

PROVISIONAL ANSWER KEY

Paper: Accounts and Financial Rules
Date of Test: 16-04-2026

Question1:-Which is the authority to whom the accounts of the treasury are rendered :

- A:-Chief secretary
- B:-Comptroller and Auditor - General of India
- C:-Accountant General
- D:-Secretary, Finance Department

Correct Answer:- Option-C

Question2:-What is the periodicity of performing the duty of verifying and certifying monthly cash balance in a central treasury by the District Collector?

- A:-At least once in every period of six months
- B:-Every month
- C:-At least once in every year
- D:-At least once in every period of three months

Correct Answer:- Option-A

Question3:-In which of the following cases, the departmental receipts can be appropriated directly for departmental expenditure of central government?

- A:-Expenditure for departmental purposes by India posts
- B:-Legal expenses incurred by the Notaries public
- C:-Expenditure by the officers of subordinate to the ministry of external affairs stationed outside India
- D:-All of the above

Correct Answer:- Option-D

Question4:-How the adjustments against the balance of the Central Government by debit or Credit to the state government account shall be made

- A:-through the Accountant General
- B:-through the Central Accounts section of RBI
- C:-through the Finance Departments
- D:-through the CAG of India

Correct Answer:- Option-B

Question5:-Which of the following document can be given by a government officer for money received on the allegation that the originals of receipts have been lost :

- A:-A certificate for the sum received may be given
- B:-Duplicate of Receipt may be given
- C:-A copy of receipts may be given
- D:-A copy of the relevant page of the cash book may be given

Correct Answer:- Option-A

Question6:-Pre-audit by the Accountant General is required for claims against the Government if it is not preferred within how many years of it becoming due :

- A:-five years
- B:-one year
- C:-two years
- D:-ten years

Correct Answer:- Option-C

Question7:-Which authority is competent to cancel the Sub vouchers which are required to be sent to the Accountant General?

- A:-Controlling officer
- B:-Accountant General
- C:-Drawing Officer
- D:-Disbursing Officer

Correct Answer:- Option-B

Question8:-Which of the following is reckoned as part of the general cash balances of the Govt. of India.

- A:-Balances in small coin depots
 - B:-Balances held by post offices
 - C:-Balances with other Departments
 - D:-Balances with the RBI and at Central Treasuries
- Correct Answer:- Option-D

Question9:-The amount of currency and bank notes in circulation should not exceed which limit under the provisions of the RBI Act. :

- A:-Liabilities of the Issue Department of RBI
 - B:-Assets of the Issue Department of RBI held in gold etc.
 - C:-Assets held by nationalised Banks
 - D:-Assets held by all banks under RBI
- Correct Answer:- Option-B

Question10:-What is the validity period of Payment orders other than cheques issued on Bank by the Central Treasury Officer :

- A:-Not exceeding 14 days
 - B:-Not exceeding Seven days
 - C:-Not exceeding 30 days
 - D:-Not exceeding 90 days
- Correct Answer:- Option-A

Question11:-In the Public works Department, the travelling allowance bills can be presented for payment only after the claims have been duly passed by which authority :

- A:-Drawing Officer
 - B:-Disbursing Officer
 - C:-Controlling Officers Concerned
 - D:-Head of the Department
- Correct Answer:- Option-C

Question12:-What are the usual classes of deposits in the Government of India account for the moneys received at the treasury :

- A:-Revenue deposits
 - B:-Civil Court Deposits
 - C:-Criminal Court Deposits
 - D:-All of the above
- Correct Answer:- Option-D

Question13:-How the money belonging to prisoners in jail should be treated :

- A:-Should be paid into the treasury at convenient intervals
 - B:-Should be held by the Jail Department
 - C:-Should be allowed to be kept by the Prisoners themselves
 - D:-none of the above
- Correct Answer:- Option-A

Question14:-What percentage of vouchers are to be checked by the Sub treasury officer himself owing to the volume of transactions :

- A:-Not less than 30 percent
 - B:-Not less than 50 percent
 - C:-Not less than 20 percent
 - D:-Not less than 10 percent
- Correct Answer:- Option-C

