

**PROVISIONAL ANSWER KEY**

Paper: 029 - Kerala Financial Code vol I ,II Kerala Account Code vol I and Kerala Budget Manual  
Date of Test 11-05-2023

Question1:-Duty of the Inspecting Officers in checking revenue collection

A:-The inspecting Officers will compare the entries in the counterfoils in the printed counterfoil receipts book with those in the register of collections and with any original receipt they may be able to obtain from the persons to whom they were issued

B:-They will check the totals in the Register of collections and will see that the amount shown as collected agrees with the total of the amounts paid into the treasury as shown in the Chalan and the cash in the hands of the Government servant

C:-The comparison will be made from the time of the last inspection and the accounts should be inspected on the spot at least once every year  
D:-all of the above

Correct Answer:- Option-D

Question2:-Every executive authority of a Municipal Council or City Corporation and Village Officer should report immediately to the disbursing officer concerned the death of any person who was residing within his jurisdiction and drawing a Government pension, whether civil, military, political or of any other kind

A:-incorrect

B:-correct

C:-as per the discretion of the executive authority

D:-none of the above

Correct Answer:- Option-B

Question3:-Travelling allowance bills and acquittance rolls relating there to should be preserved for \_\_\_\_\_

A:-3 completed years

B:-5 completed years

C:-7 completed years

D:-none of the above

Correct Answer:- Option-A

Question4:-\_\_\_\_\_ means an account with a contractor on which payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract

A:-Running contract

B:-Running account

C:-Rate contract

D:-none of the above

Correct Answer:- Option-B

Question5:-The responsibility for recovering rent in respect of those in charge of the Public Works Department which are used wholly or partially as residences rest mainly on the \_\_\_\_\_ of the Division in which the building is located

A:-Superintending Engineer

B:-Executive Engineer

C:-Chief Engineer

D:-None of the above

Correct Answer:- Option-B

Question6:-A statement containing which of the following details should be furnished to the Accountant-General along with the sanction for deputation of State Government servant for service under the Government of India or any other State Government

A:-Transit pay sanctioned

B:-Actual pay sanctioned in the deputation post

C:-Date and amount of next increment

D:-all of the above

Correct Answer:- Option-D

Question7:-A primary record of all money transactions affecting the revenues of the Federation or of any province as they occur

A:-Primary accounts

B:-Initial accounts

C:-Subsidiary accounts

D:-none of the above

Correct Answer:- Option-B

Question8:-Irregular or unusual payments should be recorded in the accounts with the general reference to the ordinary rules of classification according to the nature of the expenditure; for example, an overpayment of pay shall be debited to the head

A:-Pay

B:-Salaries

C:-Wages

D:-None of the above

Correct Answer:- Option-A

Question9:-A loss of cash which is written off under the orders of a competent authority should be debited as a \_\_\_\_\_ of the department concerned

A:-establishment charge

B:-contingent charge

C:-miscellaneous charge

D:-none of the above

Correct Answer:- Option-B

Question10:-If money due to Government has actually reached a Government servant and is then embezzled, stolen or lost even though it may not have reached the treasury and thus have passed into the Consolidated Fund or the Public Account, it should be brought as a receipt into the

A:-Consolidated Fund

B:-the Public Account

C:-either (a) or (b)

D:-none of the above

Correct Answer:- Option-C

Question11:-Under \_\_\_\_\_ of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the Legislature. This statement is known as the Annual Financial Statement.

A:-Article 202

B:-Article 102

C:-Article 302

D:-None of the above

Correct Answer:- Option-A

Question12:-Which one of the following officers has to reconcile their figures, of expenditure with treasury figures, before forwarding them to the superior controlling authority

A:-District Registrars

B:-District Collectors

C:-District and Sessions Judges

D:-all of the above

Correct Answer:- Option-D

Question13:-Director of Industrial and Commerce is the estimating officer of

A:-Loans to Government Companies

B:-Loans to Malabar Spinning and Weaving Company Ltd. Calicut

C:-Loans to Private Electrical Undertakings

D:-all of the above

Correct Answer:- Option-D

Question14:-The Chief Conservator of Forests will obtain similar statements, also by the same date, from the Disbursing Officers working directly under him, and will then consolidate, in Form \_\_\_\_\_, his own expenditure and that shown in the Circle and other returns, so that he may watch expenditure of the Department as a whole against the sanctioned appropriation

