) Inter Account Transfer
(C) Other Charges
(D) Major work/Minor work
46. Details to be given to Accountant General regarding the Deputation of Govt. employees are explained in of KAC Vol. 1
- (A) Article 42 Annexure 1
(B) Article 35 Annexure - B
(C) Article 20 Annexure - A
(D) Article 29 Annexure 111
47. Advance for meeting an unforeseen expenditure pending authorization of legislature made from
- (A) Suspense Account (B) Public Account
(C) Contingency Fund (D) Consolidated Fund
48. Each major head is allotted a code number which consists of a three digit number code
- (A) Roman (B) Latin (C) Arabic (D) English
49. The only major head Part II Contingency Fund assigned the Code No.
- (A) 6694 (B) 8000 (C) 4000 (D) 8009
50. Expenditure on temporary assets is expenditure
- (A) Capital (B) Revenue (C) Debt (D) Investment

51. Appropriation Bill is introduced to provide the appropriation out of :
- (A) Consolidated Fund (B) Public Account
(C) Contingency Fund (D) None of the above
52. The methods of maintaining the Govt.'s daily cash balance at a level sufficient to meet the day to day requirement :
- (A) Cash Balance control (B) Resource operation
(C) Ways and means (D) Re-appropriation
53. Loans and Grants from Central Govt. to State Govt.'s and loan repayment are settled through
- (A) Cheque and Drafts
(B) Central Finance Dept.
(C) Accountant General Office
(D) Central Accounts Section of RBI
54. The audit of customs document is a audit conducted by resident audit parties
- (A) Performance (B) Test
(C) Transaction (D) Forensic
55. The Auditor's of Govt. companies are appointed/re-appointed by :
- (A) Company Law Dept.
(B) Comptroller and Auditor General
(C) Finance Department
(D) Industries Dept.
56. Audit Board System was introduced from :
- (A) April 1959 (B) April 1971
(C) December 1968 (D) April 1969
57. Which committee of parliament suggest alternative policy in order to bring about efficiency and economy in administration ?
- (A) Public undertaking Committee (B) Estimate Committee
(C) Public Accounts Committee (D) None of the above
58. Washing Allowance paid to class IV employees shall be classified under :
- (A) Office Expense (B) Contingent Charges
(C) Other Charges (D) Salaries
59. Advances of pay on transfer is accounted as :
- (A) Civil Advance (B) Loans and Advance
(C) Salaries (D) Other Advance
60. is commonly known as Budget.
- (A) Annual Statement of Income and Expenditure
(B) Consolidated Statement of Finance
(C) Annual Financial Statement
(D) Annual Transaction Statement

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61. The State Treasuries are controlled by :
- (A) Accountant General (B) Reserve Bank of India
(C) State Govt. (D) State Finance Commission
62. List of the labors employed daily on work is
- (A) Muster roll (B) Works abstract
(C) Daily labour report (D) Work register
63. Govt. Accounts are prepared in :
- (A) Double entry system (B) Single entry system
(C) Mixed system (D) Cash basis system
64. Appropriation accounts of the State are prepared by whom ?
- (A) Finance Department (B) Accountant General
(C) Director of Treasuries (D) Heads of each Dept.
65. The Revenue received by State Govt. are classified under :
- (A) Public Account
(B) Appropriation Account
(C) Annual Account
(D) Monthly and Annual Accounts
66. In the field of Govt. accounting the end of the products are :
- (A) Monthly account
(B) Quarterly account
(C) Annual account
(D) Monthly and Annual accounts
67. A transaction not included in Remittance section in Public Account :
- (A) Money Order (B) Inter Govt. Adjustment
(C) Reserve Fund (D) Exchange Account
68. The expenditure which not required vote of the legislature is called :
- (A) Voted expenditure (B) Excess expenditure
(C) Contingent expenditure (D) None of the above
69. A grant for construction of a school building shall be debited to :
- (A) 2002 General Education (B) 2222 School Education
(C) 3604 Grants-in-aid (D) 8448 Education
70. Advance of law suits shall be debited to head
- (A) Legal charges (B) Functional Expenditure
(C) Contingent charges (D) None of the above
71. Taxes on residential building owned by defence department shall be debited to :
- (A) Defence Service Estimates
(B) Defence Operation Fund
(C) Central Service Charges
(D) Defence Welfare Fund