Question15:-When the Drafts issued shall be treated as 'Lapsed' :

- A:-Drafts which are not paid for more than six months
 - B:-Drafts which are not paid before the end of the third account year after that in which they are issued
 - C:-Drafts which are not paid for more than 12 months
 - D:-Drafts which are not paid for more than two years
- Correct Answer:- Option-B

Question16:-An officer entrusted by a Department of the Central Government with the responsibility of controlling the incurring of expenditure or the collection of revenue is known as whom :

- A:-Head of office
- B:-Audit Officer
- C:-Drawing and Disbursing officer
- D:-Controlling officer

Correct Answer:- Option-D

Question17:-The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest with which authority :

- A:-General Administration Department
- B:-RBI
- C:-with the Finance Ministry
- D:-NITI Ayog

Correct Answer:- Option-C

Question18:-Copies of which of the following orders or sanctions should be endorsed to the Audit Officers :

- A:-All financial sanction issued by a Department of the Central Government
- B:-Sanctions relating to grant to advances to Central Government employees
- C:-All sanctions relating to creation or continuation or abolition of posts
- D:-Sanctions of contingent expenditure incurred under the powers of Head of offices

Correct Answer:- Option-A

Question19:-What is the currency period of the sanction for any fresh charge issued by Central Govt. :

- A:-Two years from the date of sanction
- B:-Twelve months from the the date of sanction, if no payment in whole or in part has been made
- C:-Three years from the date of sanction
- D:-Six months from the date of sanction

Correct Answer:- Option-B

Question20:-Petty losses of revenue valuing upto how much amount need not be reported to statutory Audit officer of Central Government.

- A:-Not exceeding Rupees five thousand only
- B:-Not exceeding Rupees twenty thousand only
- C:-Not exceeding Rupees thousand only
- D:-Not exceeding Rupees ten thousand only

Correct Answer:- Option-D

Question21:-All losses of Government property due to suspected fire, theft, fraud valuing how much amount shall be invariably reported to police for investigation :

- A:-Above the value of Rupees fifty thousand only
- B:-Above the value of Rupees ten thousand only
- C:-Above the value of Rupees one lakh only
- D:-Above the value of Rupees twenty thousand only

Correct Answer:- Option-A

Question22:-From which financial year, Railway Budget is merged with the General Budget :

- A:-2014-15
- B:-2024-25
- C:-2017-18
- D:-2018-19

Correct Answer:- Option-C

Question23:-Which of the following is not an important source of non-tax revenue of Central Govt :

- A:-IT and GST
- B:-User charges
- C:-Dividends and Profits
- D:-Transfer of Surplus from RBI

Correct Answer:- Option-A

Question24:-Which authority shall lay the Detailed Demands for Grants on the table of Lok Sabha for consideration by the DRSC of the Parliament?

- A:-Ministry of Finance
- B:-Ministry of Parliamentary Affairs
- C:-Ministry of Home Affairs
- D:-By the Concerned Ministries / Departments

Correct Answer:- Option-D

Question25:-The accounts of Government of India shall be kept in how many parts?

- A:-Two parts - consolidated fund and contingency fund
- B:-Three parts - consolidated fund, contingency fund and Public Account
- C:-Two parts - Consolidated fund and Public Fund
- D:-One part - consolidated fund

Correct Answer:- Option-B

Question26:-The Public Account comprises of what type of transactions :

- A:-Debt, reserve funds, deposits
- B:-Advances, suspense, remittances
- C:-Reserve funds, deposits, cash balances.
- D:-Debt, reserve funds, deposits, advances, suspense, remittances and cash balances related transactions are recorded

Correct Answer:- Option-D

Question27:-Which Head identify the programmes undertaken to achieve the objectives of the functions represented by the Major head :

- A:-Sub head
- B:-Minor Head
- C:-Detailed Head
- D:-Object Head

Correct Answer:- Option-B

Question28:-Expenditure incurred significantly with the object of acquiring tangible assets of a permanent nature or enhancing the utility of existing assets shall broadly be defined as what :

- A:-Revenue Expenditure
- B:-Charged Expenditure
- C:-Capital Expenditure
- D:-Voted Expenditure

Correct Answer:- Option-C

Question29:-Public Financial Management system is used for which of the following purposes?

