

FINAL ANSWER KEY

Paper: Kerala Financial Code (Paper II)
Date of Test 11-03-2022

Question1:-A main head of Account for the purpose of recording and classifying receipts and disbursements of money that enter into Government account is called

- A:-Main Head
- B:-Major Head
- C:-Minor Head
- D:-Public Account Head

Correct Answer:- Option-B

Question2:-All expenditure other than that falling under pay and allowances contingencies and works is called

- A:-Miscellaneous expenditure
- B:-Major expenditure
- C:-Minor expenditure
- D:-Fund expenditure

Correct Answer:- Option-A

Question3:-Total of the Consolidated Fund Account, Contingency Fund Account and the Public Account of the State is called

- A:-State Account
- B:-Federal Account
- C:-Total Account
- D:-Government Account

Correct Answer:- Option-D

Question4:-The land revenue, the proceeds of State taxes and duties, the charges made for supplying water from Government sources for irrigation, etc and other fees for services rendered, fines and penalties, the revenue from Government estates such as forests and other miscellaneous items which departmental authorities deal are included in the items of

- A:-Contingency Fund
- B:-Government Revenue
- C:-Treasury Fund
- D:-Government estate Fund

Correct Answer:- Option-B

Question5:-revenue collected in one district on account of another should be credited in the treasury account of the

- A:-district to which it belongs
- B:-any district
- C:-receiving district
- D:-department head

Correct Answer:- Option-C

Question6:-Two days before the close of the month the Head of Office/Drawing Officer should prepare and sent to the Treasury officer or other disbursing officer, Demand statement of rents due from Government servants in respect of Government buildings used as residences, in

- A:-In Form I (B) in triplicate
- B:-In Form I (B) in duplicate
- C:-In Form I (C) in triplicate
- D:-In Form I (C) in duplicate

Correct Answer:- Option-A

Question7:-Accountant General will select a few treasuries each month and will forward the demand statement of rents in Form I(B), received by him during the month for verification with the Treasury accounts, to the

- A:-the officer concerned
- B:-Head of office concerned
- C:-the Executive Engineer concerned
- D:-treasury officer concerned

Correct Answer:- Option-C

Question8:-As a general rule, publications should be priced on a costing system and the sale price should be fixed above the cost price in order to cover the commission on sale., etc., storage and distribution, at

- A:-25% above the cost price
- B:-15% above the cost price
- C:-35% above the cost price
- D:-50% above the cost price

Correct Answer:- Option-D

Question9:-The powers of officers to sanction refunds of revenue are contained in the Book of Financial Powers, In respect of cases not provided for in the book of Financial Powers, the

- A:-Sanction of Governor is necessary
- B:-Sanction of Government is necessary
- C:-Sanction of Head of Department is necessary
- D:-Sanction of Legislature is necessary

Correct Answer:- Option-B

Question10:-Every order sanctioning a grant of land or alienation of land revenue other than an assignment of land revenue, which is treated as a cash payment should be communicated to the Accountant General with the details necessary to enable him to

- A:-audit the sanction accorded
- B:-Sanction the Assignment
- C:-Sanction the Payment
- D:-Communicate

Correct Answer:- Option-A

Question11:-The liabilities incurred on account of contingent charges should be discharged with greatest promptitude. In the case of payments made out of permanent advance, the amount should be recouped

- A:-within 7 days
- B:-within 14 days
- C:-at once
- D:-within 3 days

Correct Answer:- Option-C

Question12:-If any item of expenditure is found to be irregular or in excess of what is due, Accountant general proceeds to remove the irregularity or recover the excess amount paid through the Treasury Officer and at the same time he usually issues to the drawing officer concerned,

- A:-Countersigned Bill
- B:-a warning slip
- C:-an Audit para
- D:-Recovery Notice

Correct Answer:- Option-B

Question13:-If the officer holding a permanent appointment is deputed to hold a temporary post, his emoluments shall be regulated under the

- A:-Office Order
- B:-Conduct rules
- C:-Establishment register
- D:-Service Rules

Correct Answer:- Option-D

Question14:-Every transfer of charge of a Gazetted Officer should be reported by the concerned officer by post to the Accountant general on the

