FINAL ANSWER KEY

		Paper:	The Kerala Treasury Code (Paper IV)
		Date of Examination	07-09-2019
Que	estion1:-A bill beco	ome a 'voucher' when	
	A:-it is presented	d to a treasury	
	B:-it is signed by	the DDO	
	C:-it is passed		
	D:-receipted and	d stamped "paid"	
	Correct Answer:	- Option-D	
Que	stion2:-Detailed F	Pay Bill of Gazetted/no	on Gazetted establishment/wages is prepared in form
	A:-TR.67		
	B:-TR.59(B)		
	C:-TR.60		
	D:-TR.51		
	Correct Answer:	- Option-D	
Que	estion3:-Alteration	memorandum in Forr	m TA VIII is forwarded to the Accountant General when
	A:-when an error	r in classification is no	ticed by the District Treasury Officer after the despatch of Treasury A/c to the AG
	B:-the AG requir	e the treasury officer	to do so
	C:-the correction	of classification error	rs of previous years needed
	D:-all the above		
	Correct Answer:	- Option-A	
	estion4:-Official re ach year.	ceivers should prepar	e list of deposit items which will lapse to the Govt. and submit them to the by the 31st March
	A:-The State Acc	ountant General	
	B:-The Treasury	Officer	
	C:-The Sub Treas	sury Officer	
	D:-The Govt.		
	Correct Answer:	- Option-B	
Que	stion5:-The Treas	ury Officer should pre	pare statement of lapses of revenue and criminal courts deposits and forward them to the
	A:-The State Acc	ountant General	
	B:-The Presiding	Officer of the court	
	C:-The sub treas	uries of the district	
	D:-The Govt.		
	Correct Answer:	- Option-C	
Que	stion6:-A conting	ent Bill is prepared in	form
	A:-TR 59 (B)		
	B:-TR 59 (A)		
	C:-TR 59 (C)		
	D:-TR 59 (E)		
	Correct Answer:	- Option-D	
	estion7:-Accounts rated.	in respect of which no	transactions have taken place for complete financial years and more will be treated as un
	A:-5		
	B:-4		
	C:-3		
	D:-2		
	Correct Answer:	- Option-A	
Que	stion8:-Pick out tl	he wrong statement	
	A:-Fixed deposits	s should be treated as	s separate savings bank accounts

B:-Fixed deposits can be opened on production of an application form and specimen signature in the prescribed form

D:-All the above 3 statements are false	
Correct Answer:- Option-C	
Question9:-Which of the following is not a main part of Govt. Accounts?	
A:-Consolidated fund accounts	
B:-Endowment fund accounts	
C:-Contingency fund accounts	
D:-Public accounts	
Correct Answer:- Option-B	
Question10:-"Anamath" is	
A:-Amount kept in treasury strong room and included in treasury balance	
B:-Amount kept in treasury strong room but not included in treasury balance	
C:-Amount kept outside treasury strong room but included in treasury balance	
D:-None of the above	
Correct Answer:- Option-B	
Question11:-Treasury officer is responsible for the entries in column to of treasury bill book.	
A:-7 to 11	
B:-6	
C:-12 to 13	
D:-1 to 6	
Correct Answer:- Option-A	
Question12:-Application to open a treasury savings bank A/c is in Form No	
A:-SB Form No. 6	
B:-SB Form No. 3	
C:-SB Form No. 1	
D:-SB Form No. 4	
Correct Answer:- Option-C	
Question13:-When a treasury bill book is irrecoverably lost and the DDO is convinced in this respect he shall	
A:-report the fact to the controlling officer	
B:-report the fact to Govt.	
C:-report the fact to AG	
D:-initiate an enquiry and send a requisition for a new bill book stating the fact under his seal	
Correct Answer:- Option-D	
Question14:-Every DDO or officer receiving money or making withdrawal and disbursement of money on behalf of the Govt. should maint cash book in Form	ain :
A:-TR 7	
B:-TR 5	
C:-TR 5 A	
D:-TR 7 A	
Correct Answer:- Option-D	
Question15:-Check Register of adjustments between central and Govt. is maintained in	
A:-T.A 4	
B:-T.A 3	
C:-T.A 2	
D:-T.A 1	
Correct Answer:- Option-B	
Question16:-Each item of revenue deposits received should at once be entered in a register in	
A:-TA 13	
B:-TA 14	
C:-TA 15	
D:-TA 16	

