

PROVISIONAL ANSWER KEY

Paper: Various Acts and Rules (Paper I)
Date of Test 08-03-2022

Question1:-As per Kerala Local Fund Audit Act the last date for submission of Annual accounts is

- A:-May 15
- B:-June 15
- C:-May 30
- D:-July 31

Correct Answer:- Option-D

Question2:-Petition on Surcharge Certificate can be heard by

- A:-District Court
- B:-Sub Court
- C:-Munsiffs Court
- D:-All

Correct Answer:- Option-A

Question3:-The time limit for issue of Surcharge Certificate is

- A:-Two years after completion of Audit
- B:-Two years after receipt of Surcharge Notice
- C:-Four years after occurrence of expenditure
- D:-No time limit prescribed

Correct Answer:- Option-B

Question4:-The Budget of a Gramapanchayath is presented by

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

Correct Answer:- Option-C

Question5:-Library Cess is collected by

- A:-Grama panchayath
- B:-Block Panchayath
- C:-District Panchayath
- D:-All

Correct Answer:- Option-A

Question6:-The Kerala Panchayath Raj Act enacted in the year

- A:-1992
- B:-1994
- C:-1996
- D:-1999

Correct Answer:- Option-B

Question7:-Constitutional Rights to Municipalities are granted through

- A:-71st Amendment of Constitution
- B:-73rd Amendment of Constitution
- C:-74th Amendment of Constitution
- D:-83rd Amendment of Constitution

Correct Answer:- Option-C

Question8:-Further Report means

- A:-Reply to Audit Report
- B:-Further remarks on the reply of Audit Report
- C:-Report sent in addition to Audit Report
- D:-None

Correct Answer:- Option-D

Question9:-Who is authorised to manage funds of Kerala Agriculture University

- A:-Finance Officer
- B:-Registrar
- C:-The Comptroller
- D:-The Director of Physical Plant

Correct Answer:- Option-C

Question10:-The name of the application software for assessment of property tax in Grama panchayath is

- A:-Sevana
- B:-Sanchaya
- C:-Sankhya
- D:-Soojika

Correct Answer:- Option-B

Question11:-As per Kerala Local Fund Audit Rules the time limit for issue of Audit Report after the completion of Audit is

- A:-Three months
- B:-Four months
- C:-Six months
- D:-One year

Correct Answer:- Option-A

Question12:-Which of the following institution is not enlisted in the schedule of Kerala Local Fund Audit Act

- A:-Kerala Sahitya Academy
- B:-Kerala University
- C:-Kerala Kalamandalam
- D:-Travancore Devaswom Board

Correct Answer:- Option-D

Question13:-Charge proceedings are initiated when

- A:-Loss of Revenue on payment side is established
- B:-Loss of Revenue on receipt side is established
- C:-In both of the above cases
- D:-None of the above

Correct Answer:- Option-B

Question14:-The period in which an aggrieved party can approach Court against Surcharge certificate is

- A:-One month
- B:-Two months
- C:-Four Months
- D:-Six months

Correct Answer:- Option-A

Question15:-The maximum penalty for disobeying requisition under section 11 of Kerala Local Fund Audit Act is

- A:-Rs. 500/-
- B:-Rs. 1000/-
- C:-Rs. 2000/-
- D:-Rs. 3000/-

Correct Answer:- Option-B

Question16:-The Consolidated Audit Report shall be submitted to Government before

- A:-July 31
- B:-August 15
- C:-September 15
- D:-September 30

Correct Answer:- Option-D

Question17:-The Local Fund Audit Committee is constituted by

- A:-Government of Kerala
- B:-Legislative Assembly
- C:-Kerala Local Fund Audit Act
- D:-None

Correct Answer:- Option-B

Question18:-The term 'vacancy remission' in Local Bodies relates

- A:-Rent
- B:-Building Permit
- C:-Property Tax
- D:-Profession tax

Correct Answer:- Option-C

Question19:-Profession Tax is assessed

- A:-Annually
- B:-Half yearly
- C:-Either 1 or 2
- D:-None

Correct Answer:- Option-B

Question20:-Pensionary benefit of a retired Municipal employee is disbursed from

- A:-Municipal Fund
- B:-Government Fund
- C:-Central pension Fund
- D:-None

Correct Answer:- Option-C

Question21:-Ward Sabha and Ward Committee is associated with

- A:-Grama Panchayath
- B:-Block Panchayath
- C:-Kudumbasree
- D:-Municipality

Correct Answer:- Option-D

Question22:-Which of the following tax is not levied by Local Self Government Institutions

