

FINAL ANSWER KEY

Paper: Accounts and Financial Rules

Date of Test 09-04-2022

Question1:-The strength of a service or part of a service sanctioned as a separate unit

- A:-Cadre
- B:-Lien
- C:-apprentice
- D:-none of the above

Correct Answer:- Option-A

Question2:-The term 'Civil Service Tournaments' shall mean India Civil Service Tournaments organised by

- A:-The Central Civil Service sports control board
- B:-State Governments on behalf of the above board
- C:-Sports Councils or associations authorised by the State Government, on behalf of the central civil service sports control board
- D:-All of the above

Correct Answer:- Option-D

Question3:-A recurring or non-recurring payment to an officer from a source other than the General Revenues whether made directly to the officer or indirectly through the intermediary of Government

- A:-Honorarium
- B:-Fee
- C:-Pay
- D:-All of the above

Correct Answer:- Option-B

Question4:-General Revenues of Kerala exclude the

- A:-Consolidated fund
- B:-Contingency fund
- C:-Public Account of Kerala
- D:-Revenues of Local Funds

Correct Answer:- Option-D

Question5:-"Holiday" means:

A:-A holiday prescribed or notified or under section 25 of the Negotiable Instruments Act, 1881
B:-In relation to any particular office, a day on which such office is ordered by notification of Government in the Gazette to be closed for the transaction of Government business without reserve or qualification

- C:-Both (1) and (2) above
- D:-None of the above

Correct Answer:- Option-C

Question6:-In calculating a period of 3 months and 20 days from 25th January, 3 months should be taken as ending on

- A:-the 24th April and the 20 days on 14th May
- B:-the 25th April and the 20 days on 15th May
- C:-the 26th April and the 20 days on 16th May
- D:-None of the above

Correct Answer:- Option-A

Question7:-A post carrying a definite rate of pay sanctioned without limit of time

- A:-Officiating post
- B:-Permanent post
- C:-Both (1) and (2) above
- D:-None of the above

Correct Answer:- Option-B

Question8:-An officer of a subordinate service whose duties are entirely clerical and any other class of officer specially defined as such by general or special orders of Government:

- A:-Officiating officer
- B:-Ministerial officer
- C:-Both (1) and (2) above
- D:-None of the above

Correct Answer:- Option-B

Question9:-A resignation becomes effective:

- A:-when it is accepted
- B:-when the officer is relieved of his duties
- C:-both (1) and (2)
- D:-none of the above

Correct Answer:- Option-C

Question10:-Increments barred with or without cumulative effect in the lower substantive officiating post shall not be reckoned for:

- A:-fixation
- B:-refixation
- C:-both (1) and (2)
- D:-none of the above

Correct Answer:- Option-C

Question11:-The pay drawn by an officer in an ex-cadre post for purpose of initial fixation of pay on promotion in the parent department:

- A:-can be counted
- B:-cannot be counted
- C:-based on option
- D:-none of the above

Correct Answer:- Option-A

Question12:-Notional increment at the biennial increment shall be reckoned in the lower scale for fixation of pay in the higher scale under rule 28A

- A:-admissible
- B:-not admissible
- C:-as per rule discretion of the DDO
- D:-none of the above

Correct Answer:- Option-A

Question13:-An increment shall be granted from the First day of the month in which it falls due:

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

Correct Answer:- Option-A

Question14:-The Government may grant a premature to an officer on a time-scale of pay the rule is:

- A:-Rule 28 part I KSR
- B:-Rule 34 part I KSR
- C:-Rule 33 part I KSR
- D:-None of the above

Correct Answer:- Option-B

Question15:-Good Service entries, incentive awards and advance increments shall not be granted to officers deputed for training courses:

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

Correct Answer:- Option-A

Question16:-A fortuitous officiating promotion given to a person who is junior to one outside the regular line does not in itself give rise to a claim under the:

- A:-next below rule
- B:-new service
- C:-lien
- D:-none of the above

Correct Answer:- Option-A

Question17:-The optional deduction from subsistence allowance:

