

DE-7/2022/6

Question
Booklet Alpha Code

A

Question Booklet
Serial Number

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Name :	Reg. No.	Signature :
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DEPARTMENTAL TESTS — JULY, 2022

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. Purchase sanction from Govt. is not necessary for the local purchase of furniture up to Rs. by heads of departments (other than Heads of Group I Departments)

(A) 2 Lakhs	(B) 50,000
(C) 3 Lakhs	(D) 1 Lakh

2. Every authority receiving grants in aid of Rs. lakhs or more during a financial year shall submit to the Principal AG (audit) their annual account for the relevant financial year

(A) 15 Lakhs	(B) 20 Lakhs
(C) 25 Lakhs	(D) 10 Lakhs

3. A Govt. servant who draws money from the Treasury on bills or cheques (except a Govt. servant who is not the head of the office and draws only his own pay and allowances) is called

(A) Drawing Officer	(B) Disbursing Officer
(C) Head of Office	(D) Controlling Officer

4. The order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair to be carried out by Public Works Department is called

(A) Technical sanction	(B) Work order sanction
(C) Administrative sanction	(D) Expenditure sanction

5. What is the procedure to be adopted in the case of articles tendered for supply which are usually subject to price variations ?

(A) Price variation condition should not be accepted	(B) Price variation condition need be accepted only in unavoidable circumstances
(C) Firm period of tender should be for longer period	(D) The standard price variation clause given in the code should be included in the tender notices in such cases

6. One of the items listed below is not to be included in the standard price variation clause. Pick it out.

(A) Zinc for galvanising	(B) Zinc sheets
(C) Steel rods	(D) Copper sheets

7. The Finance Department should watch closely the progress of reconciliation beginning from each year and see the work is completed in (1) (2)

(A) May (1), December (2)	(B) July (1), before the close of the financial year (2)
(C) September (1), March (2)	(D) June (1), March (2)

8. A Chief Controlling Officer should keep a close and constant watch over the progress of
- (A) All expenditure whether voted or charged plan or non-plan
 - (B) Non-plan expenditure
 - (C) Voted expenditure
 - (D) Plan expenditure
9. The annual budget is to be presented in the Legislative Assembly by the Finance Minister on a day fixed by the
- (A) Legislative Secretariat
 - (B) Governor
 - (C) Chief Minister
 - (D) Finance Minister
10. Sole legal authority for the appropriation money from consolidated fund is
- (A) Budget
 - (B) Appropriation Bill
 - (C) Appropriation Act
 - (D) Vote of Credit
11. Contingency fund of State is created by withdrawing amount from the
- (A) Consolidated Fund
 - (B) Public Account
 - (C) Donation from public
 - (D) Reserve Bank
12. As per the general condition of tender, in case any dispute arises in connection with the contract all legal proceedings shall be instituted in the court within whose jurisdiction
- (A) The supplier resides
 - (B) The departmental office concerned is situated
 - (C) Office of the supplier is situated
 - (D) The purchasing officer voluntarily resides
13. Detailed measurements of the work done are not required to be recorded except in respect of addition and alteration. Execution of a work under this method comes under
- (A) Piece work agreement
 - (B) Lump sum contract
 - (C) Schedule contract
 - (D) Departmental execution (by the employment of daily labourers)
14. Under which provisions of the code a work may be started without a formal written agreement executed under a contractor ?
- (A) No work should be started without a written agreement
 - (B) In the case of works ordered by a superior officer
 - (C) Under the provisions of Art 182 or 185 of KFC
 - (D) Article 183 KFC