C:-Personal appearance of the depositor is compulsory for the opening of fixed deposit

Question17:-The books of Central Accounts section of the Reserve Bank for the month of March every year is closed
A:-on the 1st April following
B:-on the 10th April following
C:-On the 15th April following
D:-on the 25th April following
Correct Answer:- Option-D
Question18:-If a treasury bill book is irrecoverably lost the DDO should
A:-prepare a duplicate bill book
B:-obtain payment certificate of the bills passed through lost bill book
C:-reconstruct the bill book after verification which treasury figures
D:-none of the above
Correct Answer:- Option-C
Question19:-A drawing officer should cancel any cheques which has remained unpaid for a consecutive period of
A:-12 months
B:-6 months
C:-4 months
D:-3 months
Correct Answer:- Option-A
Question20:-The bank dealing Govt. money should maintain
A:-The scroll cash book
B:-A pass book (forwarded to returned by the treasury offcier)
C:-Both (1) and (2)
D:-None of the above
Correct Answer:- Option-C
Question21: amount as per scroll cash book should be debited by bank against the balance of the Central Govt. or the State Govt. as the case may be
A:-Total amount
B:-Net amount
C:-Gross amount
D:-None of the above
Correct Answer:- Option-B
Question22:-Pick out the false statement
A:-The amount incorrectly classified in the daily account rendered by bank should be taken to the correct head of account by the treasury officer
B:-Any difference resulting from the rectification of Bank's misclassification be taken to the treasury accounts "adjusting account between central and state Govt - misclassification by the bank"
C:-For rectification the treasury officer can correct the figure under the head "Reserve Bank Deposits"
D:-None of the above
Correct Answer:- Option-C
Question23:-The remittances of cash to and from a sub treasury from and to another sub treasury within the same district should be in the accounts of the district treasury.
A:-Excluded
B:-Included
C:-Incorporated as a note
D:-None of the above
Correct Answer:- Option-A
Question24:-The directions contained in the account code regarding the account registers to be kept at treasuries apply primarily to
A:-District Treasuries
B:-Sub Treasuries
C:-Banking Treasuries
D:-Non-Banking Treasuries

Question25:-The pension disbursing officer may exempt a pensioner, from personal appearance, for identification belonging to the category
A:-Pensioners above 80 years
B:-Pensioners above 75 years
C:-Family pensioners
D:-None of the above
Correct Answer:- Option-D
Question26:-Which of the following statement is correct?
A:-on expiry of the specified period commuted value of pension is restored by pension sanctioning authority
B:-on expiry of the specified period commuted value of pension is restored by Accountant General
C:-on expiry of the specified period commuted value of pension is restored by Treasury Officer after obtaining AG's sanction
D:-on expiry of the specified period commuted value of pension is restored by Treasury Officer without obtaining AG's authorisation
Correct Answer:- Option-D
Question27:-If a treasury detects any deficiency on detailed examination of remittance received from another treasury
A:-it should be charged in the day book as a distinct item
B:-immediately recovered from the treasurer-in-charge
C:-reported to the Director of Treasuries
D:-none of the above
Correct Answer:- Option-A
Question28:-In the process of daily closing of the District Treasury Balance
A:-The cash balance of District Treasury together with sub-treasuries under the control of District Treasury is worked out
B:-The result will be the closing balance at the district treasury alone
C:-The result will be the closing of daily balance as per treasurer's cash book
D:-None of the above
Correct Answer:- Option-B
Question29:-During the process of daily closing of sub-treasury accounts the treasurer drawup his balance memorandum in form specifying the denomination of notes and coins.
A:-TA III
B:-TA IV
C:-TA V
D:-TA VI
Correct Answer:- Option-A
Question30:-Cash remittance between two treasuries should be classified as if both the treasuries are under a single Govt.
A:-Transfer Remittance
B:-Inter-Treasury Remittance
C:-Local Remittance
D:-Foreign Remittance
Correct Answer:- Option-C
Question31:-The statement of Civil Court Deposits as on 31st March every year should be prepared by the
A:-The Sub Treasury Officer
B:-The District Treasury Officer
C:-The Presiding Officer of the court
D:-The Accountant General
Correct Answer:- Option-C
Question32:-While closing the monthly accounts for the month of March every endeavour should be made to close if not later than
A:-3rd of April
B:-5th of April
C:-6th of April
D:-7th of April
Correct Answer:- Option-B
Question33:-The amount of a lapsed deposit refunded under the rules of Govt. should appear in the treasury accounts as a