- A:-Premia due on Postal Life Insurance Policies and State Life Insurance Policies Official Branch
- B:-Refund of advances taken from General Provident Fund
- C:-Both (1) and (2)
- D:-None of the above

Correct Answer:- Option-C

Question18:-Deductions that should not be made from the subsistence allowance

- A:-subscription to a General Provident Fund
- B:-Amount due to Court attachments
- C:-Recovery of loss to Government for which an officer is responsible
- D:-All of the above

Correct Answer:- Option-D

Question19:-Leave may not be granted to an officer under suspension the rule is:

- A:-Rule 57 part I KSR
- B:-Rule 59 part I KSR
- C:-Rule 58 part I KSR
- D:-None of the above

Correct Answer:- Option-B

Question20:-Resignation to take up another appoint

- A:-does not constitute an interruption
- B:-constitutes as interruption
- C:-as per the discretion of the appointing authority
- D:-none of the above

Correct Answer:- Option-A

Question21:-The combination of earned leave and commuted leave taken together shall not exceed:

- A:-240 days
- B:-250 days
- C:-260 days
- D:-None of the above

Correct Answer:- Option-A

Question22:-The duration of the total period of vacation, earned leave and commuted leave taken together shall not exceed:

- A:-240 days
- B:-250 days
- C:-260 days
- D:-None of the above

Correct Answer:- Option-A

Question23:-Resignation of public service even though it is followed immediately by reemployment:

- A:-entails forfeiture of past service and constitutes an interruption of duty
- B:-does not entail forfeiture of past service and constitutes an interruption of duty
- C:-as per the discretion of the appointing authority
- D:-none of the above

Correct Answer:- Option-A

Question24:-Joining time is the time allowed to an officer to enable him to join a new post to which he is appointed:

- A:-While the officer is on duty
- B:-On return from earned leave
- C:-Both (1) and (2)
- D:-None of the above

Correct Answer:- Option-C

Question25:-No TA shall be paid, unless it is signed or countersigned by the controlling officer except:

- A:-Bills of PTA
- B:-Bills of officers who themselves are their controlling officers
- C:-Judges of the high court
- D:-All the above

Correct Answer:- Option-D

Question26:-Rule 13 A part I KSR deals with:

- A:-Maternity leave
- B:-Dismiss
- C:-Hospital leave
- D:-Sparil

Correct Answer:- Option-D

Question27:-Twice the no. of HPL is debited while availing

- A:-commuted leave
- B:-hospital leave
- C:-leave not due

D:-None of the above

Correct Answer:- Option-A

Question28:-Which of the leave is not "Special Leave"?

A:-Disability leave

B:-Hospital leave

C:-L.W.A

D:-Maternity leave

Correct Answer:- Option-C

Question29:-Maximum number of days of leave that can be granted to a female officer for hysterectomy is

A:-90

B:-45

C:-30

D:-180

Correct Answer:- Option-B

Question30:-If an officer dies while under suspension and before completion of disciplinary proceedings against him, the period of suspension will be treated as

A:-Duty

B:-HPL

C:-L.W.A

D:-Commuted leave

Correct Answer:- Option-A

Question31:-Under the rules no payments shall be made in respect of items covered by appropriation control to any disbursing officer after the first of _____ unless allotment order is received in the Treasury.

A:-June

B:-May

C:-July

D:-August

Correct Answer:- Option-B

Question32:-Under the rules any money payable by Govt. to a local fund which has a banking account with a treasury, shall ordinarily be paid by

A:-Book adjustment to the credit of that account

B:-Cash

C:-Cheques/DD

D:-None of these

Correct Answer:- Option-A

Question33:-In respect of transactions of local funds which are not included as such in the Govt. account except their cash balance are deposited with treasury Govt. functions in regard to such deposits is that of

A:-a departmental drawing officer

B:-to ensure adherence to Govt. rules

C:-a Bank only

D:-none of these

Correct Answer:- Option-C

Question34:-Of the following in which case life certificate has to be produced at the treasury each time, the monthly pension is drawn?