A

15. The committee constituted by the Legislature for the examination of such of the estimates as it deems fit or are specially referred to them and to suggest measures aimed at improving efficiency and effecting economy is called
- (A) Committee on Estimates (B) Subject Committee
(C) Public Accounts Committee (D) Budget Committee
16. The estimate relating to expenditure charged on the consolidated fund of the State shall not be discussed in the Assembly. Is it the correct position ?
- (A) Yes. It shall not be discussed under the rules
(B) Yes. It shall neither be discussed nor put to vote
(C) It is left to the discretion of Speaker
(D) No. It can be discussed in the Assembly but shall not be submitted to vote
17. Expenditure on refreshments served at inter departmental meetings is recorded under the detailed head
- (A) Office expenses (B) Hospitality expenses
(C) Sumptuary expenses (D) Other charges
18. Can a Govt. servant entrusted with maintenance of proper accounts plead in a case of defalcation of money that he was misled or deceived by his subordinates ?
- (A) Yes. He can
(B) Yes. If he did not fail to exercise normal supervision expected of him
(C) No. Such a stand in no way, mitigates his personal responsibility since every Govt. servant should be familiar with the financial rules laid down by Govt.
(D) Yes. If he is not an official of long service
19. In what manner the contingency expenditure on various items is regulated by departmental officer ?
- (A) Watching the progressive total from time to time
(B) Allotments to be noted at the start of the year and also additions and transfers. Monthly progressive expenditure is worked out under each column and future payment regulated in accordance with the altered grants
(C) At the time of sending the monthly statement of expenditure to controlling officer
(D) Reviewing the balance allotment available before drawal of each bill
20. Whenever the cashier makes a payment under 'contingencies' he should enter in the proper column of the register
- (A) The date of payment
(B) The name of the payee
(C) The amount
(D) The no. of Sub vouchers and the particulars at A, B, C above
21. Govt. promissory notes, National savings certificates, Tax saving certificates etc., deposited as security should be lodged for safe custody with
- (A) Heads of Department (B) Sub Treasuries
(C) Post Offices (D) District Treasuries

22. When is it compulsory for registration of a security bond ?
- (A) In no case registration is compulsory. It is optional
 - (B) When security is furnished in the form of a Bank Guarantee
 - (C) It is compulsory if security is furnished in the form of immovable property
 - (D) When security is furnished in the form of Govt. Promissory note
23. In the case of deposits such as caution money taken from student apprentices etc., the time limit for lapse will be
- (A) As indicated in the respective rules requiring these deposits
 - (B) One year from the date of deposit
 - (C) Such deposits do not lapse at all
 - (D) Three years from the date of deposits
24. Every drawing officer has to record a certificate to the effect that all persons who had to subscribe compulsorily to the GPF under the rules had actually joined the fund in the establishment pay bills in the month (s) of
- (A) April and September
 - (B) April and October
 - (C) March and September
 - (D) May and October
25. What is the restriction to be followed when TA advance applied for, by a Govt. servant is sanctioned by the competent authority ?
- (A) The amount of advance is likely to cover his personal travelling expenses for the entire period of tour
 - (B) It is restricted to the amount the Govt. servant is entitled for a month or the probable duration of the tour whichever is shorter
 - (C) As the advance is to be recovered in the final TA bill the amount applied for can be disbursed to the extent deemed Justified
 - (D) The advance should not exceed the amount the Govt. servant is entitled for the entire period of tour
26. Under which category of deposits the sale proceeds of interstate property is to be classified, under the rules ?
- (A) Revenue deposits
 - (B) Criminal court deposit
 - (C) Civil court deposit
 - (D) Personal deposits
27. To which head of deposit the amount of closed Savings Bank Account pending payment for want of heirship certificate etc. is to be credited ?
- (A) Revenue deposit
 - (B) Criminal court deposit
 - (C) Civil court deposit
 - (D) Unclaimed S/B deposit
28. In what manner officers authorised to countersign TA bills of their subordinates ensure that the claim for the same journey has not previously been preferred ?
- (A) By the certificate recorded therein by the claimant
 - (B) By verifying the tour diaries
 - (C) Checks exercised by the Treasury Officer
 - (D) By checking the entries already made in the check register maintained in Form KFC 9B

