

FINAL ANSWER KEY

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

Question1:-All the appropriation lapse at the close of the

- A:-Calendar year
- B:-Month of February
- C:-Month of June
- D:-Financial year

Correct Answer:- Option-D

Question2:-The sole legal authority for withdrawal of money from the Consolidated Fund is the

- A:-Money bill
- B:-Appropriation Act
- C:-Demand for grants
- D:-Appropriation bill

Correct Answer:- Option-B

Question3:-Transactions of the following two departments are done through the cheque system. Which are they?

- A:-Agriculture and Education department
- B:-Public works and Forest department
- C:-Motor Vehicles and Registration department
- D:-Animal Husbandry and Health Services department

Correct Answer:- Option-B

Question4:-Demands for Grants is for the

- A:-Net expenditure
- B:-Gross expenditure without taking into account the recoveries
- C:-Expenditure charged on the Consolidated Fund
- D:-Revenue Receipts

Correct Answer:- Option-B

Question5:-Earnest money deposits made by intending tenderers are credited to

- A:-Personal deposit
- B:-Revenue deposit
- C:-Civil Court deposit
- D:-Security deposit

Correct Answer:- Option-D

Question6:-As soon as a Government servant is admitted to the Provident Fund, account number allotted to him should be noted on the

- A:-Second page of the Service Book
- B:-Register of recoveries
- C:-Right hand top of the first page of the Service Book with rubber stamp or red ink
- D:-PF deduction book of the Government servant concerned

Correct Answer:- Option-C

Question7:-Creation or abolition of an existing major head or minor head of account requires the sanction of

- A:-The Finance Minister
- B:-The Accountant General
- C:-The Comptroller and Auditor General of India
- D:-The Finance Secretary of the State

Correct Answer:- Option-C

Question8:-How the double claim of refund of revenue is guarded against?

- A:-By keeping a copy of the refund order
- B:-By keeping a copy of the refund order in the stock file
- C:-By obtaining a declaration from the party stating that the claim was not preferred earlier

D:-By noting the particulars of refund against the original entry of the receipt in the departmental accounts

Correct Answer:- Option-D

Question9:-Among the following, which items are excluded from the purview of the Letter of credit system

A:-Payment of salaries and wages

B:-Expenditure on fuel and maintenance of Government vehicles

C:-Purchase of furniture and other office equipment

D:-Payment of advertisement charges

Correct Answer:- Option-A

Question10:-75% of the grants received by a library should be utilised by

A:-Payment of electricity and water charges

B:-Purchase of books

C:-Maintenance of the library building

D:-Purchase of furniture

Correct Answer:- Option-B

Question11:-Among the following officers whose travelling bills require counter signature?

A:-Additional Secretary to Government

B:-District Collector

C:-Deputy Chief Engineer, PWD

D:-Vice-Chairman, State Planning Board

Correct Answer:- Option-C

Question12:-The 5th and last tier of classification of Government Accounts is?

A:-Detailed head

B:-Sub head

C:-Minor head

D:-Major head

Correct Answer:- Option-A

Question13:-The first step to be taken by an officer who has to purchase stores for his office

A:-To call for a tender

B:-To prepare an annual intend

C:-To get administrative sanction

D:-To assess best time for purchase

Correct Answer:- Option-B

Question14:-The first reply to the inspection reports of the Accountant General should be sent

A:-Within two months from the date of the receipt of the inspection report

B:-Within four weeks of the date of receipt of the inspection report

C:-Within two weeks from the date of receipt of the inspection report

D:-Within three months from the date of receipt of the inspection report

Correct Answer:- Option-B

Question15:-Invitation of tender by pubic advertisement is called for in the case of

A:-Single tender

B:-Limited tender

C:-Open tender

D:-Purchase by quotation

Correct Answer:- Option-C

Question16:-Ceremonial part of the functions connected with the inauguration of important works such as the laying of foundation stones of public buildings, the opening of canals etc. should be arranged by

A:-The Government

B:-The Chief Engineer under whom the work was carried out

C:-The firms of the contractors which carried out the work

D:-Local enthusiasts

Correct Answer:- Option-D

Question17:-Wages of labourers included in the Muster Roll will be forfeited if remained unclaimed

