

DE-7/2022/5(Eng.)

Question
Booklet Alpha Code

A

Question Booklet
Serial Number

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Name :	Reg. No.	Signature :
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DEPARTMENTAL TESTS — JULY, 2022

Number of Questions : 100

Time : 1 ½ hours

(Maximum Marks :100)

INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. **A, B, C & D.**
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the invigilator **IMMEDIATELY.**
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

1. When the Treasury Officer pays a bill drawn by a Survey Officer or Other Drawing Officer whose headquarters is at a distance from the treasury, he should give the messenger, who brought the bill, a memorandum in showing clearly the amount of cash
(A) Form T R 75 (B) T R 5
(C) T R 59 (D) None of the above
2. A register in shall be maintained at the Sub Treasuries for noting details of passed bills for payment before the bills are sent to the Treasurer for effecting payments.
(A) T R 1 (B) T R 18
(C) T R 59 (D) None of the above
3. "Government Account" means the total of the
(A) Consolidated Fund Account (B) The Contingency Fund Account
(C) The Public Account of the State (D) All of the above
4. The treasury shall be under the control of a
(A) Treasury Officer (B) Treasurer
(C) Superintendent (D) None of the above
5. The daily accounts of receipts and payments at a sub treasury must be included in the accounts of the district treasury.
(A) False
(B) True
(C) As per the discretion of the Treasury Officer
(D) None of the above
6. Any transaction which cannot be allocated directly to any particular department should be entered in the accounts as
(A) Classified item (B) Unclassified item
(C) Differentiated item (D) None of the above
7. All moneys received by or deposited with any court to the credit of any cause, matter, account or persons, shall also be paid into the
(A) Consolidated fund (B) Suspense Account
(C) Public Account (D) All of the above
8. Moneys received in civil courts
(A) Commissioner's fees
(B) Fees for copying maps, plans and genealogical trees
(C) Judgment-debtors, subsistence money
(D) All of the above
9. Reserve Bank of India Remittances is referred in of Kerala Account Code, Part II
(A) Article 49 (B) Article 86
(C) Article 59 (D) None of the above

10. When a Government servant who does not maintain a cash book is authorized to receive any money on behalf of the Government, he shall, on receipt of such money, grant a temporary receipt in Form
- (A) TR 5 (B) TR 5A
(C) TR 59 (D) TR 59C
11. The Director of State Lotteries shall present a consolidated bill every month in respect of all districts at the District Treasury.
- (A) Kollam (B) Kottayam
(C) Thiruvananthapuram (D) None of the above
12. Rules regulating transactions under Treasury Savings Bank are furnished in
- (A) Appendix 2 (B) Appendix 3
(C) Appendix 4 (D) Appendix 5
13. Register of mail transfers received is maintained in Form No.
- (A) 30 (B) 37
(C) 22 (D) None of the above
14. The net difference between the total receipts and the total payments shown in the Bank's daily statement should be posted in a subsidiary register called
- (A) Register of Reserve Bank Deposits (B) Register of State Bank of India Deposits
(C) Register of Canara Bank Deposits (D) None of the above
15. Check Register of adjustments between Central and State Governments is maintained in Form.
- (A) TA 1 (B) TA 2
(C) TA 3 (D) TA 4
16. Stock Register of Cheque Books and withdrawal form is maintained in Form.
- (A) 18 (B) 10
(C) 8 (D) 6
17. Moneys may not be withdrawn from the Government Account without the written permission of the
- (A) Treasury Officer
(B) An officer of the Indian Audit Department authorised in this behalf by the Accountant General
(C) Both A and B
(D) None of the above
18. Principal and subsidiary agreements between the Rajpramukh of Travancore - Cochin and the Reserve Bank of India was executed on.
- (A) 30th June 1951 (B) 30th June 1952
(C) 30th June 1954 (D) 30th June 1954

