

FINAL ANSWER KEY

Paper: Account and Audit in the Panchayat Rules (Paper III)
Date of Examination 23-10-2019

Question1:-Standing committee of a Block Panchayat having the control of public works is competent to accord administrative sanction of a public work

- A:-not exceeding Rs. One lakh
 - B:-not exceeding Rs. Fifty thousand
 - C:-exceeding Rs. Seventy five thousand
 - D:-not exceeding Rs. Seventy five thousand
- Correct Answer:- Option-B

Question2:-Who is competent to decide how a public work will be executed in a Grama Panchayat?

- A:-Panchayat
 - B:-Concerned Grama Sabha
 - C:-Standing committee having control of public works
 - D:-Assistant Engineer
- Correct Answer:- Option-A

Question3:-New accounting system came into force in a Grama Panchayat on

- A:-28.3.2011
 - B:-1.4.2012
 - C:-1.4.2009
 - D:-1.4.2011
- Correct Answer:- Option-D

Question4:-As per which article of the constitution of India state finance commission is constituted?

- A:-243.D
 - B:-243.J
 - C:-243.I
 - D:-243.K
- Correct Answer:- Option-C

Question5:-State Finance Commission shall consist of members not exceeding _____ including the chairman.

- A:-Five
 - B:-Three
 - C:-Seven
 - D:-Four
- Correct Answer:- Option-B

Question6:-Who will prepare the budget of a Grama Panchayat?

- A:-Secretary of the Panchayat
 - B:-Accountant of the Panchayat
 - C:-Standing committee for Finance
 - D:-President of the Panchayat
- Correct Answer:- Option-C

Question7:-Performance Audit in a Grama Panchayat is conducted by once in

- A:-three months
 - B:-six months
 - C:-a year
 - D:-a month
- Correct Answer:- Option-D

Question8:-Who will prepare the programme schedule of performance audit?

- A:-Performance audit supervisor
- B:-District performance audit officer
- C:-State performance audit officer

D:-Performance audit supervisor in consultation with panchayat

Correct Answer:- Option-A

Question9:-In which form the cash book is maintained by the Implementing officers regarding the recording of all receipts and payments?

A:-T.R. 61A

B:-T.R. 7A

C:-T.R. 7

D:-T.R. 59

Correct Answer:- Option-B

Question10:-Who is the chairperson of a purchase committee constituted in a Grama Panchayat as per the guidelines for procurement of Goods and Services?

A:-Vice president

B:-Secretary

C:-President

D:-Chairperson of Development Standing Committee

Correct Answer:- Option-C

Question11:-Who will authorise the secretary of a Panchayat for signing a contract on behalf of the Panchayat?

A:-President

B:-Panchayat committee

C:-Vice president

D:-Standing committee for finance

Correct Answer:- Option-A

Question12:-The deed of contract for the execution of a public work in a Panchayat shall be in stamp paper as mentioned in the relevant section of the

A:-Kerala Panchayat Raj Act 1994

B:-Public Works Department Act

C:-Revenue Act

D:-Kerala Stamp Act 1959

Correct Answer:- Option-D

Question13:-Who is competent to issue administrative sanction of public work not exceeding Rs. One lakh, in a District Panchayat?

A:-District Panchayat Committee

B:-Standing Committee having the control of public works

C:-President

D:-Vice President

Correct Answer:- Option-B

Question14:-In a Grama Panchayat the Panchayat committee has accorded administrative sanction to the estimate of a public work. The work has been tendered? Who will accept the tender?

A:-Secretary of the panchayat

B:-President of the Panchayat

C:-Panchayat committee

D:-Standing committee having the control of public works

Correct Answer:- Option-C

Question15:-A Grama Panchayat has decided to write off an amount of Rs. 2,000 with the approval of

A:-Local fund audit

B:-Deputy Director of Panchayats

C:-Accountant General

D:-Local Fund Audit and Govt.

Correct Answer:- Option-D

Question16:-Auditors have disallowed an expenditure incurred by a Panchayat in the Audit report of local fund. No surcharge shall be made after a period of _____ from the date on which the particular expenditure incurred.

