

PROVISIONAL ANSWER KEY

Paper: 005 - The Kerala Treasury Code(Lower)
Date of Test 18-03-2023

Question1:-Whenever a cheque is presented, the treasury shall carefully examine the number printed on it in order to ascertain that it was really taken from the book notified as in use by the drawing officer whose signature it purports to bear. The rule applicable is _____ of Kerala Treasury Code.

- A:-Rule 240
- B:-Rule 40
- C:-Rule 140
- D:-Rule 80

Correct Answer:- Option-A

Question2:-All cheques shall be written and signed in indelible (unwashable) ink only, which can be obtained from the

- A:-Finance department
- B:-Election Commission
- C:-Controller of Stationery
- D:-None of the above

Correct Answer:- Option-C

Question3:-On the first appearance of a pensioner the disbursing officer shall take an impression of the pensioner's _____ on the pension bill.

- A:-left hand thumb and fingers
- B:-right hand thumb and fingers
- C:-the impressions of the toe
- D:-all of the above are correct

Correct Answer:- Option-D

Question4:-If the disbursing officer entertains any doubt as to the identity of any person claiming to be a pensioner who has served in the Police Department, he may require the local Inspector of Police to identify him, and the latter shall then be responsible for the correct identification of the pensioner.

- A:-Incorrect
- B:-Correct
- C:-As per the discretion of the treasury officer
- D:-None of the above

Correct Answer:- Option-B

Question5:-When a pensioner draws his pension through an agent who has executed a bond to refund overpayments, the pension shall not be paid on account of a period of more than _____ after the date of the life certificate last received.

- A:-a year
- B:-six months
- C:-three months
- D:-none of the above

Correct Answer:- Option-A

Question6:-Deposits, the detailed accounts of which are not kept at the treasury and which are credited to the Government under Article 296 of the Kerala Financial Code, Volume I, cannot be repaid without the sanction of the _____.

- A:-Auditor General
- B:-Accountant General
- C:-Director of Treasuries
- D:-None of the above

Correct Answer:- Option-B

Question7:-The Superintendent, Government Press, should meet in the first instance from his _____ of excess receipts on account of advertisements in the Kerala Gazette.

- A:- imprest
- B:-permanent advance refunds
- C:-temporary advance
- D:-none of the above

Correct Answer:- Option-B

Question8:-When a court orders the payment to an injured party of an amount kept in deposit in the treasury which was awarded to him as compensation out of a fine imposed in criminal case, it shall certify on the order

A:-that the sentence and award have been confirmed by the appellate court and no order has been received from the court of revision reversing or modifying the order of compensation

B:-when the order as to compensation has been modified in appeal or revision, that the payment ordered is in conformity with such modification

C:-that the appeal time has expired and no appeal has been preferred and that no order has been received from the court of revision reversing or modifying the order of compensation

- D:-all of the above

Correct Answer:- Option-D

Question9:-When a bill contains a charge for labour engaged departmentally the drawing officer shall certify that the amount charged was paid on _____ maintained in accordance with the rules to labourers who actually worked on the work.

- A:-work rolls
- B:-pay rolls
- C:-muster rolls
- D:-none of the above

Correct Answer:- Option-C

Question10:-Hints on detecting counterfeit coins are furnished in _____.

- A:-Appendix 22
- B:-Appendix 25
- C:-Appendix 11
- D:-Appendix 20

Correct Answer:- Option-A

Question11:-The Treasury Officer shall not pay a cheque payable to order, unless it is receipted

- A:-by the payee himself
- B:-another person in whose favour it has been regularly endorsed for payment
- C:-either (1) or (2)
- D:-none of the above

Correct Answer:- Option-C

Question12:-The account of a local fund at the treasury is Purely a _____ account, and the nature of the disbursement need not be specified on any local fund cheque.

- A:-overdraft
 - B:-revolving
 - C:-banking
 - D:-none of the above
- Correct Answer:- Option-C

Question13:-The District Treasury Officer is authorised to renew Pension Payment Order without reference to the _____ when the entries on the reverse of either the pensioner's or the disbursing officer's half are completely filled up or the pensioner's half is lost, worn or torn.