- A:-Bill processing, payment, receipt management, fund flow management, Direct Benefit Transfer and financial reporting
- B:-Bill processing and payment
- C:-Receipt and fund flow management
- D:-Fund flow management and financial reporting

Correct Answer:- Option-A

Question30:-What are the purposes of Direct Benefit Transfer (DBT)?

- A:-Transfer of benefits directly to the Beneficiaries
- B:-To minimize intermediary levels for payment
- C:-To reduce delay in Payments to Beneficiaries
- D:-To minimize pilferage and duplication and (A), (B), (C) above

Correct Answer:- Option-D

Question31:-Appropriation Accounts pertaining to ministry of Railways are prepared and signed by which authority?

- A:-Secretary, Railways, Govt. of India
- B:-Chairman, Railway Board
- C:-Controller, General Accounts, Govt. of India
- D:-Principal Accounts Officer, Ministry of Railways

Correct Answer:- Option-B

Question32:-What is the period accepted by the Central and State Governments for the re-audit of past transactions involving errors in classification :

- A:-A period of two years
- B:-A period of one year
- C:-A period of three years
- D:-A period of five years

Correct Answer:- Option-C

Question33:-How the expenditure on the construction or maintenance of National Highways, the work entrusted to the state government, be treated :

- A:-Including the estimates in the Budget of the State Government
- B:-Expenditure is subject to the vote of the State Legislature
- C:-Will be adjusted directly in the accounts of the Central Government under the relevant Head of Account
- D:-None of the above

Correct Answer:- Option-C

Question34:-Which is the crucial date for closure of inter - Government adjustments so as to settle the transactions with state governemtns :

- A:-15th of April
- B:-31st March
- C:-31st December
- D:-30th June

Correct Answer:- Option-A

Question35:-How the incidence of charges relating to the maintenance over boundaries between India and a foreign country is regulated :

- A:-Will be borne by the Central Government
- B:-Half the charges will be borne by the Central Government
- C:-Full amount will be borne by the foreign Govt
- D:-Half the maintenance charges will be borne by the central Government, the other half being recovered from the foreign country failing which the foreign country's share will also be borne by the Central Govt.

Correct Answer:- Option-D

Question36:-What is meant by the works which add capital value to existing assets but do not create new assets :

- A:-Original works
- B:-Minor works
- C:-Repair works
- D:-Maintenance works

Correct Answer:- Option-B

Question37:-A Central Ministry or Department at its discretion may directly execute repair works estimated to cost upto how much amount :

- A:-Cost upto Rupees Sixty lakhs
- B:-Cost upto Rupees fifty lakhs
- C:-Cost upto Rupees one crore
- D:-Cost upto Rupees eighty lakhs

Correct Answer:- Option-A

Question38:-Any development of a project considered necessary while a work is in progress, which is not contingent on the execution of work as first sanctioned, shall have to be covered by which estimate :

- A:-Revised Estimate
- B:-Re cast estimate
- C:-Supplementary Estimate
- D:-Detailed Estimate

Correct Answer:- Option-C

Question39:-What is the limit of amount of works for which limited tenders can be called for as per central government norms?

- A:-Costing less than Rupees five lakhs
- B:-Costing less than Rupees ten lakhs

C:-Costing less than Rupees twenty lakhs

D:-Costing less than Rupees fifty lakhs

Correct Answer:- Option-B

Question40:-Remissions of revenue allowed before collection are to be treated in which manner :

A:-Refunds of revenue

B:-Treated as Expenditure

C:-Reduction of Income

D:-Reduction of Demands

Correct Answer:- Option-D

Question41:-Date of birth of an employee in State Govt Service is 01.04.1970 and the age of retirement on Super annuation is 56 years. Calculate the date of retirement :

A:-30.04.2026 AN

B:-31.03.2026 AN

C:-01.04.2026 FN

D:-31.12.2026 AN

Correct Answer:- Option-B

Question42:-How much are the minimum and maximum amount of service pension of state govt. employees w.e.from 01.07.2019?

