

DE-1/2022/8

Maximum : 100 marks

Time : 1½ hours

1. Who is the officer empowered to authorise and require a Treasury Officer to make a payment without complying with the provisions in Kerala Treasury Code? Under what circumstances such a power can be exercised?
 - (A) A Police Officer of Gazetted rank to compensate for damages to properties of private persons, caused due to violent acts, which could not be prevented even by the Police
 - (B) The District Collector can authorise in emergency situations like floods, earthquakes etc.
 - (C) No officers are authorised to make such payments
 - (D) None of the above
2. An original chalan received from a sub-treasury was lost. What is the further action that can be taken?
 - (A) Make a fresh payment
 - (B) Obtain a duplicate chalan
 - (C) Obtain a certificate of receipt of money from the Treasury
 - (D) None of the above
3. A Gazetted Officer working in Trivandrum was transferred to Kozhikode in another post having the same scale of pay. All the allowances are the same in both places. He can draw his salary at Kozhikode :
 - (A) Without authorisation of Accountant General
 - (B) Only after obtaining pay slip from Accountant General
 - (C) Based on a certificate from the Head of Department
 - (D) None of the above
4. What is the rate of interest for Treasury Savings Bank Accounts from 1.4.2017?

(A) 5%	(B) 5.5%
(C) 9.5%	(D) 4.5%
5. A retired Treasury Officer deposited an amount of Rs. 10 lakhs from his retirement benefits as fixed deposit in the Treasury for one year on 29.4.2017. What is the rate of interest?

(A) 9.5%	(B) 7.5%
(C) 9%	(D) 8.5%

6. If a Gratuity remains undrawn for more than _____ year/years, the payment order should be returned to the Accountant General by the Treasury Officer.
- (A) One (B) Five
(C) Two (D) Three
7. What is the Bill Form in which Gratuity can be claimed?
- (A) T.R. 42
(B) TR. 159 C
(C) No bill form is necessary. The amount can be claimed on the letter of authorisation from Accountant General
(D) None of the above
8. A doubtful claim for payment was referred to the Director of Treasuries by a District Treasury Officer, and the Director authorised the payment. What is the action to be taken by the Treasury Officer?
- (A) Report the facts immediately to Government
(B) Report the facts immediately to Accountant General
(C) No action is necessary, except the payment of the claim
(D) None of the above
9. A Joint Secretary in the Office of the Kerala Public Service Commission, retired on 30.4.2017. His pension for the month of May 2017 is due for payment on :
- (A) 1.6.2017 (B) 31.5.2017
(C) 1.5.2017 (D) 30.4.2017
10. A cheque is drawn on a Sub-Treasury for a refund of revenue. The amount is to be remitted by Money Order. How the payment to the Post Office is to be made?
- (A) In Cash
(B) By draft
(C) By a separate cheque drawn on the Sub-Treasury in favour of the Post Master
(D) None of the above

11. From where printed Cheque Books are obtained by the Treasury Officers?
- (A) Director of Treasuries
 - (B) Finance Department
 - (C) Reserve Bank of India
 - (D) Superintendent of Government Presses
12. A Pensioner drawing pension from Sub-Treasury, Vizhiyam died on 1.5.2017. The Sub-Treasury Officer should report the death to :
- (A) Director of Treasuries
 - (B) District Treasury Officer, Trivandrum
 - (C) Finance Department
 - (D) Accountant General
13. A statement of Personal Deposit Accounts not acknowledged by the Administrator and not operated for more than three years as on the last day of March of each year should be forwarded by the District Treasury Officer, on or before 15th July to :
- (A) Director of Treasuries
 - (B) Finance Department
 - (C) Accountant General
 - (D) None of the above
14. Election Deposits furnished along with the Nomination Papers, in respect of Election to the Legislative Assembly, will be refunded on the authorisation of :
- (A) Returning Officer
 - (B) District Collector
 - (C) Chief Electoral Officer
 - (D) District Treasury Officer
15. A revenue advance is treated as irrecoverable by the revenue authorities. It should be written off the Treasury accounts relating to plus and minus Memorandum. Who is the authority empowered to write off the irrecoverable amount?
- (A) Director of Treasuries
 - (B) Finance Department
 - (C) Accountant General
 - (D) Comptroller and Auditor General

