PROVISIONAL ANSWER KEY

Paper: Medium of Question: Date of Examination General Knowledge Precis and Drafting (Paper II) English 23-02-2019 Ouestion1:-The shall be elected by the members of an electoral college consists of both houses of parliament and legislature assembles of States A:-President B:-Prime Minister C:-Vice President D:-Chief Justice of India Correct Answer:- Option-A Question2:-The President shall appoint a person who is qualified to be appointed as a judge Supreme Court to be A:-Minister A:-Minister B:-Attorney General of India C:-Prime Minister D:-Comptroller and Auditor General of India Correct Answers-Option-B Question3:-Time Bound higher grade promotion as per GOP.7/16/Fin dt. 20.1.2016 will take effect from A:-1.4.2014 B:-1.4.2016 C:-1.2.2016 D:-1.4.2017 Correct Answer:- Option-C Question4-Maximum number of stagnation increment will be, as per pay revision with effect from 1.7.2014, is 5 out of which 4 will be annual and fifth one is A:-After 5 years B:-Annual C:-After 3 years D:-Biennial Correct Answer:- Option-D Question5:-The maximum basic pay after adding stagnation increments, with effect from 1.7.2014 will be A:-Rs. 1,20,000 B:-Rs. 1,20,000 + 5 increments C:-Rs. 1.20.000 + 4 increments D:-None of the above Correct Answer:- Option-A Question6:-State government employees working in New Delhi will be eligible for H.R.A. @ A:-B2 class cities and above B:-Govt. of India rates C:-Rate as per other places D:-None of the above Correct Answer:- Option-B Question7:-Rent at revised rates will be recovered from Govt. employees residing in Govt. quarters with effect from A:-1.7.2014 B:-1.4.2016 C:-1.2.2016 D:-1.2.2015 Correct Answer:- Option-C Question8:-The cost incurred towards the purchase of spectacle will be reimbursed once in years as per pay revision from 1.7.2014. A:-a year B:-2 C:-3 D:-5 Correct Answer:- Option-D Question9:-Special commands allowance is allowed to Special Commando's of _____ department. A:-Excise B:-Vigilance C:-Police D:-None of the above Correct Answer: Option-C Question10:-Child Care Allowance admissible to female employees having mentally challenged children will be _ per annum for each child with effect from 1.7.2014 A:-18.000 B:-12,000 C-28 000 D:-21,000 Correct Answer:- Option-A Question11:-Special allowance to differently abled employees is Rs. as per the pay revision order 2014 A:-700 B:-800 C:-500 D:-None of the above Correct answer: Option-B Question12:-The charge allowance for holding full additional charge with effect from 1.2.2016 is _ of pay. A:-1% B:-2% C:-3% D:-4% Correct Answer:- Option-D Question13:-The maximum period of charge allowance payable is A:-3 months B:-5 months C:-6 months D:-9 months Correct Answer:- Option-A Question14:-Mileage allowance for road journey is ____ _ per km w.e.f. 1.7.2014. A:-Rs. 1 B:-Rs. 2 C:-Rs. 0.50 D:-Rs. 0.75 Correct Answer:- Option-B Question15:-The maximum limit of Hase Building Advance on or after 1.4.2016 is A:-Rs. 25 lakh B:-Rs. 22 lakh C:-Rs. 20 lakh D:-Rs. 30 lakh Correct Answer:- Option-C Question 16:-Rule 28 A Part I KSR will not apply to promotions/appointments to post carrying a higher time scale of pay, the minimum of which exceeds Rs. A:-68,700 B:-55,350 C:-60,900 D:-45.800 Correct Answer:- Option-A Question17:-Fixation of pay under rule Part I KSR will apply for promotions/appointments to post carrying a higher time scale of pay, the minimum of which exceeds Rs, 68,700. A:-37(b) B:-28

C:-28A D:-37(a) Correct Answer:- Option-D Question18:-Maximum family pension (normal rate) with effect from 1.7.2014 is A:-36,000 B:-60.000 C:-72,000 D:-8,500 Correct Answer:- Option-A Question19:-Maximum Basic Pension from 1.7.2014 is A--36 000 B:-60,000 C:-72.000 D:-1,20,000 Correct Answer:- Option-B Ouestion 20: For calculation of Revised basic pension, the fitment benefit reckoned in respect of these retired prior to 1,7,2014 is A:-12% B:-15% C:-18% D:-10% Correct Answer-. Option-C Question21:-The exgratia family pension shall be paid to spouse only upto the date of re-marriage or death which ever is earlier with effect from A:-1.2.2016 B:-1.4.2015 C:-1.4.2016 D:-1.7.2014 Correct Answer:- Option-D Question22:-The fitment benefit allowed for fixation