

DE-1/2022/5

Maximum : 100 marks

Time : 1½ hours

1. Sub vouchers may be destroyed after a period of _____ from the date of payment.
(A) One year (B) 2 years
(C) 3 years (D) 6 years
2. Specimen signature should be given by a depositor in SB form :
(A) 1 (B) 2
(C) 3 (D) 4
3. Sub treasury will be inspected by :
(A) Any officer in the District treasury (B) District treasury officer
(C) Any officer in Audit department (D) None of these
4. Transfer of SB accounts is not allowed in the month of :
(A) January (B) December
(C) March (D) April
5. In the treasury high value notes has to be stored in :
(A) Wooden chests (B) Iron boxes
(C) Tin boxes (D) Bags of uniform sizes
6. Kerala Treasury Rules came into force on :
(A) 01-11-1956 (B) 01-07-1963
(C) 01-04-1963 (D) 01-04-1956
7. The cash balance fixed by government in January each year for each district for the next financial year :
(A) Maximum normal cash balance (B) Minimum normal cash balance
(C) Maximum allowable cash balance (D) Minimum allowable cash balance
8. The procedure prescribed in Rule 154 should be followed in generally in regard to receipt, custody and issue of Banderols (Rule 155). Custody of which item is described in Rule 154 :
(A) Opium (B) Ganja
(C) Notes and coins (D) Stamps and stamp paper
9. The last pay certificate is prescribed by :
(A) Comptroller and Auditor General (B) Treasury Director
(C) The Finance Department (D) Treasury Officer

10. The sub treasury officer submits the accounts and reports in respect of verification of cash and other valuable to :
- (A) The AG (B) The Finance Department
(C) The District treasury officer (D) The District collector
11. In the following, which of them is an anamath balance :
- (A) Village remittance when the treasury is not open
(B) Currency remittance when the treasury is not open
(C) Money sent by Government servant from a distance for payment in treasury when the treasury is not open
(D) All of the above
12. The specimen signature card (TR 74) where signature is recorded by a gazetted officer should be attested by :
- (A) Any gazetted officer in the state
(B) The head of other district
(C) The officer who is competent to issue promotion order
(D) The superior officer or another officer whose specimen signature is already on record with the treasury
13. The transfer of money between the treasury balance and currency chest in consideration of an opposite transfer of the same amount at another place is called :
- (A) Transfer through cheque (B) Transfer through currency
(C) Transfer through DD (D) Transfer through treasury balance
14. The two keys of each double lock receptacle kept in the strong room are entrusted to :
- (A) Treasury officer
(B) Treasurer
(C) One of them with the treasurer and the other with treasury officer
(D) District collector is the custodian of both keys
15. The custodian of the contingency fund of Kerala is:
- (A) The governor of Kerala (B) The district collector
(C) The AG of Kerala (D) The Finance secretary
16. All remittance despatched by rail, river or road shall be escorted by :
- (A) Private guard (B) Military guard
(C) Police guard (D) None of these
17. For the ways and means advance from the bank, the request to the bank will be accompanied by _____ for the amount on behalf of the Governor.
- (A) Dated cheque (B) Demand Promissory note
(C) Stamped receipt (D) An agreement for repayment

