

FINAL ANSWER KEY

Paper: Account and Audit in the Panchayat Rules (Paper III)
Date of Test 01-11-2020

Question1:-Who shall examine the entries and the closing balance in the Cash book at the end of each day?

- A:-Accountant
 - B:-Assistant Secretary
 - C:-Secretary
 - D:-Junior Superintendent / Head Clerk
- Correct Answer:- Option-C

Question2:-Implementing officer shall maintain a Cash book in Form _____ in which he shall record all receipts and payments.

- A:-TR.7-A
- B:-TR.7
- C:-TR.61
- D:-TR.59

Correct Answer:- Option-A

Question3:-Who shall prepare and submit the statement of receipts and payments to the Standing committee for Finance?

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

Correct Answer:- Option-D

Question4:-Budget proposals prepared by the respective standing committee and proposals submitted by the Secretary and the officials dealing with the respective subjects before the _____ and the same shall be submitted to the Standing committee for finance.

- A:-31st January every year
- B:-15th January every year
- C:-31st December every year
- D:-15th March every year

Correct Answer:- Option-B

Question5:-No surcharge shall be made after a period of _____ from the date on which the expenditure in question was incurred?

- A:-five years
- B:-four years
- C:-six years
- D:-three years

Correct Answer:- Option-B

Question6:-A District Panchayat is competent to write off an amount if it does not exceed

- A:-Rs.1,000
- B:-Rs.2,000
- C:-Rs.5,000
- D:-Rs.10,000

Correct Answer:- Option-C

Question7:-Every works of which estimated cost is _____ Pre-qualification tender shall be invited compulsorily.

- A:-Rs.70 lakhs or more
- B:-Rs.75 lakhs or more
- C:-Rs.50 lakhs or more
- D:-Rs.25 lakhs or more

Correct Answer:- Option-A

Question8:-5% of the works of an estimate which exceeds _____ shall be test checked by an Executive Engineer.

- A:-Rs.10 lakhs
- B:-Rs.15 lakhs
- C:-Rs.5 lakhs
- D:-Rs.6 lakhs

Correct Answer:- Option-D

Question9:-Who is responsible to submit the Performance Audit report in the next meeting of the Panchayat after receiving the same?

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

Correct Answer:- Option-B

Question10:-If the annual accounts presented for audit is in a defective or incomplete manner the same shall not be returned after the expiry of _____ from the date of receipt.

- A:-fifteen days
- B:-thirty days
- C:-forty five days
- D:-ten days

Correct Answer:- Option-A

Question11:-Who will appoint the State Performance Audit Officer?

- A:-Accountant General
- B:-Governor
- C:-Ombudsman
- D:-Government

Correct Answer:- Option-D

Question12:-Panchayat have accorded sanction to a female member to avail six months leave. She is eligible for honararum upto

- A:-six months
- B:-four months
- C:-not eligible
- D:-three months

Correct Answer:- Option-C

Question13:-As per the guidelines for the procurement of Goods and Services which team is responsible for receipt and opening of tenders

- A:-Social Audit Committee
- B:-Procurement Team and Social Audit Committee
- C:-Finance team
- D:-Technical team

Correct Answer:- Option-B

Question14:-Procurement Team is established at every Local self Government. Who is the Procurement Officer of a Local Self Government?

- A:-Performance Audit Supervisor
- B:-President of the Local Self Government
- C:-Accountant / Junior Superintendent / Head Clerk
- D:-Secretary / Implementing officer

Correct Answer:- Option-D

Question15:-Guidelines issued by Government for the Procurement of Goods Services in Local Self Governments come into force with effect from

- A:-24.4.1994
- B:-24.3.1999
- C:-8.11.2010
- D:-1.4.2010

Correct Answer:- Option-C

Question16:-The Social Audit Committee shall present its consolidated findings before the _____ at the end of the Financial year.

