

DE-7/2022/2 (Eng.)

Question Booklet
Serial Number

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Question
Booklet Alpha Code

A

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.**

1. Which of the following is not a local fund
(A) Municipal fund (B) Library fund
(C) Devaswam fund (D) Sinking fund
2. The daily collection should be remitted into the treasury.
(A) In the same day (B) In the next working day
(C) Once in a month (D) None of these
3. Financial year is defined in of KFC.
(A) Art. 5 (B) Art. 3
(C) Art. 4 (D) None of these
4. Who is considered as the treasurer of charitable endowments.
(A) Finance Secretary (B) Director of Treasury
(C) Examiner of Local Fund Audit (D) None of these
5. How many audit objection registers are maintained in an office.
(A) One (B) Two
(C) More than one (D) None of these
6. Into how many parts are government accounts kept.
(A) One (B) Two
(C) Three (D) Five
7. Revenues of the state means
(A) Capital receipt (B) Loans
(C) Revenue receipts (D) All moneys received by the govt.
8. An expenditure not subject to scrutiny by Accountant General
(A) Foreign loans (B) Secret Service
(C) Panchayat own fund (D) None of these
9. Which of the following is not a compulsory deduction from pay bill.
(A) Prof. tax (B) Income tax
(C) Co-operative dues (D) Credit card dues
10. The contingency fund is constituted under the Article.
(A) 273 (B) 267
(C) 148 (D) 149
11. Register of land and buildings is maintained in KFC Form No.
(A) 23(1) (B) 24(1)
(C) 21 (D) 22(1)
12. Contingency charges are dealt in the Article of KFC.
(A) 40 (B) 82
(C) 90 (D) None of these
13. Muster roll is prepared for a period of
(A) 2 Weeks (B) 3 Weeks
(C) One month (D) None of these

14. The form of log book for a motor car stipulated in the Kerala Financial Code
 (A) Form 45 (B) Form 49
 (C) Form 48 (D) None of these
15. The term check measurement relates to
 (A) Purchase of computers (B) Public Work
 (C) Vehicle maintenance (D) None of these
16. Article in KFC directs the Head of office to maintain suitable stock register or inventories of stores.
 (A) 107 (B) 149(1)
 (C) 168(1) (D) 176
17. Contingent expenditure should be in the nature of
 (A) Incidental expenditure (B) Non-recurring nature
 (C) Fictitious nature (D) None of these
18. Measurement book is dealt in Article of KFC.
 (A) 189 (a) (B) 120
 (C) 169 (a) (D) None of these
19. Rush purchases towards the end of the financial year should be avoided. Which Article of KFC states this.
 (A) Art. 131 (B) 141
 (C) 231 (D) None of these
20. Incurring an expenditure is the responsibility of
 (A) Auditor (B) Government servant
 (C) C and A. G. (D) None of these
21. All appropriations amounts lapses on
 (A) 31st December (B) 31st March
 (C) 30th June (D) None of these
22. Indent for stores in dealt in
 (A) Form 13 KFC Vol. II (B) Form 16 KFC Vol. II
 (C) Form 18 KFC Vol. II (D) None of these
23. All wages not claimed within 3 months should be forfeited. Which Article of KFC states this
 (A) Art. 187 (B) Art. 130(1)
 (C) Art. 170 (D) None of these
24. Transfer of funds from one unit of appropriation to another in the same financial year is called
 (A) Double appropriation (B) Single appropriation
 (C) Re-appropriation (D) None of these
25. Increments of a Gazetted officer is authorised by
 (A) A.G. (B) Director of State Audit
 (C) Finance department (D) GAD
26. is used as a record for Government vehicles
 (A) Log book (B) Muster roll
 (C) Contingent register (D) None of these