A

29. The annual requirement of the articles for each office for each financial year and to be sent to the competent authority by departmental officials, not later than
- (A) The last by the previous financial year (B) First March of the previous year
(C) First January of previous year (D) First February of previous year
30. The supplementary mortgage bond to be executed in Form KFC 27B by a Govt. servant who avails a second advance for purchase of a motor car after selling the old car should be for
- (A) The value of the second car purchased
(B) For the amount outstanding under the original mortgage
(C) For the amount outstanding under the original advance plus the amount of the second advance
(D) For the amount of second advance
31. A Measurement Book of work done would Contain entries relating to different stages or different works. What is the procedure stipulated to find out entries relating to a particular work ?
- (A) An index should be provided for each M Book and the Govt. servant in charge of it should keep it up to date. This index will help to find out the required notings
(B) From the dates of recording the measurements
(C) The recorded pages of the M Book have to be turned over
(D) None of them
32. What is the procedure to be followed by a disbursing officer when the countersigning authority first disallows an item which is short drawn in the next bill and the later same authority withdraws the objection raised earlier ?
- (A) The amount short drawn earlier is to be redrawn separately
(B) The disbursing officer has to redraw the amount in the next contingent bill after the total of the sub vouches is included in that bill with suitable notings
(C) The countersigning authority has to redraw the amount disallowed earlier and send it to the disbursing officer
(D) None of the above
33. In cases where the sub vouchers in respect of contingent bills are not to be submitted to AG or the controlling officer the procedure stipulated is
- (A) The drawing officer has to certify that sub vouchers other than those attached to the bills have been so cancelled that they can not be used again
(B) The drawing officer is to certify that the sub vouchers are not sent would be made available for local audit
(C) The drawing officer is to certify that the sub vouches would be retained for three complete years
(D) The drawing officer is to certify that the sub vouchers not sent are kept in safe custody

34. Do the rules stipulate that penal interest is to be levied even in cases where a motor conveyance loans sanctioned to a Govt. officer not utilised for the purpose for which it was sanctioned, even when the loan is repaid to Govt. in lump within the normal permissible period ?
- (A) No. In such cases no penal interest is payable
 - (B) No. A nominal penal interest of 1% instead of the normal 2½ % will be levied
 - (C) Yes. Penal interest at the prescribed rate (2½%) is to be levied even in such cases
 - (D) No. Head of department can waive the levy in deserving cases
35. If a Govt. servant who has taken a loan from Govt. for purchase of motor conveyance proceeds on leave without allowances, from what source recovery of instalments will be made ?
- (A) The concerned Govt. servant has to remit the instalments due in cash
 - (B) It is the look out of the Govt. servant to ensure that there is no default in repaying the due instalments
 - (C) No recovery. The amount of future instalments will be readjusted so as to cover the defaulted instalment amounts also
 - (D) In such cases no recovery of advance will be made and the repayment will be postponed to that extent provided the principal and interest are fully repaid before the officer retires from service
36. Who maintains registers for watching recovery of interest bearing advances of small magnitude, recoverable in less than 60 instalments in respect of Non Gazetted Officer ?
- (A) Accountant General
 - (B) Departmental official who are responsible for disbursement and recovery
 - (C) Treasury officials
 - (D) None of the above
37. Life time arrears of pensions due to deceased political, Revenue and Malikhana pensioners are to be paid to the claimants
- (A) On the basis of succession certificate from Village Officers
 - (B) Who claims that they are the real successors
 - (C) Only on production of succession certificate from the authority who sanctioned pension to the effect that the arrears may be paid to him
 - (D) On the basis of authority issued by District Collector
38. Who is the authority competent to sanction House Building Advance to officials of All India services, to build a house outside the State ?
- (A) Govt. in Finance department
 - (B) Chief Secretary
 - (C) Secretary to Govt. Law department
 - (D) Secretary General Administration