- A:-Grama sabha
- B:-Panchayat committee
- C:-Finance Standing Committee
- D:-Secretary

Correct Answer:- Option-A

Question17:-As per the Kerala Panchayat Raj (Accounts) Rules 2011 the Annual Financial statement shall be submitted to the Auditor on or before

- A:-31st July of the Succeeding year
- B:-15th April of the Succeeding year
- C:-31st May of the Succeeding year
- D:-15th May of the Succeeding year

Correct Answer:- Option-D

Question18:-Rectification report against the irregularities pointed out in the Local Fund Audit report has been furnished to be Audit Department. On receipt of the rectification report, the auditor shall send 'further remarks' to the Panchayat within

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

Correct Answer:- Option-A

Question19:-As per the Local Fund Audit Rules the accounts relating to a financial year shall be presented for audit within _____ from the close of the financial year.

- A:-45 days
- B:-four months
- C:-two months
- D:-one month

Correct Answer:- Option-B

Question20:-The monthly Honorarium of a District Panchayat President is

- A:-Rs.7,900
- B:-Rs.15,000
- C:-Rs.15,800
- D:-Rs.16,000

Correct Answer:- Option-C

Question21:-Travelling Allowance of every member shall be paid only after the bill as scrutinised and passed by the

- A:-Secretary of the Panchayat
- B:-Vice-President of the Panchayat
- C:-Performance Audit Supervisor
- D:-President of the Panchayat

Correct Answer:- Option-D

Question22:-Annual Administration Report of a Block Panchayat has to be furnished to the

- A:-Government
- B:-District Panchayat
- C:-Rural Development Commissioner
- D:-State Performance Audit Officer

Correct Answer:- Option-B

Question23:-Preliminary agreement in the prescribed proforma shall be enclosed with the tender at the estimated cost exceeding

- A:-Rs.50,000
- B:-Rs.one lakh
- C:-Rs.10 lakh
- D:-Rs.40,000

Correct Answer:- Option-A

Question24:-Execution of a work through the beneficiary committee there shall be an Executive Committee consisting of not more than _____ members.

- A:-10
- B:-7
- C:-15
- D:-14

Correct Answer:- Option-C

Question25:-Who is competent to accord Administrative Sanction to the estimates of public work in a Block Panchayat not exceeding Rs.Fifty thousand?

- A:-Standing Committee having the control of Public works
- B:-Block Panchayat
- C:-Assistant Executive Engineer
- D:-Executive Engineer

Correct Answer:- Option-A

Question26:-Technical sanction shall be obtained from the Competent Engineer of the Electrical wing of the Public Works Department if the Estimate of electrical works exceeding

- A:-Rs.20 lakhs
- B:-Rs.10.5 lakhs
- C:-Rs.7.5 lakhs
- D:-Rs.6.5 lakhs

Correct Answer:- Option-D

Question27:-The estimate of a public work is Rs.49,000. On Completion of the work who will measure it?

- A:-Assistant Engineer

- B:-Overseer
 - C:-Secretary
 - D:-Work Superintendent
- Correct Answer:- Option-B

Question28:-On completion of a work the contractor or Executive committee convenor of the beneficiary committee shall inform in writing to the authorities concerned that the work has been completed. Measurement and check measurement shall be completed within _____ of receipt of such information.

- A:-one month
 - B:-two weeks
 - C:-one week
 - D:-ten days
- Correct Answer:- Option-C

Question29:-Performance Audit is to be conducted in all Panchayats

- A:-once in three months
 - B:-once in six months
 - C:-once in two months
 - D:-monthly
- Correct Answer:- Option-D

Question30:-Consolidated schedule of the Performance Audit Programme of a District has to be submitted by the Assistant Director of Panchayats to the

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

Question31:-What is the limit fixed for the execution of a public work through the Beneficiary committee?

- A:-Rs.50,000
 - B:-Rs.10,000
 - C:-Rs.5,00,000
 - D:-No limit
- Correct Answer:- Option-A

Question32:-What is the limit fixed for incurring contingent expenses on an item in a month by a District Panchayat President?

