

DE-1/2022/29

Maximum : 100 marks

Time : 1½ hours

1. Appropriation means:
 - (A) Amount required for providing supplying grants
 - (B) Amount for meeting expenditure for office expenses
 - (C) Amount for regulating excess expenditure over budget allotment
 - (D) Amount provided in the Budget Estimates for a unit of appropriation

2. A disbursement entered under one head is exactly counter balanced by a receipt under another head. Which is that entry?
 - (A) Counter transfer
 - (B) Book transfer
 - (C) Receipt transfer
 - (D) Payment transfer

3. Budget Estimates are :
 - (A) The detailed estimates of the receipts and disbursements of a financial year
 - (B) Abstract of receipts and payments of the State
 - (C) Consolidated statements of receipts and payments
 - (D) Detailed accounts of the receipts and payments

4. If a Government execute work for another Government or local body or private party _____ is recovered :
 - (A) Centage charges
 - (B) Service Charge
 - (C) Administrative charge
 - (D) Cess

5. A written order addressed by the drawer to a bank or treasury to pay a sum of money to himself or to a third person is known as :
 - (A) Cash Order
 - (B) Cheque
 - (C) Bill
 - (D) Draft

6. Irrecoverable arrears of Revenue due to Government shall be :
 - (A) Ignored
 - (B) Reported to Government
 - (C) Written off with proper sanction of Government
 - (D) Kept it pending

7. The departmental revenue accounts should not be compiled from the returns prepared by the :
- (A) Accountant General (B) Departmental officer
(C) Treasury (D) Bank
8. Certificate of reconciliation should be sent by departmental Chief Controlling Officer to the Government in the Finance Department on :
- (A) 31st December and 30th June every year
(B) 30th September and 31st March every year
(C) 31st January and 31st July every year
(D) 30th April and 31st October every year
9. The responsibility for recovering rent in respect of the buildings in charge of PWD which are used wholly or partially as residence :
- (A) Treasury Officer (B) Disbursing Officer
(C) Local Body (D) Executive Engineer PWD
10. The rent of the residential Government building occupied by a Government employee shall be:
- (A) Unchanged from the amount fixed at the time of occupation
(B) Revised on every financial year beginning
(C) Revised, when the emoluments of the occupant is revised
(D) The same to the next promotion
11. The Municipal Tax of a private building taken on rent for a Government office being paid by :
- (A) The Head of office
(B) The Finance Department
(C) The owner of the building
(D) The Executive Engineer of the P.W.D. division
12. The cash balance statements of Civil Courts and the half yearly fine statements of Criminal Courts will be got certified by _____ before submission to the High Court :
- (A) Accountant General (B) Treasuries
(C) Government Pleader (D) State Bank of India
13. Amounts due to Government from local bodies shall be subject to recovery by :
- (A) Written off
(B) Paid into treasury urgently
(C) Adjusted from advance sanctioned for payment
(D) Adjustment from the grant-in-aid sanctioned for payment for them

14. An application for a refund of revenue to be sanctioned ex-gratia should be rejected if it is received after _____ from the date of credit :
- (A) one year (B) 6 months
(C) 3 months (D) 10 months
15. Remission of revenue means :
- (A) Forsaking of recovery of over payment
(B) Abandonment of claims of revenue-without exhausting all avenues of recovery
(C) Postponement of recovery of claim
(D) All of the above
16. A Statement showing the waivers of revenue sanctioned during the-preceding financial year should be submitted by every Head of department to the Accountant General on or before :
- (A) The 31st January (B) The 1st March
(C) The 1st June (D) The 1st April
17. Which is the Article in Kerala Financial Code on Standards of Financial Propriety? :
- (A) Art. 41 (B) Art. 40(a)
(C) Art. 40(b) (D) Art. 45
18. All appropriations lapse at the close of the :
- (A) Financial year (B) Calendar year
(C) Half year (D) None of the above
19. The authority which accord sanction of expenditure should communicate a copy of each order to the :
- (A) Finance Department (B) Director of Treasuries
(C) Revenue Department (D) Accountant General
20. Every order sanctioning a grant of land or alienation of land revenue, other than an assignment of land, which is treated as payment should be communicated to :
- (A) Revenue Department (B) Finance Department
(C) Accountant General (D) None of these
21. All contracts should be in the form of written agreements and are made by _____ and signed by the competent authority.
- (A) The Governor (B) The Chief Secretary
(C) Chief Minister (D) Secretary