- A:-Accountant General
 - B:-Finance department
 - C:-Director of Treasuries
 - D:-None of the above
- Correct Answer:- Option-A

Question14:-If a pension payable in India remains undrawn for more than _____, the pension shall cease to be payable.

- A:-Six months
 - B:-One year
 - C:-Two years
 - D:-Three years
- Correct Answer:- Option-B

Question15:-When a pensioner has failed to appear to receive his pension for _____, the disbursing officer should make inquiries through the Village Officer as to the cause of his non-appearance.

- A:-Six months
 - B:-One Year
 - C:-Two Years
 - D:-Three months
- Correct Answer:- Option-D

Question16:-Accounts in respect of which no transactions have taken place for _____ complete financial years and more will be treated as unoperated accounts.

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

Question17:-No account will be transferred in the month of _____.

- A:-January
 - B:-February
 - C:-March
 - D:-April
- Correct Answer:- Option-C

Question18:-Every officer shall enter particulars of all bills in a book called the "Treasury Bill Book" in Form _____ which shall be presented at the treasury along with each bill.

- A:-T.R.74
 - B:-T.R.5
 - C:-T.R.72
 - D:-T.R.76
- Correct Answer:- Option-A

Question19:-Mode of Repayment of civil courts deposits is furnished in Rule _____ of Kerala Treasury Code.

- A:-220
 - B:-219
 - C:-218
 - D:-221
- Correct Answer:- Option-B

Question20:-On receipt of the advice of a cash order from the Treasury Officer, the Sub Treasury Officer shall immediately enter the particulars in register in Form _____.

- A:-T.A.VII
 - B:-T.A.VIII
 - C:-T.A.IX
 - D:-T.A.X
- Correct Answer:- Option-A

Question21:-The Treasury Officer shall not pay any gratuity except on an authority received from the Accountant General, to whom, under _____ the sanction is communicated by the sanctioning authority or by another Audit Officer.

- A:-Rule 152 of Part III of the Kerala Service Rules
 - B:-Rule 140 of Part III of the Kerala Service Rules
 - C:-Rule 157 of Part III of the Kerala Service Rules
 - D:-Rule 160 of Part III of the Kerala Service Rules
- Correct Answer:- Option-A

Question22:-When a portion only of a civil pension is commuted, the amount of the unreduced pension due upto the day preceding that on which the commutation takes effect, shall be paid along with the commuted value of the portion commuted.

- A:-Incorrect
 - B:-Correct
 - C:-As per the discretion of the treasury officer
 - D:-None of the above
- Correct Answer:- Option-B

Question23:-When the final payment of the balance at the credit of a subscriber (other than Class IV government servant) to a Provident Fund is to be made outside the jurisdiction of the accountant General who maintains Provident Fund Account of the subscriber that Accountant General shall make payment to the payee by a _____.

- A:-crossed bank draft
 - B:-crossed cheque
 - C:-bankers cheque
 - D:-none of the above
- Correct Answer:- Option-A

Question24:-Whenever the Director of Treasuries authorizes payment of a claim referred to him by the Treasury Officer as being a doubtful claim, he should immediately report the facts to the _____.

- A:-Finance Department
- B:-Finance Secretary
- C:-Accountant General

D:-None of the above

Correct Answer:- Option-C

Question25:-In January of each year, the Government fix the maximum normal balance for each district for the next financial year.

A:-Incorrect

B:-Correct

C:-As per the discretion of the treasury officer

D:-None of the above

Correct Answer:- Option-B

Question26:-Guard files are issued by _____ of Police.

A:-Circle Inspector

B:-Sub Inspector

C:-Superintendent

D:-None of the above

Correct Answer:- Option-C

Question27:-Register of padlocks and Keys belonging to the District Treasury/Sub Treasury is maintained in Form _____.

A:-T.R. 39

B:-T.R. 29

C:-T.R. 49

D:-None of the above

Correct Answer:- Option-B

Question28:-Treasurer's Daily Balance Sheet is furnished in Form _____.

