

DE-1/2022/6

Maximum : 100 marks

Time : 1½ hours

1. An application for a refund of revenue to be sanctioned ex-gratia should be rejected if it is received :
 - (A) After 3 months from the date of credit of revenue to Government
 - (B) After 6 months from the date of credit of revenue to Government
 - (C) After 1 year from the date of credit of revenue to Government
 - (D) No time limit
2. The Chief Controlling Officers should furnish a certificate of reconciliation to the Finance Department on :
 - (A) 30th September and 31st March every year
 - (B) 30th April every year
 - (C) 31st December every year
 - (D) The last working day of every month
3. The Inspecting Officers checking revenue collection should inspect the accounts on the spot at least :
 - (A) Once in 6 months
 - (B) Once in every year
 - (C) Once in 2 years
 - (D) None of the above
4. The responsibility for recovering rent from Government servants in respect of buildings in charge of the Public Works Department mainly rest on the :
 - (A) Treasury officer or other officer who disburses pay
 - (B) Departmental officer concerned
 - (C) Executive Engineer of the Division in which the building is located
 - (D) District Collector concerned
5. A tenant who is in receipt of pension should be treated as a person :
 - (A) In the service of Government for 3 months from the date of retirement
 - (B) In the service of Government for 6 months from the date of retirement
 - (C) In the service of Government for 2 years from the date of retirement
 - (D) Not in the service of Government
6. When a private building hired for public purpose is partly used for office purpose and partly for residential purpose, the share of the rent payable by Government should not exceed :
 - (A) $\frac{1}{2}$ nd of the rent of the building
 - (B) $\frac{1}{3}$ rd of the rent of the building
 - (C) $\frac{2}{3}$ rd of the rent of the building
 - (D) $\frac{3}{4}$ th of the rent of the building
7. As a general rule, the sale price of publications should be fixed at :
 - (A) 25 percent above the cost price
 - (B) 50 percent above the cost price
 - (C) 30 percent above the cost price
 - (D) None of the above

8. A sanction for a fresh charge shall, unless it is specially renewed, lapse if no payment in whole or part has been made :
- (A) During a period of 6 months from the date of issue of sanction
 - (B) During a period of 3 months from the date of issue of sanction
 - (C) During a period of 9 months from the date of issue of sanction
 - (D) During a period of 12 months from the date of issue of sanction
9. A claim against the Government not preferred within 2 years of its becoming due should be paid only after sanction from :
- (A) Head of Department
 - (B) Accountant General
 - (C) Finance Department
 - (D) Director of Treasuries
10. The right of a non-official member serving on a Government Committee to travelling allowance shall be forfeited if the claim is not preferred to the drawing officer or controlling officer within :
- (A) 1 month of the date on which it fell due
 - (B) 3 months of the date on which it fell due
 - (C) 6 months of the date on which it fell due
 - (D) 1 year of the date on which it fell due
11. Arrear claim relating to Statutory Grant to a local body has been wrongly credited to General Revenues by a mistake on the part of Government officer. The grant will be refunded if the claim is preferred within :
- (A) 3 years
 - (B) 5 years
 - (C) 7 years
 - (D) No time limit
12. Recoveries from a Government servant should not ordinarily be made at a rate exceeding :
- (A) $\frac{1}{3}$ of the pay of the officer
 - (B) $\frac{1}{2}$ of the pay of the officer
 - (C) $\frac{2}{3}$ of the pay of the officer
 - (D) None
13. The details of pending Inspection Reports and parts of the Accountant General are entered in a register in Kerala Financial Code :
- (A) Form 4-A
 - (B) Form 4-B
 - (C) Form 7
 - (D) Form-8
14. An alteration in the number and character of posts included in an 'All India Service' are determined by :
- (A) State Public Service Commission
 - (B) State Government
 - (C) Central Government
 - (D) None of the above
15. The transfer of charge of a gazetted officer should be reported by the concerned officer by post to the Accountant General :
- (A) Within 3 days
 - (B) Within 2 days
 - (C) On the same day
 - (D) Within a week
16. The permanent advance of a Head of Department has to be fixed and sanctioned by :
- (A) Accountant General
 - (B) Government
 - (C) Director of Treasuries
 - (D) Head of Department himself

