

FINAL ANSWER KEY

Paper: Finances of Local Bodies and ... (Paper II)
Date of Examination: 17-10-2019

Question1:-An appeal against any notice or order of the Secretary of the Panchayath shall be disposed by the Panchayath within _____ days from the date of receipt of it.

- A:-45 days
- B:-60 days
- C:-one month
- D:-90 days

Correct Answer:- Option-B

Question2:-The items of expenditure that can be made from Panchayath Fund are explained in Section _____ of the KPR Act.

- A:-243
- B:-213
- C:-223
- D:-201

Correct Answer:- Option-B

Question3:-Every Municipality shall provide in its annual budget for constituting poverty alleviation fund

- A:-5% of the Revenue Receipt
- B:-3% of the Revenue Receipt
- C:-4% of the Revenue Receipt
- D:-2% of the Revenue Receipt

Correct Answer:- Option-D

Question4:-The territorial jurisdiction of Kannur University extent to

- A:-Kannur, Kasaragod and Wayanad Revenue District
- B:-Kannur, Kasaragod and Revenue District and Mananthavady Taluk of Wayand District
- C:-Kannur and Kasaragod Revenue Districts
- D:-The Erstwhile Malabar Region of Kerala

Correct Answer:- Option-B

Question5:-Performance security as per the Store Purchase Manual 2013 is 5% of the total value of the contract where as it _____ of the probable amount of contract as per the KPWD manual.

- A:-10.00%
- B:-20.00%
- C:-15.00%
- D:-25.00%

Correct Answer:- Option-A

Question6:-Prequalification tender shall be followed for work costing above _____ as per KPWD Manual.

- A:-1 Crore
- B:-2 Crore
- C:-3 Crore
- D:-5 Crore

Correct Answer:- Option-B

Question7:-Which of the following universities does not have a senate?

- A:-Health University
- B:-Sanskrit University
- C:-Mahatma Gandhi University
- D:-Calicut University

Correct Answer:- Option-B

Question8:-The guidelines for the procurement for goods and services in LSGIs in Kerala came into force w.e.f.

- A:-8.11.2010
- B:-1.4.2010

C:-1.3.2010

D:-1.7.2010

Correct Answer:- Option-A

Question9:-The mission which is aimed at augmenting the healthcare system of the state as part of the Navakerala Programme is known as

A:-LIFE

B:-Ardram

C:-Ayush

D:-None of the above

Correct Answer:- Option-B

Question10:-Which of the following institutions is not included in the schedule of institutions under section 3(1) of the KLFA Act

A:-Wakaf Board

B:-Kerala Lalitha Kala Academy

C:-Kerala Water Authority

D:-Kerala Sangeetha Nataka Academy

Correct Answer:- Option-C

Question11:-An appeal against any notice or order of the Secretary of the Municipality shall be filed within

A:-60 days

B:-90 days

C:-30 days

D:-None of the above

Correct Answer:- Option-C

Question12:-Which among the following is a mandatory function of a Municipality?

A:-Protection of public land from encroachment

B:-Providing legal awareness among then citizens

C:-Campaign against economic offence

D:-Providing clean environment

Correct Answer:-**Question Cancelled**

Question13:-Article 243 A of the Constitution of Indian relates to

A:-Grama Sabhas

B:-Reservation of Seats in Panchayaths

C:-Duration of Panchayaths

D:-Composition of Panchayaths

Correct Answer:- Option-A

Question14:-Working Group in a Grama Panchayath consists of

A:-Elected representatives

B:-Representatives from Public

C:-Officers of the Panchayath

D:-All of the above

Correct Answer:- Option-D

Question15:-Further remarks is issued when

A:-Rectification report is not received

B:-Two months after the issue of Audit Report

C:-Rectification report is received

D:-None of the above

Correct Answer:- Option-C

Question16:-Article 243 Z of the constitution deals with

A:-Audit of accounts of the Municipalities

B:-Elections to the Municipalities

C:-Powers to levy tax by Municipalities

D:-Finance Commission

Correct Answer:- Option-A

Question17:-While calculating the area of a building for the purpose of property tax assessment in a Grama Panchayath, the area of car porch shall be

A:-Included

B:-one half of the area shall be included

C:-excluded

D:-one third portion shall be included

Correct Answer:- Option-C

Question18:-Who is the authority to audit the Central Pension Fund in Municipalities?

