

**FINAL ANSWER KEY**

Paper: Kerala Financial Code & Kerala Budget Manual  
Date of Examination: 20-10-2019

Question1:-Under which article of the Constitution of India, Budget is presented in the State Assembly

- A:-Art 204
- B:-Art 202
- C:-Art 243 C
- D:-Art 112

Correct Answer:- Option-B

Question2:-The Contingency Fund of the State has been created under which article of the Constitution of India?

- A:-Art 202
- B:-Art 112
- C:-Art 267 (2)
- D:-Art 205

Correct Answer:- Option-C

Question3:-Under whose disposal is the Contingency Fund of the State Government?

- A:-The Chief Minister
- B:-The Governor
- C:-The Finance Minister
- D:-The Chief Secretary to Government

Correct Answer:- Option-B

Question4:-According to five-tier system of classification of Government accounts which forms the second tier of classification?

- A:-Minor head
- B:-Major head
- C:-Sub head
- D:-Detailed head

Correct Answer:- Option-B

Question5:-Whose approval is necessary for the introduction of a new major head?

- A:-The Accountant General (Accounts and Entitlements)
- B:-The Accountant General (Audit)
- C:-The Comptroller and Auditor General of India
- D:-Ministry of Finance, Government of India

Correct Answer:- Option-C

Question6:-What is the sole legal authority for incurring expenditure from the consolidated Fund?

- A:-Appropriation Act
- B:-Appropriation Bill
- C:-Finance Bill
- D:-Vote on account

Correct Answer:- Option-A

Question7:-Which marks the conclusion of the second stage of the budgetary cycle?

- A:-Execution of Budget
- B:-Preparation of Budget
- C:-Review of Budget
- D:-Passing of Budget

Correct Answer:- Option-D

Question8:-Which Legislative Committee is responsible to 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 Undertakings

D:-Subject Committee

Correct Answer:- Option-A

Question9:-In a parliamentary system of Government, control over expenditure is exercised by

A:-Legislature, Judiciary and Audit

B:-Executive, Judiciary and Audit

C:-Legislature and Audit

D:-Legislature, Executive and Audit

Correct Answer:- Option-D

Question10:-In which budget document the statement showing the assets and liabilities of Government is included?

A:-Annual Financial Statement

B:-Detailed Budget Estimates of Revenue

C:-Explanatory Memorandum on the Budget

D:-Demand for grants and detailed Budget Estimates

Correct Answer:- Option-C

Question11:-Among the following officers who is not authorised to incur Secret Service expenditure?

A:-Director General of Police

B:-Commissioner of Excise

C:-Commissioner of Entrance examination

D:-Controller of Examinations, Kerala Public Service Committee

Correct Answer:- Option-D

Question12:-Which authority is entrusted with the duty of conducting audit of Secret Service expenditure?

A:-Controlling Officer nominated by the Government

B:-The Accountant General (Audit)

C:-The Accountant General (Accounts and Entitlements)

D:-The Secretary to Government, General Administration Department

Correct Answer:- Option-A

Question13:-When does an appropriation lapse?

A:-At the close of the calendar year

B:-At the close of the Financial year

C:-It will not lapse

D:-It will lapse if no expenditure is incurred during the first quarter of the financial year

Correct Answer:- Option-B

Question14:-What is the period of limitation of arrear claims of pay and allowances including leave salary?

A:-7 years from the date when the claims fell due for payment

B:-3 years from the date when the claims fell due for payment

C:-5 years from the date when the claims fell due for payment

D:-2 years from the date when the claims fell due for payment

Correct Answer:- Option-C

Question15:-The first replies to inspection report of the Accountant General should be send within \_\_\_\_\_ from the date of receipt of the inspection report.

A:-Two months

B:-Two weeks

C:-Three weeks

D:-Four weeks

Correct Answer:- Option-D

Question16:-Every transfer of charge of a Gazetted officer should be reported by the Officer concerned by post on the \_\_\_\_\_ day to the Accountant General.