A:-four years

B:-five years

C:-three years

D:-none of the above

Correct Answer:- Option-A

Question17:-As per the Kerala Panchayat Raj (Accounts) Rules, what is the time limit fixed for submitting the Annual Financial statements to the Auditor?

A:-15th May of the succeeding year

B:-31st May of the succeeding year

C:-15th June of the succeeding year

D:-30th April of the succeeding year

Correct Answer:- Option-A

Question18:-Deputy Director of Panchayats shall forward the consolidated Annual Report of the Grama Panchayats in a District to the

A:-Government

B:-State performance audit officer

C:-District Panchayat

D:-State performance audit authority

Correct Answer:- Option-C

Question19:-Who will prepare the programme schedule of performance audit in a Grama Panchayat?

A:-District Performance Audit Officer

B:-Performance Audit Supervisor

C:-Performance Audit Supervisor in consultation with the Panchayat President

D:-District performance audit officer in consultation with Deputy Director of Panchayats

Correct Answer:- Option-B

Question20:-Who is the state performance audit authority?

A:-Director of Panchayats

B:-Accountant General

C:-Director of State Audit

D:-Secretary to Govt. LSGD

Correct Answer:- Option-D

Question21:-Annual administration report of a Block panchayat has to be submitted to the

A:-Rural development commissioner

B:-District Panchayat

C:-State Audit Department

D:-Accountant General

Correct Answer:- Option-B

Question22:-The Secretary of a Grama Panchayat shall submit a report to the standing committee for finance _____ for write off.

A:-once in every financial year

B:-once in every three months

C:-once in every six months

D:-before 15th of March every year

Correct Answer:- Option-C

Question23:-Pre-qualification tender shall be invited for every works of which estimated cost is

A:-Rs. 70 lakhs or more

B:-More than 50 lakhs

C:-Rs. 75 lakhs or more

D:-Rs. one lakh or more

Correct Answer:- Option-A

Question24:-A work is done in a Panchayat by daily labour, the daily wages as decided by the Panchayat not exceeding the estimate rate. No labourer shall muster for a continuous period exceeding

A:-180 days

B:-240 days

C:-210 days

D:-179 days

Correct Answer:- Option-D

Question25:-Audit of Annual Financial statement shall be completed and the audit certificate issued before

A:-30th September of the subsequent year

B:-31st October of the subsequent year

C:-31st May of the subsequent year

D:-No time limit

Correct Answer:- Option-B

Question26:-As per which rule Panchayat is competent to impose minor penalties on any officer or employees of transferred institutions?

A:-Kerala Panchayat Raj (Control over officers) Rules 1997

B:-Kerala Civil Services (Classification Control and Appeal) Rules 1960

C:-Kerala Govt. Servants conduct Rules 1960

D:-Kerala Service Rules

Correct Answer:- Option-A

Question27:-Budget of the Panchayat is presented before the Panchayat in

A:-an ordinary meeting

B:-an urgent meeting

C:-a special meeting

D:-none of the above

Correct Answer:- Option-C

Question28:-Guidelines for the procurement of goods and services in Local self Govt. Institutions came into force on

A:-1.11.2010

B:-1.4.2010

C:-1.4.2011

D:-8.11.2010

Correct Answer:- Option-D

Question29:-Who is the procurement officer of a procurement team in a Grama Panchayat?

A:-Secretary

B:-Accountant

C:-Assistant Secretary / Junior Superintendent

D:-Any of the Implementing officer

Correct Answer:- Option-A

Question30:-The Local fund audit report of the panchayat is to be issued not later than _____ after the completion of audit.

A:-six months

B:-two months

C:-one month

D:-three months

Correct Answer:- Option-D

Question31:-What is the time limit fixed for submitting the Annual Financial statement as per Local Fund Audit Rules 96?

A:-not later than 15th may of the succeeding year

B:-four months from the close of the financial year concerned

C:-three months from the close of the financial year concerned

D:-not later than 30th April of the succeeding year

Correct Answer:- Option-B

Question32:-'Need identification' is the first step for the procurement of goods and services by LSG Institutions. Which team is responsible for this?

A:-Finance Team

B:-Procurement Team

C:-Technical Team

D:-Panchayat Committee

Correct Answer:- Option-C

Question33:-What is the limit fixed for incurring a contingent item at a time by the District Panchayat president?

