

**FINAL ANSWER KEY**

Paper: The Kerala Treasury Code (Paper IV)  
Date of Examination 07-09-2019

Question1:-All adjustments against the balance of the state by debit or credit to another govt shall be made through

- A:-Accountant general of the State
  - B:-Central Account Section of the RBI
  - C:-The PAO concerned
  - D:-The director of treasuries
- Correct Answer:- Option-B

Question2:-The District Treasury Officer shall verify the cash balance in the banking sub treasuries in his district once in

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

Question3:-Rules regarding Treasury Savings Bank are codified in

- A:-Appendix 11 of KTC Vol II
  - B:-Appendix 12 of KTC Vol II
  - C:-Appendix 3 of KTC Vol II
  - D:-Appendix 18 of KTC Vol II
- Correct Answer:- Option-C

Question4:-The form of LPC is prescribed by whom

- A:-The Director of Treasuries
  - B:-The Finance Department
  - C:-The Law department in consultation with the Accountant General
  - D:-The C and AG of India
- Correct Answer:- Option-D

Question5:-In urgency a Collector may by an order in writing authorize and require a Treasury Officer to make a payment without authorization from the Accountant General. This provision is laid down in which Rule

- A:-Rule 44 of KTC Vol I
  - B:-Rule 45 of KTC Vol I
  - C:-Rule 137(g) of KTC Vol I
  - D:-Rule 23 of KTC Vol I
- Correct Answer:- Option-D

Question6:-Maximum normal cash balance of a Treasury for each District is fixed by

- A:-The Reserve Bank of India
  - B:-The Director of Treasuries
  - C:-The State Govt
  - D:-The Accountant General
- Correct Answer:- Option-C

Question7:-Periodicity of the District Treasury inspection by Director of Treasuries

- A:-At least once in a quarter
  - B:-At least one in a year
  - C:-Once in a month
  - D:-Twice in a year
- Correct Answer:- Option-B

Question8:-Form TR 5 is used for

- A:-Cash Book
- B:-Remittance slip
- C:-Acknowledgement for receipt of money

D:-Preliminary receipt for Cheque received

Correct Answer:- Option-C

Question9:-Reserve bank of India shall not entertain demand for refund of

A:-Mutilated note

B:-Stolen note

C:-Half note

D:-Imperfect note

Correct Answer:- Option-B

Question10:-Each item of receipt or payment occurring at a Treasury should be classified in its accounts with reference to the

A:-Government to which it appertains

B:-Department or heads of account concerned

C:-Both of the above

D:-None of the above

Correct Answer:- Option-C

Question11:-All money transactions in Govt office should be entered in the Cash book in form

A:-TR 7A

B:-TR 20

C:-TR 5

D:-TR 5A

Correct Answer:- Option-A

Question12:-Treasury Savings Bank Account in which no transaction has been taken place for \_\_\_\_\_ years are treated as unoperated account.

A:-10 years

B:-5 years

C:-3 years

D:-2 years

Correct Answer:- Option-B

Question13:-The Reserve Bank of India (Note Refund) Rules came into force in the year

A:-1975

B:-1964

C:-1984

D:-1935

Correct Answer:- Option-A

Question14:-Each pensioner should attend in person at the treasury for mustering at least

A:-once in a year

B:-once in six months

C:-once in three months

D:-once in two years

Correct Answer:- Option-A

Question15:-Pension Payment Order is issued by

A:-The pension sanctioning authority

B:-The pension disbursing authority

C:-The Accountant General

D:-The Director of Treasuries

Correct Answer:- Option-C

Question16:-The validity period of a treasury cheque is

A:-Three months

B:-Six months

C:-One month

D:-One year

Correct Answer:- Option-A

Question17:-For recording Government transactions, the banks have to maintain

- A:-The scroll cash book
- B:-Pass book
- C:-Appropriation Control Register
- D:-Both (1) and (2) above