B:-Repayment of deposit	
C:-Deduction of lapsed deposit	
D:-None of the above	
Correct Answer:- Option-A	
Question34:-When a deposit is made by column in the Register of Receip	one party to be repaid to another party the name of the second party should be clearly stated in the ts of Deposits.
A:-Remarks	
B:-Name of party	
C:-Clearance column	
D:-Nature of deposit	
Correct Answer:- Option-D	
Question35:-Refund of Election Deposits	should be authorised by
A:-Accountant General	
B:-Treasury Officer	
C:-Returning officer	
D:-None of the above	
Correct Answer:- Option-C	
Question36:-Aggregate daily total of	should be carried to the day book.
A:-Personal ledgers in Form TA-15	
B:-Register of personal deposits in	Form TA-17
C:-Register of cash order in Form TA	A-VII
D:-None of the above	
Correct Answer:- Option-B	
Question37:-The transactions of all local	funds should be recorded in the form used for eventhough it should be kept quite distinct.
A:-Personal deposits	
B:-Revenue deposits	
C:-Local fund deposits	
D:-Other deposits	
Correct Answer:- Option-A	
Question38:-A Treasury Officer should no	ot insist for authorisation from AG for the withdrawal from treasury.
A:-Pensionary benefits	
B:-Payment of NRA from GPF	
C:-Payment of charge allowance	
D:-Sums due to a drawing officer	
Correct Answer:-Question Cancelle	t de la companya de
Question39:-The Treasury Officer should year.	the total amount of lapses from the plus and minus memorandum of deposits of March every
A:-Transfer to the revenue	
B:-Deduct	
C:-Write off	
D:-None of the above	
Correct Answer:- Option-B	
Question40:-Civil court deposits lapses i	f it is unclaimed for one whole year ending with 31st March
A:-if the amount of deposit or the b	alance of deposit partly paid not exceeds Rs. 100
B:-if the amount of deposit or the b	alance of deposit partly paid not exceeds Rs. 50
C:-if the amount of deposit or the b	alance of deposit partly paid not exceeds Rs. 10
D:-if the amount of deposit or the b	palance of deposit partly paid not exceeds Rs. 5
Correct Answer:- Option-D	
Question41:-A treasury officer has no au	thority to act under an order of the Govt. sanctioning a payment
A:-unless the order is sent through	Accountant General

A:-Miscellaneous refund

C:-unless the order is an express order to him to make payment
D:-none of the above
Correct Answer:- Option-C
Question42:-A treasury officer shall not honour a claim which be considers to be disputable. He shall require the claimant to refer it to
A:-The Finance Dept.
B:-The Director of Treasuries
C:-The Accountant General
D:-None of the above
Correct Answer:- Option-C
Question43:-The Treasury Officer shall be responsible to for acceptance of the validity of a claim against which he has permitted withdrawal.
A:-The Accountant General
B:-The Govt.
C:-Director of Treasuries
D:-None of the above
Correct Answer:- Option-A
Question44:-The Director of Treasuries shall inspect each District Treasury at least once in
A:-Six months
B:-12 months
C:-at least once in 16 months
D:-at least twice in 2 years
Correct Answer:- Option-B
Question45:-The District Treasury Officer shall conduct inspection of all the sub treasuries under his jurisdiction at least without prior notice.
A:-Once in a year
B:-Once in a six months
C:-Once in a three months
D:-Once in a one month
Correct Answer:- Option-A
Question46:-Register of Receipts in the treasury is in Form No.
A:-TA-3
B:-TA-2
C:-TA-1
D:-TA
Correct Answer:- Option-C
Question47:-The Treasury Rules of each State Govt. is issued under article of the constitution.
A:-Article 282
B:-Article 283
C:-Article 284
D:-Article 285
Correct Answer:- Option-B
Question48:-Cash balance verification of non-banking sub-treasuries shall be undertaken by the DTO once in
A:-4 months
B:-3 months
C:-2 months
D:-a month
Correct Answer:- Option-D
Question49:-The recovery of excess pay and allowance from the employees are treated as
A:-ROP under the major head from which the amount was drawn
B:-Deduction in expenditure

