

DE-7/2021/36

Question Booklet
Alpha Code

A

Question Booklet
Serial Number

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Name:		Reg.No.		Signature:	
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DEPARTMENTAL TESTS — JULY, 2021

Total Number of Questions : 100

[Time : 1½ 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.**

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Maximum : 100 marks

Time : 1½ hours

1. I will never forget the day _____ my brother died.
(A) When (B) Where
(C) that (D) on
2. He said he _____ the meeting.
(A) attended (B) Shall attend
(C) would attend (D) will attend
3. The accounts presented for audit under Section 9 shall be completed by the auditor within _____ months of the date of its presentation for audit.
(A) 3 (B) 6
(C) 9 (D) 12
4. Which of the following is equal to $\frac{2}{5}$?
(A) 20% (B) 25%
(C) 35% (D) 40%
5. As per the Pay Revision Order 2019 the rate of Special allowance admissible to differently abled employee is revised to
(A) Rs. 800 (B) Rs. 900
(C) Rs. 1000 (D) Rs. 1100
6. The charge allowance for holding full additional charge with effect from 01.02.2016 is _____ of pay
(A) 1% (B) 2%
(C) 3% (D) 4%
7. An officer shall not be eligible to draw his _____ until he subscribes GIS.
(A) 1st increment (B) 2nd increment
(C) 3rd increment (D) None of the above

8. The _____ shall be elected by the members of an electoral college consists of both houses of Parliament and Legislature Assemblies of States.
- (A) Prime Minister (B) President
(C) Vice President (D) Chief Justice of India
9. The President shall appoint a person who is qualified to be appointed as a Judge of Supreme Court to be
- (A) Comptroller and Auditor General (B) Vice President
(C) Attorney General of India (D) Law Minister
10. The maximum period of charge allowance payable is
- (A) 3 months (B) 4 months
(C) 6 months (D) 12 months
11. When accounts found defective on preliminary check it shall be returned for rectification
- (A) Within 14 days (B) Within one month
(C) Within 15 days (D) Within two months
12. What is the relevant section which authorise the Director of Local Fund Audit to verify the cash balance of a local body?
- (A) 5 of LFA Act (B) 6 of LFA Act
(C) 7 of LFA Act (D) 8 of LFA Act
13. Mileage allowance for road journey is _____ Per km as per Pay Revision Order 2019
- (A) Re.1 (B) Rs.1.5
(C) Rs.2 (D) Rs.2.5
14. Revised rates of HRA have effect from
- (A) 01.07.2019 (B) 01.02.2021
(C) 01.03.2021 (D) 01.04.2021
15. The period of limitation of claim of TA is _____ from the date when the claim fell due.
- (A) 2 years (B) 3 years
(C) 4 years (D) 5 years
16. Commuted portion of pension shall be restored from _____ following the month in which a period of 12 years elapsed from the date of commutation.
- (A) 1st Month (B) 2nd month
(C) 3rd month (D) None of the above

17. Male employees shall be granted paternity leave for _____ days on the confinement of his wife for two deliveries.
- (A) 45 days (B) 30 days
(C) 20 days (D) 10 days
18. An audit of accounts pertaining to a specific item requiring thorough examination as specified by the Director of Local fund audit is called:
- (A) Detailed audit (B) Special Audit
(C) Sanction audit (D) Concurrent audit
19. Auditor to be deemed to be Public Servant with in the meaning of Section _____ of Indian Penal Code.
- (A) 19 (B) 20
(C) 21 (D) 18
20. The auditor send to the local authority a report on the accounts audited not less than _____ after completion of audit.
- (A) 2 months (B) 3 months
(C) 4 months (D) 6 months
21. Municipal area shall be divided into territorial constituencies known as
- (A) Wards (B) Townships
(C) Nagara Panchayat (D) None of the above
22. _____ are statement of facts relating to money or things having money value.
- (A) audit (B) Cheque
(C) Accounts (D) Demand draft
23. Ministers shall be appointed by Governor on the advice of the _____ in respective State
- (A) Chief Minister (B) Speaker
(C) Legislative council (D) None of the above
24. Water is indispensable _____ life.
- (A) with (B) without
(C) for (D) to
25. The Chief Minister along with his cabinet colleagues _____ the Government.
- (A) have met (B) have meet
(C) has met (D) meet

