

FINAL ANSWER KEY

Paper: Kerala Treasury Code & Kerala Account Code Vol 11
Date of Examination 19-10-2019

Question1:-The sub vouchers of contingent bills should be preserved along with the contingent bill for ____ from the date of payment

- A:-1 year
- B:-2 years
- C:-3 years
- D:-5 years

Correct Answer:- Option-C

Question2:-Payment of pension and S.B. transactions are conducted at the ____ in both the bank treasury and non-bank treasury.

- A:-Treasury counter
- B:-Bank counter
- C:-Post office counter
- D:-Front office

Correct Answer:- Option-A

Question3:-When permanent advance is sanctioned it shall be drawn from the treasury on a bill in form?

- A:-T.R. 24
- B:-T.R. 42
- C:-T.R. 7 A
- D:-T.R. 74

Correct Answer:- Option-B

Question4:-The head of an office may authorise a gazetted government servant serving under him to sign bills.

- A:-Rule 188 KTC Vol. 1
- B:-Rule 187 KTC Vol. 1
- C:-Article 14 KAC Volume 2
- D:-Rule 163 (g) KTC Vol. 1

Correct Answer:- Option-D

Question5:-Cash received and despatched Book is in Rule

- A:-136 (d) KTC Vol. 1
- B:-137 (b) KTC Vol. 1
- C:-138 (b) KTC Vol. 1
- D:-131 (d) KTC Vol. 1

Correct Answer:- Option-D

Question6:-Acquittance Roll is defined in rule

- A:-432 (a) KTC Vol. 1
- B:-432 (b) KTC Vol. 1
- C:-432 (c) KTC Vol. 1
- D:-432 (d) KTC Vol. 1

Correct Answer:- Option-A

Question7:-Receipts and payments on personal deposit accounts should be recorded in personal ledgers in ____

- A:-Form T.A. 15
- B:-Form T.A. 16
- C:-Form T.A. 17
- D:-Form T.A. 18

Correct Answer:- Option-A

Question8:-The system of appropriation control by the treasuries laid down in

- A:-Rule 442 KTC Vol. 1
- B:-Rule 441 KTC Vol. 1
- C:-Rule 444 KTC Vol. 1

D:-Rule 443 KTC Vol. 1

Correct Answer:- Option-C

Question9:- ____ has to furnish a list of sub controlling officers to the District or Sub Treasuries at which sub controlling officers are drawing bills

A:-Head of Departments

B:-Controlling Officer

C:-Chief Controlling Officer

D:-District Officer

Correct Answer:- Option-C

Question10:-Register in _____ should be kept for payments relating to personal claims of Gazetted Officers

A:-Form T.A. 20

B:-Form T.A. 21

C:-Form T.A. 22

D:-Form T.A. 23

Correct Answer:- Option-B

Question11:-Informations required in Challan is detailed in

A:-Rule 102 (f) KTC Vol. 1

B:-Rule 102 (g) KTC Vol. 1

C:-Rule 102 (d) KTC Vol. 1

D:-Rule 102 (a) KTC Vol. 1

Correct Answer:- Option-D

Question12:-Drafts shall be issued in special forms to be obtained from currency officer of _____

A:-State Bank of India

B:-Reserve Bank of India

C:-Treasury directorate

D:-State Bank of Travancore

Correct Answer:- Option-B

Question13:-As per _____ no treasury account will be transferred during the month of March.

A:-TSB Rule 32

B:-TSB Rule 33

C:-TSB Rule 34

D:-TSB Rule 35

Correct Answer:- Option-A

Question14:-Absentee statement is in Form

A:-T.R. 27

B:-T.R. 25

C:-T.R. 52

D:-T.R. 72

Correct Answer:- Option-C

Question15:-Cash received and despatched book is in

A:-T.R. 32

B:-T.R. 27 A

C:-T.R. 7 A

D:-T.R. 38

Correct Answer:- Option-B

Question16:-There shall ordinarily be a sub treasury at the head quarters of every _____