Correct Answer:- Option-D

Question18:-Plus and Minus Memoranda is prepared in form

- A:-TA 33
- B:-TA 45
- C:-TA 22
- D:-TA 31

Correct Answer:- Option-A

Question19:-The list of objections that may arise in the course of pre audit of bills of other claims is listed in

- A:-Appendix 27
- B:-Appendix 24
- C:-Appendix 5
- D:-Appendix 8

Correct Answer:- Option-A

Question20:-The drawing officer shall cancel any cheques which has remained unpaid for 12 months from the date of issue as per

- A:-Rule 245 KTC Vol I
- B:-Rule 251 KTC Vol I
- C:-Rule 252(b) KTC Vol I
- D:-Rule 231 KTC Vol I

Correct Answer:- Option-B

Question21:-Which is the rule authorizing a Treasury Officer to return a bill bearing an erasure, requiring to present a fresh one

- A:-Rule 210(2)(c) KTC Vol I
- B:-Rule 213(a) KTC Vol I
- C:-Rule 213(b) KTC Vol I
- D:-None of the above

Correct Answer:- Option-A

Question22:-Bank Treasury as per the Account code means

- A:-Cash business is conducted through a Treasury for a bank
- B:-Cash business is conducted by a bank for government
- C:-A treasury, the cash business of which is conducted by the bank
- D:-All of the above

Correct Answer:- Option-C

Question23:-What action is to be taken by treasury officer when a defalcation or loss of money is detected?

- A:-Take action against the subordinate
- B:-Settle by himself
- C:-Report to Accountant General, Director of Treasuries and the Government
- D:-Report to Director of Treasuries

Correct Answer:- Option-C

Question24:-The Director shall arrange for the inspection of the sub treasuries by an officer in the directorate not lower in rank than that of a District treasury officer at least once in

- A:-Two years
- B:-Six months
- C:-A year
- D:-Three months

Correct Answer:- Option-A

Question25:-Bills claiming refund of revenue should be made in TR65 as required in Rule

- A:-241 KTC Vol I

B:-200 KTC Vol I

C:-211 KTC Vol I

D:-223 KTC Vol I

Correct Answer:- Option-B

Question26:-If the pensioner appears after three years, the payment order can be renewed by

A:-The Accountant General

B:-Government only

C:-The Disbursing Officer

D:-Can not be renewed

Correct Answer:- Option-C

Question27:-Statement of lapsed deposit to be submitted to the Accountant General by the Treasury Officer is prepared in Form

A:-TA 10

B:-TA 14

C:-TA 31

D:-TA 36

Correct Answer:- Option-D

Question28:-The sub treasury accounts and supporting documents pertaining to a month should be reached in district treasury not later than

A:-First day of next month

B:-Second day of next month

C:-Third day of next month

D:-Last day of the month

Correct Answer:- Option-B

Question29:-Protective endorsement in bill shall be made in \_\_\_\_\_ ink.

A:-Blue

B:-Black

C:-Red

D:-Either (1) and (2)

Correct Answer:- Option-C

Question30:-Cash Account is prepared in form

A:-TA 25

B:-TA 27

C:-TA 28

D:-TA 26

Correct Answer:- Option-A

Question31:-If any misclassification in the Treasury accounts is detected after the despatch of the accounts to the AG, \_\_\_\_\_ should prepare an alteration memorandum and send it to the Accountant General

A:-Treasury Director

B:-District Treasury Officer

C:-Sub Treasury Officer

D:-Treasurer

Correct Answer:- Option-B

Question32:-The Sub treasury officer submits the Accounts and reports to

A:-The District Treasury Officer

B:-The Accountant General

C:-The Treasury Director

D:-All of them

Correct Answer:- Option-A

Question33:-Which are the items kept outside the purview of the Letter of Credit

A:-Salaries and Wages

B:-Refund of Deposits

C:-Disbursements of GPF TA

D:-All

Correct Answer:- Option-D

Question34:-A certified copy of pensioners photograph in passport size should be pasted on the disburser's half of the PPO. This is not required in the case of

A:-European Woman

B:-Woman who do not appear in public

C:-Person who hold Government titles

D:-All

Correct Answer:- Option-D

Question35:-The Treasuries in the State of Kerala are under the administrative control of

A:-The Accountant General

B:-The Finance Dept.