A

39. House building Advance to Govt. servants is admissible towards the following purposes except one. Identify it.
- (A) Repairs to own house to make it habitable
 - (B) Purchase of site with house for personal residence
 - (C) Construction of a house for personal residence
 - (D) To extend a house to make it sufficiently accommodative so as to give it on rent for a running a commercial concern
40. What is the condition under which Govt. may Permit a Govt. servant who has availed advance for construction of a house to sell it before complete repayment of principle and interest ?
- (A) If he undertakes to continue repayment of balance in monthly instalments till it is completed
 - (B) Prior sanction of Govt. is necessary for sale. The outstanding dues on this account shall become payable in a lump on the date of sale or immediately there after
 - (C) No such permission will be granted before the outstanding dues are cleared
 - (D) The Govt. servant has to give an understanding to deduct the outstanding dues from DCRG
41. What is the percentage to be added to the cost price of Govt. Publications in order to cover the commission on sale etc., storage and distribution under the rules ?
- (A) 25%
 - (B) 50%
 - (C) 30%
 - (D) 40%
42. Is it necessary to maintain separate stock account in an office for various items ?
- (A) No. One stock register for all kind of items may be adequate.
 - (B) As may be decided by the head of the office
 - (C) Yes. Separate stock account should be maintained for raw materials and expendible stores used in manufacturing departments, office, furniture including all office stores, books, forms and stationery
 - (D) As found practically convenient
43. Is it permissible to grant a loan by Govt. to institutions/bodies (other than the Govt. servants) at a concessional rate of interest ?
- (A) Yes, it is permissible in selected cases
 - (B) No. No concession in rate of interest can be given
 - (C) Yes, if the institution concerned works on no loss/no profit basis
 - (D) If the Govt. desires to grant such a concession it should be given as a grant, unless a policy regarding the grant of such a concession has already been laid down by Govt.
44. Every issue of stock items issued and duly passed indents should be recorded in the stock account
- (A) At the time when it is made
 - (B) Once in a week
 - (C) Within reasonable period
 - (D) Once in a fortnight

45. Under the rules site for new building should be fixed before plans are drawn and the local authority should always be consulted as to the suitability of the site except
- (A) When the site is selected by P W department
 (B) When the new building is to be constructed within a reserved forest
 (C) When buildings of the type proposed are already available near the site
 (D) When the department considers it not necessary for recorded reasons
46. The Govt. servant who is responsible for payments to daily labourers on muster rolls should submit them on completion to
- (A) Accountant General
 (B) Next superior officer
 (C) Need not submit it to any higher authority unless he is specially instructed to do so
 (D) Head of department
47. Immovable property registers to be maintained by department officers should contain particulars of the Govt.
- (A) Lands only (B) Buildings only
 (C) Roads, bridges and culverts (D) All items covered under A, B, C above
48. Recoupment of permanent advance granted to an officer is to be made
- (A) At the end of each calendar month and also when it is found necessary to draw money for contingent expenses when the balance of the permanent advance in hand has become inconveniently small
 (B) Once in a month
 (C) Once in a week
 (D) Once in a fortnight
49. Transfer of funds from one detailed head to another is to be treated as
- (A) Redistribution (B) Readjustment
 (C) Reappropriation (D) Routine procedure
50. Chief Controlling Officer in respect of the head of account "2014 - Administration of Justice" is
- (A) Secretary Law Department (B) Registrar of High Court
 (C) Advocate General (D) None of the above
51. Chief Controlling Officer in respect of head of account "2013 - Council of Ministers" is
- (A) Chief Secretary to Govt. (B) Secretary Legislature
 (C) Secretary Finance (D) Secretary Public department
52. Prompt and proper reconciliation of the department figures of expenditure (and of receipts) with the books of is of utmost importance
- (A) Treasury and Accountant General (B) Treasury
 (C) Accountant General (D) Heads of departments

A

53. On whose recommendation only, a demand for grant can be submitted to the Legislative Assembly ?
- (A) Cabinet (B) Speaker
(C) Governor (D) Finance Secretary
54. In the accounts the main unit of classification is the major head which forms the tier of classification under the five tier system.
- (A) First (B) Second
(C) Fourth (D) Third
55. The explanatory memorandum on the Budget indicates
- (A) The nature of various items of receipt included under each head
(B) The nature of various items of expenditure included under each head
(C) Explains substantive variations between the Budget estimates and revised estimates of current year and Budget estimates of the current and the coming years
(D) All the particulars mentioned at A, B, C above
56. Token grants for some items of expenditure are included in the demand before Legislature in cases where
- (A) When funds to meet proposed expenditure on new service can be made available by reappropriation, token provision is provided in the budget for vote of the assembly
(B) To ensure that the particular item of expenditure is covered by Budget
(C) Sufficient money is not available for specific provision
(D) When it is difficult to find out the exact amount required for want of adequate details
57. Under the rules which authority is to maintain a register of special recoveries for noting amounts due to Govt. but not forming part of ordinary revenues regularly administered by Govt., like contribution for leave and pension of officers lent to foreign service ?
- (A) Accountant General (B) Finance Department
(C) Head of Local Fund Audit (D) Each Head of department
58. Whenever a contractor is likely to endure for a period of more than 5 years, it shall where ever feasible include provision
- (A) For revocation at any time without notice
(B) For unconditional power of revocation or cancelation by Govt. at any time on the expiry of six month notice to that effect
(C) For extending the term further on the existing condition
(D) For review of the terms and conditions
59. The Govt. servant who pays any tax to local bodies in respect of buildings for a period during any part of which, if has been vacant, should satisfy himself (apart from usual checks) that
- (A) Tax claimed and being paid in accordance with rules
(B) Tax claimed is not excessive
(C) That any permissible remissions for tax has been claimed for the period during which that building was vacant
(D) Proper receipt is obtained for payment