A:-T.A.VII

B:-T.A.VIII

C:-T.A.IX

D:-T.A.III

Correct Answer:- Option-D

Question29:-The amount of lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a _____.

A:-repayment of deposit

B:-miscellaneous refund

C:-placed in deposit

D:-none of the above

Correct Answer:- Option-B

Question30:-Any amount found surplus or deficit in treasury balances should be brought to account as such in the daybook on the receipt or payment side, as the case may be.

A:-Correct

B:-Incorrect

C:-Left to the discretion of the treasury officer

D:-None of the above

Correct Answer:- Option-A

Question31:-The Treasury Officers of the nonbanking district and sub treasuries should forward a weekly cash balance report in Form. No. _____ to the Director of Treasuries every Saturday after the close of business giving the balances for each day of the week.

A:-T.R. 80

B:-T.R. 83

C:-T.R. 86

D:-T.R. 89

Correct Answer:- Option-D

Question32:-The memorandum on the reverse of Form _____ should show (i) The remittances to other district despatched in the past month, and those, if any, despatched in previous months for which first acknowledgements have not been received, with date of despatch of each remittance; and (ii) the remittances received from other districts in the past month with the dates of despatch and receipt of each remittance and of the despatch of the first and the final acknowledgements

A:-T.R. 5

B:-T.R. 3

C:-T.R. 55

D:-T.R. 35

Correct Answer:- Option-D

Question33:-The currency chests maintained at treasuries contain rupees and notes which belong to the _____.

A:-Reserve Bank of India

B:-State bank of India

C:-Canara Bank

D:-None of the above

Correct Answer:- Option-A

Question34:-Under the provisions of the Reserve Bank of India Act, 1934 (India Act II of 1934), the total amount of the currency and Bank notes in circulation, which constitute the liabilities of the Issue Department of the Bank, should not exceed the assets held by the Issue Department in

A:-gold

B:-sterling securities

C:-rupee securities

D:-all of the above

Correct Answer:- Option-D

Question35:-No remittance of coin or notes shall be made from any treasury to a treasury in another district or to the Issue Department of the Reserve Bank, except in accordance with special or general orders of the _____.

A:-Treasury Officer

B:-Finance Secretary

C:-Currency Officer

D:-None of the above

Correct Answer:- Option-C

Question36:-When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted in the _____.

A:-Register of Receipts

B:-Register of Repayments

C:-Both (1) and (2)

D:-None of the above

Correct Answer:- Option-C

Question37:-The deposits paid by or on behalf of candidates should be credited to the head

A:-State Legislature Deposit

B:-State Legislature Election Deposit

C:-Advance Deposit

D:-Civil Deposit

Correct Answer:- Option-B

Question38:-The accounts of all currency chests in the State of Kerala are maintained at the issue department of the

A:-State Bank of India, Madras

B:-Reserve Bank of India, Madras

C:-Bank of India

D:-None of the above

Correct Answer:- Option-B

Question39:-Different classes of receipts exempt from stamp duty are listed in

A:-Appendix 26

B:-Appendix 2

C:-Appendix 3

D:-Appendix 8

Correct Answer:- Option-D

Question40:-Class of non-gazetted officers who draw bills relating to the pay and allowances of their own and their establishments without counter signature is listed in

A:-Appendix 26

B:-Appendix 2

C:-Appendix 10

D:-Appendix 8

Correct Answer:- Option-C

Question41:-All remittances despatched by rail, river or road shall be escorted by a police guard, except remittances by a rail of _____ at railway risk.

A:-nickel

B:-bronze

C:-copper coin

D:-all of the above

Correct Answer:- Option-D

Question42:-_____ shall be packed for remittance in stout bags.

A:-Coin

B:-Currency notes

C:-Both (1) and (2)

D:-None of the above

Correct Answer:- Option-A

Question43:-A buoy made of a piece of unsplit bamboo or other floating materials shall be fastened to each box which is to be conveyed on a rivercraft or taken across an unfordable stream on a ferry. The rope of the buoy shall be at least _____ yards long.