C:-The Director of Treasuries

D:-Chief Controller of Treasuries

Correct Answer:- Option-C

Question36:-When a Sub treasury officer takes over charge or relinquishes charge of a Sub treasury, a report regarding the cash balance, prepared after verification should be submitted to

A:-The Accountant General

B:-The Director of Treasuries

C:-The Chief Treasurer

D:-The District Treasury Officer

Correct Answer:- Option-D

Question37:-When a cash order is issued from the District Treasury an entry should be made in form

A:-TA 36

B:-TA 29

C:-TA 25

D:-TA 16

Correct Answer:- Option-D

Question38:-In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may be treated as single department at the discretion of

A:-The Accountant General

B:-The Finance Department

C:-The Director of Treasuries

D:-Concerned Department Head

Correct Answer:- Option-A

Question39:-The Register of Pension payment orders has to be preserved for \_\_\_\_\_ completed years

A:-20

B:-15

C:-10

D:-5

Correct Answer:- Option-A

Question40:-All excesses found in a remittance shall be returned to the \_\_\_\_\_ as required in Rule 348 KTC Vol I

A:-Director of Treasuries

B:-Remitting Treasury

C:-Accountant General

D:-None of the above

Correct Answer:- Option-B

Question41:-If a bill or other document that has been passed for payment at treasury is alleged to have been lost before payment, the government servant

A:-May issue a duplicate copy after imposing a fine

B:-May issue a duplicate copy which shall bear distinctly on its face the word "duplicate" written in red ink

C:-Sanction from the Govt may be obtained

D:-Sanction from the AG may be obtained

Correct Answer:- Option-B

Question42:-The Treasurer shall maintain a simple cash book (without subordinate registers) in which each receipt and payment shall be posted

A:-at the time and on the day on which they actually occur and in the order of occurrence

B:-on the next day itself

C:-at the end of the day

D:-not later than two days

Correct Answer:- Option-A

Question43:-The Form No. for Specimen Signature Card is

A:-TR 7A

B:-TR 7

C:-TR 74A

D:-TR 74

Correct Answer:- Option-C

Question44:-Appropriation control is made applicable to all departments under Govt. and to all heads of accounts except

A:-Salaries

B:-Wages

C:-Pensions

D:-All

Correct Answer:- Option-D

Question45:-Sub vouchers exceeding that amount should be attached along with contingent bill that do not require counter signature?

A:-200

B:-1000

C:-500

D:-5000

Correct Answer:- Option-B

Question46:-Who issues LPC in the case of Non-gazetted Officers?

A:-Treasury Officer

B:-Government

C:-Head of Office

D:-Head of the Department

Correct Answer:- Option-C

Question47:-The fine amount for obtaining a certificate of remittance in respect of a chalan reported to be lost is Rs \_\_\_\_\_?

A:-5

B:-15

C:-10

D:-None of these

Correct Answer:- Option-B

Question48:-Which one of the following statements is/are correct about Treasury Bill Book?

A:-It gives an abstract of the bills cashed from treasuries

B:-It helps the audit officers to verify the cash book

C:-It helps the head of office to detect fraud and unauthorised encashment of bills

D:-All the above all correct

Correct Answer:- Option-D

Question49:-The bill form for drawal of pay and allowances of non-gazetted officers is \_\_\_\_\_

A:-TR 45

B:-TR 46

C:-TR 47

D:-None of these

Correct Answer:- Option-D

Question50:-When a Government Servant is on leave and when he cannot attend the office in person, any money due to him may be paid on his written request to \_\_\_\_\_?

- A:-a relative of his choice
- B:-a government servant belonging to the same office
- C:-any government servant
- D:-cannot be paid to a third party

Correct Answer:- Option-B

Question51:-In the case of remittance by a Triplicate Chalan, the original, duplicate and triplicate copies shall be issued respectively to \_\_\_\_\_?