A:-Rs.8500/- and Rs.60,000/-

B:-Rs.11500/- and Rs. 50,040/-

C:-Rs.11500/- and Rs.83400/-

D:-Rs.8500/- and Rs.36000/-

Correct Answer:- Option-C

Question43:-What is the maximum amount of DCRG admissible to state govt. employees w.e.from 01.04.2021

A:-Rs.17 Lakhs

B:-Rs.14 lakhs

C:-Rs.7 lakhs

D:-Rs.20 lakhs

Correct Answer:- Option-A

Question44:-Calculate the DCRG from the following details :

Date of Retirement 31.12.2025, Total Service 33 years, Basic pay on the date of retirement Rs.1,20,000/-, DA 22%: -

A:-Rs.24,15,600/-

B:-Rs.14,00,000/-

C:-Rs.7,00,000/-

D:-Rs.17,00,000/-

Correct Answer:- Option-D

Question45:-Calculate the service pension from the details given below :

Date of Retirement 31.05.2026, Average emoluments Rs.1,30,000/- Qualifying Service 28 years

A:-Rs.60,667/-

B:-Rs.65,000/-

C:-Rs.50,040/-

D:-Rs.83,400/-

Correct Answer:- Option-A

Question46:-What is the maximum amount of part time pension w.e.from 01.07.2019

A:-Rs.11500/-

B:-Rs.5750/-

C:-Rs.11485/-

D:-Rs.6891/-

Correct Answer:- Option-C

Question47:-Which category of pensioners are eligible to get special care Allowance of Rs.1000/- p.m.?

A:-Who have completed 60 years of age

B:-Who have completed 80 years of age

C:-Who have completed 70 years of age

D:-Who have completed 90 years of age

Correct Answer:- Option-B

Question48:-Application for commutation of pension shall not be entertained if it is submitted after how many years from the date of retirement?

A:-Three years

B:-Two years

C:-Ten Years

D:-Twelve years

Correct Answer:- Option-D

Question49:-A female employee on contract basis is required to work for how many days to avail the benefit of maternity leave:

A:-90 days immediately preceding her expected date of delivery

B:-120 days immediately preceding her expected date of delivery

C:-80 days immediately preceding her expected date of delivery

D:-60 days immediately preceding her expected date of delivery

Correct Answer:- Option-C

Question50:-What is the maximum number of stagnation increments allowable to govt. employees?

A:-Five

B:-Four

C:-One

D:-Three

Correct Answer:- Option-A

Question51:-What is the maximum amount of HRA, eligible to get by an employee working at Pathanamthitta Municipality?

A:-Rs.10,000/-

B:-Rs.8,000/-

C:-Rs.6,000/-

D:-Rs.4,000/-

Correct Answer:- Option-B

Question52:-What is the period of interval to get the spectacle Allowance to employees of the State?

A:-Once in Three years

B:-Once in ten, years

C:-Once in entire service

D:-Once in five years

Correct Answer:- Option-D

Question53:-Which category of employees of the state are eligible to get flight journey for the purpose of Travelling Allowance?

A:-Employees who are in the scale of pay 77200 - 140500

B:-Employees who are in the scale of pay 63700 - 123700

C:-Employees who are in the scale of pay 85000 - 143600

D:-Employees who are in the scale of pay 129300 - 166800

Correct Answer:- Option-A

Question54:-What is the rate of Daily Allowance eligible to Grade I officers for the Travelling Allowance Purpose?

A:-Rs.500/- for inside state and Rs.650/- for outside state

B:-Rs.750/- for inside state and Rs.1000/- for outside state

C:-Rs.600/- for inside state and Rs.950/- for outside state

D:-Rs.600/- for inside state and Rs.750/- for outside state

Correct Answer:- Option-D

Question55:-The restoration period of commuted portion of pension shall be determined with reference to which factor?

A:-Date of Retirement

B:-Commutation factor rounded in each case

C:-Basic pension

D:-Residual Pension

Correct Answer:- Option-B

Question56:-What is the rate of charge allowance for holding full additional charge of a post?