B:-unless the clearance from Finance Dept is appended

D:-Other Receipts	
Correct Answer:- Option-A	
uestion50:-The introduction of a new major Head of Account require the approval of	
A:-The Union Govt.	
B:-Finance Dept.	
C:-C and AG of India	
D:-Director of Treasuries	
Correct Answer:- Option-C	
uestion51:-Which type of Govt. Servant has to send specimen signature card to treasury	
A:-those authorised draw money from treasury through bills	
B:-those authorised draw money from treasury through cheques	
C:-those authorised draw money from treasury through countersign bills and cheques	
D:-all the above	
Correct Answer:- Option-D	
duestion52:-If a Treasury Officer receives intimation from AG that moneys have been incorrectly withdrawn and that a certain sum should be ecovered from a DDO, he shall	
A:-effect the recovery without delay and without regard to any correspondence	
B:-effect the recovery after getting necessary direction from the Director	
C:-effect the recovery after getting necessary order from Govt.	
D:-None of the above	
Correct Answer:- Option-A	
uestion53:-The term "District Treasury Balance" includes besides the balance in the currency chest.	
A:-Demand Drafts and Promissory notes	
B:-Balance in small coin depot and the imprest amount	
C:-Currencies confiscated	
D:-None of the above	
Correct Answer:- Option-B	
ruestion54:-Refund of revenue shall, as a general rule, be taken as the revenue deposits.	
A:-Charge against	
B:-reduction against	
C:-appropriation against	
D:-none of the above	
Correct Answer:- Option-B	
suestion55:-Receipts on account of departments for which descriptive major heads are not opened on the receipt side should be included in the chedule for the major head	
A:-049 Miscellaneous	
B:-911 Miscellaneous	
C:-070 Miscellaneous	
D:-L II - Miscellaneous	
Correct Answer:- Option-D	
uestion56:-List of payments list the payments under various heads during the month and show the receipts under various heads.	
A:-List of receipts	
B:-List of revenues	
C:-List of incomes	
D:-Cash account	
Correct Answer:- Option-D	
nuestion57:-The difference between the monthly totals of receipts and payment columns of the subsidiary register of Reserve Bank Deposits hould be carried into	
A:-Cash account	
B:-List of payments	