- A:-Party, Treasury, Departmental Officer
- B:-Treasury, Party, Departmental Officer
- C:-Departmental Officer, Party, Treasury
- D:-Party, Departmental Officer, Treasury

Correct Answer:- Option-A

Question52:-When a cheque is received, a preliminary acknowledgement should be given in \_\_\_\_\_

- A:-Form TR 6
- B:-Form TR 5
- C:-Form TR 4
- D:-None of these

Correct Answer:- Option-A

Question53:-Certificate of count in a TR 7A Cash Book should be recorded by \_\_\_\_\_?

- A:-Treasury Officer
- B:-Head of Office
- C:-Head of the Department
- D:-Section Head

Correct Answer:- Option-B

Question54:-The compensation payable in criminal courts cannot be accepted by a Government Servant by means of a \_\_\_\_\_

- A:-Cheque
- B:-Demand Draft
- C:-Legal tender currency notes
- D:-None of these

Correct Answer:- Option-A

Question55:-A claim by Gazetted Government Servant for pay and fixed allowance shall be in Form

- A:-TR 41
- B:-TA 40
- C:-TR 51
- D:-None of the above

Correct Answer:- Option-C

Question56:-The deposit of Government moneys in the bank shall be governed \_\_\_\_\_?

- A:-by terms of the agreement made between the bank and the Government
- B:-as per guidelines issued by the Accountant General
- C:-as stipulated by the Central Government from time to time
- D:-none of the above

Correct Answer:- Option-A

Question57:-As a general rule no cheque can be issued if the sum to be drawn is less than Rs. \_\_\_\_\_?

- A:-5
- B:-10
- C:-15
- D:-100

Correct Answer:- Option-B

Question58:-No Gazetted Government servant may draw a changed rate of pay, leave salary or fixed allowance \_\_\_\_\_

- A:-unless the Treasury Officer gives his assent for the changed rate

B:-unless the Head of Officer specifically authorises so

C:-unless the bills in which he claims it is accompanied by a letter from the Accountant General authorising the changed rate

D:-none of these

Correct Answer:- Option-C

Question59:-The responsibility for the timely submission of returns from the Treasury by the Government and the Accountant General primarily falls upon \_\_\_\_\_

A:-Treasury Officer

B:-Director of Treasuries

C:-Treasurer

D:-Junior Accountant

Correct Answer:- Option-A

Question60:-A summary of the General results of the inspection in the annual review of the working of treasuries shall be submitted to the Government by the \_\_\_\_\_

A:-Director of Treasuries

B:-Accountant General

C:-District Collector

D:-None of these

Correct Answer:- Option-B

Question61:-The monthly cash balance in each treasury is to be verified and certified by \_\_\_\_\_

A:-Junior Accountant

B:-Treasury Officer

C:-Accountant General

D:-Director of Treasuries

Correct Answer:- Option-B

Question62:-The responsibility for the safe custody of Govt. money deposited into the bank rests with the \_\_\_\_\_

A:-Accountant General

B:-Bank

C:-Director of Treasuries

D:-District Treasury Officer

Correct Answer:- Option-B

Question63:-The director of treasuries shall verify the cash balance and other Anamath balance in each District Treasury at least

A:-Once in three months

B:-Once in two months

C:-One in a year

D:-None of these

Correct Answer:- Option-A

Question64:-The period of preservation of sub vouchers after the date of payment is \_\_\_\_\_

A:-Three years

B:-6 Months

C:-One Year

D:-None of these

Correct Answer:- Option-A

Question65:-Separate Acquittance Roll is maintained in Form \_\_\_\_\_

A:-TR 96

B:-TR 96A

C:-TR 95

D:-TR 95A

Correct Answer:- Option-C

Question66:-The officers making reallocation of allotments shall promptly intimate the details of a such allocations to Head of the Departments, the concerned treasuries and \_\_\_\_\_

A:-Administrative Department



B:-Finance Department

C:-Accountant General

D:-None of these

Correct Answer:- Option-B

Question67:-Form TA 19 is used as the register of \_\_\_\_\_

A:-Duplicate bank drafts

B:-Cancellation and refund of drafts

C:-RBI remittance encashed

D:-None of these

Correct Answer:- Option-C

Question68:-The treasury officer should promptly recover the amount once the \_\_\_\_\_ disallows a payment as unauthorized.

