

FINAL ANSWER KEY

Paper: 018 - Various Acts and Rules- State Audit Department
Date of Test 18-05-2023

Question1:-Article 243 J of the Constitution refers to :

- A:-Audit of account of Municipalities
- B:-Audit of accounts of Panchayats
- C:-Reservation of seats
- D:-Duration of Local bodies

Correct Answer:- Option-B

Question2:-The list of properties vested with the Treasurer of Charitable Endowments is to be published Annually in _____.

- A:-Form No. 3
- B:-Form No. 4
- C:-Form No. 5
- D:-Form No. 6

Correct Answer:- Option-D

Question3:-The Treasurer of Charitable Endowments shall physically count the securities for money with him and record a certificate of verification in this regard

- A:-At least once in a year
- B:-At the beginning of the year
- C:-At least twice in a year
- D:-At the close of the year

Correct Answer:- Option-C

Question4:-Who is the Treasurer of Charitable Endowments in Kerala?

- A:-The Director of State Audit
- B:-The Secretary, LA and SJD
- C:-The Finance Secretary
- D:-None of these

Correct Answer:- Option-A

Question5:-The tenure of office of the member of Malabar Devaswom Board is _____ years from the date of his nomination or election.

- A:-Three
- B:-Four
- C:-Five
- D:-Two

Correct Answer:- Option-D

Question6:-Malabar Devaswom Board shall constitute _____ standing committees for its proper functioning.

- A:-Four
- B:-Five
- C:-Three
- D:-Two

Correct Answer:- Option-C

Question7:-Which among the following is correct about the meeting of Standing Committees in Malabar Devaswom Board?

- (i) The Standing Committee shall meet at least once in three months.
- (ii) The recommendations of the committee shall be unanimous.
- (iii) In case any difference of opinion among the members, it shall be placed before the Board for decision.

- A:-(ii) and (iii) only
- B:-(i) and (ii) only
- C:-All of the above
- D:-None of these

Correct Answer:- Option-A

Question8:-The Malabar Devaswom Board shall within _____ months after the expiry of each financial year prepare an Annual Administration Report for that year and submitted within _____ there-After, to the Government.

- A:-Three, Two
- B:-Two, One
- C:-Four, Three
- D:-Six, Two

Correct Answer:- Option-B

Question9:-Devaswom including Hindu Religious Endowments whether in or outside Travancore which were under the management of the Ruler of Travancore and which have separate accounts of income and Expenditure is separately dealt with;

- A:-Incorporated Devaswom
- B:-Notified Devaswom
- C:-Unincorporated Devaswom
- D:-None of these

Correct Answer:- Option-C

Question10:-Every member of the Travancore Devaswom Board shall be entitled to hold office for a period of _____ years from the date of his nomination or election.

- A:-Two
- B:-Three
- C:-Four
- D:-Five

Correct Answer:- Option-C

Question11:-From the following statements trace out the incorrect one/s:

- (i) The accounts of Travancore Devaswom Board shall be audited annually.
- (ii) The audit shall be made by the auditors appointed by the Hon. High Court.
- (iii) After completing the audit, the Auditor shall send a report to the Board.

- A:-(iii) only
- B:-(ii) only
- C:-All of the above
- D:-None of the above

Correct Answer:- Option-A

Question12:-Which among the following is incorrect as per the Kerala Local Fund Audit Act 1994?

- (i) Executive Authority means the Panchayat President/Chair Person of the Local Authority.
- (ii) Concurrent Audit means continuous audit of accounts of a local authority by Auditors.
- (iii) Detailed Audit means an audit of accounts of transactions for a period specified by the

Director.

A:-All of the above

B:-(i) and (iii) only

C:-(iii) only

D:-(ii) and (iii) only

Correct Answer:- Option-B

Question13:-Which among the following statements about audit of stock and stores and verification of cash Balance as per Kerala Local Fund Audit Act 1994 is/are correct?

- (i) An officer not below the rank of a Deputy Director shall have the authority to make surprise inspection of stock and stores.
- (ii) The Auditor shall have authority to audit and report on the accounts of stores and stock relating To public works, plant and machinery, money value forms etc.
- (iii) The Director may directly seek the services of any technical expert for this purpose.

A:-(i) and (ii) only

B:-(i) only

C:-(ii) and (iii) only

D:-All of the above

Correct Answer:- Option-A

Question14:-The Accounts of a Local Authority shall be prepared by the Executive Authority and presented for Audit with in _____ months of the close of the financial year as per Kerala Local Fund Audit Act 1994.

