

DE-7/2021/18

Question Booklet
Alpha Code

A

Question Booklet
Serial Number

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Name:	Reg.No.	Signature:
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DEPARTMENTAL TESTS — JULY, 2021

Total Number of Questions : 100

[Time : 1½ hours

(Maximum Marks : 100)

INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the Invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black-Ball Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

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Maximum : 100 marks

Time : 1½ hours

1. Govt. of Kerala shall appoint a qualified person as Director of Local Fund Audit under Section _____ of the Local Fund Audit Act.
(A) Section 4 (B) Section 2
(C) Section 6 (D) Section 3 (1)
2. Which provision of the KPR Act empowers Grama Panchayaths to levy taxes?
(A) Section 200 (B) Section 201
(C) Section 203 (D) Section 215
3. On receipt of the Audit Report, the Executive Authority shall remedy the defects pointed out in the report, and send an explanation to this effect within _____ of the receipt of it.
(A) 21 days (B) One month
(C) Two months (D) Six months
4. The Provision in the Constitution of India, exempting Central Govt. Building from levying Property Tax in a local body is :
(A) Art. 275 (B) Art. 285
(C) Art. 243 (D) Art. 298
5. Which of the following Standing Committees formulate the annual plan of a Grama Panchayat?
(A) Finance Standing Committee
(B) Standing Committee on Development
(C) Welfare Standing Committee
(D) Standing Committee o Health and Education
6. Section _____ of the Kerala Municipalities Act, entrusting the audit of Municipalities to the Kerala State Audit Department is :
(A) 292 (B) 293
(C) 294 (D) 295
7. The rate of service charge for providing and maintaining of street light in village panchayath shall not be less than _____ of the property tax.
(A) 2.00% (B) 3.00%
(C) 4.00% (D) 5.00%

8. Under the Registration of Births and Death Rules 1999, where the birth of a child has been of the Panchayat without a name, the parent or guardian of such child shall give information regarding the name of the child to the Registrar within :
- (A) 3 months (B) 6 months
(C) 9 months (D) 12 months
9. Chairperson of Finance Standing Committee of a Grama Panchayat is :
- (A) President of the Grama Panchayat
(B) Vice President of the Grama Panchayat
(C) Secretary of the Grama Panchayat
(D) None of the above
10. The functions of the Ombudsman of LSGIs are described in section _____ of the KPR Act.
- (A) 267 A (B) 295 C
(C) 239 D (D) 271 J
11. Management of public market is a _____ function of a Municipality.
- (A) General (B) Discriminatory
(C) Mandatory (D) None of the above
12. The term “delimitation” relates :
- (A) Taxation (B) Election
(C) Council meeting (D) None of the above
13. 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
14. The Secretary may delegate by order in writing of any of his functions to an officer of the Panchayat.
- (A) Without any permission of any authorities
(B) With permission of the President
(C) With permission of the Deputy Director of Panchayath
(D) None of the above
15. Central Pension Fund relates with :
- (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

16. The interval between two meetings of a Grama Panchayth shall not exceed :
- (A) 2 weeks (B) 20 days
(C) 2 months (D) 1 month
17. Every District Panchayath shall consist of elected members and :
- (A) The Presidents and Vice Presidents of the Block Panchayaths
(B) The Presidents of the Block Panchayaths
(C) The Presidents of Block Panchayaths and Grama Panchayaths
(D) None of the above
18. Audit Manual came in to force on
- (A) 28/03/2018 (B) 25/03/2018
(C) 14/03/2018 (D) 01/04/2018
19. Who is the Chief Executive of the Travancore Devaswom Board?
- (A) The Secretary (B) The Chairman
(C) The Devaswom Commissioner (D) None of the above
20. The percentage of seats reserved for women in a village Panchayath is :
- (A) 30 (B) 50
(C) 33 (D) 40
21. All payments and refunds relating to the Panchayath shall be authorised by the President under _____ of the KPR Act.
- (A) 215 (B) 243
(C) 231 (D) 156
22. The National Rural Employment Guarantee Act was passed in the year :
- (A) 2001 (B) 2004
(C) 2005 (D) 2011
23. Preservation and conservation of non-conventional sources of energy is a Sectorwise function of a :
- (A) Grama Panchayat (B) Block Panchayat
(C) District Panchayat (D) Town Panchayat
24. The custodian of all the vehicles of the Municipality:
- (A) Chair Person (B) Secretary
(C) Health Inspector (D) Deputy Chairperson

