

PROVISIONAL ANSWER KEY

Paper: Various Acts and Rules (Paper I)
Date of Test 03-11-2022

Question1:-The defect liability period of new road construction including sub base and BM and BC surfacing

- A:-24 months
- B:-18 months
- C:-12 months
- D:-36 months

Correct Answer:- Option-D

Question2:-The Register detailing the scale of expenditure, the number of existing posts etc. in respect of each devaswom is called

- A:-Math
- B:-Nithyanidhanam
- C:-Assortment Register
- D:-Dittam

Correct Answer:- Option-D

Question3:-"Destination management council" is related with

- A:-District Tourism Promotion
- B:-Kerala Kalamandalm
- C:-Veterinary and Animal Science University
- D:-Development Authority

Correct Answer:- Option-A

Question4:-Section _____ of Veterinary and Animal Science University Act 2010 deals with preparation and Audit of accounts of the university.

- A:-48
- B:-44
- C:-50
- D:-68

Correct Answer:- Option-B

Question5:-Show cause notice for non submission of Annual Financial Statement is issued under Kerala Local Fund Audit Act in Form number

- A:-II
- B:-III
- C:-VI
- D:-VII

Correct Answer:- Option-D

Question6:-IKM has developed the 'Sakarma' software for

- A:-cost estimation tool for public works
- B:-handling of council/committee agenda, minutes etc
- C:-the revenue and licence system
- D:-financial management system

Correct Answer:- Option-B

Question7:-The Local Fund Audit Department was renamed as Kerala State Audit Department in

- A:-2012
- B:-2013
- C:-2015
- D:-2014

Correct Answer:- Option-C

Question8:-The application of audit procedures to less than 100% of the items within an account balance or class of transformations is called

- A:-Audit sampling
- B:-Test audit
- C:-Test checking
- D:-Audit testing

Correct Answer:- Option-A

Question9:-The fund constituted for the replacement of an asset or liquidation of a liability is called

- A:-Reserve fund
- B:-Sinking fund
- C:-Capital fund
- D:-Special fund

Correct Answer:- Option-B

Question10:-Central pension fund is to be audited by

- A:-Accountant General
- B:-Finance Dept
- C:-State Audit Dept
- D:-C&AG

Correct Answer:- Option-C

Question11:-Kerala Panchayat Raj (write off of irrecoverable amount) Rules 1998 permits the District Panchayath to write off Rs. _____ in each case after completing the prescribed procedures.

- A:-1000
- B:-2000
- C:-5000
- D:-3000

Correct Answer:- Option-C

Question12:-All entries which do not involve cash or bank/treasury accounts shall be recorded in the

- A:-General ledger
- B:-Sub ledger
- C:-Journal book
- D:-Subsidiary Register

Correct Answer:- Option-C

Question13:-Kerala Panchayat Raj (Account) Rules 2011 came into force on

- A:-01/03/2011
- B:-01/04/2011
- C:-28/03/2011
- D:-None of these

Correct Answer:- Option-B

Question14:-As per Kerala Panchayat Raj (Account) Rules, the Audit Certificate is to be issued before _____ of the subsequent year

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

Correct Answer:- Option-A

Question15:-Kerala Panchayat Building Rules 2011 came into force on

- A:-19.04.2011
- B:-01.05.2011
- C:-14.02.2011
- D:-01.04.2011

Correct Answer:- Option-C

Question16:-Any tax of amount due to a panchayat has been barred by limitation due to the default of taking steps at the appropriate time, the amount so lost shall be realized with 12% interest there on from such Officer. Quote the relevant section in the Kerala Panchayat Raj Act.

- A:-234
- B:-243
- C:-343
- D:-334

Correct Answer:- Option-B

Question17:-Select one among the following which is not a mandatory function of Village Panchayat as per Kerala Panchayat Raj Act

- A:-Regulating building constructing
- B:-Control of eating places
- C:-Provision for ferries
- D:-Soil protection

Correct Answer:- Option-D

Question18:-Half yearly profession tax payable to income of Rs. 76,000

- A:-Rs. 750
- B:-Rs. 600
- C:-Rs. 450
- D:-None of these

Correct Answer:- Option-A

Question19:-After considering the budget proposal prepared by the secretary, the Finance Standing Committee shall prepare a budget and the Finance Standing Committee Chairman shall present the same before the panchayat before

- A:-Second week of March
- B:-First week of March
- C:-15th March
- D:-31st March

Correct Answer:- Option-B

Question20:-Details of acquisition of immovable property required by the Panchayat is dealt in section _____ of Kerala Panchayat Raj Act.