A:-KBM 21

B:-KBM 11

C:-KBM 31

D:-none of the above

Correct Answer:- Option-A

Question15:-All Gazetted Officers should, in respect of their personal claims, forward to the Controlling Officers concerned, monthly statement of bills drawn, showing, inter alia the budget classification, gross amount of the bill, deduction made, net amount of the bill, nature of the claim, date of encashment, and the period to which it relates

A:-correct

B:-incorrect

C:-as per the discretion of controlling officer

D:-none of the above

Correct Answer:- Option-A

Question16:-List of officers responsible to forward Consolidated Stores and Stock Accounts to the Accountant General

A:-Director of Agriculture

B:-Director of Animal Husbandry

C:-Director of Ports

D:-All of the above

Correct Answer:- Option-D

Question17:-An officer issuing railway warrant should invariably enter the particulars

A:-Name and/or number of Police Officer and nature of duty

B:-Reasons for travelling by mail train

C:-both (a) and (b)

D:-none of the above

Correct Answer:- Option-C

Question18:-When a journey has to be made by boat or steamer the prisoner shall be provided with a \_\_\_\_\_ to halting place nearest to his destination at the lowest rate.

A:-passage money

B:-imprest money

C:-pocket money

D:-pension money

Correct Answer:- Option-A

Question19:-Each youthful offender on his release from the Borstal School or Balamandir, will be granted allowance as per the rule

A:-An inmate whose home or the place where he/she secured employment is on or near a Railway Station shall, on release be supplied with a railway ticket of the lowest class or train fare to the station nearest to the place of destination

B:-When the whole or any part of the journey has to be made in conveyance other than by rail she/he shall be paid passage money for travel by the lowest class in such conveyance to the station nearest to the place of destination

C:-both (a) and (b) above

D:-none of the above

Correct Answer:- Option-C

Question20:-Repairs to and servicing of motor cycles or scooters supplied to an office involving more than Rs. 50 at a time may be made only with the previous sanction of the \_\_\_\_\_

A:-Head of the Department

B:-Head of Office

C:-Finance Secretary

D:-None of the above

Correct Answer:- Option-A

Question21:-Receipts and recoveries on Capital Accounts in so far as they represent recoveries of expenditure previously debited to a capital major head shall be taken in reduction of expenditure under the major head concerned, except where under the rules of allocation applicable to a particular department such receipt have to be taken to \_\_\_\_\_

A:-revenue

B:-capital

C:-suspense

D:-none of the above

Correct Answer:- Option-A

Question22:-The Comptroller and Auditor-General of India derives his powers and duties in relation to accounts of the Union and of the States from \_\_\_\_\_ of the constitution of India.

A:-Articles 49 and 50

B:-Articles 149 and 150

C:-Articles 249 and 250

D:-none of the above

Correct Answer:- Option-B

Question23:-The Auditor-General of India shall be relieved from the responsibility for keeping which accounts of the under mentioned class or character

A:-initial and subsidiary accounts that may be required to be kept in any office or department of the Federation or as the case may be, of any Province

B:-Accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a Province by order of the Governor-General or of the Governor of the Province

C:-Trading, manufacturing and profit and loss accounts and balance sheets and any other subsidiary accounts that may be required to be kept by order of the Governor-General of the Governor or of a Province in any department of the Federation or of the Province

D:-all of the above

Correct Answer:- Option-D

Question24:-Each branch of the State Bank of India transacting Government business as agent of the Reserve Bank classifies the daily receipts and disbursements on behalf of Government in \_\_\_\_\_

- A:-Central
  - B:-State
  - C:-Central and State
  - D:-none of the above
- Correct Answer:- Option-C

Question25:-The Treasury Rules of each State Government issued under \_\_\_\_\_ of the Constitution, however provided that moneys may be received and payments may be made on behalf of the Central Government and other State Government by a State Treasury situated at a place where the treasury business is not conducted by the Bank.