19. Withdrawals from security deposits and from deposits of illiterate depositors will be on withdrawal forms issued from the Treasury in Form.
- (A) 9 (B) 8
(C) 7 (D) 6
20. Remittances between two sub treasuries in the same district or between a treasury and sub treasury subordinate to it should be treated as
- (A) Transfers within the treasury (B) Local remittance
(C) Both A and B (D) None of the above
21. Earnest money deposits made by intending tenders of the Forest and Defence Departments should be credited as
- (A) Civil deposits (B) Revenue deposits
(C) Security deposits (D) None of the above
22. Remittances between Small Coin Depots or between a Small Coin Depot and a Mint should not pass through treasury accounts
- (A) Correct (B) Incorrect
(C) Left to the discretion of treasury officer (D) None of the above
23. Notice for payment of interest on Term deposits is furnished in Form.
- (A) 38 (B) 50
(C) 41 (D) None of the above
24. If a demand of any kind is presented at a Treasury for a payment which is not authorised by or under these rules, or is not covered by a special order received from the Accountant General, the Treasury Officer shall decline payment for want of authority.
- (A) Correct (B) Incorrect
(C) Left to the discretion of treasury officer (D) None of the above
25. The Treasury Bill Book need not be presented at the bank along with any bill passed for payment at the Bank as per rule KTC, Part I
- (A) Rule 56 (B) Rule 77
(C) Rule 88 (D) None of the above
26. All sums deducted from Central and State bills on account of income tax and subscriptions to the funds should be entered separately as receipts
- (A) Postal Life Insurance Fund
(B) Superior Services Family Pension Fund
(C) Indian Military Service Family Pension Fund
(D) All of the above

27. When the holder of a Government promissory note registered for payment of interest at a Treasury which transacts its cash business through the Bank desires to claim interest.
- (A) He shall present it to the Treasury or Sub Treasury Officer concerned, who shall examine it make the necessary record in the manner prescribed in the Government Securities Manual
 - (B) If interest is payable to the holder under the rules, give him an order on the Bank for payment of the amount due
 - (C) Both A and B are correct
 - (D) None of the above
28. The Treasury Officer shall prohibit any erasures or over-writings in the Day Book and other registers of initial record or in any account or schedule and verify and initial every correction in them.
- (A) Correct
 - (B) Incorrect
 - (C) Left to the discretion of treasury officer
 - (D) None of the above
29. List of Treasuries and Sub Treasuries in Kerala State showing against each the name of the Bank which conduct the cash business of the Government of Kerala is furnished in KTC.
- (A) Appendix 4
 - (B) Appendix 5
 - (C) Appendix 6
 - (D) None of the above
30. The Medical officer-in-charge of a Mental Hospital may deposit money in Treasury Savings Bank on behalf of individual patients confined in such hospitals.
- (A) Correct
 - (B) Incorrect
 - (C) Left to the discretion of the medical officer
 - (D) None of the above
31. It is the duty of the Treasury Officer to
- (A) Scrutinise and examine every item of receipts and payments shown in the daily accounts and point out
 - (B) Watch against all irregularities in the same way as those at the district treasury
 - (C) He shall examine and regulate the procedure of sub treasuries, as far as he can from the daily examination of their accounts.
 - (D) All of the above
32. A complete account of cash transactions and book transfers relating to the district treasury including those of the sub treasuries within its jurisdiction should be kept in
- (A) Cash Book
 - (B) Day Book
 - (C) Account Book
 - (D) None of the above

33. As soon as a remittance of treasure (Other than a currency remittance) is despatched it should be entered as.
- (A) Local Remittance (B) Foreign Remittance
(C) Either A or B (D) None of the above
34. Daily Reference Register for a year is maintained in Form No.
- (A) 23 (B) 33
(C) 43 (D) None of the above
35. Register of transactions with Railways, Posts and Telegraphs is maintained in Forms.
- (A) TA 9 (B) TA 10
(C) Both A and B (D) None of the above
36. The entries regarding payments should show separately.
- (A) The net amount paid in cash
(B) The deductions and other amounts paid by transfer
(C) The gross amount
(D) All of the above
37. In cases where the banking accounts of the local funds are kept at the bank all adjustments made to the debit/credit of such account, either by the Treasury or by the Accountant General, should without delay, be communicated by the treasury to the bank.
- (A) Incorrect (B) Correct
(C) Left to the discretion of treasury officer (D) None of the above
38. T. A., Contingent, Grants-in-aid, Scholarship and Stipend bills which have been passed for payment by the Treasury Officer during a financial year at the bank in the next financial year.
- (A) Will be paid (B) Will not be paid
(C) Left to the discretion of treasury officer (D) None of the above
39. A Collector may, in circumstances of urgency, by an order in writing authorise and require a Treasury Officer to make a payment not being a payment of pension. In such a case, the Collector shall at once forward
- (A) A copy of his order to the Treasury Officer
(B) A statement of the circumstances requiring to the Treasury Officer
(C) Both A and B
(D) None of the above
40. Programme of training of Assistant Collectors and Probationary Deputy Collectors is listed in.
- (A) Appendix 1 (B) Appendix 2
(C) Appendix 3 (D) None of the above