- A:-187
- B:-147
- C:-178
- D:-197

Correct Answer:- Option-C

Question21:-Govt. shall have the power to issue general guidelines to the Panchayat in accordance with the National and State policies in matters such as finance, accounts maintenance, office management, formulation of schemes, selection of sites and beneficiaries, functioning of gramasabha, welfare programs etc. vide section _____ of the Kerala Panchayat Raj Act 1994.

- A:-189
- B:-98
- C:-178
- D:-187

Correct Answer:- Option-A

Question22:-Trace out the action which is not to be carried out at the end of every month by the secretary of Grama Panchayat

- A:-Compilation of details of stock utilize
- B:-Closing of ledger accounts
- C:-Payment of Govt. dues
- D:-Accrual of interest on borrowings

Correct Answer:- Option-D

Question23:-When the Annual Financial Statement found defective on preliminary check by the audit, it shall be returned for rectification within _____ as per Kerala Panchayat Raj (Manner of Inspection and Audit System) Rules 1997

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

Correct Answer:- Option-A

Question24:-_____ means a financial statement prepared for an accounting period to depict the changes in the financial position and to present the cash received in and paid out in whatever form

- A:-Income and Expenditure Statement
- B:-Annual Financial Statement
- C:-Balance sheet
- D:-Receipts and Payments statements

Correct Answer:- Option-D

Question25:-Malabar devaswom board was formed by amending the H.R & CE act during the year

- A:-2002
- B:-2008
- C:-2010
- D:-2012

Correct Answer:- Option-B

Question26:-The audit report of Travancore devaswom board is submitted to the

- A:-Government
- B:-Devaswom Board
- C:-Hon. Highcourt
- D:-None of these

Correct Answer:- Option-C

Question27:-The items of expenditure debitible to the Panchayat fund are listed in section _____ of the Kerala Panchayat Raj Act 1994

- A:-253
- B:-223
- C:-213
- D:-123

Correct Answer:- Option-C

Question28:-The main source of income of a Block Panchayat for its day to day affairs is

- A:-General purpose grant
- B:-Income from taxes
- C:-Development grant
- D:-All of these

Correct Answer:- Option-A

Question29:-The minimum annual income of an institution coming under Hindu religious and charitable endowment whose accounts are audited by the Kerala State Audit Dept is

- A:-5,000
- B:-10,000
- C:-20,000
- D:-50,000

Correct Answer:- Option-B

Question30:-As per Kerala Panchayat Raj Act 1994, no surcharge shall be made after a period of _____ years from the date on which the expenditure in question was incurred

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

Correct Answer:- Option-D

Question31:-Section _____ of the Kerala Panchayat Raj Act permits district Panchayat to issue Revenue Bonds

- A:-197
- B:-198
- C:-207
- D:-208

Correct Answer:- Option-A

Question32:-District Collector is the Chairperson of District level Audit Monitoring Committee with effect from

- A:-07/08/2010
- B:-08/07/2011
- C:-08/07/2010
- D:-08/07/2012

Correct Answer:- Option-C

Question33:-The rate of service tax for providing water supply in Village Panchayat shall not be less than _____ of property tax

- A:-2%
- B:-3%
- C:-10%
- D:-5%

Correct Answer:- Option-B

Question34:-An amount not less than _____ % of the current year's estimated receipts excluding receipts on endowments Govt. grants and debt account is to be shown as working balance in the budget

- A:-2%
- B:-3%
- C:-10%
- D:-5%

Correct Answer:- Option-D

Question35:-Livestock is an important source of income of

- A:-Koodalmanikyam Devaswom
- B:-Malabar Devaswom
- C:-Cochin Devaswom
- D:-Guruvayoor Devaswom

Correct Answer:- Option-D

Question36:-Central Pension Fund relates with

- A:-pension of regular employees of the Municipality
- B:-pension of contingent employees of municipality
- C:-pension of part time contingent employees of Panchayat
- D:-None of these

Correct Answer:- Option-A

Question37:- _____ % of revenue receipt of all Municipalities shall be ear marked for constituting poverty alleviation fund

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

Correct Answer:- Option-B

Question38:-The convener of gramasabha

- A:-The President
- B:-The Secretary
- C:-Ward Member
- D:-Finance Standing Committee Chairman