16. What is the last date for closing of the monthly accounts of a District Treasury, after including the monthly accounts received from the Sub-Treasuries?
- (A) Second day of next month
 - (B) Fifteenth day of next month
 - (C) Sixth day of next month
 - (D) Sixth working day of next month
17. A remittance made direct between two Treasuries in the State will be classified as _____ remittance.
- (A) Currency
 - (B) Local
 - (C) Foreign
 - (D) None of the above
18. The amount of a Lapsed Deposit was refunded from the Treasury in accordance with the rules of Government. It will be noted as _____ in the Treasury accounts.
- (A) Miscellaneous refund
 - (B) Repayment of Deposit
 - (C) Repayment of lapsed deposit
 - (D) None of the above
19. Each item of Revenue Deposit received in a Treasury, should be entered in the relevant register and a separate series of numbers should be given for :
- (A) Each month
 - (B) Each year
 - (C) Each half-year
 - (D) None of the above
20. Remittances from a District Treasury to the Mint should be accounted for in the Treasury accounts as payments on account of Central Government and classified as _____ remittance.
- (A) Foreign
 - (B) Local
 - (C) Currency
 - (D) None of the above

21. The transactions occurring in a Sub-Treasury should be reported to the District Treasury in the prescribed form. The last date on which these receipts and disbursements should be posted into the accounts of the District Treasury is :
- (A) Date of transaction
 - (B) Date of receipt in the District Treasury
 - (C) Fifth working day after the date of transaction
 - (D) Day following the date of receipt in the District Treasury
22. A statement in Form TA. 34 should be forwarded on certain specified dates during a month by the Treasury Officers to the Accountant General, showing various transactions during the specified period. One such statement is to be forwarded on the last day of the month. If the last date is a holiday, what is the date on which it is to be forwarded?
- (A) On the previous working day
 - (B) On the next working day
 - (C) Either (A) or (B)
 - (D) None of the above
23. Which one of the following items of money shall be kept in a Treasury Strong Room, without being paid into the Government accounts and forming part of the Treasury Balance, eventhough received when the Treasury is open for transactions?
- (A) A village remittance
 - (B) A treasury or currency remittance
 - (C) Money sent by a Government Servant from a distant place for payment into the Treasury
 - (D) Money contained in the cash chests etc. deposited by other offices for safe custody
24. A Drawing Officer is in charge of two offices, having transactions from the same Treasury under different Heads of Account. He is in urgent need of fresh cheque books for both the offices. What is the action to be taken for obtaining fresh cheque books?
- (A) He should apply for two cheque books in a single requisition form
 - (B) He should apply for two cheque books on separate requisition forms
 - (C) He should obtain one cheque book and use it for both offices
 - (D) None of the above

25. The gratuity in respect of a retired Last Grade Servant and drawn from the Treasury and disbursed to him by the Head of Office, at his request. The Head of Office should furnish a certificate of disbursement, within a month to :
- (A) Treasury Officer
 - (B) Head of Department
 - (C) Director of Treasuries
 - (D) Accountant General
26. A Treasury Officer who signs his name in Hindi, should write his name below the signature in :
- (A) Malayalam
 - (B) English
 - (C) Any other recognised Indian Language
 - (D) Either Malayalam or English
27. When any change of Treasury Officer occurs, a specimen signature of the relieving officer shall be forwarded by the relieved officer to all officers usually drawn on when is this condition not necessary?
- (A) The relieving officer is promoted from a lower post in the same treasury
 - (B) The relieving officer is transferred from a District Treasury to a Sub-Treasury under its jurisdiction
 - (C) The relieving officer held the post previously and is returning on expiry of leave for three months
 - (D) None of the above
28. A draft has been lost and a duplicate was issued before the period of lapse of the original. This duplicate was destroyed in fire. What further action can be taken?
- (A) A triplicate can be issued before the lapse of the original
 - (B) A triplicate can be issued only after reference to the currency officer
 - (C) Triplicate can be issued only under orders of Director of Treasuries
 - (D) None of the above