A:-Rs. 20,000

B:-Rs. 10,000

C:-Rs. 15,000

D:-No limit

Correct Answer:- Option-B

Question34:-A Grama Panchayat president is competent to accord sanction to incur maximum an amount of _____ for the purchase of stationary items in a month.

A:-Rs. 5,000

B:-Rs. 7,500

C:-Rs. 10,000

D:-Rs. 15,000

Correct Answer:- Option-C

Question35:-A lessee or contractor submitted an application to the secretary for granting remission in the contract amount. Who will take decision there on?

A:-Secretary

B:-Standing committee for finance

C:-President

D:-Panchayat Committee

Correct Answer:- Option-D

Question36:-Approval of Govt. is required for granting remission to a contractor in the contract amount if the remission amount exceeds

A:-Rs. 10,000

B:-Rs. 25,000

C:-Rs. 15,000

D:-Rs. One lakh

Correct Answer:- Option-A

Question37:-Technical sanction of electrical works shall be obtained from the competent engineer of the electrical wing of the public works department if the estimate amount exceeds

A:-Rs. 7.5 lakhs

B:-Rs. 10.5 lakhs

C:-Rs. 6.5 lakhs

D:-Rs. 5.5 lakhs

Correct Answer:- Option-C

Question38:-Who is responsible for preparing and submitting the statement of receipts and payments of a committee for finance?

A:-Accountant

B:-Secretary

C:-Vice president

D:-Assistant Secretary / Junior Superintendent

Correct Answer:- Option-B

Question39:-Who is responsible for the correct maintenance of the stock book of forms?

A:-Secretary and Accountant

B:-Accountant

C:-Secretary

D:-Any officer authorised by the secretary

Correct Answer:- Option-A

Question40:-Annual accounts presented by a Grama Panchayat for audit is in a defective manner. The same shall not be returned after the expiry of _____ from the date of receipt.

A:-seven days

B:-thirty days

C:-ten days

D:-fifteen days

Correct Answer:- Option-D

Question41:-At the end of the financial year, the social audit committee shall present its consolidated findings before the

- A:-Grama sabha
 - B:-Panchayat Committee
 - C:-Development standing committee
 - D:-Finance standing committee
- Correct Answer:- Option-A

Question42:-What is the quorum for a social audit committee meeting?

- A:-1/3 of the members
 - B:-1/2 of the members
 - C:-Chairperson and three members
 - D:-Chairperson and five members
- Correct Answer:- Option-D

Question43:-A preliminary agreement in the proforma as specified by the Govt. shall be enclosed with the tender if the estimated cost exceeds

- A:-Rs. One lakh
 - B:-Rs. Seventy lakhs
 - C:-Rs. Fifty thousand
 - D:-Rs. Fifty lakhs
- Correct Answer:- Option-C

Question44:-Who will be the chairman of a working committee constituted in a Block Panchayat?

- A:-Vice President
 - B:-President
 - C:-Secretary
 - D:-Development standing committee chairman
- Correct Answer:- Option-B

Question45:-Who will constitute the state Finance Commission?

- A:-Govt. in consultation with central finance commission
 - B:-Governor
 - C:-Accountant General
 - D:-None of the above
- Correct Answer:- Option-B

Question46:-Who is competent to cancel or suspend a resolution passed by the Panchayat which is not legally passed or taken?

- A:-Govt.
 - B:-Deputy Director of Panchayats
 - C:-District Panchayat President
 - D:-Assistant Director of Panchayats
- Correct Answer:- Option-A

Question47:-The ceiling of extra ordinary expenditure in a Grama Panchayat is 20% of surplus of own fund subject to a

- A:-Maximum of Rs. Two lakhs
 - B:-Maximum of Rs. Fifty thousand
 - C:-Maximum of Rs. One lakh
 - D:-Maximum of Rs. Seventy five thousand
- Correct Answer:- Option-C

Question48:-Details of expenditure incurred by a Grama Panchayat under extra ordinary expenses shall be placed before the _____ during the first meeting of the succeeding year.

- A:-Panchayat
 - B:-Finance standing committee
 - C:-Working committee
 - D:-Grama sabha
- Correct Answer:- Option-D

Question49:-How many mandatory functions are included in the functions of Village Panchayats?

