

PROVISIONAL ANSWER KEY

Paper: 008 - Kerala Treasury Code & Kerala Account Code Vol II

Date of Test 06-05-2023

Question1:-Which of the following statement is/are correct about the maintenance of cash book and verification of cash book balance?

(i) When the Head of Office is absent on tour or otherwise, the officer (Gazetted or Non Gazetted) next below in rank and present shall discharge all duties of the Head of Office with regard to maintenance of cash book.

(ii) The Head of Office on his return shall not verify the correctness of the entries made during his absence.

(iii) The Head of Office shall record a certificate about his tour/absence.

A:-All of the above (i), (ii), (iii)

B:-Only (i) and (ii)

C:-Only (i) and (iii)

D:-Only (i)

Correct Answer:- Option-D

Question2:-Form of chalan number book;

A:-TR 26

B:-TR 8

C:-TR 16

D:-TR 19

Correct Answer:- Option-C

Question3:-Which of the following statement is/are true in case of dishonour of cheque?

(i) When a cheque presented by a party to a departmental officer is not honoured on presentation, the cheque will be returned by the bank to the departmental officer with request to re-imburse the handling charge.

(ii) The Departmental Officer shall draw and disburse the amount of handling charges within one month by debiting the expenditure under office expense.

(iii) The amount so disbursed shall be realized from the party and remitted to Govt. Account.

A:-Only (i) and (iii)

B:-Only (i) and (ii)

C:-All of the above (i), (ii), (iii)

D:-None of these

Correct Answer:- Option-A

Question4:-Which among the following is wrong?

A:-Safe Custody Register is maintained in Form TR 26

B:-Currency Chest Book is maintained in Form TR 37

C:-Currency Chest Slip is maintained in Form TR 38

D:-Departmental Cash Chest Register is maintained in Form TR 40.

Correct Answer:- Option-A

Question5:-The Administrator of Personal Deposit Account of the Treasurer of charitable endowment:

A:-Director of Treasuries

B:-Director of State Audit

C:-Finance Secretary

D:-None of these

Correct Answer:- Option-B

Question6:-Which of the following statement is/are correct about cheques lost?

(i) When a Drawing Officer receives a report that a cheque drawn by him has been lost, he shall at once report the fact to the Treasury Officer to stop payment.

(ii) The Treasury Officer shall take steps to stop payment after examining the list of paid cheques and send a certificate to the Drawing Officer.

(iii) On receipt of the certificates from the Treasury Officer the Drawing Officer shall cancel the original cheque by making entries in account and issue another cheque.

A:-Only (i) and (ii)

B:-Only (i) and (iii)

C:-All of the above (i), (ii), (iii)

D:-None of these

Correct Answer:- Option-C

Question7:-Detailed instruction regarding Currency Chest and Currency Chest Slips are contained in _____.

A:-Appendix 26

B:-Appendix 19

C:-Appendix 20

D:-Appendix 7

Correct Answer:- Option-D

Question8:-Which one of the following is correct?

Form TR 21 is maintained to record:

A:-The Treasury or Currency remittance arrives a Treasury when it is not open for transaction.

B:-The Postal money order for payment into Treasury arrives at the Treasury when it is not open for transaction.

C:-The details of deposits received at the Treasury after 4 pm.

D:-All of the above

Correct Answer:- Option-A

Question9:-The Sub Treasury Officer or other Govt. Servant who verifies the monthly closing cash balance of the Sub Treasury shall sign a certificate in the Form prescribed viz.

A:-TR 39

B:-TR 36

C:-TR 31

D:-TR 35

Correct Answer:- Option-B

Question10:-A Govt. Servant shall not place any private money in a Cash Chest used for keeping money received in his official capacity. Quote the relevant Rule.