A:-district

B:-taluk

C:-municipality

D:-Corporation

Correct Answer:- Option-B

Question17:-As per Rule 42 KTC Vol. 1 the Director of Treasuries shall verify the cash balance in each District Treasury at least _____

- A:-Once in two months
 - B:-Once in a month
 - C:-Once in a week
 - D:-Once in three months
- Correct Answer:- Option-D

Question18:-The Treasury Officer shall verify the District Treasury balance _____

- A:-Once in a week
 - B:-Before 10th of each month
 - C:-On the 1st of each month
 - D:-On the last day of each month
- Correct Answer:- Option-C

Question19:-When any excess is found in the cash balance , it should be credited to ___ on the day on which the excess is found.

- A:-lapsed deposit
 - B:-continent account
 - C:-suspense account
 - D:-revenue deposit
- Correct Answer:- Option-D

Question20:-As per Rule 75 (g) KTC Vol. 1 the Treasurer's balance sheet should be compared and agreed with that of the _____

- A:-District Treasury Officer
 - B:-Assistant Treasury Officer
 - C:-Cashier
 - D:-Accountant
- Correct Answer:- Option-B

Question21:-When a cheque is received, a preliminary acknowledgement ____ shall be given for the cheque only

- A:-Form T.R. 6
 - B:-Form T.R. 5
 - C:-Form T.R. 7
 - D:-Form T.R. 7A
- Correct Answer:- Option-A

Question22:-When a chalan in triplicate is received with the money, the treasury shall use the ____ for the receipt to be given to the payer

- A:-duplicate
 - B:-triplicate
 - C:-original
 - D:-any of these
- Correct Answer:- Option-C

Question23:-The district treasury officer shall conduct inspection of all the sub treasuries in the district at least ____ without notice.

- A:-once in a year
 - B:-once in a month
 - C:-once in three months
 - D:-once in six months
- Correct Answer:- Option-A

Question24:-Pension payment order in Rule

- A:-274 KTC Vol. 1
 - B:-273 KTC Vol. 1
 - C:-272 KTC Vol. 1
 - D:-275 KTC Vol. 1
- Correct Answer:- Option-C

Question25:-Claims of deceased government servant

- A:-112 KTC Vol. 1

B:-212 (a) KTC Vol. 1

C:-212 (b) KTC Vol. 1

D:-212 A KTC Vol. 1

Correct Answer:- Option-D

Question26:-Statement of lapsed cash orders in Article

A:-121 KAC Vol 2

B:-120 KAC Vol 2

C:-115 KAC Vol 2

D:-122 KAC Vol 2

Correct Answer:- Option-C

Question27:-Rule ____ describes essential particulars to be verified when a claim for payment comes before a Treasury Officer.

A:-163 (b) KTC Vol. 1

B:-163 (a) KTC Vol. 1

C:-163 (c) KTC Vol. 1

D:-163 (d) KTC Vol. 1

Correct Answer:- Option-B

Question28:-When a payment is made partly in cash and partly by cheque , the amounts paid in cash and by cheque respectively shall not be included on the same challan

A:-Rule 118 KTC Vol. 1

B:-Rule 99 (a) KTC Vol. 1

C:-Rule 100 KTC Vol. 1

D:-Rule 102 (d) KTC Vol. 1

Correct Answer:- Option-D

Question29:-When a deficiency is found in the cash balance of a treasury of any day it should be made good at once by the person responsible for it.

A:-Rule 76 KTC Vol. 1

B:-Rule 75 KTC Vol. 1

C:-Article 50 KAC Vol. 2

D:-Article 55 KAC Vol. 2

Correct Answer:- Option-B

Question30:-Every officer receiving money on behalf of Government should maintain a cash book in ____

A:-Form T.R. 7A

B:-Form T.R. 5

C:-Form T.R. 74

D:-Form T.R. 6

Correct Answer:- Option-A

Question31:-The cash account rendered by the state treasuries should be supported by a closing abstract in Form

A:-T.A. 24

B:-T.A. 26

C:-T.A. 27

D:-T.A. 25

Correct Answer:- Option-C

Question32:-Pension is payable from the ____ of the month for which it is due.