- A:-Fourteen
- B:-Twenty two

C:-Twenty seven

D:-Thirteen

Correct Answer:- Option-C

Question50:-Who is competent to sanction casual leave to an agricultural officer?

A:-Panchayat Committee

B:-Secretary of the Panchayat

C:-Deputy Director of Agriculture

D:-President

Correct Answer:- Option-D

Question51:-What is the time limit for remitting the amount as per the surcharge certificate issued by the local fund audit department?

A:-One month

B:-Sixty days

C:-Forty five days

D:-Six months

Correct Answer:- Option-A

Question52:-Eleventh schedule in the 73rd amendment of constitution is as per article

A:-243.H

B:-243.G

C:-243.D

D:-243.J

Correct Answer:- Option-B

Question53:-73rd amendment of constitution of India came into force with effect from

A:-20.4.1993

B:-23.4.1993

C:-1.4.1993

D:-24.4.1993

Correct Answer:- Option-D

Question54:-Details of receipts and expenditure of Distress Relief Fund is recorded in the Cash Book prescribed in

A:-Accounts Rules 2011

B:-G.O. (RL) NO. 3803 / 2004 /LSGD dt. 30.10.2004

C:-Kerala Treasury Code

D:-Kerala Financial Code

Correct Answer:- Option-B

Question55:-As per article _____ of the constitution of India duration of every panchayat is five years from the date appointed for its first meeting.

A:-243 E

B:-243.I

C:-243.M

D:-243 N

Correct Answer:- Option-A

Question56:-Honorarium of a standing committee chairman other than finance standing committee of a Block Panchayat is

A:-Rs. 8,200

B:-Rs. 7,600

C:-Rs. 8,800

D:-Rs. 9,400

Correct Answer:- Option-C

Question57:-Maximum attendance allowance of a district panchayat member is

A:-Rs. 1,250

B:-Rs. 1,000

C:-Rs. 1,200

D:-No limit

Correct Answer:- Option-B

Question58:-Measurement of work and check measurement shall be completed within _____ of receipt of completion report from the contractor or executive committee convenor

- A:-one week
- B:-ten days
- C:-fifteen days
- D:-one month

Correct Answer:- Option-A

Question59:-Who is responsible for submitting the performance audit report before the Panchayat committee?

- A:-Secretary
- B:-Vice President
- C:-President
- D:-Accountant

Correct Answer:- Option-C

Question60:-As per which article of the constitution of India, Govt. have constituted the Block Panchayat at intermediate level?

- A:-243 A
- B:-243 C
- C:-243
- D:-243 B

Correct Answer:- Option-D

Question61:-Which team is responsible for the issue of tender documents as per the guidelines for the procurement of goods and services?

- A:-Finance team
- B:-Technical team
- C:-Procurement team
- D:-None of the above

Correct Answer:- Option-C

Question62:-How many members are there in a social audit committee formed in a Grama Panchayat at ward level?

- A:-Nine members
- B:-Ten members
- C:-Seven members
- D:-Five members

Correct Answer:- Option-B

Question63:-Decision on the tenders shall be taken within _____ from the date of opening the tender.

- A:-twenty days
- B:-fourteen days
- C:-seven days
- D:-ten days

Correct Answer:- Option-D

Question64:-5% of the works of an estimate which exceeds _____ shall be test checked by an executive engineer.

- A:-Rs. Six lakhs
- B:-Rs. Five lakhs
- C:-Rs. Ten lakhs
- D:-Rs. Fifteen lakhs

Correct Answer:- Option-A

Question65:-What is the minimum amount punishable against the responsible officer for default in the presentation of account to Local fund audit within the time?

- A:-Rs. 3,000
- B:-Rs. 1,000
- C:-Rs. 1,500
- D:-Rs. 2,500

Correct Answer:- Option-B

Question66:-Each performance audit unit can collect an amount of _____ from the panchayats every year for the functioning of the unit.