- A:-Article 283
  - B:-Article 83
  - C:-Article 183
  - D:-none of the above
- Correct Answer:- Option-A

Question26:-A \_\_\_\_\_ is, in effect, a request from the Executive to the Legislature for a specified sum of money to finance a particular service during the year.

- A:-vote on account
  - B:-Demand for Grant
  - C:-Voted expenditure
  - D:-none of the above
- Correct Answer:- Option-B

Question27:-If, in the course of the year, expenditure in excess of the budget grant becomes unavoidable, or expenditure has to be incurred on a \_\_\_\_\_, not contemplated in the budget, a supplementary demand for grant is placed before the Legislature

- A:-appropriation
  - B:-expenditure
  - C:-new service
  - D:-none of the above
- Correct Answer:- Option-C

Question28:-Review of the budget involves

- A:-detailed examination of the Estimates presented to the Legislature
  - B:-to see how best the plans and programmes embodied therein could be executed efficiently and economically
  - C:-both (a) and (b)
  - D:-none of the above
- Correct Answer:- Option-B

Question29:-The introduction of any new major head or minor head, and the abolition or change in nomenclature of any existing head will require the approval of the Comptroller and Auditor General of India, who will obtain the approval of the \_\_\_\_\_, where necessary

- A:-Prime Minister
  - B:-President
  - C:-Finance Secretary
  - D:-None of the above
- Correct Answer:- Option-B

Question30:-The State Government and the Accountant General are free to determine the subheads below a minor head, so as to meet local or special requirements, bearing in mind which one of the following guiding principles

- A:-Homogenous schemes under a programme, especially those involving small outlay, should be grouped into suitable sub-heads
  - B:-The sub-heads should not be multiplied unnecessarily
  - C:-both (a) and (b)
  - D:-none of the above
- Correct Answer:- Option-C

Question31:-When any Government land with improvements thereon or any building is transferred from one Service Department to another under the State Government, the transfer shall be made

- A:-free of charge
  - B:-Rs. 2500/-
  - C:-Rs. 5000/-
  - D:-none of the above
- Correct Answer:- Option-A

Question32:-The \_\_\_\_\_ may be required by Government to prepare pro forma accounts of irrigation navigation, embankment and drainage works and of Government residential buildings in accordance with the instructions contained in Chapter 21 of the Central Account Code, Volume IV.

- A:-Finance Department
  - B:-Irrigation Department
  - C:-Accountant General
  - D:-none of the above
- Correct Answer:- Option-C

Question33:-A register (Log Book) in Form \_\_\_\_\_ will be maintained by all offices and departments maintaining Government owned motor cars, buses, lorries, jeeps, station wagons, vans and motor boats.

- A:-48
  - B:-48A
  - C:-48B
  - D:-all of the above
- Correct Answer:- Option-D

Question34:-When a Government servant is transferred or proceeds on leave or retires, Head of Office/Drawing Officer should not give the Treasury Officer or other disbursing officer as early as possible notice of the date up to which rent is payable

- A:-incorrect
  - B:-correct
  - C:-as per the discretion of the drawing officer
  - D:-none of the above
- Correct Answer:- Option-A

Question35:-When rent is recoverable in cash from a tenant who is a Government servant, the Government servant in charge of the building should sent him a bill in a suitable form on or before the last day of each month for the rent due in respect of that month and the tenant should be required to pay the rent before the expiry of the following month. The article applicable is \_\_\_\_\_

- A:-Article 117
  - B:-Article 217
  - C:-Article 17
  - D:-None of the above
- Correct Answer:- Option-C

Question36:-Fees and duties levied by law should be paid by Government Departments in the same way as by private individuals

- A:-correct

- B:-incorrect
- C:-as per the discretion of finance department
- D:-none of the above

Correct Answer:- Option-A

Question37:-A regularly organized store branch of a department should ordinarily charge any other department for supplies made; but petty and casual supplies of stores may, if the supplying departmental consents, be made without payment

- A:-correct
- B:-incorrect
- C:-as per the discretion of purchasing department
- D:-none of the above

Correct Answer:- Option-A

Question38:-The Defence Services also shall not be required to pay for the use of the Government Civil Aerodromes and for other incidental services rendered by the Civil Aviation Department of Indian Air Force planes, not shall the Civil Aviation Department be charged, as a reciprocal arrangement. For the use of the Aerodromes of the Indian Air Force by the Civil Aircrafts

