

FINAL ANSWER KEY

Paper: Kerala Financial Code (Paper II)
Date of Examination 31-08-2019

Question1:-A govt. officer authorised to draw money and make payments on behalf of the State Govt. is called _____

- A:-Departmental officer
- B:-Controlling officer
- C:-Disbursing officer
- D:-Finance Officer

Correct Answer:- Option-C

Question2:-The Legislature can make a _____ which forms no part of the current service of any financial year.

- A:-Vote on Account
- B:-Exceptional Grant
- C:-Additional Grant
- D:-Demand for Grant

Correct Answer:- Option-B

Question3:-Expenditure on stores is included under _____

- A:-Contingent expenditure
- B:-Establishment expenditure
- C:-Revenue expenditure
- D:-Capital expenditure

Correct Answer:- Option-A

Question4:-An agreement to execute a specified work at specified rates without reference to quantity or time is called

- A:-Schedule contract
- B:-Lumpsum contract
- C:-Percentage rate contract
- D:-Piece work contract

Correct Answer:- Option-D

Question5:-The muster roll is the record of _____

- A:-materials used
- B:-labour employed
- C:-advance paid
- D:-bonus paid

Correct Answer:- Option-B

Question6:-Official Receivers Deposits are included in _____

- A:-Public work deposit
- B:-Court deposits
- C:-Trust interest fund
- D:-Personal deposits

Correct Answer:- Option-D

Question7:-Report relating to the damage to immovable Govt. property is as per _____

- A:-Art 52 KFC Vol - 1
- B:-Art 103 KFC Vol - 1
- C:-Art 300 KFC Vol - 1
- D:-Art 302 KFC Vol -1

Correct Answer:- Option-D

Question8:-The Register of contingent expenditure shall be preserved in a office for _____ years.

- A:-30
- B:-5
- C:-10

D:-25

Correct Answer:- Option-B

Question9:-In Kerala the first attempt at _____ was made in 1970-71.

A:-Surplus budgeting

B:-Vote on account system

C:-Performance budgeting

D:-Letter of credit system

Correct Answer:- Option-C

Question10:-Warning slip is issued by _____

A:-Finance Dept.

B:-Accountant General

C:-Public Account Committee

D:-Controlling officer

Correct Answer:- Option-B

Question11:-In respect of adjustments by the accountant general, intimation will usually be issued to the _____.

A:-Chief controlling officers

B:-Finance secretary

C:-Director of Treasuries

D:-Secretaries of Departments

Correct Answer:- Option-A

Question12:-The public accounts committee of the Legislature shall consist of _____ members.

A:-7

B:-10

C:-11

D:-5

Correct Answer:- Option-C

Question13:-The formal acceptance by the Finance Dept. of funds to be in excess of requirements, out of the sums surrendered by the controlling or disbursing officers is called _____

A:-Resumption

B:-Excess Grant.

C:-Reappropriation

D:-Demand for Grants

Correct Answer:- Option-A

Question14:-Which of the following is not a Budget Document?

A:-Performance Budget

B:-Excess Grant

C:-Evaluation report

D:-Detailed revenue estimate

Correct Answer:- Option-B

Question15:-Instructions regarding Railway warrants are given in _____.

A:-Appendix 14 KFC Vol. 2

B:-Appendix 22 KFC Vol. 2

C:-Appendix 3 KFC Vol. 2

D:-Appendix 9 KFC Vol. 2

Correct Answer:- Option-C

Question16:-In case of _____ bills will not be supported by vouchers.

A:-Expenditure of on natural calamity

B:-Expenditure on election

C:-Secret service expenditure

D:-Travelling expenses of Chief Minister

Correct Answer:- Option-C

Question17:-KFC Form No. 7 is relating to _____.

A:-Check Register of TA

B:-Stock register of furniture

C:-Report of transfer of charge

D:-Register of court attachment

Correct Answer:- Option-C

Question18:-Disbursing officers should maintain _____ in Form KBM. 12.

A:-Register of Expenditure and Liabilities

B:-Register of Establishment expenditure

C:-Register of Appropriation

D:-Register of deposits

Correct Answer:- Option-A

Question19:-An indemnity bond is executed in form _____ of KFC.

A:-Form 22

B:-Form 8

C:-Form 24

D:-Form 9

Correct Answer:- Option-D

Question20:-Progressive statement of expenditure of Forest Department is maintained in KBM form _____

A:-Form 19

B:-Form 23

C:-Form 31

D:-Form 6

Correct Answer:- Option-A

Question21:-Statement showing the number of officers on different scales of pay appended to the detailed estimate of budget as per para _____ of KBM.