29. A Draft issued on 30.3.2015 will be treated as lapsed, if payment is not made on or before :
- (A) 29.3.2018 (B) 30.3.2018
(C) 31.3.2018 (D) None of the above
30. Form of Drafts prescribed by the Reserve Bank of India for use in the Treasuries will be supplied by :
- (A) Superintendent of Government Presses
(B) Director of Treasuries
(C) State Bank of India
(D) Currency Officer, Reserve Bank of India
31. Objections and orders which arise out of the examinations by the Accountant General, of the Treasury Accounts are communicated to the Treasury Officers by letters, audit memoranda or periodical objection statements. What are the important items to be ensured when returning the objection statements :
- (A) They are to be returned within ten days of receipt
(B) They are to be returned within a fortnight of receipt after ensuring that the replies in them should be such as will enable the Accountant General to adjust the items without further correspondence
(C) Before returning the objection statements it should be ensured that doubts, if any, are got cleared from the Accountant General. In such cases it should be returned only within one month
(D) None of the above
32. If a Government servant who is entitled to receive any money drawn from the Treasury on his behalf fails to claim payment before the end of the month in which it was drawn, it shall ordinarily be refunded by short drawal in the next bill. But if the Drawing Officer is of the view that earlier refunding would cause undue inconvenience, he may retain it for a maximum period of :
- (A) 90 days (B) six months
(C) 45 days (D) three months
33. A payment relating to a sub-voucher was made on 1.1.2017. Destruction of the sub-voucher is not permissible on or before :
- (A) 2.1.2018 (B) 31.12.2020
(C) 30.6.2017 (D) 31.12.2019

34. The functions of Accountant General relating to the rules in Kerala Treasury Code, will be subject to the General Control of :
- (A) Governor
 - (B) President of India
 - (C) Union Finance Ministry
 - (D) Comptroller and Auditor General
35. What is the maximum period within which the Director of Treasuries should verify the cash balance in a District Treasury?
- (A) One Year
 - (B) Three Years
 - (C) Six Months
 - (D) Three Months
36. A Treasury irregularity in a District Treasury is brought to the notice of the Treasury Officer by the Accountant General. What is the action to be taken?
- (A) The Treasury Officer will request the Director of Treasuries to depute a senior officer to investigate and report
 - (B) The Treasury Officer will authorise one of his Assistant Treasury Officers to investigate the matter
 - (C) The Treasury Officer will personally investigate and a report will be sent to the Accountant General, based on his own knowledge and the results of his investigation
 - (D) The irregularity will be personally investigated by Director of Treasuries
37. The District Treasury Officer shall verify the cash balance in the non-banking sub-treasuries once in :
- (A) Three months
 - (B) A month
 - (C) An year
 - (D) Six months
38. The inspection of Sub-Treasuries in a District should be conducted by the District Treasury Officer once in _____ without notice.
- (A) Three months
 - (B) Six months
 - (C) A month
 - (D) A year

39. If the due date of despatch of Treasury Accounts and returns to Accountant General is a holiday, the returns should be sent on :
- (A) The next working day
 - (B) The previous working day
 - (C) Either (A) or (B)
 - (D) None of the above
40. A Government Servant who receives any money in the form of Postal Money Order on behalf of the Government, shall enter it in a Register of Money Order received in Form No. :
- (A) TR 5
 - (B) TR 5A
 - (C) TR 5AA
 - (D) TR 5AAA
41. Who is to maintain a Cash Book in the prescribed form in an office :
- (A) Head of Office
 - (B) Drawing and Disbursing Officer
 - (C) Senior Clerk
 - (D) Every Officer receiving money on behalf of Government
42. What is the action to be taken when a Government Servant who does not maintain a Cash Book is authorised to receive any money and grant a temporary receipt on behalf of the Government?
- (A) The amount should be handed over to the nearest office of the same department, where a Cash Book is maintained, under proper acknowledgement
 - (B) Either remit the money into the Treasury and when there is no Treasury in or near his headquarters, remit the money to his immediate superior officer who maintains a Cash Book
 - (C) Remit the money to the Head of Department by Postal Money Order
 - (D) None of the above
43. In the case of Personal Deposits which lapse to Government after a specified period, the Government servant administering the Account should prepare and furnish to the Treasury Officer a statement of Deposits lapsed to the Government at the close of each financial year :
- (A) Before the end of April
 - (B) Before 15th April
 - (C) On or before 1st May
 - (D) Within the first seven working days of April