A:-Pension payable to in same persons

B:-Pensioners above a specified age

C:-Physically handicapped

D:-Political pension

Correct Answer:- Option-A

Question35:-Among the items mentioned below, the Treasury Officer is not permitted to allow withdrawals in respect of one item in a routine manner. Which is that item?

A:-to pay sums due to Govt. to the drawing officer

B:-sums due to Govt. to a private party

C:-to pay sum to a drawing officer on account of permanent advance

D:-distributable claims

Correct Answer:- Option-D

Question36:-It is laid down in the rules that before any bill of a drawing office entitled to draw bills is passed for payment _____ register should be consulted to see whether any recovery has to be made.

A:-Register of pay bills

B:-Register of letters of credit

C:-Register of recoveries

D:-None of the above

Correct Answer:- Option-C

Question37:-In all cases where the P.D accounts and banking accounts of local funds are kept at Bank, all adjustments made in such accounts either by Treasury or A.G. should be communicated

A:-by the treasury to the Bank

B:-by the A.G. to Bank

C:-to the concerned administrator P.D. account

D:-authority operating the account of the local fund to the bank

Correct Answer:- Option-A

Question38:-Who is to prepare the monthly consolidated receipt (Form TR 25) in respect of remittances made into treasury by a PW officer from time to time?

A:-Treasury officer concerned

B:-Divisional officer concerned

C:-Director of treasuries

D:-None of them

Correct Answer:- Option-B

Question39:-Whose decision will be binding if any question arises whether moneys received by Govt. Servants in any capacity from part of Govt. account or not?

A:-Director of Treasuries

B:-A.G.

C:-Government

D:-Director of Kerala State Audit

Correct Answer:- Option-C

Question40:-One of the following items of entitlement can be drawn without pay slip from the A.G. that item is

A:-Increased pay on accrual of an increment

B:-Honorarium for taking part time classes of P.G. students of Govt. Engineering Colleges by teaching Staff

- C:-Stagnation increment
- D:-Transit pay on transfer from one part to another

Correct Answer:- Option-B

Question41:-The currency chests are placed in the sole custody of _____ in places where the cash business of the Treasury is conducted by the Bank.

- A:-Treasury
- B:-Bank
- C:-May be either at Bank or Treasury as decided by RBI
- D:-RBI

Correct Answer:- Option-B

Question42:-What is the frequency fixed for the Treasury officer to verify physically the sealed chests entrusted for safe custody at Treasuries?

- A:-3 months
- B:-Twelve months
- C:-Six months
- D:-Ten months

Correct Answer:- Option-C

Question43:-Can an official claim for transfer pay advance entitled to him at the new station on transfer and if so within how many months?

- A:-Yes, within a month of arrival at the new station.
- B:-Yes, within two months of arrival at the new station.
- C:-Yes, within 3 months of arrival
- D:-No, He should have drawn it at the old station itself

Correct Answer:- Option-A

Question44:-Is it permissible under the rules to appropriate departmental receipts for departmental expenditure?

- A:-No. It is not permissible.
- B:-Such appropriation in a month shall not exceed 20% of the total receipts.
- C:-Generally it is not permissible. But in urgent cases this can be resolved to if there is adequate Justification
- D:-Yes, only in respect of certain transactions specified in the code

Correct Answer:- Option-D

Question45:-One of the following transactions does not fall under the category of Anamath Transactions, detailed in the Treasury Code. Identify item.

- A:-A village remittance received late after the daily closing of the treasury
- B:-Money contained in cash chests deposited by other offices for safe custody
- C:-Undisbursed balance of amount drawn for disbursement
- D:-Amount remitted by a private party for the issue of stamp papers for registration of a deed

Correct Answer:- Option-D

Question46:-In which case the drawing officer is permitted to obtain more than one treasury bill book at a time?

- A:-In no case he is permitted to obtain more than one Treasury Bill Book at a time.
- B:-When he is authorised to draw bills on more than one treasury.
- C:-During the month of March when there is rush of withdrawal.
- D:-None of the above.