- A:-Rs. 5,000
- B:-Rs. 20,000
- C:-Rs. 10,000
- D:-Rs. 15,000

Correct Answer:- Option-C

Question67:-Consolidated monthly programme schedule of the performance audit in the Grama Panchayats in a district shall be submitted to the

- A:-Deputy Director of Panchayats
- B:-Director of Panchayats
- C:-State Performance Audit Authority
- D:-State Performance Audit Officer

Correct Answer:- Option-D

Question68:-Administrative control of the entire performance audit staff in the Grama Panchayats is with the

- A:-Director of Panchayats
- B:-State performance audit officer
- C:-Deputy Director of Panchayats
- D:-District performance audit officer

Correct Answer:- Option-A

Question69:-Annual financial statement of a Panchayat has to be approved by the _____ before sending it to the Auditor.

- A:-Standing committee for finance
- B:-Panchayat
- C:-Performance Audit Supervisor
- D:-District performance audit officer

Correct Answer:- Option-B

Question70:-In which court an application has to be filed against the surcharge certificate?

- A:-District court
- B:-High Court
- C:-Tribunal for LSG Institutions
- D:-Magistrate court

Correct Answer:- Option-A

Question71:-Allotments from Panchayat fund to Secretary / Ex-Officio Secretaries / Implementing officers shall be given only with the authorization of

- A:-Panchayat committee
- B:-Vice President
- C:-President and Accountant
- D:-President

Correct Answer:- Option-D

Question72:-Cheque books in a Grama Panchayat shall be under lock and key in the personal custody of the

- A:-Accountant
- B:-Junior Superintendent / Assistant Secretary
- C:-Secretary
- D:-Seniormost clerk

Correct Answer:- Option-C

Question73:-'Further remarks' on the rectification report of the audit report shall be issued by the Auditor within

- A:-one month
- B:-two months
- C:-forty five days
- D:-three months

Correct Answer:- Option-B

Question74:-Charge / surcharge notice is issued by the

A:-Deputy Director of Local Fund Audit

B:-State Performance Audit officer

C:-Director of Local Fund Audit

D:-Director of Panchayats

Correct Answer:- Option-C

Question75:-Liability fixed as per the surcharge certificate is not remitted by the responsible officer within the time limit, the same will be realised by

A:-recovery from the salary

B:-recovery from pension

C:-recovery from the terminal surrender

D:-revenue recovery act 1968

Correct Answer:- Option-D

Question76:-Secretary of a Panchayat shall prepare and submit a statement of receipts and payments to the standing committee for finance _____ of subsequent month.

A:-not later than 10th

B:-before 30th

C:-not later than 7th

D:-not later than 15th

Correct Answer:- Option-A

Question77:-Which section empowers the Govt. to dissolve a Panchayat if it fails to pass the budget within the time limit?

A:-180

B:-193

C:-162

D:-215

Correct Answer:- Option-B

Question78:-Who will recommend the proposal to the Panchayat for writing off irrecoverable amounts?

A:-Standing committee for finance

B:-Secretary

C:-Vice, president

D:-Accountant

Correct Answer:- Option-A

Question79:-After the insurance of an Audit report by local fund audit, the responsible officer shall furnish rectification report to the auditor within

A:-one month

B:-three months

C:-six months

D:-two months

Correct Answer:- Option-D

Question80:-In a beneficiary committee constituted for the execution of a work, there shall be an executive committee there of consisting of not more than _____ members and not less than seven members

A:-eleven

B:-thirteen

C:-fifteen

D:-seventeen

Correct Answer:- Option-C

Question81:-Block panchayat president is competent to incur an amount of _____ at a time being the expenses of light refreshment to committee meetings.

A:-Rs. 12,000

B:-Rs. 10,000

C:-Rs. 7,500

D:-Rs. 2,000

Correct Answer:- Option-C

Question82:-Copy of the budget passed by a block panchayat has to be finished to the

- A:-District Panchayat
 - B:-Rural Development Commissioner
 - C:-State Audit Department
 - D:-State Performance Audit officer
- Correct Answer:- Option-A

Question83:-Attendance allowance of the elected representatives of the Panchayats has been enhanced with effect from

- A:-1.4.2018
 - B:-1.3.2018
 - C:-30.1.2018
 - D:-1.1.2018
- Correct Answer:- Option-D

Question84:-An overseen measured a public work and recorded in the measurement book. Who will check measure the work?