A:-Fifty

B:-Hundred

C:-Ten

D:-Twenty Five

Correct Answer:- Option-C

Question44:-Any deficiency in tale found by the _____ shall be made good by the Treasurer of the remitting treasury or the Bank, as the case may be, and any excess in tale shall be returned to the remitting treasury or the Bank.

A:-Currency Master

B:-Mint Master

C:-Currency Chest Master

D:-None of the above

Correct Answer:- Option-B

Question45:-A slip in Form _____ shall be attached to each bundle of books, specifying the number of pieces of currency notes it contains and bearing the full signature of the government servant who has counted them and made up the bundle before despatch.

A:-T.R. 31

B:-T.R. 51

C:-T.R. 21

D:-T.R. 11

Correct Answer:- Option-A

Question46:-The Director of State Lotteries shall present a consolidated bill every month in respect of all districts at the District Treasury

A:-Kollam

B:-Kottayam

C:-Thiruvananthapuram

D:-None of the above

Correct Answer:- Option-C

Question47:-Rules regulating transactions under Treasury Savings Bank are furnished in

A:-Appendix 2

B:-Appendix 3

C:-Appendix 4

D:-Appendix 5

Correct Answer:- Option-B

Question48:-Register of mail transfers received is maintained in form No.

A:-30

B:-37

C:-22

D:-None of the above

Correct Answer:- Option-B

Question49:-The net difference between the total receipts and the total payments shown in the Bank's daily statement should be posted in a subsidiary register called

A:-Register of Reserve Bank Deposits

B:-Register of State Bank of India Deposits

C:-Register of Canara Bank Deposits

D:-None of the above

Correct Answer:- Option-A

Question50:-Check Register of adjustments between Central and State Governments is maintained in Form

A:-TA 1

B:-TA 2

C:-TA 3

D:-TA 4

Correct Answer:- Option-C

Question51:-Duties of the Officer-in-charge of the escort for a remittance are furnished in rule _____ of Kerala Treasury Code

A:-225

B:-115

C:-335

D:-375

Correct Answer:- Option-C

Question52:-A Treasurer shall on no account be sent either to accompany a remittance of nickel, bronze or copper coin or to watch the examination of such coin at the receiving office.

A:-Incorrect

B:-Correct

C:-As per the discretion of the treasury officer

D:-None of the above

Correct Answer:- Option-B

Question53:-Charges relating to remittances between two treasuries neither which has a currency chest should be borne by the _____.

A:-Reserve Bank of India

B:-Government

C:-Treasury department

D:-None of the above

Correct Answer:- Option-B

Question54:-When a halt exceeds ten days, the Officer of the Reserve Bank of India authorised for the purpose, or when the charges are debited to the Government, the _____ will decide whether full daily allowance should be granted for the period in excess of ten days or whether a reduced rate should be allowed.

A:-Treasury Officer

B:-Reserve Bank officer

C:-Treasurer

D:-None of the above

Correct Answer:- Option-A

Question55:-All contingent charges incurred at the station where a remittance is received, such as labour charges, cart or boat hire should be paid by the receiving officer and charged in his accounts.

A:-Incorrect

B:-Correct

C:-As per the discretion of the treasury officer

D:-None of the above

Correct Answer:- Option-B

Question56:-Earnest money deposits made by intending tenders of the Forest and Defence Departments should be credited as

A:-Civil deposits

B:-Revenue deposits

C:-Security deposits

D:-None of the above

Correct Answer:- Option-B

Question57:-Remittances between Small Coin Depots or between a Small Coin Depot and a Mint should not pass through treasury accounts

A:-Correct

B:-Incorrect

C:-Left to the discretion of treasury officer

D:-None of the above

Correct Answer:- Option-A

Question58:-Notice for payment of interest on Term deposits is furnished in form

A:-38

B:-50

C:-41

D:-none of the above

Correct Answer:- Option-C

Question59:-If a demand of any kind is presented at a Treasury for a payment which is not authorised, or is not covered by a special order received from the Accountant General, the Treasury Officer shall decline payment for want of authority.

