

PROVISIONAL ANSWER KEY

Paper: Kerala Financial Code ... (Paper I)
Date of Test 18-10-2022

Question1:-Who derives the powers and duties in relation to the accounts of central and state governments from Articles 149 and 150 of the constitution of India?

- A:-Comptroller and Audit General of India
 - B:-President of India
 - C:-Prime Minister of India
 - D:-Finance Minister of Central Government
- Correct Answer:- Option-A

Question2:-Which article of the constitution of India empowers the comptroller and Auditor General of India to prescribe the form of initial accounts, with the approval of the President?

- A:-151
- B:-150
- C:-148
- D:-147

Correct Answer:- Option-B

Question3:-Into which account all public moneys received by Central/State Governments are credited and disbursements made in accordance with the prescribed rules?

- A:-Consolidated fund
- B:-Contingency fund
- C:-Public account
- D:-Public Debt

Correct Answer:- Option-C

Question4:-Which fund is kept at the disposal of the President of India to enable advances to be made by him for meeting unforeseen expenditure?

- A:-Consolidated Fund of India
- B:-Contingency Fund of State
- C:-Public Account of India
- D:-Contingency Fund of India

Correct Answer:- Option-D

Question5:-Through which Bank of general banking business of Central and State Governments is carried on

- A:-Reserve Bank of India
- B:-Indian Bank
- C:-Bank of India
- D:-Central Bank

Correct Answer:- Option-A

Question6:-At the end of each month the balances of accounts of the Central and State Governments are transferred to the Central accounts section of _____

- A:-Reserve Bank of India, Delhi
- B:-Reserve Bank of India, Nagpur
- C:-State Bank of India, Calcutta
- D:-State Bank of India, Delhi

Correct Answer:- Option-B

Question7:-Initial Accounts of which type of receipts are maintained at treasuries?

- A:-Receipts of Public works Department
- B:-Receipts of Railways
- C:-Receipts on behalf of Central and State Governments
- D:-Receipts of Forest Department

Correct Answer:- Option-C

Question8:-From which, the consolidated abstract of debt deposit, remittance heads are prepared?

- A:-Departmental classified Abstract
- B:-Debt, Deposit, Remittance register
- C:-Cash accounts and list of payments
- D:-Detail book

Correct Answer:- Option-D

Question9:-What is the general financial statement called which incorporates a summary of accounts of Central government and of all State Governments for the last preceeding financial year?

- A:-Receipt and Expenditure Account
- B:-Finance and Revenue Accounts
- C:-Finance and Appropriation Accounts
- D:-Combined Finance and Revenue Accounts

Correct Answer:- Option-D

Question10:-Who maintains Journal and Ledger for Central Transactions?

- A:-Director of Accounts
- B:-State Accountant generals
- C:-Accountant General (Central Revenues)
- D:-Finance Ministry (Central)

Correct Answer:- Option-C

Question11:-What are the main divisions of Government Accounts?

- A:-Consolidated Fund
- B:-Contingency Fund
- C:-Public account
- D:-All three above

Correct Answer:- Option-D

Question12:-Transactions connected with contingency fund is recorded under which part of Government Accounts?

- A:-II
- B:-III
- C:-I
- D:-IV

Correct Answer:- Option-A

Question13:-Within each division of Government Accounts transactions are grouped into _____ under which specific functions and services are grouped.

- A:-Sectors
- B:-Subsectors

- C:-Major heads
- D:-Submajor heads
- Correct Answer:- Option-A

Question14:-The only major head under contingency fund is assigned code number

- A:-6000
- B:-4000
- C:-8000
- D:-8009

Correct Answer:- Option-C

Question15:-The major heads in the public account are assigned the code numbers : from _____

- A:-4011 to 5999
- B:-8001 to 8999
- C:-6011 to 7999
- D:-None of these

Correct Answer:- Option-B

Question16:-The sub heads are further divided into _____

- A:-Detailed heads
- B:-Sub major heads
- C:-Debt heads
- D:-Sub object heads

Correct Answer:- Option-A

Question17:-Whose approval is required for the abolition or change of nomenclature of any existing heads

- A:-Prime minister
- B:-Comptroller and Auditor General
- C:-Chief Justice
- D:-Planning Commission

Correct Answer:- Option-B

Question18:-Who is the authority to determine the classification of any transaction or class of transactions in Govt Accounts?

