

**PROVISIONAL ANSWER KEY**

Paper: 019 - Kerala Financial Code  
Date of Test 17-04-2023

Question1:-Definitions are explained in Article \_\_\_\_\_ of KFC Vol I.

- A:-3
- B:-5
- C:-8
- D:-None of the above

Correct Answer:- Option-A

Question2:-Budget Estimates are detailed estimates of the receipts and disbursement of a

- A:-Month
- B:-Month of March
- C:-Financial year
- D:-None of the above

Correct Answer:- Option-C

Question3:-Article 5 of KFC I insist to take immediate step to obtain necessary sanction for the irrecoverable arrears to be

- A:-Collected with fine
- B:-Collected in installments
- C:-Refunded
- D:-Written off

Correct Answer:- Option-D

Question4:-Assessment of rents due from Govt. Servants in respect of Govt. buildings used as residences should be revised as per Article 14 of KFC, in accordance with any change of

- A:-Post/Designation
- B:-Emoluments
- C:-Attendance
- D:-None of the above

Correct Answer:- Option-B

Question5:-Who deduct the Rent from inmates of a Govt. building used as residence?

- A:-Head of Office
- B:-PWD
- C:-Controlling Officer
- D:-Treasury/Disbursing Officer

Correct Answer:- Option-D

Question6:-Tax of a private building hired for Govt. purpose is paid by

- A:-Owner of the Building
- B:-Public Office/Dept.
- C:-PWD
- D:-None of the above

Correct Answer:- Option-A

Question7:-As per Article 33 of KFC, the amount due to Govt. from Local Bodies including over due installments of repayment of loan already taken are recovered from

- A:-Grant in aid
- B:-Plan fund
- C:-Specific purpose grant
- D:-None of the above

Correct Answer:- Option-A

Question8:-On receipt of an application for refund of revenue, the Officer who has brought to account that particular item of revenue

- A:-Trace out original records
- B:-Verify claim
- C:-Confirm not time barred
- D:-All the above

Correct Answer:- Option-D

Question9:-Incurring any item of expenditure from public fund is guided by

- A:-Proper Sanction
- B:-Sufficient Fund
- C:-Both 1 and 2
- D:-None of the above

Correct Answer:- Option-C

Question10:-Claim for Medical reimbursement become due for payment on the date of \_\_\_\_\_ of treatment.

- A:-Completion
- B:-Commencement
- C:-Essentiality Certificate
- D:-None of the above

Correct Answer:- Option-A

Question11:-The period of limitation of arrear claim against Govt. in respect of Travelling Allowance is \_\_\_\_\_ years from the date when the claim fell due for payment.

- A:-5
- B:-3
- C:-2
- D:-None of the above

Correct Answer:- Option-C

Question12:-Article 57 clarify that Miscellaneous charges like Scholarships, Grant in aid become due on the \_\_\_\_\_ day of the month in which these are earned.

- A:-First
- B:-Last
- C:-Second
- D:-None of the above

Correct Answer:- Option-B

Question13:-Who is primarily responsible for correctness of amount drawn from Treasury?

- A:-Treasury Officer
- B:-Drawing Officer
- C:-Disbursing Officer

D:-Head of Office

Correct Answer:- Option-B

Question14:-In the Maintenance and Check of Audit Objection Register, what is the time limit specified for replying to Objections of its receipt?

A:-A fortnight

B:-One month

C:-Three months

D:-None of the above

Correct Answer:- Option-A

Question15:-No extra financial commitment involved in the creation of \_\_\_\_\_ Posts in the shape of increased pay and allowance, pensionary benefits etc.

A:-Substantive

B:-Temporary

C:-Supernumerary

D:-None of the above

Correct Answer:- Option-C

Question16:-Bills/Cheques relating to pay and allowances should be presented at the Treasury \_\_\_\_\_ working days in advance of the day fixed for their encashment.