27. Unclaimed Revenue deposits lapse to government after
(A) 4 years (B) 6 years
(C) 3 years (D) 1 year
28. Inviting a tender by making public advertisement is called
(A) Closed tender (B) Open tender
(C) Limited tender (D) Specific tender
29. Financial year starts on
(A) April 1 (B) March 31
(C) January 1 (D) July 1
30. Forest deposit is defined in
(A) 240 KFC Vol. I (B) 268 KFC Vol. I
(C) 278 KFC Vol. I (D) None of these
31. Damages to immovable government property is dealt in which Article of KFC Vol. I
(A) 326 (B) 200
(C) 102 (D) 302
32. Price preference is given to the products of
(A) Public sector undertakings (B) Co-operative banks
(C) Foreign tender (D) Primary co-operative societies
33. Which Article in the KFC Vol. I states the power of the government to create and abolish posts
(A) Art. 140 (B) Art. 200
(C) Art. 68 (D) Art. 80
34. Budget consists of
(A) Actual figures (B) Prior period figures
(C) Estimated figures (D) None of these
35. Standards of financial propriety is stated in the Article of KFC Vol. I
(A) 40 B (B) 90
(C) 30 (D) 100
36. The audit objection should be replied within
(A) One month (B) Six months
(C) Three months (D) Fortnight
37. Completion report of a work is dealt in Article of KFC Vol. I
(A) 102 (B) 194
(C) 75 (D) 215
38. The procedure to be followed by the head of the office in case of embezzlement of public money is noticed is dealt in Article of KFC Vol. I
(A) 206 (B) 260
(C) 205 (D) 305 (a)
39. Permanent advance to the head of the department is to be fixed and sanctioned by the
(A) C & A.G. (B) Governor
(C) Government (D) None of these

40. Discretionary grants are sanctioned by the governor and by the officers of
 (A) Police department (B) Fisheries department
 (C) Social Justice department (D) Revenue department
41. Report for transfer of charge is prepared by
 (A) C & A.G. (B) Head of the office
 (C) Junior Superintendent (D) Gazetted Officer
42. EMD is to be submitted
 (A) At the time of opening the bid
 (B) At the time of signing the contract
 (C) Along with the security deposit
 (D) At the time of submission of the bid
43. Schedule of recoveries of festival advance is in Form No.
 (A) 51 A (B) 53 A
 (C) 50 A (D) 40 B
44. Percentage of library grants should be utilised for the purchase of new books.
 (A) 20 (B) 30
 (C) 75 (D) 50
45. Which of the following is not included in the classification of government account
 (A) Public account (B) University fund
 (C) Consolidated fund (D) Contingency fund
46. A deposit credited under Art. 282 shall be repaid with the sanction of .
 (A) Accountant General (B) Finance Secretary
 (C) Director of State Audit (D) None of these
47. Advance on transfer is granted as per Article of KFC Vol. I
 (A) 360 (B) 220
 (C) 252 (D) 240
48. Advance for the purchase of mosquito nets is regulated as Art. of KFC Vol. I
 (A) 254 (1) (B) 290 (1)
 (C) 200 (D) 154
49. The Government accounts are based on which System
 (A) Double Account System (B) Cash based Single Entry System
 (C) Accrud based Double Entry System (D) Double Entry System
50. Running contracts are contracts entered for the supply of stores for
 (A) One month (B) Six months
 (C) One year as per the agreement (D) Three months
51. All payments for public work are based on
 (A) Quantities recorded in the M. Book (B) Quantities as per estimate
 (C) Quantities as per revised estimate (D) As determined by the Chief Engineer
52. The term work is defined in Article of KFC Vol. I
 (A) 163 (B) 140
 (C) 200 (D) 100