A:-Rule 115 KTC Vol. I

B:-Rule 106 KTC Vol. I

C:-Rule 89 KTC Vol. I

D:-Rule 93 (c) KTC Vol. I

Correct Answer:- Option-D

Question11:-No copies of orders regarding promotions and similar changes or correspondence etc. regarding a claim shall be attached to any Bill or other document. Quote the Rule

- A:-Rule 152 (c) KTC Vol. I
- B:-Rule 163 (e) KTC Vol. I
- C:-Rule 163 (m) KTC Vol. I
- D:-Rule 163 (q) KTC Vol. I

Correct Answer:- Option-C

Question12:-If the Treasury Officer find it difficult to scrutinize each and every sub voucher, he may at his discretion leave over the work to the Assistant Treasury Officer and/or the section Head, a percentage check not less than _____ being effected by him.

- A:-10%
- B:-25%
- C:-20%
- D:-5%

Correct Answer:- Option-C

Question13:-The bulk of Treasury cash balance is generally known as _____.

- A:-Double Lock Balance
- B:-Currency Chest Balance
- C:-Treasury Balance
- D:-Main Store

Correct Answer:- Option-D

Question14:-Annual Life Certificate shall be produced (by the pensioners exempted from personal appearance) in the month of _____ every year.

- A:-November
- B:-December
- C:-January
- D:-March

Correct Answer:- Option-B

Question15:-If a pension payable in India remains undrawn for more than _____, the pension shall cease to be payable.

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

Correct Answer:- Option-A

Question16:-No sub vouchers to contingent payments should be destroyed until _____ years have elapsed from the date of payment.

- A:-5 years
- B:-3 years
- C:-2 years
- D:-10 years

Correct Answer:- Option-B

Question17:-Orders from _____ may be sought for before passing doubtful claims for payment at the Treasuries.

- A:-Director of Treasuries
- B:-Departmental Controlling Officer
- C:-Accountant General
- D:-Finance Department

Correct Answer:- Option-A

Question18:-The Letter of Authority should be preserved in non banking Treasuries for _____ years.

- A:-20
- B:-15
- C:-10
- D:-3

Correct Answer:- Option-C

Question19:-In case of renewal of Pension Payment Order by the District Treasury Officer, the old PPO, if available shall be retained by the pension disbursing officer for _____ year/years and then destroyed.

- A:-One
- B:-Two
- C:-Five
- D:-Three

Correct Answer:- Option-D

Question20:-If a Death Cum Retirement Gratuity remains undrawn for more than _____, the payment order shall be returned to the Accountant General.

- A:-Two years
- B:-Twelve months
- C:-Three years
- D:-Three months

Correct Answer:- Option-B

Question21:-Which of the following is/are correct about the Employees Treasury Savings Bank account?

- (i) ETSB account was introduced to credit the pay and allowances of employees.
- (ii) On retirement the ETSB account is to be closed with due proper application.
- (iii) Interest will be earned to the ETSB account even after the date of retirement.

- A:-(i) and (ii)
- B:-(i) and (iii)
- C:-All of the above (i), (ii) and (iii)
- D:-(ii) and (iii)

Correct Answer:- Option-A

Question22:-Specimen signature of Drawing and Disbursing Officer shall be forwarded to Treasury Officers only in Specimen Signature Cards in Form no. _____.

- A:-TR 96 A
- B:-TR 59 A
- C:-TR 87 A
- D:-TR 74 A

Correct Answer:- Option-D

Question23:-All claims of GPF shall be preferred in Bill Form _____.

- A:-TR 42
- B:-TR 59 (C)
- C:-TR 59 (A)
- D:-TR 59 (E)

Correct Answer:- Option-C

Question24:-Which of the following statement is correct about the issue of duplicate receipts in the case of loss of original fixed deposit receipt by a holder?

- A:-There is no provision for issuing duplicate receipts.
- B:-A duplicate receipt can be given to the holder by executing a bond in the prescribed format.
- C:-Duplicate receipt can be issued with the sanction of Director of Treasuries.
- D:-Duplicate receipt can be issued only after notifications in the official gazette.

