

## FINAL ANSWER KEY

Paper: General Knowledge Precis and Drafting (Paper II)  
Date of Test 28-11-2020

- Question1:-Auditor shall issue a further report, if a rectification report from the executive authority is not received within  
A:-2 months  
B:-one month  
C:-4 months  
D:-6 months  
Correct Answer:- Option-A
- Question2:-The term used to denote the process of copying and dispatching communication intended for any person is called  
A:-Correspondence  
B:-Flagging  
C:-Arising  
D:-Issue  
Correct Answer:- Option-D
- Question3:-Which one of the following is to be kept in the safe custody of the head of office or manager?  
A:-Dispatch Register  
B:-Personal Register  
C:-Inward Register  
D:-Confidential records of staff  
Correct Answer:- Option-D
- Question4:-When D' Disposal files are destroyed?  
A:-after 10 years  
B:-after 20 years  
C:-after 5 years  
D:-after 1 year  
Correct Answer:- Option-A
- Question5:-Distribution Register is to be kept without destroying for  
A:-5 years  
B:-15 years  
C:-3 years  
D:-2 years  
Correct Answer:- Option-C
- Question6:-5 days rule is defined in  
A:-para 15 of MOP  
B:-Para 121 of MOP  
C:-Para 16 of MOP  
D:-Para 151 of MOP  
Correct Answer:- Option-D
- Question7:-Distribution Register is in which form?  
A:-No : IV Appendix I  
B:-No : I Appendix I  
C:-No : III Appendix I  
D:-No : V Appendix I  
Correct Answer:- Option-B
- Question8:-To whom 'letter form' is used?  
A:-A subordinate officer  
B:-Government  
C:-Head of Office recording his decision  
D:-Call for information between sections  
Correct Answer:- Option-B
- Question9:-Personal Register is in which form?  
A:-Form III Appendix I  
B:-Form IV Appendix I  
C:-Form VI Appendix I  
D:-Form V Appendix I  
Correct Answer:- Option-A
- Question10:-Which para of MOP explains 'Local delivery'?  
A:-Para 165  
B:-Para 98  
C:-Para 122  
D:-Para 128  
Correct Answer:- Option-D
- Question11:-Who should address the Government from the following?  
A:-Head of Department  
B:-District Officers  
C:-Regional Officers  
D:-Taluk Level Officers  
Correct Answer:- Option-A
- Question12:-Which word should be entered before the designation of head of office when he does not sign a letter?  
A:-On behalf of  
B:-For  
C:-Instead of  
D:-None of the above  
Correct Answer:- Option-D
- Question13:-Papers arranged in records in special bundles according to their subjects are called  
A:-Tagging  
B:-Referencing  
C:-Filing  
D:-Titling  
Correct Answer:- Option-C
- Question14:-Who maintains the Security Register?  
A:-Tappal clerk

- B:-Security Staff
- C:-Head of Office
- D:-Section Head

Correct Answer:- Option-A

Question15:-The minor division of an office consisting of a Superintendent and one or more clerks are called

- A:-Unit
- B:-Cell
- C:-Section
- D:-Company

Correct Answer:- Option-C

Question16:-All official communications received in an office until numbering is called

- A:-Current
- B:-Official communication
- C:-Tappal
- D:-Letter

Correct Answer:- Option-C

Question17:-'Preparation and sanction of budget' is prescribed in which section of KPR Act?

- A:-215
- B:-216
- C:-213
- D:-214

Correct Answer:- Option-C

Question18:-Grant utilized for specific purpose is called

- A:-General Purpose Grant
- B:-Specific Purpose Grant
- C:-Unconditional Grant
- D:-Basic Tax Grant

Correct Answer:- Option-B

Question19:-Annual financial Statement is prepared for

- A:-Every month
- B:-Every Calendar Year
- C:-Every Financial Year
- D:-Every Half years

Correct Answer:- Option-C

Question20:-Which form of certificate is issued by the Director of Local Fund Audit for the loss sustained to a local body in its receipt side?

- A:-Audit Certificate
- B:-Charge Certificate
- C:-Surcharge Certificate
- D:-Disallowance Certificate

Correct Answer:- Option-B

Question21:-A fund established by the Parliament in the form of an imprest which is kept under the disposal of the President to enable him to make payments for unforeseen items is called

- A:-Contingency Fund
- B:-Consolidated Fund
- C:-Sinking Fund
- D:-War Fund

Correct Answer:- Option-A

Question22:-The Register showing the Demand Collection and balance to be collected of various items of receipts of an institution is called

- A:-Annual Financial Statement
- B:-Arrear Demand Register
- C:-Trial Balance
- D:-D.C.B. Statement

Correct Answer:- Option-D

Question23:-Annual receipts and expenditure of an institution quantified in terms of money is called

- A:-Annual accounts
- B:-Trial balance
- C:-Monthly accounts
- D:-Audit report

Correct Answer:- Option-A

Question24:-Secret Covers are opened by

- A:-Fair Copy Superintendent
- B:-Head of Office
- C:-Tappal Clerk
- D:-Officer to whom it was addressed

Correct Answer:- Option-D

Question25:-Which of the following are to be numbered and entered in the distribution register?