53. Form of tender is given in Annexure of KFC Vol. I
 (A) VI (B) V
 (C) IV (D) III
54. All temporary advances should be regularised within a period of
 (A) One year (B) Three months
 (C) One month (D) Two months
55. Advances for low charges is mentioned in Article of KFC Vol. I
 (A) 101 (B) 102
 (C) 99 (D) 104
56. No endorsement on a contingent bill remains valid for months counting from the date of issue
 (A) 6 (B) 2
 (C) 3 (D) 1
57. Article of KFC Vol. I deals with temporary advances for specific purposes
 (A) 90 (B) 99
 (C) 40 (D) 101
58. Marriage advance is eligible for
 (A) Class IV employees (B) Class III employees
 (C) Contract employees (D) All class of employees
59. If the payment is to be made in any other currency if requires
 (A) Requires prior sanction of the government
 (B) Requires prior sanction of SBI
 (C) No need of prior sanction
 (D) None of these
60. As per Art.150 KFC Vol. I separate stock register should be maintained for
 (A) Books, Forms and Stationery (B) Vehicles
 (C) Computers and photocopiers (D) None of these
61. The grants given by the government annually to Kerala Grandhasala Sangam will be audited by
 (A) Examiners of local fund audit (B) Performance audit director
 (C) Co-operative audit (D) Chartered accountants
62. Advance for medical purpose is dealt in
 (A) Article 254 A KFC Vol. I (B) Article 150 A KFC Vol. I
 (C) Article 255 KFC Vol. I (D) Article 190 KFC Vol. I
63. In case of advances for the removal of encroachments, the Tahsildar should forward a detailed statement of expenditure to
 (A) Governor (B) A.G.
 (C) Finance Secretary (D) None of these
64. Write off liabilities of government servants who die in harness is dealt in the Article
 (A) 275 A KFC Vol. I (B) 240 A KFC Vol. I
 (C) 290 KFC Vol. I (D) 265 A KFC Vol. I
65. As per Article 9 of KFC Vol. I the Chief Controlling Officer should obtain a report of reconciliation
 (A) Monthly (B) Bi-monthly
 (C) Quarterly (D) In six months

66. Book adjustment involves
 (A) Involves receipts and disbursement of cash
 (B) Does not involve any actual receipt or disbursement of cash
 (C) Immediate cash out flows
 (D) None of these
67. A single payment made to the contractor in full settlement of the account
 (A) First and Final payment (B) Part payment
 (C) Final payment (D) None of these
68. A government servant will be held personally responsible for any loss that occurs due to his negligence is laid down in
 (A) Article 28 KFC Vol. I (B) Article 18 KFC Vol. I
 (C) Article 9 KFC Vol. I (D) Article 8 KFC Vol. I
69. No government servant shall deal with a tender in which he or any of his relatives has any pecuniary or other interest is dealt in Article of KFC Vol. I
 (A) 133 (B) 120
 (C) 90 (D) 136
70. Register of contingent charges of the office is in the KFC Form No.
 (A) 9 (B) 10
 (C) 8 (D) 4
71. Register of increments of the establishment is in the KFC Form No.
 (A) 6 (B) 9 A
 (C) 7 (D) 5
72. Check measurement of works is dealt in Article of KFC Vol. I
 (A) 191 A (B) 100
 (C) 212 (D) 60
73. No one may record any measurements in a measurement book except a government servant is mentioned in
 (A) Art. 190 KFC Vol. I (B) Art. 90 KFC Vol. II
 (C) Art. 120 KFC Vol. I (D) None of these
74. Register of tender is in KFC Form
 (A) 4 (B) 20
 (C) 15 (D) 8
75. Log Book is in KFC Form No.
 (A) 48 (B) 60
 (C) 42 (D) 26
76. Standards of financial propriety is mentioned in
 (A) Art. 50 (b) of KFC Vol. I (B) Art. 60 KFC Vol. I
 (C) Art. 80 KFC Vol. I (D) Art. 40(b) of KFC Vol. I
77. RTC of Gazetted officer means
 (A) Reports of transfer of charge (B) Register of transfer of charge
 (C) Roll of transfer of charge (D) None of these