Correct Answer:- Option-B

Question25:-Refund has to be made on account of spoilt or damaged stamps, the Tahsildar should draw a bill and obtain the payee's receipt in it. Quote the relevant Rule.

- A:-Rule 200 KTC Vol. I
- B:-Rule 210 KTC Vol. I
- C:-Rule 208 KTC Vol. I
- D:-Rule 245 KTC Vol. I

Correct Answer:- Option-A

Question26:-Life Certificate should be furnished in the Pension Bill vide Rule _____ by a pensioner who claims pension through a messenger.

- A:-Rule 280 of KTC Vol. I
- B:-Rule 167 of KTC Vol. I
- C:-Rule 286 of KTC Vol. I
- D:-Rule 276 of KTC Vol. I

Correct Answer:- Option-D

Question27:-If a large number of cheque is received daily in certain departments, they should be initially entered in a subsidiary register in Form _____ for watching the encashment.

- A:-TR 10
- B:-TR 16
- C:-TR 8
- D:-None of these

Correct Answer:- Option-C

Question28:-The Postal money order received shall be entered in a Register of M.O. received in Form _____.

- A:-TR 18 A
- B:-TR 5 A
- C:-TR 8 A
- D:-TR 16 A

Correct Answer:- Option-B

Question29:-Without authorization from the Accountant General, can non refundable advance be allowed to the subscriber of General Provident Fund?

- A:-No such withdrawal is permissible without authorization from the AG.
- B:-At present, it can be allowed as in the case of temporary advance to employees who have completed 10 years of service.
- C:-It is permissible only in the case of employees before one year of their retirement.
- D:-None of these.

Correct Answer:- Option-A

Question30:-The Treasury Officer shall not permit withdrawal from the Personal Deposit Account after _____ of any year, unless and until the Closing Balance Certificate in respect of the previous financial year has been received by him.

- A:-30th April
- B:-15th July
- C:-31st May
- D:-15th June

Correct Answer:- Option-C

Question31:-Appropriation Control Register in Form _____ shall be maintained in all Treasuries separately for each financial year.

- A:-TR 65
- B:-TR 84
- C:-TR 89
- D:-TR 110

Correct Answer:- Option-D

Question32:-Which of the following statements is/are correct about the drawal of claims of gazetted officers?

Authorisation slip of Accountant General is not necessary in the following drawals -

- (i) Honorarium of an occasional nature by Govt.
- (ii) Honorarium by the Kerala Public Service Commission.
- (iii) Overtime allowance, where admissible.
- (iv) Transit pay of the period of transit availed of by him after relief from the non gazetted post and before joining the gazetted post.

A:-All of the above (i), (ii), (iii) and (iv)

B:-Only (i) and (ii)

C:-Only (i), (ii) and (iii)

D:-Only (i), (iii) and (iv)

Correct Answer:- Option-C

Question33:-Which of the following statements is/are correct about the verification of cash balances in District Treasury?

- (i) The Director of Treasuries shall verify the cash balance in each District Treasury atleast once in a year without giving prior intimation.
- (ii) The fact of verification should be recorded in the relevant registers kept in the Treasury.
- (iii) Certificate of verification should be send to the Accountant General and the Finance Dept.

A:-Only (ii) and (iii)

B:-Only (i) and (iii)

C:-Only (i) and (ii)

D:-All of the above (i), (ii) and (iii)

Correct Answer:- Option-A

Question34:-Which of the following statement is/are correct about withdrawals from fixed deposits in Treasury?

- (i) Only two part withdrawal shall be admitted from a fixed deposit.
- (ii) Interest paid in excess will be recovered from the part withdrawal.
- (iii) Part withdrawal is permissible only to fixed deposits exceeding Rs. 50,000 and there should be a balance of Rs. 50,000 after two part withdrawal.

A:-Only (i) and (ii)

B:-All of the above (i), (ii) and (iii)

C:-Only (ii)

D:-Only (i)

Correct Answer:- Option-B

Question35:-Which of the following statement is/are correct about the remittance of money received by Govt. Servants in their official capacity?