- A:-2% of the minimum of the scale of pay of addnl. post
- B:-10% of the minimum of the scale of pay of addnl. post.
- C:-4% of the minimum of the scale of pay of addnl. post.
- D:-5% of the minimum of the scale of pay of addnl. post.

Correct Answer:- Option-C

Question57:-An officer shall be deemed to be under suspension w.e.from the date of commencement of detention in custody for how many Hours on a criminal charge or otherwise :

- A:-For a period exceeding 24 Hours
- B:-For a period exceeding 48 Hours
- C:-For a period exceeding 72 Hours
- D:-For a period exceeding 36 Hours

Correct Answer:- Option-B

Question58:-Which authority is competent to accept the resignation of government servant from service :

- A:-Head of office
- B:-Government
- C:-Controlling officer
- D:-Appointing Authority

Correct Answer:- Option-D

Question59:-An officer shall be removed from service for the continuous absence from duty for how many years?

- A:-After five years continuous absence
- B:-After two years continuous absence
- C:-After three years continuous absence
- D:-After one year continuous absence

Correct Answer:- Option-A

Question60:-Which of the following class of officer are exempted from producing medical certificate of Health at the time of appointment?

- A:-A person re-employed after resignation
- B:-A person appointed to a gazetted post
- C:-A retired officer re-employed immediately after retirement
- D:-An officer promoted from non-qualifying service paid from a local fund to post in govt. service

Correct Answer:- Option-C

Question61:-What is known as a treasury not being a treasury under the control of a state?

- A:-District Treasury
- B:-Sub Treasury
- C:-Central Treasury
- D:-Regional Treasury

Correct Answer:- Option-C

Question62:-How the transactions of the Central Government in a State treasury should be accounted?

- A:-Accounted for in sets of books and registers entirely separate from those of the State govt.
- B:-Should be accounted in the accounts as unclassified item
- C:-Should be classified in the "State" section of the treasury accounts
- D:-none of the above

Correct Answer:- Option-A

Question63:-How the payments on account of Compensation for lands for PWD made by the LA officer should be accounted :

- A:-Should be entered in the treasury accounts as debit to Revenue Department
- B:-Should be entered in the treasury accounts as debit to PWD
- C:-Should be entered in the treasury accounts as debit equally to both PWD and Revenue Department
- D:-None of the above

Correct Answer:- Option-B

Question64:-How the refund of lapsed deposit amount should appear in the treasury accounts?

- A:-Refund of Income
 - B:-Repayment of Deposit
 - C:-As Expenditure
 - D:-As miscellaneous Refund
- Correct Answer:- Option-D

Question65:-How the Sums paid into a treasury by an officer of PWD be treated in the treasury accounts?

- A:-Should be carried to the credit of PWD
 - B:-Deposit account should be opened by the treasury for the officer of PWD
 - C:-Should be carried to the revenue head
 - D:-None of these
- Correct Answer:- Option-A

Question66:-What steps are to be initiated by a treasury officer when a deposit is adjusted by transfer to some other head of account?

- A:-It should be credited separately in the day book or the subsidiary register concerned
 - B:-The facts should be noted both in the Register of Receipts and in the Register of Repayments
 - C:-The voucher should state all the facts and the statement attested by the treasury officer
 - D:-All of the above
- Correct Answer:- Option-D

Question67:-Who is to authorise in writing all refunds of cash deposits paid by candidates for filing nomination for Election?

- A:-Treasury officer
 - B:-Returning officer concerned
 - C:-Electoral Registration officer
 - D:-Election Commissioner of the state
- Correct Answer:- Option-B

Question68:-The plus and minus memoranda should be prepared in such separate parts as determined by which authority?

- A:-Treasury officer
 - B:-Secretary, Finance Department
 - C:-Accountant General
 - D:-Director of Treasuries
- Correct Answer:- Option-C

Question69:-The CAG of India derives his powers and duties in relation to the accounts of the Central and States as per which Article of the Constitution of India?

- A:-Articles 292 and 293
 - B:-Articles 149 and 150
 - C:-Articles 151 and 152
 - D:-Articles 147 and 148
- Correct Answer:- Option-B

Question70:-Which Authority shall have right to inspect any office of accounts in India including treasuries?