25. In the case of a municipality, the AFS submitted to the Audit shall be signed by :
- (A) The Secretary (B) The Chairperson
(C) Both the Secretary and Chairperson (D) None of the above
26. 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
27. Action can be initiated against the _____ for non submission of Accounts.
- (A) President/Chairperson/Mayor
(B) Secretary
(C) Vice Chairperson/Deputy Chairperson
(D) Finance Standing Committee Chairman
28. As per the KPR Rules, Audit Certificate on the Annual Financial Statement shall be issued before the _____ of the next year.
- (A) 31st October (B) 30th September
(C) 31st July (D) 31st May
29. The Kerala Panchayath Raj Act 1994 came into force w.e.f :
- (A) 24.3.1994 (B) 1.10.1994
(C) 30.5.1994 (D) 1.12.1994
30. The powers duties and functions of the Secretary of a grama Panchayth are enumerated in section _____ of the KPR Act.
- (A) 172 (B) 162
(C) 152 (D) 182
31. The Government has power to make rules under _____ of the KLFA Act.
- (A) Rule 25 (B) Rule 26
(C) Rule 27 (D) Rule 28
32. Time limit for furnishing rectification report to an Audit Report, by the auditee institution :
- (A) 1 month (B) 2 months
(C) 3 months (D) 4 months
33. An Annual Financial Statement which has no defect will be certified as :
- (A) Unqualified (B) Qualified
(C) Disclaimer (D) None of the above

34. The professional Tax to be assessed by the half yearly Income of an employee is Rs.1,10,000/-
 (A) 750 (B) 1000
 (C) 1250 (D) None of the above
35. A Grama Panchayath shall prepare and submit the Annual Financial Statement consisting of income and expenditure statement, Receipt and Payment Statement, etc. under section _____ of the KPR (Account) Rules 2011.
 (A) Rule 58 (B) Rule 62
 (C) Rule 68 (D) Rule 72
36. The appointing authority in respect of the contingent posts in Municipal Service is :
 (A) The Secretary (B) The Municipal Council
 (C) The Chairperson (D) The Director of Urban Affairs
37. To disseminate information regarding the development and welfare activities in Municipalities is the duty of :
 (A) Ward Sabhas (B) Ward Committees
 (C) Ward Sabhas & Ward Committees (D) None of the Above
38. The Authority competent to issue notice under sub section (3) of section 9 of the Local Fund Audit Act shall give a time period of _____ days to show cause for non production.
 (A) 15 (B) 10
 (C) 7 (D) 21
39. Who is the Chairman of procurement committee of the local govt.?
 (A) Secretary of the local government
 (B) Chairperson
 (C) Vice Chairperson / Deputy Chairperson
 (D) None
40. Ward sabhas in Municipalities are constituted where the population does not exceed :
 (A) Fifty Thousand (B) One lakh
 (C) Two lakh (D) None of the above
41. Which of the following is the first in the sequence of execution of public work?
 (A) Administrative sanction (B) Technical Sanction
 (C) Financial Sanction (D) Preparation of detailed estimate
42. KPR Act as per section _____ a tax or other sum due to a panchayath under the Act or rules, bye laws which is not collected within 3 years of the last due payment, the amount becomes barred by limitation of time.
 (A) Section 244 (B) Section 243
 (C) Section 418 (D) None of the above

43. Putting waste in public places is an offence punishable under section _____ of the Kerala Municipality Act.
- (A) 240 (B) 220
(C) 340 (D) 360
44. The secretary by notice shall require every head of office or employer during the months of _____ and _____ in every half year to assess all employees in his Institution for Profession tax.
- (A) September and March (B) August and February
(C) May and November (D) None
45. The chairman of District Level Audit monitoring committee is :
- (A) Senior Deputy Director of KSAD (B) District Collector
(C) Deputy Director of panchayath (D) None
46. Which Section of the Kerala Local Fund Audit Act 1994 requires the Director, to send to the Govt. a consolidated report on the accounts audited by him during the previous financial year?
- (A) Section 23 (B) Section 20
(C) Section 18 (D) None of these
47. Who is the chairperson of Steering committee of a Grama Panchayath?
- (A) Finance standing committee chairperson
(B) Secretary
(C) Chairperson
(D) Any of the Chairperson of the Standing Committees
48. Which of the following Institution is transferred to Grama panchayath?
- (A) Primary school (B) Primary health centre
(C) Veterinary clinic (D) All above
49. 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) Plinth Area of the Building
50. The maximum period for completion of audit when an auditee institution submits its annual accounts is :
- (A) 3 months (B) 4 months
(C) 6 months (D) None