- (i) All moneys received by or tendered shall without undue delay, be paid in full into the Treasury or into the bank.
- (ii) Moneys received shall not be appropriated to meet departmental expenditure (except for items authorized in the Rule), nor otherwise kept apart from Govt. accounts.
- (iii) If the disbursement or refund of moneys kept apart for direct appropriation is not likely to be made within three months it should be forth with paid in full into the Treasury or Bank.

- A:-All of the above (i), (ii), (iii)
- B:-Only (i) and (iii)
- C:-Only (ii) and (iii)
- D:-Only (i) and (ii)

Correct Answer:- Option-D

Question36:-Which one of the following statement is correct about the issue of duplicate Pension Payment Order to the pensioner?

A:-For issuing duplicate copy of PPO in the place of the one lost by the pensioner, the application has to be made to the Accountant General through the Treasury Officer.

B:-The District Treasury Officer is empowered to issue duplicate PPO on application after investigating the circumstances and after levying the prescribed fees.

- C:-District Treasury Officer can issue duplicate PPO without imposing fees.
- D:-Sanction of the Director of Treasuries has to be obtained to issue duplicate PPO.

Correct Answer:- Option-B

Question37:-The minimum initial deposit required to open Treasury Savings Bank Account is _____.

- A:-Rs. 1000
- B:-Rs. 2000
- C:-Rs. 100
- D:-Rs. 500

Correct Answer:- Option-C

Question38:-Arrears of pension due on account of a deceased pensioner shall cease to be payable if they are not claimed within _____ of the pensioner's death.

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

Correct Answer:- Option-A

Question39:-The present monitory limit for payment of balance in the Treasury SB account to the legal heirs of depositors without production of Succession Certificate is Rs. _____ (exception 1) and Rs. _____ and Rs. _____ (exception 2).

- A:-2,00,000, 3,00,000, 4,00,000
- B:-1,00,000, 2,00,000, 3,00,000
- C:-1,00,000, 3,00,000, 4,00,000
- D:-3,00,000, 4,00,000, 5,00,000

Correct Answer:- Option-D

Question40:-Political pension not drawn for _____ years cease to be payable without previous sanction of the Accountant General.

- A:-five years
- B:-six years
- C:-three years
- D:-four years

Correct Answer:- Option-B

Question41:-When a deficiency is found in the cash balance of any day it should be made good at once by the person responsible for it. Quote the relevant Rule.

- A:-Rule 74 (f) KTC Vol. I
- B:-Rule 89 (b) KTC Vol. I
- C:-Rule 73 (c) KTC Vol. I
- D:-Rule 84 (b) KTC Vol. I

Correct Answer:- Option-A

Question42:-Register maintained to note the date of receipt and date of return of each sealed bag containing a Village remittance and the date on which the amount is brought to account:

- A:-TR 10
- B:-TR 11
- C:-TR 20
- D:-TR 16

Correct Answer:- Option-C

Question43:-_____ is authorized to effect recoveries of dues from Gazetted Officers ordered and demanded by registered co-operative societies.

- A:-Treasury Officer
- B:-Head of the Dept.
- C:-Recovery Officer
- D:-Drawing Officer

Correct Answer:- Option-D

Question44:-A list of objections that are commonly found necessary to be raised in the course of pre-audit of bills and other claims is furnished in _____.

- A:-Appendix 12
- B:-Appendix 27
- C:-Appendix 18
- D:-Appendix 8

Correct Answer:- Option-B

Question45:-Under the present salary processing system, the drawing and disbursing officers are authorized to draw and disburse leave salary of gazetted officers for a period not exceeding _____ days before receipt of leave salary slip from the Accountant General.

- A:-twenty one days
- B:-thirty days
- C:-fifteen days
- D:-twenty days

Correct Answer:- Option-A

Question46:-When any excess is found in the cash balance it should be credited to _____ on the day on which the excess is found?