22. All contracts containing unusual conditions or involving any uncertain or indefinite liability should only be made after obtaining special sanction from :
- (A) The Head of the Department
 - (B) The Accountant General
 - (C) The Government
 - (D) The Law Department of Government
23. Claims of medical reimbursement become due on the date of :
- (A) Close of the financial year
 - (B) Close of every month
 - (C) Completion of treatment as shown in the Essentiality Certificate
 - (D) None of the above
24. Scholarships and grants-in-aid becomes due for payment on :
- (A) The last day of the month in which they are earned
 - (B) 31st March
 - (C) First day of the month in which they are earned
 - (D) 1st April
25. Travelling allowance drawn in advance shall be settled in :
- (A) One month
 - (B) 2 months
 - (C) Three months
 - (D) none
26. Period of limitation of arrear claims against Governor in respect of T.A is _____ year (s) from the due date of claim :
- (A) 10 Years
 - (B) 2 Years
 - (C) 1 Year
 - (D) 5 Years
27. Objection slips received from Accountant General should be replied within _____ from the date of receipt of the objection.
- (A) One month
 - (B) Two months
 - (C) 10 days
 - (D) A fortnight
28. The first replies to Inspection Report of Accountant General should be sent within _____ from the date of receipt of the Inspection Report.
- (A) One week
 - (B) Two weeks
 - (C) Four weeks
 - (D) Three weeks
29. "Supernumerary" appointment means :
- (A) Appointment in an establishment over and above the sanctioned post
 - (B) Appointment without increasing the sanctioned number of post
 - (C) To recruit a new employ
 - (D) (A) and (B) above

30. The sanction of temporary appointment for which the period is not specified shall be renewed of every :
- (A) Three months (B) Six months
(C) One year (D) No renewal needed
31. Normally who authorize increments to Gazetted Officers? :
- (A) Finance Department (B) Immediate Superior
(C) Accountant General (A & E) (D) General Administration Department
32. Report of transfer of charge of Gazetted officers are prepared in :
- (A) KFC Form No. 1(b) (B) KFC Form No. 8
(C) KFC Form No. 9(b) (D) KFC Form No. 7
33. Treasury Officer refused to accept a non-countersigned RTC of an officer who assumed charge of a newly created post. Is it correct ?
- (A) Yes, Note 2 to Article 81 (B) No, exemption to Article 81(a)
(C) No, Article 104 (D) Yes, Article 108
34. Rules relating to deduction on account of Income Tax are explained in Article _____ of KFC.
- (A) Article 89(2) (B) Article 163 (a)
(C) Article 99 (D) Article 29 (C)
35. Fixed amount sanctioned to each office from which urgent or unexpected petty items of expenditure are met :
- (A) Contingency Fund (B) Temporary Advance
(C) Permanent Advance (D) None of the above
36. Permanent Advance is sanctioned being used for :
- (A) Meeting urgent payment (B) Tour Advance
(C) Meeting unforeseen petty payments (D) All of the above
37. 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
38. Washing allowance paid to Class IV Government servants shall be classified under :
- (A) Salaries (B) Wages
(C) Contingent Expenditure (D) Office Expenses

39. A building is occupied by Kerala PWD and Central P.W.D. the taxes shall be paid by :
- (A) Kerala PWD
 - (B) Central PWD
 - (C) Kerala Government
 - (D) Both department pro-rata in proportion
40. Who is responsible for payment of municipal and other local taxes on a building occupied by Agriculture , Education, Health and Revenue Departments?
- (A) Agriculture
 - (B) Education
 - (C) Health
 - (D) Revenue
41. Taxes for a Government building partly used as residence by a Government servant is paid by :
- (A) Government servant
 - (B) Government
 - (C) PWD
 - (D) Partly by Government servant and partly by Government
42. The term Vacancy Remission deals with :
- (A) Income Tax
 - (B) Local Body Tax
 - (C) Sales Tax
 - (D) All of the above
43. Invitation of tender by public advertisement is called :
- (A) Limited Tenders
 - (B) Open Tenders
 - (C) Single Tenders
 - (D) Telegraphic Tenders
44. 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
45. Running contracts may be settled by :
- (A) Store Purchase Department
 - (B) Heads of Departments
 - (C) Finance Department
 - (D) None of the above
46. Contract for the supply of any quantity of stores at a specified rate during the period covered by the contract is :
- (A) Supply contract
 - (B) Running contract
 - (C) Rate contract
 - (D) Negotiated contract