- A:-Same day
- B:-Next day
- C:-Second day
- D:-Third day

Correct Answer:- Option-A

Question15:-Special rules, restrictions etc., prescribed by Government should be strictly observed, regarding individual items of contingencies laid down in the Book of Financial Powers and in

- A:-Appendix 3
- B:-Appendix 4
- C:-Appendix 5
- D:-Appendix 1

Correct Answer:- Option-B

Question16:-The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in

- A:-Cheque
- B:-Demand Draft
- C:-Vouchers or in cash
- D:-RTGS

Correct Answer:- Option-C

Question17:-A Government servant who has been duly authorized to incur any expenditure on law charges in connection with law suits to which the Government are a party may draw an advance for the purpose of meeting the expenditure. The advance should be drawn and accounted as a

- A:-Contingent charge
- B:-Cash advance
- C:-Legal charges
- D:-Legal expenditure

Correct Answer:- Option-A

Question18:-As soon as the monthly detailed bill is received in the office of the Countersigning Authority, the figures should be transcribed from it into a Register in the same form as the

- A:-disbursers register (Form 10A)
- B:-contingent register (Form 10A)
- C:-contingent bill (Form 10A)
- D:-disbursers register (Form 10)

Correct Answer:- Option-D

Question19:-The commercial Departments or undertakings which are authorized to draw cheques should settle the bills in respect of services rendered or supplies made to them through

- A:-Cash
- B:-Demand Draft
- C:-Cheques
- D:-RTGS

Correct Answer:- Option-C

Question20:-The District Collector will incur the expenditure on electricity charges of the Civil Station by debit to the

- A:-Current charges
- B:-electricity charges of Collectorate
- C:-Establishment Expenses
- D:-Office expenses of Collectorate

Correct Answer:- Option-D

Question21:-Each department should realistically assess its requirements of stores and equipments required during the next financial year and prepare a list of the articles required, at the

- A:-End of each financial year
- B:-Commencement of each financial year
- C:-End of each calendar year
- D:-End of each Malayalam year

Correct Answer:- Option-A

Question22:-In all case of open tender, it is essential that wide publicity is given to the tender notification. Short tender notices should be published in the stores Purchase Sheet of the Kerala Gazette, as in

- A:-Appendix V of the Kerala Financial Code
- B:-Appendix IV of the Stores Purchase Manuel
- C:-Appendix V of the Stores Purchase Manuel
- D:-Appendix IV of the Kerala Financial Code

Correct Answer:- Option-C

Question23:-Every officer who proposes to purchase materials by the open tender system should obtain tenders in a prescribed form issued by him or on

- A:-Quotations of tendering firms
- B:-Limited tender of the tendering firms
- C:-Single tender of the tendering firms
- D:-Commercial letter papers of the tendering firms

Correct Answer:- Option-D

Question24:-A contract for the supply of an approximate quantity of stores at a specified price during a certain period is called

- A:-Open contract
- B:-Rate or Running Contract
- C:-Piece Meal contract
- D:-Specified Contract

Correct Answer:- Option-B

Question25:-As a general rule, payment for supplies is not permissible unless stores have been

- A:-received
- B:-verified
- C:-taken to stock

D:-(1), (2) and (3) above

Correct Answer:- Option-D

Question26:-Whenever an officer who is entrusted with the custody of stores in an office is transferred, the relieving officer should verify the stock of stores with the stock accounts, certify on the stock accounts as to the correctness of the stock taken over and report the result of verification to

A:-his immediate superior

B:-Head of Department

C:-Accountant General

D:-State Stores Purchase Officer

Correct Answer:- Option-A

Question27:-The regulations and rules relating to the audit by the Accountant General of the accounts of the stores and stock kept in Government Departments are contained in

A:-Appendix 3

B:-Appendix 3A

C:-Appendix 2

D:-Appendix 2A

Correct Answer:- Option-C

Question28:-The repair and maintenance works in respect of a building which is occupied by more than one department will be undertaken by the

A:-departments occupied

B:-Public Works department

C:-Major Occupied Department

D:-Any of the above

Correct Answer:- Option-B

Question29:-Maintenance and repairs of all official residences except those under the administrative control of the Forest Department is carried out by