C:-Revenue Receipts

C:-Cash account or list of payments depending on whether the balance show net drawings from or net payments into the bank during the month
D:-None of the above
Correct Answer:- Option-C
Question58:-The cash account (Central and State) rendered by State Treasuries should be supported by a closing abstract in Form
A:-T.A-25
B:-T.A-26
C:-T.A-27
D:-T.A-28
Correct Answer:- Option-C
Question59:-Refund of lapsed deposit, where treasury is not maintaining complete accounts made if
A:-The AG authorised
B:-The Govt. authorised
C:-The Finance Dept. authorised
D:-None of the above
Correct Answer:- Option-A
Question60:-The protective endorsement "under" followed by a amount a little larger than the amount to be drawn need not be insisted in respect
of
A:-Treasury Savings Bank cheques
B:-Refund Bill of EMD
C:-Refund Bill of revenue
D:-None of the above
Correct Answer:- Option-A
Question61:-Correction of accounts of a past year, so far as concerns Govt. Revenue or expenditure
A:-Cannot be admitted later than 20th May of succeeding year
B:-Cannot be admitted later than 20th April of succeeding year
C:-Cannot be admitted but a separate note is made
D:-None of the above
Correct Answer:- Option-A
Question62:-Schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Division should be prepared in Form
A:-T.A 27
B:-T.A 28
C:-T.A 29
D:-T.A 30
Correct Answer:- Option-B
Question63:-The monthly submission of the Extract Register of Receipts and payments of personal deposits in T.A 32 to the AG is not necessary as
A:-The AG dispensed with the system
B:-Monthly reconciliation of deposit accounts of treasury and court serve as adequate safeguards against possible irregularities
C:-Verification of account balance is done by AG
D:-None of the above
Correct Answer:- Option-B
Question64:-Transfer adjustment of lapsed deposits is made by
A:-Deducting the total amount of lapses from the plus and minus memorandum of deposits of March by the treasury officer
B:-The presiding officer of the court
C:-The office of the Accountant General after the statements have been verified
D:-None of the above
Correct Answer:- Option-C
Question65:-Which of the following certificate is necessary in the bill for drawal of money from public account by Local Self Govt. Institutions?
A:-that the expenditure charged in this bill could not with due regard to the interest of the Public service be avoided
B:-I have obtained vouchers for all the items claimed in this bill, duly defaced and kept in my office for audit purpose

C:-the amount drawn in the bill is used only for the purpose approved by the DPC	
D:-all the above	
Correct Answer:- Option-D	
Question66:-Dues code for DA is	
A:-22	
B:-01	
C:-23	
D:-24	
Correct Answer:- Option-A	
Question67:-Deduction code GPF as per the prescribed bill Form is	
A:-704	
B:-705	
C:-801	
D:-701	
Correct Answer:- Option-D	
Question68:-Appropriation details for the current financial year is to be noted in the bill regarding	
A:-Pay and allowances (non-plan/voted)	
B:-GPF temporary advance	
C:-HRA arrear	
D:-Wages	
Correct Answer:- Option-D	
Question69:-The accounts of Govt. are maintained primarily on	
A:-Double Entry System	
B:-Single Entry (Cash basis) System	
C:-Accrual System	
D:-None of the above	
Correct Answer:- Option-B	
Question70:-If a time expired written cheque is returned to the drawing officer, he shall	
A:-issue a 'stop memo'	
B:-make a reverse entry in the books of accounts	
C:-destroy it and draw a new cheque, if necessary, noting the fact in the counterfoil of original chec	que
D:-cancel the returned cheque and kept in his safe custody	
Correct Answer:- Option-C	
Question71:-The treasury or sub-treasury officer shall permit the withdrawal of money on local fund chec	ques even if
A:-there is no sufficient balance at the credit of the fund to cover the payment	
B:-the cheque presented is taken from a cheque book not issued from treasury	
C:-nature of the disbursement is not specified	
D:-none of the above	
Correct Answer:- Option-C	
Question72:-Which of the following is not to be treated as "local fund"	
A:-Provident fund	
B:-Municipal fund	
C:-Panchayath fund	
D:-KSRTC working fund	
Correct Answer:- Option-A	
Question73:-When a cheque drawn is lost the drawing officer shall	
A:-at once report the fact to treasury officer	
B:-request the treasury officer to stop payment of the cheque	
C:-obtain a certificate from treasury officer in this regard	
D:-all the above	