- A:-correct
- B:-incorrect
- C:-as per the discretion of civil aviation department
- D:-none of the above

Correct Answer:- Option-A

Question39:-When a special officer is employed for acquisition of land for any department, the expenditure on pay, allowances, etc., of the special officer and his establishment and any expenditure on contingencies is not debitable to that department as part of the cost of land

- A:-correct
- B:-incorrect
- C:-as per the discretion of the concerned department
- D:-none of the above

Correct Answer:- Option-B

Question40:-The Fire Forces Department may charge other departments at the rate of \_\_\_\_\_ per fire extinguisher for pressure testing

- A:-Rs. 5
- B:-Rs. 10
- C:-Rs. 3
- D:-none of the above

Correct Answer:- Option-C

Question41:-Annual Financial Statement or 'Budget' means the Statement of the estimated receipts and expenditure of the State for each financial year, to be laid before the Legislature of the State, under \_\_\_\_\_ of the Constitution of India.

- A:-Article 202(1)
- B:-Article 302(1)
- C:-Article 102(1)
- D:-none of the above

Correct Answer:- Option-A

Question42:-The departmental estimates should take cognizance only of what are called 'standing sanctions', i.e. of revenue based on and of expenditure incurred by virtue of existing laws, rules and orders. These are called \_\_\_\_\_

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

Correct Answer:- Option-A

Question43:-In respect of appropriation against which bills are drawn both by officials and non-officials, the \_\_\_\_\_ will control the expenditure by reducing the appropriation at his disposal by the amount of each bill countersigned by him

- A:-Head of office
- B:-head of the Department
- C:-Finance Secretary
- D:-None of the above

Correct Answer:- Option-B

Question44:-Reconciliation of Departmental figures with the books of the treasury and the Accountant General should not be confined to expenditure, but should embrace revenue as well. This would prevent defalcation through \_\_\_\_\_

- A:-excess remittance
- B:-short-remittance
- C:-excess expenditure
- D:-none of the above

Correct Answer:- Option-B

Question45:-Every Controlling Officer should, maintain a Liability Register in \_\_\_\_\_, just as any Disbursing Officer.

- A:-Form KBM 11
- B:-Form KBM 12
- C:-Form KBM 13
- D:-Form KBM 14

Correct Answer:- Option-C

Question46:-For all journey by rail performed by \_\_\_\_\_ it will be presumed that railway warrants were used except in cases involving work of a confidential nature

- A:-Head Constables
- B:-Constables
- C:-both (a) and (b)
- D:-none of the above

Correct Answer:- Option-C

Question47:-Military prisoners in all cases, civil prisoners, if insane, violent or dangerous and other parties of prisoners and escorts when, inclusive of escorts, the parties exceed five in number, must travel in \_\_\_\_\_

- A:-reserved compartments
- B:-first class compartments
- C:-unreserved compartments
- D:-none of the above

Correct Answer:- Option-A

Question48:-In cases in which the cost of binding work, done by private agency exceeds Rs. 500 at a time, the charge should be supported by a certificate from the Superintendent, Government Presses to the effect that the work could not have been undertaken by him without prejudice to other Government work already in hand. The departments and offices exempted from the operation of this rule

- A:-The office of the Board of Revenue and Collectors
- B:-Registration Department

- C:-Judicial Department
- D:-All of the above

Correct Answer:- Option-D

Question49:-Heads of Offices are also authorised to sanction the purchase of books for the use of their offices from Government Presses and Publication divisions of the Government of India subject to the condition

- A:-that in all cases budget provision exists or reappropriation is duly made for the cost of books purchased
- B:-that the book purchased is required by the officer in the discharge of his official duties independently of the desire of an officer for improvement in subjects connected with his duties

- C:-that the supply of any book to a whole class of officers requires the sanction of Government
- D:-all of the above

Correct Answer:- Option-D

Question50:-Charges on account of cart, boat and coolie hire may be incurred under such items as conveyance of office records and furniture, carriage of Stationery or transport of other articles by debit to \_\_\_\_\_

- A:-office contingencies
- B:-bank account
- C:-imprest account
- D:-none of the above

Correct Answer:- Option-A

Question51:-The departments of Administration of Justice, Jails, Police, Education, Medical, Public Health, Forest, Defence belong to \_\_\_\_\_ service departments.