A:-Para 82

B:-Para 29

C:-Para 39

D:-Para 65

Correct Answer:- Option-B

Question22:-No discussion of Budget is allowed on the day on which it is presented in the Assembly as per _____

A:-Para 33 KBM

B:-Para 44 KBM

C:-Para 18 KBM

D:-Para 55 KBM

Correct Answer:- Option-D

Question23:-The advance grant to meet the estimated expenditure for a part of the new financial year is called _____.

A:-Exceptional grant

B:-Vote on credit

C:-Vote on Account

D:-Revised estimate

Correct Answer:- Option-C

Question24:-The system of Appropriation control was introduced with effect from _____.

A:-1.4.1971

B:-1.4.1974

C:-1.4.1973

D:-1.4.1975

Correct Answer:- Option-B

Question25:-Public work Dept. divisional officer shall prepare monthly statement in form 17 as per _____.

A:-Para 35 KBM

B:-Para 88 KBM

C:-Para 79 KBM

D:-Para 44 KBM

Correct Answer:- Option-C

Question26:-There should be a minimum books stock of _____ for the payment of annual grants to Libraries.

A:-1000

B:-500

C:-600

D:-750

Correct Answer:- Option-C

Question27:-Estimates of petty construction and repair may be sanctioned by _____.

A:-Head of Dept

B:-Ast. Engineer, PWD

C:-Overseer, PWD

D:-Head of office

Correct Answer:- Option-A

Question28:-All sub-vouchers should be cancelled by the _____ irrespective of the fact that whether they are retained in the office or sent to audit office.

A:-Treasury officer

B:-Controlling officer

C:-Finance officer

D:-Drawing officer

Correct Answer:- Option-D

Question29:-For purchase of books and periodicals for Rs. 1,00,000 - (one lakh), _____ from leading publishers may be called for.

A:-Open tender

B:-Limited tender

C:-Simple quotations

D:-Single tender

Correct Answer:- Option-C

Question30:-The Govt. have power to abolish _____ posts in state service.

A:-DMO

B:-Vice chancellor

C:-AEO

D:-None of the above

Correct Answer:- Option-D

Question31:-_____ forms the second tier classification of Govt. Accounts.

A:-Sectors

B:-Minor head

C:-Major head

D:-Objective head

Correct Answer:- Option-C

Question32:-Statement of the estimated receipts and expenditure of the state for a financial year is _____

A:-The Appropriation account

B:-Revised budget

C:-Finance Bill

D:-None of the above

Correct Answer:- Option-D

Question33:-A service not contemplated in the Annual financial statement for the year is _____.

A:-Supplementary service

B:-New service

C:-Temporary service

D:-Public service

Correct Answer:- Option-B

Question34:-The financial accountability of the executive to the legislature is secured through _____.

A:-Legislative committee reports

B:-Performance Evaluation report

C:-Audit Reports

D:-Departmental Enquiry reports

Correct Answer:- Option-C

Question35:-A demand for grant can be made only on the recommendation of the _____.

A:-Finance Minister

B:-Chief Minister

C:-Speaker

D:-Governor

Correct Answer:- Option-D

Question36:-The technique of presenting the operation of Govt in both financial and physical terms is _____

A:-Surplus budgeting

B:-Performance budgeting

C:-Zero budgeting

D:-Budget cycle

Correct Answer:- Option-B

Question37:-_____ will suggest alternative policies in order to bring about efficiency and economy in administration.

A:-Committee on estimates

B:-Committee on public accounts

C:-Committee on public undertaking

D:-Committee on Local Fund Accounts

Correct Answer:- Option-A

Question38:-Statement showing the details of posts created and abolished shall be prepared in _____

A:-Form KBM 6

B:-Form KBM 12

C:-Form KBM 10

D:-Form KBM 5

Correct Answer:- Option-A

Question39:-Which of the following is not a charged expenditure on the consolidated fund of the state?

A:-Salary and allowance of speaker

B:-The administrative expenses of High Court

C:-The expenses of State PSC

D:-The expenses of Advocate Generals office

Correct Answer:- Option-D

Question40:-Suspense and Miscellaneous item are included in _____

A:-Contingency fund

B:-Public Account

C:-Consolidated Fund

D:-None of the above

Correct Answer:- Option-B

Question41:-A _____ shall not be elected as a member of committee on public undertakings.