Correct Answer:- Option-C

Question39:-As per Kerala Panchayat (Account) Rules the Annual Financial Statement is to be submitted within

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

Correct Answer:- Option-B

Question40:-Chief executive officer of Travancore Devaswom Board

- A:-The Secretary
- B:-The Chairman
- C:-Devaswom Commissioner
- D:-None of these

Correct Answer:- Option-C

Question41:-Section _____ of the Kerala Local Fund Audit Act required the Director to send to Govt. a consolidated report on the accounts audited during the previous financial year

- A:-23
- B:-20
- C:-18
- D:-None of these

Correct Answer:- Option-A

Question42:-Every Panchayat shall prepare Administration Report every year before _____ of the succeeding year

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

Correct Answer:- Option-D

Question43:-In the sequence of execution of public works, which of the following is the first?

- A:-Administrative sanction
- B:-Technical sanction
- C:-Financial sanction
- D:-Preparation of Detailed Estimate

Correct Answer:- Option-A

Question44:-There are _____ Standing Committees in a Municipal Council

- A:-5
- B:-4
- C:-6
- D:-7

Correct Answer:- Option-C

Question45:-Section _____ of the Kerala Panchayat Raj Act 1994 dealt with Panchayat fund

- A:-232
- B:-212
- C:-193
- D:-214

Correct Answer:- Option-B

Question46:-All payments and refunds pertaining to the Panchayat shall be authorized by the President under section _____ of the Kerala Panchayat Raj Act

- A:-215
- B:-243
- C:-231
- D:-156

Correct Answer:- Option-D

Question47:-Expenditure incurred with the object of making assets of permanent character is called

- A:-Revenue expenditure
- B:-Miscellaneous expenditure
- C:-Capital expenditure
- D:-None of these

Correct Answer:- Option-C

Question48:-Earnest money deposit is accepted

- A:-at the time of opening of tender
- B:-from the tenderers at the time of signing the contract
- C:-from the tenderer whose tender is accepted
- D:-along with tender

Correct Answer:- Option-D

Question49:-If no rectification reports are received from the Executive Authority within 2 months of receipt of Audit Report, the Auditor shall issue a

- A:-further report
- B:-further remarks
- C:-show cause notice
- D:-report to Administrative Dept

Correct Answer:- Option-A

Question50:-The Kerala Local Fund Audit Rules 1996 came into force on

- A:-09/01/1996
- B:-09/02/1996
- C:-04/01/1996
- D:-05/02/1996

Correct Answer:- Option-B

Question51:-The Director shall have authority to verify the cash balance of the fund at the time of audit and inspection as per section _____ of the Kerala Local Fund Audit Act

- A:-8
- B:-6
- C:-9
- D:-10

Correct Answer:- Option-B

Question52:-_____ means an audit of accounts pertaining to a specified item or series of items requiring through examination and includes re-audit of the accounts for a period already covered by audit

- A:-Continuous audit
- B:-Concurrent audit
- C:-Detailed audit
- D:-Special audit

Correct Answer:- Option-D

Question53:-For the purpose of according fraction of a rupee shall be rounded to the next higher rupee. Under which section such an explanation is given in Kerala Municipal Act

- A:-283(7)
- B:-278(7)
- C:-238(7)
- D:-295(7)

Correct Answer:- Option-A

Question54:- _____% of total monthly emoluments is to be remitted to Central Pension Fund under Kerala Municipality (Death Cum Retirement Benefits) Rules 1996

- A:-25
- B:-10
- C:-15
- D:-20

Correct Answer:- Option-C

Question55:-The pre-qualification tender period for public works having estimate above Rs. 70 lakhs

- A:-28 days
- B:-7 days
- C:-14 days
- D:-21 days

Correct Answer:- Option-C

Question56:-Vacancy occurring otherwise than by efflux of time is known as

- A:-Ordinary vacancy
- B:-Casual Vacancy
- C:-Normal vacancy
- D:-Contingent vacancy

Correct Answer:- Option-B

Question57:-Lump sum provision included in estimates should not be more than _____% of the estimate

- A:-2.5%
- B:-10%
- C:-15%
- D:-5%

Correct Answer:- Option-D

Question58:-As per Kerala Local Fund Audit Act 1994 who is the Principal Executive Officer of a Local Authority

- A:-Executive Authority
- B:-Secretary
- C:-President
- D:-Chairperson

Correct Answer:- Option-A

Question59:-Which section of the Kerala Panchayat Raj Act empowers Grama panchayat to levy tax?