- A:-first class
- B:-second class
- C:-third class
- D:-none of the above

Correct Answer:- Option-A

Question52:-Charges on account of all telegrams relating to currency matters should be debited to the \_\_\_\_\_

- A:-State Bank of India
- B:-Kerala Bank
- C:-Reserve Bank
- D:-none of the above

Correct Answer:- Option-C

Question53:-In the case of transactions between two Governments, adjustment shall always be made if required by or under the provisions of the Constitution, and otherwise in such manner and to such extent as may be mutually agreed upon by the Governments concerned. The article referred here is \_\_\_\_\_

- A:-Article 16 KAC Vol I
- B:-Article 26 KAC Vol I
- C:-Article 46 KAC Vol I
- D:-Article 56 KAC Vol I

Correct Answer:- Option-D

Question54:-\_\_\_\_\_ will include expenditure on printing of office codes and manuals and other documents, whether priced or non-priced but will exclude expenditure on printing of publicity material.

- A:-Periodicals
- B:-Publications
- C:-either (a) or (b)
- D:-none of the above

Correct Answer:- Option-B

Question55:-Travel Expenses will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession which falls under \_\_\_\_\_

- A:-salaries
- B:-pay and allowances
- C:-daily allowance
- D:-none of the above

Correct Answer:- Option-A

Question56:-Every Disbursing Officer should report monthly to the superior controlling authority the actual expenditure and the liabilities incurred during and upto the previous month. For this purpose, each disbursing Officer should maintain a register of expenditure and liabilities, in \_\_\_\_\_

- A:-Form KBM 11
- B:-Form KBM 12
- C:-Form KBM 13
- D:-Form KBM 14

Correct Answer:- Option-B

Question57:-When a bill is presented for payment at the treasury, the availability of budget provision cover the payment is checked with reference to the entries in the \_\_\_\_\_, specially maintained for the purpose

- A:-Expenditure Control Register
- B:-Remittance Control Register
- C:-Appropriation Control Register
- D:-None of the above

Correct Answer:- Option-C

Question58:-The variations, if any, between the figures in the Demands for Grants laid before the Legislature and the grants a finally voted and included on the Appropriation Act will be communicated by the Finance Department to the \_\_\_\_\_

- A:-Departments of the Secretariat
- B:-the Accountant General
- C:-the Comptroller and Auditor General of India
- D:-all of the above

Correct Answer:- Option-D

Question59:-Subject to the provisions of Articles 205 and 206 of the constitution, no money can be withdrawn from the consolidated fund of the State until the \_\_\_\_\_ has been enacted.

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

Correct Answer:- Option-A

Question60:-No Part II scheme will be considered for inclusion in the next year's budget, unless it is received by the finance Department before the \_\_\_\_\_ of a year or such other date as may be prescribed by the Department from time to time.

- A:-1st November
- B:-1st December
- C:-1st October

D:-1st September

Correct Answer:- Option-A

Question61:-\_\_\_\_\_ attached to hostels come under the class of residences for Government Officials and should be shown in the monthly return whether any rent is recovered or not.

- A:-NGO Quarters
- B:-Wardens quarters
- C:-Railway Quarters
- D:-None of the above

Correct Answer:- Option-B

Question62:-Expenditure on account of reparation of damage caused by extraordinary, calamities, such as flood, fire earthquake, cyclone etc., should be charged to \_\_\_\_\_ as may be determined by Government according to the circumstances of each case.