A:-last day

B:-10th day

C:-2nd day

D:-1st day

Correct Answer:- Option-D

Question33:-Alteration memorandum in form

A:-T.A. VIII

B:-T.A. VI

C:-T.A. VII

D:-T.A. IV

Correct Answer:- Option-A

Question34:-Pay slip is an authentication issued by

A:-Treasury

B:-Accountant General

C:-Head Office

D:-Bank

Correct Answer:- Option-B

Question35:-Anamaths in Rule

A:-114

B:-116

C:-118

D:-All of these

Correct Answer:- Option-D

Question36:- _____ has to furnish a list of sub controlling officers to the District or Sub Treasuries at which sub controlling officers are drawing the bills

A:-Controlling Officer

B:-Head of department

C:-Chief Controlling Officer

D:-District Officers

Correct Answer:- Option-C

Question37:-Responsibility of entries in column 1 to 6 and 12 to 13 of Treasury Bill Book is lies with ____

A:-Treasury Officer

B:-Chief Treasurer

C:-Drawing Officer

D:-Senior superintendent

Correct Answer:- Option-C

Question38:-A bill becomes a voucher when it is duly paid and stamped as ____

A:-drawn

B:-paid

C:-cancelled

D:-passed

Correct Answer:- Option-B

Question39:-Register of Reserve Bank Deposits in Form

A:-T.R. 74 A

B:-T.R. 74

C:-T.R. 7

D:-T.R. 4 A

Correct Answer:-**Question Cancelled**

Question40:-T.S.B. account ordered to be closed will not be transferred

A:-TSB Rules 31

B:-TSB Rules 32

C:-TSB Rules 34

D:-TSB Rules 33

Correct Answer:- Option-D

Question41:-The Government in the Finance department shall arrange to hold surprise inspection of cash in Government offices

A:-Rule 127 KTC Vol. 1

B:-Rule 128 KTC Vol. 1

C:-Rule 133 KTC Vol. 1

D:-Rule 132 KTC Vol.1

Correct Answer:- Option-D

Question42:-Payment of last salary of a gazetted Officer

A:-Rule 212 (a) KTC Vol. 1

B:-Rule 253 KTC Vol. 1

C:-Rule 212 A KTC Vol. 1

D:-Rule 251 KTC Vol. 1

Correct Answer:- Option-A

Question43:-To close treasury security accounts the pledge should release the account and notice in ___ to be sent to the treasury

A:-Form 29

B:-Form 30

C:-Form 31

D:-Form 32

Correct Answer:-Question Cancelled

Question44:-Plus and minus memoranda should be prepared in ____

A:-Form No. T.A. 15

B:-Form No. T.A. 33

C:-Form No. T.A. 31

D:-Form No. T.A. 24

Correct Answer:- Option-B

Question45:-Validity of Accountant General's Authorisation for Gratuity is for ____

A:-2 years

B:-3 years

C:-1 year

D:-4 years

Correct Answer:- Option-B

Question46:-A pension order will lapse if it is not claimed for more than ____

A:-1 year

B:-4 years

C:-2 years

D:-3 years

Correct Answer:- Option-D

Question47:-Permanent advance bill is in Form

A:-T.R. 40

B:-T.R. 41

C:-T.R. 42

D:-T.R. 43

Correct Answer:- Option-C

Question48:-When after the despatch of a Treasury Account, a District Treasury Officer discovers that the classification of any item is erroneous, he will prepare ____

A:-Plus and minus memorandum

B:-Alteration Memorandum

C:-Safe custody register

D:-Remittance of despatch

Correct Answer:- Option-B

Question49:-Form ____ is used in triplicate for remitting money into the treasury.