78. If charge reports are jointly signed by the relieved and relieving officers then counter signature of the superior authority is
(A) Necessary (B) Not necessary
(C) Should sign (D) None of these
79. The T.A bill of Gazetted officers requires counter signature by controlling officer is mentioned in
(A) Art. 81 KFC Vol. I (B) Art. 85 (a) KFC Vol. I
(C) Art. 90 KFC Vol. I (D) None of these
80. contract is a contract for the supply of an approximate quantity of stores at a specified price during a certain period
(A) Running (B) Rate
(C) Specified (D) None of these
81. Except in case of proprietary purchase from a single source, the specification for tender of stores must
(A) Not contain any brand name (B) Contain brand name
(C) Be brand specified (D) None of these
82. The period of rate contract should normally be for year
(A) One (B) Four
(C) Three (D) Two
83. As per Article 338 of KFC Vol. I a contingent bill should be preserved not less than
(A) 20 completed years (B) 5 completed years
(C) 25 completed years (D) None of these
84. As per Article 334 of KFC Vol. I who is responsible for the maintenance of service book of a non-gazetted officer
(A) Head of office (B) Accountant general
(C) Head of department (D) None of these
85. Civil courts deposit is mentioned in Article of KFC Vol. I
(A) 270 (B) 271
(C) 260 (D) 240
86. 'Government account' means the total of consolidated fund of account, contingency fund of account and
(A) Sinking fund of account (B) Local fund
(C) Public account (D) None of these
87. Running account means account with a
(A) Contractor (B) Auditor
(C) Legal expert (D) None of these
88. As per Article 293 of KFC Vol. I every departmental authority should verify at least once in all securities which it has taken into account
(A) 3 years (B) 2 years
(C) 6 years (D) 1 year

89. Damage to immovable government property is dealt in the Article of KFC Vol. I
 (A) 300 (B) 302
 (C) 200 (D) 180
90. As per Article 264 A, all loan disbursing officers should forward to the concerned HOD a DCB statement
 (A) Monthly (B) Bimonthly
 (C) Quarterly (D) Half yearly
91. "Every government servant should see that proper accounts are maintained for all government financial transactions with which he is concerned" is mentioned in which Article of KFC Vol. I
 (A) 10 (B) 7(1)
 (C) 8(1) (D) 12(1)
92. Lapse of sanction is dealt in
 (A) Article 50 KFC Vol. I (B) Article 48 KFC Vol. I
 (C) Article 20 KFC Vol. II (D) None of these
93. Reasons for rejecting a tender is mentioned in the Article of KFC Vol. I
 (A) 225 (B) 227
 (C) 134(a) (D) 223
94. Unclaimed provident fund deposits is dealt in the Article
 (A) 276 KFC Vol. I (B) 292 KFC Vol. I
 (C) 278 KFC Vol. I (D) None of these
95. Rules for the administration supervision and control of secret service expenses is mentioned in the Appendix of KFC Vol. II
 (A) 3 (B) 6
 (C) 8 (D) 5
96. As per Article 164 of KFC Vol. I works are primarily classified into original works and
 (A) Supplementary works (B) Transferred work
 (C) Repairs and maintenance (D) None of these
97. Which among the following director is empowered to incur secret service expenditure as per KFC
 (A) Director Vigilance and Anti Corruption Bureau
 (B) Director of State Audit
 (C) Director of Fisheries
 (D) None of these
98. Negotiated contracts is mentioned in the Article of KFC Vol. I
 (A) 120 (B) 142
 (C) 156 (D) 156 A
99. When money is received on account of Government dues, a receipt for the same should be given. Which Article in the KFC states this
 (A) 7(1) KFC Vol. I (B) 9(2) KFC Vol. I
 (C) 23 KFC Vol. II (D) 20 KFC Vol. I
100. Are erasures and overwriting allowed in a Cash Book
 (A) Yes allowed
 (B) Not allowed
 (C) Erasures are allowed but overwriting not allowed
 (D) None of these
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SPACE FOR ROUGH WORK

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