17. An endorsement on a contingent bill will not remain valid for a period longer than :
 (A) 15 days from the date of issue (B) 30 days from the date of issue
 (C) 2 months from the date of issue (D) 3 months from the date of issue
18. The payment of charges for electric current of a Civil Station will be made by the :
 (A) District Collector
 (B) Executive Engineer, PWD (Buildings Division)
 (C) Revenue Department
 (D) Occupying Departments proportionally
19. The period of firmness during which the tenderers are to keep their rates firm for the supply of ordinary stores which can be procured from the Indian market :
 (A) 3 months (B) 2 months
 (C) 1 month (D) 2 weeks
20. The competent authority to grant an advance towards travelling expenses to the Head of Department during a journey on tour is :
 (A) Accountant General (B) Head of Department himself
 (C) Finance Department (D) None of the above
21. Washing allowed paid to class IV Government servants are classified under :
 (A) Contingent charges (B) Uniform allowance
 (C) Salaries (D) Special allowance
22. A contingent bill should not ordinarily be endorsed for payment to a private party in March after :
 (A) 5th (B) 15th
 (C) 20th (D) 25th
23. The cost of tender forms may be accepted in :
 (A) Bank drafts only (B) Postal orders only
 (C) Bank cheques only (D) Cash or money orders only
24. When the local purchase of furniture is from Government source, the officer authorized to make local purchases may obtain :
 (A) Administrative sanction of Government
 (B) Administrative sanction of Head of Department
 (C) Administrative and purchase sanction of Government
 (D) Administrative and purchase sanction of Head of Department
25. The minimum period suggested to be allowed to the tenderers to submit their tenders for the supply of machinery and plant which have necessarily to be imported is :
 (A) 3 months (B) 4 months
 (C) 2 months (D) 1 month
26. Tenders with earnest money should be invited for running contracts for the supply of stores :
 (A) When the amount involved is above Rs.10,000/-
 (B) When the amount involved is above Rs.1,00,000/-
 (C) When the amount of involved above Rs.5,00,000/-
 (D) Irrespective of the amount involved

27. Head of Department can accept late supply of stores upto period of :
(A) 4 months from the prescribed date of delivery
(B) 2 months from the prescribed date of delivery
(C) 3 months from the prescribed date of delivery
(D) 2 weeks from the prescribed date of delivery
28. Payment for stores received should not be delayed for more than :
(A) 30 days from the date of receipt of stores
(B) 20 days from the date of receipt of stores
(C) 15 days from the date of receipt of stores
(D) 10 days from the date of receipt of stores
29. Part-time contingent sweepers are paid consolidated remuneration if the area to be swept is below :
(A) 200 Sq.metres (B) 300 Sq.metres
(C) 400 Sq.metres (D) 500 Sq.metres
30. A complete physical verification of the stock in the Stationery Department need be made :
(A) Every half year (B) Every year
(C) Every 2 years (D) None of the above
31. A tenderer for the supply of stores withdraw from his tender before the expiry of the firm period fixed for keeping the rates firm for acceptance. The earnest money deposited will be :
(A) Repaid after the firm period (B) Repaid on the date of withdrawal
(C) Repaid after finalization of tender (D) Forfeited to Government
32. Original works did not include :
(A) Addition to existing works
(B) Repairs to newly purchased building
(C) Re-roofing a building
(D) Reconstruction by damages due to some calamity
33. The method of work which should not be executed without prior sanction of Government is the execution of work :
(A) Departmentally by the employment of labour
(B) By lumpsum contract
(C) By piece work agreement
(D) By percentage rate contract
34. Head of Department should review the stock position of the various stores under him as on 31st March of a year in the month of _____ of the succeeding financial year.
(A) April (B) September
(C) June (D) May