A:-One

B:-Two

C:-Three

D:-None of the above

Correct Answer:- Option-C

Question17:-While drawing increment of non gazetted govt. servants, the Drawing Officer will make appropriate entries in

A:-Pay bill

B:-Register of Increment

C:-Service book

D:-All the above

Correct Answer:- Option-D

Question18:-As per Article 81(a), KFC I, an acknowledgement of the permanent advances in Form \_\_\_\_\_ should be sent by the relieving Gazetted Officer on the same day to the Accountant General.

A:-8

B:-9

C:-10

D:-None of the above

Correct Answer:- Option-A

Question19:-Pay etc. due to and claimed on behalf of a deceased Govt. servant may be paid without production of usual legal authority, if gross amount of claim does not exceed \_\_\_\_\_ and the Head of Office is satisfied about right and title of the claimant.

A:-Rs. 8,000

B:-Rs. 5,000

C:-RS. 3,000

D:-Rs. 2,000

Correct Answer:- Option-B

Question20:-As per Article 85(a) the competent authority to countersign the Travelling Allowance Bill of a Dist. Collector is

A:-Chief Secretary

B:-Revenue Commissioner

C:-Revenue Secretary

D:-None of the above

Correct Answer:- Option-D

Question21:-Travelling Allowance Bill can be claimed after

A:-Performance of Journey

B:-Close of the month of travel

C:-Three months

D:-Two months

Correct Answer:- Option-B

Question22:-Every \_\_\_\_\_ shall make appropriate deduction of Income Tax from salary of employees.

A:-Head of Office

B:-Treasury Officer

C:-Disbursing Officer

D:-None of the above

Correct Answer:- Option-C

Question23:-Find out the item that do not include in Contingent Expenditure from the following.

A:-Current Charge

B:-Salary

C:-Printer Refilling

D:-Courier

Correct Answer:- Option-B

Question24:-Purchase to a store is decided by the following

A:-Fund

B:-Administrative sanction

C:-Purchase sanction

D:-All the above

Correct Answer:- Option-D

Question25:-Tenders are invited if the Estimated value of stores to be purchased is Rs. \_\_\_\_\_ or above.

A:-10,000

B:-20,000

C:-25,000

D:-None of the above

Correct Answer:- Option-A

Question26:-Which document is maintained in public offices as per Article 133 of KFC I?

A:-Tender Register

B:-Indent Register

C:-Purchase Register

D:-None of the above

Correct Answer:- Option-A

Question27:-A contract for the supply of stores at specified rates during the period covered by the contract is called

- A:-Running Contract
  - B:-Limited Contract
  - C:-Rate Contract
  - D:-None of the above
- Correct Answer:- Option-C

Question28:-Verification of Stores prescribed in Article 158 of KFC not to be entrusted to

- A:-Custodian/Accountants
  - B:-Low paid subordinates
  - C:-Who are not conversant with the particulars of store
  - D:-All the above
- Correct Answer:- Option-D

Question29:-Registers of immovable properties are maintained in Form \_\_\_\_\_ and \_\_\_\_\_

- A:-22 I and II
  - B:-23 I and II
  - C:-24 I and II
  - D:-None of the above
- Correct Answer:- Option-B

Question30:-Article 178 of KFC I explain the \_\_\_\_\_ methods of executing works under Govt. Sector.

- A:-Three
  - B:-Four
  - C:-Five
  - D:-None of the above
- Correct Answer:- Option-C

Question31:-\_\_\_\_\_ is the initial record of labour employed each day on a work.

- A:-Muster Roll
  - B:-Acquittance
  - C:-Pay roll
  - D:-None of the above
- Correct Answer:- Option-A

Question32:-All wages of day labourers engaged for departmental works to be claimed with in \_\_\_\_\_ months.

- A:-One
  - B:-Two
  - C:-Three
  - D:-None of the above
- Correct Answer:- Option-C

Question33:-Completion Report of Works are prepared in Form

- A:-23
  - B:-24
  - C:-25
  - D:-None of the above
- Correct Answer:- Option-B

Question34:-Discretionary Grants are sanctioned by

- A:-Chief Minister
  - B:-MLAs
  - C:-Governor/Revenue Officials
  - D:-None of the above
- Correct Answer:- Option-C

Question35:-In plots allotted by the Kerala State Housing Board the building should be constructed with in \_\_\_\_\_ years from the date of disbursement of advance.