- A:-Director of Accounts
- B:-Comptroller and Auditor General with the approval of the President
- C:-President
- D:-Home Ministry at centre

Correct Answer:- Option-B

Question19:-Where will the leave salary of an officer transferred from one department to another while on earned leave be debited?

- A:-To the latter department
- B:-To the former department
- C:-To the new department, from the date of order of transfer
- D:-None of these

Correct Answer:- Option-C

Question20:-Which rules govern the payment of travelling allowance and daily allowance of officers of state Government, appointed as members of committees and commissions set up by Government of India ?

- A:-State and Central Rules
- B:-Central Rules
- C:-Special Rules
- D:-State Rules

Correct Answer:- Option-D

Question21:-Where should the expenditure for the construction of building for collectorate be debited?

- A:-2059/4059
- B:-2216/4216
- C:-2083/4083
- D:-2052

Correct Answer:- Option-A

Question22:-Expenditure on roads and bridges being in the nature of communication services will be accounted for under the sector _____

- A:-Social services
- B:-General services
- C:-Economic services
- D:-Community services

Correct Answer:- Option-C

Question23:-Rents recovered on account of buildings in charge of departments other than P.W.D. should be treated as _____.

- A:-Receipts of P.W.D.
- B:-Departmental Receipts
- C:-Miscellaneous Receipt and 0216
- D:-None of these

Correct Answer:- Option-B

Question24:-As a general rule, where should be "Refunds of Revenue" accounted for?

- A:-As revenue expenditure
- B:-As revenue receipt
- C:-As deduct refunds
- D:-As reduction of revenue deposits

Correct Answer:- Option-D

Question25:-Where will be the taxes on a non-residential building utilised for functional purposes be debited, of paid by the relevant departments dealing with those functions?

- A:-'Other Expenditure' of functional head
- B:-Under "Office Expenses" of functional head
- C:-Under "Misc expenses", of functional head
- D:-Under the detailed head "Rent, Rate, Taxes" under the functional head

Correct Answer:- Option-D

Question26:-When the survey of India unit accompanies a military expedition at the request of the Defence Department, all extra expenditure connected with the unit will be borne by whom?

- A:-Finance Department of Central Government
- B:-Civil Department
- C:-Defence Estimates
- D:-Central Home Ministry

Correct Answer:- Option-C

Question27:-Interest paid by Government on loans is taken initially under the head of a/c _____

- A:-0049
- B:-2049
- C:-6003
- D:-8658

Correct Answer:- Option-B

Question28:-'Provident funds' is a rule sector under _____

- A:-I. Small Savings
- B:-J. Reserve Funds
- C:-K. Deposits
- D:-Suspense

Correct Answer:- Option-A

Question29:-Where shall, the cost of paper supplied by the stationary department for examinations conducted by other departments of Govt for which fees are collected, be credited?

- A:-Revenue Department
- B:-Department Concerned
- C:-Stationery department
- D:-None of these

Correct Answer:- Option-C

Question30:-Directions regulating the exhibition of recoveries of expenditure in Govt. Accounts is detailed in Articles _____ of Kerala Account Code Vol. I.

- A:-78 to 81
- B:-73 to 77
- C:-25 to 28
- D:-63 to 67

Correct Answer:- Option-B

Question31:-The rules relating to exhibition of losses in appropriation Accounts are contained in the instructions issued by _____ for the preparation of those accounts.

- A:-Comptroller and Auditor general
- B:-Finance Minister
- C:-Cabinet
- D:-President

Correct Answer:- Option-A

Question32:-_____ is a commercial department recognised by Govt of Kerala.

- A:-Forest Department of Andamans
- B:-Railways
- C:-Govt. Dairy Farm, Port Blair
- D:-State Water Transport Department

Correct Answer:- Option-D

Question33:-Accountant general of a state exercises the audit functions in relation to the Govt accounts on behalf of whom?