A:-correct

B:-incorrect

C:-left to the discretion of treasury officer

D:-none of the above

Correct Answer:- Option-A

Question60:-The Treasury Bill Book need not be presented at the bank along with any bill passed for payment at the Bank as per rule _____ KTC, Part I.

A:-Rule 56

B:-Rule 77

C:-Rule 88

D:-none of the above

Correct Answer:- Option-D

Question61:-The various types of remittances between on 'Treasury Agency' and another or between treasury agencies and places where the Reserve Bank is represented, will consist of

A:-For Government Department, Local Funds Scheduled Banks, approved Non-Scheduled Banks, Indigenous Bankers, Co-operative Banks and Societies and for the general public

B:-For the Reserve Bank's domestic purposes

C:-Both (1) and (2)

D:-None of the above

Correct Answer:- Option-C

Question62:-In paying a Telegraphic Transfer, the precaution to be observed

A:-The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued

B:-If the person to whom the transfer is payable is not known to him, the Treasury Officer should require identification by a well known and responsible person who should certify that the payee is known to him

C:-The payment of the transfer should be reported at once by a letter to the issuing officer

D:-All of the above

Correct Answer:- Option-D

Question63:-Remittances will be payable in _____ currency.

A:-legal tender

- B:-draft
 - C:-cheque
 - D:-none of the above
- Correct Answer:- Option-A

Question64:-Drafts, the amounts of which are payable to officers of the Government to enable them to make disbursement of pay and allowances of non-gazetted staff, contingent expenditure, etc., on behalf of Government, shall not be crossed but shall bear the superscription

- A:-transferable
 - B:-not transferable
 - C:-transfer creditable
 - D:-none of the above
- Correct Answer:- Option-B

Question65:-Officers signing drafts shall destroy spoilt Draft Forms after noting in the remarks column of the _____.

- A:-Schedule Register
 - B:-Issue-cum-Drawing Schedule Register
 - C:-Drawing and Schedule Register
 - D:-None of the above
- Correct Answer:- Option-B

Question66:-List of Treasuries and Sub Treasuries in Kerala State showing against each the name of the Bank which conduct the cash business of the Government of Kerala is furnished in _____ of KTC.

- A:-Appendix 4
 - B:-Appendix 5
 - C:-Appendix 6
 - D:-None of the above
- Correct Answer:- Option-D

Question67:-The Medical officer-in-charge of a Mental Hospital may deposit money in Treasury Savings Bank on behalf of individual patients confined in such hospitals.

- A:-correct
 - B:-incorrect
 - C:-left to the discretion of the medical officer
 - D:-none of the above
- Correct Answer:- Option-A

Question68:-It is the duty of the Treasury Officer to

- A:-scrutinise and examine every item of receipts and payments shown in the daily accounts and point out
 - B:-watch against all irregularities in the same way as those at the district treasury
 - C:-he shall examine and regulate the procedure of sub treasuries, as far as he can from the daily examination of their accounts
 - D:-all of the above
- Correct Answer:- Option-D

Question69:-A complete account of cash transactions and book transfers relating to the district treasury including those of the sub treasuries within its jurisdiction should be kept in

- A:-Cash Book
 - B:-Day Book
 - C:-Account Book
 - D:-None of the above
- Correct Answer:- Option-B

Question70:-As soon as a remittance of treasure (other than a currency remittance) is despatched it should be entered as

- A:-Local Remittance
 - B:-Foreign Remittance
 - C:-Either (1) or (2)
 - D:-None of the above
- Correct Answer:- Option-C

Question71:-In the case of a Draft on Government account the liability to the payee named in the Draft can only be discharged by payment to

- A:-the payee or his lawful agent on identification
 - B:-the payee's banker who should certify that the amount has been placed to the payee's credit
 - C:-person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer
 - D:-all of the above
- Correct Answer:- Option-D

Question72:-Before issuing pay orders on a Draft the Treasury Officer shall satisfy himself that the

- A:-Draft has been advised
 - B:-that it corresponds in all particulars with the Advice; that it bears the genuine signature of the drawer
 - C:-that it has not been tampered with and that it is not a cancelled or lapsed Draft
 - D:-all of the above
- Correct Answer:- Option-D

Question73:-In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the nonpayment of the others being certified, neither duplicate nor triplicate can be issued without reference to the _____, if the Draft has lapsed.

