## **PROVISIONAL ANSWER KEY**

Paper: General Knowledge Precis and Drafting (Paper II) Date of Test 15-11-2022 Question1:-All the Employees in the company are entitled reimbursement of medical expense A:-of B:-for C:-on D:-to Correct Answer:- Option-D Question2:-The part of a Government which is concerned with making of rules. (One word substitution) A:-Court B:-Tribunal C:-Bar D:-Legislature Correct Answer:- Option-D Question3:-A person who has no money to pay off his debts. (One word substitution) A:-Insolvent B:-Poor C:-Pauper D:-Destitute Correct Answer:- Option-A Question4:-Spot the error By April next year/ I will have/been working in this office/for twenty years A:-By April next year B:-I will have C:-been working in this office D:-for twenty years Correct Answer:- Option-B Question5:-Spot the error If you are good/to people, you will be / treated well /by themselves A:-If you are good B:-to people, you will be C:-treated well D:-by themselves Correct Answer:- Option-D Question6:-The ceiling of maximum amount of Death cum Retirement Gratuity is A:-17 lakhs B:-15 lakhs C:-18 lakhs D:-14 lakhs Correct Answer:- Option-A Question7:-Requirements for organizational functions of an SAI(Supreme Audit Institution) that are designed to enhance the performance of quality audits : This criterion narrated in A:-ISSAI 130-199 B:-ISSAI 300-399 C:-ISSAI 400-499 D:-ISSAI 3000-3999 Correct Answer:- Option-B Question8:-A structural member in building, usually horizontal with main function to carry loads cross ways to its longitudinal axis A:-Column B:-Footing C:-Beam D:-Abutment Correct Answer:- Option-C Question9:-The Framework, boundary or limits and subjects of the audit means A:-Audit standards B:-Audit scope C:-Criteria D:-Materiality Correct Answer:- Option-B Question10:-Which year local Fund Audit Department (LFAD) was renamed as Kerala State Audit Department (KSAD)? A:-2013 B:-2014 C:-2015 D:-2016 Correct Answer:- Option-C Question11:-Section 80C of Income Tax Act deals with A:-Deductions for person with disability B:-Deduction for interest of deposits C:-Donation to political parties D:-Savings and deposits Correct Answer:- Option-D Question12:-GST (Goods and Services Tax) is effective from A:-01.04.2017 B:-01.01.2017 C:-01.07.2017 D:-01.11.2017 Correct Answer:- Option-C Question13:-How many alphanumeric characters in a GSTIN (Goods and Services Tax Identification Number) A:-10 B:-12 C:-15 D:-18

Correct Answer:- Option-C Question14:-"Act" says A:-How to do B:-When to do C:-What to do D:-All of these Correct Answer:- Option-C Question15:-3 meter is A:-30.48 feet B:-9.84 feet C:-10.36 feet D:-13.28 feet Correct Answer:- Option-B Question16:-Which is not admissible for part time contingent employees? A:-Superannuation B:-Invalid pension C:-Probation D:-Half pay leave Correct Answer:- Option-D Question17:-Persons in Govt. service who attain the age of \_\_\_\_\_\_ years shall be eligible for permanent exemptions from passing the obligatory departmental tests for all purpose A:-40 B:-45 C:-50 D:-55 Correct Answer:- Option-C Question18:-Book keeping is the elementary stage of A:-Auditing **B:-Business** C:-Accounting D:-Financial procedure Correct Answer:- Option-C Question19:-Validity period of a cheque A:-6 months B:-2 months C:-3 months D:-12 months Correct Answer:- Option-C Question20:-Sum which the author of a book gets is A:-Commission **B:-Allowance** C:-Royalty D:-Profit Correct Answer:- Option-C Question21: The Audit of accounts of Travancore Devaswom Board was entrusted to KSAD by : A:-Legislature B:-Auditor general of India C:-Hon. High Court of Kerala D:-TCHRI Act 1950 Correct Answer:- Option-C Question22:-Number of entries in a page of Personal Register may be limited to A:-5 B:-3 C:-6 D:-No limit Correct Answer:- Option-B Question23:-The Treasurer of Charitable Endowments, Kerala is A:-Director of Treasuries B:-Asst. Director of National Savings C:-Director of KSAD D:-Chief Secretary Correct Answer:- Option-C Question24:-Certain items of expenditure which through forming part of the annual budget are not in the nature of demands for grants and are not put to vote of the Legislature. Such expenditure is A:-Capital B:-Voted C:-Revenue D:-Charged Correct Answer:- Option-D Question25:-Who should be address the government from the following? A:-Director B:-Joint Director C:-Law officer D:-Deputy director Correct Answer:- Option-A Question26:-Surcharge certificate is in \_\_\_\_\_ form A:-X B:-IX C:-X A D:-IX A Correct Answer:- Option-C Question27:-In the case of Demi-Official letters, the subscription as A:-Yours faithfully **B:-Yours** lovingly C:-Yours truly