44. When does a cheque received at a Treasury will be treated as a final payment?
- (A) With retrospective effect from the date of issue, but only after the amount is credited to Government
 - (B) With effect from the date of receipt
 - (C) Only after the amount has been actually credited to Government
 - (D) None of the above
45. A Government Servant who is responsible for receipt of money is permitted to keep it in a cash chest, when it is not immediately remitted to a superior authority or treasury. One key of the chest will be kept by him. Who will keep the duplicate key?
- (A) Head of Office
 - (B) A Senior Officer
 - (C) Will be deposited in the Treasury
 - (D) None of the above
46. Whenever the double lock strong room in a District Treasury is opened, who are the officers to be present till it is closed?
- (A) District Treasury Officer and one Asst. Treasury Officer
 - (B) One Asst. Treasury Officer and Chief Treasurer
 - (C) District Treasury Officer and Chief Treasurer
 - (D) None of the above
47. The contents of the currency chest in a Dist. Treasury are the property of :
- (A) Dist. Treasury Officer
 - (B) Director of Treasuries
 - (C) Currency Officer
 - (D) Reserve Bank of India
48. When any of the following officers are transferred and hands over charge in a District Treasury to a substitute, all padlocks and duplicate keys belonging to or kept in the Treasury, should be examined or compared with the Register of padlocks and the relieving officer should sign a certificate in the Register, showing whether he has found them to be correct?
- (A) Dist. Treasury Officer or Senior Supdt.
 - (B) Senior Supdt., or Treasurer
 - (C) Dist. Treasury Officer or Junior Supdt.
 - (D) Dist. Treasury Officer or Treasurer

49. It is the duty of _____ to see that the currency chests at District and Sub-Treasuries are adequately stocked with notes and rupees to meet all reasonable demands for change.
- (A) Dist. Treasury Officer/Sub-Treasury Officer
(B) Dist. Treasury Officer
(C) Director of Treasuries
(D) Currency Officer
50. What is the period after which articles deposited in a Treasury and remain unclaimed, should be taken up for disposal as per rules?
- (A) 15 years from the date of deposit
(B) 35 years after the date of deposit
(C) More than 25 years from the date of original deposit
(D) None of the above
51. Every receipt for a sum _____ shall be duly stamped by the payee, with a revenue stamp as required by the Indian Stamp Act.
- (A) of Rs. 5,000/- or more
(B) exceeding Rs. 5,000/-
(C) exceeding Rs. 500/-
(D) of Rs. 500/- or more
52. A Deputy Secretary in the office of the Kerala Public Service Commission is promoted as Joint Secretary with effect from 1.6.2017. The minimum of the scale of pay of Joint Secretary is less than the basic pay he is drawing as Deputy Secretary. He will be allowed to draw pay and allowances as Joint Secretary for three months without insisting on the production of pay slip, provided that he will be allowed to draw only a basic pay :
- (A) Equal to that drawn as Deputy Secretary
(B) At the minimum as Joint Secretary
(C) By adding one increment to his pay as Deputy Secretary
(D) None of the above
53. A Deputy Collector was on Half Pay Leave from 1.4.2017 to 31.5.2017. He assumed charge on 1.6.2017. He need not produce a life certificate, if the Leave Salary Bill for April 2017 is presented :
- (A) On 1.5.2017
(B) On 15.5.2017
(C) On 2.6.2017
(D) On or before 25.5.2017