A:-Three

B:-Four

C:-Two

D:-Six

Correct Answer:- Option-B

Question15:-Where ever the Executive Authority makes default in preparation of accounts and its presentation to audit within the specified period:

- (i) He shall be punishable with fine which may extend to Rs.3,000/-, but which shall not be less than Rs. 2,000/-.
- (ii) Court may for any special reason, impose a fine of less than Rs. 2000.
- (iii) An opportunity to show cause within 14 days shall be given to the affected party.

Which among the above is/are correct?

A:-All of the above

B:-(i) and (ii) only

C:-(ii) and (iii) only

D:-None of these

Correct Answer:- Option-D

Question16:-The audit of account presented for audit shall be completed within _____ of the date of its presentation.

A:-four months

B:-three months

C:-nine months

D:-six months

Correct Answer:- Option-D

Question17:-Penalty for disobeying audit requisition under section 11 of Kerala Local Fund Audit Act 1994 is _____.

A:-up to Rs. 3000

B:-up to Rs. 2000

C:-up to Rs. 1000

D:-None of these

Correct Answer:- Option-C

Question18:-Audit report of Local Authorities to be send to the Local Authority and to certain officers as per Section 13 of Kerala Local Fund Audit Act, as Govt. may direct by not later than _____ months from the date of completion of audit.

A:-four

B:-three

C:-two

D:-six

Correct Answer:- Option-B

Question19:-The Director of State Audit may condone a payment which does not exceed Rs. _____ in each case and there was no negligence or misconduct on the person making/authorizing such payment.

A:-Rs. 200

B:-Rs. 1000

C:-Rs. 500

D:-Rs. 100

Correct Answer:- Option-D

Question20:-Trace out the odd one from the following:

A:-Skill development centre

B:-Wakf Board

C:-Kerala Pharmacy Council

D:-State Institute of Languages

Correct Answer:- Option-A

Question21:-Notice of commencement of Local Audit shall be given in form number _____ atleast _____ in advance.

A:-I - 14 days

B:-I A - 15 days

C:-I - 15 days

D:-II - 15 days

Correct Answer:- Option-A

Question22:-Which among the following is incorrect?

- (i) Objections which have been settled on the spot shall not be included in the Audit Report.
- (ii) Objections which have been settled to be included in report in certain circumstances.
- (iii) Objections/irregularities of a serious nature or point to any defect in procedure or error in Principle shall be included in the report.

A:-(ii) and (iii)

B:-(i) and (iii)

C:-(i) only

D:-None of these

Correct Answer:- Option-C

Question23:-Draft Audit Report to be shown to the Execution Authority on the close of audit and proper acknowledgement shall be obtained in the draft audit report itself. Quote the relevant Rule.

- A:-Rule 12 of Kerala Local Fund Audit Rules
 - B:-Rule 14 of Kerala Local Fund Audit Rules
 - C:-Rule 15 of Kerala Local Fund Audit Rules
 - D:-Rule 16 of Kerala Local Fund Audit Rules
- Correct Answer:- Option-B

Question24:-The charge/surcharge proposal shall be in Form number _____ appended to Kerala Local Fund Audit Rules.

- A:-VI
- B:-VII
- C:-V
- D:-VIII

Correct Answer:- Option-D

Question25:-Which among the following is correct about charge/surcharge action?

- (i) Charge/surcharge certificate shall be served in Form No.: IX/IX A by registered post with acknowledgement due.
- (ii) Charge/surcharge certificate shall be served on the person responsible within a period of 4 months from the date of receipt of charge/surcharge notice.
- (iii) The Director shall not serve supplementary charge/surcharge notice or charge/surcharge certificate relating to the same audit report.

- A:-All of the above
- B:-(i) and (ii)
- C:-None of these
- D:-(i) and (iii)

Correct Answer:- Option-C

Question26:-Which among the following is incorrect?

- A:-Sevana software : for civil registration - births, deaths, marriages
- B:-Subhdra software : for citizen database
- C:-Sakarman software : for handling of council/committee agenda, minutes etc.
- D:-Sanchaya software : for the Revenue and License system

Correct Answer:- Option-B

Question27:-Central Pension Fund is maintained by:

- A:-Director of Urban Affairs
- B:-Government
- C:-Accountant General
- D:-Director of Panchayat

Correct Answer:- Option-A

Question28:-Audit Certificate is to be issued before _____ of the subsequent years by the auditors of Local Bodies.