35. Which article of KFC volume I deals with the procedure that should be observed for the audit of the accounts of furniture in the Raj Bhavan?
- (A) Article 158 (B) Article 153
(C) Article 149 (D) Article 160
36. Which Appendix of KFC volume II contain the regulations and rules relating to the audit by the Accountant General of the accounts of stores and stock kept in Government Departments?
- (A) Appendix 4 (B) Appendix 2
(C) Appendix 6 (D) Appendix 9
37. The repair and maintenance works in respect of a building which is occupied by more than one department will be undertaken by :
- (A) Revenue Department (B) Finance Department
(C) Public Works Department (D) None of the above
38. Discretionary grants may be sanctioned by :
- (A) Officers of the Finance Department only
(B) Governor only
(C) Officers of the Revenue Department
(D) Governor and Officers of the Revenue Department
39. An institution receiving a grant in aid of Rs.10,000/- should forward the utilization certificate to :
- (A) Accountant General (B) Head of Department
(C) (A) and (B) are correct (D) (A) and (B) are not correct
40. An advance was sanctioned and disbursed to a Government employee to purchase a built house. The recovery of the advance will commence :
- (A) From the first issue of pay after the disbursement of advance
(B) After the expiry of 3 months from the date of disbursement of advance
(C) After 6 months from the date of disbursement of advance
(D) After the expiry of 9 months from the date of disbursement of advance
41. The amount of collateral security in order to secure Government from loss consequent to an officer quitting the service before complete repayment of the house building advance disbursed to him should be _____ percent of the amount of loan.
- (A) 50 (B) 25
(C) 67 (D) 33

42. The amount of Travelling Advance (TA) payable to the family of a Government servant who die while in service may be limited to :
- $\frac{2^{\text{rd}}}{3}$ of the probable amount of TA admissible
 - $\frac{3^{\text{th}}}{4}$ of the probable amount of TA admissible
 - $\frac{1^{\text{nd}}}{2}$ of the probable amount of TA admissible
 - Full TA admissible
43. An advance falling under the head "REVENUE ADVANCES" include :
- Advance for minor irrigation works
 - Advance for the eradication of plant pests
 - Advance for the purchase of mosquito nets
 - Advance for demarcation purpose
44. A deposit credited to Government as lapsed should be repaid only with the previous sanction of :
- Finance Department
 - Revenue Department
 - Accountant General
 - Director of Treasuries
45. A Government who start a work immediately on the occurrence of some sudden, unforeseen emergency has to report the fact at once to :
- His immediate superior and Accountant General
 - Head of Office
 - Secretary to Government, Finance Department
 - Secretary to Government, Revenue Department
46. The Travelling allowance bills and acquittance rolls relating thereto should be preserved for a period of :
- 1 year
 - 5 years
 - 2 years
 - 3 years
47. When a non-gazetted Government servant is officiating in gazetted appointment, his service book should be kept by :
- Head of Office
 - Accountant General
 - Finance Department
 - General Administration Department
48. The Authority competent to sanction House Building Advance when a joint application is submitted by husband and wife working in two different departments of Government of Kerala :
- Chief Secretary to Government
 - Secretary to Government, Law Department
 - Government in the Finance Department
 - Head of the Department of the Husband

49. Advance for Thiru Onam festival will be recovered in _____ equal instalments.
 (A) 3 (B) 6
 (C) 5 (D) 10
50. All purchase proposals which do not fall within the powers of the head of Department will be considered by :
 (A) Revenue Department (B) General Administration Department
 (C) Finance Department (D) Departmental purchase committee
51. The statement of the estimated receipts and expenditure of the State for each financial year to be laid before the Legislature under Article 202 of the Constitution of India :
 (A) Appropriation bill (B) Annual Financial statement
 (C) Public Account (D) None of the above
52. The legal authority for withdrawal of money from the consolidated fund of the State :
 (A) Budget estimate (B) Demand for a grants
 (C) Appropriation Bill (D) Appropriation Act
53. Government accounts are kept in _____ parts.
 (A) 3 (B) 2
 (C) 4 (D) 1
54. Which Legislature Committee is entrusted with the review of the budget?
 (A) Committee on Public Undertakes (B) Estimates Committee
 (C) Public Accounts Committee (D) Subject Committee
55. Every year in which month does the Finance Department issues a circular to all Heads of Departments requesting them to take steps for the preparation and submission of the Departmental estimates of Revenue and Expenditure for the ensuing financial year :
 (A) December (B) August
 (C) July (D) May
56. Which is the second tier of classification in the five tier system of classification of transactions?
 (A) Major Head (B) Sub sector
 (C) Sub Major heads (D) Detailed head
57. The introduction of any new major head require the approval of :
 (A) The Director of Treasuries
 (B) Finance Department
 (C) Comptroller and Auditor General of India
 (D) General Administration Department
58. The reports of the Comptroller and Auditor General of India relating to the accounts of the State are submitted to :
 (A) Governor (B) Chief Minister
 (C) Finance Minister (D) Speaker of the Legislature