54. In respect of which of the following classes of Government servants, their names may be omitted from the Pay Bills?
- (A) Civil Police Officers (B) Provisional employees
(C) Probationers (D) Last Grade employees
55. Arrear claims of salary of retired Gazetted Officers can be paid :
- (A) Only after pre-check by Accountant General
(B) Without pre-checking by Accountant General
(C) Based on a certificate of eligibility from the Head of Office, from where the officer retired
(D) None of the above
56. A Deputy Secretary to Govt. retired on 30.4.2017. He got his Last Pay Certificate on 15.5.2017. He applied for Pension to the Accountant General on 20.5.2017. When should he submit his Last Pay Certificate and to whom?
- (A) Before the Treasury Officer, before receipt of Pension for the month of May 2017
(B) Along with the application for Pension to Accountant General
(C) To the Head of Dept. immediately on receipt
(D) None of the above
57. Every order issued by a court for the repayment of a Deposit from a Treasury to a person who knows only Malayalam shall be in :
- (A) English and Malayalam (B) Malayalam only
(C) English only (D) None of the above
58. A Bill pre-checked by the Accountant General on 1.4.2017 and encashed for payment at a Treasury, shall not be paid, if it is presented at the Treasury on :
- (A) 2.5.2017 (B) 1.6.2017
(C) 30.6.2017 (D) 2.7.2017

59. The last salary bill of a Gazetted Officer who is retiring from service will be paid by the Treasury Officer, subject to the following :
- (A) After pre-check by Accountant General
 - (B) On the strength of a certificate from the Head of Dept. in the prescribed form
 - (C) Without insisting on the conditions in (A) and (B) above
 - (D) None of the above
60. A Gazetted Officer died while in service on 25.5.2017. How is his salary for the month of May 2017 (till the date of his death) is to be claimed?
- (A) By the Head of Office along with the salary of non-gazetted officers
 - (B) By the Head of Dept. in Gazetted Bill Form
 - (C) By the Head of Office in Gazetted Bill Form
 - (D) None of the above
61. A Cash Order will lapse ————— after the date of issue.
- (A) Three months
 - (B) Six months
 - (C) Three Years
 - (D) None of the above
62. It is reported that a cash order has been last two months after the date of its issue. A duplicate was issued by the Treasury Officer. When will the duplicate cash order lapse?
- (A) Three months after issue of the original cash order
 - (B) Six months after issue of duplicate
 - (C) Three months after issue of duplicate
 - (D) Three years after issue of the original cash order
63. Which one of the following transactions will not be paid at a Treasury, where the cash transactions are made by State Bank of India?
- (A) Payment of arrears of Dearness Allowance due to a recently retired Gazetted Officer, for a period prior to his date of retirement
 - (B) Pension due to a retired officer
 - (C) Cash transactions relating to Treasury Savings Bank
 - (D) None of the above

64. What is the maximum period of validity of a Payment order issued by a Treasury?
- (A) Ten days (B) Three months
(C) 45 days (D) 30 days
65. If a Pension payable in India remains undrawn for _____ the Pension shall cease to be payable.
- (A) More than three year (B) More than one year
(C) One year or more (D) More than six months
66. When the Director of Treasuries authorises a Treasury Officer, to pay a doubtful claim referred to him for orders, he should immediately report the facts to :
- (A) Secretary to Government, Finance Department
(B) Comptroller and Auditor General
(C) Finance Minister
(D) Accountant General
67. The maximum normal cash balance for each District for the next financial year should be fixed by Government in _____ every year.
- (A) January (B) 31st March
(C) March (D) 31st December
68. Every transfer of funds from the Treasury balance to the currency chest or vice-versa should be reported by the Treasury Officer to the :
- (A) Director of Treasuries (B) Currency Officer
(C) Accountant General (D) Finance Department
69. Charges relating to remittances between two Treasuries, neither of which has a currency chest should be borne by :
- (A) The Government
(B) Reserve Bank of India
(C) Currency Officer
(D) None of the above