A:-Same day

B:-Within three working days

C:-Within a week

D:-Within ten working days

Correct Answer:- Option-A

Question17:-From among the following whose travelling allowance bill requires countersignature

A:-Deputy Speaker, Legislative Assembly

B:-Deputy Secretary to Government, General Administration Department

C:-District Collector

D:-Vice-Chairman, State Planning Board

Correct Answer:- Option-B

Question18:-Building tax of a building hired by Government for office accommodation should be paid by

A:-Government

B:-50:50 basis by the owner and the Government

C:-The owner of the building

D:-Either Government or owner according to the Rent agreement

Correct Answer:- Option-C

Question19:-Forsaking of recovery of over payment and other similar claims without exploring all possible means of recovery is known as

A:-Remission

B:-Write off

C:-Waiver of revenue

D:-Loss of Government money

Correct Answer:- Option-C

Question20:-A person, syndicate of firm that has entered into a contract with the Government is called

A:-An agent

B:-Manager

C:-Trustee

D:-Contractor

Correct Answer:- Option-D

Question21:-The first stage to be taken by an officer who has to purchase stores for the Public Service is to

A:-Nominate an officer to oversee the whole purchase

B:-Ascertain whether funds are available for payment when supplies are made

C:-To prepare an annual indent of stores required during the next financial year

D:-Approximate price of the articles required may be ascertained from the open market

Correct Answer:- Option-C

Question22:-Travelling Allowance claims requiring counter signature becomes requiring counter signature becomes due for payment on

A:-Immediately after the close of the month in which journey is performed

B:-On the date on which it is signed by the Drawing and Disbursing Officer

C:-After two months from the date of travel

D:-The last date of the month in which the journey is performed

Correct Answer:- Option-A

Question23:-Whose responsibility is it to execute normally all original electrical works connected with Government buildings?

A:-Head of Department occupying the building

B:-Licensed Electrical Contractors

C:-Electrical Inspectorate

D:-Electrical wing of the Public Works Department (Buildings and Roads)

Correct Answer:- Option-D

Question24:-Of the following allowances paid to Government servants, which one is not exempted from Court attachment?

A:-House rent allowance

B:-Personal allowance

C:-Uniform allowance

D:-All kinds of Travelling allowance

Correct Answer:- Option-B

Question25:-When a Government servant is transferred from one office to another his Service Book should be made available to the new officer

A:-In any case within one month of the transfer

B:-Within two weeks of the date of order

C:-As early as possible

D:-May be entrusted to the office transferred in a sealed cover with instruction to hand over it to the new Head of Office

Correct Answer:- Option-A

Question26:-Of the following advances of Government Servants which one is interest free?

A:-Cycle advance

B:-Scooter advance

C:-Mosquito net advance

D:-Marriage advance

Correct Answer:- Option-C

Question27:-What is the maximum amount of advance that can be sanctioned to eligible Class IV employees to meet the marriage expenses of their female children?

A:-Rs. 30,000

B:-Rs. 75,000

C:-Rs. 1,00,000

D:-Rs. 1,50,000

Correct Answer:- Option-D

Question28:-Of the following who is not competent to sanction discretionary grants?

A:-Governor

B:-District Collector

C:-Chief Engineer

D:-Tahsildar

Correct Answer:- Option-C

Question29:-Which Department of the State Government is authorized to settle Rate contracts?

A:-Stores Purchase Department

B:-Finance Department

C:-Major Heads of Departments

D:-Stationery Department

Correct Answer:- Option-A

Question30:-Under the rules in what forms cost of tender forms can be accepted?

A:-Bank cheques

B:-Cash or money order

C:-Postal orders

D:-Bank drafts

Correct Answer:- Option-B

Question31:-In response to a tender if two or more well-known firms offer an article at the same rate and similar conditions the contract may be

A:-Contract may be awarded to the firm which has supplied the article earlier

B:-Fresh tenders may be invited with wide publicity

C:-One of the firms may be selected by tossing a coin

D:-Contract may be divided equally among the tenderers

Correct Answer:- Option-D

Question32:-Annual indent for stores shall be prepared on the basis of the consumption during the

A:-Previous one year

B:-Previous two year

C:-Previous three to five year

D:-On the basis of actual consumption during the last six months

Correct Answer:- Option-C

Question33:-Expenditure incurred with the object of increasing concrete assets of a material and permanent character is

A:-Revenue Expenditure

B:-Capital Expenditure

C:-Charged Expenditure

D:-Voted Expenditure

Correct Answer:- Option-B

Question34:-How long should the Register of Recoveries be preserved?