D:-None of these Correct Answer:- Option-D Question28:-An annual financial statement with defective (in all respect), the certificate issued by auditor is A:-Ungualified B:-Disclaimer C:-Adverse D:-Oualified Correct Answer:- Option-B Question29:-Number of standing committees in a municipality? A:-4 B.-2 C:-6 D:-7 Correct Answer:- Option-B Question 30:-Intelligent e-Governance System introduced on 20.04.2022 in all Grama panchayats is A:-SAANKYA B:-SULEKHA C:-ILGMS D:-PRIA Correct Answer:- Option-C Question31:-Which is not a social security pension? A:-ALP **B:-IGNOAPS** C:-IGNDPS D:-IAY Correct Answer:- Option-D Question32:-How many sections in The Kerala Local fund audit act 1994? A:-28 B:-30 C:-48 D:-16 Correct Answer:- Option-B Question33: The disposals containing the decisions already taken put up for reference to process fresh cases are called A:-Live file B:-Disposal C:-Backfile D:-Note file Correct Answer:- Option-C Question34:-Register maintained by the auditor for recording the details of inspection of personal register and allied documents by the supervisory officers is called A:-Reminder diary B:-Schedule C:-Reference file D:-Running note Correct Answer:- Option-D Question35:-The charitable endowments maintained using automated online by the implementation of A:-CEMS B:-BAMS C:-AIMS D:-BIMS Correct Answer:- Option-A Question 36:-Which rule of the charitable endowments (Kerala)rules 1966 Stipulates the audit of accounts and examination of records and registers maintained by the treasurer? A:-Rule 6 B:-Rule 10 C:-Rule 18 D:-Rule 20 Correct Answer:- Option-C Question37: The relevant section of LFA act which authorize the DLFA to verify the cash balance of a local body is A:-sec 6 B:-sec 5 C:-sec 8 D:-sec 7 Correct Answer:- Option-A Question38:-Auditor to be deemed to be public servant within the meaning of section \_ of IPC(Indian Penal Code) A:-20 B:-21 C:-19 D:-18 Correct Answer:- Option-B Question39:-The Government accounts being on \_\_\_\_ is kept on single entry A:-Accrual basis B:-Credit basis C:-Cash basis D:-None of these Correct Answer:- Option-C Question40:-The ceiling on maximum amount of DERG for part time contingent pensioners is A:-3,25,000 B:-2,80,000 C:-2,50,000 D:-Not applicable Correct Answer:- Option-A Question41:-Dies-non means A:-Duty allowance B:-No work no pay

C:-Special duty allowance D:-An advance Correct Answer:- Option-B Question42:-Distribution register is to be kept without destroying for A:-3 yrs B:-4 yrs C:-5 yrs D:-10 yrs Correct Answer:- Option-A Question43:-Administrative sanction issued by the authority is A:-Technical section B:-Administrative dept C:-Finance dept D:-Head of dept Correct Answer:- Option-B Question44:-Charge/surcharge certificate shall be communicated to the person in A:-Quadruplicate B:-Original C:-Duplicate D:-Triplicate Correct Answer:- Option-C Question45:-Executive officer of gramapanchayat is A:-Secretary of panchayat B:-President C:-Finance standing committee chairman D:-Public Correct Answer:- Option-A Question 46:-Officer who receives money on behalf of Government shall maintain a cashbook in the form of A:-TR 7 B:-TR C:-TR 7A D:-T Correct Answer:- Option-B Question47:-Superannuation age of part time contingent employees in the state is A:-60 years B:-70 years C:-56 years D:-72 yrs Correct Answer:- Option-B Question48:-Present Chairman of Local Fund Accounts committee is A:-Sri. A.C. Moideen B:-Sri. T.P. Ramakrishnan C:-Sri. I.B. Sateeesh D:-Sri. E.K. Vijayan Correct Answer:- Option-B Question49: A man sold an article at 20% loss for Rs. 48. At what price he should sell the article for getting a profit of 20%? A:-70 B:-72 C:-74 D:-76 Correct Answer:- Option-B Question50:-Reaching a conclusion from two statement (one word substitution) A:-Reasoning **B:-Comparison** C:-Deduction D:-Syllogism Correct Answer:- Option-D Read the following passage carefully and chose the best answer to each of the questions out of the four alternatives In order to measure distances, the surveyor lays out a series of straight lines which he calls survey lines. To do this, he uses chain and ranging rods. The rods are not unlike broomsticks only longer, and they are usually coloured black and white or red and white so that they can be easily seen. Assuming that the surveyor wished to measure the distance between X and Y, he would place a rod at X while his assistant would walk towards Y. The surveyor would stand two or three yards behind X. Keeping X and Y in line; his assistant would then place one or more rods at intervals and in the same line, the surveyor guiding him as to whether or not all rods were in line Ouestion51:-Survey lines help a surveyor to A:-Make straight lines B:-See easily and clearly C:-Range some rods D:-Measure distances Correct Answer:- Option-D Question52:-Two different things used by the surveyor to layout his survey lines are A:-a chain and some rods B:-rods and broomsticks C:-a tape and a chain D:-a chain and broomsticks Correct Answer:- Option-A Question53:-Because they have to be easily seen, ranging rods are A:-Straight B:-Carefully measured C:-Guided D:-Brightly coloured Correct Answer:- Option-D Question54:-When measuring the distance from X to Y, the surveyor stands A:-in front of X