- A:-Section 200
- B:-Section 201
- C:-Section 203
- D:-Section 215

Correct Answer:- Option-A

Question60:-Details of item of works and their values in detail prepared for the amount of L.S. provision included estimate is known as

- A:-Preliminary Estimate
- B:-Supplimentary Estimate
- C:-Working Estimate
- D:-Detailed Estimate

Correct Answer:- Option-C

Question61:-The validity period of Administrative sanction

- A:-3 years
- B:-5 years
- C:-2 years
- D:-None of these

Correct Answer:- Option-B

Question62:-Maximum extension of time allowed for completion of public works should not be exceeded more than _____ of original time of completion as per agreement

- A:-20%
- B:-25%
- C:-15%
- D:-50%

Correct Answer:- Option-D

Question63:-_____ is a provision in a contract that frees both parties from obligation if an extra ordinary event directly prevents one or both parties from performing.

- A:-Plus/minus tolerance clause
- B:-Conditional agreement
- C:-Performance guarantee
- D:-Force majeure

Correct Answer:- Option-D

Question64:-What is the penal action which can be taken by the Govt. against the Municipality who fails to punish annual administration report within time limit?

- A:-Withhold the payment of grant
- B:-Withdrawal of grant sanctioned
- C:-Cut short 50% of grant
- D:-Reduce the grant

Correct Answer:- Option-A

Question65:-The state level Audit Monitoring Committee shall be convened once in _____ month based on the order of the Chairman

- A:-6
- B:-3
- C:-4
- D:-12

Correct Answer:- Option-C

Question66:-The maximum rate of surcharge that may be levied by the Municipality on any tax other than profession tax is

- A:-5%
- B:-10%
- C:-3%
- D:-15%

Correct Answer:- Option-B

Question67:-Reconciliation of deposit, advances, receivables and income with subsidiary records and registers shall be carried out at the end of every _____ by the Secretary

- A:-Month

- B:-Half year
- C:-Year
- D:-Quarter

Correct Answer:- Option-B

Question68:-Original petition on surcharge certificate is to be filed before the

- A:-District court
- B:-JFCM Court
- C:-Sub Court
- D:-Hon. High Court

Correct Answer:- Option-A

Question69:-Maximum amount of yearly profession tax payable by an employee is

- A:-2500
- B:-1250
- C:-2000
- D:-3000

Correct Answer:- Option-A

Question70:-As per Rule _____ of Kerala Local Fund Audit Rules 1996 at the time of Local Audit the auditors shall check the details of collection of revenue, remittance of collection and withdrawals from accounts up to the date of audit

- A:-7(4)
- B:-8
- C:-7(2)
- D:-7(7)

Correct Answer:- Option-D

Question71:-In Panchayat Raj Institution the accounts are maintained on _____ basis.

- A:-Cash
- B:-Single Entry
- C:-Accrual
- D:-None of these

Correct Answer:- Option-C

Question72:-A document which serves as an authorization of financial transaction is called

- A:-Receipt
- B:-Voucher
- C:-Bill
- D:-Journal

Correct Answer:- Option-B

Question73:-The period of limitation for recovery of dues of Village Panchayat is

- A:-1 year
- B:-4 years
- C:-5 years
- D:-3 years

Correct Answer:- Option-D

Question74:-The statement of financial position of a Panchayat as at a given date is called

- A:-Receipts and Payments statements
- B:-Trial Balance
- C:-Balance sheet
- D:-Fund flow statement

Correct Answer:- Option-C

Question75:-Preparation and sanction of budget of a Panchayat is described in section _____ of the Kerala Panchayat Raj Act 1994

- A:-214
- B:-215
- C:-213
- D:-166

Correct Answer:- Option-A

Question76:-Generally notice of commencement of audit shall be given in prescribed form at least _____ in advance

- A:-15 days
- B:-1 month
- C:-2 months
- D:-14 days

Correct Answer:- Option-D

Question77:-Judicial proceedings required u/s 9(2) of Kerala Local Fund Act 1994 is carried out at

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

Correct Answer:- Option-C

Question78:-The limit of contingent expenditure that can be incurred by the President of a Block Panchayat is

- A:-10,000
- B:-7,500
- C:-15,000
- D:-1,00,000

Correct Answer:- Option-B

Question79:-Provision relating to vacancy remission in Municipality is dealt in section _____ of Kerala Municipality Act

- A:-233
- B:-226
- C:-239
- D:-236

Correct Answer:- Option-C

Question80:-Extract of all ledger balances is called

- A:-Balance sheet
- B:-Receipts payments statement
- C:-Income Expenditure Statement
- D:-Trial Balance

Correct Answer:- Option-D

Question81:-The accounts of a Local Authority shall be prepared and presented for audit within _____ of the close of the financial year.

