

PROVISIONAL ANSWER KEY

Paper: Accounts and Financial Rules
Date of Test 14-09-2023

Question1:-If any doubt arises as to the identity of the Government servant by whom an account of any funds supplied for expenditure shall be rendered, it shall be decided by the _____

- A:-Director of treasuries
- B:-Accountant General
- C:-Government
- D:-Governor

Correct Answer:- Option-C

Question2:-All adjustments against the balance of the State Government by debit or credit to another government is made through the _____

- A:-Reserve Bank of India Headquarters
- B:-Central Accounts Section of the Reserve Bank of India
- C:-Controller General of Accounts
- D:-Comptroller and Auditor General of India

Correct Answer:- Option-B

Question3:-Which of the following is not a serious Treasury Irregularity in the list of cases in which Accountant General usually awards Treasury Irregularity

- A:-Defective Pay orders
- B:-Payment of Gratuity without authority from the Audit office
- C:-Pension payment actually made not noted in PPO
- D:-Bills requiring pre-audit by audit office paid without pre-audit

Correct Answer:- Option-D

Question4:-As per Rule 46(1) of Kerala Treasury code Vol.I the Treasury Officer should conduct periodical examinations at convenient intervals to satisfy that the actual stock of stamps, opium, ganga and other valuables which are put in double locks correspond with the book balance. The periodicity of such verification in case of other than change of charge is

- A:-Once in every month
- B:-Once in every two months
- C:-Once in every six months
- D:-Once in every three months

Correct Answer:- Option-C

Question5:-The articles deposited for safe custody in treasuries, remaining unclaimed beyond a specified period will be disposed of in public auction and proceeds shall be credited to Government. What is the specified period for this purpose?

- A:-25 years
- B:-30 years
- C:-15 years
- D:-10 years

Correct Answer:- Option-A

Question6:-Form in which claims for House Building advance is preferred is

- A:-T.R. 45
- B:-T.R. 47
- C:-T.R. 42
- D:-T.R. 32

Correct Answer:- Option-C

Question7:-When an illiterate person endorses a bill by means of his thump impression, he should affix the thump impression in presence of Treasury Officer and have it attested by a person who is

- A:-a gazetted officer not working in treasury
- B:-a person who is employed in treasury
- C:-a person well-known to the treasury
- D:-a person well-known to treasury and not employed in the treasury or the bank

Correct Answer:- Option-D

Question8:-Kerala Treasury Rules came into force on

- A:-1st July, 1963
- B:-31st October, 1956
- C:-1st November, 1956
- D:-1st April, 1964

Correct Answer:- Option-A

Question9:-Transfer of Government money from one treasury to another and between the currency chest balance and treasury balance of a treasury and between a treasury and a bank is governed by instructions issued by _____

- A:-Accountant General
- B:-Reserve Bank of India
- C:-Governor
- D:-Governor after consultation with Reserve Bank of India

Correct Answer:- Option-D

Question10:-Which of the following is required to be produced by a government servant who retires on a pension, before he can draw his pension for the first time?

- A:-Life certificate
- B:-Last pay certificate
- C:-Non-liability certificate
- D:-None of the above

Correct Answer:- Option-B

Question11:-Bills for contingent expenditure that do not require countersignature is drawn in Form

- A:-TR42
- B:-TR60
- C:-TR61
- D:-TR64

Correct Answer:- Option-C

Question12:-What is the time limit for payment on a bill pre-checked by the Accountant General for non-recurring payments due to gazetted officers?

- A:-Three months
- B:-One month
- C:-Six months
- D:-None of the above

Correct Answer:- Option-A

Question13:-Which of the following action of the Treasury officer is incorrect?

- A:-Treasury Officer corrected arithmetical inaccuracy in a bill and made payment
- B:-Treasury officer accepted a bill containing inadmissible item, disallowed it and paid the remainder of the bill
- C:-Treasury officer accepted and made payment on a bill bearing erasure
- D:-Treasury officer accepted a bill containing a doubtful item, disallowed it and paid the remainder of the bill

Correct Answer:- Option-C

Question14:-Who is personally responsible for the correct maintenance and safe preservation of the Treasury Bill Book?

- A:-Cashier
- B:-Disbursing Officers
- C:-Treasury officers
- D:-Drawing officers

Correct Answer:- Option-D

Question15:-Which of the following words should be examined by the treasury officer with special care while passing cheques?