B:-behind X C:-on a line between X and Y D:-two or three yards behind Y Correct Answer:- Option-B Question55:-The surveyor has to guide his assistant to A:-Stand behind Y B:-Walk towards X C:-Find the rods D:-Keep the rods in a straight line Correct Answer:- Option-D Question56:-For transportation allowance, the Government servants classified into grades A:-4 B:-3 C:-5 D:-6 Correct Answer - Option-C Question57: The contractor shall enter into a contract agreement with the agreement authority within working days from the date of acceptance of Tender A:-10 B:-15 C:-20 D:-14 Correct Answer:- Option-D Question 58:-Plot area is 2000 square meter and set back area is 600 square meter then build up area is A:-26000 sq.m B:-1400 sq.m C:-greater than 1400 sq.m D:-data in adequate Correct Answer:- Option-B Question59:-Auditor shall issue a further report if a rectification report from the executive authority is not received within A:-4 months B:-6 months C:-2 months D:-1 year Correct Answer:- Option-C Question60:-The Kerala Panchayath Raj Act has come into force on A:-23.4.1994 B:-2.10.1995 C:-2.10.1994 D:-23.4.1995 Correct Answer:- Option-B Question61:-When travelling in hilly tracts officers are entitled to draw an additional of the DA ordinarily admissible. A:-10% B:-15% C:-25% D:-5% Correct Answer:- Option-C Question62:-In public works; IRC stands for A:-Indian Road Congress **B:-Indian Revenue Code** C:-Indian Road Conference D:-Indian Residential Code Correct Answer:- Option-A Question63:-A technical inspection unit, for close and continuous check on quality of works executed by state Govt departments, PSUs etc headed by A:-CE (general) B:-CTE C:-Secretary (finance) D:-Director vigilance Correct Answer:- Option-B Question64:-Which is not an accountability mechanism in government? A:-KSAD B:-C&AG Audit C:-Kerala Administrative Tribunal D:-Administrative Vigilance cell Correct Answer:- Option-C Question65:-Which is the initial record of labourer employed each day on a work? A:-Acquittance Roll B:-Contingent register C:-Muster roll D:-Attendance register Correct Answer:- Option-C Question66:-C&AG is appointed by A:-Union cabinet **B:-Parliament** C:-President of India D:-Chief justice of India Correct Answer:- Option-C Question67:-Quorum of Gramasabha is \_\_\_\_\_ of number of voters A:-above 50% B:-25% C:-10% D:-15% Correct Answer:- Option-C Question68:-Term of office of a municipal council is 5 years from the date of