70. All charges incurred in connection with remittances of coin and notes to and from branches of State Bank of India will be met by :
- (A) State Bank of India
 - (B) Reserve Bank of India
 - (C) The Government
 - (D) None of the above
71. The general rules regarding the destruction of records appertaining to the accounts audited by the Indian Audit Department are contained in :
- (A) Kerala Treasury Code Volume II
 - (B) Kerala Financial Code
 - (C) Kerala Account Code Volume II
 - (D) None of the above
72. The rules in the Kerala Treasury Code came into force with effect from :
- (A) 1.11.1956
 - (B) 15.8.1947
 - (C) 1.7.1963
 - (D) 26.1.1950
73. Who is the Secretary to the Treasury Savings Bank Scheme?
- (A) Director of Treasuries
 - (B) Treasury Officers concerned
 - (C) An Officer not below the rank of Joint Secretary in Finance Department
 - (D) None of the above
74. What is the period of validity of Treasury Savings Bank cheques from the date of issue?
- (A) One month
 - (B) 30 days
 - (C) 90 days
 - (D) 3 months

- 75.** Is it correct to say that a Depositor can transfer his Treasury Savings Bank account to any Treasury in the State, at any time, free of charge?
- (A) Yes, it is correct
 - (B) It cannot be transferred free of charge
 - (C) It cannot be transferred during March and April
 - (D) It cannot be transferred during the month of March
- 76.** What is the minimum period for which Fixed Deposits can be made in a Treasury?
- (A) Six months
 - (B) One year
 - (C) 90 days
 - (D) 3 months
- 77.** Who exercises all duties and functions of a Treasury Officer in respect of all works relating to Treasury Savings Bank Operations in a District Treasury?
- (A) District Treasury Officer
 - (B) One of the Asst. Treasury Officers
 - (C) The Officer incharge of Savings Bank Branch in the Treasury
 - (D) A Senior Superintendent
- 78.** What is the period after which copies of currency chest slips retained at treasuries may be destroyed?
- (A) Three months after the next subsequent verification of the balance in the currency chest to which they relate
 - (B) On completion of one full financial year, after issue of the slip
 - (C) After one year from the date of issue
 - (D) One year after the next subsequent verification of the balance in the currency chest to which they relate
- 79.** The form of Bill for contingent expenditure that do not require counter signature is :
- (A) TR 59 C
 - (B) TR 59 B
 - (C) TR 59 A
 - (D) TR 61

80. A Local Body has taken a loan from Government. It has not been repaid in full within the prescribed time limit. A Grant is due to the Local Body from the Government and the amount of Grant is more than the amount due to Government on account of the loan. What action can the Government take to recover the loan completely?
- (A) The Grant will not be disbursed till the loan is completely repaid to Government
 - (B) The Local Body will be allowed to repay the outstanding amount of the loan in a few instalments the first of which will be adjusted from the Grant
 - (C) The entire amount due to Government will be adjusted from the Grant
 - (D) The Grant will be paid in full, and the amount due to Government will be recovered as per existing rules
81. All sums deducted from State Government Bills on account of Income-Tax, should be entered separately as :
- (A) Receipts
 - (B) Payments by transfer
 - (C) Credit to Central Government
 - (D) None of the above
82. In the case of Sub-Treasuries, along with the Extract Register submitted on the day the monthly accounts are closed, a plus and minus Memorandum should be submitted for :
- (A) Personal Deposits
 - (B) All kinds of Deposits
 - (C) Fixed Deposits
 - (D) None of the above
83. A list of Deposits or balance of that year which will lapse under the rules of Government should be submitted to Accountant General in the prescribed form, after _____ each year.
- (A) 31st December
 - (B) 31st March
 - (C) 1st April
 - (D) 1st January
84. Remittances between a Treasury and a small coin depot should be accounted for in the Treasury Accounts as receipts or payments of :
- (A) Central Government
 - (B) State Government
 - (C) Currency Officer, RBI
 - (D) Director of Treasuries