A:-Member of Assembly

B:-Member of opposition

C:-Minister

D:-Member of ruling party

Correct Answer:- Option-C

Question42:- _____ has been created under Article 267(2) of the constitutions.

- A:-Contingency Fund
- B:-Consolidated Fund
- C:-Chief Ministers Relief
- D:-Public Account

Correct Answer:- Option-A

Question43:-The procedure to be followed for obtaining _____ has been described in Appendix 15.

- A:-Advance Grant
- B:-Excess Grant
- C:-Grant in Aid
- D:-None of the above

Correct Answer:- Option-B

Question44:-One of the following head of department is included in the list of officer responsible to forward consolidated stores and stock account to accountant general.

- A:-Director of state audit
- B:-Director of social justice dept
- C:-Director of public relations
- D:-Director of Economics and statistics

Correct Answer:- Option-C

Question45:-Rules for deduction of insurance premia from the pay and allowances of Govt. employees is given in _____.

- A:-Appendix 12 KFC Vol. 2
- B:-Appendix 20 KFC Vol. 2
- C:-Appendix 17 KFC Vol. 2
- D:-None of the above

Correct Answer:- Option-D

Question46:-Register of tenders is to be maintained in _____.

- A:-KFC Form 19
- B:-KFC Form 21
- C:-KFC Form 8
- D:-None of the above

Correct Answer:- Option-D

Question47:- _____ may sanction the purchase of chemical and apparatus required for the public health Laboratory.

- A:-Director of Health Services
- B:-Deputy Director of Health Services
- C:-Ast. Director of Health Services
- D:-Joint Director of Health Services

Correct Answer:- Option-B

Question48:- _____ is not included in the list of places in the state where there is risk of filariasis.

- A:-Edappally village
- B:-Manjeri Town
- C:-Thaliparamba Panchayath
- D:-Kayamkulam Town

Correct Answer:- Option-B

Question49:-KFC form 20A is relating to _____

- A:-Stock of books
- B:-Sale Account
- C:-Advance Register
- D:-Deposit Register

Correct Answer:- Option-B

Question50:- _____ may become necessary when the amount authorised by the appropriation act is insufficient for the purpose.

- A:-supplementary grant

- B:-vote on account
- C:-excess grant
- D:-none of the above

Correct Answer:- Option-A

Question51:-Which of the following departments included in the list for encashing bills on the third working day of months?

- A:-Civil supplies
- B:-Education
- C:-Registration
- D:-Kerala State Audit

Correct Answer:- Option-A

Question52:-For the auction of unserviceable articles, earnest money deposit at the rate of _____ percent shall be collected from the bidders.

- A:-5
- B:-10
- C:-2
- D:-1

Correct Answer:- Option-D

Question53:- _____ department's works are usually executed in out-of-the-way localities and under special circumstances.

- A:-Irrigation
- B:-Forest
- C:-Agriculture
- D:-Fisheries

Correct Answer:- Option-B

Question54:-A Govt. servant who is given an order to start a ordinary work without a sanctioned estimate should immediatly inform the _____

- A:-Head of Department
- B:-Superior Officer
- C:-Accountant General
- D:-Chief Technical Examiner

Correct Answer:- Option-C

Question55:- _____ is the original record of actual measurement or count of a work.

- A:-Estimate with technical sanction
- B:-Measurement book
- C:-Work bill
- D:-Comparative statement

Correct Answer:- Option-B

Question56:- _____ report of public work is prepared in form 24.

- A:-Completion
- B:-Valuation
- C:-Estimation
- D:-Deviation

Correct Answer:- Option-A

Question57:-An officer who has taken a motor car advance will be entitled to a fresh advance only after the lapse of _____ years from the date of drawal of previous advance.

- A:-10
- B:-20
- C:-25
- D:-15

Correct Answer:- Option-D

Question58:-Onam festival advance is included in _____ Advance.

- A:-Civil
- B:-Special

C:-Permanent

D:-Miscellaneous

Correct Answer:- Option-A

Question59:-Unclaimed Provident Fund Deposits shall be notified in the gazette as per _____.

A:-Art 118 KFC Vol - 1

B:-Art 21 KFC Vol - 1

C:-Art 85 KFC Vol - 1

D:-Art 276 KFC Vol - 1

Correct Answer:- Option-D

Question60:-Security deposits from a contractor to supply stones to govt. department shall not be accepted in the form of _____.