- A:-Attorney General of India
 - B:-Solicitor General of India
 - C:-Advocate General
 - D:-CAG of India
- Correct Answer:- Option-D

Question71:-In which office, the initial accounts of all receipts on behalf of central and states are maintained?

- A:-At the Treasury
 - B:-Finance Department
 - C:-Accountant General's Office
 - D:-CAG of India
- Correct Answer:- Option-A

Question72:-At the beginning of each month, the treasuries are submitting the monthly accounts of the previous month to which Authority?

A:-Finance Department

B:-Governor of Kerala

C:-Accountant General

D:-CAG of India

Correct Answer:- Option-C

Question73:-Finance Accounts of the State are prepared by which Authority?

A:-Accountant General

B:-Finance Department

C:-Director of Treasuries

D:-CAG of India

Correct Answer:- Option-A

Question74:-How the travelling allowance paid to the officers of the state, appointed as members of Committees of Central government, be treated?

A:-State Government

B:-Equally by State and Central govt.

C:-By the Central Government

D:-None of these

Correct Answer:- Option-C

Question75:-The duty of verifying and certifying the monthly cash balance in the treasury is to be undertaken by which authority?

A:-Accountant General

B:-Treasury Officer

C:-Finance Inspection wing

D:-None of these

Correct Answer:- Option-B

Question76:-The daily accounts of receipts and payments at a sub treasury must be included in the accounts of which office?

A:-Director of Treasuries

B:-Accountant General

C:-Finance Department

D:-District Treasury

Correct Answer:- Option-D

Question77:-Who is responsible for the safe custody of government money deposited in the bank?

A:-Treasury officer

B:-Departmental officer who deposited the amount

C:-The Bank

D:-None of these

Correct Answer:- Option-C

Question78:-Which authority is competent to permit the withdrawal of money for any purpose from the treasury?

A:-Accountant General

B:-Treasury Officer

C:-Drawing officer

D:-Head of the Department

Correct Answer:- Option-A

Question79:-Who shall be responsible to the Accountant General for acceptance of the validity of a claim and for evidence that the payee has actually received the sum withdrawn.

A:-Drawing officer

B:-Treasury officer

C:-Controlling officer

D:-Head of the Department

Correct Answer:- Option-B

Question80:-Which authority is empowered to place a Drawing officer in account with the Treasury?

A:-Government

B:-Head of the Department

C:-Director of Treasuries

D:-Accountant General

Correct Answer:- Option-D

Question81:-What are the exceptions to issue cheque for a sum less than Rs.10/-?

A:-For remitting Insurance premia amount recovered from the pay bills of the staff

B:-For withdrawals from Personal Deposit Accounts

C:-For withdrawals from TSB Accounts

D:-All of the above

Correct Answer:- Option-D

Question82:-When the pension shall cease to be payable?

A:-If the pension remains undrawn for more than one year

B:-If the pension is transferred from one treasury to another

C:-If the pension payment is transferred from treasury in the state to outside state

D:-None of these

Correct Answer:- Option-A

Question83:-Which authority is responsible for recovering rent from Government servants in respect of buildings in charge of PWD?

A:-Head of office

B:-Executive Engineer of the Division in which the building is located

C:-District collector

D:-Accountant General

Correct Answer:- Option-B

Question84:-A tenant who is in receipt of pension should be treated as what?

A:-As in government service

B:-Rent need not be paid in advance

C:-Not in the service of government

D:-None of these

Correct Answer:- Option-C

Question85:-The travelling allowance shall be forfeited or deemed to have been relinquished if the claim is not preferred to the drawing officer within how many days of the date on which it fell due?

A:-within one year

B:-within 30 days

C:-within 3 months

D:-within six months

Correct Answer:- Option-A

Question86:-Who is primarily responsible for the correctness of the amount of the bills for pay and allowances or contingent charges?

A:-Accountant General

B:-Treasury Officer

C:-Drawing officer

D:-Controlling officer

Correct Answer:- Option-C

Question87:-What is the limit of recoveries ordinarily be made from government servant?