- A:-One and twenty
- B:-four and seventy
- C:-six and eight
- D:-two and thirty

Correct Answer:- Option-B

Question16:-Register of Pension Payment Orders which serves as an index to the files of Pension Payment order in a treasury is kept in Form No.

- A:-TR87
- B:-TR74
- C:-TR80
- D:-TR84

Correct Answer:- Option-C

Question17:-A person whose pension is terminable on marriage or remarriage should furnish a declaration that the above event has not taken place. When does this declaration need to be attached with pension bill?

- A:-In December of every year
- B:-In April of every year
- C:-After one year of drawal of pension
- D:-None of the above

Correct Answer:- Option-A

Question18:-A pension chargeable under the head "266(2071)" Pension and other Retirement benefits not drawn for how many years shall cease to be payable without the previous sanction of the Accountant General

- A:-Two years
- B:-Three years
- C:-One year
- D:-Five year

Correct Answer:- Option-B

Question19:-Rule 296 of Kerala Treasury Code stipulates that, when a pensioner has failed to appear to receive his pension for a specified period, the disbursing officer should make inquiries through the village officer as to the cause of his non-appearance. What is the specified period for this purpose?

- A:-Five years
- B:-One year
- C:-Three months
- D:-Six months

Correct Answer:- Option-C

Question20:-Political pension not drawn for _____ years ceases to be payable without the previous sanction of the Accountant General.

- A:-Two years
- B:-Three years
- C:-One year
- D:-Six years

Correct Answer:- Option-D

Question21:-Transactions relating to other states taking place at a treasury should be classified in the states section of treasury accounts under

- A:-Suspense accounts (civil)
- B:-PAO suspense
- C:-Inter-State Suspense Account
- D:-Reserve Bank Suspense

Correct Answer:- Option-C

Question22:-The transaction of railways, P&T and Defence Offices at offices and branches of SBI and Reserve Bank will

- A:-Pass through the central section of treasury accounts
- B:-Accounted as inter state suspense accounts
- C:-Pass through state section of treasury accounts and then forward to Reserve Bank adjustments against the concerned funds
- D:-Not pass through treasury accounts but will be taken against the railway P&T and defence funds in the books of Reserve bank direct

Correct Answer:- Option-D

Question23:-Register of Reserve Bank Deposit is kept in form

- A:-TA1
- B:-TA2
- C:-TA4
- D:-TA5

Correct Answer:- Option-D

Question24:-Which of the following item in the daily sheet of sub treasuries should be excluded from the accounts of district treasury in which they remain as part of the balance

- A:-Personal deposit chalans
- B:-Deposit repayment vouchers
- C:-Daily schedule of miscellaneous unclassified items
- D:-Remittances of cash to and from a sub treasury, from and to another sub treasury within the district treasury

Correct Answer:- Option-D

Question25:-All correcting entries for a financial year affecting inter governmental adjustments should be intimated by district treasury to Accountant General at the latest _____ of the next Financial Year

- A:-By 5th of April
- B:-By 18th of April
- C:-By 12th of April
- D:-By 25th of April

Correct Answer:- Option-C

Question26:-Deposit paid by candidate in an election should be credited under

- A:-Personal deposits
 - B:-Civil deposits-Revenue deposit
 - C:-Civil Court Deposit
 - D:-None of the above
- Correct Answer:- Option-B

Question27:-The cash account is prepared in form

- A:-TA25
- B:-TA26
- C:-TA21
- D:-TA23

Correct Answer:- Option-A

Question28:-No correction of accounts of a past year so far as concerns government revenue or expenditure can be admitted later than 20th May except

- A:-deposit
- B:-advances
- C:- local funds
- D:-all the above

Correct Answer:- Option-D

Question29:-Which of the following should accompany with the Cash Account to the Accountant General

- A:-Schedule of forest remittances
- B:-detailed list of subscriptions released in cash on behalf of each fund
- C:-schedules of receipt in respect of income tax deduction from bills for salaries and pension
- D:-all of the above

Correct Answer:- Option-D

Question30:-Which of the following should accompany with the List of payments/Schedule of payments

- A:-Schedule of forest cheques paid
- B:-Schedule of repayment of deposits
- C:-Schedule of payment of pensions
- D:-all the above

Correct Answer:- Option-D

Question31:-The plus and minus memo of civil court deposit do not contain

- A:-balance at the beginning
- B:-receipts during the month
- C:-amount of deposit that lapse during the year
- D:-balance at the close of the month

Correct Answer:- Option-C

Question32:-Which article in the constitution of India empowers the CAG to prescribe the form of initial accounts from which the accounts rendered to IA&AD are compiled?