- A:-5
  - B:-3
  - C:-2
  - D:-1
- Correct Answer:- Option-D

Question36:-Which category of employees are eligible for marriage advance of their female children?

- A:-Class IV
  - B:-Class III
  - C:-Both 1 and 2
  - D:-None of the above
- Correct Answer:- Option-A

Question37:-A transferred employee is eligible for Advance not exceeding \_\_\_\_\_ Pay plus TA.

- A:-Two Month's
  - B:-One Month's
  - C:-Two Week's
  - D:-No limits
- Correct Answer:- Option-B

Question38:-Pay advance given to a transferred employee shall be deducted in \_\_\_\_\_ monthly installments.

- A:-Five equal
  - B:-Four equal
  - C:-Three equal
  - D:-Two equal
- Correct Answer:- Option-C

Question39:-The advance Travelling Allowance sanctioned to an employee for his transfer should be recovered in full in the

- A:-TA Bill for transfer journey
  - B:-Any TA Bill
  - C:-Salary Bill
  - D:-None of the above
- Correct Answer:- Option-A

Question40:-Advance for the payment of immediate relief to families of NGO who die in harness is limited to Five month's basic pay of the deceased or Rs. \_\_\_\_\_, whichever is less.

- A:-5000
  - B:-4000
  - C:-3000
  - D:-2000
- Correct Answer:- Option-D

Question41:-In the following, which Medical Institution provide Cancer Treatment?

- A:-Apollo Hospital
- B:-Tata Memorial Hospital
- C:-AIIMS, New Delhi
- D:-All the above

Correct Answer:- Option-D

Question42:-The Tahsildar submit monthly demand, collection and balance statement to the District Collector as per Article \_\_\_\_\_ of Kerala Financial Code Vol I.

- A:-262
- B:-263
- C:-264
- D:-None of the above

Correct Answer:- Option-A

Question43:-Article 95 to 99 deal with rules relating to \_\_\_\_\_ Advances.

- A:-Vehicle
- B:-Permanent
- C:-Medical Purpose
- D:-None of the above

Correct Answer:- Option-B

Question44:-What is the time limit stipulating by the sanctioning authority of loans for the utilisation of that from the date of final drawal of loan?

- A:-Within 3 years
- B:-Within 2 years
- C:-Not exceeding 1 year
- D:-None of the above

Correct Answer:- Option-C

Question45:-Liabilities due to Govt. upto Rs. \_\_\_\_\_ Lakhs, in the case of Govt. employees/All India Service Officers dying in harness will be written of subject to conditions.

- A:-10
- B:-5
- C:-3
- D:-2

Correct Answer:- Option-D

Question46:-Which among the following is not a Civil Deposit as per Article 268 of KFC I?

- A:-Revenue Deposit
- B:-Compensation for LA
- C:-Security Deposit
- D:-None of the above

Correct Answer:- Option-B

Question47:-Cash transaction from one office to another is handled by Peon if the amount involved is up to

- A:-Rs. 50,000
- B:-Rs. 1,00,000
- C:-Rs. 2,00,000
- D:-None of the above

Correct Answer:- Option-A

Question48:-A Register for watch the timely remittance of premium towards the Fidelity Policies taken collectively will be maintained in Form \_\_\_\_\_ by each department.

- A:-40
- B:-41
- C:-42
- D:-43

Correct Answer:- Option-D

Question49:-\_\_\_\_\_ is the relinquishment of claims after exhausting all possible means of recovery.

- A:-Remission
- B:-Write off
- C:-Cancellation
- D:-None of the above

Correct Answer:- Option-B

Question50:-If disciplinary proceedings are being continued against an employee under the Service Rules on the date of retirement, what benefit is entirely with hold?