41. In State Treasuries, two check registers in Form T. A. 4., one for the Central and the other for State Government, should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit.
- (A) Incorrect (B) Correct
(C) Left to the discretion of treasury officer (D) None of the above
42. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in a subsidiary register called
- (A) Register of Reserve Bank Deposits (B) Register of State Bank Deposits
(C) Both A and B (D) None of the above
43. A government servant who is authorised to draw moneys by means of cheques need not notify to the Bank or the Treasury upon which he draws the numbers of cheque books withdrawn from use and numbers of cheques they contain, immediately after their withdrawal.
- (A) Incorrect (B) Correct
(C) Left to the discretion of treasury officer (D) None of the above
44. Savings Bank cheques will be current for months from the date of issue.
- (A) Six months (B) Five months
(C) Three months (D) One month
45. A minimum running balance of Rs shall be maintained in Savings Bank Accounts.
- (A) 250 (B) 500
(C) 100 (D) 50
46. Withdrawals from Treasury Savings Banks are exempted from stamp duty.
- (A) Incorrect (B) Correct
(C) Left to the discretion of treasury officer (D) None of the above
47. Mode of Payment of land cess and fishery rentals to panchayats is furnished in rule of Kerala Treasury Code.
- (A) 29 (B) 169
(C) 179 (D) 229
48. Maintenance of gazetted audit register, facsimile signature file and retrenchment registers etc. are programmed to be learnt by the Assistant Collector/Probationary Deputy Collector on the day.
- (A) Third (B) Fourth
(C) Fifth (D) Sixth
49. The Director of Treasuries should inspect the district treasury atleast a year.
- (A) Thrice (B) Twice
(C) Once (D) None of the above

50. Plus and Minus Memorandum is furnished in Form
- (A) T. A. 31 (B) T. A. 32
(C) T. A. 33 (D) T. A. 34
51. Accounts in respect of which no transactions have taken place for complete financial years and more will be treated as unoperated accounts.
- (A) Five (B) Four
(C) Three (D) Two
52. No account will be transferred in the month of
- (A) January (B) February
(C) March (D) April
53. Every officer shall enter particulars of all bills in a book called the "Treasury Bill Book" in Form which shall be presented at the treasury along with each bill.
- (A) T. R. 74 (B) T. R. 5
(C) T. R. 72 (D) T. R. 76
54. Mode of Repayment of civil courts deposits is furnished in Rule of Kerala Treasury Code.
- (A) 220 (B) 219
(C) 218 (D) 221
55. On receipt of the advice of a cash order from the Treasury Officer, the Sub Treasury Officer shall immediately enter the particulars in register in Form
- (A) T. A. VII (B) T. A. VIII
(C) T. A. IX (D) T. A. X
56. Guard files are issued by of Police.
- (A) Circle Inspector (B) Sub Inspector
(C) Superintendent (D) None of the above
57. Register of padlocks and Keys belonging to the District Treasury/Sub Treasury is maintained in Form
- (A) T. R. 39 (B) T. R. 29
(C) T. R. 49 (D) None of the above
58. Treasurer's Daily Balance Sheet is furnished in Form
- (A) T. A. VII (B) T. A. VIII
(C) T. A. IX (D) T. A. III
59. The amount of lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a
- (A) Repayment of deposit (B) Miscellaneous refund
(C) Placed in deposit (D) None of the above