A:-40 years

B:-25 years

C:-15 years

D:-10 years

Correct Answer:- Option-A

Question35:-Apart from Police personnel, officers of which other department are permitted to avail the benefit of Motor warrant when they are required to travel on duty?

A:-Forest and Wildlife Department

B:-Excise Department

C:-Fire and rescue Services Department

D:-Prisons Department

Correct Answer:- Option-B

Question36:-Wages of labourers drawn on muster rolls should be paid

A:-Daily

B:-Once a week

C:-Every Friday

D:-Once a month

Correct Answer:- Option-D

Question37:-How many methods can be adopted for execution of works?

A:-Three methods

B:-Four methods

C:-Five methods

D:-Two methods

Correct Answer:- Option-C

Question38:-A complete physical verification of the stock in the Stationery department be made

A:-Every half year

B:-Every three year

C:-Every year

D:-Every two year

Correct Answer:- Option-D

Question39:-Recoveries from a Government servant should not ordinarily be made at a rate not exceeding

A:-One third of his pay

B:-One half of his pay

C:-One fourth of his pay

D:-Two third of his pay

Correct Answer:- Option-A

Question40:-Earnest money deposit made by intending tenders in all departments are credited to

A:-Revenue Deposit

B:-Security Deposit

C:-Personal Deposit

D:-Public Works Deposit

Correct Answer:- Option-B

Question41:-When non-gazetted officers are officiating in gazette appointments, their Service Books should be kept by

A:-Accountant General (A & E)

B:-Personnel and Administrative Reforms Department

C:-Head of the Department

D:-Head of office to which the officer belongs

Correct Answer:- Option-D

Question42:-Whose duty is to maintain a record of supernumerary posts

A:-Accountant General (A & E)

B:-Finance Department

C:-Accountant General (Audit)

D:-Head of Department

Correct Answer:- Option-D

Question43:-Earnest Money deposit required in respect of supply of articles from Sector Public Section Industries is

A:-No Earnest Money is required

B:-5% of the cost of the articles

C:-1% of the cost of the articles

D:-3% of the cost of the articles

Correct Answer:- Option-A

Question44:-Advance for removal of encroachments is drawn by

A:-District Collector

B:-Tahsildar

C:-Sub Collector

D:-Circle Inspector of Police

Correct Answer:- Option-B

Question45:-Condemned stores which are quite worthless should be

A:-Kept for two years

B:-Produced before the Inspection Party/AG

C:-Sold after taking orders from Head of Office

D:-Destroyed

Correct Answer:- Option-D

Question46:-In the case of purchases of heavy, machinery, imported goods etc which cannot be obtained without wide publicity, tender notices may be published in addition to Government Gazette in

A:-The Times of India, Mumbai Edition

B:-The Statesman, New Delhi Edition

C:-The Indian Trade Journal, Kolkata

D:-The Hindu, Chennai

Correct Answer:- Option-C

Question47:-Payment for stores purchased should not be delayed for more than \_\_\_\_\_ from the date of receipt of stores.

A:-90 days

B:-60 days

C:-45 days

D:-30 days

Correct Answer:- Option-D

Question48:-If a Government execute work for another Government or local body or private party \_\_\_\_\_ is recovered.

A:-Administrative charges

B:-Centage charges

C:-Service charges

D:-Contingent charges

Correct Answer:- Option-B

Question49:-Expenditure on ceremonies connected with the inauguration of important works like laying foundation stones of Public buildings, opening of canals or bridges etc. should be arranged by

A:-Local Enthusiasts

B:-The contractor who had carried out the work

C:-The Public Works (B & R) Department

D:-The General Administration Department

Correct Answer:- Option-A

Question50:-To whom the holder of a Permanent advance should submit an acknowledgement of it on the 15th April of every year?