A:-National savings certificate

B:-Cash

C:-Cheque

D:-Govt. Promissory notes

Correct Answer:- Option-C

Question61:-An irregularity or loss of money come to notice of any govt. servant shall be reported as per _____ of KFC Vol - 1.

A:-Art 223

B:-Art 28

C:-Art 12

D:-Art 297

Correct Answer:- Option-D

Question62:-Cash balances of local funds are deposited in the head "Deposits of Local Funds" within the _____.

A:-Consolidated Fund

B:-Contingency Fund

C:-Public Account

D:-General purpose Fund

Correct Answer:- Option-C

Question63:-The sanctioning authority of the immediate relief to the families of employees who die in harness is _____.

A:-Head of Dept.

B:-Finance Secretary

C:-Secretary of Administrative Dept.

D:-Finance Minister

Correct Answer:- Option-A

Question64:-Register of special advance is in KFC _____.

A:-Form 8

B:-Form 5

C:-Form 18

D:-Form 20

Correct Answer:- Option-B

Question65:-The assignment of fund by the legislature to meet specified expenditure is _____.

A:-Budget sanction

B:-Grant in Aid

C:-Appropriation

D:-Demand for Grant

Correct Answer:- Option-C

Question66:-_____ denotes existing laws, rules, or orders, taken cognizance of in the estimation of revenue / expenditure.

A:-Reappropriation

B:-Supplementary allotment

C:-Surrender

D:-Standing sanctions

Correct Answer:- Option-D

Question67:-Provisions should be proposed for meeting _____ expenditure that may be necessary to satisfy court decrees.

A:-Voted

B:-Unforeseen

C:-Charged

D:-Extra

Correct Answer:- Option-C

Question68:-The budget shall be presented in the legislature on a day fixed by _____

A:-Governor

B:-Finance Minister

C:-Chief Minister

D:-Speaker

Correct Answer:- Option-A

Question69:- _____ shall keep a close and constant watch over the progress of expenditure whether voted or charged.

A:-Finance Secretary

B:-Chief Secretary

C:-Chief controlling officer

D:-Administrative Dept.

Correct Answer:- Option-C

Question70:- _____ of the legislature to satisfy itself that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged.

A:-Estimate committee

B:-Public undertaking committee

C:-Public Accounts committee

D:-None of the above

Correct Answer:- Option-C

Question71:- _____ is a non-tax revenue as per the division of Govt. accounts.

A:-Grant in Aid

B:-Provident Fund

C:-Coinage Account

D:-Dividends and Profits

Correct Answer:- Option-D

Question72:-Sector is the _____ classification of Govt. Accounts.

A:-Second tier

B:-First tier

C:-Fourth tier

D:-Third tier

Correct Answer:- Option-B

Question73:-Departmental non-plan budget estimates shall reach govt. not later than _____.

A:-November 15

B:-September 15

C:-December 15

D:-January 15

Correct Answer:- Option-B

Question74:-The contingency fund is administered by _____.

A:-Speaker

B:-Chief Minister

C:-Accountant General

D:-None of the above

Correct Answer:- Option-D

Question75:-Negotiated contract is as per _____ of KFC Vol - 1.

- A:-Art 85
- B:-Art 38
- C:-Art 142
- D:-Art 185

Correct Answer:- Option-C

Question76:-Heads of departments and officers should review the stock position of the various stores under them as on 31st March of the year in the month of _____ of the succeeding financial year.

- A:-April
- B:-June
- C:-May
- D:-July

Correct Answer:- Option-C

Question77:-A model tender form is given in _____ KFC.

- A:-Chapter VI Annexure VI KFC Vol. 1
- B:-Chapter VII Annexure II KFC Vol. 1
- C:-Chapter X Annexure 1 KFC Vol. 1
- D:-Chapter II Annexure 2 KFC Vol. 1

Correct Answer:- Option-A

Question78:-_____ of the grant received by the Library from Govt. each year should be utilised for purchase of books for the Library.

- A:-50%
- B:-25%
- C:-80%
- D:-75%

Correct Answer:- Option-D

Question79:-_____ to Govt. servants are regulated by the general or special orders of Govt. governing each class of payment.

- A:-Travelling Allowances
- B:-DCRG Benefit
- C:-Fixation of pay
- D:-Overtime fees

Correct Answer:- Option-D

Question80:-The audit objection slip received from accountant general should be replied within _____ of its receipt.

- A:-A week
- B:-A fortnight
- C:-A month
- D:-Two months

Correct Answer:- Option-B

Question81:-_____ may be paid in cash irrespective of the amount involved.