Correct Answer:- Option-B

Question47:-What is the period of preservation of used Treasury Bill Books?

- A:-Twenty five years
- B:-20 Years
- C:-To be retained permanently by the drawing officer
- D:-15 Years

Correct Answer:- Option-C

Question48:-If a Treasury Bill Book is lost and another book obtained in place and subsequently the lost book is found out, the drawing officer should:

- A:-Cancel the blank pages and the requisition slips and it is to be kept under safe custody and fact reported to Treasury Officer
- B:-He can use it for further drawals
- C:-It should be sent to record, for permanent retention after audit for the period concerned is over
- D:-None of these

Correct Answer:- Option-A

Question49:-On communication of civil pension the amount sanctioned as commutation pension may be drawn

- A:-any treasury of choice by the pensioner
- B:-only at the treasury from which the pension is being drawn or is to be drawn
- C:-only at the treasury where he was drawing his salary at the time of retirement
- D:-none of these

Correct Answer:- Option-B

Question50:-Under the procedure laid down in the rules to be followed by a P.W.D officer who frequently makes a remittances into the treasury, is to maintain

- A:-a remittance book
- B:-a separate note book for noting the details of remittance a chalan register
- C:-a chalan register
- D:-a pass book

Correct Answer:- Option-A

Question51:-A.G's authorisation is necessary for drawal of :

- A:-Grant in aid to a local body
- B:-Honorarium to a G.O by PSC
- C:-Temporary advance from GPF
- D:-Part final withdrawal from GPF

Correct Answer:- Option-D

Question52:-If a payment into Treasury is made partly in cheque can it be included in a single chalan

- A:-can be included
- B:-no separate chalans must be used for cash and cheques
- C:-can be included if the account head for both is same
- D:-it is left to the discretion of the treasury officer

Correct Answer:- Option-B

Question53:-A departmental officer authorised to counter sign a grant in aid bill in respect of voluntary organisation shall:

- A:-ensure the bill in proper form
- B:-see that the amount has not been claimed and paid earlier and proper sanction exists
- C:-while counter signing shall simultaneously send an advice in the prescribed form to the Treasury Officer concerned with full particulars of the bill

D:-ensure that the working of the organisation is satisfactory

Correct Answer:- Option-C

Question54:-In the case of non-gazetted personal working at a station different from the station where the drawing officer is stationed, their claims on account of pay and allowances should be deemed to arise

- A:-at the station where their drawing officer is located
- B:-at the station where they are actually working
- C:-at the place where their Head of Department is stationed
- D:-none of these

Correct Answer:- Option-A

Question55:-What is the basic requirement laid down in the rules to be followed before a new volume of cash book is brought into use?

- A:-To ensure that it is in the prescribed form
- B:-All the pages of the books are serially numbered
- C:-No pages of the books are torn or mutilated
- D:-The head of the office shall count the number of pages and record a certificate of count on the first page of the book

Correct Answer:- Option-D

Question56:-What is the stipulated procedure to be followed when a Govt. Servant dealing with a Banking Treasury receives a cheque from a party towards Govt. dues?

- A:-He shall forward the cheque along with chalan duly filled up to the bank for collection and credit to the Govt. account.
- B:-Shall send it to Treasury for further action.
- C:-Shall send it to his departmental superior for further action.
- D:-None of these

Correct Answer:- Option-A

Question57:-Pension sent by money order to a pensioner if returned unpaid is it to be credited under "Revenue Deposit" under the rules laid down; Exemptions to this are:

- A:-No exemption. All such returned pension is to be credited to Revenue Department.
- B:-Only exemption is pensions of other States like Tamilnadu etc.
- C:-Only exemption is pensions debitible to control Govt.
- D:-Exemptions are the pensions of categories at (2) and (3) alone

Correct Answer:- Option-D

Question58:-In which month of the year, the drawing officer has to obtain from each woman pensioner whose pension would terminate on her marriage and whose pension is remitted by money order the prescribed annual declaration?