- A:-Land Tax
- B:-Advertisement Tax
- C:-property Tax
- D:-Service Tax

Correct Answer:- Option-A

Question23:-The rate of fine for delayed remittance of property Tax is

- A:-1% per month
- B:-2% per month
- C:-6% per year
- D:-12% per year

Correct Answer:- Option-A

Question24:-The minimum period of employment for assessing Profession Tax is

- A:-30 days
- B:-60 days
- C:-Three months
- D:-Four months

Correct Answer:- Option-B

Question25:-The last date before which the Budget of a Grama Panchayath to be passed is

- A:-March 31
- B:-April 15
- C:-April 30
- D:-None

Correct Answer:- Option-A

Question26:-The Constitutional power to State to make provisions with respect to the audit of accounts of Panchayathi Raj institutions is given in

- A:-Article 243 E
- B:-Article 243 J
- C:-Article 243 I
- D:-None

Correct Answer:- Option-B

Question27:-The Contingent Fund of State is at the disposal of

- A:-President of India
- B:-Governor of State
- C:-State Finance Commission
- D:-State Legislature

Correct Answer:- Option-B

Question28:-The authority to an Auditor to visit a Zonal office of a Municipal Corporation is given in

- A:-Rule 4 of KLFA Rules
 - B:-Rule 7(5) of KLFA Rules
 - C:-Rule 12 of KLFA Rules
 - D:-Rule 20 of KLFA Rules
- Correct Answer:- Option-B

Question29:-Proceedings against an Executive Authority for not producing the Annual Accounts within the stipulated time shall be initiated at

- A:-Court of Law
- B:-Government
- C:-Controlling Authority
- D:-None

Correct Answer:- Option-A

Question30:-Rectification Report is issued by

- A:-Deputy Director, KSAD
- B:-Executive Authority
- C:-Person responsible for loss
- D:-All

Correct Answer:- Option-B

Question31:-The minimum penalty for non submission of Annual Accounts is

- A:-Rs. 500/-
- B:-Rs. 1000/-
- C:-Rs. 2000/-
- D:-Rs. 3000/-

Correct Answer:- Option-B

Question32:-Which of the following expenditure not coming under charged expenditure of State

- A:-Salary and allowances of Governor
- B:-Salary and allowances of High Court Judge
- C:-Salary and allowances of Deputy Speaker
- D:-Salary and allowances of Chief Minister

Correct Answer:- Option-D

Question33:-The property tax of a building in a Grama panchayath area is assessed on the basis of

- A:-Cost of construction
- B:-Floor area
- C:-Annual rental value
- D:-Plinth area

Correct Answer:- Option-D

Question34:-The application softwares for LSGIs in Kerala are developed by

- A:-KELTRON
- B:-NIC
- C:-IKM
- D:-C-DIT

Correct Answer:- Option-C

Question35:-Distress Relief Fund is related to

- A:-Devaswom Board
- B:-District Panchayath
- C:-Grama panchayath
- D:-All

Correct Answer:- Option-C

Question36:-Which of the following buildings are not exempted from levying property Tax

- A:-central Government Building
- B:-Aided School
- C:-Church
- D:-None

Correct Answer:- Option-D

Question37:-Surcharge on Property tax in a Grama Panchayath shall not exceed

- A:-2%
- B:-3%
- C:-5%
- D:-6%

Correct Answer:- Option-C

Question38:-The term of office of Ombudsman for LSGIs is

- A:-3 Years
- B:-4 Years
- C:-5 Years
- D:-None

Correct Answer:- Option-A

Question39:-The annual accounts of Malabar Devaswom is prepared on the basis of

- A:-Financial Year
- B:-Malayalam Era
- C:-Calendar Year
- D:-None

Correct Answer:- Option-C

Question40:-The number of members in Travancore Devaswom Board is

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

Correct Answer:- Option-B

Question41:-The Scope of audit of accounts of Charitable Institutions by kerala State Audit Department is limited to