- A:-Within three months
- B:-Within two months
- C:-Within six months
- D:-Within one year

Correct Answer:- Option-A

Question18:-The maximum amount of House Building Advance payable to Government servants whose application is received on or after 01.04.2016 is

- A:-Fifteen lakhs
- B:-Twenty lakhs
- C:-Twenty five lakhs
- D:-Twelve lakhs

Correct Answer:- Option-B

Question19:-The expenditure which is not contemplated in the budget (Annual Financial Statement) for which a supplementary state of expenditure should be presented to the legislature is called

- A:-Demand for grants
- B:-Excess grant
- C:-New service
- D:-Appropriation

Correct Answer:- Option-C

Question20:-If disciplinary proceedings are being continued against an officer under the service rules on the date of retirement, the officer is entitled to be paid

- A:-Full pension an DCRG
- B:-Provisional pension withholding entire DCRG
- C:-50% of pension and 75% of the DCRG
- D:-Not entitled to pension and DCRG till the disciplinary proceedings are finalised

Correct Answer:- Option-B

Question21:-The Contingency Fund of the State is held on behalf of the Governor by the

- A:-Chief Secretary to Government
- B:-Secretary to Government, Finance Department
- C:-Secretary to the Governor
- D:-Director of Treasuries

Correct Answer:- Option-B

Question22:-What is the important point to be borne in mind when settling a running contract for the supply of dietary articles?

- A:-Tenders with earnest money should be invited irrespective of the amount involved
- B:-Tenders need not be invited
- C:-Earnest money need not be insisted on
- D:-Running contracts will have to be settled by the Store Purchase Department

Correct Answer:- Option-A

Question23:-Who is the competent authority for sanctioning ex-gratia payment to Government servants sustaining injuries while on duty?

- A:-Head of Departments under whom the employee is working
- B:-Finance Minister
- C:-Government in the administrative department concerned
- D:-Director of Health Services

Correct Answer:- Option-C

Question24:-To which detailed head, the expenditure on purchase and maintenance of staff cars have to be debited?

- A:-Office expenses
- B:-Other charges
- C:-Motor vehicles
- D:-Maintenance

Correct Answer:- Option-A

Question25:-A subject administered by the State Government on behalf of the Union Government is known as

- A:-External aided project
- B:-Agency subject
- C:-Centrally sponsored scheme
- D:-Exceptional grant

Correct Answer:- Option-B

Question26:-Which authority is empowered to exempt any firms of repute and standing from furnishing earnest money deposit?

- A:-Government or authority authorised by Government
- B:-Store Purchase Department
- C:-Heads of major departments
- D:-Finance department

Correct Answer:- Option-A

Question27:-If there is any change of the incumbent or the amount of advance sanctioned, on which date every Government servant who holds a permanent advance should forward an acknowledgment to the Accountant General

- A:-5th January
- B:-15th April
- C:-10th April
- D:-12th May

Correct Answer:- Option-B

Question28:-The power to re-appropriate between minor heads within a grant is exclusively that of the

- A:-Finance department
- B:-Head of department
- C:-Chief Controlling officer
- D:-Administrative department concerned

Correct Answer:- Option-A

Question29:-In which document of the budget is a statement showing the particulars of Government properties or assets proposed to be transferred free of cost or sold at concessional rates to outside bodies, institutions or parties, included?

- A:-Demand for grants
- B:-Annual Financial Statement
- C:-Detailed budget estimates of revenue
- D:-Explanatory memorandum on the budget

Correct Answer:- Option-D

Question30:-Of the following items of expenditure, which is not chargeable on the Consolidated Fund of the State?

- A:-The expenses of the State Public Service Commission including salaries and allowances, and pension to the staff of the Commission
- B:-The salaries and allowances payable to the Director to the Agriculture
- C:-Debt charges for which the State is liable including interest
- D:-Any sum required to satisfy any judgment, decree or award of any Court or Arbitral Tribunal

Correct Answer:- Option-B

Question31:-Rate of interest chargeable for marriage advances to eligible categories is

- A:-6 percent
- B:-7.5 percent
- C:-8 percent
- D:-6.5 percent

Correct Answer:- Option-A

Question32:-Who is responsible for which monthly reports showing the progress of reconciliation work to Finance department

- A:-Chief controlling officers
- B:-All heads of officers
- C:-Disbursing officer
- D:-The Accountant General

Correct Answer:- Option-A

Question33:-Who is to watch the levy and collection of pension and leave salary contribution of officers lent to foreign service?