A:-Department occupied

B:-Forest department

C:-Public Works department

D:-Estate department

Correct Answer:- Option-C

Question30:-The sanctioning or other prescribed departmental authority should communicate every sanction to expenditure on works to

A:-Accountant general

B:-Chief Engineer

C:-Head of Department

D:-Secretary to Government

Correct Answer:- Option-A

Question31:-In cases where no contractors are available or where for the other reasons it is found more economical, method adopted for execution of work is, by

A:-piece-work agreement

B:-schedule contract

C:-lump-sum contract

D:-departmentally by engaging daily labour

Correct Answer:- Option-D

Question32:-Unless it is started without a formal agreement under the provisions of Article 182 or Article 185, no work which is to be executed under a contract should be started until the contractor has signed

A:-Written consent

B:-Purchase order

C:-a formal written agreement

D:-execution order

Correct Answer:- Option-C

Question33:-All person who are engaged departmentally for the executions of a work should be regarded as day labourers and their wages should be drawn on

A:-muster rolls

B:-pay Roll

C:-Labour Roll

D:-Wage Roll

Correct Answer:- Option-A

Question34:-The measurement book is the original record of actual measurement or count. The descriptions in a measurement book should be

A:-Picturesque

B:-lucid

C:-artistic

D:-vague

Correct Answer:- Option-B

Question35:-Government servants should make every endeavor to maintain a system under which payment is made only for

A:-Work actually done

B:-Partly completed work

C:-Supply of material

D:-Cost of labour

Correct Answer:- Option-A

Question36:-If the actual expenditure for the work exceeds the amount in the sanctioned estimates, the completion report should be sent to the prescribed authority through the authority which

A:-Sanctioned the labour

B:-Sanctioned the supply

C:-Sanctioned the savings

D:-Sanctioned the estimate

Correct Answer:- Option-D

Question37:-In case of acquisition of lands for public purpose departmental officers should see that compensation is settled

A:-after possession is taken

B:-at the time possession is taken

C:-before possession is taken

D:-after acquisition of land

Correct Answer:- Option-C

Question38:-The instructions for the drawal of discretionary grants by Revenue officers are contained in

A:-Appendix 7

B:-Annexure 7

C:-Appendix 7 A

D:-Annexure 7A

Correct Answer:- Option-A

Question39:-Whenever the Head of office finds that there is a reasonable suspicion that a criminal offence has been committed in respect of any public moneys or properties belonging to Government he should report the matter to

A:-the police

B:-the District Collector

C:-Additional District magistrate

D:- (1), (2) and (3)

Correct Answer:- Option-D

Question40:-Expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of extinguishing or reducing recurring liabilities is broadly known as

A:-expenditure of asset nature

B:-expenditure of capital nature

C:-expenditure of revenue nature

D:-expenditure of debt nature

Correct Answer:- Option-B

Question41:-List of officers responsible to forward Consolidated Stores and Stock Accounts to the Accountant General is given in

A:-Appendix A, K.F.C. Vol II

B:-Appendix 2, K.F.C. Vol II

C:-Appendix 2A, K.F.C. Vol II

D:-Appendix A2, K.F.C. Vol II

Correct Answer:- Option-C

Question42:-Employment of part-time sweepers and scavengers and to charge their wages to contingencies for cleaning and sweeping charges can be sanctioned by

A:-Head of Office

B:-Head of Department

C:-Secretary to Government

D:-Controlling Officers

Correct Answer:- Option-D

Question43:-In case accommodations are hired for offices and official residences of Government servants the first charge for rent in every year should be supported by a certificate, that suitable Government buildings were not available and the rent fixed are reasonable having regard to local conditions and scale of accommodation provided, from

A:-Executive Engineer (Roads & Buildings)

B:-Rent Controller

C:-Chief Engineer (Roads & Buildings)

D:-Fair Rent Authority

Correct Answer:- Option-A

Question44:-The charge for washing the uniforms supplied to last grade servants may be met from

A:-establishment charges

B:-"office expenses"

C:-Stationary Charges

D:-"Washing Charges"

Correct Answer:- Option-B

Question45:-When an allotment is placed at the disposal of an officer for secret services, the officer concerned will maintain in the prescribed form, a