51. If no rectification reports are received from the executive authority within two months of Receipt of Audit Report, the auditor shall issue a :
- (A) Further remarks
 (B) Further report
 (C) A show cause notice
 (D) Report the matter to the administrative dept
52. The mandatory functions of the village Panchayaths are enumerated in the III schedule under section _____ of the KPR Act.
- (A) Section 143 (B) Section 166
 (C) Section 146 (D) Section 201
53. An elected member of a Panchayath should furnish his statement of properties to the officer assigned for the purpose within _____ of his election.
- (A) 6 months (B) 15 months
 (C) 8 months (D) 12 months
54. The duties, powers and functions of a Dist. Panchayath is enumerated in _____ the KPR Act.
- (A) Section 173 (B) Section 183
 (C) Section 203 (D) Section 198
55. The Items of expenditure that can be made from Panchayath Fund are explained in Section _____ of the KPR Act.
- (A) 213 (B) 243
 (C) 223 (D) 201
56. Who is the authority to prepare the budget of a Panchayath?
- (A) Panchayath Committee (B) Steering Committee
 (C) Standing Committee on Finance (D) The Accountant
57. The term "Panchayath Fund" is defined in section _____ of the KPR Act.
- (A) 211 (B) 212
 (C) 213 (D) 214
58. The officer authorised shall forward to the Director, the proposal for charge/surcharge action in form.
- (A) Form V (B) Form VI
 (C) Form VII (D) Form VIII
59. The time limit for furnishing AFS under the KPR Account Rules is :
- (A) 30th May (B) 15th May
 (C) 15th June (D) 31st July

60. Penalty for disobeying requisition under section 11 of the KLFA Act is :
- (A) Fine which may extend to 1000 rupees
 (B) Fine which may extend to 2000 rupees
 (C) Fine which may extend to 3000 rupees
 (D) Fine which may extend to 500 rupees
61. Which committee coordinate and monitor the function of the standing committees?
- (A) Standing committee for finance (B) Standing committee for development
 (C) Functional committee (D) Steering committee
62. The functions of Secretary are detailed in section _____ of the Kerala Municipality Act.
- (A) 49 (B) 48
 (C) 59 (D) 51
63. The term 'sankhya' is related with :
- (A) asset (B) planning
 (C) taxes (D) financial statement
64. The Surcharge Certificate shall be issued in
- (A) Form VII (B) Form IX
 (C) Form VIII (D) Form X A
65. Who is the statutory auditor of panchayath?
- (A) The Accountant General
 (B) The State performance officer
 (C) The Director, Kerala State Audit Department
 (D) None
66. What is the accounting system followed in grama panchayath?
- (A) cash system (B) single entry system
 (C) double entry system (D) none
67. Which is the software used for online registration of births and death?
- (A) sulekha (B) sankhya
 (C) sevana (D) sanchaya
68. What is the time limit prescribed for the submission of annual financial statement to audit under the kerala local fund audit act 1994?
- (A) within 3 months from the close of a financial year
 (B) within 5 months from the close of a financial year
 (C) within 4 months from the close of a financial year
 (D) within 6 months from the close of a financial year

69. The President of a panchayath has to tender his resignation of his office to the :
- (A) Vice President (B) Returning officer
(C) Secretary (D) State Election Commission
70. As per Kerala Municipality (Manner of inspection and Audit systems) Rules 1997, Auditor shall not return the Annual Financial Statement of a Municipality after the expiry of :
- (A) One week (B) 30 days
(C) 15 days (D) None of the above
71. Which standing committee in a Grama panchayat deals with appeal on taxes?
- (A) Development (B) Finance
(C) Health (D) Welfare
72. The interval between two meetings of the Panchayath shall not exceed :
- (A) one months (B) twenty days
(C) three months (D) two months
73. The audit report received by the panchayath shall be placed for the consideration of the panchayath in the ————— meeting of the panchayath.
- (A) Ordinary (B) Urgent
(C) Budget (D) Special
74. Preparation of budget mentioned in section ————— of Kerala panchayath Raj Act.
- (A) 210 (B) 211
(C) 214 (D) 212
75. Section ————— of the Panchayath Raj Act permits the District Panchayath to issue Revenue bonds.
- (A) Section 197 (B) Section 198
(C) Section 207 (D) Section 208
76. The term of Municipal council is 5 years from :
- (A) the date of counting votes (B) date of declaration of election
(C) date of its first meeting (D) date of election
77. 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