- A:-The Director of State Audit Department
 - B:-The Accountant General
 - C:-Head of Department under whom the Officer belongs to
 - D:-Director of Treasuries
- Correct Answer:- Option-B

Question34:-The cost of tender forms can be accepted in the form of

- A:-A Bank Draft
 - B:-Cash or money order only
 - C:-Cash only
 - D:-Bank cheques
- Correct Answer:- Option-B

Question35:-In the case of an office complex building in a Municipal area which is occupied by several departments including revenue departments, municipal taxes levied are to be paid by

- A:-Public Works Department
 - B:-The department which occupies the major portion of the building
 - C:-Each department according to the proportion of the area occupied
 - D:-Revenue department
- Correct Answer:- Option-D

Question36:-Of the following records of Government which one is to be retained permanently

- A:-Registrar of Recoveries
 - B:-Security registers
 - C:-Detailed Budget Estimates of an office
 - D:-Cash book, stock register of furniture etc.
- Correct Answer:- Option-D

Question37:-Which among the following deposits does not belong to the civil court deposits?

- A:-Sale proceeds of unclaimed perishable property
 - B:-Sale proceeds of interstate property
 - C:-Sums received in satisfaction of decrees
 - D:-Fees for printing copies of judgements pending payment to the printers
- Correct Answer:- Option-A

Question38:-A demand for grant before the Legislative Assembly can be made only on the recommendations of the

- A:-Speaker
 - B:-Finance Minister
 - C:-Chief Minister
 - D:-Governor
- Correct Answer:- Option-D

Question39:-Of the following advances paid to Government servants which one is interest free

- A:-cycle advance
 - B:-mosquito net advance
 - C:-marriage advance
 - D:-house building advance
- Correct Answer:- Option-B

Question40:-Which authority is interested with the duty of conducting audit of secret service expenditure?

- A:-The Director of State Audit Department
 - B:-The Director of Treasuries Department
 - C:-The Controlling Officers nominated by Government
 - D:-The Director of Bureau of Economics and Statistics
- Correct Answer:- Option-C

Question41:-Appropriation Accounts of the State Government is scrutinised by the Legislative Committee of

- A:-Public Accounts
- B:-Estimates

C:-Public Undertakings

D:-Subject Committee

Correct Answer:- Option-A

Question42:-Part-time contingent employees for sweeping or cleaning work shall be paid pay and allowances at the rates fixed by the Government on the basis of the

A:-Age of the employee

B:-Length of service of the employee

C:-Duration of the work

D:-Area to be swept or cleaned

Correct Answer:- Option-D

Question43:-If a contractor agrees to execute a work at specified rates and the sum is to receive depending on the quantities and kind of work done or materials supplied the contract is known as

A:-Schedule contract

B:-Piece work agreement

C:-Lump sum contract

D:-Percentage rate contract

Correct Answer:- Option-A

Question44:-Products manufactured by State Government undertakings will be purchased without tender for the first

A:-3 years after they have gone into production

B:-5 years after they have gone into production

C:-2 years after they have gone into production

D:-4 years after they have gone into production

Correct Answer:- Option-B

Question45:-When a person is appointed substantively to a post over and above its sanctioned strength it is termed as

A:-Temporary

B:-Supernumerary

C:-Substantive

D:-Officiating

Correct Answer:- Option-B

Question46:-Which estimate of the current year is considered as the best guide for framing the next year's estimate?