A:-Contingent register

B:-Secret Service Register

C:-Secret Allotment Register

D:-Any of the above

Correct Answer:- Option-A

Question46:-The claims may be preferred in a bill in T.R. 42, Kerala Treasury Code and a statement and certificate also be attached to the bill by Revenue Officers for drawal of

A:-Secret Service Expenses

B:-Special purpose grant

C:-Discretionary grant

D:-General Purpose Grant

Correct Answer:- Option-C

Question47:-Relief given in the form of an advance to enable the family of a Non-Gazetted Officer/Gazetted Officer who dies while in service to meet the immediate requirements, is given in

A:-Annexure 10A, K.F.C., Vol II

B:-Annexure 10, K.F.C., Vol II

C:-Annexure 9, K.F.C., Vol II

D:-Annexure 9A, K.F.C., Vol II

Correct Answer:- Option-B

Question48:-In cases where the deceased was not eligible for either death-cum-retirement gratuity or gratuity but was eligible only for provident fund, the advance grant of immediate relief to the families of employees who die in harness may be disbursed to the person or persons entitled to receive it under

A:-Kerala Financial Code

B:-Treasury Code

C:-Kerala Treasury Rules

D:-The Provident Fund Rules

Correct Answer:- Option-D

Question49:-Statement showing particulars of officers occupying Government residential buildings is in

A:-Form IB

B:-Form IC

C:-K.F.C. Form IA

D:-K.F.C. Form I

Correct Answer:- Option-C

Question50:-Register of Bills sent to Local Bodies and other departments in

A:-K.F.C. Form 3

B:-Form 3A

C:-K.F.C. Form 3A

D:-Form 3B

Correct Answer:- Option-A

Question51:-The instructions relating to the preparation and submission of accounts which the Comptroller and Auditor General is required to prepare by Accountant General are included in the

- A:-Audit manual issued by Public Accounts Committee
- B:-Audit manual issued by Comptroller and Auditor General
- C:-Audit manual issued by Government
- D:-Instruments issued by Public Accounts Committee

Correct Answer:- Option-B

Question52:-Complete Accounts of the Central Government and each of the State Governments with the Bank are maintained by the

- A:-Central Accounts Section of State Bank of India at Mumbai
- B:-Central Accounts Section of State Bank of India at New Delhi
- C:-Central Accounts Section of reserve bank at Nagpur
- D:-Central Accounts Section of State Bank of India at Nagpur

Correct Answer:- Option-C

Question53:-The Annual Accounts which are known as the Finance Accounts are prepared by each State Account General as soon as March. Final Accounts are closed in a form prescribed by the Comptroller and Auditor General with the approval of

- A:-Parliament
- B:-Council of Ministers
- C:-Governor
- D:-President

Correct Answer:- Option-D

Question54:-The First Division of Part I of the Accounts which deals with the proceeds of taxation and receipts is classed as

- A:-Capital Accounts
- B:-Revenue and the expenditure met therefrom
- C:-Combined Accounts
- D:-Capital Account and Capital Receipts

Correct Answer:- Option-B

Question55:-As a general rule, the classification of transactions in Government accounts shall have closer reference to the function, programme and activity of the Government and the object of the revenue or expenditure rather than

- A:-the department in which the revenue expenditure occurs
- B:-the section in which revenue expenditure occurs
- C:-the office in which the revenue expenditure occurs
- D:-the division in which the revenue expenditure occurs

Correct Answer:- Option-A

Question56:-Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reason may be held temporarily under the head 858 Suspense Account in the sector

- A:-850 suspense account
- B:-758 "Suspense Miscellaneous"
- C:-"L Suspense and Miscellaneous"
- D:-L suspense

Correct Answer:- Option-C

Question57:-The classification of the sale-proceeds of Government land shall be regulated in accordance with

- A:-Schedule I
- B:-Schedule IIA
- C:-Schedule IA
- D:-Schedule II

Correct Answer:- Option-A

Question58:-Charges for collection of Corporation Tax are accounted for under the head "220-collection of taxes on income and Expenditure-Collection Charges-Income Tax" in the first instance, the amount debit to the head

- A:-"Collection-Tax"
- B:-"Collection Charges-Income Tax"
- C:-"Charges-Tax"
- D:-"Collection Charges-Corporation Tax"