- A:-Contingent Account
- B:-Suspense Account
- C:-Revenue Deposit
- D:-Daily Receipt

Correct Answer:- Option-C

Question47:-Maximum amount that can be transferred through online by an individual from his treasury SB account per day is Rs. _____ w.e.f. _____.

- A:-200000, 01/04/2021
- B:-300000, 01/09/2021
- C:-500000, 01/02/2022
- D:-400000, 01/02/2022

Correct Answer:- Option-C

Question48:-Salary/remuneration/wages/TA claim Bills of all contract/temporary/daily waged employees are to be prepared in form _____.

- A:-TR 51
- B:-TR 59 C
- C:-TR 59 A
- D:-TR 60

Correct Answer:- Option-B

Question49:-Bill for submission of all claims relating to deceased employees are prepared in Form _____.

- A:-TR 59 C
- B:-TR 59 A
- C:-TR 65
- D:-TR 108

Correct Answer:- Option-A

Question50:-Sanction were accorded to open _____ in the designation of all Drawing and Disbursing Officers with respective Treasuries.

- A:-Treasury SB A/c
- B:-Personal Deposit A/c
- C:-Permanent Advance A/c
- D:-Special Treasury Savings Bank A/c

Correct Answer:- Option-D

Question51:-Every disbursing officers who pays any civil pension shall report promptly to the _____ the death of any civil pensioner.

- A:-Finance department
- B:-Director of treasuries
- C:-Pension sanctioning authority
- D:-Accountant General

Correct Answer:- Option-D

Question52:-Who is authorized to issue order in writing to Treasury Officer to make emergency payments, not being a payment of pension, without complying the provisions?

- A:-Head of the Dept.
- B:-District Collector
- C:-Finance Dept.
- D:-None of the above

Correct Answer:- Option-B

Question53:-When suspected notes send to Treasuries are adjudged by Treasury Officer as genuine, their value will be accounted for under the Head _____.

- A:-Revenue receipt
- B:-Miscellaneous receipt
- C:-Revenue Deposit
- D:-Suspense Account

Correct Answer:- Option-C

Question54:-When a chalan of remittance into the government account is lost, the treasury officer can issue?

- A:-Certificate of remittance
- B:-Duplicate chalan
- C:-Another chalan
- D:-None of these

Correct Answer:- Option-A

Question55:-Previous TR Forms such as TR 42, 47, 56, 59, 60, 61 etc. were replaced by Form TR 59 A with effect from _____.

- A:-April 2015
- B:-July 2014
- C:-June 2015
- D:-May 2014

Correct Answer:- Option-D

Question56:-What is the procedure to be adopted by a Treasury Officer in a case where the Administrator of a Personal Deposit A/c fails to furnish a certificate of acceptance of closing balance at the end of the previous financial year even by 15th June next year?

- A:-The Treasury Officer shall take up the matter with the Departmental Controlling Officer
- B:-The Treasury Officer may grant extension of time
- C:-The Treasury Officer shall not permit withdrawal from the Personal Deposit Account until the prescribed certificate is furnished.
- D:-The Treasury Officer shall report the matter to the Accountant General.

Correct Answer:- Option-C

Question57:-The District Treasury Officer should forward to the Accountant General by _____ of every year a statement of Personal Deposits Accounts not acknowledged by the Administrator and not operated by them for more than three years, as on 31st March of each year in the prescribed form.

- A:-30th April
- B:-31st May
- C:-31st July
- D:-15th July

Correct Answer:- Option-D

Question58:-A Treasury Officer shall not honour a claim which he considered to be disputable. He shall:

- A:-require the claimant to refer it to the Accountant General
- B:-require the claimant to refer it to the Controlling Officer
- C:-reject the claim
- D:-require the claimant to refer it to the Head of the Dept.

Correct Answer:- Option-A

Question59:-A service pensioner expired on 08.10.2022 and the Treasury Officer disbursed family pension to his spouse w.e.f. 09.10.2022. Was this payment regular?