26. Abbreviation INOSAI denotes
- (A) International Organisation of Supreme Audit institutions
 - (B) Indian National Organisation of Science and Academic Institutions
 - (C) International Office Sustaining Administrative Institutions
 - (D) International Organisation for SAI Groups
27. Supreme Court held that speedy trial and legal aid is the essential element of Article.
- (A) 14
 - (B) 21
 - (C) 20
 - (D) 15
28. An auditor is deemed to be _____ within of the meaning of Section 21 of the IPC.
- (A) Audit servant
 - (B) Executive Magistrate
 - (C) Public servant
 - (D) Executive Officer
29. Article 14 to 18 of the Constitution of India guarantee the right to
- (A) Liberty
 - (B) Equality
 - (C) Freedom
 - (D) Education
30. _____ means audit conducted at the office of any institution in the schedule as per the approved programme of auditors.
- (A) Concurrent audit
 - (B) Financial audit
 - (C) Out audit
 - (D) Local audit
31. The highest criminal court in Kerala:
- (A) High Court
 - (B) Sessions Court
 - (C) Judicial first Class Magistrate Court
 - (D) Chief Judicial Magistrate Court
32. The excess of income over expenditure in the Income and Expenditure account is known as
- (A) Surplus
 - (B) profit
 - (C) deficit
 - (D) reserve
33. The balance in the petty cash book is
- (A) an expense
 - (B) a liability
 - (C) a profit
 - (D) an asset
34. The book which contains account is known as the
- (A) Cash Book
 - (B) Balance Sheet
 - (C) Ledger
 - (D) Journal

35. Total number of ministers in a council of ministers in a state shall not exceed _____ of total MLAs.
- (A) 10 (B) 15
(C) 20 (D) None of these
36. 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
37. A claim for travelling allowance by a gazetted government servant shall be presented on a bill in Form
- (A) TR 47 (B) TR 49
(C) TR 46 (D) TR 7
38. Interest on premature closure of treasury fixed deposits will be the rate applicable for its period for which the amount remained in the treasury reduced by.
- (A) 3% (B) 2.5%
(C) 2% (D) 1%
39. Validity of Accountant General's authorisation of gratuity is for
- (A) 1 year (B) 2 years
(C) 3 years (D) 5 years
40. A pension order will lapse if it is not claimed for more than
- (A) 10 years (B) 5 years
(C) 3 years (D) 2 years
41. All official communications received in an office until numbering is called:
- (A) Letter (B) Tappal
(C) Current (D) DO letter
42. The minor division of an office consisting of a Superintendent and one or more clerks are called:
- (A) Section (B) Unit
(C) Cell (D) Division office
43. Annual financial statement is prepared for
- (A) every calendar year (B) every half year
(C) every month (D) every financial year

44. Who should address the Government from the following?
 (A) Regional officers (B) Taluk level officers
 (C) Head of department (D) District officers
45. Papers arranged in records in special bundles according to their subjects are called
 (A) Vouching (B) Filing
 (C) Tagging (D) Flapping
46. A Charge Certificate is issued by:
 (A) Joint Director of Local Fund Audit
 (B) Director of Local Fund Audit
 (C) Secretary to Local Self Government department
 (D) Chief Secretary
47. Audit is an instrument of:
 (A) Administrative control (B) Technical control
 (C) Departmental control (D) Financial control
48. Who is the Ex-officio member of all standing committees of Municipal Council and has no voting power?
 (A) Secretary (B) Deputy Chairperson
 (C) District Collector (D) Chairperson
49. State Election Commission is appointed by:
 (A) Governor (B) President
 (C) Chief Election Commission (D) Cabinet
50. An annual financial statement which is in all respects is defective, what kind of certificate will be issued by the auditor?
 (A) Qualified (B) Disclaimer
 (C) Adverse (D) Unqualified
51. Commuted leave can be granted to an officer with a continuous officiating or temporary service of _____ year(s) or more.
 (A) 1 (B) 2
 (C) 3 (D) 4