of pay of Govt. employees, in the revised scale of pay sanctioned from 1.7.2014 is _ A:-15% B:-12% C:-18% D:-None of the above Correct Answer:- Option-B Question 23: For fixation of pay in the revised scale of pay sanctioned w.e.f. 1.7.2014, the amount of fitment benefit and service weightage taken together shall not exceed A:-6.000 B:-10,000 C:-12,000 D:-8.000 Correct Answer:- Option-C Question24:-An officer shall not be eligible to draw his _ increment until he subscribes G.I.S. A:-2nd B:-third C-1st D:-none of the above Correct Answer:- Option-C Question 25: An auditor of Kerala State Audit deputed for departmental training for 4 months in Trivandrum are eligible for DA at the rate of full DA for 30 days, 3/4 DA for 60 days and 1/2 DA for 30 days with A:-1.5.2012 B:-1.6.2011 C:-1.4.2012 D:-26.5.2012 Correct Answer:- Option-D Question26:-The amount of TA advance shall not be exceed the amount of TA became for the journey A:-75% B:-50% C-Entitled D:-None of the above Correct Answer:- Option-C Question27:-The period of limitation of claim of TA is _____ from the date when the claim fell due. A:-3 years B:-4 years C:-2 years D:-5 years Correct Answer:- Option-C Question28:-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:-2nd month B:-1st month C:-third month D:-none of the above Correct Answer:- Option-B Question29:-If a pension remain undrawn for more than _____ the pension ceases to be payable. A:-5 years B:-4 years C:-2 years D:-3 years Correct Answer:- Ontion-D Question30:-Male employees shall be granted paternity leave for _____ ____ days on the confinement of his wife for two deliveries. A:-20 B:-30 C:-10 D:-45 Correct Answer:- Option-C Question31:-Physically handicapped employees are eligible for conveyance allowance during the time of A:-HPL B:-L.W.A. C:-Earned Leave D:-Spl. Casual Leave Correct Answer:- Option-D Question32:-Leave to "Visit Children Living Country" can be granted upto _____ months A:-6 B:-12 C:-9 D:-10 Correct Answer:- Option-A Question33:-The Kerala Panchayat Act 1960 is Act 32 of A:-1961 B:-1960 C-1994 D:-1996 Correct Answer:- Option-B Question34:-An audit of a accounts pertaining to a specific item requiring thorough examination as specified by the Director is called A:-Detailed audit B--Re-audit C:-Local audit

D:-Special audit Correct Answer:- Option-D Question35:-An amount for which the auditor, in exercise of powers vested in him under L.F.A. Act, makes a person liable for loss of any money belonging to Local Authority is called A:-Revenue recovery B:-Charge C:-Licence fee D:-Surcharge Correct Answer:- Option-D Question36: The provisions of C and A.G. (Duties, Powers and Conditions of Service) Act is Central Act A:-54 of 1971 B-56 of 1971 C:-57 of 1971 D:-51 of 1971 Correct Asswer-Option-B Question37:-No authority, body, institution or local fund included in the schedule under Sn.3(1) shall be omitted therefrom except by the authority of a law, made by the State A:-Governor B:-Minister C:-Chief Minister D:-Legislature Correct Answer:- Option-D Question 38:-The Director may audit the accounts of any authority or body not included in the Schedule, with the previous sanction of A:-Government B:-Accountant General C:-Governor D:-None of the above Correct Answer:- Option-A Question 39:-The Director may seek the services of any technical expert for the audit of accounts of stores and stock kept by a local authority, with the sanction of A:-A.G. B:-Government C:-Governor D:-Local Authority Correct Answer:- Option-B Ouestion 40:-Auditor to be deemed to be Public Servant with in the meaning of Section of Indian Penal Code A:-20 B:-18 C:-21 D:-17 Correct Answer:- Option-C Question 41: The accounts of a Local authority relating to a financial year shall be prepared by the Executive Authority and presented for audit with in _____ months of the close of that financial year. A:-6 B:-3 C:-9 D--4 Correct Answer:- Option-D Question 42: The Audit of the accounts, prepared and presented for audit, shall be completed by the auditor with in months of the date of its presentation for audit. A:-3 B:-12 C:-6 D:-9 Correct Answer:- Option-C Question43:-Auditor shall send to the Local Authority a report on the accounts audited