- A:-September
- B:-November
- C:-October
- D:-December

Correct Answer:- Option-D

Question59:-Every disbursing officer who says civil pension shall report promptly the date of death of any civil pensioner to the

- A:-Director of Treasuries
- B:-Accountant General
- C:-Pension Sanctioning authority
- D:-Local body concerned

Correct Answer:- Option-B

Question60:-The currency of cheques drawn by departmental officer on Treasury is

- A:-Three months from the date of issue
- B:-Three months from the month of issue
- C:-Six months from the date of issue
- D:-Four months from the date of issue

Correct Answer:- Option-A

Question61:-What is the stipulated period of limitations in respect of claims of travelling allowances of Govt. Servants?

- A:-2 years from the due date
- B:-one year from the due date
- C:-3 years from the due date
- D:-Six months from the due date

Correct Answer:- Option-A

Question62:-Arrear claim including those relating to statutory grants will be sanctioned by Govt. when the claim is preferred within _____ years subsequent to the year in which the payment was due.

- A:-one
- B:-four
- C:-two
- D:-three

Correct Answer:- Option-D

Question63:-What is the time limit stipulated for an Administrative Authority to consider a representation received from his subordinate against recovery ordered by AG?

- A:-Two months
- B:-Within four months
- C:-With 3 months from the date when the Govt. Servant concerned received the order
- D:-with in six months

Correct Answer:- Option-C

Question64:-A book adjustment may represent a transaction between different departments of a Govt. or?

- A:-A correction in entries already made in the accounts
- B:-Any proforma adjustment carried out
- C:-Any transactions settled without actual payment of cash
- D:-None of these

Correct Answer:- Option-A

Question65:-The chief officer in charge of the revenue administration of a district is

- A:-Revenue Officer
- B:-Collector
- C:-Revenue Commissioner
- D:-District Revenue Officer

Correct Answer:- Option-B

Question66:-Who is to watch closely the progress of realisation of revenue under his control and review the recoveries made against the demands?

- A:-Head of Office
- B:-Every departmental controlling officer
- C:-Head of the Departmental Officer
- D:-Administrative Secretariate

Correct Answer:- Option-B

Question67:-The passing of the Budget marks the conclusion of the _____ stage of the budgetary cycle.

- A:-Second
- B:-Third
- C:-First
- D:-Fourth

Correct Answer:- Option-A

Question68:-Resumption of fund is resorted to by finance department

- A:-when there is need for funding a new service
- B:-when the disbursing officer report savings direct to Govt.
- C:-when there is need to enforce economy in expenditure
- D:-when the disbursing officers report savings to sub controlling officers who in turn report to chief controlling officers from whom the Finance Department will resume the final savings

Correct Answer:- Option-D

Question69:-What are the general causes of deficiency of store materials defected during the physical verification?

- A:-Lack of periodical physical verification
- B:-Incorrect accounting fraud, theft, wastage, shrinkage, spilling etc.
- C:-Negligence in handling them.
- D:-Deficiency in the system of cross checking

Correct Answer:- Option-B

Question70:-In which report to Govt. the Head of the Department shall furnish state of affairs of stock kept under his departmental control?

- A:-Only in serious cases like loss of stock or manipulation in accounts report need to be sent.
- B:-In the separate annual report of the stock.
- C:-In the working report of the year.
- D:-In the annual administrative report of the Dept.

Correct Answer:- Option-D

Question71:-In which cases the contractors submitting tenders to department officials should produce a solvency certificate from the Tahsildar indicating to what extent they are solvent?

- A:-Packing materials
- B:-Supply of dietary articles, fuels provisions to hospitals and hostels sundry articles etc.
- C:-Supply of furniture
- D:-Execution of minor works

Correct Answer:- Option-B

Question72:-Detailed Head of Account is

- A:-one of the various tiers of classification in Govt. accounts.
- B:-represented by two digit Arabic numeral at the end of the major head
- C:-is part of a major head and can be opened with the sanction of A.G.
- D:-the last and fifth tier of classification in Govt. accounts and indicates nature and object of the expenditure and also is a (1)(2)(3) above.