A:-T.R. 12

B:-T.R. 40

C:-T.R. 32

D:-T.R. 58

Correct Answer:- Option-A

Question50:-The aggregate total of register of daily receipts and payments of personal deposits is carried to the

- A:-Cash book
- B:-Ledger
- C:-Deposit Register
- D:-Day Book

Correct Answer:- Option-D

Question51:-Treasury Register of personal deposits is in Form

- A:-T.A.12
- B:-T.A. 13
- C:-T.A.14
- D:-T.A. 15

Correct Answer:- Option-D

Question52:-Statement of lapsed deposits in respect of civil courts deposit is to be prepared by respective courts and sent to the treasury officer and ____

- A:-District Court
- B:-High Court
- C:-Accountant General
- D:-Sessions Court

Correct Answer:- Option-C

Question53:-Every Treasury strong room should be inspected ____ by the Executive Engineer

- A:-annually
- B:-monthly
- C:-by monthly
- D:-weekly

Correct Answer:- Option-A

Question54:-The treasury officer should ensure ____ by the Head of Department before making last pay and allowance to a Gazetted Government servant.

- A:-L.P.C.
- B:-N.L.C.
- C:-Transfer Order
- D:-R.T.C.

Correct Answer:- Option-B

Question55:-An endorsement on a contingent bill shall lapse ____ after the date of the endorsement or at the end of the financial year whichever is earlier.

- A:-One month
- B:-Two months
- C:-Three months
- D:-Four months

Correct Answer:- Option-C

Question56:-Register of Pension Payment Orders

- A:-T.R.80
- B:-T.R. 84
- C:-T.R. 85
- D:-T.R. 82

Correct Answer:- Option-A

Question57:-In case a claim which is doubtful, the Treasury Officers should get the orders of Accountant General and ____

- A:-The District Collector
- B:-The Finance Department
- C:-The Government
- D:-The Director of Treasuries

Correct Answer:- Option-D

Question58:-Payment of revenue deposits are noted in the register of repayment in Form

A:-T.A. 12

B:-T.A.13

C:-T.A. 14

D:-T.A.15

Correct Answer:- Option-C

Question59:-Cash book should be closed under the initials of the ____ on all days

A:-Head Clerk

B:-Head of Office

C:-Accountant

D:-Superintendent

Correct Answer:- Option-B

Question60:-Cash account

A:-Article 94 KAC Vol II

B:-Article 95 KAC Vol II

C:-Article 96 KAC Vol II

D:-Article 97 KAC Vol II

Correct Answer:- Option-B

Question61:-Time expired cheque: A cheque , the currency of which has expired owing to its not being present at the treasury for payment within ____ months from the date of issue.

A:-One

B:-Two

C:-Three

D:-Six

Correct Answer:- Option-C

Question62:- ____ shall not accept the key for safe custody unless it is properly packed and sealed.

A:-Treasury Officer

B:-Accountant

C:-Treasurer

D:-Superintendent

Correct Answer:- Option-A

Question63:-Separate challan should be presented for the amount to be credited to each head of account

A:-104 KTC Vol. 1

B:-103 KTC Vol. 1

C:-121 KTC Vol. 1

D:-102 (b) KTC Vol. 1

Correct Answer:- Option-D

Question64:-A bill is a statement of claims against

A:-Private company

B:-Local body

C:-Public undertaking

D:-Government

Correct Answer:- Option-D

Question65:-Refund of Registration Fees

A:-Note 1 Rule 200 KTC Vol. 1

B:-Note 2 Rule 200 KTC Vol. 1

C:-Note 3 Rule 200 KTC Vol. 1

D:-Note 4 Rule 200 KTC Vol. 1

Correct Answer:- Option-D

Question66:-Bills for drawing moneys from the treasury on account of refunds of revenue shall be prepared in Form

A:-T.R. 65

B:-T.R. 66

C:-T.R. 67

D:-T.R. 68

Correct Answer:- Option-A

Question67:-Rules relating to the claims for a service rendered by a person not in Government service

A:-Rule 214 KTC Vol. 1

B:-Rule 215 KTC Vol. 1

C:-Rule 216 KTC Vol. 1

D:-Rule 218 KTC Vol. 1

Correct Answer:- Option-A

Question68:-Every payment of a pension shall be entered on the ____ of both halves of the Pension Payment Order.