85. The receipts and disbursements in a State Treasury on behalf of other State Governments should be posted in separate Registers in :
- (A) Forms TR 1 and TR 2 (B) Forms TA 1 and TA 2
(C) Forms TA I and TA II (D) None of the above
86. The Government transactions put through by the bank on days when treasury is closed should be incorporated in Treasury Day Book on :
- (A) The date of transaction
(B) The next working day
(C) Either (A) or (B)
(D) None of the above
87. Any correction in Bank accounts under the Head "Reserve Bank Deposits", which will be necessary as a result of adoption of the correct classification by the treasury will be made by :
- (A) Director of Treasuries
(B) Reserve Bank of India
(C) Accountant General through Central Accounts Section of Reserve Bank of India
(D) Director of Treasuries through Central Accounts Section of RBI
88. The monthly accounts of each non-banking Sub-Treasury should be closed on :
- (A) Last day of the month (B) Last working day of the month
(C) First day of next month (D) First working day of next month
89. The transactions of every Sub-Treasury for each day shall be included in the accounts of District Treasury on :
- (A) The Same day
(B) On the next working day
(C) On the day on which the daily sheet is received
(D) On the day after the receipt of the daily sheet
90. All refunds of Election Deposits should be authorised in writing by the :
- (A) Chief Electoral Officer (B) District Collector
(C) Treasury Officer (D) Returning Officer

91. A remittance made through currency chest between a Treasury in Palakkad District and another Treasury in the neighbouring district of Coimbatore in Tamil Nadu will be classified as :
- (A) Foreign Remittance (B) Local Remittance
(C) Currency Remittance (D) None of the above
92. A cheque on which payment have been made at a District Treasury to a Divisional Forest Officer, should be sent by the Treasury Officer to the ————— in support of the debits in his accounts, accompanied by a covering list working upto the total credit.
- (A) Director of Treasuries (B) Accountant General
(C) Finance Department (D) None of the above
93. At the end of every ————— a certificate should be furnished with the Extract Register of Receipts of Deposits, by the Treasury Officer, that he has examined the Register personally and that entries are made with utmost care and regularity.
- (A) Quarter (B) Month
(C) Six Months (D) Financial Year
94. The adjustment in the plus and minus Memorandum should be carried out by reducing the opening balance in the month of ————— after the supplementary accounts are closed by the Accountant General, and till such time, the opening balance should be treated as provisional.
- (A) March (B) December
(C) January (D) April
95. “Certified that the net amount credited/debited under the Head Reserve Bank Deposits Central/State agrees with the net disbursements/receipts shown in the daily statements of Central/State receipts and disbursements received from the Bank during the month the totals of which were checked and agreed with the totals shown in the copy, received in this Treasury, of the daily schedule rendered by the Bank to its Head Office” :
- This certificate is to be given on the Cash Account. Who is the Officer authorised to give this certificate?
- (A) Only a District Treasury Officer of a Bank Treasury
(B) District Treasury Officer/Sub-Treasury Officer of Bank Treasury/Bank Sub-Treasury
(C) Only a Sub-Treasury Officer of a Bank Sub-Treasury
(D) None of the above

96. In respect of Sub Treasury Personal Ledger Accounts, the Treasury Officer should certify that credit balance of each Sub Treasury Personal Deposit Ledger Account agrees with the sum of cash orders ascertained to be outstanding. This certificate is to be recorded :
- (A) Every month (B) On 31st March
(C) On 1st April (D) Annually
97. In April each year, the Treasury officer should examine the registers of receipts of Deposits of the second preceding year, and all the outstanding balances which are not reported for lapse under the rules of Govt, should be transferred to a _____ register, with suitable change in the headings.
- (A) Clearance
(B) Receipts
(C) Check
(D) None of the above
98. A bill of a Gazetted Officer pre-checked by the Accountant General on 30.4.2017 and enfaced for payment at District Treasury, Trivandrum was presented at the Treasury on 31.7.2017. Can the Treasury Officer make the payment?
- (A) Yes. The payment can be made as per existing rules
(B) The payment cannot be made as the time limit for presentation of the bill is already over
(C) The bill should be returned to Accountant General
(D) None of the above
99. When does a Bill or other document becomes a voucher?
- (A) When passed for payment by the Treasury Officer
(B) When it is only receipted and stamped "paid"
(C) When presented at the Treasury
(D) None of the above
100. A depositor has closed his Treasury Savings Bank Account on 5.7.2017. He can open a new account only on or after :
- (A) 31.7.2017 (B) 5.8.2017
(C) 4.8.2017 (D) 1.8.2017
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