- A:-Rs.25,000
 - B:-Rs.20,000
 - C:-Rs.15,000
 - D:-Rs.30,000
- Correct Answer:- Option-B

Question33:-After the approval and publication of an Administration Report of a Grama Panchayat, the same shall be forwarded to the

- A:-Deputy Director of Panchayat
 - B:-Director of Panchayat
 - C:-District Panchayat
 - D:-Block Panchayat
- Correct Answer:- Option-C

Question34:-Which section of Kerala Panchayat Raj Act empowers the Government to dissolve the Panchayat if a Panchayat fails to pass its budget for the succeeding year before the end of a financial year?

- A:-Section 193 (1) of Kerala Panchayat Raj Act
 - B:-Section 181 of Kerala Panchayat Raj Act
 - C:-Section 162 of Kerala Panchayat Raj Act
 - D:-Section 215 of Kerala Panchayat Raj Act
- Correct Answer:- Option-A

Question35:-When a work is done by the Panchayat by engaging daily labourers no labourer shall muster for a continuous period exceeding

- A:-90 days
 - B:-179 days
 - C:-180 days
 - D:-60 days
- Correct Answer:- Option-B

Question36:-Notice of commencement of a Local Fund Audit shall be given at least _____ in advance.

- A:-seven days
 - B:-fifteen days
 - C:-thirty days
 - D:-fourteen days
- Correct Answer:- Option-D

Question37:-Kerala Local Fund Audit Rules 1996 came into force on

- A:-9.2.1996
 - B:-1.4.1996
 - C:-23.4.1994
 - D:-1.2.1996
- Correct Answer:- Option-A

Question38:-Who is authorised to issue charge / surcharge notice as per the Local Fund Audit Rules 96?

- A:-District Performance Audit Officer
 - B:-State Performance Audit Officer
 - C:-Director of Local Fund Audit
 - D:-Deputy Director of Local Fund Audit
- Correct Answer:- Option-C

Question39:-Copy of the budget passed by a Block Panchayat has to be furnished to the

- A:-Grama Panchayat
 - B:-District Panchayat
 - C:-State Performance Audit Officer
 - D:-Government
- Correct Answer:- Option-B

Question40:-Copy of the Audit report of a Grama Panchayat and decisions taken by the Panchayat thereon shall be placed for discussion at

- A:-Finance Standing Committee
- B:-Monthly conference
- C:-Steering committee
- D:-Grama sabha

Correct Answer:- Option-D

Question41:-Who is responsible to prepare the programme schedule of Performance Audit of Grama Panchayats?

- A:-District Performance Audit Officer
- B:-State Performance Audit Officer
- C:-Performance Audit Supervisor
- D:-State Performance Audit Authority

Correct Answer:- Option-C

Question42:-Each Grama Panchayat in a Performance Audit unit set apart an amount of _____ for the functioning of the Performance Audit Unit.

- A:-Rs.25,000
- B:-Rs.10,000
- C:-Rs.5,000
- D:-Rs.15,000

Correct Answer:- Option-B

Question43:-Accounts of extra ordinary expenditure incurred by a Grama Panchayat in every year shall be presented before the first _____ in the next year.

- A:-Panchayat Committee
- B:-Finance Standing committee
- C:-Steering Committee
- D:-Grama sabha

Correct Answer:- Option-D

Question44:-Audit of Financial statement shall be completed and the Audit certificate issued before the _____ of the subsequent year.

- A:-31st October
- B:-31st March
- C:-1st April
- D:-30th September

Correct Answer:- Option-A

Question45:-Responsibility of exercising budgetary control of expenditure shall be with the Secretary, Ex-officio Secretaries / implementing officers of the Panchayat and also with the

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

Correct Answer:- Option-B

Question46:-Details of all movable and immovable assets owned by the Panchayat or transferred to the Panchayat are recorded in the

- A:-Stock Register
- B:-Miscellaneous Register
- C:-Asset Register
- D:-Register of valuables

Correct Answer:- Option-C

Question47:-An estimate for which administrative and technical sanction has been obtained is a

- A:-Public record
- B:-Private record
- C:-Confidential record
- D:-None of the above

Correct Answer:- Option-A

Question48:-Vice-President of a Panchayat holds the charge of the President for a period of three months. He is eligible for the honorarium of

- A:-President and Vice-President
- B:-10% of the honorarium of the President and honorarium of Vice-President
- C:-Vice-President only
- D:-President

Correct Answer:- Option-D

Question49:-On receipt of the Annual Financial Statement of a Grama Panchayat the audit shall be conducted within _____ from the date of receipt of Accounts.