A:-Controlling Officer

B:-Director of Treasuries

C:-DDO

D:-Accountant General

Correct Answer:- Option-D

Question69:-Disbursement of pay and allowances of a government servant by a dated acknowledgment is known as \_\_\_\_\_

A:-voucher

B:-acquittance

C:-receipt

D:-payment

Correct Answer:- Option-B

Question70:-The form in which the Appropriation Control Register is maintained is \_\_\_\_\_

A:-TR 112

B:-TR 110

C:-TR 113

D:-TR 114

Correct Answer:- Option-B

Question71:-The person or office that draws a draft is called the \_\_\_\_\_

A:-Drafter

B:-Remitter

C:-Payer

D:-Drawer

Correct Answer:- Option-D

Question72:-Remitter is a person or party \_\_\_\_\_

A:-to whom a draft is granted

B:-who draws a pay bill

C:-who signs an agreement

D:-who pays cash

Correct Answer:- Option-A

Question73:-Telegraphic transfers and drafts by the treasury are recorded in Form \_\_\_\_\_

A:-TA 19

B:-TA 56

C:-TA 18

D:-None of these

Correct Answer:- Option-C

Question74:-When a duplicate draft is issued the word \_\_\_\_\_ should be written in red ink on the face of draft form and the relevant advice form.

A:-Duplicate

B:-Not negotiable

C:-Below Rupees

D:-Not to be encashed

Correct Answer:- Option-A

Question75:-The cash accounts rendered by state treasury should be supported by a closing abstract in Form TA \_\_\_\_\_

A:-16

B:-19

C:-20

D:-None of these

Correct Answer:- Option-D

Question76:-Schedule of repayment of deposits is prepared in Form TA

A:-29

B:-28

C:-22

D:-31

Correct Answer:- Option-D

Question77:-Earnest Money Deposit made by intending tenderers of the Forest Department should be credited as \_\_\_\_\_

A:-PW Deposits

B:-Revenue Deposits

C:-Personal Deposits

D:-Election Deposits

Correct Answer:- Option-B

Question78:-Each item of deposit received should at once be entered in a register in Form No. \_\_\_\_\_

A:-TA 14

B:-TA 10

C:-TA 6

D:-TA 13

Correct Answer:- Option-D

Question79:-The Check Register Maintained in State Treasuries for the record of all cash transactions through the head "Adjusting Account between Central and State Government" is in \_\_\_\_\_

A:-Form TA 3

B:-Form TA 2

C:-Form TA 1

D:-None of these

Correct Answer:- Option-A

Question80:-Form of daily sheet for reporting to the District Treasury the transactions of the Sub Treasury is \_\_\_\_\_

A:-Form TA 7

B:-Form TA 8

C:-Form TA 9

D:-Form TA 10

Correct Answer:- Option-A

Question81:-\_\_\_\_\_ is prepared in Form TA 30 of KAC Volume II.

A:-Cash Book

B:-Remittance Book

C:-Clearance Register

D:-None of these

Correct Answer:-**Question Cancelled**

Question82:-When a drawing officer signs a fully vouched contingent bill for presentation at the Treasury for payment or detailed contingent bill for submission to the controlling officer, he should \_\_\_\_\_ the attached sub vouchers.

A:-Modify

B:-Pass

C:-Cancel

D:-Deface

Correct Answer:- Option-C

Question83:-Duplicate or Triplicate Drafts older than \_\_\_\_\_ should not be paid without previous reference to the currency officer.