A:-Estimate of revenue

B:-Departmental estimate

C:-Revised estimate

D:-Estimates of non-recurring grants

Correct Answer:- Option-C

Question47:-Details of documents such as deeds, agreements in a Government Office is entered in

A:-register of valuables

B:-register of securities

C:-register of deeds

D:-register of personal deposits

Correct Answer:- Option-A

Question48:-Efficiency and economy in administration is evaluated by

A:-Subject Committee

B:-Public Accounts Committee

C:-Public Undertakings Committee

D:-Estimates Committee

Correct Answer:- Option-D

Question49:-Among the following who is not authorised to incur secret service expenditure

A:-The Commissioner of Excise

B:-The Director of Vigilance and Anti-corruption bureau

C:-Transport Commissioner

D:-Chief Secretary to Government

Correct Answer:- Option-C

Question50:-First among the five tier classification of Government transaction is

A:-Sub head

B:-Major head

C:-Sub Major head

D:-Sector

Correct Answer:- Option-D

Question51:-An expenditure which is not subject to the vote of the Legislative Assembly is

A:-Charged Expenditure

B:-Voted Expenditure

C:-Excess grant

D:-Vote of credit

Correct Answer:- Option-A

Question52:-Advance for removal of encroachments is drawn by

A:-Revenue Divisional Office

B:-Village Officer

C:-Deputy Collector Land Acquisition

D:-Tahsildhar

Correct Answer:- Option-D

Question53:-In the Government of India, who concludes every year rate and or running contracts for a number of articles

A:-Central purchase organisation

B:-The Director General of supplies and disposals

C:-Ministry of small and medium industries

D:-Ministry of commerce

Correct Answer:- Option-B

Question54:-The term decretal claim denotes

A:-Claims by Government

B:-Claims for arrears of pay, pension etc. by Government servants

C:-Claims in respect of loss or damage of property

D:-Claims arising out of court decrees

Correct Answer:- Option-D

Question55:-The committee on estimates consists of how many members?

A:-15

B:-9

C:-11

D:-14

Correct Answer:- Option-C

Question56:-The power to sanction advance for purchase of motor conveyance to Government servants vests with

A:-Head of the department concerned

B:-Administrative department of the secretariat concerned

C:-Government in the finance department

D:-General Administration Department

Correct Answer:- Option-C

Question57:-The advance pay on transfer granted to a Government employee should be recovered in

A:-4 equal monthly instalments

B:-3 equal monthly instalments

C:-2 equal monthly instalments

D:-5 equal monthly instalments

Correct Answer:- Option-B

Question58:-The audit if accounts of the Kerala Grandhasala Sanghom is done by the

- A:-Accountant General (Audit)
- B:-Director State Audit Department
- C:-State Librarian
- D:-Chartered Accountant

Correct Answer:- Option-B

Question59:-Capital Expenditure is usually met from

- A:-Borrowed funds
- B:-Revenue receipts
- C:-Small savings
- D:-Deposits bearing interests

Correct Answer:- Option-A

Question60:-A deposit credited to Government the details of which are not kept in the treasury may be repaid with the sanction of the

- A:-Secretary to government, Finance Department
- B:-Director of Treasuries
- C:-Accountant General
- D:-Secretary to Government, Taxes Department

Correct Answer:- Option-C

Question61:-When an authority accords sanction for expenditure of an definite amount or upto a specified maximum limit the sanctioning authority should invariably express in the order?

- A:-Name of the sanctioning authority
- B:-The amount sanctioned both in figures and words
- C:-The amount sanctioned both in English and Malayalam
- D:-The amount sanctioned in italics

Correct Answer:- Option-B

Question62:-The expenditure on supply of refreshments incurred by the Chief Secretary to Government in connection with a meeting will be debited to

- A:-Office expenses
- B:-Other charges
- C:-Secretariat contingencies
- D:-Suspense

Correct Answer:- Option-C

Question63:-Who is competent to grant immediate leave to the families of employees who die in harness?

- A:-The Heads of Department/Offices
- B:-The Finance Department
- C:-The Minister in charge of the department where the employee was working
- D:-The Chief Minister

Correct Answer:- Option-A

Question64:-Payment of Stores for foreign purchase shall be made in Rupees in India. Payment in any other currency of or any other country requires prior sanction of

- A:-The Comptroller and Auditor General of India
- B:-The Accountant General (Audit of the State)
- C:-Government of Kerala
- D:-Reserve Bank of India

Correct Answer:- Option-C

Question65:-Normally stores remaining in stock for how many years can be considered as surplus