52. The surcharge certificate is issued only under the signature and seal of:
- (A) Secretary to Local Self Government
 - (B) Deputy Director of Local Fund Audit
 - (C) Joint Director of Local Fund Audit
 - (D) Director of Local Fund Audit
53. Advance for TA should be sanctioned by the _____ the TA bills.
- (A) Officer who prepared
 - (B) Treasury authorities of
 - (C) Countersigning authority
 - (D) None of these
54. Appointment to 'selection post' are to be made from 'select list' prepared by the _____ on the basis of merit and ability, seniority being considered only where all qualifications are equal.
- (A) Head of Department
 - (B) Head of office
 - (C) Government
 - (D) Departmental Promotion committee
55. Find single word which mean the same as the phrase underlined:
Many animals pass the winter in sleep.
- (A) hibernate
 - (B) sedentary
 - (C) investiture
 - (D) heterogeneous
56. Give the meaning of the word 'arbitrary' in a few simple words:
- (A) a feeling of enemy towards
 - (B) without considering others
 - (C) very particular
 - (D) life without any luxury
57. Find the antonym to the word 'expedite'.
- (A) decline
 - (B) delay
 - (C) slow
 - (D) monotony
58. Pick out the best word from the synonyms:
The prisoner _____ his innocence
- (A) reported
 - (B) notified
 - (C) declared
 - (D) informed
59. Which among the following is not related to the general rule for precis?
- (A) Discard all minor details
 - (B) Cut out redundant words
 - (C) Change all indirect speech to direct
 - (D) Find one word that means the same as several

60. Audit report of State are examined by the
 (A) Public Accounts Committee (B) Finance Committee
 (C) Committee of public undertakings (D) Joint Parliamentary committee
61. State government employees working in New Delhi will be eligible for HRA@
 (A) B2 class cities and above (B) Rate applicable in UTs
 (C) Rate applicable in the state (D) Govt. of India rate
62. The Director of Local Fund Audit may audit the accounts of any authority or body not included in the Schedule, with the previous sanction of
 (A) Accountant General (B) Chief Secretary
 (C) Governor (D) Government
63. When a fraud or misappropriation is detected, the auditor shall at once confidently report circumstances in writing to the Executive Authority and also to the
 (A) Vigilance department (B) Director of LF Audit
 (C) Government (D) Police
64. The Comptroller and Auditor General of India shall be removed from office in like manner and on like grounds as a
 (A) Prime Minister (B) Chief Minister
 (C) Judge in Supreme Court (D) Minister
65. The reports of the Comptroller and AG of India relating to the accounts of union shall be submitted to the
 (A) President (B) Prime minister
 (C) Chief Justice (D) Attorney General
66. The Government accounts being on _____ is kept on single entry
 (A) Cash basis (B) Accrual basis
 (C) Credit basis (D) None of these
67. If the benefits of an expenditure are expected to accrue for a long time, the expenditure is
 (A) Capital expenditure (B) Nominal expenditure
 (C) Deferred revenue expenditure (D) Revenue expenditure
68. A _____ balance in Cash Book means bank overdraft.
 (A) debit (B) credit
 (C) both debit and credit (D) none of these

69. Ex-gratia pension is:
- (A) Paid to those who are in receipt of other pensions
 - (B) Paid to those who are suspended from service
 - (C) Paid to those who retire on superannuation and are ineligible for statutory pension
 - (D) Paid to the dependents of employees who die while in service
70. The qualifying service for DCRG for 32 years and one day is rounded to:
- (A) 30 years
 - (B) 32 years
 - (C) 33 years
 - (D) None of these
71. The original record on work executed showing the quantity of materials and labour used in a work is:
- (A) Measurement Book
 - (B) Work Book
 - (C) Stock Register
 - (D) Attendance Register
72. The three tier system of panchayats in Kerala consists of
- (A) Grama panchayat, Municipality and Corporation
 - (B) Grama Panchayat, Block Panchayat and District Panchayat
 - (C) Grama Panchayat, Block Panchayat and Municipality
 - (D) Municipality, Corporation and District Panchayat
73. An amount for which the auditor, in exercise of the powers vested in him under Kerala LFA Act, makes a person liable for loss, waste, misappropriation of any money or other property belonging to any local authority is known as:
- (A) disallowance
 - (B) charge
 - (C) surcharge
 - (D) objection
74. The lowest Civil Court in Kerala is:
- (A) District Court
 - (B) Sub Court
 - (C) Magistrate Court
 - (D) Munsif Court
75. The supreme audit authority of India is:
- (A) Attorney General of India
 - (B) Comptroller and Audit General of India
 - (C) The president of India
 - (D) Solicitor General of India
76. The allowance permitted to draw by an officer for the work relating to combination of appointments depending on the nature of combination is called:
- (A) fees
 - (B) Charge allowance
 - (C) Compensatory allowance
 - (D) Honorarium