A:-right side

B:-left side

C:-reverse

D:-face

Correct Answer:- Option-C

Question69:- ____ specifies the maximum amount up to which the officer shall have authority to draw on the particular Treasury on which that has been issued.

A:-Imprest

B:-Letter of credit

C:-Transfer credit

D:-Certificate of balance

Correct Answer:- Option-B

Question70:-The person who draws a draft is ____

A:-drawer

B:-drawee

C:-payee

D:-giver

Correct Answer:- Option-A

Question71:-As per Article 3 of KAC Volume 2 ____ means a treasury, the cash business of which is conducted by the bank

A:-Non-Bank treasury

B:-Cash treasury

C:-Sub treasury

D:-Bank treasury

Correct Answer:- Option-D

Question72:-Cash in Departmental Chests in Rule

A:-133 KTC Vol 1

B:-132 KTC Vol 1

C:-130 KTC Vol 1

D:-131 KTC Vol 1

Correct Answer:- Option-C

Question73:-Treasury Officer and ____ shall both be present whenever the strong room is opened.

A:-Accountant

B:-Junior superintendent

C:-Chief treasurer

D:-The Director of Treasuries

Correct Answer:- Option-C

Question74:-A ____ becomes a voucher when it is receipted and stamped 'paid'

A:-bill

B:-claim

C:-cheque

D:-document

Correct Answer:- Option-A

Question75:-Head of office verifies cash balances on the departmental cash chest at the close of ____

A:-every week

B:-each day

C:-every month

D:-none of these

Correct Answer:- Option-B

Question76:-Procedure for time expired cheques in

A:-247 KTC Vol. 1

B:-248 KTC Vol. 1

C:-2549 KTC Vol. 1

D:-250 KTC Vol. 1

Correct Answer:-Question Cancelled

Question77:-Cash book in form

A:-T.R. 7

B:-T.R. 4

C:-T.R. 74

D:-T.R. 7 A

Correct Answer:- Option-D

Question78:-Plus and minus memoranda should be prepared in such separate parts as may be determined by the ____

A:-Reserve Bank of India

B:-Accountant General

C:-Director of Treasuries

D:-Treasury Officer

Correct Answer:- Option-B

Question79:-Bills for contingent expenditure that do not require counter signature shall be drawn in Form

A:-T.R. 59

B:-T.R. 60

C:-T.R. 61

D:-T.R.62

Correct Answer:- Option-C

Question80:-As per ____ Permanent Advances are granted to certain government servants to enable them to meet contingent charges relating to their offices before drawing bills for the amounts.

A:-Rule 187 KTC Vol. 1

B:-Article 15 KAC Vo1.2

C:-Article 14 KAC Vol. 2

D:-Rule 188 KTC Vol. 1

Correct Answer:- Option-A

Question81:-Procedure for preparation of arrear bills

A:-Rule 175 KTC Vol. 1

B:-Rule 176 KTC Vol. 1

C:-Rule 177 KTC Vol. 1

D:-Rule 178 KTC Vol. 1

Correct Answer:- Option-B

Question82:-Procedure for cancelled cheque

A:-Rule 248 KTC Vol. 1

B:-Rule 249 KTC Vol. 1

C:-Rule 250 KTC Vol. 1

D:-Rule 251 KTC Vol. 1

Correct Answer:- Option-D

Question83:-Drawal of pay and allowances by Gazetted Officers

A:-Rule 164 KTC Vol. 1

B:-Rule 163 KTC Vol. 1

C:-Rule 162 KTC Vol. 1

D:-Rule 161 KTC Vol. 1

Correct Answer:- Option-A

Question84:-Bills for drawing moneys from the treasury on account of ____ shall be prepared in Form T.R. 65.