- A:-Assistant executive engineer
 - B:-Assistant engineer
 - C:-President
 - D:-Executive Engineer
- Correct Answer:- Option-B

Question85:-Performance audit team shall have the power to give special report to the

- A:-President of the Panchayat
 - B:-Secretary of the Panchayat
 - C:-District Performance Audit officer
 - D:-State performance audit officer
- Correct Answer:- Option-A

Question86:-A public work has been completed in a ward of Grama Panchayat the details of work shall be exhibited in the work site as envisaged in the Kerala Panchayat Raj (execution of public works) rules and placed in the next meeting of

- A:-Panchayat
 - B:-Grama sabha
 - C:-Steering Committee
 - D:-Standing Committee for finance
- Correct Answer:- Option-B

Question87:-Grama Panchayat shall furnish copy of the budget passed to the District Panchayat and the

- A:-Deputy Director of Panchayats
 - B:-Performance Audit supervisor
 - C:-District planning committee
 - D:-District performance audit officer
- Correct Answer:- Option-C

Question88:-Business hours of cash transactions in a Grama Panchayat on all working days is

- A:-from 10 AM to 5 PM
 - B:-from 11 AM to 4 PM
 - C:-from 11 AM to 5 PM
 - D:-from 10 AM to 3 PM
- Correct Answer:- Option-D

Question89:-Balance on hand with the cashier shall be verified with the cash book balance

- A:-at the end of a week
 - B:-at the end of a month
 - C:-at the end of each day
 - D:-at the end of each financial year
- Correct Answer:- Option-C

Question90:-What is the time allowed for the submission of tender for local shopping as per the guidelines for the procurement of goods and services?

- A:-seven days

- B:-fifteen days
- C:-fourteen days
- D:-five days

Correct Answer:- Option-A

Question91:-Audit report issued by the local fund audit department shall be placed before the Panchayat by the secretary in its special meeting which is to be convened within _____ from the date of receipt of the Audit report.

- A:-Fifteen days
- B:-One month
- C:-Six months
- D:-Forty five days

Correct Answer:- Option-B

Question92:-In a social audit committee _____ must be women members.

- A:-33 1/3 %
- B:-30%
- C:-40%
- D:-50%

Correct Answer:- Option-D

Question93:-Amount of refund of money collected by a Panchayat shall be made by the secretary after due authorization by the

- A:-standing committee for finance
- B:-president
- C:-Panchayat committee
- D:-Vice president

Correct Answer:- Option-B

Question94:-Who is competent to issue surcharge notice?

- A:-Deputy director of Local fund audit
- B:-State performance audit officer
- C:-Director of Local fund audit
- D:-Deputy Director of panchayats

Correct Answer:- Option-C

Question95:-Who shall prepare a consolidated annual report of the district panchayats?

- A:-Director of Panchayats
- B:-Deputy Director of Panchayats
- C:-State performance of Audit officer
- D:-Secretary to Govt. LSGD

Correct Answer:- Option-A

Question96:-President of a village panchayat shall be entitled to travelling allowance and daily allowance at the rate entitled to

- A:-class III officers of Govt.
- B:-class II (a) officers of Govt.
- C:-class II (b) officers of Govt.
- D:-class I officers of Govt.

Correct Answer:- Option-D

Question97:-Budgetary control of expenditure shall lie with the secretary / Ex-officio secretaries / Implementing officers of the panchayat and also with the

- A:-Vice president
- B:-President
- C:-Accountant
- D:-Standing committee for finance

Correct Answer:- Option-C

Question98:-Pre-qualification tender shall be invited compulsorily from

- A:-a panel of contractors prepared by the PWD
- B:-a panel of contractors prepared by the municipalities

C:-a panel of contractors prepared by the chief town planner

D:-a panel of contractors prepared by the panchayat

Correct Answer:- Option-D

Question99:-The person whose tender is accepted shall deposit _____ of the amount of agreement as security deposit (including earnest money).

A:-2.5%

B:-5%

C:-7%

D:-10%

Correct Answer:- Option-B

Question100:-The Journal Book shall be maintained by the accountant in the

A:-Form KPRAR - 3

B:-Form KPRAR - 5

C:-Form KPRAR - 7

D:-Form TR - 7A

Correct Answer:- Option-A