77. Boy: Girl, Drone?
 (A) Witch (B) Goose
 (C) Duck (D) Bee
78. The term _____ refers to methods of maintaining the Govt.'s daily cash balance at a level sufficient to meet its day-to-day requirements.
 (A) Ways and means (B) Money bill
 (C) Balance sheet (D) surplus
79. The fundamental object of audit is to secure real value for the tax payers
 (A) cash (B) interest
 (C) right (D) money
80. Surcharge notice to the officers responsible for the loss in Form
 (A) IX (B) IXA
 (C) X (D) VIII
81. _____ may be distinguished from inspection in that its purpose is to audit the initial accounts maintained in certain Govt. institutions and offices on the spot.
 (A) Concurrent audit (B) Local audit
 (C) Detailed audit (D) Sanction audit
82. The administrative expenses of a High Court including all salaries and allowances and pensions payable to or in respect of the officers and servants of the court, shall be
 (A) voted (B) charged
 (C) sanctioned (D) None of these
83. _____ means an area having a population of ten lakhs or more comprised in one or more districts and consisting of two or more municipalities or panchayats specified
 (A) Metropolitan area (B) Municipal corporation
 (C) Townships (D) None of these
84. Physically handicapped employees are eligible for conveyance allowance during the time of
 (A) Earned leave
 (B) Leave without allowance
 (C) Special casual leave
 (D) Half pay leave

85. The fitment benefit allowed for fixation of pay of Govt. employees in the revised scale of pay sanctioned from 01.07.2019 is
- (A) 10% (B) 11%
(C) 12% (D) 15%
86. The minimum increment sanctioned in the revised pay revision order is
- (A) Rs.500 (B) Rs.700
(C) Rs.1000 (D) Rs.1200
87. The ceiling of maximum amount of DCRG will be raised to _____ with effect from 01-04-2021.
- (A) Rs. 1400000 (B) Rs. 2000000
(C) Rs. 1800000 (D) Rs. 1700000
88. Medical allowance to pensioners and family pensioners shall be enhanced to _____ per month with effect from 01-04-2021.
- (A) Rs. 300 (B) Rs.400
(C) Rs. 500 (D) Rs. 600
89. The minimum basic pension /family pension will be enhanced to _____ per month in the revised pension order.
- (A) Rs.8500 (B) Rs.10000
(C) Rs.11500 (D) Rs.12500
90. Part time contingent pensioners are not eligible for
- (A) Arrear of pension (B) Ex-gratia pension
(C) Family pension (D) Commutation
91. The ceiling on maximum amount of DCRG for part time contingent pensioners will be raised to _____ with effect from 01-04-2021.
- (A) Rs. 325000 (B) Rs.280000
(C) Rs. 250000 (D) Rs.225000
92. The modified ratio promotion/ percentage based grade in the new pay revision order will have effect from
- (A) 01-04-2020 (B) 01-07-2019
(C) 01-03-2021 (D) 01-04-2021

93. Maximum number of stagnation increment allowed will be _____ as per the new Pay Revision order.
- (A) 4 (B) 5
(C) 6 (D) 3
94. The treasurer of Charitable Endowment for the state under the provisions of the Charitable Endowment Act 1890 is:
- (A) Chief Secretary
(B) Director of Social welfare
(C) Director of Local Fund Audit
(D) Secretary to LSG
95. Generally the blank portion left for the record of orders by the officer who has to approve the note is _____ of the sheet.
- (A) one third (B) one fourth
(C) half (D) none of these
96. When the head of office records his decision in exercise of a statutory power, where he records important executive decisions _____ form will be used
- (A) Letter (B) Endorsement
(C) Memorandum (D) Proceedings
97. When a copy of a paper is sent to a subordinate officer for remarks or is communicated to him in original for information or disposal, the disposal taken the form of
- (A) memorandum (B) DO letter
(C) endorsement (D) proceedings
98. Dies non means
- (A) Dies while in service (B) No work no pay
(C) Non-duty allowance (D) Special allowance
99. An increment shall be granted from the _____ of the month in which it falls due
- (A) First day (B) Last day
(C) 15th day (D) Second day
100. In the case of DO letters, the salutation may be as Dear Sir, 'Dear Madam', 'Dear Sri...', 'Dear Smt....' and the subscriptions as
- (A) Yours faithfully (B) Yours lovingly
(C) Affectionately yours (D) Yours sincerely

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