- A:-Comptroller and Auditor General of India
- B:-President
- C:-Prime minister
- D:-Parliament

Correct Answer:- Option-A

Question34:-Financial year means year beginning with _____

- A:-1st January and ends with 31st December
- B:-1st April and ending with the following 31st March
- C:-1st April and ends with 31st December
- D:-1st June and ending with the following 31st May

Correct Answer:- Option-B

Question35:-All articles and materials (other than cash and documents) which come to the possession of a Govt. servant, for use in public service is called _____

- A:-Materials
- B:-Stock
- C:-Stores
- D:-Equipments

Correct Answer:- Option-C

Question36:-Heads of departments in charge of important sources of revenue should keep _____ fully informed of the progress of collection of revenue under their control.

- A:-Director of Treasuries
- B:-Revenue Department
- C:-Legislature
- D:-Finance Department

Correct Answer:- Option-D

Question37:-Whose duty is to prepare intricate a demand statement of rents due from government servants in respect of Govt buildings used as residences and send it to the Treasury / Disbursing Officer?

- A:-Head clerk
- B:-Head of Office
- C:-Head of department
- D:-None of these

Correct Answer:- Option-B

Question38:-No Govt. servant may incur any item of expenditure from public funds unless the following conditions are satisfied which are they?

- A:-Expenditure may be sanctioned by a general or special order of competent authority
- B:-Sufficient funds have been provided for in the appropriation Act for the current financial year
- C:-Both (1) and (2)
- D:-None of these

Correct Answer:- Option-C

Question39:-What are the standards of financial propriety?

- A:-Expenditure should not be prima facie more than the occasion demands
- B:-Govt. servant should not exercise his powers of sanctioning expenditure so as to pass an order to his own advantage
- C:-Public manage should not be utilised for the benefit of a particular person or section of the community
- D:-All three items above

Correct Answer:- Option-D

Question40:-Copy of every order of expenditure sanction should be communicated to the Accountant general. What are the exceptions?

- A:-Sanction to grant advances to N.G.Os except HBA and MCA

- B:-Sanction to addition to pay of Govt servant
- C:-Sanction for grant of land or alienation of land revenue
- D:-Order affecting personal enrollments, posting leave etc of a gazetted officer

Correct Answer:- Option-A

Question41:-As a general rule, claim against Govt not preferred within _____ of its becoming due, should be paid after sanction from the head of department concerned.

- A:-six months
- B:-1 year
- C:-2 years
- D:-3 months

Correct Answer:- Option-C

Question42:-Who has the power to create or abolish any post in connection with the affairs of the State except those coming under "All India Service"?

- A:-State Government
- B:-Central Govt.
- C:-Kerala Public Service Commission
- D:-Union Public Service Commission

Correct Answer:- Option-A

Question43:-What information should invariably furnished when a proposal is put up for an addition to the existing establishment?

- A:-Reason for considering the addition to be necessary
- B:-The extra cost involved
- C:-The corresponding cost after revision
- D:-All three above

Correct Answer:- Option-D

Question44:-How is the pay due in India to a Govt. officer, who is absent from India to be paid?

- A:-Paid to the Head of Department, he worked
- B:-By his own arrangements to receive it in India
- C:-Retained till he returns
- D:-Remitted back to Govt.

Correct Answer:- Option-B

Question45:-Who will be the authority competent to countersign the charge reports of Gazetted Govt servants working under them?

- A:-Director of Treasuries
- B:-Head of Department
- C:-Head of Office
- D:-Secretary of the department

Correct Answer:- Option-C

Question46:-Who is the authority competent to sanction advance to travelling expenses for tour journeys of a Gazetted officer?

- A:-Head of Office
- B:-Government
- C:-Accountant General
- D:-Head of department or gazetted officers competent to countersign the T.A. Bills

Correct Answer:- Option-D

Question47:-Incidental expenses, which is necessarily incurred in running on office, like expenditure on furniture, books, service postages cleaning charges etc, is termed as _____

- A:-Contingent charges
- B:-Incidental expenses
- C:-Miscellaneous expenses
- D:-Routine expenses

Correct Answer:- Option-A

Question48:-Head of a department may sanction a permanent advance to a Govt servant under him, not exceeding the amount which the _____ considers appropriate.

- A:-Government
- B:-Accountant general
- C:-Head of office
- D:-Treasury officer

Correct Answer:- Option-B

Question49:-Who will send to each controlling authority every month, complete list of abstract contingent bills cashed by government servant under him for which countersigned detailed bills have not been received?