47. In the case of loss or damage of imported stores, the loss will be chargeable against :
- (A) Identifying Officers
 - (B) The firm
 - (C) Purchasing Officers
 - (D) Shippers, the landing and clearing contractors of the supplies
48. Wage of a daily labour engaged for departmental execution of work shall be drawn on :
- (A) Contingent bill
 - (B) Muster Roll
 - (C) Pay bill
 - (D) Miscellaneous bill
49. As a general rule, all wages not claimed within _____ months should be forfeited.
- (A) 5
 - (B) 3
 - (C) 2
 - (D) 6
50. Discretionary grants may be sanctioned by :
- (A) District Collectors
 - (B) Revenue Divisional Officers
 - (C) Tahsildars
 - (D) All the above officers
51. The financial aid to private institutions and local bodies for public purposes carried out by them is known as :
- (A) Grant-in-aid
 - (B) Discretionary grants
 - (C) Extra grants
 - (D) Excess grant
52. The Government expenses for the transportation of the dead body of a Government employee dying in harness at an outstation to his native place will be equal to :
- (A) The travelling expenses admissible to him as per Rule 99 A, Part II, K.S.R.
 - (B) Actual expenses connected with the conveyance of the body
 - (C) 1/5th of the pay subject to a maximum of Rs. 2,000
 - (D) 15% of the salary
53. 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 Department
 - (C) Govt. in the Finance Department
 - (D) Law Department
54. DCB statement means :
- (A) Dividend Collection Balance Statement
 - (B) Demand Collection and Balance Statement
 - (C) Dividend Certificate Balance Statement
 - (D) Dividend Certificate Book Balance Statement

55. The authorities were authorised to remit or write off loans and advances to the extent of the powers delegated to them are contained in the :
- (A) KSR (B) Kerala Account Code
(C) Kerala Treasury Code (D) Book of Financial Powers
56. Under which deposit, pensions remitted by postal money order but returned by the Post Office as unclaimed, is accounted?
- (A) Revenue Deposits (B) Security Deposits
(C) Personal Deposits (D) Deposit of local fund
57. What type of deposit is Devaswom Fund?
- (A) Government Deposits (B) Court Deposit
(C) Revenue Deposit (D) Personal Deposits
58. Fidelity Guarantee Insurance is a :
- (A) Civil Court's Deposits (B) Criminal Court Deposits
(C) Personal Deposits (D) Security Deposits
59. Which is treated as "Local Fund"?
- (A) District Funds (B) K.S.R.T.C. Working Fund
(C) Library Fund (D) All above
60. Expenditure incurred with the object of increasing concrete assets of a material and permanent character or of extinguishing or reducing recurring liabilities is :
- (A) Revenue Expenditure (B) Capital Expenditure
(C) Public Expenditure (D) Petty Expenditure
61. 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
62. Proforma Accounts are prepared for :
- (A) Government Departments
(B) Government undertakings having commercial characters
(C) Kerala State Audit Department
(D) All of the above
63. All books and periodicals received in an office will be entered in a register maintained in :
- (A) Form 19 (B) Form 29
(C) Form 39 (D) Form 31

64. Form 19 of K.F.C. is used to record :
- (A) Fuel (B) Books and periodicals
(C) Stationery (D) Furniture
65. Which of the following records should not be destroyed?
- (A) Budget Estimates (B) Contingent Bills
(C) T.A. Bills (D) Lapsed lists of Judicial deposits
66. The period of preservation of counterfoils of the Receipt Books :
- (A) 10 years (B) 3 years
(C) 6 years (D) 5 years
67. A retired Govt. servant residing at Parassala and drawing pension from Sub-Treasury, Parassala, died. Who is the authority to report his death to the Sub Treasury Officer, Parassala?
- (A) Secretary, Parassala Panchayat (B) Village Officer, Parassala
(C) The Tahsildar of the locality (D) None of the above
68. The word "Budget" is derived from :
- (A) The French word "Bougette" (B) The word "Brief case"
(C) The word "Leather bag" (D) None of the above
69. As per which Article of the Constitution of India, Annual Financial Statement of a State is to be laid before the Legislature :
- (A) 202(1) (B) 205
(C) 204 (D) 262
70. How many stages are there in a budgetary cycle?
- (A) 2 (B) 4
(C) 6 (D) 5
71. Departmental Estimates are scrutinized by :
- (A) Finance Minister (B) Chief Minister
(C) Accountant General (D) Finance Department
72. Which is treated as sufficient authority for the payment and appropriation of the sums included in the Appropriation Act?
- (A) Demand for Grant (B) Passing of the budget
(C) Publication of the Act in the Gazette (D) Approval of Government
73. Review of the budget is done by :
- (A) Legislature Committee (B) Executive
(C) Governor (D) Judiciary

