

DE-1/2022/7

Maximum : 100 marks

Time : 1½ hours

1. 'Ways and Means' refers to :
 - (A) Raising of loans
 - (B) Levying new taxes
 - (C) A method of maintaining and sufficient cash balance not below the minimum limit stipulated by the R.B.I
 - (D) Raising of additional revenue
2. The roles of audit and administration are :
 - (A) Identical
 - (B) Opposite
 - (C) Different
 - (D) Complementary to each other
3. The three E's in Audit are :
 - (A) Eminency, Elegance, Enterprising
 - (B) Efficiency, Eminence, Economy
 - (C) Economy, Efficiency and Effectiveness
 - (D) Earnestness, Eminence and Enforcement
4. State Audit Reports of the C and AG are submitted to the Governor to be laid before the :
 - (A) Parliament
 - (B) Subject Committee
 - (C) State Legislature
 - (D) Council of Ministers
5. The executive power of a state vests with the :
 - (A) Chief Minister
 - (B) Chief Secretary
 - (C) Cabinet
 - (D) Governor
6. Who is a friend, philosopher and guide of the public accounts committee and the committee on public undertaking?
 - (A) Speaker, Lok Sabha
 - (B) Chairman, Rajya Sabha
 - (C) Comptroller and Auditor General
 - (D) Secretary General, Lok Sabha
7. The State shall provide free and compulsory education to children of the ages of :
 - (A) 6 – 12
 - (B) 6 – 14
 - (C) 5 – 12
 - (D) 5 – 11

8. Who has the authority to appoint Comptroller and Auditor General of India?
(A) The Prime Minister
(B) The Parliament
(C) The President
(D) Elected by the members of the Lok Sabha
9. Which Parliamentary Committee consists of members entirely of Lok Sabha?
(A) Public Accounts
(B) Public Undertaking Committee
(C) Subject Committee
(D) Estimate Committee
10. The power of authorise a municipality to levy, collect and appropriate such taxes are made by :
(A) Legislature of the State
(B) State Cabinet
(C) Local Administration Dept.
(D) Director of Municipalities
11. The fifth and last tier of classification in the accounts is the :
(A) Minor head
(B) Detailed head
(C) Sub head
(D) Sub major head
12. Recoveries on account of commuted value of pensions effected from other Governments should be treated as :
(A) Revenue of the recovering Govt.
(B) Reduction from balance income
(C) Reduction from net receipts
(D) Reduction from gross receipts
13. The administrative expenses of a High Court including all salaries and allowances of judges and other officers and staff shall be :
(A) Voted expenditure of the State Government
(B) Charged upon the consolidated fund of the State
(C) Voted expenditure of the Union Government
(D) Charged upon the consolidated fund of the Union Government
14. State Election Commission for conducting elections to the panchayaths is appointed by :
(A) The Minister in Charge of Local Administration
(B) The Chief Minister
(C) The Chief Secretary
(D) The Governor
15. When does the President of India make a proclamation of financial emergency?
(A) The security of India or any part of it is threatened by external aggression
(B) There is break down of law and order
(C) When he is satisfied that a situation has arisen whereby the financial stability or credit of India or part of it is threatened
(D) Foreign exchange reserve comes down

16. Taxes collated by Govt. are classified under :
- (A) Contingency Fund (B) Consolidated Fund
(C) Deposit Account (D) Public Account
17. The main classification in accounts is :
- (A) Sector (B) Sub major head
(C) Major head (D) Minor head
18. Introduction of a major head of accounts requires the sanction of :
- (A) C and AG of India (B) Comptroller General of Accounts
(C) Accountant General (D) Finance Secretary
19. Expenditure of capital nature are usually met from :
- (A) Contingency Fund
(B) Proceeds of Taxation
(C) Accumulated balance with government
(D) Borrowed fund
20. Government Accounts are kept in :
- (A) Two Parts (B) Three Parts
(C) Four Parts (D) Six Parts
21. Who is the authority to inspect any office of accounts under control of union or State Governments?
- (A) Budget Committee (B) Planning Commission
(C) Comptroller and Auditor General (D) Finance Commission
22. Who is responsible for appropriation audit?
- (A) Finance Secretariat
(B) Comptroller and Auditor General
(C) Administrative Secretariat
(D) Subject Committee
23. The Latin word 'Audire' means :
- (A) To see (B) To watch
(C) To hear (D) To verify
24. Who is the authority to sanction expenditure for consolidated or contingent fund as per Article 77(3) of constitution?
- (A) President (B) Cabinet
(C) Prime Minister (D) Finance Minister