- A:-Over 5 years
- B:-Over 3 years
- C:-Over 1 year
- D:-Over 4 years

Correct Answer:- Option-C

Question66:-A grant for meeting an unexpected demand upto the resources of the State is known as

- A:-Excess grant
- B:-Supplementary demand for grant
- C:-Vote on account
- D:-Vote of credit

Correct Answer:- Option-D

Question67:-The maintenance of repair works of building occupied partly by the Departments of the Central Government and partly by the State Government are done by

- A:-Central PWD
- B:-State PWD
- C:-Shared equally by the Central PWD and State PWD
- D:-The department which occupies the major portion of the building

Correct Answer:- Option-B

Question68:-A building belonging to Government is let out a pensioner, he should be treated as a person?

- A:-In the Government Department
- B:-Not in the service of Government
- C:-In Government service for a period of two years from the date of retirement
- D:-In Government service if he is drawing minimum pension only

Correct Answer:- Option-B

Question69:-All purchase proposals which do not fall within the powers of the Head of the Department will be considered by

- A:-Finance department
- B:-Departmental Purchase Committee
- C:-Stores Purchase Department
- D:-Administrative department concerned

Correct Answer:- Option-B

Question70:-Utilisation certificate relating to grant-in-aid exceeding Rs. 10,000 should be forwarded to

- A:-Finance department
- B:-State Auditing Department
- C:-Accountant General
- D:-Chief Secretary to Government

Correct Answer:- Option-C

Question71:-Recoveries from a Government servant should not ordinarily be made at a rate exceeding

- A:-One half of his pay
- B:-One fourth of his pay
- C:-One third of his pay
- D:-Two thirds of his pay

Correct Answer:- Option-C

Question72:-The Head of Account 2210 Medical and Public Health comes under which demand

- A:-Demand No. XVIII
- B:-Demand No. XXI
- C:-Demand No. IX
- D:-Demand No. XX

Correct Answer:- Option-A

Question73:-Which among the following is not a personal deposit?

- A:-District Cattle Pound funds
- B:-Treasury Cash Orders
- C:-Deposits made by the students of the Survey School
- D:-Police funds

Correct Answer:- Option-C

Question74:-When a non-gazetted officer officiating in a gazetted post, his service book should be kept by

- A:-Head of the officer

B:-Head of the department

C:-Accountant General

D:-P&ARD department

Correct Answer:- Option-A

Question75:-Who is the estimating officer of the advances for feeding charges of arrested persons?

A:-Director General of Police

B:-Additional DGP of Prisons

C:-Director, Social Justice department

D:-Home department

Correct Answer:- Option-D

Question76:-The public accounts is meant to record transactions relating to

A:-Capital account

B:-Grant in aid and contributions

C:-Pension and miscellaneous general service

D:-Small savings, Provident Fund, deposit and advances etc.

Correct Answer:- Option-D

Question77:-The primary responsibility of submission of proposals for supplementary appropriation rests with

A:-Chief Controlling officer

B:-Sub-Controlling officer

C:-Finance officers of the department concerned

D:-Finance Budget Wing

Correct Answer:- Option-A

Question78:-An application for refund of revenue to be sanctioned ex-gratia should be considered only if it is received _____ from the date of credit of revenue to Government.

A:-One year

B:-Two years

C:-Three years

D:-Four years

Correct Answer:- Option-A

Question79:-What is the periodicity of inspection of perishable stores?

A:-One year

B:-Once in six months

C:-Once in three months

D:-Once in two months

Correct Answer:- Option-B

Question80:-The primary function of the Public Accounts Committee is to scrutinise?

A:-Audit Report of the C & AG

B:-Budget Estimate

C:-Inspection Reports

D:-Functioning of Public undertakings

Correct Answer:- Option-A

Question81:-Proforma accounts are to be adopted in

A:-Service departments

B:-Welfare departments

C:-Commercial undertakings

D:-Registration department

Correct Answer:- Option-C

Question82:-How the members of Committee on Public Accounts are appointed?

A:-Nominated by the Governor

B:-Nominated by the Speaker

C:-Elected by the Ministers

D:-Elected by the Assembly

Correct Answer:- Option-D

Question83:-From among the following, which is a statutory corporation?

A:-Kerala State Tourism Development Corporation Ltd.