18. Validity period of cash order is :
(A) 3 months from the date of issue (B) 1 month from the date of issue
(C) 4 months from the date of issue (D) 6 months from the date of issue
19. A pension not being a service pension granted on compassionate grounds or in meritorious service is called :
(A) Extra ordinary pension (B) Political pension
(C) Compassionate pension (D) Compassionate allowance
20. As per the service rules the maximum number of stagnation increments are :
(A) 3 (B) 4
(C) 5 (D) 6
21. The statement of civil court deposit lapsed, should be forwarded to :
(A) The state audit director (B) The director of treasuries
(C) The AG (D) The director of lottery department
22. Register of pension money order is in the form :
(A) TR 82 (B) TR 81
(C) TR 80 (D) TR 79
23. Article 11 of the KAC volume II explains the receipts and payments on account of _____ in a state treasury or sub treasury should be credited and debited under the head "accounts with RBI" :
(A) Central bank (B) Co-operative bank
(C) Private scheduled bank (D) Reserve bank
24. As per rule 90 of KTC, when a cheque is received by the Government servant become government money only when final receipt.
(A) in TR 6 issued (B) in TR 5 is issued
(C) details are given (D) certificate is issued
25. Which of the following definition is wrong :
(A) The Constitution means constitution of India
(B) The treasury means any treasury of the state and includes sub treasury
(C) Government account means the total of the consolidated fund accounts and contingency fund accounts
(D) Collector means the Head of the district and includes any other officer for the time being authorized to discharge the duties of collector for the purpose of this rules
26. In order to prevent the payment of any fraudulent claims on account of pension the pensioner submits life certificate :
(A) Once in 3 years (B) Once in 2 years
(C) Once in a year (D) Once in 6 months

27. A general system of control over treasury, district treasuries explains in Rule 4 of KTC volume I. Who is responsible for punctual submission of returns required from the treasury by the government, the AG :
- (A) Treasury officer
 (B) Treasury director
 (C) Department of Economics and Statistics
 (D) None of these
28. Pension is paid from :
- (A) Consolidated fund (B) Contingency fund
 (C) Public account (D) Revenue fund
29. Repayment of personal deposit may be done by a cheque presented within :
- (A) One month from the date of issue (B) 2 months from the date of issue
 (C) 3 months from the date of issue (D) 6 months from the date of issue
30. Bill form for miscellaneous payments :
- (A) TR 41 (B) TR 43
 (C) TR 42 (D) TR 44
31. As an entry recorded in the repayment order, no repayment of revenue deposits and criminal court deposit should be effected, which of the following is correct :
- (A) Before the close of the financial year or 3 months from the date of issue whichever is earlier
 (B) Before the close of the financial year or 3 months from the date of issue whichever is later
 (C) Before the close of the calendar year
 (D) None of these
32. Government account means :
- (A) Consolidated fund (B) Contingency fund
 (C) Public account (D) Total of the above three
33. Schedule of repayment of deposits is prepared in form TA :
- (A) 29 (B) 31
 (C) 22 (D) None
34. Non refundable advance from GPF may be sanctioned on completion of 10 years of service or within 10 years from the date of retirement from service on superannuation. In this condition if an employee completes 9 years of service and 9 years for retirement applied for NRA the employee is :
- (A) Eligible to get NRA (B) Not eligible to get NRA
 (C) Eligible to get 50% of total deposit (D) None of these

35. Responsibility of all drawing officers in clearing audit objections is in Rule :
- (A) Rule 74 of KTC (B) Rule 69 of KTC
(C) 427 of KTC (D) 428 of KTC
36. Who is competent to issue a leave salary certificate to a gazetted officer on leave :
- (A) Director of treasury (B) Accountant General
(C) Head of office (D) Treasury officer
37. If a gratuity remains undrawn for more than _____ months the payment order shall be returned mentioning the cause.
- (A) 3 months (B) 6 months
(C) 9 months (D) 12 months
38. The general principles regarding the receipts and payments of deposits at _____ apply to sub treasuries.
- (A) RBI (B) Finance Department
(C) District treasuries (D) None of the above
39. As per GO(P) 141/81/Fin dated 25.02.1981 the charges of treasury in general changed to _____ (article 306B).
- (A) Finance Minister (B) Director of treasuries
(C) Accountant General (D) Reserve bank of India
40. No place shall be used as a strong room, unless an officer of public works department not lower than _____ has certified that it secure and fit.
- (A) Assistant Engineer (B) Assistant Executive engineer
(C) Sub engineer (D) Executive engineer
41. Interest on ways and means advance will be :
- (A) deducted at the time of availing the amount
(B) debited against the government account by the bank at the time of repayment
(C) adjusted to any other transactions
(D) adjusted by RBI yearly
42. In part V section IV chapter II of KTC volume I it is added that the treasury officers shall make payment of dearness relief to pensioners on receipt of the orders from the government without specific authorization of AG. Supporting GO is :
- (A) GO(P) 1065/92 Fin dated 14.12.92
(B) GO(P) 161/77 Fin dated 27.05.77
(C) GO(P) 542/87 Fin dated 23.06.87
(D) GO(P) 142/81 Fin dated 25.07.81