- A:-31st July
- B:-31st December
- C:-30th September
- D:-31st October

Correct Answer:- Option-D

Question29:-The audit of Malabar Devaswom Board is entrusted to Director of State Audit vide section _____ of HR and CE (Amendment) Act 2008.

- A:-81 A
- B:-80 A
- C:-82 A
- D:-86 A

Correct Answer:- Option-A

Question30:-All payments and refunds pertaining to the Panchayat shall be authorized by:

- A:-The Secretary
- B:-Panchayat
- C:-Finance Standing Committee
- D:-President

Correct Answer:- Option-D

Question31:-Audit Certificate issued on the Annual Financial Statement of Local Bodies with defect/irregularities is known as:

- A:-Unqualified Certificate
- B:-Disclaimer Certificate
- C:-Qualified Certificate
- D:-Adverse Opinion

Correct Answer:- Option-C

Question32:-The rate of Audit charge payable to State Audit Dept. in force at present is _____.

- A:-0.5%
- B:-1%
- C:-0.75%
- D:-2%

Correct Answer:- Option-B

Question33:-Pensionary benefit to Municipal employees is authorized by :

- A:-Director of Urban Affairs
- B:-Director of State Audit
- C:-Accountant General
- D:-None of these

Correct Answer:- Option-A

Question34:-The details of illegal resolution passed by the Panchayat with detailed report should be intimated to the Authorized Officer within _____ from the date of passing of such illegal resolution.

- A:-15 days
- B:-7 days
- C:-21 days
- D:-30 days

Correct Answer:- Option-A

Question35:-The Legislature of a State may, by Law; make provisions with respect to the maintenance of accounts by the Municipalities and the auditing of such accounts vide Article _____ of Constitution.

- A:-242
- B:-243 B
- C:-243 Z
- D:-248

Correct Answer:- Option-C

Question36:-The Kerala Municipality Act 1994 came into force on _____.

- A:-01/04/1994
- B:-30/04/1994
- C:-30/05/1994
- D:-01/07/1994

Correct Answer:- Option-C

Question37:-Which among the following statements is/are correct about Annual Administration Report of Municipalities?

- (i) Every Municipality shall publish Annual Administration Report within 31st October of the Succeeding year.
- (ii) Where the report is not published within the time limit the Govt. may withhold the Payment of grants due to it during the next financial year.
- (iii) The Secretary shall prepare the draft of the report in consultation with the Chairperson and Place it before the Finance Standing Committee for scrutiny.
- (iv) The report is to be approved by the Council and forwarded to the Authorized Officer and the Authorized Officer shall before 31st March every year submit to Govt. a Consolidated Report.

- A:-All of the above
- B:-(i), (ii) and (iii)
- C:-(i), (ii) and (iv)
- D:-(iii) only

Correct Answer:- Option-D

Question38:-Which among the following is incorrect about the borrowing powers of Local Authorities

- (i) A Local Authority may borrow money from the Govt. or with previous sanction of the Govt. from any other person on the security of its funds or any portion thereof for the purposes prescribed.
- (ii) The time for the repayment of loan shall in no case exceed thirty years.
- (iii) The borrowing powers shall be fixed by the Govt. in relation to the fixed asset of that Local Authority.

- A:-All of the above
- B:-(ii) and (iii) only
- C:-(ii) only
- D:-(iii) only

Correct Answer:- Option-B

Question39:-From the following statements about Grama Sabha, which is/are correct?

- (i) Grama Sabha shall meet at least once in three months.
- (ii) A special meeting shall be convened on request in writing made by not less than 10% of the members of Grama Sabha within 21 days with the agenda given along with the request.
- (iii) Special meeting shall be convened only twice within the period between two general meeting.
- (iv) The quorum of the Grama Sabha shall be 10% of the number of voters, provided the quorum of the meeting of Grama Sabha which was adjourned earlier for want of quorum shall be 100 when convened again.