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

Correct Answer:- Option-A

Question82:-The quorum of a Ward Sabah shall be _____% of its total members.

- A:-15%
- B:-10%
- C:-20%
- D:-25%

Correct Answer:- Option-B

Question83:-Draft Audit Report shall be shown to the Executive Authority on the close of audit and acknowledgement obtained as per Rule _____ of Local Fund Audit Rules

- A:-13
- B:-14
- C:-15
- D:-16

Correct Answer:- Option-B

Question84:-Govt. sanction is necessary for allowing remissions exceeding _____ in cases of lease

- A:-Rs. 50,000
- B:-Rs. 75,000
- C:-Rs. 1,00,000
- D:-Rs. 10,000

Correct Answer:- Option-D

Question85:-Who is the officer authorized by Govt. for accepting abstract of Annual Report vide section 295(15) & (16) of Kerala Municipality Act 1994

- A:-Regional Joint Director
- B:-Secretary, LSGD
- C:-Director of Municipal Administration
- D:-None of these

Correct Answer:- Option-C

Question86:-Fifth schedule of the Panchayat Raj Act 1994 enumerates the functions of

- A:-District Panchayat
- B:-Block Panchayat
- C:-Grama Panchayat
- D:-None of these

Correct Answer:- Option-A

Question87:-Power of Govt. to make rules in respect to the Grant and renewals of licenses and permissions is explained in section _____ of Kerala Panchayat Raj Act 1994.

- A:-224
- B:-234
- C:-220
- D:-264

Correct Answer:- Option-B

Question88:-The auditor shall send the audit report to the Local Authority within _____ months after the completion of audit

- A:-2
- B:-4
- C:-3
- D:-1

Correct Answer:- Option-C

Question89:-'Religious Endowment' under HR & CE Act implies

- A:-Vazhipadu by a devotee
- B:-A fixed deposit
- C:-Fund for a specific purpose
- D:-All property belonging to a temple

Correct Answer:- Option-D

Question90:-The power to dispense with detailed audit is vested with the _____ as per Local Fund Audit Act

- A:-Director
- B:-Government
- C:-Local Authority
- D:-Controlling Officer

Correct Answer:- Option-A

Question91:-Confirmation of all categories of advances shall be carried out at the end of _____ by the Secretary

- A:-Every quarter
- B:-Every month
- C:-Every half year
- D:-Every year

Correct Answer:- Option-D

Question92:-Audit certificate issued on the Annual Financial Statement of Local Bodies without having any defects is called

- A:-Unqualified certificate
- B:-Disclaimer certificate
- C:-Qualified Certificate
- D:-Adverse opinion

Correct Answer:- Option-A

Question93:-The maximum fine that can be imposed for non-submission of accounts for audit within the specific period is

- A:-1000
- B:-3000
- C:-5000
- D:-10000

Correct Answer:- Option-B

Question94:-The term 'Area Committee' is associated with which of the Act/Rules

- A:-Panchayat Raj Act
- B:-Municipal Act
- C:-HR & CE Act
- D:-None of these

Correct Answer:- Option-C

Question95:-The prevailing rate of Audit charge payable to state audit dept is

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

Correct Answer:- Option-C

Question96:-CPWD data and schedule of rates were made applicable to LSGD with effect from

- A:-2014-15
- B:-2013-14
- C:-2012-13
- D:-2010-11

Correct Answer:- Option-A

Question97:-Chairperson of Finance Standing Committee of a Grama Panchayat is

- A:-President
- B:-Vice President
- C:-Secretary
- D:-None of these

Correct Answer:- Option-B

Question98:-Category 'C' fund means

- A:-General purpose grant
- B:-Own fund
- C:-Loans
- D:-Maintenance grant

Correct Answer:- Option-D

Question99:-Appeals on taxation in a municipality is disposed by

- A:-Standing committee for finance
- B:-Chair person
- C:-The Council
- D:-None of these

Correct Answer:- Option-A

Question100:-The audit of accounts shall be completed within _____ months of the date of presentation of account for audit

- A:-3
- B:-4
- C:-9
- D:-6

Correct Answer:- Option-D