25. Audit is an instrument of _____ control.
- (A) Administration (B) Ways and Means
(C) Budgetary (D) Financial
26. The Comptroller and Auditor General Act 1971 came into force from :
- (A) 01.12.1971 (B) 01.07.1971
(C) 15.12.1971 (D) 15.04.1971
27. The Comptroller and Auditor General's duties and powers regarding audit are described in _____ of C and AG's Act 1971
- (A) Section 13, 16 and 17 (B) Section 8, 9 and 10
(C) Section 10, 11 and 12 (D) Section 3, 4 and 5
28. From 1977-78 onwards the responsibility for compiling the accounts of the Union Government was vest with :
- (A) Comptroller and Auditor General
(B) Comptroller General of Accounts (Ministry of Financed)
(C) Finance Department
(D) Public Accounts Committee
29. Net proceeds in relation to any tax or duty means the proceedings there of :
- (A) Reduced by cost of collection (B) Added by cost of collection
(C) Multiplied by cost of collection (D) Minimised by cost of collection
30. The statement of closing balance of Central Government is sent each month by the Central Account Section of Rule 31 :
- (A) President (B) Prime Minister
(C) Controller General of Accounts (D) Finance Minister
31. The establishment of contingency fund of India is narrated in Article _____ of constitution :
- (A) 369 (B) 42
(C) 267 (D) None of these
32. The mass of Government accounts being of cash basis is kept on :
- (A) Double Entry System (B) Single Entry System
(C) Cash Basis (D) None of above
33. Govt. accounts which is kept on Double Entry System is to bring out die balance of account in regard to which Govt. acts as :
- (A) Banker or Remitter (B) Lender
(C) Borrows (D) All the above

34. The Cadres of Accountant Generals office were bifurcated into two one for audit and other for Accounts and Entitlement from :
- (A) 01.03.1984 (B) 01.04.1980
(C) 01.03.1982 (D) 01.04.1985
35. Who is authorised to prepare the balance memorandum of a day in treasury normally?
- (A) The treasury officer (B) The Treasurer
(C) The Clerk (D) None of above
36. An important function of Audit in relation to borrowing of Government to see :
- (A) that the process of loan is properly brought into account
(B) the loan are expended for the objects for which the loan originally raised
(C) arrangements are made for amortisation of the debt
(D) all the above
37. Large departments like public works and forests having cheque drawing powers under monthly compiled accounts to :
- (A) Accountant General (B) Director of treasuries
(C) Finance Department (D) Chief Engineer / Chief Conservator
38. Major head code number 4452 represents :
- (A) Revenue Receipts (B) Revenue expenditure
(C) Capital Account Expenditure (D) Loans and advances
39. The main unit of classification :
- (A) Sector (B) Major Head
(C) Sub major head (D) Minor head
40. The annual account of Government represents :
- (A) A fair and correct view of the financial stewardship of the Government during the year
(B) Total expenditure
(C) Total barring
(D) Total receipts
41. The annual accounts of the Central or State Governments are prepared for the financial year running from :
- (A) 1st January to 31st December (B) 1st April to 31st March
(C) 1st March to 28th February (D) 1st July to 30th June
42. Which following department settled the claims against it through cheques?
- (A) Forest (B) Agriculture
(C) Health services (D) Commercial Department

43. The transactions relating to the Contingency Fund of a State are recorded under which part of the Government accounts :
- (A) Part I (B) Part III
(C) Part I and III (D) Part II
44. The travelling allowance of an Officer paid from General Revenues when travelling on duty connected with a Local Fund is charged to :
- (A) Local Fund
(B) To the head of account from which he is drawing pay
(C) Local Fund and Government on 50:50 basis
(D) None of the above
45. Which legislative committee examines the appropriation accounts finance accounts and audit report (civil)?
- (A) Estimate Committee (B) Committee on public undertakings
(C) PAC (D) Subject Committee
46. BIN Cards of stores is posted from :
- (A) Issue notes
(B) Invoices
(C) Priced Stores Ledger
(D) Goods received sheets and store indents
47. What is the main object of investigation of frauds?
- (A) To identify the person responsible for the fraud
(B) To quantify the amount involved
(C) Whether the exercise of ordinary common sense and application of existing rules would not have rendered the fraud impossible
(D) Whether similar frauds were detected earlier
48. The issue rate of an article is fixed :
- (A) At the beginning of every financial year
(B) At the close of die financial year
(C) At the close of calendar year
(D) Half yearly
49. Tools and plant indent is kept in _____ parts.
- (A) 3 (B) 4
(C) 5 (D) 6
50. The priced stores ledger is closed for both quantities and value :
- (A) Half yearly (B) At the end of each month
(C) Quarterly (D) At the end of the calendar year