A:-Kerala State Audit Department

B:-The Accountant General

C:-Performance Auditing

D:-Finance Department

Correct Answer:- Option-A

Question19:-If the advance drawn by an officer is not adjusted within 3 months from the date of receipt, the rate of fine to be charged is

A:-12.00%

B:-15.00%

C:-18.00%

D:-21.00%

Correct Answer:- Option-C

Question20:-Age of superannuation of Municipal contingent employees with effect from 01.08.1964 is

A:-56 years

B:-60 years

C:-62 years

D:-70 years

Correct Answer:- Option-B

Question21:-As per the PWD Manual, the rate of fine for delayed completion of work by the contractor without reasonable grounds for a period not exceeding 25% of the period of contract is

A:-1% of the PAC

B:-2% of the PAC

C:-3% of the PAC

D:-4% of the PAC

Correct Answer:- Option-A

Question22:-Building Tax is assessed on the basis of

A:-Annual Rental Value

B:-Cost of building as stated by the applicant

C:-Estimate Cost of the Building

D:-Floor Area of the Building

Correct Answer:- Option-D

Question23:-The Form of cash book as per KPR (Accounts) Rules 2011 is in

A:-KPRAR 1

B:-KPRAR 2

C:-KPRAR 3

D:-KPRAR 4

Correct Answer:- Option-A

Question24:-_____ is the plan monitoring software.

A:-Sulekha

B:-Sanchaya

C:-Soochika

D:-Sthapana

Correct Answer:- Option-A

Question25:-Pension contribution to be remitted to Central Pension Fund under Kerala Municipality (Death Cum Retirement Benefit) Rules 1996 shall be

- A:-25% of the total monthly emolument of each employee
- B:-15% of the total monthly emolument of each employee
- C:-15% of basic pay of each employee
- D:-25% of basic pay of each employee

Correct Answer:- Option-B

Question26:-The accounting system in Local Self Government in Kerala is

- A:-Cash based single entry system
- B:-Accrual based double entry system
- C:-Double entry system
- D:-None of the above

Correct Answer:- Option-B

Question27:-A byelaw of a Municipality approved and confirmed by the Government shall come in to operation

- A:-on the date of publication of the byelaw in the Gazette
- B:-on the date of approval of the Government
- C:-on the date of approval by the council
- D:-on the date of sending to Government for approval

Correct Answer:- Option-A

Question28:-The procedure to be followed by the audit institution after getting an audit report are given in Rule _____ of the Kerala Local Fund Audit Rules.

- A:-18
- B:-20
- C:-23
- D:-25

Correct Answer:- Option-C

Question29:-Period of completion of audit after receipt of annual accounts under Kerala Local Fund Audit Act, 1994 is

- A:-3 months
- B:-4 months
- C:-2 months
- D:-6 months

Correct Answer:- Option-D

Question30:-Section _____ of the Kerala Local Fund Audit Act stipulates submission of Consolidated Audit Report before the Legislative Assembly.