60. Any amount found surplus or deficit in treasury balances should be brought to account as such in the daybook on the receipt or payment side, as the case may be.
- (A) Correct
 (B) Incorrect
 (C) Left to the discretion of the treasury officer
 (D) None of the above
61. A list of cases in which the Accountant General usually awards "Treasury Irregularity" is given in.
- (A) Appendix 26 (B) Appendix 2
 (C) Appendix 3 (D) Appendix 1
62. The claim of a deceased Government Servant withdrawn should be disbursed to the claimant or claimants determined with due regard to the provisions of of the Kerala Financial Code, Volume I.
- (A) Article 93 (B) Article 94
 (C) Article 95 (D) Article 96
63. If the amount due to the government exceeds the amount payable to the government servant, the excess shall be recovered from his claim for after giving the officer concerned a reasonable opportunity.
- (A) Pension (B) Commutation
 (C) Terminal Surrender (D) Death cum-retirement gratuity
64. When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted in the
- (A) Register of Receipts (B) Register of Repayments
 (C) Both A and B (D) None of the above
65. The deposits paid by or on behalf of candidates should be credited to the head.
- (A) State Legislature Deposit (B) State Legislature Election Deposit
 (C) Advance Deposit (D) Civil Deposit
66. The accounts of all currency chests in the State of Kerala are maintained at the issue department of the
- (A) State Bank of India, Madras (B) Reserve Bank of India, Madras
 (C) Bank of India (D) None of the above
67. Different classes of receipts exempt from stamp duty are listed in
- (A) Appendix 26 (B) Appendix 2
 (C) Appendix 3 (D) Appendix 8

68. Class of non-gazetted officers who draw bills relating to the pay and allowances of their own and their establishments without countersignature is listed in
(A) Appendix 26 (B) Appendix 2
(C) Appendix 10 (D) Appendix 8
69. The pay of Bhisties should be drawn in
(A) Pay Bills (B) Contingent Bills
(C) Treasury Bills (D) None of the above
70. The last pay certificates of non-gazetted government servants transferred from one State or circle of audit to another may be given by the
(A) Head of the office (B) Accountant General
(C) Both A and B (D) None of the above
71. If a new attachment order has the result of increasing the amount beyond the maximum limits prescribed, the Treasury Officer shall return the attachment order to the Court concerned with a statement showing
(A) Particulars of the existing attachment
(B) Particulars of the amount withheld and paid into the court
(C) The balance amount available to be recovered after effecting the existing attachment.
(D) All of the above
72. Deposits on challenged votes will be in
(A) Cash (B) Cheque
(C) Draft (D) None of the above
73. The adjustment of cash orders issued on sub treasuries may conveniently be watched by opening a for each sub treasury
(A) Cash book (B) Personal ledger
(C) Folio (D) None of the above
74. When an estate receipt is paid into the district treasury, an entry should be made in form
(A) T A 16 (B) T A 17
(C) T A 15 (D) None of the above
75. The Treasurer shall stamp all payment vouchers and retain them for delivery to the Accounts Department when the books are compared.
(A) Signed (B) Initialed
(C) Paid (D) None of the above
76. A bond in executed by an unincorporated firm requires that information be given to the Government at once if there is any change in the constitution of the firm.
(A) Form T. R. 49 (B) Form T. R. 50
(C) T. R. 51 (D) T. R. 52

77. A Government Servant who is reverted from a Gazetted post to a Non-Gazetted post may draw his arrear claims for pay and allowances in respect of the period of Gazetted service in bills in.
- (A) Form T. R. 49 (B) Form T. R. 50
(C) Form T. R. 51 (D) Form T. R. 46
78. The pay and allowances of Policemen and Sub Inspector of Police should be included in the establishment pay bills of the concerned
- (A) Superintendent of Police (B) Inspector of Police
(C) Dy. Superintendent of Police (D) None of the above
79. Jenmibhogam pension is payable to
- (A) Manager of bank (B) Manager of co-operative societies
(C) Manager of chitty fund (D) Manager of devaswom
80. recipients are exempted from annual mustering.
- (A) Jenmibhogam (B) Karathilchilavu
(C) Arthapalisa (D) All of the above
81. The transactions of all local funds, including municipal and cantonment funds should be recorded in the forms used for
- (A) Personal deposits (B) Civil court deposits
(C) Criminal court deposits (D) None of the above
82. Particulars of all telegraphic transfers and drafts drawn by treasuries on other treasuries and on offices and agencies of the bank should be recorded in
- (A) Drawing Schedule Register (B) Issue cum Drawing Schedule Register
(C) District Register (D) None of the above
83. If the payment on an account is at any time forbidden by any one or more of the account holders, the amount will only be payable on the of all the account holders.
- (A) Shared receipt (B) Joint receipt
(C) Heirship receipt (D) None of the above
84. The Treasury shall maintain a simple cash book (without subordinate registers), in which each receipt and payment shall be posted at the time and on the date on which they actually occur and in the order of occurrence.
- (A) Correct
(B) Incorrect
(C) Left to the discretion of the treasury officer
(D) None of the above