51. Who has the authority to open a new detailed head of accountant when absolutely necessary?
(A) Finance Secretary (B) Finance Minister
(C) Accountant General (D) Head of Department
52. How are irregular or unusual payment exhibited in the accounts?
(A) Against Suspense Account
(B) According to the nature of the expenditure
(C) Against miscellaneous expenditure
(D) As advance payments subsequently recoverable
53. Who has the authority to proclaim emergency when the security of India is threatened by war or external aggression or armed rebellion?
(A) Prime Minister (B) Defence Minister
(C) Chief of Army (D) President
54. The Chairman and members of a State Public Service Commission shall be appointed by :
(A) Governor (B) Chief Minister
(C) President (D) Cabinet
55. What is the minimum age prescribed in the constitution to be entitled to register as a voter to the elections to the House of People and to the Legislative Assembly?
(A) 21 (B) 20
(C) 18 (D) 19
56. Advocate General of a State shall hold office :
(A) During the pleasure of the Governor
(B) During the pleasure of the Chief Minister
(C) During the pleasure of the Law Minister
(D) For a period of five years
57. To whom does the Comptroller and Auditor General submit audit report relating to the Union?
(A) Prime Minister (B) President
(C) Union Finance Minister (D) Speaker, Lok Sabha
58. In a State having a Legislative Council is it permissible under the Constitution to introduce a Money Bill in a Legislative Council :
(A) It is permissible
(B) It is permissible if prior approval of the speaker of the Legislative Assembly is obtained
(C) It is not permissible
(D) It is permissible if the Finance Minister desires so

59. Which article of the Constitution stipulates that the Annual Financial Statement be laid before the Legislative Assembly?
- (A) Art, 282 (B) Art, 112
(C) Art, 196(d) (D) Art, 202
60. The authority for formation of a new state or alteration of areas or boundaries or names of existing state is vested with :
- (A) Parliament (B) President
(C) Rajya Sabha (Council of States) (D) Lok Sabha (House of people)
61. Leave Travel concessions is falls under the standard detailed head of :
- (A) Salaries (B) Travelling Allowance
(C) Office Expenses (D) Object
62. When any land or building is transferred from one service Department to another under Kerala Govt. for non-commercial purpose, the transfer should be made :
- (A) Charging Market Value (B) Charging Book Value
(C) Free of Charge (D) Fair Value
63. One of the following Department is not a commercial Department :
- (A) The State Water Transport Department
(B) The Forest Department
(C) The Text Book Department
(D) Model Coir Factory, Beypore
64. Expenditure on refreshment served in interdepartmental meeting, conference etc. will be recorded under :
- (A) Hospitality Expenses (B) Office Expenses
(C) Other Charges (D) Miscellaneous expenses
65. Recoveries from private person or bodies including local funds, should as a general rule be treated as :
- (A) Deduction from expenditure (B) Revenue
(C) Advance recovery (D) Loan recover
66. Finance Bill containing the annual taxation proposal when considered and passed by legislature is known as :
- (A) Appropriation Act (B) Finance Act
(C) Vote on account (D) None of the above
67. Methods of maintaining the Govts. daily cash balance a level sufficient to meet its requirement is called :
- (A) Resources operation (B) Ways and means
(C) Appropriation (D) Borrowing

68. The process of 'Resources operations' is carried out by :
- (A) Finance Department (B) Director of Treasury
(C) Currency officer of RBI (D) Governor
69. After the Audit Reports, Finance Accounts and Appropriation Accounts have been / placed before Parliament they are examined by :
- (A) Public Accounts Committee (B) Estimate Committee
(C) Public Undertaking Committee (D) (B) or (C)
70. In which year major exercise of departmentalisation of accounts covering all the Ministerial and Departments of Union Govt. undertaken :
- (A) 1976 (B) 1980
(C) 1990 (D) 1995
71. Every payment of money on govt. account involves certain principal processes. State the correct processes :
- (A) The submission of claim
(B) The disbursement of the money claimed
(C) The incorporation of the transaction in the accounts
(D) All the above
72. In the Audit of sanction to expenditure, the guiding principles are :
- (A) That the expenditure is covered by a sanction, either general or special
(B) That the authority according sanction is competent to do any virtue of powers
(C) That the sanction is definite and needs no reference to the sanctioning authority or higher authority
(D) (A), (B) and (C)
73. Comptroller and Auditor General is empowered to audit grant to audit grant in aid given to authorities or bodies as per section _____ of comptroller an Auditor General (Duties, powers and conditions of service) Act 1971.
- (A) Section 15 (B) Section 10
(C) Section 18 (D) Section 19
74. In the case of departmental commercial undertaking, the responsibility for the introduction of commercial Accounting System rests with the Finance Department in consultation with :
- (A) Comptroller and Auditor General (B) Industries Department
(C) Accountant General (D) Administrative Department
75. The sources from which accounts along with supporting documents based on which Accountant General compile accounts from other A.G :
- (A) District Treasury
(B) Departments which are authorised to make payments through cheque
(C) Inter state suspense accounts from other A.G
(D) All of the above sources