- A:-(i), (iii) and (iv) only
- B:-All of the above
- C:-(i), (ii) and (iii) only
- D:-(i) only

Correct Answer:- Option-D

Question40:-The present rate of Honorarium payable to the District Panchayat President, Block Panchayat President and Grama Panchayat President:

- A:-Rs. 15,800, Rs. 14,600 and Rs. 13,200 respectively
- B:-Rs. 16,800, Rs. 15,600 and Rs. 14,200 respectively
- C:-Rs. 18,000, Rs. 15,000 and Rs. 14,600 respectively
- D:-Rs. 14,200, Rs. 13,000 and Rs. 11,600 respectively

Correct Answer:- Option-B

Question41:-Sulekha software is :

- A:-for plan formulation and its implementation of local level
- B:-for maintenance of accounts of taxes and fees
- C:-for building permit
- D:-for recording meeting agenda and resolution

Correct Answer:- Option-A

Question42:-No resolution of a Panchayat shall be modified varied or cancelled by that Panchayat within a period of _____ from the date of passing thereof except by a resolution supported by 2/3 of the whole members of the member of such Panchayat.

- A:-2 months
- B:-3 months
- C:-1 month
- D:-21 days

Correct Answer:- Option-B

Question43:-The subjects to be dealt with by the Standing Committee for Finance in a Village, Panchayat:

- A:-Finance, tax, accounts, audit, budget, general administration, appeal relating to tax
- B:-Finance, tax, accounts, audit, budget, general administration, appeal relating to tax, development planning and subjects not allotted to other Standing Committees
- C:-Finance, tax, accounts, audit, budget, general administration, appeal relating to tax and development planning
- D:-Finance, tax, accounts, audit, budget, general administration, appeal relating to tax and subjects not allotted to other Standing Committees

Correct Answer:- Option-D

Question44:-Which among the following is correct about Steering Committee in Panchayat?

- (i) There shall be a Steering Committee in every Panchayat consisting of its President, Vice President, Chairman of Standing Committees and Secretary.
- (ii) It shall coordinate and monitor the functions of Standing Committees.
- (iii) Where any of these Standing Committee cannot function effectively by any reason, the Powers and functions of such Standing Committee shall be vested in the Steering Committee.

- A:-None of these
- B:-(i) and (ii) only
- C:-(ii) and (iii) only
- D:-(i) and (iii) only

Correct Answer:- Option-C

Question45:-Mandatory functions of Village, Panchayat are enumerated in the _____ to the Kerala Panchayat Raj Act 1994.

- A:-Second Schedule
- B:-Fourth Schedule
- C:-Fifth Schedule
- D:-Third Schedule

Correct Answer:- Option-D

Question46:-A Panchayat may accept donation or trusts relating exclusively to the furtherance of any purpose to which its fund may be applied as permitted in section _____ of Kerala Panchayat Raj Act 1994.

- A:-167
- B:-179
- C:-177
- D:-186

Correct Answer:- Option-C

Question47:-The Govt. may direct any Village panchayat to levy from the whole panchayat area surcharge not exceeding _____ % on the tax leviable by the panchayat to cover any expenses to be incurred by the District Panchayat and Block Panchayat in respect of any plan, project or work.

- A:-Three
- B:-Five
- C:-Two
- D:-Four

Correct Answer:- Option-B

Question48:-The profession tax payable by an employee having half yearly income of Rs. 85,000/- is :

- A:-Rs. 750
- B:-Rs. 600
- C:-Rs. 1000
- D:-None of these

Correct Answer:- Option-A

Question49:-The working balance in the budget shall not be less than _____ of the current year's estimated receipts excluding receipts from endowments, Govt., grants, contributions and debt account.

- A:-10%
- B:-20%
- C:-5%
- D:-None of these

Correct Answer:- Option-C

Question50:-As per Kerala Panchayat Raj Act 1994 the Director of State Audit and his nominees shall be Auditors of the Panchayat. Quote the relevant section.

- A:-Section 245 (3)
- B:-Section 248 (3)
- C:-Section 215 (5)
- D:-Section 215 (3)

Correct Answer:- Option-D

Question51:-As per Kerala Panchayat Raj Act 1994 no surcharge action shall be made after a period of _____ years from the date on which the expenditure in question was incurred.

- A:-Two
- B:-Four
- C:-Three
- D:-Five

Correct Answer:- Option-B

Question52:-No suit shall be instituted in respect of any tax due to a Panchayat after expiration of _____ from the date on which a suit might first have been instituted in respect of such tax.