Correct Answer:- Option-D
Question74:-Political pension cease to be payable if it is not drawn for
A:-one year
B:-three years
C:-six years
D:-ten years
Correct Answer:- Option-C
Question75:-The payment order of gratuity is valid for
A:-1 year
B:-6 months
C:-3 months
D:-None of the above
Correct Answer:- Option-A
Question76:-Pick out the correct statement
A:-A treasury officer can issue fresh cheque book to drawing officer when cheque book in use is fully exhausted without obtaining requisition from drawing officer
B:-Sub treasury officer should ascertain the requirement of cheque books and send necessary indent directly to Superintendent Govt. Press, Thiruvananthapuram
C:-Treasury officer should never supply more than one cheque book on a single requisition form
D:-All the above
Correct Answer:- Option-C
Question77:-Pick out the false statement
A:-Treasury officer shall not pass bill claims presented without treasury bill books, except in certain rare cases
B:-DDO is solely responsible for the entries in all the columns of treasury bill book
C:-Correction in the Treasury bill book should be attested by the DDO by putting his full signature
D:-None of the above
Correct Answer:- Option-B
Question78:-Pick out the correct statement
A:-Treasury Officer shall not honour the bills if he notices erasures or unattested correction in the Bill Book
B:-A stock register of Bill Books shall be maintained at the treasury in form 74 B
C:-The DDO is personally responsible for the proper maintenance and safe custody of bill book
D:-All the above
Correct Answer:- Option-D
Question79:-Treasury Officer is not authorised to pay pension claim chargeable under the head '266 pension and other retirement benefits' if the claim is preferred after
A:-Two years
B:-Three years
C:-Four years
D:-Five years
Correct Answer:- Option-B
Question80:-No sub voucher to a contingent bill should be destroyed until have elapsed from the date of the payment.
A:-3 years
B:-4 years
C:-5 years
D:-6 years
Correct Answer:- Option-A
Question81:-Appropriation control Register in treasury is maintained in Form
A:-TR 110
B:-TR 111
C:-TR 109
D:-None of the above

Question82:-Interest on ways and means advance will be debited against the Govt. A/c by the bank A:-at the end of the financial year B:-at the time of repayment C:-at the time of granting the advance D:-at the end of half year Correct Answer:- Option-B Question83:-Drafts which are outstanding for more than _____ can be paid only after obtaining necessary confirmation from the drawing office. A:-3 month B:-4 month C:-6 month D:-9 month Correct Answer:- Option-C Question84:-Bills for contingent expenditure that require the counter signature of the controlling authority before payment shall be drawn in Form A:-TR.60 B:-TR.61 C:-TR.51 D:-TR.59 Correct Answer:- Option-D Question85:-Major Amendments to the very basic principles and rules of Kerala Account code, Kerala Treasury Code is necessitated A:-on introduction of 'one office one DDO system' B:-on introduction of SPARK C:-modification in the fund flow procedure to LSGIs D:-all the above Correct Answer:- Option-D Question86:-Bills for contingent expenditure that require the counter signature of the controlling authority after payment shall be drawn in A:-TR.60 B:-TR.61 C:-TR.51 D:-None of the above Correct Answer:- Option-A Question87:-When a court order payment to an injured party, of an amount kept in deposit in the treasury, which was awarded to him as compensation out of a fine imposed in a criminal case, it shall certify A:-that the sentence and award have been confirmed by the appellate court B:-if the compensation order is modified in appeal or revision that the payment order is in conformity with such modification order C:-that the appeal time has expired and no appeal has been preferred D:-any certificate mentioned above as the case may be Correct Answer:- Option-D Question88:-In the case of bill claim in respect of materials or articles purchased the relevant certificate quoting ______ should be attached. A:-relevant paras of store purchase manual B:-relevant paras of procurement manual C:-relevant articles of KFC, Vol. I D:-None of the above Correct Answer: - Option-C Question89:-Election Deposits paid by or on behalf of candidates should be credited to the head A:-Miscellaneous receipt B:-"State Legislature Election Deposits" under "Deposits and Advances" C:-Suspense A/c D:-None of the above Correct Answer:- Option-B

Question 90:-Which of the following is an accounts returns to be rendered by treasuries?

B:-Need not check the personal mark of identification of the pensioner C:-Compare the thump impression if pensioner cannot sign D:-All the above statements are false Correct Answer:- Option-B Question99:-The annual report of inspection of all the sub-treasuries under the control of DTO conducted during the calendar year should be sent to the Director of Treasuries on or before _ A:-so as to reach by 31st January, following B:-so as to reach by 25th January, following C:-so as to reach by 10th January, following D:-so as to reach by 20th January, following Correct Answer:- Option-D Question100:-"Service pension" means a pension payable to in respect of a person in consideration of past employment under the Govt. of INDIA or any of the states and includes ______. A:-a gratuity or family pension B:-a gratuity only C:-family pension only D:-all other terminal benefits