60. In which case purchase proposals are to be considered by the appropriate departmental purchase committee?
- (A) When bulk orders for supply are placed on firm
 - (B) When the items being procured are not of standard specification
 - (C) When items to be purchased are to be imported
 - (D) When all purchase proposals which do not fall within the powers of the head of the department
61. When supply of any stores is subject to the condition that the department should produce import licence formal supply order should be placed
- (A) Indicating that such licence will be procured
 - (B) Only after receipt of licence
 - (C) Indicating that order is subject to procurement of licence
 - (D) Indicating that application for import licence has been made
62. The one item among the following that does not fall under the category of Running Contract is
- (A) Steel furniture
 - (B) Dietary articles
 - (C) Raw materials for ayurvedic medicines
 - (D) Fire wood
63. According to rules no Govt. servant shall hold stores in excess of the quantity likely to be required for a reasonable period. This is ensured by the following method.
- (A) Getting periodical statements by heads of department for review
 - (B) Fixing a ceiling for maximum value of stock to be held under custody
 - (C) Obtaining periodical certificate from the custodian of stores to the effect that stock is not excessive
 - (D) A responsible officer of department should inspect all perishable stores once in each half year and all other stores once in a year
64. The cause for deficiency detected during a physical verification of stores may be due to
- (A) Incorrect accounting
 - (B) Loss from fraud, theft or negligence
 - (C) Unavoidable causes like wastage, shrinkage, spilling etc, in the case of certain items of stores
 - (D) Either of causes or all causes mentioned at A, B, C above
65. What is the stipulated procedure to deal with excess detected during stock taking
- (A) To report to superior authority for issuing orders
 - (B) After investigation they should be entered in the stock accounts at once as a receipt with suitable remarks
 - (C) To segregate them and keep them separately
 - (D) Simply add to closing balance of stock

A

66. Authorities empowered to sanction discretionary grants are
- (A) Governor and Officers of Revenue Department
 (B) Governor and Chief Minister
 (C) Cabinet and Revenue Officials
 (D) Chief Secretary to Govt. and District Collectors
67. 'Jenmi bhogam', 'karathil chilavu' and 'artha palisa' are a kind of
- (A) Pension paid to erstwhile Janmies
 (B) Compensation paid for taking over land from land owners
 (C) Recurring grants paid to Zamindhars
 (D) Allowances paid to some Janmies and other persons in the State
68. A register for watching the utilisation of grant to be maintained by the departmental officers is in
- (A) Form KFC 24A (B) Form KFC 55B
 (C) Form KFC 24B (D) Form KFC 44
69. Can a Govt. servant residing in Govt. quarters claim compensation for loss of some of his personal belongings by theft from his quarters ?
- (A) No. The fact that he was residing in Govt. quarters in which he is bound to reside for performance of his duties will not be considered as a sufficient ground for grant of compensation
 (B) Yes. On the ground that safety of Govt. quarters vested with the department
 (C) Yes. On the ground that theft was from Govt. quarters
 (D) The matter will be decided on merits by Govt.
70. Expenditure for the transportation of dead body of a Govt. servant dying in harness from the place of duty to the place of residence paid in deserving cases under relevant rules is debitable to the head
- (A) Travel expenses (B) Other charges
 (C) Salary (D) Office expenses
71. A register of expenditure and liabilities is to be maintained by each disbursing officer in Form
- (A) KBM 10 (B) KBM 13
 (C) KBM 14 (D) KBM 12
72. The term estimating officer includes Accountant General in respect of certain specified heads of account. Identify one such head from the following, for which AG is estimating officer.
- (A) 2071 - Pension & other retirement benefits
 (B) 2029 - Land revenue
 (C) 2049 - Interest on loans for State plan schemes
 (D) 2039 - State excise