- A:-Yes, the payment is regular
- B:-No, family pension is payable only from 01.11.2022
- C:-No, family pension is payable from 08.10.2022
- D:-No, authorization from Accountant General is required

Correct Answer:- Option-B

Question60:-At present, the Last Pay Certificate of a Gazetted Officer is prepared and issued by:

- A:-The Head of the Dept.
- B:-The Accountant General
- C:-The Head of Office
- D:-The Treasury Officer

Correct Answer:- Option-C

Question61:-Refund of Lapsed Deposit is accounted as:

- A:-Revenue Refund
- B:-Repayment of Deposit
- C:-Miscellaneous Refund
- D:-None of these

Correct Answer:- Option-C

Question62:-Remittance Book in form TR 15 is to be maintained by:

- A:-Officials of PWD who frequently make remittances into Treasury or bank
- B:-Officials of Forest Dept.
- C:-Each Departmental Officer
- D:-None of them

Correct Answer:- Option-A

Question63:-Procedure for payment of claims of deceased Govt. Servants are laid down in _____.

- A:-Rule 242 (C) KTC Vol. 1
- B:-Rule 212 (A) KTC Vol. 1
- C:-Rule 272 KTC Vol. 1
- D:-Rule 249 KTC Vol. 1

Correct Answer:- Option-B

Question64:-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:-Four months
- D:-Three months

Correct Answer:- Option-D

Question65:-Used Treasury Bill Books should be preserved:

- A:-for 10 years
- B:-for 15 years
- C:-permanently
- D:-for 25 years

Correct Answer:- Option-C

Question66:-Treasury SB Accounts in which no transactions have taken place for _____ are treated as un-operated accounts.

- A:-Five complete financial years
- B:-Three complete financial years
- C:-Six complete financial years
- D:-None of these

Correct Answer:- Option-A

Question67:-Annual Possession Certificate shall be send to the Currency Officer on the first day of April every year with copy to the District Treasury Officer. Quote the Codal Provision.

- A:-Part VIII, Chapter III, Inst. 10
- B:-Part VIII, Chapter IV, Inst. 7
- C:-Part VIII, Chapter III, Inst. 13
- D:-None of these

Correct Answer:- Option-B

Question68:-Without insisting on production of pay/Leave Salary Slip from the Accountant General, pay and allowances at the rates indicated in the Rules for period of _____ shall be allowed to the Gazetted Officers normally.

- A:-four months
- B:-three months
- C:-two months
- D:-six months

Correct Answer:- Option-B

Question69:-Which one of the following statements is correct about the repayment of un-operated SB A/c transferred to Revenue Deposit?

- A:-No repayment is permissible and the amount lapse to Govt. after the prescribed period.
- B:-Repayment can be made only if the depositor applies within six months after the amount transferred.
- C:-The depositor has to furnish satisfactory explanation for not operating the A/c for such a long period.
- D:-The Treasury Officer will issue repayment orders as and when the depositor applies after surrendering the passbook and unused cheque leaves.

Correct Answer:- Option-D

Question70:-All moneys received by or deposited with any Court to the credit of any cause, matter, account or persons, shall be paid into the _____.

- A:-Public Account
- B:-TSB Account
- C:-Consolidated Fund Account
- D:-Special TSB Account

Correct Answer:- Option-A

Question71:-Which of the following statements is/are correct about the time expired cheques?

- (i) Cheque not presented at the Treasury for payment within three months from the date of issue is returned to the Drawing Officer.
- (ii) The Drawing Officer shall destroy the time expired cheque and may then draw a new cheque if necessary.
- (iii) Record on the counter foil of the old cheque, the number and date of new cheque.
- (iv) Record on the counter foil of the new cheque, the number and date of the old cheque.

- A:-Only (ii), (iii) and (iv)
- B:-Only (i), (iii) and (iv)
- C:-All of the above
- D:-Only (ii)

Correct Answer:- Option-C

Question72:-If the original receipt issued by a Govt. Servant for receipt of money is lost and a request is received to issue a duplicate receipt. Can it be given?