- A:-Finance Department
- B:-Drawing officer
- C:-Disbursing officer
- D:-Accountant General

Correct Answer:- Option-D

Question50:-Who will make the initial payment of electrical charges of a Government building occupied by more than one office?

- A:-Executive Engineer, P.W.D. (Buildings Division)
- B:-District Collector
- C:-Head of department occupying more space
- D:-Revenue department

Correct Answer:- Option-A

Question51:-For the purchase of stores of higher amount, by the purchasing officer, whose sanction is necessary?

- A:-Head of Department
- B:-Government
- C:-Administrative officer
- D:-Accountant General

Correct Answer:- Option-B

Question52:-In the case of purchase of heavy machinery, imported goods, and other stores which cannot be obtained without wide publicity at all India level, tender notices may be published in addition to their publication in Govt. Gazette, in the _____

- A:-All India Radio
- B:-English Dailies
- C:-Indian Trade Journal
- D:-Hindi Dailies

Correct Answer:- Option-C

Question53:-When the purchasing officer is satisfied that there is a serious risk or inconvenience or loss to the public service by arranging the purchase by advertisement, what system may be adopted?

- A:-Limited tender

- B:-Open tender
 - C:-Single tender
 - D:-Private purchase
- Correct Answer:- Option-A

Question54:-Works are primarily classified into _____

- A:-Original works and supplementary works
- B:-Original works and Repairs and Maintenance
- C:-Original works and additions and alterations
- D:-Repairs and subsequent works

Correct Answer:- Option-B

Question55:-Reroofing of a building, replacing beams, or renewing floor etc come under which category of repairs?

- A:-Occasional repairs
- B:-Renewal
- C:-Special repairs
- D:-Frequent repairs

Correct Answer:- Option-C

Question56:-Which register maintained by the head of department, will contain particulars of all the government lands, buildings, roads and bridges and adverts, under his control?

- A:-Register of assets of Government
- B:-Register of movable properties
- C:-Log book
- D:-Register of immovable properties

Correct Answer:- Option-D

Question57:-No work may be started, before a proper estimate for it has been prepared and sanctioned by the _____

- A:-Executive Engineer, P.W.D.
- B:-Government
- C:-District Collector
- D:-Competent Authority

Correct Answer:- Option-D

Question58:-No Govt. servant may enter into a contract for the execution of work, unless _____ have been duly provided for its expenses.

- A:-Sanction
- B:-Agreement
- C:-Funds
- D:-None of these

Correct Answer:- Option-C

Question59:-All works done otherwise than by daily labour and all supplies for a work should be paid for on the basis of measurement recorded in which register?

- A:-Master Roll
- B:-Measurement Book
- C:-Register of works
- D:-Both (1) and (3)

Correct Answer:- Option-B

Question60:-Who should be consulted by the departmental officers about any work which may involve engineering difficulties?

- A:-Local Public Work Officers
- B:-Govt. Contractors
- C:-Engineering professionals
- D:-None of these

Correct Answer:- Option-A

Question61:-All Government Employees who sustain injuries while on duty will be paid compensation as

- A:-Ex gratia payments
- B:-Medical Allowance
- C:-Special Allowance
- D:-Accident compensation

Correct Answer:- Option-A

Question62:-Who is the competent authority to sanction house construction advance to joint application of employees serving in different departments?

- A:-Government
- B:-Heads of department
- C:-District collector
- D:-Governor

Correct Answer:- Option-A

Question63:-Who is the competent authority to sanctions Marriage Advance to class IV employees?

- A:-Government
- B:-Heads of Department
- C:-Finance Department
- D:-Treasury Officer

Correct Answer:- Option-B

Question64:-Advance for Thiru Onam festival comes under _____

- A:-Special Advance
- B:-Civil Advance
- C:-Revenue Advance
- D:-None of these

Correct Answer:- Option-B

Question65:-Sale proceeds of interstate property are deposited under _____

- A:-Personal deposit
- B:-Criminal Court Deposit
- C:-Civil Court Deposit
- D:-Revenue Deposit

Correct Answer:- Option-C

Question66:-Accountant General will sanction and authorise payment on a lapsed deposit credited to Govt. of only he is satisfied that

- A:-the item was really received
- B:-it was credited to Govt as lapsed
- C:-it is claimed by a person who might have drawn it, before it lapsed
- D:-all three above

Correct Answer:- Option-D

Question67:-Which is a local fund?