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

Correct Answer:- Option-C

Question50:-Audit Report issued by the Local Fund Audit Department has to be placed before the panchayat in its

- A:-ordinary meeting
- B:-Social meeting
- C:-Urgent meeting
- D:-Finance Standing Committee Meeting

Correct Answer:-**Question Cancelled**

Question51:-Six months leave has been sanctioned to a female member by the Panchayat for maternity purpose. She is eligible for honorarium upto a period of

- A:-three months
- B:-four months
- C:-one month
- D:-six months

Correct Answer:- Option-D

Question52:-State Performance Audit officer is appointed by

- A:-Government
- B:-State Performance Audit Authority
- C:-Accountant General
- D:-Governor

Correct Answer:-**Question Cancelled**

Question53:-Who is competent to issue tender documents as per the guidelines for the procurement of Goods and Services?

- A:-Technical team
- B:-Procurement team
- C:-Secretary
- D:-Finance team

Correct Answer:- Option-B

Question54:-What is the time limit fixed for taking decision on the tenders?

- A:-15 days from the date of opening the tender

- B:-7 days from the date of opening the tender
- C:-21 days from the date of opening the tender
- D:-10 days from the date of opening the tender

Correct Answer:- Option-D

Question55:-The Annual Report of a District Panchayat shall be forwarded to the

- A:-Director of Panchayats
- B:-Government
- C:-State Performance Audit Officer
- D:-State Planning Board

Correct Answer:- Option-A

Question56:-Who is the convenor of the Purchase Committee (Local Government)?

- A:-Vice-President of the Local Government
- B:-Chairperson of the Development Standing Committee
- C:-Secretary of the Local Government
- D:-Accountant of the Local Government

Correct Answer:- Option-C

Question57:-Kerala Panchayat Raj (Accounts) Rules 2011 published vide G.O. (MS)83/2011/LSGD dt 28.3.2011 came into force

- A:-on 28.3.2011
- B:-on 1.4.2011
- C:-on 1.1.2011
- D:-with immediate effect

Correct Answer:- Option-B

Question58:-Which is the first step in procurement cycle as per the guidelines for the procurement of Goods and Services?

- A:-Need identification
- B:-Procurement plan preparation and finalisation
- C:-Identifying suppliers
- D:-Deciding procurement procedure

Correct Answer:- Option-A

Question59:-The person whose tender is accepted shall deposit _____ of the amount of agreement as security deposit (including earnest money)

- A:-4%
- B:-2.5%
- C:-10%
- D:-5%

Correct Answer:- Option-D

Question60:-Amount of refund of money collected by the Panchayat shall be made by the Secretary after due authorisation by the

- A:-Vice-President
- B:-Panchayat Committee
- C:-President
- D:-Deputy Director of Panchayats

Correct Answer:- Option-C

Question61:-Who is the convenor of the Sub-committee constituted as per Kerala Panchayat Raj (Constitution and Utilisation of Directors Relief Fund) Rules 2003?

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

Correct Answer:- **Question Cancelled**

Question62:-A Block Panchayat decided to write off an amount of Rs.5,000. Approval from the _____ and Government is required to implement the decision.

- A:-Director of Local Fund Audit
- B:-Accountant General
- C:-State Performance Audit Officer
- D:-Finance Standing Committee

Correct Answer:- Option-A

Question63:-What is the time limit fixed for remitting the amount on receipt of charge / surcharge certificate?