- A:-Currency Officer
 - B:-Treasury Officer
 - C:-Treasurer
 - D:-None of the above
- Correct Answer:- Option-A

Question74:-In the case of policemen's remittances, the _____ concerned shall forward the Drafts to the payees direct.

- A:-Sub Inspector of Police
 - B:-Circle Inspector of Police
 - C:-Superintendent of Police
 - D:-None of the above
- Correct Answer:- Option-C

Question75:-Objections and orders which arise out of the examination by the Accountant General of the treasury accounts are communicated to the Treasury Officer by

- A:-letters
 - B:-audit memoranda
 - C:-periodical objection statements
 - D:-all of the above
- Correct Answer:- Option-D

Question76:-If a new attachment order has the result of increasing the amount beyond the maximum limits prescribed, the Treasury Officer shall return the attachment order to the Court concerned with a statement showing

- A:-particulars of the existing attachment;

B:-particulars of the amount withheld and paid into the court
C:-the balance amount available to be recovered after effecting the existing attachment
D:-all of the above

Correct Answer:- Option-D

Question77:-Deposits on challenged votes will be in _____.

A:-cash
B:-cheque
C:-draft
D:-none of the above

Correct Answer:- Option-A

Question78:-The adjustment of cash orders issued on sub treasuries may conveniently be watched by opening a _____ for each sub treasury.

A:-Cash book
B:-Personal ledger
C:-Folio
D:-None of the above

Correct Answer:- Option-B

Question79:-When an estate receipt is paid into the district treasury, an entry should be made in form _____.

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

Correct Answer:- Option-C

Question80:-The Treasurer shall stamp all payment vouchers _____ and retain them for delivery to the Accounts Department when the books are compared.

A:-signed
B:-initialled
C:-paid
D:-none of the above

Correct Answer:- Option-C

Question81:-Every government servant must attend promptly to all objections and orders communicated to him by the Accountant General in the manner prescribed in _____ of the Kerala Financial Code.

A:-Article 69 to 74
B:-Article 70 to 73
C:-Article 71 to 72
D:-None of the above

Correct Answer:- Option-A

Question82:-The _____ of the executive authority or a municipality may be accepted as the payee's signature on an acknowledgement of the payment of a municipal tax on a government building.

A:-proxy signature
B:-facsimile signature
C:-specimen signature
D:-none of the above

Correct Answer:- Option-B

Question83:-No voucher shall be treated as a valid voucher unless it bears a distinct pay order, specifying the amount payable both in words and in figures separately and signed and dated by hand and in ink by the responsible disbursing officer. The rule is _____ Kerala Treasury Code, Volume I

A:-31
B:-131
C:-431
D:-231

Correct Answer:- Option-C

Question84:-When the head of the office concerned considers that an establishment is so large or scattered that the payee's acknowledgements cannot, without undue inconvenience, be obtained on the office copy of the bill, he shall maintain a separate acquittance roll in Form _____ and obtain the payees' acknowledgements in it.

A:-T.R. 95
B:-T.R. 80
C:-T.R. 85
D:-T.R. 75

Correct Answer:- Option-A

Question85:-For the disbursement of the pay and allowances etc. due to non gazetted Government Servants on tour or on camp or working at out of the way places other than the headquarters of the drawing officer, which one of the following methods may be adopted at the written request of such Government Servants

A:-remittance to the camp by postal money order at the cost of the Government
B:-remittance to the camp by a Reserve Bank of India draft (to be sent by registered post) provided the Government Servant gives an acknowledgement signed by him (and duly stamped when necessary) along with the request to make such remittance to camp
C:-payment to another employee of the same office as specified in the request provided that the employee produces an acknowledgement signed by the absentee (and stamped when necessary)
D:-all of the above

Correct Answer:- Option-D

Question86:-The transactions of all local funds, including municipal and cantonment funds should be recorded in the forms used for _____.