85. A complete record of cash transactions and book transfer relating to the district treasury, including those to sub treasuries with in its jurisdiction, will be kept in the
(A) Accountant's Day Book (B) Treasurer's Day Book
(C) Treasury Officer's Day Book (D) None of the above
86. A record of telegraphic transfers and the drafts encashed should be maintained in a register in Form
(A) T. A. 1 (B) T. A. 7
(C) T. A. 19 (D) T. A. 18
87. When a draft is exchanged for another the original should be treated and entered as a draft
(A) Not presented for payment (B) Presented for payment
(C) Cancelled for payment (D) None of the above
88. Register of Power of Attorney, Probates, Succession Certificates etc. are maintained in Savings Bank Form No.
(A) 15 (B) 17
(C) 24 (D) 27
89. For the purpose of drawal of transit pay and allowances of a government servant on his promotion from a non-gazetted to a gazetted post, an extra copy of the last pay certificate should be forwarded by the head of office to the direct.
(A) Audit Officer (B) Section Officer
(C) Treasury Officer (D) None of the above
90. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury.
(A) Correct
(B) Incorrect
(C) Left to the discretion of the Police Officer
(D) None of the above
91. Register in Form is to be maintained for payment of coupons on bearer bonds.
(A) T. A. 20 (B) T. R. 21
(C) T. A. 23 (D) T. R. 23
92. The income tax deducted form a pension which is debitable partly to the Central Government and partly to the State Government should be taken to the schedule relating to deductions from
(A) State emoluments (B) Central emoluments
(C) Both A and B (D) None of the above
93. Refund of sales tax and agricultural income tax shall be claimed in Form of Kerala General Sales Tax Rules.
(A) 49 (B) 59
(C) 69 (D) 79

94. The plus and minus memoranda should be prepared in Form T. A. for the transactions on account of each class of deposits.
- (A) 49 (B) 59
(C) 69 (D) 33
95. Bills for temporary advances sanctioned for survey parties for demarcation purposes shall show the state of the advance for which a statement showing the
- (A) Amount drawn up-to-date
(B) The amount covered by recovery lists advised to the Collector
(C) The balance available should be attached to each bill
(D) All of the above
96. Deposits, the detailed accounts of which are not kept at the treasury and which are credited to the Government under Article 296 of the Kerala Financial Code, Volume I, cannot be repaid without the sanction of the
- (A) Auditor General (B) Accountant General
(C) Director of Treasuries (D) None of the above
97. The Superintendent, Government Press, should meet in the first instance from his of excess receipts on account of advertisements in the Kerala Gazette
- (A) Imprest (B) Permanent advance refunds
(C) Temporary advance (D) None of the above
98. When a court orders the 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 criminal case, it shall certify on the order
- (A) That the sentence and award have been confirmed by the appellate court and no order has been received from the court of revision reversing or modifying the order of compensation
(B) When the order as to compensation has been modified in appeal or revision, that the payment ordered is in conformity with such modification
(C) That the appeal time has expired and no appeal has been preferred and that no order has been received from the court of revision reversing or modifying the order of compensation
(D) All of the above
99. When a bill contains a charge for labour engaged departmentally the drawing officer shall certify that the amount charged was paid on maintained in accordance with the rules to labourers who actually worked on the work
- (A) Work rolls (B) Payrolls
(C) Muster rolls (D) None of the above
100. Hints on detecting counterfeit coins are furnished in
- (A) Appendix 22 (B) Appendix 25
(C) Appendix 11 (D) Appendix 20
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SPACE FOR ROUGH WORK

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