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

Correct Answer:- Option-B

Question64:-A public work executed by the Grama Panchayat on contract basis. Who is responsible for the payment of Taxes, construction workers welfare fund etc

- A:-Secretary
- B:-Assistant Engineer
- C:-Contractor
- D:-Panchayat

Correct Answer:- Option-C

Question65:-Surcharge certificate is issued in

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

Correct Answer:- Option-A

Question66:-Details of work done in a Grama Panchayat shall be placed before the Grama sabha by the

- A:-Secretary
- B:-President
- C:-Implementing officer
- D:-Convenor of the Grama sabha

Correct Answer:- Option-D

Question67:-The Secretary of a Grama Panchayat makes default in the preparation and presentation of accounts for audit within the period. He shall be punishable with fine which may extend to

- A:-Rs.1,000
- B:-Rs.3,000
- C:-Rs.5,000
- D:-Rs.2,500

Correct Answer:- Option-B

Question68:-Which section empowers the Government or other authorised officer to inspect the records etc of panchayats?

- A:-215
- B:-181
- C:-188
- D:-233

Correct Answer:- Option-C

Question69:-Functional control of the entire performance audit staff will be with the

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

Correct Answer:- Option-D

Question70:-Performance Audit Team shall have the power to give special report to the

- A:-President
- B:-State Performance Audit Officer
- C:-District Performance Audit Officer
- D:-Director of Panchayats

Correct Answer:- Option-A

Question71:-Honorarium of the elected representatives have been raised as per G.O.(P)No.30/16/LSGD dt.10.8.2016 with effect from

- A:-10.8.2016
- B:-1.7.2016
- C:-1.4.2016
- D:-1.8.2016

Correct Answer:- Option-B

Question72:-Time limit fixed for the submission of tender works of which the estimate cost comes between Rs.10 lakhs and Rs.50 lakhs is not less than

- A:-30 days
- B:-14 days
- C:-20 days
- D:-21 days

Correct Answer:- Option-C

Question73:-Director of Local Fund Audit shall send to Government a consolidated report of the accounts audited during the previous financial year not later than _____ every year.

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

Correct Answer:- Option-A

Question74:-Audit of Financial statement shall be completed and the Audit Certificate issued before _____ of the subsequent year.

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

Correct Answer:- Option-D

Question75:-Stock book of forms shall be maintained correctly by the

- A:-Secretary
- B:-Accountant
- C:-Secretary and Accountant
- D:-Supervisory officer

Correct Answer:- Option-C

Question76:-Who will authorise the Secretary in writing for signing a contract on behalf of the Panchayat?

- A:-Vice-President
- B:-President
- C:-Assistant Director of Panchayats
- D:-Finance Standing Committee

Correct Answer:- Option-B

Question77:-Audit closed in which final report was issued. The same can be

- A:-re-examined at any time
- B:-re-examined within a year
- C:-not to be re-examined
- D:-re-examined in a special audit

Correct Answer:- Option-D

Question78:-A Block Panchayat President is competent to incur an expenditure in a contingent item upto

- A:-Rs.7,500
- B:-Rs.10,000
- C:-Rs.5,000
- D:-Rs.9,000

Correct Answer:- Option-A

Question79:-Which rule permits the entrustment of works by negotiation?

- A:-Rule 11 (1) of Kerala Panchayat Raj (Execution of Public Works) Rules 1997
- B:-Rule 12 of Kerala Panchayat Raj (Execution of Public Works) Rules 1997
- C:-Rule 11 (3) of Kerala Panchayat Raj (Execution of Public Works) Rules 1997
- D:-Rule 10 of Kerala Panchayat Raj (Execution of Public Works) Rules 1997

Correct Answer:- Option-C

Question80:-Who shall authorize all allotments from the Panchayat fund to the Secretary / Ex-officio Secretaries / Implementing officers?