- A:-Three years
- B:-Two years
- C:-Four years
- D:-None of these

Correct Answer:- Option-A

Question53:-Where any tax due to a Panchayat has been barred by limitation due to the default of taking Steps at the appropriate time and found that it was lost due to the default of any officer or Offices, the amount so lost the the Panchayat shall be realized with _____ interest there on from such officers/offices.

- A:-12%
- B:-10%
- C:-18%
- D:-8%

Correct Answer:- Option-A

Question54:-Penalty for not giving information or giving false information is _____ as per Kerala Panchayat Raj Act 1994.

- A:-Fine not exceeding Rs. 200
- B:-Fine not exceeding Rs. 750
- C:-Fine not exceeding Rs. 500
- D:-Fine not exceeding Rs. 1000

Correct Answer:- Option-C

Question55:-A person appointed as Ombudsman shall hold office for a term of _____ from the date on which he enters upon his office.

- A:-4 years
- B:-3 years
- C:-5 years
- D:-2 years

Correct Answer:- Option-B

Question56:-Find out from the following, function not included in mandatory functions of Village, Panchayat.

- A:-Regulating building construction
- B:-Preservation of traditional drinking water sources
- C:-Storm water drainage
- D:-Promotion of co-operative sector

Correct Answer:- Option-D

Question57:-The penalties/fines that can be imposed by the Village, Panchayat as per sixth schedule of Kerala Panchayat Raj Act 1994 for the following offences :

- (i) Employer making default in recovering profession tax.
- (ii) Exhibition of any advertisement without permission.
- (iii) Unlawful opening or keeping open market.

- A:-Rs. 1000, Rs. 500, Rs. 1000 respectively
 B:-Rs. 500, Rs. 1000, Rs. 1000 respectively
 C:-Rs. 2000, Rs. 1000, Rs. 500 respectively
 D:-Rs. 500, Rs. 500, Rs. 2000 respectively

Correct Answer:- Option-D

Question58:-Which among the following is/are correct about levying of service tax which shall not exceed the following rates?

- (i) For sanitation purposes - 2%
 (ii) For water supply - 3%
 (iii) For street lighting - 1%
 (iv) For drainage, scavenging - 2%

- A:-(i) and (iv) only
 B:-(ii) and (iii) only
 C:-None of these
 D:-(i), (ii) and (iv) only

Correct Answer:- Option-C

Question59:-Which among the following is incorrect about profession tax deduction from salary and its remittance?

- (i) The head of office/drawing officer shall deduct profession tax from the salary of each employee.
 (ii) The amounts so deducted shall be remitted in cash/check/DD drawn in favour of Secretary within fifteen days along with detailed list.
 (iii) The Secretary shall issue receipts for the amount remitted.

- A:-None of these
 B:-(ii) only
 C:-(i) and (ii) only
 D:-(i) only

Correct Answer:- Option-B

Question60:-Trace out the incorrect statement/s from the following about appeal on the decision of the Panchayat on reducing or remissioning or enhancing a tax.

- (i) Any person having objection on the decision taken by the Panchayat may file an appeal before the Authorized Officer within fifteen days from the date of receipt of notice/order.
 (ii) No appeal shall be filed against imposition of tax unless half of the tax demanded has been Remitted.
 (iii) The Authorized Officer shall after giving an opportunity for personal hearing, take final decision on the appeal not later than two months and communicate the final decision to the person concerned.

- A:-All of the above
 B:-(i) only
 C:-(i) and (ii) only
 D:-(ii) and (iii) only

Correct Answer:- Option-A

Question61:-Which among the following statement/s is/are correct about compounding of offences as per Kerala Panchayat Raj Rules?

- (i) The application for compounding of offences duly stamped shall be presented to the Secretary.
 (ii) The applicant shall remit compounding fee along with the application.
 (iii) Offences shall be compounded only after the dues are remitted to the Panchayat.
 (iv) Secretary shall with the permission of the President pass orders within fifteen days of Receipt of application.

- A:-(i), (ii) and (iii) only
 B:-(i) and (ii) only
 C:-(i) and (iii) only
 D:-All of the above

Correct Answer:- Option-A

Question62:-Which among the following is incorrect about procedure of write off of irrecoverable amounts?

- (i) The employees who are authorized to recover the amount shall report to the Secretary with reasons thereof.
 (ii) Secretary shall examine and certify that even though all legal steps were taken to recover the amount from the defaulter they were failed and he has no property.
 (iii) A list of all such amount shall once in every three months be prepared by the Secretary and submitted to the Finance Standing Committee.
 (iv) The Finance Standing Committee after considering the report recommend the Panchayat to Write off the amount.