A:-12 Months

B:-6 Months

C:-3 Months

D:-None of these

Correct Answer:- Option-B

Question84:-Any person claiming to be a legal heir of a deceased pensioner shall produce the Pensioner's half of the \_\_\_\_\_

A:-Pass Book

B:-Pay Slip

C:-Identity Document

D:-PPO

Correct Answer:- Option-D

Question85:-Revenue Deposit should be recorded in the name of person from whom it is received in form

A:-TA 13

B:-TA 15

C:-TA 11

D:-TA 12

Correct Answer:- Option-A

Question86:-Consolidated Treasury Receipt for Public Works Department remittances is in \_\_\_\_\_

A:-Form TR 21

B:-Form TR 22

C:-Form TR 23

D:-Form TR 25

Correct Answer:- Option-D

Question87:-Any transaction which cannot be allocated directly to any particular department is an \_\_\_\_\_

A:-Secret reserve

B:-Permanent advance

C:-Unclassified item

D:-Concealed item

Correct Answer:- Option-C

Question88:-The net difference between the total receipts and the total payments as shown in the bank's daily statement should be posted in the \_\_\_\_\_

A:-Treasury Deposits

B:-Civil Deposits

C:-Reserve Bank Deposits

D:-None of these

Correct Answer:- Option-C

Question89:-The form for plus minus memoranda is \_\_\_\_\_

A:-TA 31

B:-TA 32

C:-TA 33

D:-TA 34

Correct Answer:- Option-C

Question90:-TA bills of non-gazetted officers is prepared in TR Form No. \_\_\_\_\_

A:-60

B:-59

C:-58

D:-56

Correct Answer:- Option-D

Question91:-For how long does the old PPO be retained by the disbursing officer and then destroyed?

- A:-One year
- B:-Two years
- C:-Three years
- D:-Four years

Correct Answer:- Option-C

Question92:-Remittances of nickel, bronze or copper coin shall be booked at the risk of \_\_\_\_\_

- A:-Accountant General
- B:-Director of Treasuries
- C:-Treasury Officer
- D:-Railway Authorities

Correct Answer:- Option-D

Question93:-The Treasury Officer shall examine coin and notes once in

- A:-every six months
- B:-every month
- C:-in an year
- D:-none of these

Correct Answer:- Option-B

Question94:-The Rule dealing with deceased Pensioners is \_\_\_\_\_

- A:-KTC Vol. I Rule 288
- B:-KTC Vol. I Rule 298
- C:-KTC Vol. I Rule 278
- D:-KTC Vol. I Rule 268

Correct Answer:- Option-B

Question95:-After the death of a pensioner, the disbursing officer may pay any arrears actually due to the pensioner's heir, provided they apply within \_\_\_\_\_

- A:-Two years from the date of death
- B:-Five years from the date of death
- C:-Six months from the date of death
- D:-One year from the date of death

Correct Answer:- Option-D

Question96:-On the first appearance of a pensioner for identification, the disbursing officer shall take an impression of the pensioners \_\_\_\_\_

- A:-Left hand thumb and fingers
- B:-Right hand thumb and fingers
- C:-Right hand thumb only
- D:-None of these

Correct Answer:- Option-A

Question97:-The form of schedule for payment of pension by Postal Money Order \_\_\_\_\_

- A:-TR 80
- B:-TR 81
- C:-TR 82
- D:-TR 83

Correct Answer:- Option-D

Question98:-Form prescribed by the RBI for the use in the remittance to the treasury officer by the currency officer by indents is \_\_\_\_\_

- A:-TR 18
- B:-TR 19
- C:-TR 93
- D:-TR 94

Correct Answer:- Option-D

Question99:-As soon as any order to make a recovery for each government servant or department entitled to draw bills, etc. It should be duly recorded in the \_\_\_\_\_ along with the number and date of the voucher.

- A:-Register of encashment

B:-Register of remittance

C:-Register of recovery

D:-None of these

Correct Answer:- Option-C

Question100:-The business of the remitting or receiving Treasury or Sub Treasury is conducted by the bank, this remittance should be classified as

A:-Treasury Remittance

B:-Ordinary Remittance

C:-Foreign Remittance

D:-Local Remittance

Correct Answer:- Option-D