72. Who make recommendations regarding distribution of tax revenue between Central and State Govts.
- (A) Union Cabinet (B) Central Tax Commission
(C) Central Finance Commission (D) Central Planning Board
73. Who prescribe the forms of accounts of the Union and State Govt. of C & A G ?
- (A) Central Finance Dept. (B) Accountant General
(C) President of India (D) Governor of the State
74. The field offices of the Indian Audit and Accounts Dept. were headed whom ?
- (A) C & AG (B) Accountant General
(C) Deputy Accountant General (D) Audit Officer
75. Maintenance of accounts of various long term advances to Kerala State Govt. Employees are done by :
- (A) State Finance Department
(B) Accountant General (A & E)
(C) Divisional Accountants
(D) Finance Officers of the Administrative Department
76. Consolidation of monthly accounts of the union Govt. is done by whom ?
- (A) Comptroller and Auditor General
(B) Controller General of Accounts
(C) Accountant General (A & E)
(D) Secretary, Finance
77. The Head of Accounts Department of Railway is known as :
- (A) Financial Adviser and Chief Accounts Officer
(B) Chief Finance Officer
(C) Chief Accountant and Finance Manager
(D) Chief Controller of Finance and Accounts
78. The Audit Report of Indian Audit and Accounts Department which submitted to Governor of a State is countersigned by whom ?
- (A) Accountant General (Audit)
(B) Deputy Comptroller and Auditor General
(C) Comptroller and Auditor General
(D) Director of Audit
79. Who examine the report of C & AG on audit of receipts and of stores and stocks ?
- (A) Estimate Committee (B) Subject Committee
(C) Public Accounts Committee (D) Business Advisory Committee
80. notes issued by the Central Govt. are unlimited legal tender :
- (A) 100 Rupees (B) 2000 Rupees
(C) Two Rupees (D) One Rupee

A

81. A contractor is keeping the running account in :
- (A) Register of works (B) Contractors Ledger
(C) Stock Register (D) Muster Roll
82. Sanction for estimate of a public work by a competent authority :
- (A) Technical sanction
(B) Administrative sanction
(C) A Departmental sanction
(D) Advance sanction
83. Agriculture is classified under which head of account :
- (A) Detailed (B) Minor (C) Major (D) Sub-major
84. Monthly returns and forwarded to Accountant General from the treasury does not include :
- (A) Chalan Account (B) Schedule of report
(C) List of Payment (D) Cash Account
85. Sale proceeds of Govt. land and buildings are described in of KAC Vol. 1
- (A) Art. 28 (B) Art. 46 (C) Art. 39 (D) Art. 12
86. Annual credit slip of GPF shall be prepared and make available to subscribers before
- (A) 31st August Every year
(B) 31st July Every year
(C) 31st December Every year
(D) 30th September Every year
87. is constituted for the redemption of loans received by Govt.
- (A) Investment Fund (B) Sinking Fund
(C) General Purpose Fund (D) Capital Fund
88. Journal and Ledger are maintained in which system of accounts ?
- (A) Double Entry (B) Cash based
(C) Single Entry (D) None of the above
89. All Govts. follow the same head upto level.
- (A) Sub major head (B) Detailed head
(C) Minor head (D) Object head
90. What is departmental classified abstract ?
- (A) Budget Estimate of Dept.
(B) Ledger Account of Dept.
(C) Contingent Expenditure
(D) Monthly receipts and payments of Dept.
91. Performa Accounts are explained in of KAC Vol.1
- (A) Art. 48 (B) Art. 82 (C) Art. 60 (D) Art. 19

92. Cash Balance of Govt. means
- (A) Balance at RBI
 - (B) Balance at Treasury
 - (C) Balance at Banks
 - (D) Balance at RBI and Treasury
93. The issue rate of an article of stock is fixed
- (A) At the beginning of the year
 - (B) At the disposal of the article
 - (C) At the closure of the year
 - (D) Once in every three months
94. Interest paid by Govt. on loans is taken initially under the head :
- (A) 2012 interest
 - (B) 2220 collection of taxes
 - (C) 2049 interest payment
 - (D) 0029 Revenue
95. The amounts written off have been thoroughly examined by the :
- (A) Accounts Department
 - (B) Statutory Auditors
 - (C) Accountant General
 - (D) Internal Audit Section
96. One of the following is not considered as general services in expenditure head of Revenue Account :
- (A) Defense Service
 - (B) Administrative Services
 - (C) Transport and Communication
 - (D) Pension and Miscellaneous
97. is first item in the list of standard detailed head
- (A) Office expense
 - (B) Salaries
 - (C) Wages
 - (D) Major works
98. department of Govt. is charging any services rendered by them to other departments
- (A) Service Department
 - (B) Police Department
 - (C) Commercial Department
 - (D) Public Work Department
99. One of the following Department have cheque drawing power :
- (A) Forest Dept.
 - (B) Agriculture Dept.
 - (C) Kerala State Audit Dept.
 - (D) Civil Supplies Dept.
100. Each Treasury is inspected periodically by a Gazetted Officer deputed by :
- (A) Director of Treasuries
 - (B) Finance Secretary
 - (C) Accountant General
 - (D) Director of State Audit
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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)**