- A:-(iii) only
 B:-(i), (ii) and (iii) only
 C:-(ii) and (iii) only
 D:-None of these

Correct Answer:- Option-A

Question63:-If the Panchayat is satisfied that it is impossible to recover the amount by any means the Village Panchayat, Block Panchayat and District Panchayat may decide in each case to write off amount not exceeding the maximum of Rs. _____, Rs. _____ or _____ respectively.

- A:-Rs. 500, Rs. 1000, Rs. 2500
 B:-Rs. 250, Rs. 750, Rs. 2000
 C:-Rs. 500, Rs. 1500, Rs. 3000
 D:-Rs. 1000, Rs. 2000, Rs. 5000

Correct Answer:- Option-D

Question64:-Which among the following is correct about the Rules for granting of remission as per Kerala Panchayat Raj Rules?

- (i) The amount of remission shall be in proportion to the days prevented from carrying out the contract due to admissible reasons.
 (ii) The amount of penalty shall be included in the amount of remission granted.
 (iii) Remission shall be granted only in cases where the contract amount has been paid in that financial year itself till the happening of distraction.
 (iv) The Panchayat committee shall take decision within 21 days on receipt of application and on the basis of the report of the Secretary.

- A:-All of the above
 B:-None of the above
 C:-(i) and (iii) only
 D:-(i), (ii) and (iii) only

Correct Answer:- Option-C

Question65:-The Panchayat shall obtain approval of the Govt. before granting remission to contractors/ Lessees exceeding Rs. _____.

- A:-25,000

B:-10,000
C:-50,000
D:-1,00,000

Correct Answer:- Option-B

Question66:-Register detailing the scale of expenditure, the number of existing posts etc. in each Devaswom is known as _____.

A:-Math
B:-Daily Register
C:-Dittam
D:-None of these

Correct Answer:- Option-C

Question67:-The accounts of Cochin Devaswom Board is audited by the Kerala State Audit Dept. as per _____.

A:-Kerala Local Fund Audit Act
B:-Orders of the Hon. High Court of Kerala
C:-Specific Order of Govt.
D:-Cochin Devaswom Board Act

Correct Answer:- Option-B

Question68:-Register maintained to record the details of land including purampoke in Cochin Devaswom Board temples:

A:-Major Eradavu Register
B:-Nelvaka Nalvazhi Register
C:-Math
D:-Thanath Register

Correct Answer:- Option-D

Question69:-Register showing the opening cash balance, daily cash receipts, cash expenses and the balance cash in hand in Cochin Devaswom Board temples are called _____.

A:-Anamath Register
B:-Muthalkoottu Register
C:-Dittam
D:-Major Eradavu Register

Correct Answer:- Option-A

Question70:-Trace out the incorrect one among the following:

Name of Register/Records maintained in Temple,Devaswom (TDB)	Purpose of Register
A:-Devaswom Fund Form. I (DEF. I)	Receipt of money in cash (Annadhanam)
B:-DEF. III	Receipt for Nadavaravu item
C:-DEF. VII	Vazhipadu Receipt
D:-DEF. IV A	Thiruvabaranam Register for gold, silver, Diamond, panchaloham etc.

Correct Answer:- Option-C

Question71:-Anamath Register is maintained in as _____ Travancore Devaswom.

A:-DEF. 19 D
B:-DEF. 21
C:-DEF. 20
D:-DEF. 18

Correct Answer:- Option-B

Question72:-The time limit for issue of selection notice after acceptance of a tender (as per PWD Manual):

A:-Seven days or after the expiry of the firm period whichever is earlier.
B:-Fourteen days or after the expiry of the firm period whichever is earlier.
C:-Fourteen days or before the expiry of the firm period whichever is earlier.
D:-Seven days or before the expiry of the firm period whichever is earlier.

Correct Answer:- Option-D

Question73:-In which method initially a notice is published to invite intending bidders to express their interest in bidding for a particular work?

A:-Open tender
B:-Post qualification
C:-Limited tender
D:-Pre-qualification

Correct Answer:- Option-D

Question74:-Tenders/quotations shall be rejected when _____.