A:-At a rate not exceeding half of his pay

B:-At a rate not exceeding one-third of his pay

C:-At a rate not exceeding two-third of his pay

D:-At a rate not exceeding three-fourth of his pay

Correct Answer:- Option-B

Question88:-The Audit objections raised by the Accountant General should be replied within how many days of its receipt?

A:-within a week

B:-within a month

C:-within three months

D:-within a fortnight

Correct Answer:- Option-D

Question89:-The formal acceptance by an administrative department of a proposal that the PWD should incur a specified amount of expenditure on a specified work to meet the needs in connection with administrative department is known as what?

A:-Appropriation

B:-Administrative Approval

C:-Technical Approval

D:-Sub work

Correct Answer:- Option-B

Question90:-What are the detailed estimates of the receipts and disbursements of a financial year?

A:-Budget Estimate

B:-Book adjustment

C:-Contract estimate

D:-Running Account

Correct Answer:- Option-A

Question91:-The annual cash balance statements of civil courts and the half yearly fines statement of criminal courts are to be submitted to which Authority duly certified by the Treasuries?

A:-Accountant General

B:-Advocate General

C:-Hon'ble Highcourt

D:-District Court

Correct Answer:- Option-C

Question92:-A statement showing the remissions of revenue sanctioned during the preceding financial year should be submitted annually by the Head of department to whom and when?

A:-To the Accountant General on or before 30th April

B:-To the Finance Secretary on or before 31st July

C:-To the Director of treasuries as on 31st March

D:-To the Accountant General on or before 1st June

Correct Answer:- Option-D

Question93:-What is the period of limitation in respect of the following arrear claims against government in respect of Pension and Gratuity?

A:-Pension - 12 years and Gratuity - 6 years

B:-Pension - 2 years and Gratuity - 3 years

C:-Pension - 5 years and Gratuity - 2 years

D:-Pension - 3 years and Gratuity - 3 years

Correct Answer:- Option-A

Question94:-How the government money received by a government officer be brought into account if it is embezzled, stolen or lost before remitting the amount into treasury?

A:-The amount should be shown as reduction of Income

B:-Will be treated as reduction of expenditure

C:-should be brought into the public account as a receipt and shown on the expenditure side under separate Head as a loss

D:-Should be brought into Public account in the Suspense head

Correct Answer:- Option-C

Question95:-Police officers above the rank of which post or of corresponding rank are not entitled to travel under "Railway warrants"?

A:-Above the rank of superintendent of police

B:-Above the rank of D.Y.S.P.

C:-Above the rank of Sub Inspector

D:-Above the rank of Circle Inspector

Correct Answer:- Option-D

Question96:-Which Authority is to satisfy the rules and procedures to secure an effective check on the assessment, collection and proper allocation of revenue and to make rules?

- A:-Attorney General of India
- B:-CAG of India
- C:-Director General of Accounts
- D:-Advocate General

Correct Answer:- Option-B

Question97:-The accounts of expenditure in respect of which nature is not subject to scrutiny by the Audit Authority and bills need not be supported with vouchers, maintained in contingent Bill Register?

- A:-Secret Service Expenditure
- B:-CMDRF Expenditure
- C:-KIIFB Expenditure
- D:-Expenditure towards Discretionary grants by the Revenue Authorities

Correct Answer:- Option-A

Question98:-A Treasury savings Bank Account will be treated as 'Unoperative' and balance of deposits transferred to revenue deposits if there are no transactions for how many years?

- A:-Five complete calendar years
- B:-Five complete financial years
- C:-Three complete financial years
- D:-Two complete financial years

Correct Answer:- Option-B

Question99:-In the presence of which officer, the unused cheques surrendered at a District Treasury shall be destroyed?

- A:-District Collector
- B:-District Treasury Officer
- C:-Director or Joint Director of Treasuries
- D:-District Govt. Pleader

Correct Answer:- Option-C

Question100:-Treasury Bill Book is maintained in which form?

- A:-TR 42
- B:-TR 7A
- C:-TR 5
- D:-TR 74

Correct Answer:- Option-D