43. Pension payment order of state government employees is issued by :
- (A) Treasury officer (B) Head of department
(C) Audit department (D) Accountant General
44. Refund of Election deposit should be authorized in writing by :
- (A) District collector of the concerned district
(B) Accountant general
(C) Treasury director
(D) Returning officer concerned
45. When it is reported that cash order has been lost or destroyed within three months from the date of issue the treasury officer shall follow the procedure indicated in Rule _____ of part VI of the rules for the issue of duplicate.
- (A) 410 to 412 (B) 115 to 117
(C) 16 to 18 (D) None of these
46. Register of adjustments with other state governments should be posted in separate register forms :
- (A) TA 1 and TA 2 (B) TA 5 and TA 6
(C) TA 3 and TA 4 (D) TA 4 and TA 5
47. Non bank treasury means a treasury, the cash business of which is conducted by :
- (A) The treasury (B) The bank
(C) Partly bank and partly treasury (D) None of these
48. In Rule 163(c) use of ball point pen for filling in bills and other documents presented to treasury is added. In which year related government order is introduced :
- (A) 1977 (B) 2004
(C) 1992 (D) None of these
49. The treasury officer shall examine the deposit registers himself atleast once a quarter and ensure that they are kept in accordance with the rule presented for the purpose in :
- (A) KSR (B) KS & SSR
(C) Kerala panchayath manual (D) Kerala account code
50. The order of AG to make a recovery from government servant who has lien transferred to another district the order should be :
- (A) Retransmitted to AG immediately
(B) Sent to the treasury officer of that district
(C) Sent the order to the employee immediately
(D) Sent to the director of the department of the employee

51. Interest on the account of a deceased depositor will be allowed :
- (A) As on date of death
 (B) As on the date of production of legal heirship certificate
 (C) As on the month preceding the date of death
 (D) As on the date preceding the date of orders of payment
52. A bill or document becomes voucher when the bill is :
- (A) Forwarded to AG
 (B) Receipted and stamped paid
 (C) Passed for payment
 (D) Accepted and voucher numbered
53. Schedule of payments on account of Railway is prepared in Form TA :
- (A) 29
 (B) 33
 (C) 22
 (D) 28
54. Who may permit withdrawal from treasury for any purpose?
- (A) Head of department
 (B) Treasury director
 (C) District treasury officer
 (D) Accountant general
55. Which rules in KTC are designed primarily for the guidance of treasury officers in dealing with the payments into and withdrawals from treasuries in connection with the facilities afforded by the RBI :
- (A) Rules 308 to 317
 (B) Rules 318 to 323
 (C) Rules 324 to 368
 (D) Rules 376 to 423
56. Who is responsible for the handling of the money at the treasury?
- (A) The treasurers
 (B) Notam
 (C) The sub treasury officer
 (D) Chief treasurer
57. The treasury officers of non banking district and sub treasuries should forward weekly cash balance report in Form No TR 89 to the:
- (A) Accountant general
 (B) Director of treasuries
 (C) District collector
 (D) Director of Economics and statistics
58. The duties of the treasurers in the Accounts department of the district treasuries prescribed in Rules 51 to 55 shall apply mutatis mutandis to the treasurer of the sub treasury. In this mutatis mutandis means :
- (A) without any changes
 (B) with necessary changes
 (C) with complete changes
 (D) none of the above
59. As per KTC acknowledgement for receipt of money in Form No :
- (A) TR 5
 (B) TR 6
 (C) TR 9
 (D) TR 11