73. If a disbursing officer is called upon to honour a claim which is to result in excess over appropriation at his disposal, he should
- (A) Refuse payments till additional funds are placed
 - (B) Take the orders of the administrative authority to which he is, subordinate before authoring payment
 - (C) Defer payment for the subsequent year
 - (D) Seek advice of Finance department
74. In respect of Govt. buildings occupied by officials as free or rented quarters the cost of electric power consumed and of replacing bulbs and other similar items shall be borne by
- (A) The occupants
 - (B) Public Works Department
 - (C) Department to which the occupant belongs
 - (D) The department nominated for this purpose
75. All departmental officers operating the head of account 'loans and advances' should specify invariably in the sanction
- (A) The major head
 - (B) The minor head
 - (C) Major/minor/subminor and detailed head
 - (D) Subminor and detailed head
76. What is the periodicity stipulated for verification by the departmental officers who have deposited valuable articles in the treasuries ?
- (A) Once in six months
 - (B) Whenever they handover charge on transfer/promotion/retirement
 - (C) Once in two years
 - (D) Once in a year
77. Inevitable payments should not as far as possible be left unpaid. This is one of the principles stipulated under
- (A) Standards of financial propriety
 - (B) Standing orders
 - (C) General principles and rules of expenditure
 - (D) Important financial principles
78. The period of limitation stipulated in respect, of pay and allowances including the drawel of Leave salary is years from the date when the claim fell due for payment.
- (A) 5 Years
 - (B) 4 Years
 - (C) 3 Years
 - (D) 6 Years
79. The amount realised from the sale of unserviceable articles in Raj Bhavan is to be credited to
- (A) Union revenues
 - (B) Should be taken as reduction of expenditure on maintenance
 - (C) State revenues
 - (D) None of these

A

80. One of the standard special conditions to be stipulated while placing supply orders for materials on firms is
- (A) Payment will be made on receipt of articles
 (B) The consignment will be paid for only after receipt and survey of the materials
 (C) Payments will be made after 45 days from the date the articles were delivered
 (D) Payment will be made within one month from the date of supply
81. The payment of any arrear claims to a non gazetted employee should be noted in his service book immediately
- (A) On receipt of sanction
 (B) On preparing the arrear bill
 (C) On presenting the bill at treasury
 (D) On encashment of claim (and disbursement)
82. In which report the head of department furnishes information to Govt. on the state of affairs of maintenance of stock accounts like the condition in which they are maintained, results of physical verification, action taken for adjustment of deficiencies/excess etc. ?
- (A) Annual administration report (B) Special report on stock
 (C) Annual reports on stock (D) Stock verification report
83. What are the main heads under which loans and advances made by Govt. fall ?
- (A) Loans to local funds etc., and short term loans
 (B) Loans to Govt. servants and long term advances
 (C) Loans bearing interest and advances not bearing interest
 (D) Long term loans and special advances
84. Rules governing the grant of interest free loans to Govt. servants for undergoing medical treatment of certain special diseases are stipulated in article of KFC
- (A) 249 (B) 254A
 (C) 254 (D) No such provision exists
85. The extent of interest free loan admissible to Govt. servants for undergoing treatment of special diseases as per the regulations laid down is percentage of estimated cost
- (A) 75% (B) 100%
 (C) 60% (D) No such provision
86. If the head of office receives a request for recovery of dues from a registered co-op. society in respect of a self drawing officer under him, it should be sent to the Treasury Officer/other Disbursing Officer who shall
- (A) Effect recovery and send the amount to the co-op. society after deducting remittance charges
 (B) Effect recovery and send it to the registrar of co-op. society
 (C) Effect recovery and send the amount to the Head of Office
 (D) Contact the Govt. servant for his concurrence to effect recovery