- A:-Provisional Pension
- B:-DCRG
- C:-Commutation of Pension
- D:-None of the above

Correct Answer:- Option-B

Question51:-Personal Monetary Liability would arise only when \_\_\_\_\_ loss is sustained by Govt.

- A:-Functioning
- B:-Credibility
- C:-Pecuniary
- D:-None of the above

Correct Answer:- Option-C

Question52:-Arrear claims of local bodies for non statutory grants are sanctioned by Govt. after \_\_\_\_\_ years.

- A:-One
- B:-Two
- C:-Three
- D:-None of the above

Correct Answer:- Option-D

Question53:-Financial rules relating to certain Miscellaneous Subjects are explained in Chapter \_\_\_\_\_, KFC I.

- A:-XII
- B:-XIII
- C:-XIV
- D:-None of the above

Correct Answer:- Option-B

Question54:-What is said in Article 322 about work for another Govt. or State?

- A:-Get definite ruling from Govt. as to charge
- B:-Do work and get charge reimbursed

C:-Do work free of charge

D:-None of the above

Correct Answer:- Option-A

Question55:-Register (Log Book) in Form \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ of KFC will be maintained in Govt. departments, maintaining Govt. owned Motor Vehicles and Motor Boats.

A:-47, 47A, 47B

B:-48, 48A, 48B

C:-49, 49A, 49B

D:-None of the above

Correct Answer:- Option-B

Question56:-What is the extent of Govt. land that Board of Revenue can order transfer from one department to another, provided market value of improvements thereon does not exceed Rs. 5000?

A:-Below 1 Acre

B:-1 Acre to 2 Acre

C:-2 Acre to 5 Acre

D:-None of the above

Correct Answer:- Option-C

Question57:-The admissibility of leave of Gazetted Officer is certified by

A:-Accountant General

B:-Controlling Officer

C:-Head of Office

D:-None of the above

Correct Answer:- Option-A

Question58:-All books and periodicals received in an office will be entered in a register in Form \_\_\_\_\_, KFC.

A:-16

B:-17

C:-18

D:-19

Correct Answer:- Option-D

Question59:-Article 338 prescribe that pay bills and when maintained separately acquittance rolls of last grade govt. servants should be preserved for \_\_\_\_\_ complete years.

A:-35

B:-40

C:-45

D:-None of the above

Correct Answer:- Option-C

Question60:-As per Rules for the deductions of Insurance Premia from the Pay/Salary Bills of Kerala Govt. Employees, KFC II, default in deduction exceeding \_\_\_\_\_ months will entail interest.

A:-2

B:-4

C:-6

D:-None of the above

Correct Answer:- Option-C

Question61:-Report of Transfer of charges is in KFC Form

A:-7

B:-8

C:-9

D:-None of the above

Correct Answer:- Option-A

Question62:-Details of a Culvert under the possession of a Department is added in the \_\_\_\_\_ Register of Immovable Properties.

A:-1<sup>st</sup>

B:-2<sup>nd</sup>

C:-in both

D:-None of the above

Correct Answer:- Option-B

Question63:-All public money received by the Central/State/Union Territory Govts. are credited to

A:-Public Account

B:-Contingency Fund

C:-Consolidated Fund

D:-None of the above

Correct Answer:- Option-A

Question64:-Who is the authority of contingency fund of a State?

A:-Legislature

B:-Finance Minister

C:-Governor

D:-None of the above

Correct Answer:- Option-C

Question65:-Accounts of which departments among the following do not pass through the Treasury Accounts?

A:-Railway

B:-Post and Telegraph

C:-Defence Accounts

D:-All the above

Correct Answer:- Option-D

Question66:-Which is the General Clearing House for the adjustment of transactions between different Govts.?

A:-Central Accounts Section of Reserve Bank at Nagpur

B:-Reserve bank Bombay

C:-State Bank of India, Calcutta

D:-None of the above

Correct Answer:- Option-A

Question67:-Cash balances held in a State Treasury form part of the following

A:-Consolidated Fund

B:-Contingency Fund

C:-Public Account of the State

D:-All the above

Correct Answer:- Option-D

Question68:-Transactions may be made on behalf of Central Govt. and other State Govt. by \_\_\_\_\_ situated at a place where Treasury business is not conducted by the bank.