Correct Answer:- Option-D

Question73:-What is the advantage in having the Budget Estimates prepared on a cash basis?

- A:-not a time consuming process
- B:-no efforts need be made to assess and liabilities at the beginning and end of each year
- C:-it is time tested practice in Govt. system
- D:-the accounts could be closed very much earlier than when they are prepared on a demand and liability basis

Correct Answer:-**Question Cancelled**

Question74:-Control of expenditure by executive is done through

- A:-control by Finance Department
- B:-control by Administrative Department
- C:-the departments noted as (1) and (2) above
- D:-a system monitoring

Correct Answer:- Option-C

Question75:-Which register (prescribed in the manual) if maintained properly would greatly facilitate the exercise of effective control over expenditure and accurate budgeting?

- A:-Liability register
- B:-Expenditure register
- C:-Appropriation register
- D:-Register of disbursement

Correct Answer:-**Question Cancelled**

Question76:-The importance of prompt and proper reconciliation of departmental figures of expenditure with the books of Treasury and A.G. is due to

- A:-it helps in timely detection of fraud misappropriation
- B:-it renders possible to make necessary adjustments if any, in the accounts of the year before it is closed
- C:-appropriations accounts and finance accounts submitted to legislature are prepared by A.G. based on the figures in his books and hence they should be accurate
- D:-all the points at (1)(2)(3) above

Correct Answer:- Option-D

Question77:-What are the methods adopted by finance Department of Govt to exercise control over expenditure?

- A:-Transfer of appropriation from one unit to another by re-appropriation
- B:-Obtaining additional appropriation by way of supplementary grant
- C:-With drawal of appropriation found to be in excess of requirement (resumption of fund)
- D:-by adopting all or any of the ways detailed at (1), (2), (3) above as the occasion demands

Correct Answer:- Option-D

Question78:-In the scheme of financial control in Vogue, which one is of vital importance under the rules among the following?

- A:-Major heads
- B:-Units of appropriation (detailed heads)
- C:-Minor heads
- D:-Sub Major heads

Correct Answer:-**Question Cancelled**

Question79:-What is the aim of the system of Appropriation control?

- A:-to control expenditure from time to time so that it does not exceed the appropriations made
- B:-to control the appropriation from time to time
- C:-to oversee that amounts in excess appropriation are not distributed among the disbursing officers
- D:-a device for periodical monitoring of amounts appropriated

Correct Answer:- Option-A

Question80:-Under the provisions of the constitution, Demands for grants from the Legislature can be made only on the

- A:-recommendation of the cabinet
- B:-recommendation of the Government
- C:-recommendation of the Legislature Business Committee

D:-recommendation of the standing committee on finance

Correct Answer:-Question Cancelled

Question81:-The articles deposited for safe custody in Treasury by department officers should verify them atleast

A:-Once in a year unless warranted by other reasons for an earlier verification

B:-Once in three years

C:-Once in two years

D:-Once in six months

Correct Answer:- Option-A

Question82:-Factors to be taken into account while preparing Budget Estimates of revenue of more importance heads are?

A:-Trend of flow of revenue in the first seven months of the last year

B:-A general increase of 15% over the figure of last year

C:-A general increase of 10% over the figure of last year

D:-the actual of the first five months to be compared with the corresponding period of the past 3 years, extent of arrears as at the end of the previous year and steps taken further realisation

Correct Answer:-Question Cancelled

Question83:-before Appropriation Bill is passed and Act comes into force what is the method in vogue to draw money from the Treasury for carrying out the activities of the Government

A:-Passing of exceptional grant

B:-Advance of from contingency fund

C:-getting vote on credit

D:-Passing of voting an account

Correct Answer:- Option-D

Question84:-Amount released from the sale of unserviceable articles of Raj Bhavan should be credited to

A:-State revenue

B:-Taken as reduction of expenditure

C:-Central revenue

D:-None of these

Correct Answer:- Option-A

Question85:-The type of contract for a work in which the contractors are required to execute them for a fixed sum in accordance with the drawings and specification is