- A:-art 149
- B:-art 150
- C:-art 282
- D:-art 112

Correct Answer:- Option-B

Question33:-Where are the complete accounts of the state maintained?

- A:-SBI
- B:-RBI (Mumbai)
- C:-Central Accounts Section of RBI Nagpur
- D:-RBI Trivandrum

Correct Answer:- Option-C

Question34:-The Finance Accounts of the state are prepared by

- A:-Finance department of Government
- B:-State Accountant General
- C:-RBI
- D:-Controller General of Accounts

Correct Answer:- Option-B

Question35:-In State of Kerala proforma accounts are maintained outside the regular Government accounts for which one of the following Commercial Departments

- A:-Irrigation schemes and projects for which revenue and capital accounts are kept
- B:-State co-operative banks
- C:-Kerala State Electricity Board
- D:-KSRTC

Correct Answer:- Option-A

Question36:-GPF comes under which part of Government accounts?

- A:-Part I
- B:-Part II
- C:-Part III
- D:-None of the above

Correct Answer:- Option-C

Question37:-The main unit of classification in accounts is

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

Correct Answer:- Option-D

Question38:-Capital expenditure is

- A:-Expenditure on a temporary asset
- B:-All charges for first construction and equipment of a project
- C:-Working expenses
- D:-None of the above

Correct Answer:- Option-B

Question39:-Expenditure on the maintenance and repairs of all Government non residential buildings will be accounted under the major head

- A:-4059
- B:-2059
- C:-2216
- D:-4216

Correct Answer:- Option-B

Question40:-Amounts outstanding due to book keeping errors under heads of accounts closing to balance may be written off to

- A:-8675
- B:-8782
- C:-8680
- D:-8999

Correct Answer:- Option-C

Question41:-Which of the following is not a service department?

- A:-Police
- B:-Forest
- C:-Education
- D:-Posts and Telegraph

Correct Answer:- Option-D

Question42:-Duty defined under rule 12 of KSR volume 1 will include

- A:-Service as probationer followed by confirmation
- B:-Service as an apprentice
- C:-Joining time
- D:-All the above

Correct Answer:- Option-D

Question43:-As regards the period of six calendar months, which of the statements is not correct

- A:-Beginning on the 28th February and ending on 29th August
- B:-Beginning on 31st March and ending on 20th September
- C:-Beginning on 30th August and ending on 28th February if leap year
- D:-Beginning on 31st August and ending on 29th February if leap year

Correct Answer:- Option-C

Question44:-In which of the following cases production of medical certificate of health is not needed

- A:-An officer in the last grade appointed in a temporary vacancy of less than six months duration
- B:-A retired officer reemployed immediately after retirement
- C:-A person reemployed after resignation or forfeiture of past service
- D:-Both (1) and (2)

Correct Answer:- Option-D

Question45:-New recruits shall produce a form in form number _____ duly filled up for service and payroll administrative repository for Kerala at the time of joining duty

- A:-13
- B:-12
- C:-15
- D:-18

Correct Answer:- Option-C

Question46:-In which of the following options an officer holding substantially a permanent post do not retain lien on that post

- A:-While on leave
- B:-While under suspension
- C:-While under foreign service
- D:-All the above

Correct Answer:- Option-D

Question47:-Before a request for withdrawal of resignation which has already become effective is accepted

- A:-Concurrence of the Finance should be obtained
- B:-Concurrence of Public Service Commission is to be obtained
- C:-Concurrence of Finance and PSC is to be obtained
- D:-Concurrence of Home Department should be obtained

Correct Answer:- Option-C

Question48:-Which of the following statement is true

- A:-Pay drawn by an officer in an Ex-cadre post can be counted for the purpose of initial fixation of pay on promotion in the parent Department
- B:-The benefit of re-fixation of pay also can be allowed to an officer who is promoted from an Ex-cadre post
- C:-Both (1) and (2) are true
- D:-Both (1) and (2) are false

Correct Answer:- Option-A

Question49:-When the scale of pay of a post held on a provisional basis is revised and pay drawn in the previous scale is less than the minimum of the revised scale then the pay in the revised scale can be fixed?