- A:-4
- B:-6
- C:-13
- D:-23

Correct Answer:- Option-D

Question31:-Timber Tax shall be levied on timber brought in to Municipality at such rates not exceeding

- A:-50 Rupees per tonne
- B:-100 Rupees per tonne
- C:-24 Rupees per tonne
- D:-25 Rupees per tonne

Correct Answer:- Option-C

Question32:-If the owner had already paid the Property Tax in a Municipality in respect of half year in which remission is due, he shall be entitled to get

- A:-Refund the Tax
- B:-Adjusted in the Tax for the succeeding year
- C:-Either refunded or adjusted in the tax for the succeeding half year
- D:-None of the above

Correct Answer:- Option-C

Question33:-The Service Tax under Kerala Municipality Act comprises of

- A:-Water and Drainage Tax and Lighting tax
- B:-Water and Drainage Tax and Sanitary tax
- C:-Lighting Tax and Sanitary tax
- D:-Water and Drainage Tax, a Lighting Tax and Sanitary Tax

Correct Answer:- Option-D

Question34:-Library Cess is collected and levied by the LSGIs shall be remitted to the Library Council

- A:-before the 31st March and 30th September
- B:-before the 30th April and November 30th
- C:-before 30th June and 31st December
- D:-none of the above

Correct Answer:- Option-B

Question35:-The minimum period of notice of commencement of Audit is

- A:-14 days
- B:-7 days
- C:-21 days
- D:-one month

Correct Answer:- Option-A

Question36:-The Court competent to squash a Surcharge certificate issued by the Director, KSAD is

- A:-Sub Court
- B:-District Court
- C:-Munsiff Court
- D:-The Magistrate Court

Correct Answer:- Option-B

Question37:-The Maramath Standing Committee of a District Panchayath is authorised to sanction administrative sanction of a public work, the estimate cost of which does not exceed

- A:-25000 rupees
- B:-50000 rupees
- C:-100000 rupees
- D:-200000 rupees

Correct Answer:- Option-C

Question38:-When a substantial structural alteration is necessitated a _____ has to be prepared?

- A:-Recast estimate
- B:-Revised estimate
- C:-Working estimate
- D:-Supplementary estimate

Correct Answer:- Option-B

Question39:-The public work projects of a Grama Panchayath shall be given technical sanction by

- A:-The Assistant Engineer, LSGD
- B:-Block Panchayath Asst. Executive Engineer
- C:-Executive Engineer, Dist. Panchayath Division
- D:-The Maramath standing committee of the Grama Panchayath

Correct Answer:- Option-B

Question40:-The financial limit applicable an "A" class contractor for undertaking public work is

- A:-50 lakhs
- B:-1 crore
- C:-2.5 crores
- D:-without any limit

Correct Answer:- Option-D

Question41:-The work site shall be handed over to the contractor within a period _____ from the date of contract.

- A:-7 days

B:-10 days

C:-15 days

D:-21 days

Correct Answer:- Option-B

Question42:-Every Municipality unless sooner dissolved shall continue for 5 years from the date appointed for its

A:-First Meeting

B:-Notification of Election

C:-Declaration of Election Result

D:-None of the above

Correct Answer:- Option-A

Question43:-The chairperson of Municipality may be order in writing delegate any of his/her functions to

A:-The Secretary

B:-The Deputy Chairperson

C:-The Chairman of any standing committee

D:-None of the above

Correct Answer:- Option-B

Question44:-The rate of income tax due from a contractor is _____ of the total value of work done.

A:-0.50%

B:-1.00%

C:-2.00%

D:-2.50%

Correct Answer:- Option-B

Question45:-The rate of overhead charge applicable to public works through contractor in an LSGI is

A:-5 percent

B:-10 percent

C:-15 percent

D:-No overhead charge is due

Correct Answer:- Option-A

Question46:-Electronic Tender (E Tender) is applicable to all public works, the estimate cost of which do not exceed

A:-5 lakhs

B:-10 lakhs

C:-15 lakhs

D:-25 lakhs

Correct Answer:- Option-A

Question47:-Standing Committee on public works in a Municipal corporation shall deal with the matters of

A:-Public works, housing and electricity

B:-Public works, water supply and drainage

C:-Public works and electricity

D:-Public works, housing, electricity, water supply and drainage

Correct Answer:- Option-D

Question48:-"Panchayath Fund" is defined under section _____ of the KPR Act.