- A:-Audit of donation received
- B:-Eligibility for Grant in aid from Government
- C:-Audit of foreign contribution
- D:-None of the above

Correct Answer:- Option-B

Question42:-Notice of commencement of audit shall issue atleast _____ days in advance

- A:-14 days
- B:-15 days
- C:-21 days
- D:-One month

Correct Answer:- Option-A

Question43:-The form of Surcharge Certificate is

- A:-IX
- B:-IX A
- C:-X
- D:-X A

Correct Answer:- Option-D

Question44:-As per Kerala Panchayath Raj (Accounts) Rules 2011 the last date for submission of annual accounts for audit is

- A:-May 15
- B:-May 31
- C:-June 30
- D:-July 31

Correct Answer:- Option-A

Question45:-Village Panchayath Fund does not include

- A:-Loan
- B:-Grant from government
- C:-Donation
- D:-None

Correct Answer:- Option-D

Question46:-The minimum age for contesting Grama Panchayath election is

- A:-18 Years
- B:-21 Years
- C:-22 Years
- D:-25 Years

Correct Answer:- Option-B

Question47:-The minimum rate of profession Tax in a Grama panchayath is

- A:-Rs. 180/-
- B:-Rs. 200/-
- C:-Rs. 300/-
- D:-None

Correct Answer:- Option-D

Question48:-As per Kerala Municipality Act the Chairman of a Ward committee is

- A:-Municipal Chairman
- B:-Councillor of the Ward
- C:-Municipal Vice Chairman
- D:-Any of the above

Correct Answer:- Option-B

Question49:-The percentage of Revenue to be earmarked for constitution of Poverty Alleviation Fund in a Municipality is

- A:-1 % of Total Income
- B:-1% of Revenue Receipt
- C:-2% of Total Income
- D:-2% of Revenue Receipt

Correct Answer:- Option-D

Question50:-The Ward Sabha shall meet once in

- A:-One month
- B:-Two months
- C:-Three months
- D:-None

Correct Answer:- Option-C

Question51:-As per Local Fund Rules the minimum annual income of a Hindu religious Institution that can be audited by State Audit Department is

- A:-Rs. 10,000/-
- B:-Rs. 25,000/-
- C:-Rs. 1,00,000/-
- D:-Rs. 2,00,000/-

Correct Answer:- Option-A

Question52:-Floor are ratio relates to

- A:-Building Rules
- B:-Property tax
- C:-D & O Licence Fee
- D:-None

Correct Answer:- Option-A

Question53:-The Plan expenditure of a Local Self Government includes

- A:-Development Fund
- B:-General Purpose Fund
- C:-Own Fund
- D:-All

Correct Answer:- Option-D

Question54:-As per Kerala University Act who is empowered to remove Vice Chancellore from his office?

- A:-Chancellor
- B:-Syndicate
- C:-Senate
- D:-None

Correct Answer:- Option-A

Question55:-The pro Chancellor of Kerala University is appointed by

- A:-Governor
- B:-Government
- C:-Syndicate
- D:-None

Correct Answer:- Option-D

Question56:-Which of the following tax is leveid by Block Panchayath

- A:-Duty on Transfer of property
- B:-Advertisement tax
- C:-Timber tax
- D:-None

Correct Answer:- Option-D

Question57:-The notice for audit shall issue in Form No.

- A:-Form I
- B:-Form II
- C:-Form III
- D:-Form IV

Correct Answer:- Option-A

Question58:-In which of the following document the measurement of a public work is recorded

- A:-Muster Roll
- B:-Estimate Report
- C:-Work Bill
- D:-Measurement Book

Correct Answer:- Option-D

Question59:-Which of the following shall not constitute the body corporate of Calicut University

- A:-Vice Chancellor
- B:-Pro Chancellor
- C:-Pro Vice chancellor
- D:-Registrar

Correct Answer:- Option-D

Question60:-The Calicut University Act enacted in the year

- A:-1974
- B:-1975
- C:-1979
- D:-None

Correct Answer:- Option-B

Question61:-When the office of the President and Vice President of Grama Panchayath are vacant who will perform the functions of President

- A:-The Secretary
- B:-Chairman of Standing Committee for Development
- C:-Chairman of Standing Committee for Welfare
- D:-Any one of the above