60. In the part "Transfer of moneys standing in government account" apply to transfer:
- (A) One treasury to another
 - (B) From the treasury balance to the currency chest balance in a treasury or vice versa
 - (C) From a treasury to the bank or vice versa
 - (D) All of the above
61. Plus and minus memoranda to be submitted monthly in Form TA:
- (A) 31
 - (B) 22
 - (C) 33
 - (D) 28
62. In the following information which of them is recorded in a treasury chalan :
- (A) nature of payment
 - (B) amount paid
 - (C) head of account
 - (D) all of the above
63. Who is responsible to the government for the proper functioning of the treasuries in the state :
- (A) AG
 - (B) Head of department of treasury
 - (C) District treasury officer
 - (D) District collector
64. Single chalan shall be presented with any money tendered for payment in the treasury on account of :
- (A) State Excise revenue
 - (B) Motor vehicles revenue
 - (C) Sales tax revenue
 - (D) Entertainment tax
65. Rule 162 to 307 of KTC is of:
- (A) custody of money standing in the government account
 - (B) withdrawal from the government account
 - (C) payments of money into the treasury
 - (D) transfer of money
66. In the following, local fund is :
- (A) Municipal funds
 - (B) Panchayath fund
 - (C) KSRTC working fund
 - (D) All of the above
67. The service details of gazetted staff of state are kept by :
- (A) Treasury officer
 - (B) Head of department
 - (C) Finance department
 - (D) AG
68. By which Article of constitution relates to the making of Rules of KTC:
- (A) 283(2)
 - (B) 282(2)
 - (C) 281(2)
 - (D) 280(2)

69. Schedule of payment of pension is Form TA 22. Which article of KAC volume II insists this schedule :
- (A) Article 91 (B) Article 22
(C) Article 100 (D) Article 110
70. As per Rule relating to the responsibility of treasury officer, if a treasury officer receives intimation from the AG that moneys have been incorrectly withdrawn he shall effect the recovery without condition of :
- (A) delay (B) any correspondence undertaken
(C) reference to the retrenchment (D) all of the above
71. Fidelity insurance guarantee shall be obtained for certain security posts in treasury department. Whenever there is an increase in the number of posts in any of the categories concerned the director of treasuries shall intimate that fact to state insurance department within _____ of that date of appointment of the posts.
- (A) 15 days (B) 30 days
(C) 45 days (D) 6 months
72. In the treasury code volume II serious irregularity of treasury is :
- (A) payment of gratuity without authority from the audit office
(B) payment made on cheque not signed by the drawer
(C) embezzlement at treasuries
(D) all of the above
73. Form No of refund of lapsed deposit is
- (A) TR 66 (B) TR 67
(C) TR 68 (D) TR 69
74. As per section III, chapter I of kerala treasury code volume I, the rules describe transaction through cheques. When a government servant sends a cheque to the treasury for payment not in cash, but by transfer credit in the treasury, he should endorse in words "Received payment by transfer credit to _____" and sign below them. Failure to do this is facilitated as:
- (A) misappropriation of the amount
(B) criminal misappropriation of the amount
(C) appropriation of the amount
(D) irregular cheque of the amount
75. Unclaimed safe custody article remains more than 25 years after due procedure can open the packets to prepare mahazar of the contents. The treasury officer shall open the packet in the presence of :
- (A) AG staff (B) A gazetted officer
(C) Additional district magistrate (D) Treasury director

76. In the KTC volume II explains the destruction of treasury records only after obtaining final concurrence from :
- (A) Treasury director (B) Accountant general
(C) Finance wing of the government (D) Stationary department
77. Any transaction which cannot be allocated directly to any of the prescribed head of classification should be entered in the accounts as an :
- (A) unclassified item (B) classified item
(C) SB account (D) personal account
78. _____ gives an abstract of the bills cashed except the personal claims of gazetted officers from treasury.
- (A) treasury day book (B) remittance book
(C) treasury bill book (D) none of these
79. Who is responsible for the due accounting of all moneys received into and paid out of government accounts?
- (A) AG (B) State Government
(C) Treasury officer (D) None of the above
80. As per rule 39 of KTC volume I joint director, regional deputy director as the case may be are empowered to conduct the inspection of district treasuries on behalf of director and inspection report may be forwarded to AG through the director. It is inserted as per:
- (A) GO(P) 581/2004 Fin dated 13.12.2004 (B) GO(P) 326/80/Fin dated 31.05.80
(C) GO(P) 181/76 Fin dated 26.06.76 (D) GO(P) 616/82/Fin dated 22.10.82
81. Kerala treasury code Form No of register of undisbursed pay is :
- (A) TR 28 (B) TR 17
(C) TR 22 (D) TR 29
82. Refund of revenue shall be prepared in form :
- (A) TR 61 (B) TR 63
(C) TR 64 (D) TR 65
83. The term double lock balance means :
- (A) Cash balance of treasury (B) Stocks of the locks of treasury
(C) Balance of unused locks (D) None of these
84. The protective endorsement in a bill shall be recorded in :
- (A) black ink (B) blue ink
(C) red ink (D) violet ink