- A:-capital
- B:-revenue
- C:-divided between capital and revenue
- D:-all of the above

Correct Answer:- Option-D

Question63:-The transactions of local funds (as defined in Article 3) are not included as such in the Government account, except in so far as their cash balances are deposited with the Government under the rules and accounted for under the deposit head "Deposits of Local Funds" within the

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

Correct Answer:- Option-C

Question64:-The detailed procedure to be followed in connection with borrowing by local bodies from the Government is laid down in the \_\_\_\_\_

- A:-Kerala Local Authorities Loans Rules, 1965
- B:-Kerala Local Fund Loans Rules, 1965
- C:-either (a) or (b)
- D:-none of the above

Correct Answer:- Option-A

Question65:-In cases, or defalcation/embezzlement of public money or properties in which Government servants or public servants are involved and where the amount or the value of the properties involved is Rs. 5,000 (Rupees five thousand only) or more belonging to State Government (including moneys or properties of co-operative) they should be reported immediately to

- A:-Vigilance Division
- B:-Ordinary Police
- C:-the Local X-Branch Vigilance Division
- D:-none of the above

Correct Answer:- Option-C

Question66:-Currency, Coinage and Mint, Interest Receipts, Dividends and Profits and Other Non-tax Revenue fall under \_\_\_\_\_

- A:-Public account
- B:-contingency fund
- C:-consolidated fund
- D:-none of the above

Correct Answer:- Option-C

Question67:-Cash balances held in the Treasuries of the Central Government form part of the \_\_\_\_\_ of India.

- A:-Consolidated Fund
- B:-Contingency Fund
- C:-Public Account
- D:-All of the above

Correct Answer:- Option-D

Question68:-The general outlines of the system of Accounts of the Central and State Governments briefly stated is

- A:-All receipts in India on behalf of the Central and State Governments are paid into a treasury or the Bank
- B:-Receipts realized in the Railways, Defence, Posts and Telegraphs, Public Works, Forest and any other departments which may be authorised in this behalf are paid into a treasury or the bank in lump and are accounted for at the treasury merely as receipt on behalf of such departments
- C:-Payments in India on behalf of the Central and State Governments are ordinarily made either at a Treasury or the Bank
- D:-all of the above

Correct Answer:- Option-D

Question69:-The consolidated annual accounts of the Posts and Telegraphs, Railways and Defence Services are submitted to the \_\_\_\_\_

- A:-Accountant-General
- B:-Accountant General of Defence
- C:-either (a) or (b)
- D:-none of the above

Correct Answer:- Option-A

Question70:-Transactions initially taken against the balance of a State which are eventually adjustable against the balance of another State are passed on to the Accountant-General of the latter State through the \_\_\_\_\_

- A:-Proforma Accounts
- B:-Settlement Accounts
- C:-Suspense Accounts
- D:-None of the above

Correct Answer:- Option-B

Question71:-The Revised Estimate should be prepared by

- A:-the actual expenditure during the first five months of the current year
- B:-the expenditure likely to be incurred during the remaining months of the year
- C:-the additional funds already obtained or proposed to be obtained through Supplementary Grants
- D:-all of the above

Correct Answer:- Option-D

Question72:-In the case of a cadre which includes leave reserve, the estimates should provided not only for members likely to be on duty, but also for those likely to be on leave, no separate provision being made for leave salaries

- A:-correct
- B:-incorrect
- C:-as per the discretion of controlling officer
- D:-none of the above

Correct Answer:- Option-A

Question73:-For the preparations of the Explanatory Memorandum on the Budget, the Heads of Departments should furnish which of the following particulars

A:-Full details of Government properties or assets proposed to be transferred free of cost or sold at concessional rates to outside bodies/institutions/parties (in Form of KBM9)  
 B:-Statements of guarantees given by Government (in Form KBM 10)  
 C:-Particulars of Government properties leased out at subsidized or concessional rates of rent and for which standard rent has not been fixed (in Form KBM 11)  
 D:-all of the above  
 Correct Answer:- Option-D

Question74:-In the case of Submission of departmental estimates to Government, date by which estimates should reach Government is furnished below. Which one is correct?

- A:-Non-Plan - Not later than September 15
- B:-Plant - Not later than November 30
- C:-Revenue - Not later than November 30
- D:-All of the above

Correct Answer:- Option-D

Question75:-If a work-charged establishment is replaced by temporary or permanent staff, such proposals need be treated as Part II schemes provided the extra cost per annum on account of leave and pension charges does not exceed Rs. 2,500/-

- A:-correct
- B:-incorrect
- C:-as per the discretion of controlling officer
- D:-none of the above

Correct Answer:- Option-B

Question76:-When any building or any land or other property belonging to the Government is let to a person not in the service of Government, the full assessed rent for each month should always be recovered from him in advance

- A:-incorrect
- B:-correct
- C:-as per the discretion of the Executive Engineer
- D:-none of the above

Correct Answer:- Option-B

Question77:-In the case of local funds, Government may in exceptional cases authorise which one of the following arrangements?