B:-Kerala Financial Corporation

C:-Kerala State Industrial Development Corporation Ltd.

D:-Kerala Agro Industries Corporation Ltd.

Correct Answer:- Option-B

Question84:-Industrial grants are sanctioned by

A:-Director of Industries and Commerce

B:-Industrial tribunals

C:-Director of Technical Education

D:-Director Industrial Training Department

Correct Answer:- Option-C

Question85:-How many Audit Objection Registers are to be maintained in an office?

A:-Only one for the whole office

B:-One for each section

C:-One each for every audit objection

D:-One each for every financial year

Correct Answer:- Option-A

Question86:-In the Public Account, which capital letter denotes deposits and advances?

A:-J

B:-M

C:-K

D:-F

Correct Answer:- Option-C

Question87:-Under which demand for grants to 2055 Police is included?

A:-XV

B:-X

C:-XX

D:-XII

Correct Answer:- Option-D

Question88:-If the Major Head relating to Expenditure Head (Revenue Account) is the Major Irrigation is 2700 what is the corresponding Major Head relating to the Capital outlay on Major Irrigation?

A:-6700

B:-0700

C:-4700

D:-2701

Correct Answer:- Option-C

Question89:-If a member of the committee on estimates as a Minister, can he continue as a member of the Committee?

A:-Can continue as a member with the permission of the Chairman of the Committee

B:-Will not lose membership of the Committee

C:-Can continue if the Legislative Assembly permits

D:-Shall cease to be a member of the committee on appointment as Minister

Correct Answer:- Option-D

Question90:-Whose sanction is required for construction or purchase of a Boat?

A:-Director of State Water Transport Department

B:-Chief Engineer, Irrigation

C:-Government

D:-Director Fisheries

Correct Answer:- Option-C

Question91:-Which among the following is not an agency subject?

- A:-Registration and Surveillance of foreigners
- B:-Deportation of foreigners
- C:-Modernisation of Police
- D:-Administration of Central Acts such as Explosives Act, Arms Act, Petroleum Act

Correct Answer:- Option-C

Question92:-Who is empowered to close the Treasury Savings Bank account, if there is sufficient reason to believe that the TSB account is not being used for the purpose for which savings bank is intended for

- A:-Accountant General (A&E)
- B:-Director of treasuries
- C:-Secretary to Government, Finance Department
- D:-Director, State Audit Department

Correct Answer:- Option-B

Question93:-The rates of charges of advertisement of Government should be approved by the

- A:-Director of Information and Public Relations Department
- B:-Director of Printing
- C:-Information Technology Department
- D:-MD, Books and Publications Society

Correct Answer:- Option-A

Question94:-On receipt of information of death of a civil pensioner, the disbursing officer should report to the

- A:-Nearest Police Station
- B:-Accountant General
- C:-Director of Treasuries
- D:-Finance Pension Wing

Correct Answer:- Option-B

Question95:-The Finance Minister will present the Budget in the Legislative Assembly on a date fixed by the

- A:-Chief Minister
- B:-Speaker
- C:-Governor
- D:-Council of Ministers

Correct Answer:- Option-C

Question96:-A motion moved in the Assembly to reduce the amount of a demand is

- A:-Reception
- B:-Deduction
- C:-Cut motion
- D:-Slashing

Correct Answer:- Option-C

Question97:-For the purpose of stores which are obtainable from Kerala, publicity may be given in the

- A:-In English dailies
- B:-Government Gazette
- C:-Regional language dailies
- D:-Regional language weeklies

Correct Answer:- Option-C

Question98:-The system of tenders to be adopted when the estimated value of the contract is Rs. 1,00,000 or more

- A:-Single tender
- B:-Limited tender
- C:-Open tender
- D:-By quotation

Correct Answer:- Option-C

Question99:-Copies of the Supply Orders be sent to the following except

- A:-Vigilance Department

B:-Commercial Taxes Department

C:-Income Tax Department

D:-Accountant General

Correct Answer:- Option-A

Question100:-Appropriation Accounts of the State are prepared by

A:-Head of the department

B:-Director of Treasuries

C:-Director, State Audit department

D:-Comptroller and Auditor General of India

Correct Answer:- Option-D