- A:-The head of Department
- B:-The Secretary to Government of the Administrative Department concerned
- C:-The Accountant General
- D:-The Director of Treasury

Correct Answer:- Option-C

Question51:-Amount attached from salaries is deposited in

- A:-Criminal Government deposits
- B:-Revenue Deposits
- C:-Personal Deposit
- D:-Civil Court Deposits

Correct Answer:- Option-D

Question52:-A single payment made to a contractor in full settlement of accounts relating to his contract when the contract is complete or determined

- A:-First and Final payment
- B:-Final Payment
- C:-Final sanction
- D:-Special payment

Correct Answer:- Option-A

Question53:-The maximum amount of House building advance to Government employees since 01.04.2016 is

- A:-Rs. 10 lakhs
- B:-Rs. 20 lakhs
- C:-Rs. 15 lakhs
- D:-Rs. 7.5lakhs

Correct Answer:- Option-B

Question54:-The entire salary of an employee can be deducted if the dues related to

- A:-Court attachment
- B:-Hospital stoppages
- C:-Co-operative Societies
- D:-LIC premium

Correct Answer:- Option-C

Question55:-The period of preservation of Security registers is

- A:-10 complete years
- B:-20 complete years
- C:-35 complete years
- D:-45 complete years

Correct Answer:-**Question Cancelled**

Question56:-Grant may be awarded to the libraries for the construction of building and purchase of furniture not exceeding

- A:-50% of the estimated cost
- B:-60% of the estimated cost
- C:-70% of the estimated cost
- D:-80% of the estimated cost

Correct Answer:- Option-A

Question57:-According to Article 290A of the Constitution of India what is the annual contribution payable to the Travancore Devaswom Board?

- A:-Rs. 60 lakhs
- B:-Rs. 46.5 lakhs
- C:-Rs. 57.5 lakhs
- D:-Rs. 80 lakhs

Correct Answer:- Option-B

Question58:-Whose sanction is required for the purchase of an elephant?

- A:-The Chief Conservator of Forest and Wildlife Department

B:-The Director of Animal Husbandry Department

C:-The Government

D:-The Director, Museum and Zoos

Correct Answer:- Option-C

Question59:-In deserving cases the family of an officer dying in harness will be paid T.A at what rate?

A:-50% of the cost of transportation of the dead body by an ambulance

B:-Full expenses claimed by his family

C:-A sum of Rs. 5,000 will be paid to the family towards T.A

D:-An amount equal to T.A after retirement from the place of duty to the place of residence

Correct Answer:- Option-D

Question60:-The charges of washing the uniforms supplied to last grade servants may be met from

A:-Uniform allowance

B:-Other charges

C:-Office expenses

D:-Clothing, Uniforms and liveries

Correct Answer:- Option-C

Question61:-Abandonment of revenue arising from taxation laws, services rendered etc. without exhausting all avenues of recovery is

A:-Waiver of receipts

B:-Remission of Revenue

C:-Write off

D:-Liquidation of Liabilities

Correct Answer:- Option-B

Question62:-Claim from medical reimbursement becomes due on the date of

A:-Completion of treatment as shown in the Essentiality Certificate

B:-At the close of the month

C:-On the date on which the Government Employee submits the claim with supporting documents

D:-From the date on which the details of the claim is verified by the Sanctioning Authority

Correct Answer:- Option-A

Question63:-All contracts should be in the form of written agreements expressed to be made by

A:-The Chief Engineer (B & R)

B:-The Secretary to Government, Public Works Department

C:-The Finance Minister

D:-The Governor

Correct Answer:- Option-D

Question64:-The sanction to a temporary appointment or establishment for which the period is not specified shall be renewed

A:-Annually

B:-Every three months

C:-Every six months

D:-Every four months

Correct Answer:- Option-C

Question65:-How many Audit Objection Registers can be maintained in an office?