- A:-Any Commercial Bank
- B:-State Treasury
- C:-Co-operative Banks
- D:-None of the above

Correct Answer:- Option-B

Question69:-Adjustments of Municipal rates and taxes on Govt. Buildings are explaining in Article \_\_\_\_\_ of Kerala Account Code I.

- A:-34
- B:-36
- C:-38
- D:-40

Correct Answer:- Option-D

Question70:-Some Departments and undertakings are recognised by the Central Govt. as commercial, among the following find out the one from Kerala.

- A:-Railways
- B:-Currency note press
- C:-The State Water Transport Dept.
- D:-Kolar Gold Mines

Correct Answer:- Option-C

Question71:-When a Govt. Servant is transferred permanently from one Govt. to another, his \_\_\_\_\_ shall be borne by the Govt. to which he is transferred.

- A:-Transit Pay
- B:-Allowances
- C:-Travelling Allowance
- D:-All the above

Correct Answer:- Option-D

Question72:-An employee of the State Govt. ,on deputation to the Central Govt. surrender his Earned leave, under leave rules of the State, who will pay the additional remuneration to him?

- A:-Central Govt.
- B:-State Govt.
- C:-Either Govt.
- D:-None of the above

Correct Answer:- Option-B

Question73:-Transaction between any two Treasuries, both under a single Govt. is called \_\_\_\_\_ in Chapter II KAC II.

- A:-Foreign Remittance
- B:-Local Remittance
- C:-Currency Remittance
- D:-None of the above

Correct Answer:- Option-B

Question74:-The first of the four budgetary stages, preparation of Budget start in the month of \_\_\_\_\_ every year.

- A:-May
- B:-June
- C:-July
- D:-None of the above

Correct Answer:- Option-C

Question75:-The Administrative Departments scrutinise the Estimates for Budget and forward their comments to the Finance Department within \_\_\_\_\_ days of receipt of Estimates.

- A:-Ten
- B:-Twenty
- C:-Twenty five
- D:-Thirty

Correct Answer:- Option-A

Question76:-Budget is presented to the Legislature by the

- A:-Finance Minister
- B:-Speaker
- C:-Chief Minister
- D:-None of the above

Correct Answer:- Option-A

Question77:-The Appropriation Act is the legal authority for the withdrawal of money from the \_\_\_\_\_ Fund of the State.

- A:-Contingency
- B:-Consolidated
- C:-Public
- D:-None of the above

Correct Answer:- Option-B

Question78:-The work of distribution of \_\_\_\_\_ is taken up first for the execution of Budget after passing by the Legislature.

- A:-Grant
- B:-Supplementary Demand
- C:-Appropriation
- D:-None of the above

Correct Answer:- Option-C

Question79:-In Five tier system of classification, each minor head is divided into a number of

- A:-Micro head
- B:-Detailed head
- C:-Sector
- D:-Sub head

Correct Answer:- Option-D

Question80:-Proposal for opening a new sub head in the Budget and Accounts of a year, after printing of Budget require scrutiny and sanction of

- A:-Accountant General
- B:-Legislature
- C:-Finance Department
- D:-None of the above

Correct Answer:- Option-C

Question81:-Which is the fifth and last tier of classification in Govt. Accounts that indicates the nature, form or object of the expenditure?

- A:-Sector
  - B:-Detailed Head
  - C:-Minor Head
  - D:-None of the above
- Correct Answer:- Option-B

Question82:-In the preparation of Budget, what should be the basis for estimates?

- A:-Cash
  - B:-Projects
  - C:-Beneficiaries
  - D:-None of the above
- Correct Answer:- Option-A

Question83:-In the new Budget, provision should be made for all

- A:-Sanctioned schemes
  - B:-New schemes awaiting sanction of Government
  - C:-Discontinuing Schemes requiring approval of Govt.
  - D:-All the above
- Correct Answer:- Option-A

Question84:-Provision for pay and fixed allowances of an officer for the month of March is made in the Budget estimates for

- A:-Current year
  - B:-Following year
  - C:-Any year
  - D:-None of the above
- Correct Answer:- Option-B

Question85:-The general classification of a Major Work is one of the estimate cost of which exceeds \_\_\_\_\_ lakh/s.