Correct Answer:- Option-D

Question59:-Ordinarily all amounts due to Government which are found to be irrecoverable shall be written off from the debt head of account concerned to and expenditure head as a

- A:-loss to Government
- B:-Write off
- C:-Irrecoverable amount
- D:-Dues to Government

Correct Answer:- Option-A

Question60:-The cost of land acquired by a Civil Department on behalf of the Public Works Department is debit to the accounts of the

- A:-Civil Department Concerned
- B:-District Collector concerned
- C:-Public Works Department
- D:-Finance Department

Correct Answer:- Option-C

Question61:-Repayment by another Government Department or an outside body or person of expenditure initially borne by a Government Department and recorded as such in its accounts is denoted by the term

- A:-expenditure
- B:-recovery
- C:-repayment
- D:-suspense

Correct Answer:- Option-B

Question62:-As between different departments of the same Government, the recoveries should be treated as deduction from the gross expenditure, except such recoveries as are made by a commercial department, which would be treated as

- A:-receipts of that department
- B:-expenditure of that department
- C:-receipts of commercial department
- D:-any of the above

Correct Answer:- Option-A

Question63:-In the case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure under the directions in Chapter V, Kerala Account Code Volume I, will be decided by the Comptroller and Auditor General, with the approval of the

- A:-Governor
- B:-Finance Minister

C:-President

D:-Cabinet

Correct Answer:- Option-C

Question64:-If any transactions under Buildings, land and equipments are recorded under a Suspense head in the Government accounts, losses or deficiencies relating thereto must be

A:-contingent charge of the government

B:-written off as advances written off

C:-unforeseen charge written off

D:-written off the Suspense heads also

Correct Answer:- Option-D

Question65:-Acceptance of counterfeit coins or notes shall be regarded as

A:-a receipt of cash

B:-a remittance of cash

C:-a loss of cash

D:-a receipt of currency

Correct Answer:- Option-C

Question66:-Transaction of the Central Government occurring at a bank treasury, which will be taken by the Bank direct to the accounts of the Central Government, should be incorporated in the "Central" section of the Treasury accounts under the appropriate heads of classification, the net credit or debit being taken to the head

A:-"Reserve Bank Deposits-Central"

B:-"Central Government Deposits"

C:-"Reserve Bank accounts-Central"

D:-"Central Government account"

Correct Answer:- Option-A

Question67:-Earnest money deposits made by intending tenders of the Forest and Defence Departments either direct or through the departmental officers concerned, should be credited as

A:-"Earnest Money Deposits"

B:-"Revenue Deposits"

C:-"Earnest Money Deposits-Forest"

D:-"E.M.D-Defence"

Correct Answer:- Option-B

Question68:-All transactions connected with the drawings and encashments of Telegraphic Transfers and Drafts on Reserve Bank Account should be classified in the accounts of the Treasury as

A:-"Telegraphic Transfers and Drafts Remittances"

B:-"T.T. & Drafts Remittances"

C:-"Telegraphic Transfers and Drafts Deposits"

D:-"Reserve Bank of India Remittances"

Correct Answer:- Option-D

Question69:-Under the Treasury Rules of the Government concerned the Treasurer, where the cash business of the treasury is not conducted by the Bank, will maintain a

A:-simple cash book Form T.A. 1

B:-register of Receipts Form T.A.1

C:-simple cash book Form T.A. II

D:-register of Receipts Form T.A.II

Correct Answer:- Option-A

Question70:-The receipts and disbursements in a State Treasury on behalf of other State Governments should be posted in separate Registers in

A:-Forms T.A. II and T.A. IIA

B:-Forms T.A. IA and T.A. IIA

C:-Forms T.A. 1 and T.A. 2

D:-Forms T.A. 1A and T.A. 2A

Correct Answer:- Option-C

Question71:-The net difference between the total receipts and the total payments as shown in the Banks' daily statement should be posted in a subsidiary register called the

A:-Register of Total payments (Form T.A. 5)

B:-Register of Reserve Bank Deposits (Form T.A. 5)

C:-Register of Total Receipts (Form T.A. 5)

D:-Register of Reserve Bank Deposits (Form T.A. 5A)