87. One of the standard special condition imposed while placing orders for supply of materials on outside firms is
- (A) The materials shall be despatched by road in lorries
 - (B) The materials shall be despatched by passenger trains
 - (C) The materials shall be despatched by goods trains unless approval is obtained for despatch by passenger trains, in a case it is not possible to despatch by goods trains
 - (D) The manner of despatch as decided by the suppliers
88. The kind of travelling allowance exempted from court attachment from pay and allowances of a Govt. servant is
- (A) Permanent travelling allowance
 - (B) Permanent conveyance allowance
 - (C) Tour TA
 - (D) All kind of TA and conveyance allowances which include the kind mentioned in A, B, C above
89. Revised estimate is just a financial assessment prepared for
- (A) The information of Audit
 - (B) The information of Legislature
 - (C) A comparative study of projected and actual figures for statistical purposes
 - (D) The information of executive in the course of the year showing the trend of receipt/ payment according to latest indications for taking suitable further action for getting supplementary grant or surrender of savings
90. Under the system of classification of transactions being followed, the minor heads below the major heads of accounts generally
- (A) Identify the program undertaken by Govt. to achieve the objectives of the function
 - (B) Identify the functions
 - (C) Schemes or activities
 - (D) Nature of expenditure in terms of the inputs
91. Demand for grants is
- (A) Asking for financial aid from Govt. by voluntary organisations
 - (B) Is a document which Govt. presents to the legislature by way of asking for a given sum for a particular service/function
 - (C) Amount sought from Govt. by various departments for carrying out their activities
 - (D) Demands by State on Centre for financial aid

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92. Is it the general practice to make provisions for losses in the Budget ?
- (A) Yes. Provision has to be made whenever loss is anticipated
 - (B) Yes. If sanction for it is given by Administrative departments
 - (C) Should not ordinarily be made. If provision has to be made it should be with the special sanction of Finance Department
 - (D) There is no specific rule on this
93. A residuary detailed head that will embrace all charges which cannot be classified under any other detailed head is
- (A) Other charges
 - (B) Office expenses
 - (C) Suspense
 - (D) Maintenance
94. Particulars of journeys made by departmental officers provided with Govt. vehicles are to be recorded in a register called
- (A) Register of vehicles
 - (B) Register of trips
 - (C) Driver's note book
 - (D) Log book
95. What is the principle to be followed by a head of department for executing work of another Govt. ?
- (A) The cost should be passed on to the Govt. concerned
 - (B) Such a work is not to be done (unless for negligible amount) without obtaining a definite ruling from the Govt. as to whether charges should be made or not
 - (C) An undertaking to be obtained by the Head of department from his counterpart of the other State agreeing to bear the cost
 - (D) May be carried out if estimated cost is deposited in advance
96. When any Govt. land with buildings is transferred from one service department to another under the State Govt. the transfer shall be
- (A) At book value
 - (B) At market value
 - (C) Made free of cost
 - (D) At the value fixed by District Collector concerned
97. Service Books of gazetted officials should be forwarded to A.G's office for record and custody when
- (A) The Non Gazetted Officer is promoted to gazetted post
 - (B) After one year of promotion of Non Gazetted officer to a Gazetted Post
 - (C) When the officiating Non Gazetted officer in Gazetted appointment is confirmed
 - (D) At the time of preparation of pension papers

98. The period of destruction of records connected with claims to service and personal matters affecting Govt. servants who are still in service is
- (A) They should on no account be destroyed
 - (B) 5 years after the superannuation
 - (C) 10 years after the superannuation
 - (D) 7 years after their retirement from service
99. As per provisions of financial code, each head of office has to furnish on 15th April every year an acknowledgement in Form KFC 8 (A) to A G. This certificate covers
- (A) Permanent advance only
 - (B) Furniture items, books & periodicals as per catalogue and permanent advance
 - (C) Furniture items only
 - (D) Books and periodicals only
100. Expenditure on account reparation of damages caused by extraordinary calamities such as floods should be charged to
- (A) Capital
 - (B) Revenue
 - (C) Repairs
 - (D) Capital or revenue or divided between them as determined by Govt. according to the circumstances of each case
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SPACE FOR ROUGH WORK

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