- A:-Cost of furniture
- B:-Cost of fuel
- C:-Electricity charges to KSEB
- D:-Repair charges of office vehicle

Correct Answer:- Option-C

Question82:-The budget wing of finance dept. issue circulars for the preparation of departmental budget estimates in the month of _____ every year.

- A:-June
- B:-July
- C:-August
- D:-September

Correct Answer:- Option-B

Question83:-Each major head govt accounts divided to _____ heads.

- A:-Sectors

B:-Detailed heads

C:-Minor heads

D:-Sub-heads

Correct Answer:- Option-C

Question84:- _____ is a document which the govt presents to the legislature by way of asking for a given sum for a particular service.

A:-Demand for grants

B:-Budget estimate

C:-Grant in Aid

D:-Supplementary appropriation

Correct Answer:- Option-A

Question85:-Statement of guarantees given by the Govt. of Kerala and out standing are prepared in _____.

A:-Form KBM 3

B:-Form KBM 6

C:-Form KBM 12

D:-Form KBM 10

Correct Answer:- Option-D

Question86:-Discretionary grant may be sanctioned by _____.

A:-Governor

B:-Finance Minister

C:-Chief Minister

D:-Revenue Minister

Correct Answer:- Option-A

Question87:-The Audit of Accounts of Kerala Grandhasala Sangom will conducted by _____.

A:-Accountant General

B:-Director of Co-operative Audit

C:-Director of State Audit

D:-State performance Audit Officer

Correct Answer:- Option-C

Question88:-A Govt. servant sustaining injuries while on duty will be paid a compensation as _____.

A:-Risk allowance

B:-Exgratia payment

C:-Medical reimbursement

D:-Honourarium

Correct Answer:- Option-B

Question89:-The govt. servants authroised to draw pay and travelling allowance bill of establishment _____ advances of pay and travelling allowance to themselves.

A:-may not sanction

B:-may sanction

C:-may sanction with the approval of controlling officer

D:-none of the above

Correct Answer:- Option-B

Question90:-On receipt of the intimation of the death of a civil pensioner, the disbursing officer should report the particulars immediately to _____.

A:-The Treasury Director

B:-The Govt.

C:-The Accountant General

D:-The State Audit Director

Correct Answer:- Option-C

Question91:- _____ means the order of competent authority sanctioning detailed estimate of a work.

A:-Administrative sanction

B:-Finance sanction

C:-Work order

D:-None of the above

Correct Answer:- Option-D

Question92:-In selecting the tender to be accepted _____ of the individual and firm tendering must be taken into consideration in addition to all other relevant factors.

A:-Social contact

B:-Financial status

C:-Competency

D:-None of the above

Correct Answer:- Option-B

Question93:-Application for advance from the contingency fund of the state shall be submitted in _____.

A:-Form C

B:-Form D

C:-Form B

D:-Form A

Correct Answer:- Option-D

Question94:-Acknowledgement of permanent advance, stock of books, furniture etc shall be sent to Accountant general before _____ every year.

A:-31st March

B:-30th April

C:-15th April

D:-15th May

Correct Answer:- Option-C

Question95:-KFC Form 25 is used for _____.

A:-Application for Motor Car Advance

B:-Issue warning notice for advance due

C:-Mortgage deed to be executed

D:-Application for cycle advance

Correct Answer:- Option-B

Question96:-The purchase of elephants require the sanction of _____.

A:-Head of Dept.

B:-Accountant General

C:-Chief conservator of forest

D:-Govt.

Correct Answer:- Option-D

Question97:-Compensation for land acquired under the provision of land acquisition act is included in _____ deposits.

A:-Revenue deposits

B:-Security deposits

C:-Forest deposit

D:-None of the above

Correct Answer:- Option-A

Question98:-The transaction of police fund is included in _____.

A:-Criminal court deposit

B:-Revenue deposits

C:-Personal deposits

D:-Security deposits

Correct Answer:- Option-C

Question99:-Payment of Annuity to the Chengamanad Devaswom is as per _____ of KFC Vol 1.

A:-Art 308

B:-Art 112

C:-Art 88

D:-Art 204

Correct Answer:- Option-D

Question100:-If discrepancies found as verification of store the procedure as per, article _____ of KFC may follow.

A:-118 of KFC Vol - I

B:-102 of KFC Vol - I

C:-161 of KFC Vol - I

D:-144 of KFC Vol - III

Correct Answer:- Option-C