Correct Answer:- Option-B

Question62:-The State Finance Commission shall submit its recommendations to

- A:-Legislature
- B:-Government
- C:-Governor
- D:-None

Correct Answer:- Option-C

Question63:-Members of Grama Sabha comprises of

- A:-All residents of the ward
- B:-All persons above 18 years of the ward
- C:-All persons above 21years of the ward
- D:-All persons whose names are included in the Electrol Roll

Correct Answer:- Option-D

Question64:-As per Kerala Municipality Act 1994 the power to Government to cancel a decision taken by the Municipal Council is given in

- A:-Section 56
- B:-Section 57
- C:-Section 58
- D:-Section 61

Correct Answer:- Option-B

Question65:-The section in Kerala Municipality Act which empower the Kerala State Audit department to audit the accounts Municipalities is

- A:-Section 285
- B:-Section 294
- C:-Section 295
- D:-None

Correct Answer:- Option-C

Question66:-Travancore Cochin Hindu Religious Institution Act enacted in the year

- A:-1947
- B:-1950
- C:-1957
- D:-1960

Correct Answer:- Option-B

Question67:-Library Cess is collected by Local Bodies at rate of

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

Correct Answer:- Option-D

Question68:-The Election to Local Self Government Institutions in Kerala is conducted by

- A:-Chief Election Officer
- B:-State Election Commission
- C:-Local Self Government Department
- D:-None

Correct Answer:- Option-B

Question69:-The Supreme authority of Kerala University is

- A:-Chancellor
- B:-Syndicate
- C:-Senate
- D:-Legislative Assembly

Correct Answer:- Option-C

Question70:-The Audit Report of Travancore Devaswom Board is submitted to

- A:-Government
 - B:-Travancore Devaswom Board
 - C:-The Hon. High Court
 - D:-Devaswom Minister
- Correct Answer:- Option-C

Question71:-Penal interest for non payment of Property Tax is calculated from

- A:-First day of half year for which the tax is due
 - B:-First day of financial year for which the tax is due
 - C:-First day of succeeding Financial Year
 - D:-First day of succeeding half year
- Correct Answer:- Option-A

Question72:-The quorum of Grama Panchayath meeting is

- A:-One third of sanctioned strength
 - B:-Half of sanctioned strength
 - C:-One third of total present
 - D:-Half of total present
- Correct Answer:- Option-A

Question73:-The maximum rate of profession Tax in a corporation area is

- A:-Rs. 1000/-
 - B:-Rs. 1250/-
 - C:-Rs. 2500/-
 - D:-None
- Correct Answer:- Option-B

Question74:-Which of the following is not a revenue receipt for District Panchayath

- A:-Rent
 - B:-General Purpose Grant
 - C:-Receipts from usufructs
 - D:-None
- Correct Answer:- Option-D

Question75:-The terms and conditions of services of employees in a University is regulated by

- A:-Act
 - B:-Kerala Service Rule
 - C:-Statute
 - D:-Ordinance
- Correct Answer:- Option-D

Question76:-The liability fixed by Surcharge Certificate has to be recovered as per

- A:-Kerala Local Fund Audit Act
 - B:-Kerala Panchayath Raj Act
 - C:-Kerala Revenue Recovery Act
 - D:-Kerala Land Reforms Act
- Correct Answer:- Option-C

Question77:-As per Kerala Local fund Audit Rules a notice for personal appearance shall be issued in Form No.

- A:-Form No.I
 - B:-Form No.II
 - C:-Form No.III
 - D:-None
- Correct Answer:- Option-C

Question78:-Consolidated Audit Report is

- A:-A report submitted by Director, KSAD to Government
 - B:-A report submitted by Director, KSAD to Local Fund Accounts Committee
 - C:-A report submitted by Executive Authority to Government
 - D:-None
- Correct Answer:- Option-A

Question79:-The show cause notice under section 9 of Kerala Local Fund Audit Act is issued when

- A:-Annual accounts not submitted
 - B:-Surcharge notice issued
 - C:-Non production of documents to audit
 - D:-All of the above
- Correct Answer:- Option-A

Question80:-When fraud or misappropriation or serious irregularities are detected the procedures to be adopted are detailed in Rule _____ of Kerala Local Fund Audit Rules