A:-Piece work contract

B:-Percentage rate contract

C:-Schedule contract

D:-Lump sum contract

Correct Answer:- Option-D

Question86:-Under the rules stipulated in normal course no Govt servant may enter into a contract for execution of work unless

A:-He is competent to do so under delegation of powers

B:-He is ready with its drawings and specifications

C:-Funds have been duly provided for or an assurance to that effect has been received from the authority competent to provide them

D:-Wide publicity has been given to the tender call

Correct Answer:- Option-C

Question87:-In which case it is desirable under the rules (as an exception) for a departmental officers to start a work, without a duly sanctioned estimate and funds provided?

A:-In cases of unforeseen emergencies like breach of bunds of an irrigation system

B:-In cases where such a work is undertaken based on collective demand from the public

C:-No exemption work can be started only after estimate is sanctioned and funds provided

D:-in specific cases authorised in writing by the superior officers

Correct Answer:- Option-A

Question88:-In which cases muster rolls of labourers are prepared and maintained for execution of a work by a departmental officer?

A:-in all case where labourers are employed either by contractor or by department

B:-In cases where labourers are engaged departmentally for the execution of a work

C:-Famine relief works only

D:-in respect of flood damage work

Correct Answer:- Option-B

Question89:-Unpaid wages of labourers covered by muster rolls are as a rule to be forfeited when not claimed

A:-Within 45 days

B:-With four months

C:-Within two months

D:-within three months

Correct Answer:- Option-D

Question90:-What is the period of preservation in respect of Travelling allowance bills and acquittance rolls relating there to?

A:-One year

B:-Two years

C:-3 completed years

D:-Five years

Correct Answer:- Option-C

Question91:-An employee expired while in service on 14.3.2012 at 6 AM. In this his heir can claim the salary upto

A:-13.3.2012

B:-28.2.2012

C:-31.3.2012

D:-14.3.2012

Correct Answer:- Option-D

Question92:-Who is the sanctioning authority of an advance to purchase of motor conveyance?

A:-Departmental head

B:-Treasury officer

C:-Government

D:-Accountant General

Correct Answer:- Option-C

Question93:-Work out type writers should be released to

A:-Head of department

B:-Sanctionary departments

C:-PWD

D:-None of these

Correct Answer:-Question Cancelled

Question94:-New service expenditure is met from

- A:-Public account
- B:-Advance from contingency
- C:-Creating new establishment
- D:-None of these

Correct Answer:- Question Cancelled

Question95:-Centage charges means, in connection with a work which the Government execute on behalf of _____ the charges calculated at a percentage rate in the value of the work done

- A:-Private party
- B:-Another Government
- C:-Local body
- D:-All of the above

Correct Answer:- Option-D

Question96:-When does a claim for travelling allowance become due

- A:-After the close of the month
- B:-After the close of financial year
- C:-Last day of the month travelled
- D:-None of the above

Correct Answer:- Option-A

Question97:-Maintenance of cash book is as per _____ of the KTC Vol I

- A:-Rule 92(a)
- B:-Rule 90(a)
- C:-Rule 89(a)
- D:-Rule 88

Correct Answer:- Option-A

Question98:-If a correction is necessary in a cash Book may be corrected _____ and recording correct entry on attestation of Head of office

- A:-Erasing the wrong entry
- B:-Over writing
- C:-Cancelling drawing a line in red ink
- D:-Cancelling by using whitener

Correct Answer:- Option-C

Question99:-What do you mean by waiver of revenue?

- A:-Abandonment of 1/4 part of revenue recovery
- B:-Abandonment of 1/2 part of revenue recovery
- C:-Abandonment of claim of revenue
- D:-Forsaking of recovery of over payment

Correct Answer:- Option-D

Question100:-Taxes on Government building occupied as residences should be paid by

- A:-Tax on Government building need not be remitted
- B:-PWD
- C:-The occupant
- D:-None of the above

Correct Answer:- Option-B