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

Correct Answer:- Option-B

Question81:-If sufficient number of tenders are not received on publication of the notice the work shall be

- A:-done by the beneficiary committee
- B:-done by the Panchayat directly
- C:-re-tendered

D:-done by negotiation

Correct Answer:- Option-C

Question82:-At the time of opening the tenders signature of the contractors who were present then shall be obtained in the

A:-work register

B:-tender register

C:-tender form

D:-tender register and tender form

Correct Answer:- Option-B

Question83:-An application against the charge / surcharge certificate shall be filed before the

A:-District Court

B:-Kerala Administrative Tribunal

C:-High Court

D:-Munsiff Court

Correct Answer:- Option-A

Question84:-Pre-qualification tender shall be invited compulsorily from

A:-A panel of contractors prepared by the PWD

B:-Limited Tender

C:-Open tender

D:-A panel of contractors prepared by the Panchayat

Correct Answer:- Option-D

Question85:-Cash balance on hand with the cashier shall be verified with the Cash Book balance

A:-at the end of every month

B:-at the end of each day

C:-at the end of a financial year

D:-at the end of each week

Correct Answer:- Option-B

Question86:-Social Audit committee will comprise of _____ members.

A:-10

B:-15

C:-12

D:-9

Correct Answer:- Option-A

Question87:-Who will prepare a consolidated Annual report of the District Panchayats of the state?

A:-District Collector

B:-Deputy Director of Panchayats

C:-State Performance Audit Officer

D:-Director of Panchayats

Correct Answer:- Option-D

Question88:-Who will decide whether a public work is to be executed through a Beneficiary Committee?

A:-Grama Sabha

B:-Standing committee who have the responsibility of public works

C:-Panchayat

D:-Officer who prepared the estimate

Correct Answer:- Option-C

Question89:-Members of a Village Panchayat shall be entitled to Travelling allowance and Daily allowance at the rate entitled to

A:-Class I Officers of Govt.

B:-Class II (b) Officers of Govt.

C:-Class II (a) Officers of Govt.

D:-Class III Officers of Govt.

Correct Answer:- Option-C

Question90:-Sanction may be obtained from _____ for conducting a journey outside the state by the Vice-President of a Grama Panchayat

A:-Panchayat Committee

B:-President

C:-Finance Standing Committee

D:-Government

Correct Answer:- Option-D

Question91:-As per the guidelines for the procurement of Goods and Services quorum for a Social Audit Committee is

A:-Chairperson and 5 members

B:-Chairperson and 4 members

C:-Seven members

D:-No quorum

Correct Answer:- Option-A

Question92:-What is the time limit fixed for the submission of tender for local shopping as per procurement guidelines?

A:-10 days

B:-7 days

C:-14 days

D:-15 days

Correct Answer:- Option-B

Question93:-Who will recommend the report of the Secretary for writing off the amounts to the Panchayat?

A:-Vice-President

B:-President

C:-Steering Committee

D:-Finance Standing Committee

Correct Answer:- Option-D

Question94:-Chairman of the Finance Standing Committee shall present the Budget of a Panchayat in

A:-an ordinary meeting

B:-a special meeting

C:-an urgent meeting

D:-none of the above

Correct Answer:- Option-B

Question95:-Business hours of cash transactions in a Grama Panchayat on working days is

A:-10 A.M. - 3 P.M.

B:-11 A.M. - 3 P.M.

C:-10 A.M. - 2 P.M.

D:-11 A.M. - 4 P.M.

Correct Answer:- Option-A

Question96:-As per the Kerala Panchayat Raj (Accounts) Rules 2011, Journal Book shall be maintained by the

A:-Secretary

B:-Junior Superintendent / Head Clerk

C:-Accountant

D:-Secretary and Accountant

Correct Answer:- Option-C

Question97:-Pension contribution towards the retirement benefits of employees shall be remitted to Government

A:-quarterly

B:-half yearly

C:-every month

D:-yearly

Correct Answer:- Option-C

Question98:-Register showing the details of extra ordinary expenditure shall be maintained by the

A:-Accountant

B:-Secretary

C:-Junior Superintendent / Head Clerk

D:-Secretary and Accountant

Correct Answer:- Option-B

Question99:-Monthly Honorarium of a Block Panchayat Vice-President is

A:-Rs.14,600

B:-Rs.13,200

C:-Rs.10,600

D:-Rs.12,000

Correct Answer:- Option-D

Question100:-Deputy Director of Panchayats shall prepare a consolidated annual report of Village Panchayats of the District and submit to the Director of Panchayats by

A:-15th November

B:-15th October

C:-15th January

D:-15th September

Correct Answer:- Option-A