not later than ____ months after completion of the audit. A:-3 B:-4 C:-6 D:-2 Correct Answer:- Option-A Question44:-The Executive Authority concerned shall remedy the defects which may have been pointed out in the report and send to the Director with in __ _ month's of receipt of the report. A:-Two B:-Three C:-One D:-Four Correct Answer:- Option-A Question45:-Where the Local Authority does not pay the audit charge with in one year from the date of its become due, the amount of audit charge will be recovered from the Local authority as if it were arrears of _ A:-Loan recovery B:-Public revenue on land C:-Arrears of Govt. dues D:-None of the above Correct Answer-Option-B Question46:-In case the Executive Authority has discovered any defalcation and is reported to Director, on receipt of a report, the Director shall immediately conduct A:-Detailed audit of the institution B:-Conduct concurrent audit C:-A special audit of local body D:-Conduct local audit Correct Answer: Option-C Question47:-The Director shall send to the Govt. _____ a consolidated report of the accounts audited by him. A:-In three years B:-Half yearly C:-Quarter yearly D:-Annually Correct Answer:- Option-D Question48:-The Govt. shall with in a period of _ ____ months after the receipt of the same, cause it to be laid before the Legislative Assembly. A:-3 B:-4 C:-6 D:-2 Correct Answer:- Option-A Question49:-Notice of audit under subsection 3 of section 11 of the Act, shall be given at least days in advance A:-7 B:-14 C:-10 D:-3 Correct Answer:- Option-A Question 50-In the case of Panchayats and Municipalities whose accounts are audited annually in local audit the auditors shall check the details of collection, remittance and withdrawals from accounts upto the date of ______. A:-Completion of audit B:-Commencement of audit C:-Last day of the year D:-None of the above Correct Answer:- Option-B Question 51: The accounts of Hindu Religions and charitable Endowments institutions in Malabar and Kasargod area whose annual income is not less then - shall be audited by Director A:-10000 B:-5000 C:-7000

D:-8000 Correct Answer.- Option-A Question52:-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:-Police B:-Director of Local Fund Audit C:-Govt. D:-Vigilance Correct Answer:- Option-B Question53: The proforma accounts and statements of expenditure relating to the grants sanctioned to the universities by other financial agencies for specified schemes shall be presented for audit as the work relating to the scheme is _____. A:-in progress B:-finalised C:-along with annual financial statement D:-none of the above Correct Answer:- Option-B Question54:-The annual accounts of Local authority presented for audit is defective, shall be returned to the Executive Authority concerned for rectification of the defects. Such annual accounts shall be deemed to have been presented to audit only on _____. A:-the date of receipt of defective annual account B:-the date of receipt of Annual accounts after rectification C:-date of preparation of annual accounts after rectifications D:-none of the above Correct Answer:- Option-B Question55:-The President of the Panchayat shall be full time ____ of the Panchayat A:-Officer B:-Servant C:-Functionary D:-None of the above Correct Answer:- Option-C Question56:-The Govt. may in consultation with _____ appoint an officer not below the rank of additional secretary to Govt. as secretary to the state Election Commission. A:-State Election Commission B:-Minister C-Chief Secretary D:-None of the above Correct Answer:- Option-A Question57:-Executive power of union shall be vested in the A:-President B:-Vice President C:-Prime Minister D:-Lok Sabha speaker Correct Answer:- Option-A Question58:-Ministers shall be appointed by Governor on the advice of the _____ in respect of state. A:-Chief Minister B:-Legislative council C:-Speaker D:-None of above Correct Answer:- Option-A Question59: The Governor shall in respect of every financial year cause to be laid before the House of the Legislative of the State a statement of the estimated receipts and expenditure of the State for that year, in this part referred to as the ______. A:-Income and Expenditure statement B:-Annual