- A:-At the minimum
- B:-Minimum plus one increment
- C:-The stage of the pay drawn plus the personal pay
- D:-None of the above

Correct Answer:- Option-A

Question50:-Deduction from subsistence allowance payable to an officer under suspension cannot be made on account of

- A:-Income tax and cooperation tax
- B:-House rent and allied charges
- C:-Repayment of loans and advance
- D:-Subscription of GPF

Correct Answer:- Option-D

Question51:-A person appointed as Industrial Tribunal shall retire on superannuation at the age of _____ years

- A:-60
- B:-58
- C:-55
- D:-56

Correct Answer:- Option-A

Question52:-Which of the following statements is not true?

- A:-Leave cannot be claimed as a matter of right
- B:-Discretion to refuse leave of any description is reserved to the authority empowered to grant it
- C:-The nature of leave due and applied for by an officer can be altered at the option of the sanctioning authority
- D:-Leave applied for can be revoked by the sanctioning authority

Correct Answer:- Option-C

Question53:-The duration of total periods of vacation, earned leave and commuted leave taken together shall not exceed _____ days except for LPR.

- A:-180
- B:-240

C:-300

D:-120

Correct Answer:- Option-B

Question54:-The HPL admissible to permanent employee for each completed year of service is?

A:-10 days

B:-20 days

C:-30 days

D:-15 days

Correct Answer:- Option-B

Question55:-Leave salary on earned leave will contain

A:-Full (duty) pay admissible had he been on duty during the period of leave

B:-DA applicable to the above duty pay

C:-Other compensatory allowance admissible under rules during period of leave

D:-All of the above

Correct Answer:- Option-D

Question56:-Leave granted to female officers in case of miscarriage including abortion is _____

A:-180 days

B:-60 days

C:-6 weeks

D:-4 weeks

Correct Answer:- Option-C

Question57:-The maximum joining time admissible to an officer for transfer from one station to another subject to exceptional conditions under rule 134 is _____ days

A:-3

B:-15

C:-20

D:-30

Correct Answer:- Option-D

Question58:-Which of the following is true?

A transfer to foreign service is not admissible unless

A:-If the duties to be performed after transfer are such as should be rendered by the officer for public interest

B:-The officer transferred holds, at the time of transfer a permanent or temporary appointment paid from general revenue

C:-Holds a lien on such appointment

D:-All the above

Correct Answer:- Option-D

Question59:-Travelling allowance after retirement is not allowed in the following case of retirement

A:-Superannuation

B:-Invalid

C:-Dismissal from service

D:-Retiring on compensation pension

Correct Answer:- Option-C

Question60:-Which of the following is not a duty of Controlling Officer

A:-To scrutinize the necessity of journeys for which TA is claimed

B:-To scrutinize the frequency of the journey

C:-To scrutinize the duration of the journey

D:-To allow any claim even if it does not fulfil the conditions under Rule 116

Correct Answer:- Option-D

Question61:-Rules for grant of LWA for joining spouse is specified in _____ of KSR volume

A:-Appendix XII A

B:-Appendix XII

C:-Appendix XII C

D:-Appendix XII B

Correct Answer:- Option-C

Question62:-The KSR part III is not applicable to Government employees

A:-Retired before 1.1.1964

B:-Appointed on or after 1.4.2014

C:-Appointed on or after 1.4.2013

D:-Appointed on or after 1.1.2014

Correct Answer:- Option-C

Question63:-How is the dues of a government servant (or pensioner) to government companies, local bodies, co-operative societies etc recovered from him

A:-It may be recovered from DCRG payable to him like other government dues

B:-It may be recovered from monthly pension

C:-It may be recovered from DCRG with his consent in writing

D:-It may be recovered from DR portion of pension

Correct Answer:- Option-C

Question64:-Which of the following is not true in respect of allowing compassionate allowance?

A:-No advance sanction will be accorded in the case of Compassionate Allowance

B:-The authority competent to dismiss the Government employee will be the authority competent to sanction compassionate allowance

C:-The head of office should obtain an application from the employee for recommending grant of compassionate allowance

D:-A report of verification of the eligibility by the audit officer is necessary before compassionate allowance is sanctioned

Correct Answer:- Option-C

Question65:-Which rule in KSR allows Government to declare any specified service as qualifying service for pension

A:-Rule 10

B:-Rule 8

C:-Rule 11

D:-Rule 9

Correct Answer:- Option-C

Question66:-Resignation of appointment in aided schools count as qualifying service for pension only if resignation is for taking up

A:-Appointment in regular Government service

B:-Higher studies

C:-Employment abroad

D:-All of the above

Correct Answer:- Option-A

Question67:-Medical examination for commutation shall not be necessary if applied within one year of the date of retirement in which of the following cases