Correct Answer:- Option-B

Question72:-When a refund relates to compensation for lands, the month in which the payment was originally debited to the Public Works Department and the item in which it was included should be specified in the

A:-Register of refunds

B:-Register of compensations

C:-Register of Receipts

D:-Register of Public works

Correct Answer:- Option-C

Question73:-An account of cash orders issued on Sub Treasuries should be maintained, like that of personal deposits, through a personal ledger for each Sub Treasury in

A:-T.A. 17

B:-T.A. 15

C:-T.A. 16 A

D:-T.A. 16

Correct Answer:- Option-D

Question74:-When a draft is exchanged for another the original should be treated and entered as a draft presented for payment and the amount again credited as received for

A:-exchange of new draft

B:-the issue of new draft

C:-the issue of original draft

D:-the issue of draft

Correct Answer:- Option-B

Question75:-Vouchers which have been entered in the schedules may be secured in separate boxes, but the keys should remain with the Head Accountant. All vouchers should be secured under the

A:-Head Accountants lock and key every evening

B:-Head Accountants lock and key every morning

C:-Head Accountants lock and key every day

D:-Head Accountants lock and key every day and night

Correct Answer:- Option-A

Question76:-The Annual Financial Statement - which the Finance Minister presents to Legislature every year is called

- A:-Vote on Account
- B:-Annual Account
- C:-Financial Estimates
- D:-Budget

Correct Answer:- Option-D

Question77:-The Budget is presented to the Legislature by the Finance Minister towards the

- A:-end of March or the beginning of April First
- B:-end of December or the beginning of January First
- C:-end of February or the beginning of March First
- D:-end of February or the beginning of April First

Correct Answer:- Option-C

Question78:-In Part III Accounts, Transactions in respect of which Government incur a liability to repay the moneys received or acquire a claim on amounts paid are recorded, together with repayments of the former and recoveries of the latter is under

- A:-'Debt, Deposits, and Advances'
- B:-Capital and Public Expenditure
- C:-Borrowed fund and public debt
- D:-Receipt heads and public debt

Correct Answer:- Option-A

Question79:-Close estimating also implies that, except when unavoidable, as in the case of repairs and maintenance of buildings

- A:-overestimate of revenue should be made
- B:-under estimate of revenue expenditure is made
- C:-abandonment of revenue expenditure is made
- D:-lump sum demands should not be made

Correct Answer:- Option-D

Question80:-When discontinuance of a sanctioned item of expenditure requires Government's approval and proposals have already been submitted, no provision need be made, but the reason should be explained in the

- A:-remarks column
- B:-receipts column
- C:-expenditure column
- D:-arrears column

Correct Answer:- Option-A

Question81:-The purchase of new machinery, plant or other dead stock and the purchase of livestock or furniture on a large scale should be treated as

- A:-New schemes
- B:-Part II Schemes
- C:-Part I Schemes
- D:-Part III Schemes

Correct Answer:- Option-B

Question82:-In the case of budget proposal like opening of five new schools expenditure in respect of

- A:-total of five school should be estimated
- B:-ultimate cost of five school should be estimated
- C:-each school should be estimated separately
- D:-sanctioned estimates should be provided

Correct Answer:- Option-C

Question83:-On receipt of Part I of the departmental estimates from the estimating officers the Administrative Department of the Secretariat will scrutinize the revised estimates for the current year and budget estimates for the

- A:-next year
- B:-current year
- C:-previous year
- D:-last year

Correct Answer:- Option-A

Question84:-The Budget grants for a financial year lapse, and cannot be carried over to meet expenditure during ensuing year, on the

- A:-First day of the year
- B:-last day of the year (31st December)
- C:-Last day of Malayalam Year
- D:-Last day of the year (31st March)

Correct Answer:- Option-D

Question85:-The system which aims at controlling expenditure by making it impossible for the departments concerned to draw on treasuries in excess of the appropriation is known as

- A:-financial control
- B:-appropriation control
- C:-departmental control
- D:-treasury control

Correct Answer:- Option-B

Question86:-In respect of appropriation against which bills are drawn both by officials and non-officials the head of department will control the expenditure by reducing the appropriation at his disposal by