A:-personal deposits
B:-civil court deposits
C:-criminal court deposits
D:-none of the above

Correct Answer:- Option-A

Question87:-Particulars of all telegraphic transfers and drafts drawn by treasuries on other treasuries and on offices and agencies of the bank should be recorded in _____.

A:-Drawing Schedule Register
B:-Issue cum Drawing Schedule Register
C:-District Register
D:-None of the above

Correct Answer:- Option-B

Question88:-If the payment on an account is at any time forbidden by any one or more of the account holders, the amount will only be payable on the _____ of all the account holders.

A:-Shared receipt
B:-Joint receipt

C:-Heirship receipt

D:-none of the above

Correct Answer:- Option-B

Question89:-The Treasury shall maintain a simple cash book (without subordinate registers) in which each receipt and payment shall be posted at the time and on the date on which they actually occur and in the order of occurrence.

A:-correct

B:-incorrect

C:-left to the discretion of the treasury officer

D:-none of the above

Correct Answer:- Option-A

Question90:-A complete record of cash transactions and book transfer relating to the district treasury, including those to sub treasuries within its jurisdiction, will be kept in the

A:-Accountant's Day Book

B:-Treasurer's Day Book

C:-Treasury Officer's day book

D:-None of the above

Correct Answer:- Option-A

Question91:-The daily accounts of receipts and payments at a sub treasury must be included in the accounts of the district treasury

A:-False

B:-True

C:-As per the discretion of the Treasury Officer

D:-None of the above

Correct Answer:- Option-B

Question92:-A large office in which it would be inconvenient to watch the disposal of undisbursed pay and allowances through the office copies of bills or the acquittance roll shall maintain a register in Form for the purpose

A:-T.R. 122

B:-T.R. 22

C:-T.R. 32

D:-T.R. 42

Correct Answer:- Option-B

Question93:-A disbursing officer shall not make the last payment of pay, allowances, etc., to a government servant who is finally leaving the service of the government on retirement, resignation or dismissal or is placed under suspension, until he has satisfied himself that no amount is due to the Government from the government servant

A:-Incorrect

B:-Correct

C:-As per the discretion of the treasury officer

D:-None of the above

Correct Answer:- Option-B

Question94:-Sub-vouchers to contingent bills should be 'cancelled' in such a manner that they cannot subsequently be used fraudulently to claim or support a further payment. The rule is _____.

A:-Rule 135 (d)

B:-Rule 235 (c)

C:-Rule 335 (b)

D:-Rule 435 (a)

Correct Answer:- Option-D

Question95:-In the case of the Public Works Department, every voucher should be enfacd with the word _____ over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check.

A:-passed

B:-cancelled

C:-checked

D:-none of the above

Correct Answer:- Option-C

Question96:-In State Treasuries, two check registers in Form T.A. 4, one for the Central and the other for State Government, should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit.

A:-incorrect

B:-correct

C:-left to the discretion of treasury officer

D:-none of the above

Correct Answer:- Option-B

Question97:-The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in a subsidiary register called _____.

A:-Register of Reserve Bank Deposits

B:-Register of State Bank Deposits

C:-Both (1) and (2)

D:-None of the above

Correct Answer:- Option-A

Question98:-A government servant who is authorised to draw moneys by means of cheques need not notify to the Bank or the Treasury upon which he draws the numbers of cheque books withdrawn from use and numbers of cheques they contain, immediately after their withdrawal.

A:-incorrect

B:-correct

C:-left to the discretion of treasury officer

D:-none of the above

Correct Answer:- Option-A

Question99:-Savings Bank cheques will be current for _____ months from the date of issue.

A:-six months

B:-five months

C:-three months

D:-one month

Correct Answer:- Option-C

Question100:-A minimum running balance of Rs. _____ shall be maintained in Savings Bank Accounts.

A:-250

B:-500

C:-100

D:-50

Correct Answer:- Option-C