74. In how many parts are Government accounts kept :
- (A) Two parts (B) Three parts
(C) Four parts (D) Five parts
75. Revenue expenditure are met from :
- (A) Capital Receipts (B) Contingency Fund
(C) Loans and Advances (D) Revenue Receipts
76. How many sectors have the section "Public Debt, Loans and Advances etc"?
- (A) Four (B) Three
(C) Five (D) Two
77. How many sectors are there in Public Account?
- (A) 6 (B) 5
(C) 2 (D) 4
78. New service means :
- (A) A creation of new establishment
(B) Creation of new post
(C) A service, the expenditure on which is not contemplated in the Budget
(D) None of the above
79. Which estimate of expenditure should be accompanied by a self explanatory report?
- (A) Development expenditure (B) Plan expenditure
(C) Capital expenditure (D) Committed (non plan)
80. Number statement is related to :
- (A) Head of Account
(B) Details of officers and establishment provided for the budget estimate
(C) Number of documents in a budget
(D) The actual expenditure of previous year
81. Non plan estimates should reach government not later than :
- (A) November 30th (B) December 31st
(C) September 15th (D) October 31st
82. A demand for grant can be made in the Assembly only on the recommendation of the :
- (A) Finance Minister (B) Governor
(C) Chief Minister (D) Speaker of the Assembly
83. Appendix II to the budget documents contain :
- (A) Details of staff (B) Five year plan
(C) Evaluation report (D) Details of works

84. The rules of procedure adopted by the Assembly for the conduct of financial business are reproduced in :
- (A) Appendix 7 of KBM (B) Appendix 4 of KBM
(C) Appendix 6 of KBM (D) Appendix 14 of KBM
85. Cut Motion is known as :
- (A) Economy cut (B) Resumption
(C) Re-appropriation (D) None of the above
86. A vote on account is passed when :
- (A) Change of Government in the course of budget session
(B) The Legislature is dissolved before passing budget
(C) The Appropriation Act is not passed
(D) None of the above
87. Transfer of funds from one unit of appropriation to another unit is :
- (A) Transfer (B) Re-appropriation
(C) Redistribution (D) Adjustment
88. Supplementary Grant may become necessary when?
- (A) Annual appropriation is insufficient (B) There is delay in getting allotment
(C) Vote on Account is not passed (D) Demand for Grant is discussed
89. Which bank act as a General Clearing House for the adjustment of transactions between different Governments?
- (A) Central Accounts Section RBI Nagpur (B) State Bank of India
(C) RBI Mumbai (D) RBI New Delhi
90. The acceptance of counterfeit coins or notes shall be regarded as a loss of cash :
- (A) Wrong (B) Partly wrong
(C) Partly correct (D) Correct
91. State Accountant General maintain ————— Journals and Ledger for transactions of the Central Government and State Government.
- (A) Single (B) Separate
(C) No (D) None of these
92. The first digit of a major head indicates the :
- (A) Section (B) Function
(C) Scheme (D) Programme

93. Money advanced for miscellaneous purposes authority and recoverable in cash and sums over paid other than those for service payments shall be adjusted head of Account :
- (A) 8550 Civil Advances (B) 8250
(C) 7610 (D) None of these
94. Payments of accounts due to one department of Government by another department shall ordinarily be made :
- (A) By transfer cheque (B) In cash
(C) By book transfer (D) By bank draft
95. _____ division deal with the proceeds of taxation and other receipts classed as revenue and expenditure met there from.
- (A) 3rd Division (B) 2nd Division
(C) 1st Division (D) None of these
96. The total of the Consolidated Fund account, Contingency Fund account and the Public Account is called :
- (A) Total financial outlay (B) Treasury Account
(C) Government Account (D) Revenues of the State
97. Explanatory Memorandum contains :
- (A) Cases already approved by the Legislature
(B) Statement of guarantees
(C) Particulars of Government properties leased out
(D) All of the above
98. The Department in which first performance budgeting was adopted in Kerala :
- (A) Treasury (B) Land Revenue
(C) Motor Vehicle (D) PWD (Buildings and Roads Branch)
99. Warning slips are issued by :
- (A) Accountant General (B) Finance Department
(C) Chief Controlling Officer (D) Head of Office
100. Unspent balance of letter of credit lapses at the end of :
- (A) Each month (B) Each quarter
(C) Each half year (D) Month of March
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