- A:-the amount of each bill countersigned by him
- B:-reconciliation of figures and make necessary entries
- C:-inter-governmental adjustments or through central accounts
- D:-detection of misclassification and rectification

Correct Answer:- Option-A

Question87:-The power to reappropriate between minor heads within a grand is exclusively that of

- A:-administrative department
- B:-legislative department
- C:-head of department
- D:-finance department

Correct Answer:- Option-D

Question88:-When the amount authorized by the Annual Appropriation Act to be expended for a particular service for the current financial year is found insufficient for the purpose, is the circumstance which necessitates the sanctioning of

- A:-Re-appropriation
- B:-Reconciliation of Accounts
- C:-Supplementary grant
- D:-Part II Schemes

Correct Answer:- Option-C

Question89:-If expenditure over and above the amount placed at its disposal by the legislature becomes unavoidable, it is open to the department to obtain a supplementary grant before the lapse of financial year. As such, excess expenditure which comes to notice after the expiry of the financial year is always looked upon as

- A:-regular
- B:-irregularity
- C:-excess grant
- D:-grant

Correct Answer:- Option-B

Question90:-When Audit Para is taken up for examination before the Public Accounts Committee, the Secretary to Government and the Head of Department will have to appear before the Public Accounts Committee as a

- A:-petitioner
- B:-respondent
- C:-member
- D:-witness

Correct Answer:- Option-D

Question91:-To consider the Report of the Comptroller and Audit General in cases where the Governor may have required him to conduct an Audit of any receipts or to examine the accounts of stores and stocks is the duty of

- A:-Committee on Public Accounts
- B:-Committee on Ethics
- C:-Committee on Public Undertakings
- D:-Estimates Committee

Correct Answer:- Option-A

Question92:-After Finance Accounts of the Government of Kerala and the Audit Report thereon is laid on the table of the Legislative Assembly, copies shall be circulated to the members of

- A:-Finance Committee
- B:-Audit Committee
- C:-Public Accounts Committee
- D:-Finance and Audit Committee

Correct Answer:- Option-D

Question93:-Memoranda, Notes or other documents placed before the Public Accounts Committee shall at the discretion of the Committee form appendices to Reports unless Government or the Audit Department is particularly marking them as

- A:-"For Circulation"
- B:-SECRET
- C:-"CONFIDENTIAL"
- D:-"Not for circulation"

Correct Answer:- Option-B

Question94:-There shall be a Committee on Estimates for the Examination of such estimates as may seem fit to the Committee or are specially referred to it by the

- A:-Government
- B:-Accountant General
- C:-Assembly or the Speaker
- D:-Comptroller and Auditor General

Correct Answer:- Option-C

Question95:-The Committee of Estimates shall consist of eleven members who shall be elected by the Assembly, as soon as may be after the commencement of the financial year for a period of

- A:-five years
- B:-three years
- C:-one year
- D:-two years

Correct Answer:- Option-D

Question96:-Including Chairman, Committee on Public Undertakings has

- A:-eleven members
- B:-twelve members
- C:-ten members
- D:-fifteen members

Correct Answer:- Option-A

Question97:-Travel expenses will cover all expenses on account of travel on duty, including conveyance and fixed travelling allowances but excluding

- A:-mileage allowance
- B:-leave travel concession
- C:-permanent travel allowance
- D:-PCA

Correct Answer:- Option-B

Question98:-Municipal rates and taxes etc. are included in notes under Appendix 3 Kerala Budget Manuel as

- A:-Rent, Rates and Taxes/Royalty
- B:-Municipal Rates, Taxes
- C:-Lease, Rates and Taxes
- D:-Local Rates and Taxes

Correct Answer:- Option-A

Question99:-Any sum required to satisfy any judgement, decree or award of any court or arbitral tribunal is an item of expenditure charged on

- A:-contingent fund of the state
- B:-sinking fund of the state
- C:-consolidated fund of the state
- D:-local fund of the state

Correct Answer:- Option-C

Question100:-The rules of procedure adopted by the legislative assembly for the conduct of financial business are reproduced in Annexure 7, Kerala Budget Manuel as

- A:-Legislative Financial Code
- B:-Procedure in Financial Matters
- C:-Procedure in Business matters
- D:-Procedure in Assembly matters

Correct Answer:- Option-B