A:-One each for every section

B:-Only one for the whole office

C:-One each for every audit objection

D:-One each for every Financial year

Correct Answer:- Option-B

Question66:-If a Government servant died at 7 a.m on 10.01.2019 pay upto which date can be drawn

A:-10.01.2019

B:-09.01.2019

C:-31.01.2019



D:-14.01.2019

Correct Answer:- Option-A

Question67:-The date by which every Head of Department should submit annually a statement showing all the amounts written off during the preceding financial year

A:-10th April

B:-15th May

C:-1st June

D:-15th June

Correct Answer:- Option-C

Question68:-The transfer pay advance should be recovered in

A:-Five equal instalments

B:-Three equal instalments

C:-Two equal instalments

D:-Ten equal instalments

Correct Answer:- Option-B

Question69:-Who is the authority competent to sanction House Building Advance in the case of joint application submitted by the husband working in Collectorate and wife working in Industries department?

A:-District Collector

B:-Director of Industries Department

C:-Either (1) or (2) above

D:-Government in the Finance Department

Correct Answer:- Option-D

Question70:-The journey made by foot for \_\_\_\_\_ kms by road shall be regarded as a fully day's journey.

A:-24 Km

B:-30 Km

C:-15 Km

D:-25 Km

Correct Answer:- Option-A

Question71:-Which independent authority is authorised to audit Government accounts of each year

A:-Director State Audit Department

B:-Inspection Wing of the Finance Department

C:-Comptroller and Auditor General of India

D:-Internal Audit wing of each department

Correct Answer:- Option-C

Question72:-Is it permissible to cancel or modify the order sanctioning an advance from the Contingency Fund?

A:-Not permissible

B:-Permissible

C:-If the amount of the advance exceeds Rs. 5 crore it is permissible

D:-If the AG (A & E) also concurs to the proposal it is permissible

Correct Answer:- Option-B

Question73:-If a page is left blank in a measurement book it should be left blank by drawing

A:-Straight line

B:-Cross line

C:-Dotted line

D:-Diagonal line

Correct Answer:- Option-D

Question74:-If the treasury is not in a faraway place the daily collection of each officer should be remitted into the treasury

A:-Once in a week

B:-Next working day

C:-Every Friday

D:-Last working day of the month

Correct Answer:- Option-B

Question75:-In a rate contract which of the following is not mentioned?

A:-Quantity

B:-Contract period

C:-Price of article

D:-Quality of item

Correct Answer:- Option-A

Question76:-Which Department is authorized to issue Kerala Budget Manual?

A:-General Administration Department

B:-Personnel and Administrative Reforms Department

C:-Finance Department

D:-State Audit Department

Correct Answer:- Option-C

Question77:-Review of Budget is done by

A:-The Accountant General (Audit)

B:-The Chief Secretary to Government

C:-The Finance Minister

D:-Legislative Committee

Correct Answer:- Option-D

Question78:-Under which part of the Government accounts the transactions relating to debt, deposits, advances, remittances and suspense are included?

A:-Part IV

B:-Part II

C:-Part III

D:-Part I

Correct Answer:- Option-C

Question79:-In the Public account which capital letter refers to Remittances?

A:-L

B:-M

C:-J

D:-K

Correct Answer:- Option-B

Question80:-Each major head is allotted a code no which is a \_\_\_\_\_ digit Arabic number for identification.

A:-Four

B:-Two

C:-Three

D:-Five

Correct Answer:- Option-A

Question81:-Letter of credit are issued for \_\_\_\_\_ months at a time.

A:-Six months

B:-Four months

C:-Two months

D:-Three months

Correct Answer:- Option-D

Question82:-The estimates of expenditure not charged on the Consolidated Fund of the State are submitted to the Assembly in the form of

A:-New Schemes

B:-Explanatory memorandum

C:-Demand for grants

D:-Appropriation bill

Correct Answer:- Option-C

Question83:-Expenditure on leave travel concession to the staff should be debited to the detailed head

A:-Travel expenses

B:-Salaries

C:-Office expenses

D:-Other charges

Correct Answer:- Option-B

Question84:-A subject administered by the State Government on behalf of the Union Government is known as