59. If some loss is expected and provision has to be made in the budget, it should be with the special sanction of :
- (A) Law Department (B) Finance Department
(C) Accountant General (D) Chief Secretary
60. The Heads of Departments have to prepare their non-plan estimates in duplicate and send one copy to the Finance Department and the other copy to the Administrative Department of the Secretariat and the estimates should reach Government not later than :
- (A) November 30 (B) September 30
(C) November 15 (D) September 15
61. Payment for a machinery to be ordered in March 2016 but not expected to be paid till April 2016 will be provided for in the estimates for the year :
- (A) 2016-17 (B) 2015-16
(C) Either (A) or (B) (D) Neither (A) nor (B)
62. A reduction made by the Assembly in a demand for grant will be distributed among the various heads included in the grant by :
- (A) Chief Secretary (B) Finance Department
(C) Accountant General (D) General Administration Department
63. The Head of each Department should submit to Government in the Administrative Department a consolidated list of all Part II schemes proposed by him not later than :
- (A) 1st November every year (B) 1st January every year
(C) 1st July every year (D) 1st October every year
64. The authority empowered to examine and advise on all Part II schemes is :
- (A) Law Department (B) Administrative Department
(C) Finance Department (D) None of the above
65. Government will pass final orders on the Part I estimates by the end of :
- (A) January (B) November
(C) December (D) October
66. In a parliamentary system of Government, which among the following does not exercise control over public expenditure :
- (A) Executive (B) Legislature
(C) Audit (D) Judiciary
67. A Disbursing Officer should maintain a register of expenditure and liabilities in Form No :
- (A) KBM 8 (B) KBM 12
(C) KBM 13 (D) KBM 15
68. The sum sanctioned by the Legislature for a particular service over and above the amount already authorized by it during the current year is termed :
- (A) Re-appropriation (B) Excess grant
(C) Supplementary grant (D) None of the above

69. A demand for grant can be made only on the recommendation of the :
- (A) Finance Department
 - (B) Chief Secretary
 - (C) Planning and Economic Affairs Department
 - (D) Governor
70. An agency subject is a subject administrated by the State Government on behalf of :
- (A) Union Government
 - (B) Other State Governments
 - (C) Private managements in medical institutions
 - (D) Local Bodies
71. The reconciliation of expenditure with the books of the Treasury and the Accountant General is the responsibility of :
- (A) Director of Treasuries
 - (B) Chief Controlling Officer
 - (C) Finance Department
 - (D) Sub-Controlling Officer
72. The power to re-appropriate between minor heads within a grant is exclusively that of :
- (A) Chief Controlling Officer
 - (B) Administrative Department
 - (C) Finance Department
 - (D) Legislature
73. The facts mentioned in the Draft Paragraph should be verified and result of verification communicated to the Accountant General within :
- (A) 4 weeks from the date of its receipt
 - (B) 3 weeks from the date of its receipt
 - (C) 6 weeks from the date of its receipt
 - (D) 8 weeks from the date of its receipt
74. The number of members of the Estimates Committee is :
- (A) 11
 - (B) 7
 - (C) 5
 - (D) 9
75. A grant made by the State Legislature for meeting an unexpected demand upon the resources of the state is termed :
- (A) Vote on Account
 - (B) Vote of Credit
 - (C) Supplementary demand
 - (D) None of the above
76. Letters of credit are issued for a period of :
- (A) 2 months at a time
 - (B) 4 months at a time
 - (C) $1\frac{1}{2}$ months at a time
 - (D) 3 months at a time
77. Transfer of appropriation from one unit to another is termed :
- (A) Supplementary grant
 - (B) Resumption
 - (C) Re-appropriation
 - (D) Exceptional grant