- A:-Kerala State Road Transport Corporation working fund
- B:-Kerala State Electricity Board working fund
- C:-Market Committee Fund
- D:-All three above

Correct Answer:- Option-D

Question68:-When any Govt. land is transferred from one service department to another, under the same government; what is cost charged for the land?

- A:-Price equal to market value
- B:-50% of the market value
- C:-transferred free of charge
- D:-25% of the market value

Correct Answer:- Option-C

Question69:-The Accountant General will maintain the record of services of Gazetted Govt. servants in the _____

- A:-History of services
- B:-Service register
- C:-Personal file
- D:-Service book

Correct Answer:- Option-A

Question70:-Who should report immediately to the disbursing officer concerned, the death of any Govt. pensioner, who was residing within his jurisdiction?

- A:-Treasury officer
- B:-Village officer
- C:-Tahsildar
- D:-Legal Heirs

Correct Answer:- Option-B

Question71:-Which is the legal authority for withdrawal of money from the consolidated fund of the State?

- A:-Appropriation Bill
- B:-Passing of Budget
- C:-Appropriation Act
- D:-None of the above

Correct Answer:- Option-C

Question72:-How many stages are there in a budgetary cycle?

- A:-7
- B:-3
- C:-5
- D:-4

Correct Answer:- Option-D

Question73:-How many sections are there under the second division namely capital, public debt, loans etc - of consolidated fund?

- A:-8
- B:-1
- C:-2
- D:-3

Correct Answer:- Option-D

Question74:-Whenever the budget grant cannot be used in full, excess funds are _____ by the disbursing officers.

- A:-shown as savings
- B:-appropriated
- C:-surrendered
- D:-none of these

Correct Answer:- Option-C

Question75:-Which are the sectors under Receipt Head (Revenue Account)?

- A:-Tax Revenue
- B:-Non-Tax Revenue
- C:-Grants-in-aid and contributions
- D:-All three above

Correct Answer:- Option-D

Question76:-The Minor Heads below the Major Heads generally identify the _____ undertaken by Govt. to achieve objectives of the Major head.

- A:-Programmes
- B:-Functions
- C:-Services
- D:-Schemes

Correct Answer:- Option-A

Question77:-In the case of centrally sponsored plan schemes, if the nomenclature of the rule head to be adopted has been prescribed by the _____ it should be adopted.

- A:-Member of Parliament
- B:-Ministries of Central Government
- C:-Planning Commission
- D:-Finance Department

Correct Answer:- Option-B

Question78:-Of the following which is the expenditure charged on the consolidated fund of the state?

- A:-Emoluments and allowances of Governor
- B:-Salaries and allowances of Speaker and Deputy Speaker
- C:-Both (1) and (2)
- D:-Pay and allowances of High School Teachers

Correct Answer:- Option-C

Question79:-Audit Reports are the Reports of CAG relating to the accounts of the state, submitted to the _____ of the State for being laid before the State Legislature.

- A:-Chief Minister
- B:-Governor
- C:-Finance Secretary
- D:-Speaker

Correct Answer:- Option-B

Question80:-Estimate submitted to Government by the head of a department or other estimating officer is called _____

- A:-Departmental Estimate
- B:-Commercial Estimate

- C:-Demand for grants
- D:-Budget estimate
- Correct Answer:- Option-A

Question81:-Which is the first tier of classification in Govt. Account indicating the grouping of various functions of Govt?

- A:-Sector
- B:-Major heads
- C:-Division
- D:-Sub major head
- Correct Answer:- Option-A

Question82:-_____ means the addition to the amounts included in the schedule attached to the appropriation Act for the year.

- A:-Additional Appropriation
- B:-Ex gratia
- C:-Grants-in aid
- D:-Supplementary Appropriation
- Correct Answer:- Option-D

Question83:-Voted Expenditure means expenditure which is subject to the vote of the _____.

- A:-Legislative Assembly
- B:-Cabinet
- C:-Speaker
- D:-None of them
- Correct Answer:- Option-A

Question84:-Preparation of Budget is a purely _____ function.