- A:-5
  - B:-2
  - C:-1
  - D:-None of the above
- Correct Answer:- Option-C

Question86:-The Finance Department scrutinise the departmental estimates in the light of figures of actuals of the previous year and first \_\_\_\_\_ months of the current year, received from Accountant General.

- A:-8
  - B:-7
  - C:-6
  - D:-5
- Correct Answer:- Option-D

Question87:-Modifications to be made in the estimates of receipts relating to State Excise is reported by

- A:-Revenue Dept.
  - B:-Excise Dept.
  - C:-Excise Commissioner
  - D:-Board of Revenue
- Correct Answer:- Option-D

Question88:-In Kerala, the first attempt a Performance Budgeting was made in the year

- A:-1970 - 71
  - B:-1972 - 73
  - C:-1974 - 75
  - D:-1980 - 81
- Correct Answer:- Option-A

Question89:-Advance grant to meet expenditure of the State for part of a new year is called

- A:-Supplementary Demand
  - B:-Vote on Account
  - C:-Reappropriation
  - D:-None of the above
- Correct Answer:- Option-B

Question90:-Finance department bring control over expenditure as follows

- A:-Action on warning slips of AG
  - B:-Appropriation control
  - C:-Letter of Credit
  - D:-All the above
- Correct Answer:- Option-D

Question91:-Restriction of payment of Work Bills from Treasury is done through

- A:-Treasury Ban
  - B:-Ways and Means
  - C:-Letter of Credit
  - D:-None of the above
- Correct Answer:- Option-C

Question92:-Para 69 describe the efforts of Administrative departments for enforcing the control over expenditure through which official?

- A:-Chief Controlling Officer
  - B:-Subordinate Controlling Officer
  - C:-Disbursing Officer
  - D:-All of them
- Correct Answer:- Option-D

Question93:-Transfer of fund from one unit of appropriation to another is called

- A:-Reappropriation
  - B:-Refund
  - C:-Appropriation control
  - D:-None of the above
- Correct Answer:- Option-A

Question94:-When a Reappropriation is sanctioned the authority which accords the sanction should draw up its proceedings in Form \_\_\_\_\_ of Kerala Budget Manual.

- A:-19
  - B:-20
  - C:-21
  - D:-22
- Correct Answer:- Option-D

Question95:-Resumption is the act of formal acceptance by the Finance Department of funds found to be in excess of requirements and hence surrendered by

- A:-Administrative depts.
- B:-Treasury Dept.
- C:-Controlling/Disbursing Officers
- D:-None of the above

Correct Answer:- Option-C

Question96:-Reappropriation of funds and resumption of savings may be ordered till the last day of

- A:-Financial year
- B:-Every month
- C:-February
- D:-None of the above

Correct Answer:- Option-A

Question97:-The Public Accounts Committee of Legislature shall consist of \_\_\_\_\_ members.

- A:-10
- B:-11
- C:-12
- D:-None of the above

Correct Answer:- Option-B

Question98:-How many copies of documents shall be furnished before the Public Accounts Committee, by the departments on action taken subjects or information called for by the Committee?

- A:-15
- B:-20
- C:-25
- D:-30

Correct Answer:- Option-D

Question99:-List of Public Under takings notified by the Govt. is made available in Appendix \_\_\_\_\_ of KBM.

- A:-15
- B:-16
- C:-17
- D:-None of the above

Correct Answer:- Option-B

Question100:-In Assembly, presentation of Budget is allowed in \_\_\_\_\_ parts as per para 143 of Appendix 7 of Kerala Budget Manual.

- A:-One
- B:-Two
- C:-Two or More
- D:-None of the above

Correct Answer:- Option-C