- A:-Rule 6
 - B:-Rule 7
 - C:-Rule 11
 - D:-Rule 12
- Correct Answer:- Option-D

Question81:-As per Kerala Local fund Audit Act the final Audit Report shall issue within

- A:-Three months after receipt of accounts
 - B:-Three months after completion of audit
 - C:-Six months after receipt of accounts
 - D:-Six months after completion of audit
- Correct Answer:- Option-C

Question82:-The Central Finance Commission is constituted under Article _____ of the Constitution

- A:-Art. 243
 - B:-Art. 244
 - C:-Art. 280
 - D:-Art. 281
- Correct Answer:- Option-C

Question83:-The convenor of a Grama Sabha is

- A:-Grama Panchayath president
 - B:-Ward member
 - C:-Secretary
 - D:-Kudumbasree Chair person
- Correct Answer:- Option-B

- Question84:-A local body can't execute public Work through
A:-Direct Execution
B:-Acredited Agency
C:-Beneficiary Committee
D:-None
Correct Answer:- Option-D
- Question85:-The section in Kerala Panchayath Raj Act which deals with Accounts and Audit is
A:-Section. 195
B:-Section 214
C:-Section 215
D:-None
Correct Answer:- Option-C
- Question86:-The maximum period of interval between two Panchayath committee meeting is
A:-Fourteen days
B:-Twentyone days
C:-One month
D:-Fortyfive days
Correct Answer:- Option-C
- Question87:-Assessment of property Tax in a Grama Panchayath is done by
A:-Grama panchayath Committee
B:-Finance Standing Committee
C:-Vice president
D:-Secretary
Correct Answer:- Option-D
- Question88:-The section in Kerala Panchayathi Raj Act which empowers Grama Panchayath to levy tax is
A:-Section 195
B:-Section 200
C:-Section 215
D:-None
Correct Answer:- Option-B
- Question89:-If the Finance Standing Committee of Municipality fails to prepare Annual Budget, the Chairman can
A:-Allow extension of time for preparation of Budget
B:-Authorise the secretary to prepare the Budget
C:-Authorise any of the standing Committee to prepare the Budget
D:-Any one of the above
Correct Answer:- Option-B
- Question90:-The term Municipal Fund is defined in
A:-Section 230 of KM Act
B:-Section 283 of KM Act
C:-Section 294 of KM Act
D:-None
Correct Answer:- Option-B
- Question91:-The head quarters of Malabar Devaswom Board is at
A:-Palakkad
B:-Kozhikod
C:-Kannur
D:-Malappuram
Correct Answer:- Option-B
- Question92:-The Statute passed by Senate of Kerala University is assented by
A:-The Chancellor
B:-Vice Chancellor
C:-Syndicate
D:-None
Correct Answer:- Option-A
- Question93:-Who is empowered to make Ordinance of Kerala University
A:-Syndicate
B:-Senate
C:-Academic Council
D:-Government
Correct Answer:- Option-A
- Question94:-The chief executive body of Kerala Agricultural University is
A:-Syndicate
B:-Senate
C:-General Council
D:-Executive Committee
Correct Answer:- Option-D
- Question95:-The tenure of office of Vice Chancellor of Kerala University is
A:-Three Years
B:-Four years
C:-Five Years
D:-None
Correct Answer:- Option-B
- Question96:-Which of the following does not constitute Village panchayath Fund
A:-Development Fund
B:-General Purpose Grant
C:-World Bank Assistance
D:-None
Correct Answer:- Option-D
- Question97:-Working Group is associated with
A:-LSGIs
B:-Universities
C:-Devaswom Boards
D:-None
Correct Answer:- Option-A

Question98:-The form of Show Cause Notice as per Rule 12 of Kerala Local Fund Audit Rules is

- A:-Form II
- B:-Form III
- C:-Form IV
- D:-None

Correct Answer:- Option-C

Question99:-An Institution can be audited by Kerala State Audit Department by

- A:-Including the Institution in the schedule of KLFA Act
- B:-Gazette notification
- C:-Mutual agreement
- D:-Any one of the above

Correct Answer:- Option-D

Question100:-Annual Accounts of an LSGI can be returned by the auditor pointing out the defects within _____ days of its receipt

- A:-14 Days
- B:-15 Days
- C:-21 Days
- D:-No time limit

Correct Answer:- Option-B