financial statement C:-Finance account D-None of the above of the Legislative Assembly of such A:-Finance Minister B:-Chief Minister C:-Speaker D:-Dy. Speaker Correct Answer:- Option-C Question 1: The Legislative Assembly of a State have power to make any grant in advance in respect of the estimated expenditure for a part of any financial year, pending the completion of the procedure, prescribed in article 203 for the voting of such grant and the passing of the law in accordance with the provisions of article 204 in relation to that expenditure A:-Vote on account B:-Votes of credit C:-Exceptional grant D:-None of the above Correct Answer:- Option-A Question62:-Every Judge of the Supreme Court shall be appointed by ______ A:-Chief Justice by warrant under his hand and seal. B:-President C:-National judicial commission D:-None of the above Correct Answer:- Option-B Question63:-The comptroller and Auditor General of India shall only be removed from office in like manner and on the like grounds as a A:-Minister B-Chief Minister C:-Judge a Supreme Court D:-Prime Minister Correct Answer:- Option-Ouestion64:-The reports of C and AG of India relating to the accounts of union shall be submitted to the A:-Prime Minister B:-Speaker C:-Chief Justice D:-President Correct Answer:- Option-D may on the advice of C and AG of India prescribe B:-Parliament C:-Speaker D:-President Correct Answer- Option-D Question66:-The reports of the C and AG of India relating to the accounts of a State shall be submitted to the Governor of the State who shall cause them to be laid before A--Parliament B:-Council of states C:-Legislature of the State D:-None of the above Correct Answer:- Option-O Question67:-A Governor shall hold office for a term of _____ years from the date on which be enters upon his office. A:-7 B:-3 C:-6 D:-5 Correct Answer:- Option-D Question68:-All executive action of the Govt. of a State shall be expressed to be taken in the name of the

A:-Chief Minister B:-Chief secretary C:-Governor D:-None of above Correct Answer:- Option-C Question69:-It shall be the duty of _ of each state to communicate to the Governor of the State all decisions of the Council of Ministers relating to the administration of the affairs of the State and proposals for legislation A:-Speaker B:-Chief Minister C:-Chief Secretary D:-Home Minister Correct Answer: Option-B Question70:-Whose salaries and allowances nor be 'Expenditure Charged' on the consolidated fund of the state? A:-Governor B:-Dy. Speaker C:-Speaker D:-Chief Minister Correct Answer:- Option-D Question71:-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 _ consolidated fund of the state. upon the A:-Charged B:-Voted C:-Not charged D-None of the above Correct Answer:- Option-A Question72:-_____ mea means a body consisting of persons registered in the electoral rolls relating to a village comprised with in the area of a Panchayat at the village level. A:-Municipality B:-Gramasabha C:-Metrocity D:-Township Correct Answer:- Option-B Question73:-_____ A:-Gramasabha means an institution of self government constituted under article 243 B of constitution of India of rural areas B:-Panchayat C:-Municipality D:-Township Correct Answer: Option-B Question74:-The Governor of the State shall at the expiration of every 5th year, Constitute a _____ in aid to Panchayat from the consolidated fund of the state. _____ to review the financial position of the Panchayat and make recommendations to the Governor as to the grant A:-Public service commission B:-Finance commission C:-Election commission D:-None of the above Correct Answer:- Option-B Question 3: The legislature of a state may be law make provisions with respect to the maintenance of accounts of the panchayats and the auditing of such accounts as article _ A:-243 M of constitution of India B:-243 L C:-243 N D:-243 J Correct Answer:- Option-D Question76:-Municipal area shall be divided into territorial constituencies known as A:-Nagar Panchayat B:-Town ship C:-Wards D:-None of the above Correct Answer:- Option-C Question77-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 by Governor by Public notification. A:-Township B:-Metropolitan Area C:-Corporation D:-None of the