A:-Agency Subject

B:-Fiscal Services

C:-Deposit Account

D:-Union Subject

Correct Answer:- Option-A

Question85:-The Contingency Fund of the State is held by

A:-The Minister Finance

B:-The Chief Secretary to Government

C:-The Accountant General (A & E)

D:-The Secretary to Government, Finance Department

Correct Answer:- Option-D

Question86:-Annual Financial Statement is presented in the legislative Assembly by

A:-The Chief Secretary to Government

B:-The Finance Secretary to Government

C:-The Minister Finance

D:-The Chief Minister

Correct Answer:- Option-C

Question87:-The amount of estimate in respect of each detailed head of account should be rounded to the

A:-Nearest thousand

B:-Nearest hundred

C:-Nearest ten

D:-No rounding is necessary

Correct Answer:- Option-B

Question88:-Government accounts are kept in

A:-Four parts

B:-Three parts

C:-Two parts

D:-Six parts

Correct Answer:- Option-B

Question89:-Who is the Estimating Officer in respect of the All India Services Provident Fund?

A:-Finance Department

B:-Accountant General

C:-Director of Treasuries

D:-General Administration (Special A) Department

Correct Answer:- Option-B

Question90:-A grant made by the Legislative Assembly to regularise expenditure incurred on any previous financial year over and above the amounts granted for a service during that is known as

A:-Excess grant

B:-Supplementary grand

C:-Additional grant

D:-Special grant

Correct Answer:- Option-A

Question91:-Transfer of funds from one unit of appropriation to another such unit is known as

A:-Additional grant

B:-Reappropriation

- C:-Appropriation control
- D:-Supplementary grant
- Correct Answer:- Option-B

Question92:-Under which demand comes 2014-Administration of Justice

- A:-Demand No XX
- B:-Demand No XV
- C:-Demand No VII
- D:-Demand No III
- Correct Answer:- Option-D

Question93:-How often the Audit Objection Registrar should be reviewed by the Head of Office?

- A:-Weekly
- B:-Fortnightly
- C:-Monthly
- D:-Bi-monthly
- Correct Answer:- Option-C

Question94:-Which of the following financial principles is not true?

- A:-Inevitable payments should not be postponed
- B:-All appropriations do not lapse at the close of the Financial year
- C:-Money paid should not be kept out of accounts
- D:-All actual liabilities should be ascertained, liquidated and payment rewarded at the earliest
- Correct Answer:- Option-B

Question95:-Who is the authorized authority for sanctioning ex-gratia payment to Government sustaining injury while on duty?

- A:-Government in the Advance Department on the recommendations of the Head of Department and the Medical Board
- B:-Government in the Finance Department
- C:-Head of Department
- D:-Government in the General Administration Department
- Correct Answer:- Option-A

Question96:-What is the maximum extent of liabilities of Government servants who die in harness that can be written off

- A:-Upto Rs. 5 lakhs
- B:-Upto Rs. 3 lakhs
- C:-No limit
- D:-Upto Rs. 2 lakhs
- Correct Answer:- Option-D

Question97:-Who is the authorized custodian of valuable documents like deeds of buildings purchased by Government and bonds of endowments made?

- A:-Chief Secretary to Government
- B:-Head of Department which occupies the building
- C:-Chief Engineer (B & R)
- D:-Director of Treasuries
- Correct Answer:- Option-A

Question98:-A Government servant who starts a work immediately on the occurrence of some sudden unforeseen emergency such as breaching of the bund of an irrigation work, should report the fact at once to

- A:-His immediate superior
- B:-Head of Office
- C:-Accountant General
- D:-His immediate superior and Accountant General
- Correct Answer:- Option-D

Question99:-If the expenditure under the head of account is likely to exceed the appropriation, warning slips are issued by

- A:-Accountant General
- B:-Chief Controlling Officer
- C:-Finance Department

D:-Director of Treasuries

Correct Answer:- Option-A

Question100:-The power of the State Legislature to make a grant for meeting an unexpected demand upon the resources of the State is known as

A:-Vote of Credit

B:-Vote of Account

C:-Excess grant

D:-Supplementary grant

Correct Answer:- Option-A