A:-First council meeting **B:-Election result** C:-Nomination D:-Election notification Correct Answer:- Option-A Question69:-Annual accounts of the Kerala university is prepared under the direction of A:-Director, KSAD B:-Senate C:-Higher education dept D:-Syndicate Correct Answer:- Option-D Question70:-Which of the institution has no accounting manual? A:-Municipal corporation B:-Kerala water authority C:-Municipality D:-Panchayath Correct Answer:- Option-D Question71:-General purpose fund of LSGIs kept in A:-Co-operative bank account B:-Consolidated fund C:-Special TSB account D:-Bank account Correct Answer:- Option-C Question72:-Not a deduction from final bill of public works A:-IT **B:-Retention** C:-KCWWF D:-GST Correct Answer:- Option-B Question73:-The audit agency which is indented to correct the defect then and there is A:-Internal audit B:-Performance audit C:-Concurrent audit D:-Statutory audit Correct Answer:- Option-B Question74:-A draft note approved by the officer is to be placed A:-Between current and note file B:-At the top of the file C:-In a separate file D:-In the bottom of the file Correct Answer:- Option-D Question75:-Any market owned, constructed, repaired or maintained by a panchayath is called A:-Super market B:-Weekly market C:-Public market D:-Private market Correct Answer:- Option-C Question76:-Audit requisition is based on which rule in LFA rules A:-7 B:-8 C:-5 D:-10 Correct Answer:- Option-B Question77:-Who is the Auditor of Municipal council as per municipal act A:-C&AG **B:-Chartered Accountant** C:-DLFA D:-Performance audit wing Correct Answer:- Option-C Question78:-Maximum amount that can be written off by the Government in the event of harness of an employee is A:-No limit B:-2 lakhs C:-17 lakhs D:-1 lakh Correct Answer:- Option-B Question79:-Consolidated audit report shall be sent to the Government not later than \_\_\_\_\_ A:-30th April every year B:-1st July C:-30th September D:-31st March Correct Answer:- Option-C Question80:-As per GO(P) 368/2009/fin dated 28.08.2009, the audit fee of universities is \_\_\_\_\_ of annual receipts A:-0.5% B:-0.75% C:-1% D:-Exempted from audit fee Correct Answer:- Option-C Question81:-Acronym INTOSAI denotes A:-International Organization of Supreme Audit institutions B:-Indian National Organization of Science and Academic Institutions C:-International Offence Sustaining Administrative Institutions D:-International Organization for SAI groups Correct Answer:- Option-A Question82: The excess of income over expenditure in the income and expenditure account is known as

A:-surplus B:-profit C:-deficit D:-reserve Correct Answer:- Option-A Question83:-A pension order will lapse if it is not claimed for more than A:-10 years B:-5 years C:-2 years D:-3 years Correct Answer:- Option-D Question84:-Annual financial statement is prepared for A:-every financial year B:-every half year C:-every month D:-every calendar year Correct Answer:- Option-A Question85:-Maximum number of stagnation increment allowed will be \_ as per the new pay revision order A:-5 B:-3 C:-4 D:-6 Correct Answer:- Option-A Question86:-Order delegating duties and responsibilities to subordinates in office are issued in the form of A:-Circular B:-U O note C:-Office order D:-DO letter Correct Answer:- Option-C Question87:-Which is used to get advice views, concurrence, or comments of allied institutions or other sections in office if so required in a file? A:-Circular B:-U O note C:-Office Order D:-DO letter Correct Answer:- Option-B Question88:-Charge memo and show case notice are issued in the \_\_\_\_\_\_ form A:-Circular B:-Memorandum C:-Office order D:-Proceedings Correct Answer:- Option-B Question89:-Which special grama sabha may not be organized at Grama panchayat level? A:-For woman and child B:-For differently abled C:-Matsya sabha D:-None of these Correct Answer:- Option-C Question90:-Secretary of DPC (District Planning Committee) is A:-District panchayat president B:-Minister for LSG C:-District Collector D:-Chief secretary Correct Answer:- Option-C Question91:-Which is not a project of Kudumbasree? A:-Connect to work B:-Linkage banking C:-Amritham food supplement D:-Impact kerala Correct Answer:- Option-D Question92:-The Kerala Sports Act passed in A:-2000 B:-1995 C:-2005 D:-2002 Correct Answer:- Option-A Question93:-Latest central finance commission formed in the year A:-2020 B:-2017 C:-2018 D:-2021 Correct Answer:- Option-B Question94:-Whick software is used by MoPR (Ministry of Panchayat Raj) to captures receipt and expenditure details through voucher entries and automatically generates cash book, registers, etc A:-plan plus B:-Action soft C:-PRIA soft D:-Service plus Correct Answer:- Option-C Question95:-Which institution recommends grants to release to rural local bodies? A:-MoPR B:-MoRD C:-MoRTH D:-MoHUA Correct Answer:- Option-A

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Question96:-DCRG payable to an employee who has completed ______ years of qualifying service on his retirement/death while on service
     A:-6
B:-1
C:-10
D:-5
Correct Answer:- Option-D
Question97:-Total number of municipalities in Kerala?
A:-87
      B:-156
C:-152
D:-81
Correct Answer:- Option-A
Question98:-The Kerala State Rights to Service Act came into force on
A:-1.11.2011
B:-1.11.2012
C:-1.11.2013
      D:-1.11.2016
      Correct Answer:- Option-B
Question99:-Public sale in which articles are sold to highest bidders
A:-Sale
      B:-Wholesale
      C:-Auction
      D:-Marketing
      Correct Answer:- Option-C
Question100:-People working in the same department or office
      A:-mates
      B:-fellows
      C:-companions
      D:-colleagues
      Correct Answer:- Option-D
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