A:-The quoted PAC is less than 25% of Estimated PAC
B:-The quoted PAC is less than 75% of Estimated PAC
C:-The quoted PAC is less than 50% of Estimated PAC
D:-The quoted PAC is less than 30% of Estimated PAC

Correct Answer:- Option-B

Question75:-Monthly Receipt and Payments statement shall be prepared by the Secretary in prescribed format and submitted before _____ of the succeeding month to the Finance Standing Committee for verification and audit.

A:-5th
B:-15th
C:-10th
D:-20th

Correct Answer:- Option-C

Question76:-Availability of fund shall be ensured before issue of _____.

A:-Administrative sanction
B:-Technical sanction
C:-Financial sanction
D:-Budget sanction

Correct Answer:- Option-A

Question77:-The date of completion of the work is _____.

A:-The date of last measurement taken
B:-Actual date of completion of work
C:-Time of completion as per agreement
D:-Completion date as reported by the contractor

Correct Answer:- Option-A

Question78:-_____ is necessary for issuing Technical Sanction.

A:-Preliminary Estimate
B:-Working Estimate

- C:-Detailed Estimate
- D:-Rough Cost Estimate
- Correct Answer:- Option-C

Question79:-The amount of Technical Sanction for any work shall not exceed the amount of _____ by more than 15%.

- A:-Budget Provision
- B:-Estimate Amount
- C:-Preliminary Estimate
- D:-Administrative Sanction
- Correct Answer:- Option-D

Question80:-A revised estimate must be prepared and got sanctioned:

- A:-When the cost of work is likely to exceed by more than 10% of TS amount
- B:-When the cost of work is likely to exceed by more than 5% of TS amount
- C:-When the cost of work is likely to exceed by more than 15% of TS amount
- D:-When the cost of work is likely to exceed by more than 25% of TS amount
- Correct Answer:- Option-B

Question81:- _____ is intended to give the details of the work and the cost thereof, which are to be carried out against a LS Provision made in an Estimate.

- A:-Preliminary Estimate
- B:-Recast Estimate
- C:-Detailed Estimate
- D:-Working Estimate
- Correct Answer:- Option-D

Question82:-The rate of Earnest Money Deposit for work shall be _____. (Subject to minimum and maximum amounts)

- A:-2% of the Estimated PAC
- B:-5% of the Estimated PAC
- C:-2.5% of the Estimated PAC
- D:-1% of the Estimated PAC
- Correct Answer:- Option-C

Question83:-Extension of time for completion of public works that can be granted at a time shall not exceed _____ of the original time or _____ months whichever is less.

- A:-20%, 3 months
- B:-25%, 6 months
- C:-10%, 2 months
- D:-20%, 4 months
- Correct Answer:- Option-B

Question84:- _____ of revenue receipt of all Municipality shall be earmarked for constituting Poverty Alleviation Fund.

- A:-2%
- B:-2.5%
- C:-5%
- D:-1%
- Correct Answer:- Option-A

Question85:-The procedure for the preparation of accounts and other financial statements and presenting the same for audit by LSGIs are provided in:

- (i) Section 9 of Kerala Local Fund Audit Act 1994 and Rule 15 of Kerala Local Fund Audit rules 1996.
- (ii) Section 294 of Kerala Municipality Act 1994, Rule 58 of Kerala Municipalities (Accounts) Rules 2007.
- (iii) Section 215 of Kerala Panchayat Raj Act 1994 and Rule 62 of Kerala Panchayat Raj (Accounts) Rules 2011

Which among the above statement/s is/are incorrect?

- A:-(i) only
- B:-(iii) only
- C:-(ii) only
- D:-None of these
- Correct Answer:- Option-D

Question86:-Which among the following is/are correct about the Annual Financial Statements of LSGIs?

- (i) The Annual Financial Statements shall be approved by the Panchayat and the same shall be signed by the Secretary and the President and submitted to Auditor on or before 31st may of the Succeeding year.
- (ii) In case of Municipality the AFS shall be approved by the council and the same shall be signed by the Secretary and the Chairperson and submitted to Auditor within 3 months from the close of the year.
- (iii) The Financial Statement prepared by LSGI shall be submitted within four months after the completion of the financial year to the auditor as per Kerala Local Fund Audit Act.

- A:-All of these
- B:-(i) only
- C:-(i) and (ii) only
- D:-(iii) only
- Correct Answer:- Option-D

Question87:-The Auditor shall return the Annual Financial Statement submitted for audit, if it is not prepared in Accordance with law or not having sufficient details or having other defects within _____ days of its receipt.