A:-Refund of fines

B:-Contingent expense

C:-Refund of revenue

D:-Travelling allowance

Correct Answer:- Option-C

Question85:-Treasury strong room under rule

A:-136 KTC Vol. 1

B:-164 KTC Vol. 1

C:-248 KTC Vol. 1

D:-177 KTC Vol. 1

Correct Answer:- Option-A

Question86:-Under Rule 152 of part 3 of Kerala Service Rules sanction for gratuity is communicated to ____ by the sanctioning authority.

A:-the Director of treasuries

B:-the Accountant General

C:-the Treasury Officer

D:-none of these

Correct Answer:- Option-B

Question87:-Appropriation control registers in Form ____ shall be maintained in all treasuries

A:-T.R. 109

B:-T.R. 111

C:-T.R. 110

D:-T.R. 112

Correct Answer:- Option-C

Question88:-As per ____ each treasury should maintain a Register of disbursing officers with the names of their controlling officers

A:-Rule 439 (3) KTC Vol. 1

B:-Rule 440 KTC Vol. 1

C:-Rule 444 (6) KTC Vol. 1

D:-Rule 441 (a) KTC Vol. 1

Correct Answer:- Option-C

Question89:-Bills for contingent expenditure that do not require counter signature shall be drawn in Form

A:-T.R. 60

B:-T.R. 62

C:-T.R.61

D:-T.R.63

Correct Answer:- Option-C

Question90:-On no account may a draft be paid by instalment, receipt for the full amount must be given on the reverse, and the full amount must be paid

A:-Rule 401 KTC Vol. 1

B:-Rule 402 KTC Vol. 1

C:-Rule 403 KTC Vol. 1

D:-Rule 404 KTC Vol. 1

Correct Answer:- Option-D

Question91:-Drafts which are not paid before the end of the third account year after that in which they are issued, shall be treated as lapsed

A:-Rule 419 KTC Vol. 1

B:-Rule 418 KTC Vol. 1

C:-Rule 417 KTC Vol. 1

D:-Rule 416 KTC Vol. 1

Correct Answer:- Option-A

Question92:-The bulk of the treasury cash balance , generally known as the ____

A:-Main store

B:-Double lock balance

C:-None of these

D:-Both (1) or (2)

Correct Answer:- Option-D

Question93:-Articles deposited for safe custody in treasuries and which remain unclaimed for a period of more than ____ years from the date of original deposit shall be deleted from the Safe Custody Register

A:-10 years

B:-25 years

C:-15 years

D:-20 years

Correct Answer:- Option-B

Question94:-When a treasury receives a cheque , the tenderer shall be given a preliminary acknowledgement in form

A:-T.R. 7

B:-T.R. 6

C:-T.R.8

D:-T.R. 5

Correct Answer:- Option-B

Question95:-A claim for travelling allowance by a gazetted government shall be presented on a bill in Form

A:-T.R. 47

B:-T.R.46

C:-T.R.49

D:-T.R.50

Correct Answer:- Option-A

Question96:-No transfer is permitted on T.S.B. account during the month of ____

A:-April

B:-March

C:-December

D:-January

Correct Answer:- Option-B

Question97:-Family pension is payable only from the ____ month in the event of death of service pensioner

A:-4th month

B:-succeeding

C:-5th month

D:-same

Correct Answer:- Option-B

Question98:-Interest on pre-mature closure of treasury fixed deposits will be the rate applicable for its period for which the amount remained in the treasury reduced by

A:-1%

B:-2%

C:-2.5%

D:-3%

Correct Answer:- Option-A

Question99:-Arrear pay shall be drawn on a separate bill and not in the ordinary monthly pay bill ____

A:-Rule 173 KTC Vol. 1

B:-Rule 174 KTC Vol. 1

C:-Rule 175 KTC Vol. 1

D:-Rule 176 KTC Vol. 1

Correct Answer:- Option-D

Question100:-Money transactions with other governments

A:-10 to 13 KAC Vol. 2

B:-2 to 5 KAC Vol. 2

C:-6 to 9 KAC Vol. 2

D:-14 to 17 KAC Vol. 2

Correct Answer:- Option-C