- A:-Superannuation pension
- B:-Compulsory retirement pension
- C:-Invalid pension
- D:-Pension when judicial proceeding are pending

Correct Answer:- Option-A

Question68:-Government servant voluntarily retired on 31.10.2006. After allowing the weightage as per rule his qualifying service for pension comes to 29 years, 5 months and 15 days. It is rounded to

- A:-29 years
- B:-30 years
- C:-28 years
- D:-29 and half years

Correct Answer:- Option-A

Question69:-Resignation from a public service appointment to take up another appointment, the service in which qualify for pension, the past service will

- A:-Count for pension in the second post if break in the two services plus public holidays will not exceed the joining time admissible
- B:-Do not count for pension
- C:-Half of the previous service will count
- D:-The break only will count for pension

Correct Answer:- Option-A

Question70:-Voluntary retirement of an employee shall become effective

- A:-On the grant of permission to retire by the appointing authority
- B:-On attaining the age of 50 years
- C:-On completing 20 years of service
- D:-On completion of 30 years of service

Correct Answer:- Option-A

Question71:-Date of birth of an employee is 29.06.1960. He entered the service as LDC in a State Government department on 15.10.1983. Before completion of probation in the post he applied for LWA for 5 years as per appendix XII A of KSR and leave was sanctioned. He proceeded on leave with effect from 3.12.1984. He was allowed to join duty in the FN of 20.10.1987 after cancelling unavailed portion of LWA and probation in the cadre of LDC was declared on 20.10.1989. He took LWA against as per appendix XII A with effect from 1.6.2000 to 31.5.2005. He retired from service on 30.06.2016 on superannuation. His qualifying service is

- A:-33 years
- B:-28 years
- C:-29 years
- D:-24 years

Correct Answer:- Option-D

Question72:-From the data given in question No. 71, what is the date of commencement of service of the employee for the purpose of allowing service benefits.

- A:-15.10.1983
- B:-31.12.1984
- C:-20.10.1987
- D:-20.10.1989

Correct Answer:- Option-C

Question73:-From the data given in question No. 71, what is the date of commencement of service of the employee for the purpose of allowing pensionary benefits.

- A:-3.12.1984
- B:-15.10.1983
- C:-20.10.1987
- D:-20.10.1989

Correct Answer:- Option-C

Question74:-Which of the following is not included in the term pension

- A:-Gratuity
- B:-DCRG
- C:-Family pension
- D:-Commutated value of pension

Correct Answer:- Option-D

Question75:-Compassionate allowance is granted to

- A:-An employee having 30 years of qualifying service
- B:-An employee who is dismissed or removed when they are deserving special consideration
- C:-An employee having less than 10 years of service
- D:-An employee having 20 years of qualifying service

Correct Answer:- Option-B

Question76:-Which of the following is not counted as emoluments for the purpose of calculation of pension

- A:-Basic pay
- B:-Notional fixation of pay
- C:-Dearness pay
- D:-Dearness allowance

Correct Answer:- Option-D

Question77:-The maximum amount of gratuity admissible to an officer retired from service with effect from 1.10.2012 is

- A:-3.3 lakhs
- B:-7 lakh
- C:-14 lakhs
- D:-None of the above

Correct Answer:- Option-B

Question78:-A State Government employee whose date of birth is 16.05.1951 and who retired from service at the age of 60 years on 31.05.2011, died on 10.08.2012. Higher rate of family pension is admissible to his wife up to

- A:-15.05.2013
- B:-15.05.2014
- C:-15.05.2016
- D:-15.05.2018

Correct Answer:- Option-D

Question79:-Family for the purpose of family pension under rule 90(3) of KSR do not include the following

- A:-Unmarried daughter above 25 years of age
- B:-Judicially separated wife

C:-Son/Daughter adopted after retirement

D:-Legally divorced wife

Correct Answer:- Option-D

Question80:-The commutation factor applicable to a pensioner who retired on superannuation on completion of 56 years of age is

A:-11.42

B:-11.10

C:-10.78

D:-9.81

Correct Answer:- Option-B

Question81:-Government account referred to in Kerala Financial Code means

A:-Consolidated Fund Account

B:-Contingency Fund Account

C:-Public Account

D:-Total of all the three above

Correct Answer:- Option-D

Question82:-The lowest account head under which the Government places a specific appropriation at the disposal of the spending authority concerned

A:-Sub head

B:-Minor head

C:-Unit of appropriation

D:-None of the above

Correct Answer:- Option-C

Question83:-Which of the following is a duty of the controlling officer in respect of maintenance of accounts

A:-Every departmental officer should obtain regular accounts and returns from his subordinates for the amounts realised by them and paid in to the treasury and consolidate the figures in a register

B:-Compare the figures compiled in this register with the accounts received from the Accountant General and reconcile any difference

C:-Ensure that the reconciliation figures for March is completed as early as possible

D:-All the above

Correct Answer:- Option-D

Question84:-Which article in KFC deals with Fines?