- A:-7
- B:-15
- C:-14
- D:-None of these
- Correct Answer:- Option-B

Question88:-Which among the following statement/s is/are correct about the limit of extraordinary expenditure by Panchayat?

- (i) Grama Panchayat : 25% of surplus fund or Rs. 50,000 whichever is less.
 - (ii) Block Panchayat : 20% of own fund for the previous year or Rs. 1,00,000 whichever is less.
 - (iii) District Panchayat : 25% of own fund for the previous year or Rs. 1,00,000 whichever is less.
- A:-None of these
 - B:-(iii) only
 - C:-(i) and (ii)
 - D:-All of these

Correct Answer:- Option-A

Question89:-Charge/Surcharge certificate shall be served on the persons responsible within a period of _____.
From the date of receipt of charge/surcharge notice.

- A:-4 months
- B:-1 year
- C:-2 years
- D:-2 months

Correct Answer:- Option-C

Question90:-Fund received for maintenance of road assets under control of LSGIs and non road assets under Control of LSGIs are known as _____.

- A:-Category C Fund
- B:-Category B Fund
- C:-Category D Fund
- D:-Category E Fund

Correct Answer:- Option-A

Question91:-Capital work in progress balance at the end of the year should be shown as _____ in the balance sheet of LSGI.

- A:-Current asset
- B:-Fixed asset
- C:-Floating asset
- D:-None of these

Correct Answer:- Option-B

Question92:-Which among the following is incorrect about the retirement benefits of Municipal employees?

- (i) 15% of the basic pay of regular employees are remitted to Central Pension Fund.
- (ii) The amount necessary for payment of pensioner benefits will be transferred from this account to the Municipal Pension Fund operated by the Municipal Secretary.
- (iii) Municipal Pension Fund is to be kept in separate TSB A/c or in a nationalized bank A/c.

- A:-None of these
- B:-All of these
- C:-(i) only
- D:-(ii) and (iii) only

Correct Answer:- Option-C

Question93:-The District Panchayat President shall have the authority to incur contingent expenditure subject to the ceiling limit.

Trace out the correct one from the following:

- A:-up to Rs. 7500 in each case and monthly maximum Rs. 15,000
- B:-up to Rs. 10,000 in each case and monthly maximum Rs. 20,000
- C:-up to Rs. 25,000 in each case and monthly maximum Rs. 30,000
- D:-up to Rs. 15,000 in each case and monthly maximum Rs. 30,000

Correct Answer:- Option-B

Question94:-Judicial proceedings required U/s 9(2) of Kerala Local Fund Audit Act 1994 is carried out at _____.

- A:-District Court
- B:-JFCM Court having jurisdiction of local authority
- C:-JFCM Court having jurisdiction of the Audit Office
- D:-Hon. High Court

Correct Answer:- Option-B

Question95:-Yearly ceiling limit of Municipality for incurring extraordinary expenditure:

- A:-1% of Own Fund receipt or Rs. 1,00,000 whichever is higher
- B:-2% of Own Fund receipt or Rs. 1,00,000 whichever is higher
- C:-1% of Own Fund receipt or Rs. 72,000 whichever is higher
- D:-2% of Own Fund receipt or Rs. 72,000 whichever is higher

Correct Answer:- Option-C

Question96:-The statement of financial position of a Panchayat as at a given date is called _____.

- A:-Trial Balance
- B:-Cash Flow Statement
- C:-Balance Sheet
- D:-None of these

Correct Answer:- Option-C

Question97:-Confirmation of all categories of advances shall be carried out at the end of every _____ by the Grama Panchayat Secretary.

- A:-Year
- B:-Quarter
- C:-Half Year
- D:-Month

Correct Answer:- Option-A

Question98:-The Revenue Recovery action on the basis of surcharge certificate is to be initiated by _____.

- A:-District Collector
- B:-President
- C:-Auditor
- D:-Secretary

Correct Answer:- Option-D

Question99:-Provision relating to vacancy remission is dealt in section _____ of Kerala Municipal Act.

- A:-239
- B:-229
- C:-237
- D:-232

Correct Answer:- Option-A

Question100:-The officer authorized by the Govt. to receive the Audit Report of a Village Panchayat:

- A:-Director of Panchayat
- B:-District Panchayat Secretary
- C:-Secretary, LSGD
- D:-Deputy Director of Panchayat

Correct Answer:- Option-D