A:-295

B:-211

C:-212

D:-215

Correct Answer:- Option-C

Question49:-The charges for advertising of public works tendered shall be at the rate

A:-as demanded by the newspaper

B:-as decided by the Panchayath

C:-as per the rates fixed by the Public relations Department

D:-None of the above

Correct Answer:- Option-A

Question50:-To disseminate information regarding the development and welfare activities in Municipalities is the duty of

A:-Ward Sabhas

B:-Ward Committees

C:-Ward Sabhas and Ward Committees

D:-None of the above

Correct Answer:- Option-C

Question51:-In case a beneficiary committee fails to complete the work within the time limit as contract, the advance should be realised from the convenor with interest @

A:-15 percent

B:-18 percent

C:-12 percent

D:-10 percent

Correct Answer:- Option-B

Question52:-All litigation for or against the Municipality shall be conducted by or against

A:-Chairperson

B:-Secretary

C:-Council

D:-None of the above

Correct Answer:- Option-B

Question53:-The term "Floor Area Ratio" relates to

A:-Property tax

B:-Building Permit

C:-D & O Licence

D:-None of the above

Correct Answer:- Option-B

Question54:-The supreme authority of a Municipality for selection of beneficiaries in a Municipality is

A:-Municipal Council

B:-The Implementing officer

C:-The Secretary

D:-The Ward Sabhba

Correct Answer:- Option-D

Question55:-Section _____ of the KPR Act empowers a Grama Panchayath to levy tax.

A:-200

B:-211

C:-215

D:-114

Correct Answer:- Option-A

Question56:-The maximum amount that can be written off by a Grama Panchayath without prior permission from Government is

A:-1000 rupees

B:-2000 rupees

C:-3000 rupees

D:-50000 rupees

Correct Answer:- Option-A

Question57:-The maximum rate of profession tax is

A:-1000

B:-1250

C:-1500

D:-2500

Correct Answer:- Option-B

Question58:-Appointing authority in respect of the contingent posts in the Municipal service is

- A:-The Secretary
- B:-The Municipal Council
- C:-Government
- D:-Standing committee

Correct Answer:- Option-B

Question59:-As per Kerala Municipality (Manner of inspection and Audit systems) Rules, Auditor shall not return the Annual Financial Statement of a Municipality after a period of

- A:-One week
- B:-30 days
- C:-15 days
- D:-None of the above

Correct Answer:- Option-A

Question60:-Central Pension Fund related to

- A:-Pension of Regular Employees of the Municipality
- B:-Pension of Contingent employees of the Municipality
- C:-Pension of Part Time employees of Panchayats
- D:-None of the above

Correct Answer:- Option-A

Question61:-The monetary ceiling prescribed by Government with regard to the cost of vehicles purchased by three tier Panchayath institution is

- A:-7 lakhs
- B:-8 lakhs
- C:-10 lakhs
- D:-15 lakhs

Correct Answer:- Option-C

Question62:-A rectification report by the auditee institutions shall be sent to auditor within

- A:-2 months
- B:-4 months
- C:-6 months
- D:-None of the above

Correct Answer:- Option-A

Question63:-Section _____ in the Municipal Act which deals with Audit and Accounts is.

- A:-294
- B:-295
- C:-214
- D:-215

Correct Answer:- Option-B

Question64:-The fee payable to an Advocated by a Grama panchayath (by its own decision) in each case shall be limited to rupees

- A:-15000
- B:-20000
- C:-25000
- D:-50000

Correct Answer:- Option-A

Question65:-The technical assistants employed in Grama Panchayaths are entitled to a monthly payment of

- A:-Rupees 15000
- B:-Rupees 20000
- C:-Rupees 25000
- D:-Rupees 30000

Correct Answer:- Option-B

Question66:-Who is the ex-officio member of standing committee of municipal council and who has no voting power?