A:-23 and 24

B:-25

C:-26 and 27

D:-22 and 23

Correct Answer:- Option-A

Question85:-The certificate of reconciliation of departmental figures of receipt should be furnished by the Chief Controlling Officer to

A:-Government

B:-Accountant General

C:-Head of the department

D:-Controller General of Accounts

Correct Answer:- Option-A

Question86:-When any building belonging to Government is let to a person not in Government Service the full assessed rent should be recovered from him for each month

A:-On completion of each month

B:-In advance

C:-On quarterly basis in advance

D:-On completion of each quarter

Correct Answer:- Option-B

Question87:-Amounts due to Government from local body shall be subjected to recovery by adjustment from grant-in-aid sanctioned for payment to them other than

A:-Non-statutory grant-in-aid payable in kind

B:-That payable under the provisions of a statute

C:-Non-statutory grant-in-aid payable in cash

D:-None of the above

Correct Answer:- Option-B

Question88:-In Expenditure Heads (Revenue Account) - General Services the following will not come

A:-Organs of state

B:-Transport and communication

C:-Fiscal services

D:-Defence services

Correct Answer:- Option-B

Question89:-Which of the following statement is not correct in respect of utilisation of public money It should not be utilised for the benefit of a particular person or section of the community unless

A:-The claim for the amount would be enforced in a Court of Law

B:-The expenditure involved is more than Rs. 1,000

C:-The expenditure involved is Rs. 100 or less

D:-The expenditure is in pursuance of a recognised policy or custom

Correct Answer:- Option-B

Question90:-In which of the following cases the sanction will not lapse

A:-When the period of currency is specified and the period expired

B:-When there is specific provision in the sanction that the expenditure is to be met from the current financial year's budget provision and the financial year ended

C:-A sanction conveyed in an order passed by a Court of Law in its judicial capacity

D:-In the case of purchase of stores, if tenders have not been accepted within one year of sanction

Correct Answer:- Option-C

Question91:-A gazetted officer applied for leave for 2 months from 1.3.2017. It was sanctioned and Accountant General issued pay slip on 26.05.2017. The claim for leave salary become due on

A:-26.05.2017

B:-30.04.2017

C:-01.05.2017

D:-27.05.2017

Correct Answer:- Option-A

Question92:-The first replies to Inspection Report of audit should be sent within _____ (period) from the date of receipt of Inspection Report

A:-Four weeks

B:-One week

- C:-Two months
- D:-Fifteen days

Correct Answer:- Option-A

Question93:-Pay, leave salary and other recurring payments become due for payment only on

- A:-The last working day of the month
- B:-The expiry of the month to which it relates
- C:-1st of the month to which they relates
- D:-1st working day of the next month

Correct Answer:- Option-B

Question94:-Every order sanctioning grant of the amount of permanent advance should be communicated both to the Government servant and to

- A:-Government
- B:-Controlling officer
- C:-Accountant General
- D:-Head of office

Correct Answer:- Option-C

Question95:-Who among the following in Excise Department is not competent to issue Motor warrants to their subordinates

- A:-Preventive officer
- B:-Assistant excise Commissioner
- C:-Circle Inspector of Excise
- D:-Excise Inspector

Correct Answer:- Option-A

Question96:-The article in Kerala Financial Code dealing with recoupment of permanent advance

- A:-87
- B:-97
- C:-93
- D:-100

Correct Answer:- Option-B

Question97:-The main unit of classification in accounts is

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

Correct Answer:- Option-D

Question98:-The transit pay and allowances both in respect of forward and the return journey of a Government Servant transferred to or from Missions and offices abroad will be borne by

- A:-The Missions
- B:-By the department from which the person is transferred
- C:-The ministry which plans the transfer
- D:-Ministry of finance

Correct Answer:- Option-C

Question99:-A grant for the construction of a school shall be debited under

- A:-2202
- B:-4202
- C:-3601
- D:-0202

Correct Answer:- Option-A

Question100:-Salaries come under _____ of classification

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

Correct Answer:- Option-C