A:-Payments as made by Government may be charged to the balance of the deposits of the local fund in Government books  
 B:-Recoveries from the local fund may be postponed till the time when Government has to make payment for the charges  
 C:-Payments may be made as advances from Government funds in the first instance pending recovery from the local fund either in cash or by adjustment against its account with the treasury  
 D:-All of the above

Correct Answer:- Option-D

Question78:-On receipt of an application for refund in respect of any item of revenue, the officer who has brought to account that particular item of revenue should

- A:-Trace out the original records relating to the receipt of the amount in question
- B:-Verify the claim with reference to the original records
- C:-see whether the application is received within the maximum time limits allowed under the rules
- D:-all of the above

Correct Answer:- Option-D

Question79:-Loss or extra expenditure arising out of administrative lapses

- A:-Payment of demurrage charges
- B:-Payment of surcharge (final) on electricity bills
- C:-both (a) and (b)
- D:-none of the above

Correct Answer:- Option-C

Question80:-In cases where a competent authority holds that a Government servant is responsible for a loss sustained by the Government and orders that any amount should be recovered from him and he is about to retire from service, the amount should be recovered as far as possible by deduction from

- A:-the last pay and allowances
- B:-leave salary due to him
- C:-either (a) or (b)
- D:-none of the above

Correct Answer:- Option-C

Question81:-Losses sustained by the Central Government in State treasuries through the negligence or culpability of the staff paid for by a Government in any State and vice versa should be borne as they occur

- A:-by the Central Government if the loss occurs, in connection with Central transactions
- B:-by the State Government, if it is on account of State Transactions
- C:-both (a) and (b)
- D:-none of the above

Correct Answer:- Option-C

Question82:-When a Government servant is to be transferred to foreign service under a private employer, the Government may require the employer to deposit before the transfer is sanctioned, security equivalent to \_\_\_\_\_ pay of the Government servant in foreign service

- A:-three months
- B:-six months
- C:-one month
- D:-none of the above

Correct Answer:- Option-A

Question83:-When a work is executed on the piece-work contract system, security may also be taken in the form of \_\_\_\_\_ made from the contractor's bills.

- A:-percentage deductions
- B:-standard deductions
- C:-statutory deductions
- D:-none of the above

Correct Answer:- Option-A

Question84:-The \_\_\_\_\_ contains the rules regarding the preparation, examination and consolidation of the budget estimates, their passage through the Legislature, the distribution of appropriation among controlling and disbursing officers, the responsibility of these officers for watching the progress of expenditure and ensuring that it does not exceed the appropriations, the authorities competent to sanction re-appropriation and the procedure for obtaining supplementary appropriations.

- A:-Kerala Financial Code Vol I
- B:-Budget Manual
- C:-Kerala Account Code Vol I.
- D:-None of the above

Correct Answer:- Option-B

Question85:-Copies of sanctions/orders relating to grant of advances to non-gazetted officers (except those relating to House Building Advance and Advance for the purchase of a Motor Car/Motor Cycle/Scooter) need not be forwarded to the \_\_\_\_\_

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

Correct Answer:- Option-B

Question86:-Whenever a contract is made by or on behalf of the Government, the general Principle to be observed

A:-The terms of the contract should be precise and definite and there should be no room for ambiguity or misconstruction of any of its provisions

B:-In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors

C:-Standard forms of contracts should be used in all cases for which they have been prescribed, and the rates mentioned in the contract should be subject to adequate prior scrutiny

D:-All of the above

Correct Answer:- Option-D

Question87:-A Government servant who has been duly authorised to incur any expenditure on law charges in connection with law suits to which the Government are a party may not draw an advance for the purpose of meeting the expenditure

- A:-correct
- B:-incorrect
- C:-as per the discretion of law officer
- D:-none of the above