- A:-Financial
- B:-Legislative
- C:-Executive
- D:-Legal
- Correct Answer:- Option-C

Question85:-_____ should be a record of anticipated cash receipts and cash payments during the coming year.

- A:-Appropriation
- B:-Estimates
- C:-Allocation
- D:-None of the above
- Correct Answer:- Option-B

Question86:-What particulars should be furnished by Heads of Departments for the preparation of Explanatory Memorandum on budget?

- A:-Details of Govt. properties or assets proposed to be transferred free of cost, to outside bodies
- B:-Statement of guarantees given by Government
- C:-Particulars of Govt. properties leased out at concessional rates of rent
- D:-All three items above
- Correct Answer:- Option-D

Question87:-Heads of Departments and other estimating officer should prepare their estimates in _____

- A:-Triplicate
- B:-Duplicate
- C:-Single
- D:-Quaduplicate
- Correct Answer:- Option-B

Question88:-Proposals involving addition to cadres of services or the number of posts of a particular kind as a temporary / permanent measure should be treated as _____ schemes.

- A:-Part III
- B:-Part I schemes
- C:-Part II
- D:-None of these
- Correct Answer:- Option-C

Question89:-Provisions made for renewal or replacement of worn out machinery, tools and plant and other dead stock, should be made in _____ of estimates.

- A:-Part I
- B:-Part II
- C:-Part III
- D:-None of these
- Correct Answer:- Option-A

Question90:-Who fixes the date for the presentation, of budget by Finance Minister to the Legislative Assembly?

- A:-Chief Secretary to Govt.
- B:-Chief Minister
- C:-Governor
- D:-Speaker
- Correct Answer:- Option-C

Question91:-Copies of budget documents will be sent to _____.

- A:-CAG
- B:-Accountant General
- C:-Heads of Departments
- D:-All three above
- Correct Answer:- Option-D

Question92:-Article 206(i) of the constitution provides that the State Legislature may make an advance grant as a _____ to meet the estimated expenditure for a part of the new financial year.

- A:-Interim grant
- B:-Vote on account
- C:-Exceptional grant
- D:-Vote of credit
- Correct Answer:- Option-B

Question93:-In a parliamentary system of Govt who exercises the control over public expenditure?

- A:-Legislature
- B:-Executive
- C:-Audit
- D:-All three above
- Correct Answer:- Option-D

Question94:-Who examines the state accounts to see that the grants made by the Legislature have been applied to the purposes for which intended and expenditure incurred is in accordance with rules and regulations and not exceeded the limits set by Legislature?

- A:-Finance Department
- B:-Accountant General
- C:-Governor
- D:-Chief Minister

Correct Answer:- Option-B

Question95:-Which is the register maintained at treasuries to put a control over expenditure by making it impossible for departments concerned, to draw on treasuries in excess of appropriation?

- A:-Appropriation check Register
- B:-Reconciliation Register
- C:-Appropriation Control Register
- D:-None of these

Correct Answer:- Option-C

Question96:-The Administrative Department discharge the responsibility for enforcing control over expenditure through the hierarchy consisting

- A:-Chief controlling officer, subordinate controlling officer and disbursing officer
- B:-Chief controlling officer and drawing officer
- C:-Sub controlling officer and treasury officer
- D:-Disbursing officer and drawing officer

Correct Answer:- Option-A

Question97:-Who should forward the monthly reports regarding reconciliation work to Finance Department?

- A:-Chief Controlling officer
- B:-Sub controlling officer
- C:-Disbursing officer
- D:-Drawing officer

Correct Answer:- Option-A

Question98:-Of the following which includes entertainment allowances of high dignitaries?

- A:-Office expenses
- B:-Hospitality expenses
- C:-Miscellaneous expenses
- D:-Other charges

Correct Answer:- Option-B

Question99:-Who is the estimating officer in respect of General Provident Fund (State Govt. Employees) under the major head State Provident Funds?

- A:-Director of Treasuries
- B:-Finance Department (State)
- C:-Accountant General
- D:-Regional Provident Officer

Correct Answer:- Option-C

Question100:-Which is the Fund established as per Article 267(2) of Constitution of India?

- A:-Reserve Fund
- B:-Contingency fund of India
- C:-Sinking Fund
- D:-Contingency Fund of State

Correct Answer:- Option-D