85. The cipher code supplied by :
- (A) Director of treasuries (B) Finance department
(C) Currency officer of RBI (D) Governor of RBI
86. Where the state government employees below 60 years age the total income exceeds 2,50,000 but does not exceed 5,00,000 income tax rate is :
- (A) 10% of the total income exceeds 2,50,000
(B) 10% of the total amount
(C) 20% of the total amount
(D) 30% of the total amount
87. The schedule of recovery towards provident fund is :
- (A) TR 106 (B) TR 102
(C) TR 104 (D) none of these
88. In the following which is not an accredited agency :
- (A) Nirmithi Kendra costford (B) IRTC Palghat
(C) Eco development society (D) Public works department
89. List of payments supported with vouchers should be sent to AG. What is list of payments?
- (A) vouchers from 1st to 10th
(B) vouchers from 11th to rest of the month
(C) List of vouchers
(D) None
90. Contingent bill form is modified as Form No TR :
- (A) 59 (B) 60
(C) 61 (D) 59(c)
91. Earnest money deposit shall :
- (A) never be paid in part (B) be paid in 4 instalments
(C) be paid in 3 instalments (D) be paid in 2 instalments
92. A government servant in his capacity as administrator of a charitable endowment should remit into government account moneys representing :
- (A) Interest in securities pertaining to endowments
(B) Income from properties relating to endowments
(C) Interest realized in respect of securities relating to endowments divested from treasurer of charitable endowments
(D) All of the above

93. The chalans relating to each subsidiary register shall be numbered in a separate :
- (A) Yearly consecutive series (B) Half yearly consecutive series
(C) Monthly consecutive series (D) Quarterly consecutive series
94. The cipher code and cheque signal books are supplied by the currency officer of RBI, Delhi to :
- (A) Treasury director (B) Treasury officer
(C) AG (D) None of the above
95. As per KTC volume I Part II Section I under the Head the responsibilities of the director, it is described that when an officer takes charge of the post of director, he shall obtain from the outgoing director a note prepared indicating:
- (A) Audit reports of AG
(B) Balance of fund allotment to treasury department
(C) General impressions in the working of the treasuries in the state and immediate work to be done urgently
(D) Working of the office of the director
96. An officer of a commercial service who keeps a remittance book should prepare a consolidated receipts and submit to treasury office :
- (A) monthly (B) quarterly
(C) half yearly (D) yearly
97. In circumstance of urgency _____ may by an order in writing authorize and require treasury officer to make a payment without complying the provision of rules.
- (A) Department head
(B) District collector
(C) District treasury officer
(D) Minister related to the district concerned
98. The last pay and allowances of a regular gazetted officer who finally quits service, should be certified as per rule 212 of KTC volume I by:
- (A) Head of office (B) Head of dept
(C) AG (D) Finance dept
99. Mint remittance means remittance of _____ from treasury to mint.
- (A) small coins (B) uncurrent coins
(C) treasury cheques (D) none of these
100. Pay slip is an authorization issued by _____ for the drawal of personal claims of a gazetted government servant.
- (A) The Accountant General (B) The treasury officer
(C) The director of the department (D) Finance department

SPACE FOR ROUGH WORK

SPACE FOR ROUGH WORK