- A:-Secretary

B:-Assistant secretary

C:-Chairperson

D:-Dy. Chairperson

Correct Answer:- Option-C

Question67:-The Head Quarters of Malabar Devaswom is

A:-Kannur

B:-Kozhikode

C:-Palakkad

D:-Vadakara

Correct Answer:- Option-B

Question68:-The IKM software used in Grama Panchayaths for file tracking is

A:-Sanchitha

B:-Soochika

C:-Sthapana

D:-Sankhya

Correct Answer:- Option-B

Question69:-Which among the following do not come under the term "store" under the Kerala Store Purchase Manual, 2013?

A:-Machineries

B:-Computers

C:-Office equipments

D:-Money

Correct Answer:- Option-D

Question70:-Under the Store Purchase Manual, limited tender may be invited where the estimate cost is

A:-below one lakh

B:-between one lakh and ten lakhs

C:-above 10 lakhs

D:-none of the above

Correct Answer:- Option-B

Question71:-"Muthalkoottu" is related to

A:-Guruvayoor Devaswom

B:-Malabar Devaswom

C:-Orphanage

D:-Kerala Sangeetha Nataka Academy

Correct Answer:- Option-A

Question72:-A Grama Panchayath shall prepared and submit the Annual Financial Statement Consisting of income and expenditure statement, Receipt and Payment statement, etc. under section _____ of the KR (Accounts) Rules 2011.

A:-Rule 58

B:-Rule 62

C:-Rule 68

D:-Rule 72

Correct Answer:- Option-B

Question73:-In case of failure to furnish the AFS within the time limit prescribed u/s 9(2) of the KLFA Act, the executive authority is liable to pay a fine

A:-Not exceeding 1,000/- Rupees

B:-Not exceeding 3,000/- Rupees

C:-A minimum of 3,000/- Rupees

D:-Not exceeding 2,000/- Rupees

Correct Answer:- Option-B

Question74:-The period stipulated for serving of Surcharge certificate after the issue of Surcharge notice under Rule 20(11) under Kerala Local Fund Audit Rules was amended from

A:-4 months to 6 months

B:-2 months to 4 months

C:-4 months to 2 years

D:-2 months to 2 years

Correct Answer:- Option-C

Question75:-Which one of the following is not among the statement to be submitted along with AFS?

A:-Income and Expenditure statement

B:-Cash flow statement

C:-Statement of Grants availed and utilised

D:-Note to accounts

Correct Answer:- Option-C

Question76:-The cash book maintained by the implementing officers are in

A:-Form TR56

B:-Form TR 7 A

C:-Form TR 7 B

D:-Form TR 59

Correct Answer:- Option-B

Question77:-TA Advanced drawn by an office shall be adjusted within a period of

A:-3 months

B:-2 months

C:-one month

D:-six months

Correct Answer:- Option-A

Question78:-An Annual Financial Statement which has no defect will be certified as

A:-Qualified

B:-Unqualified

C:-Disclaimer

D:-None of the above

Correct Answer:- Option-B

Question79:-Who is authorised to issue Surcharge Notice?

A:-The Head of office

B:-The Director of KSAD

C:-The Joint Director, KSAD

D:-None of the above

Correct Answer:- Option-B

Question80:-The minimum age of an unmarried woman to apply for monthly pension

A:-Above 50 years

B:-Above 55 years

C:-Above 60 years

D:-Above 65 years

Correct Answer:- Option-A

Question81:-The allowance permitted to be drawn by an officer for holding additional charge of another post in addition to his own is called

A:-Charge Allowance

B:-Compensatory Allowance

C:-Fees

D:-Honorarium

Correct Answer:- Option-A

Question82:-The annual income of the family of a person to be eligible for Unemployment Allowance

A:-should not exceed 12000 rupees per annum

B:-should not exceed 18000 rupees per annum

C:-should not exceed 24000 rupees per annum

D:-should not exceed 50000 rupees per annum

Correct Answer:- Option-A

Question83:-Percentage of seats in the Grama Panchayats to be reserved for women is

A:-33%

B:-40%

C:-50%

D:-25%

Correct Answer:- Option-C

Question84:-Which is the software used for issuing computer generated cash receipts?