- A:-May be issued if the party remits the fees there for
- B:-Photocopy of the original receipt may be issued indicating at the top "duplicate".
- C:-Attested copy of the original receipt granted may be given
- D:-No, Instead only a certificate for having received the money on a specified date on a certain A/c from a certain person may be given after levying prescribed fee

Correct Answer:- Option-D

Question73:-One Office One Drawing Officer system was introduced vide _____.

- A:-GO (P) 76/2014 fin dt. 21.02.2014
- B:-GO (P) 391/2015 fin dt. 07.09.2015
- C:-GO (P) 485/2015 fin dt. 29.10.2015
- D:-GO (P) 332/2015 fin dt. 04.08.2015

Correct Answer:- Option-B

Question74:-_____ shall be responsible to the Accountant General for acceptance of the Validity of a claim against which he has permitted withdrawal.

- A:-Drawing Officer
- B:-Head of the Dept.
- C:-Treasury Officer
- D:-Controlling Officer

Correct Answer:- Option-C

Question75:-The articles deposited for safe custody in Treasuries shall be disposed of in public auction when it remain unclaimed for a period of more than _____.

- A:-25 years
- B:-20 years
- C:-10 years
- D:-15 years

Correct Answer:- Option-A

Question76:-The number of fixed deposits that can be made by an individual in a Treasury.

- A:-No limit
- B:-10
- C:-5
- D:-1

Correct Answer:- Option-A

Question77:-e.TR 5 receipts is implemented with effect from _____ in all government officers.

- A:-01/06/2022
- B:-01/04/2022
- C:-01/08/2022
- D:-01/07/2022

Correct Answer:- Option-D

Question78:-Register of Recovery is maintained in Treasury:

- A:-to record statutory recovery from salary of employees
- B:-to record the orders to make recovery received from the Accountant General for any recovery from the Bill either through an objection statement or a separate slip.
- C:-to record the details of amount objected by the Treasury Officer
- D:-all of the above

Correct Answer:- Option-B

Question79:-When a Prohibitory Order is received from a Court attaching a certain amount from a Personal Deposit A/c maintained at the Treasury, The Treasury Officer should;

- A:-withdraw the amount from the PD account and arrange remittance to the Court Under intimation to the Administrator
- B:-send the Prohibitory Order to the Administrator for further necessary action
- C:-obtain clarification from the Director of Treasuries
- D:-seek permission from the Administrator to withdraw the amount from the PD account

Correct Answer:- Option-A

Question80:-At present, the arrears of salary due to a retired Gazetted Officer is drawn by the _____.

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

Correct Answer:- Option-A

Question81:-Money kept in a Treasury strong room which do not form part of general treasury balance is called:

- A:-Excess cash detected
- B:-Miscellaneous receipt
- C:-Anamaths
- D:-Surplus Fund

Correct Answer:- Option-C

Question82:-Online receipt accounting system viz. e.treasury.kerala.gov.in to enable the remitters to make online payment using net banking facility was introduced w.e.f. _____.

- A:-01/06/2015
- B:-01/08/2014
- C:-01/07/2019
- D:-01/08/2016

Correct Answer:- Option-B

Question83:-'An earnest money deposit shall never be repaid in part'. Quote the relevant Rule.

- A:-Rule 200 KTC Vol. I
- B:-Rule 297 KTC Vol. I
- C:-Rule 263 KTC Vol. I
- D:-Rule 210 KTC Vol. I

Correct Answer:- Option-D

Question84:-The District Treasury Officer shall conduct inspection of all the sub treasuries in the District _____ 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

Question85:-When Head of an office authorizes a Gazetted Officer serving under him to sign Bills or Payment Orders in respect of claims presented at the Treasury, he should communicate the Govt. Servant's name and specimen signature to the concerned Treasury Officer. Quote the relevant Rule.