76. The receipt and payment of moneys on behalf of a state its jurisdiction are ordinarily arranged through the _____ of the state in which the transactions take place.
- (A) Finance Department (B) Accountant General
(C) Treasury (D) Governor
77. Complete accounts of the Central Govt. and each of the state govt. are maintained by which act as a general clearing house :
- (A) Central Accounts Section of SBI
(B) Central Accounts Section of RBI
(C) Controller General of Accounts
(D) None of the above
78. The Combined Finance and Revenue Accounts of the Central and State Govts. is required to submit to the President by :
- (A) Finance Department (B) Reserve Bank of India
(C) Comptroller and Auditor General (D) Accountant General
79. The operations of some departments of govt. include undertaking of commercial or quasi commercial such character. The Financial transactions of the undertakings are kept in the normal commercial form called :
- (A) Technical Accounts (B) Proforma Accounts
(C) Appropriation Accounts (D) Finance Account
80. Accounting period of Govt. accounts is stated in Article _____ of Kerala Account Code Vol.1.
- (A) 1 (B) 8
(C) 36 (D) 21
81. Provident Fund subscription of govt. employees are credited in :
- (A) Consolidated Fund (B) Reserve Fund
(C) Public Account (D) Suspense Account
82. Which is the Vth tier classification of Govt. accounts?
- (A) Sub major head (B) Detailed head
(C) Minor head (D) Sub head
83. Which of the following is not included in consolidated fund?
- (A) Interest Receipts (B) Defence Services
(C) Administrative Service (D) Small savings
84. List of standard detailed heads are given in _____ of KAC Vol.I.
- (A) Annexure-D Art, 35 (B) Annexure-D Art, 60 (C)
(C) Annexure-D Art, 26 (C) (D) Annexure-D Art, 18 (A)

85. 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
86. _____ notes issued by the Central Govt. are unlimited legal tender.
- (A) 100 Rupees (B) 2000 Rupees
(C) Two Rupees (D) One Rupee
87. A contractor is keeping the running account in :
- (A) Register of works (B) Contractors Ledger
(C) Stock Register (D) Muster Roll
88. Sanction for estimate of a public work by a competent authority :
- (A) Technical sanction (B) Administrative sanction
(C) A Departmental sanction (D) Advance sanction
89. Agriculture is classified under which head of account :
- (A) Detailed (B) Minor
(C) Major (D) Sub-major
90. 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
91. Powers to enact law in any other matter which is not enumerated in state list and concurrent list vest with the :
- (A) Parliament
(B) President
(C) State Legislative
(D) A collegium of Prime Minister and Chief Minister
92. Advances for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by state legislature is met from :
- (A) Consolidate Fund of India (B) Consolidated Fund of State
(C) Contingency Fund of the State (D) Public Accounts of State
93. Expenditure which under the provision of constitution is not subject to the vote of legislature is called :
- (A) Charged expenditure (B) Capital expenditure
(C) Revenue expenditure (D) Misc. expenditure

94. No money can be withdrawn from consolidated fund until _____ bill is passed.
- (A) Private Bill (B) Money Bill
(C) Appropriation Bill (D) Contingent Bill
95. Methods of maintaining governments daily cash balance at a level sufficient to meet its day to day requirements is treated as :
- (A) Cash position (B) Ways and Means
(C) Appropriation (D) Budget
96. Prohibition of employment of children below the age of 14 years is included under _____ which fundamental right enshrined in the constitution :
- (A) Right of work (B) Right to equality
(C) Right to freedom (D) Right against exploitation
97. The Article that the state shall direct its policy towards securing that the is equal pay for equal work for both men and women are included in the constitution under which heading?
- (A) Fundamental right
(B) Directive Principles
(C) Both fundamental rights and directive principles
(D) None of the above
98. Executive power of the union is vested with whom?
- (A) The Prime Minister (B) The president
(C) The Parliament (D) None of the above
99. Which among the following is not true in regard to the President of India?
- (A) The term of office of the President is 5 years
(B) The president may by writing in his hand and addressed to the Vice President resign his office
(C) The President may for violation of the constitution, be retrieved from the office by impeachment
(D) The President after expiry of his term shall not continue to hold the office until his successor enters his office
100. The President if desires to resign shall submit his resignation to whom?
- (A) The Chief Justice of India
(B) The Chief Election Commission
(C) The Prime Minister of India
(D) The Vice President

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