78. Is re-appropriation permissible between the revenue and capital sections of the same grant?
 (A) Permissible
 (B) Permissible if specially sanctioned by Finance Department
 (C) Permissible if specially sanctioned by the Head of Department
 (D) Not permissible
79. Resumption of savings may be ordered by the competent authority till :
 (A) Last day of the financial year
 (B) After the expiry of the financial year
 (C) 28th February
 (D) 15th March
80. Under which Article of the constitution is Contingency Fund created?
 (A) Article 205 (1) (B) Article 267 (2)
 (C) Article 115 (1) (D) None of the above
81. Who is the estimating officer of Famine Relief Fund?
 (A) Secretary, Board of Revenue (B) Finance Secretary
 (C) Director of Agriculture (D) State Insurance Officer
82. The Contingency Fund of the State is intended :
 (A) For meeting excess expenditure over estimates
 (B) For meeting unforeseen, but unavoidable expenditure, pending authorization of the Legislature
 (C) To keep as reserve cash
 (D) For meeting contingent charges
83. Comparative statement of gross expenditure under Plan and Non-plan by Major of Heads is appended to which budget estimate?
 (A) Performance Budget
 (B) Evaluation Reports
 (C) Explanatory Memorandum on the Budget
 (D) Demands for Grants and Detailed Budget Estimate
84. Which Department communicate to the Accountant General the variations, if any, between the figures in the demands for Grants laid before the Legislature and the Grants as finally voted and included in the Appropriation Act?
 (A) Heads of Department (B) Secretary, Board of Revenue
 (C) Chief Controlling Officer (D) Finance Department
85. The Committee on Estimates is constituted for a period of :
 (A) 1 year (B) 2 years
 (C) 3 years (D) 4 years

86. How many sub sections has the sector "Small Savings, Provident Funds etc." has?
 (A) 5 (B) 2
 (C) 3 (D) 7
87. With effect from which date was the system of Appropriation Control introduced in 15 selected departments in the State?
 (A) 1st April 1974 (B) 1st November 1956
 (C) 1st April 1984 (D) None of the above
88. What is the procedure to be followed when it was noticed after the close of the financial year that the expenditure exceeded the grant as a whole?
 (A) Inform the Estimate Committee
 (B) Inform the Accountant General
 (C) Inform the General Administration Department
 (D) Present a demand for the excess expenditure to the Legislature and obtain an excess grant
89. Who is the Chief Controlling Officer for "Preparation and printing of electoral rolls" for an Assembly election?
 (A) Secretary to Government, Home Department
 (B) Secretary to Government, Finance Department
 (C) Secretary, Board of Revenue
 (D) Chief Electoral Officer
90. The primary responsibility in respect of proposals for supplementary appropriations to that of :
 (A) Disbursing Officer (B) Finance Department
 (C) Chief Controlling Officer (D) Head of Office
91. While selecting /accepting tenders for the supply of stores, the price preference that may be allowed for products from industries in which Government have taken shares is :
 (A) 10 percent (B) 15 percent
 (C) 20 percent (D) 25 percent
92. A contract has been fulfilled and payment made. The security deposit should be released or returned to the contractor :
 (A) Within a maximum period of 3 months of the expiration of contract
 (B) On the date of payment even if the contract period has not expired
 (C) After 3 months of the expiration of the contract
 (D) After 6 months of the expiration of the contract
93. How are condemned stores which are quite worthless disposed off?
 (A) By sale
 (B) Destroyed
 (C) Returned to original supplier for replacement
 (D) By transfer to Agricultural Department for using as manure

94. The period of limitation of arrear claim of pension is :
(A) 12 years from the date when the claim fell due or payment
(B) 3 years from the date when the claim fell due or payment
(C) 5 years from the date when the claim fell due or payment
(D) 2 years from the date when the claim fell due or payment
95. A rate contract will be settled by :
(A) Head of Department
(B) Departmental Purchase Committee
(C) Stores Purchase Department
(D) None of the above
96. Which authority will undertake the repair and maintenance works of a building occupied by more than one department?
(A) Revenue Department
(B) Planning and Economic Officers Department
(C) Local Bodies
(D) Public Works Department
97. Who is the custodian of the electrical installations of a Government building?
(A) Electrical wing in the PWD
(B) Head of the Office occupying the building
(C) District Collector
(D) None of the above
98. When the loanee of a house building advance is a Head of Department, the request for release of mortgage, after complete repayment of loan and interest, should be made to?
(A) Finance Department
(B) General Administration Department
(C) Secretary, Board of Revenue
(D) Accountant General
99. The State may make such grants-in-aid for activities carried out by private institutions as are in conformity with :
(A) Article 275 of the Constitution of India
(B) Article 267 of the Constitution of India
(C) Article 265 of the Constitution of India
(D) Article 282 of the Constitution of India
100. A Government servant who has to purchase stores for the public service should prepare in KFC Form 13 :
(A) An annual indent of stores
(B) A quarterly indent of stores
(C) A half yearly indent of stores
(D) A monthly indent of stores
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SPACE FOR ROUGH WORK

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