Correct Answer:- Option-B

Question88:-Advances made from the permanent advance, such as advances to last grade Government servants for Railway and bus fares for journeys on duty, advances for office expenses in camp, etc., should be entered at once in the proper column of the

- A:-Pay Bill Register
- B:-Contingent Register
- C:-Advance Register
- D:-None of the above

Correct Answer:- Option-B

Question89:-If the building is occupied by more than one department or if the taxes are payable in a lump sum for a number of buildings in a Municipal or other local area, the taxes should be paid by the \_\_\_\_\_ if it is one of the occupants and otherwise by the Government department which occupies the major portion of the building in consultation with the Executive Engineer concerned

- A:-Revenue Department
- B:-Finance Department
- C:-Local Self Government Department
- D:-None of the above

Correct Answer:- Option-A

Question90:-A Purchasing Officer should obtain stores by calling for tenders in all cases except

- A:-Purchase of uniform for nursing sisters in all the hospitals in the State
- B:-Purchase of books and periodicals in all departments involving less than Rs. 1,000/- at a time
- C:-Both (a) and (b)
- D:-None of the above

Correct Answer:- Option-C

Question91:-Heads of Departments and Officers should see that the furniture required for the offices and the institutions under their control is made of superior wood only, such as teak, jackwood and blackwood

- A:-correct
- B:-incorrect
- C:-as per the discretion of law officer
- D:-none of the above

Correct Answer:- Option-A

Question92:-No earnest money or security deposit is necessary in respect of supplies from

- A:-Government Institutions
- B:-State Public Sector Industries
- C:-State Government Department units
- D:-All of the above

Correct Answer:- Option-D

Question93:-A register in \_\_\_\_\_ should be maintained to show the details of the tenders invited; the names of tenderers, the date of receipt, date of opening, etc., of tenders and quotations

- A:-Form No. 15
- B:-Form No. 16
- C:-Form No. 17
- D:-Form No. 18

Correct Answer:- Option-A

Question94:-Tenders shall be excluded

- A:-When the tenders are not in the prescribed form (where forms are prescribed)
- B:-When the tender is not signed by the tenderer
- C:-When the tender is from a black-listed firm or a banned firm
- D:-All of the above

Correct Answer:- Option-D

Question95:-If any firm is to be ignored on grounds of unsatisfactory performance in respect of a previous contract, the decision should be taken by

- A:-Public Works Department
- B:-Government
- C:-either (a) or (b)
- D:-none of the above

Correct Answer:- Option-B

Question96:-Caution money collected by Government institutions such as colleges, Hostels, Agricultural and Commercial Schools, the Public Library, etc. are deposited in the head

- A:-Revenue deposit
- B:-Personal deposit
- C:-capital deposit
- D:-none of the above

Correct Answer:- Option-B

Question97:-"Civil Deposits" include

- A:-Deposits for work done for public bodies or private individuals



- B:-Pensions remitted by postal money order but returned by the Post Office as unclaimed
- C:-Sale proceeds of wrecks which are the property of the State Government
- D:-Sale proceeds of land or other property sold which are not at once paid to the land-holder concerned

Correct Answer:- Option-A

Question98:-With regard to the advances repayable, the departmental officers concerned should furnish annually to the Accountant General by the \_\_\_\_\_ certificates of balances under each kind of advance as they stood in their administrative accounts on the 31st March preceding

- A:-15th June
- B:-15th July
- C:-15th August
- D:-15th September

Correct Answer:- Option-B

Question99:-All the loan disbursing officers should forward to the concerned Heads of Department a monthly D.C.B. Statement in a suitable form as prescribed by the Head of the Department/the Chief Controlling Officer administering the loan on or before the \_\_\_\_\_ of the succeeding month.

- A:-5th
- B:-15th
- C:-10th
- D:-None of the above

Correct Answer:- Option-C

Question100:-The Tahasildars should forward to the \_\_\_\_\_ a monthly detailed statement of expenditure and a monthly memo of advances and recoveries to enable him to see that the money was spent for the purpose for which it was drawn, that the unexpended balance is refunded promptly and that the expenditure is also recovered from the ryots promptly

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

Correct Answer:- Option-B