above Correct Answer:-Option-B Question78:-Specify the article in the constitution of India "provisions as to financial emergency" A:-340 B:-360 C:-359 D:-358 Correct Answer:- Option-B Question79:are statement of facts relating to money or things having money value. A:-Audit B:-Cash C:-Accounts D:-Cheque Correct Answer- Option-C Question80:-The person whose duty it was to check public accounts become known as A:-Accountant B:-Auditor C:-Cashier D:-None of the above Correct Answer:- Option-B Question81:-In a parliamentary set up the overall process of control over financial administration in a state is fold one A:-4 B:-1 C:-2 D:-3 Correct Answer:- Option-D Question82:-Each state has a separate consolidated fund entitled the A:-Consolidated fund of central B:-Consolidated fund of Union Govt. C:-Consolidated fund of Union territory D:-Consolidated fund of state Correct Answer:- Option-D Question83:-Annual financial statement is commonly known as A:-Budget B:-Expenditure statement C-Income statement D:-Finance accounts Correct Answer:- Option-A Question84:-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:-Balance sheet B:-Money bill C:-Ways and means D:-None of the above

Correct Answer:- Option-C Question85:-Resource operations is carried out by the currency officer of the A:-Treasury B:-State bank of Travancore C:-NABARD C-NADAGO D-Reserve Bank of India Correct Answer: Option-D Question86:-The treasuries situated in a state as are controlled by the State Govt are called _ A:-State treasuries B:-Principal sub treasury C:-Additional treasury D:-District treasury Correct Answer:- Option-A Question87:-Audit reports of State are examined by the A:-Finance Committee B:-Public Accounts Committee :-Committee of public undertakings D:-None of the above Correct Answer:- Option-B Question88:-The Govt. accounts being on ____ is kept on single entry A:-Accruel system B:-Credit system C:-Cash basis D:-None of the above Correct Answer:- Option-C Question89:-Pension payment order consists of ______ halves. A:-2 halves B:-4 halves C:-3 halves D:-None of the above Correct Answer:- Option-A Question90:-The G.P.F. Accounts are maintained by _____ A:-Treasury Director B:-Accountant General C:-Head of Department D:-None of the above Correct Answer:- Option-C Question91:-It is the duty of _ to bring to notice through its reports wastefulness in public administration and infratuous expenditure. A:-Executive B:-Performance audit C:-Audit D:-None of the above Correct Answer:- Option-C Question92:-The fundamental object of audit is to secure real value for the tax payers _ A:-Interest B:-Security C:-Cash D:-Money Correct Answer:- Option-D Question93:-An _____m _must develop an instinct for assessing the importance of an individual irregularity. A:-Auditor B:-Accountant C:-Head of office D:-None of the above Correct Answer:- Option-A Question94:-_____ is by and large regularity and propriety audit. A:-Local Audit B:-Detailed Audit C:-Central Audit D:-Consent Audit Correct Answer:- Option-C Question95:-____ may b A:-Local Audit 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. B:-Detailed Audit C:-Central Audit D:-Consent Audit Correct Answer:- Option-A Question96:-Appropriation accounts are complementary to the accounts of the annual receipts and disbursements of Govt. otherwise known as _ Ar-Annual Financial statement B:-Receipt accounts C:-Expenditure account D:-Finance accounts D:-rinance accounts Correct Answer: Option-D Question97:-The ______ shall have a A:-Director of Kersala State Audit C:-Finance Department shall have authority to audit and report on the accounts of stores and stock kept in any office of a state. D:-C and AG of India Correct Answer:- Option-D Question98:-Surcharge notice to the officers responsible for the loss is in form A:-IX B:-X C:-VIII D:-IX A Correct Answer:- Option-D Question99:-Proposal for charge/surcharge action in respect of pending cases of losses pointed out in the audit report is in form A:-VIII B:-V C:-VII D:-VI Correct Answer:- Option-A Question100:-The verification of cash balance has to be done while auditing the institution is a must in Sn Kerala Local Fund Audit Act. A:-6 B:-7 C-12 D:-9 Correct Answer:- Option-A