- A:-Rule 195 (c) KTC Vol. I
- B:-Rule 198 (a) KTC Vol. I
- C:-Rule 163 (g) KTC Vol. I
- D:-None of these

Correct Answer:- Option-C

Question86:-Treasury Savings Bank/PTSB interest rate w.e.f. 01/08/2018 is _____.

- A:-6%
- B:-4%
- C:-3%
- D:-5%

Correct Answer:- Option-B

Question87:-Allotment Letter shall be in the form of:

- A:-TR 103
- B:-TR 105
- C:-TR 15
- D:-TR 109

Correct Answer:- Option-D

Question88:-A list of cases in which the Accountant General usually awards "Treasury irregularity" is given in _____.

- A:-Appendix 28
- B:-Appendix 26
- C:-Appendix 30
- D:-Appendix 18

Correct Answer:- Option-B

Question89:-Which of the following statement is/are correct about transfer of Treasury SB A/c?

- (i) Transfer from one station to another is only optional.
- (ii) Transfer can be permitted on the basis of written request of the customer.
- (iii) Treasury cheques issued against any TSB A/c will be accepted in all Treasuries across the State.
- (iv) Cheque book will be issued from all Treasuries without considering the Treasury in which the account is attached.

- A:-All of the above (i), (ii), (iii), (iv)
- B:-Only (i) and (ii)
- C:-Only (i), (iii) and (iv)
- D:-Only (i), (ii) and (iii)

Correct Answer:- Option-D

Question90:-As per section 3 of the Indian Stamp Act every receipt for a sum exceeding Rs. _____ shall be duly Stamped by the payee with a Revenue stamp worth Re. 1.

- A:-1000
- B:-2000
- C:-10,000
- D:-5000

Correct Answer:- Option-D

Question91:-A Currency Chest Book should be retained for _____ after it ceases to be in use.

- A:-5 complete financial years
- B:-10 complete financial years
- C:-3 complete financial years
- D:-None of these

Correct Answer:- Option-C

Question92:-The Treasury Officer shall not accept the Salary Bill for the month of _____ every year unless such Bills contain certificate of remittance of profession tax for the second half year.

- A:-March
- B:-October
- C:-February
- D:-September

Correct Answer:- Option-C

Question93:-The procedure for recovery of excess payment of travelling allowance is specified in:

- A:-Rule 425 KTC Vol. I
- B:-Rule 435 KTC Vol. I
- C:-Rule 428 KTC Vol. I
- D:-Rule 443 KTC Vol. I

Correct Answer:- Option-A

Question94:-The expenditure on permanent travelling allowance shall be debited to the detailed Head _____.

- A:-Salaries
- B:-Travel expense
- C:-Permanent conveyance allowance
- D:-None of these

Correct Answer:- Option-B

Question95:-Which of the following drawal by a Gazetted Officer need not require authorisation from the Accountant General?

- A:-Transit pay
- B:-Leave salary
- C:-Charge allowance
- D:-Overtime allowance

Correct Answer:- Option-D

Question96:-A cheque shall remain current only for _____ months from the date of issue.

- A:-Six
- B:-Three
- C:-Twelve
- D:-None of these

Correct Answer:- Option-B

Question97:-When a cheque is received a preliminary acknowledgement in Form _____ shall be given for the cheque.

- A:-TR 6
- B:-TR 20

C:-TR 11

D:-TR 18

Correct Answer:- Option-A

Question98:-Form of Anamath Balance Register:

A:-TR 8

B:-TR 5

C:-TR 19

D:-TR 26

Correct Answer:- Option-C

Question99:-e.Treasury Bill Book is in the form;

A:-TR 72

B:-TR 108

C:-TR 76 A

D:-TR 74 A

Correct Answer:- Option-D

Question100:-Every office dealing with cash should maintain a book in Form _____ to enter items of handover of money, cheques and drafts to the last grade servant messenger and obtain signature.

A:-TR 18 A

B:-TR 27 A

C:-TR 23 A

D:-TR 37 A

Correct Answer:- Option-B