A:-Soochika

B:-Sankhya

C:-Sevana

D:-Sanchaya

Correct Answer:- Option-B

Question85:-Audit Manual came into force on

A:-28/03/2018

B:-25/03/2018

C:-14/03/2018

D:-None

Correct Answer:- Option-B

Question86:-Who has the power to constitute and specify the name and headquarters of a Panchayat?

A:-Secretary

B:-Government

C:-District Collector

D:-None

Correct Answer:- Option-B

Question87:-The Income for the purpose of assessment of Professional Tax do not include

A:-Dearness Allowance

B:-Travelling Allowance

C:-Festival Allowance

D:-Charge Allowance

Correct Answer:- Option-B

Question88:-The Secretary shall prepare and present the monthly account of the Panchayat before the

A:-President, Vice President and Chairman of the Finance Standing Committee

B:-Chairman of Finance Standing Committee

C:-Steering committee

D:-None of the above

Correct Answer:- Option-B

Question89:-The Interval between two meetings of a Panchayat shall not exceed

A:-One month

B:-Two months

C:-Three months

D:-15 days

Correct Answer:- Option-A

Question90:-The duties powers and responsibilities of the Municipalities are enumerated in section _____ of the Kerala Municipalities Act.

A:-243

B:-234

C:-30

D:-31

Correct Answer:- Option-C

Question91:-Who is the Chairman of the State Development Council?

- A:-Chief Minister
- B:-Chief Secretary
- C:-Vice Chairman of the State planning Board
- D:-None of the above

Correct Answer:- Option-A

Question92:-The Presiding Officer for the Election to District Planning Committee is

- A:-District Collector
- B:-Secretary of the District Panchayath
- C:-District Planning Officer
- D:-An officer nominated by the State Election Commission

Correct Answer:- Option-D

Question93:-The National Rural Employment Guarantee Act was passed in the year

- A:-2001
- B:-2004
- C:-2005
- D:-2011

Correct Answer:- Option-C

Question94:-The Income for the purpose of assessment of Professional Tax do not include

- A:-Dearness Allowance
- B:-Travelling Allowance
- C:-Festival Allowance
- D:-Charge Allowance

Correct Answer:-**Question Cancelled**

Question95:-The Pro-Chancellor of Kannur University shall be the

- A:-Minister for Higher Education for the time being
- B:-Chief Minister of Kerala for the time being
- C:-Minister for General Education for the General Education of the State for the time being
- D:-None of the above

Correct Answer:- Option-A

Question96:-In case the AFS is not furnished to Audit, in time, show case u/s 9(3) of the KLFA Act is issued in

- A:-Form No. II
- B:-Form No. VII
- C:-Form No. IV
- D:-Form No. IX

Correct Answer:- Option-B

Question97:-The Audit shall return a defective AFS within

- A:-10 days
- B:-one week
- C:-7 days
- D:-15 days

Correct Answer:-**Question Cancelled**

Question98:-As per KPR (Manner of Inspection and Audit) Rules 2011, action for non submission of AFS can be initiated against

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

Correct Answer:- Option-B

Question99:-As per KLFA Act, the AFS prepared by the LSGI shall be submitted within a period of _____ from the date of completion of financial year.

- A:-3 months

B:-90 days

C:-4 months

D:-2 months

Correct Answer:- Option-C

Question100:-In the case of a Municipality the AFS shall be signed by

A:-The Secretary

B:-The Chairperson

C:-Chairman of Finance Standing Committee

D:-Both by the Chairperson and Secretary

Correct Answer:- Option-D