78. Which of the following amendments gives constitutional powers to municipalities?
(A) 74th amendment (B) 73rd amendment
(C) Both of above (D) None
79. Who is the Treasurer of Charitable Endowment?
(A) Chief Minister (B) Director of Charitable Endowment
(C) Principal Secretary, Finance (D) Principal Secretary, Cultural Affairs
80. Who is the chairperson of Steering committee of a Municipality?
(A) Finance standing committee Chairperson
(B) Secretary
(C) Chairperson
(D) Any of the Chairperson of the Standing Committees
81. Who shall take chair of the council in the absence of the Chairperson?
(A) Secretary
(B) Regional Joint Director of Urban Affairs
(C) Deputy Chairperson
(D) None of the above
82. Consolidated Report of accounts audited by Kerala State Audit Department shall be sent to Government not later than :
(A) 30th April every year (B) July 31st every year
(C) August 31st every year (D) 30th September every year
83. The year in which the Kerala Local Fund Rules came into force is :
(A) 1995 (B) 1996
(C) 1994 (D) 1997
84. The President's distress relief fund is formed by :
(A) Transferring amount from panchayat fund
(B) Contribution from public
(C) Transferring amount from state govt. grant
(D) None of the above
85. 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

86. Which Section of the KPR Act empowers the Govt. To make Rules?
(A) Section 114 (B) Section 254
(C) Section 136 (D) Section 108
87. The quorum of the Panchayath Meeting shall be _____ of its members.
(A) One third (B) One half
(C) One fourth (D) None of the above
88. 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
89. The administration and management of religious institutions in Malabar Kasaragod area are regulated by :
(A) Govt. of India Act
(B) Malabar Hindu Religious Endowment Act 1951
(C) Places of public resort Act
(D) None of the above
90. Which among the following is included in the Annual Financial Statement?
(A) Balance sheet (B) Cash flow statement
(C) Receipt and payment statement (D) All the above
91. The word "Commissioner" as specified under Rule 2 of the KPR (Accounts) Rules means :
(A) Central Vigilance Commissioner
(B) Commissioner of Income Tax
(C) Commissioner of Goods and Service Tax
(D) Commissioner of Rural Development
92. Form of requisition for production of document under Kerala Local Fund Audit Rules, 1996 is:
(A) Form IA (B) Form II
(C) Form III (D) Form IV
93. Powers and duties of Director are elaborated in _____ of the KLFA Act.
(A) Section 19 (B) Section 21
(C) Section 16 (D) Section 17

94. The quorum of the Grama Sabha shall be _____ of the number of voters.
(A) 10% (B) 5%
(C) 20% (D) 50 nos.
95. Who shall submit the annual report as required in Section 196 of the Kerala Panchayath Raj 1994, to the Governor.
(A) Chief Secretary
(B) Principal Secretary, LSGD
(C) Director of Panchayath
(D) None of the above
96. The follow up action to be taken on receipt of audit report are detailed in section _____ of the LFA Act.
(A) 11 (B) 13
(C) 14 (D) 15
97. A civil court has no jurisdiction to interfere in the matters taken up by the Local Fund Audit Department under section _____ of the Act.
(A) 23 (B) 24
(C) 25 (D) 26
98. Who shall constitute the State Financial Commission in Art, 243(I) of the Constitution of India?
(A) Chief Minister (B) Minister of LSGIs
(C) Chief Secretary (D) Governor
99. The Kerala Municipality Accounts Rules issued in the year.
(A) 1996 (B) 2011
(C) 2007 (D) 2009
100. The Sum charged/surcharged by the auditor shall be paid by the person (on whom the Charge/Surcharge certificate has been served) to the executive authority within.
(A) one month (B) two months
(C) four months (D) two years

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