- A:-Post copies of Telegram
- B:-Govt. Gazette
- C:-Unstamped petitions
- D:-A communication from sub office

Correct Answer:- Option-D

Question26:-Audit is an instrument of \_\_\_\_\_ Control. Choose the correct one from the following

- A:-Technical Control
- B:-Administrative Control
- C:-Official Control
- D:-Financial Control

Correct Answer:- Option-D

Question27:-A 'Charge Certificate' is issued by

- A:-Senior Deputy Director of Local Fund Audit
- B:-Joint Director of Local Fund Audit
- C:-Director of Local Fund Audit
- D:-Law Officer

Correct Answer:- Option-C

Question28:-Who is the authority to issue Administrative Sanction?

- A:-Head of Department
  - B:-Finance Department
  - C:-Technical Department
  - D:-Administrative Department
- Correct Answer:- Option-D

Question29:-Which of the following 'Grant' is given by the Government to Local bodies for the discharge of its Statutory functions?

- A:-General Purpose Grant
- B:-Maintenance Grant
- C:-Special Purpose Grant
- D:-Untied Fund

Correct Answer:- Option-A

Question30:-\_\_\_\_\_ shall be levied in every village panchayat area in accordance with the provision contained in section 206.

- A:-Profession Tax
- B:-Duty on Transfer of Property
- C:-Building Tax
- D:-Show Tax

Correct Answer:- Option-B

Question31:-Who is the authority to prescribe the rates of show tax for all shows within the village panchayat area?

- A:-Panchayat Finance Standing Committee
- B:-Government
- C:-Panchayat Committee
- D:-Panchayat President

Correct Answer:- Option-B

Question32:-In which section the power of Auditor to dispense with detailed audit is dealt with?

- A:-18 of LFAD Act
- B:-17 of LFAD Act
- C:-20 of LFAD Act
- D:-19 of LFAD Act

Correct Answer:- Option-C

Question33:-Under which section the audit of accounts of Panchayat is entrusted to LFAD?

- A:-213 of KPR Act
- B:-214 of KPR Act
- C:-215(3) of KPR Act
- D:-216 of KPR Act

Correct Answer:- Option-C

Question34:-At what proportion of basic tax to a District panchayat is calculated, based on the basic tax collected within the District during the previous year?

- A:-3/8
- B:-3/5
- C:-1/10
- D:-1/5

Correct Answer:- Option-D

Question35:-Under which section, The Director of Local Fund Audit can delegate all or any of the powers which he desires?

- A:-18 of LFAD Act
- B:-20 of LFAD Act
- C:-22 of LFAD Act
- D:-17 of LFAD Act

Correct Answer:- Option-A

Question36:-As per Section 16 of LFAD Act, The Director of Local Fund Audit is authorized to issue....?

- A:-Surcharge Proposal
- B:-Charge Certificate
- C:-Disclaimer Certificate
- D:-Qualified Certificate

Correct Answer:- Option-B

Question37:-On which section, The Director of Local Fund Audit is authorized to verify the stock and Stores of a Local body?

- A:-5 of LFAD Act
- B:-8 of LFAD Act
- C:-6 of LFAD Act
- D:-7 of LFAD Act

Correct Answer:- Option-C

Question38:-As per which section, the expenses for conduct of Panchayat election is made mandatory?

- A:-146 of KPR Act
- B:-147 of KPR Act
- C:-149 of KPR Act
- D:-148 of KPR Act

Correct Answer:- Option-D

Question39:-In which form, the Director of Local Fund Audit issue Surcharge Notice to a person who is found to be responsible for the loss?

- A:-XI
- B:-XB
- C:-IXA
- D:-IX

Correct Answer:- Option-A

Question40:-What is the relevant section which authorize the Director of Local Fund Audit to verify the cash balance of a local body?

- A:-6 of LFAD Act
- B:-7 of LFAD Act
- C:-8 of LFAD Act
- D:-5 of LFAD Act

Correct Answer:- Option-A

Question41:-Surcharge certificate is in \_\_\_\_\_ form.

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

Correct Answer:- Option-D

- Question42:-To whom a copy of the surcharge notice issued to the officer responsible for the loss shall be forwarded?  
A:-Secretary LSGD  
B:-Director of Panchayat  
C:-Executive Authority  
D:-District Panchayat Officer  
Correct Answer:- Option-C
- Question43:-Charge/Surcharge certificate shall be communicated to the person in  
A:-Single  
B:-Duplicate  
C:-Triplicate  
D:-Quadruplicate  
Correct Answer:- Option-B
- Question44:-Audit requisition is given in which rule?  
A:-8 of LFA Rules  
B:-7 of LFA Rules  
C:-9 of LFA Rules  
D:-10 of LFA Rules  
Correct Answer:- Option-A
- Question45:-When accounts found defective on preliminary check to be returned for rectification?  
A:-within 15 days  
B:-within 14 days  
C:-within 10 days  
D:-within 20 days  
Correct Answer:- Option-B
- Question46:-What is the time limit prescribed in Section 10 of LFA Act of completion of audit and issue of audit report of a local body?  
A:-4 months of submission of Annual accounts  
B:-6 months of submission of Annual accounts  
C:-3 months of submission of Annual accounts  
D:-No time limit  
Correct Answer:- Option-B
- Question47:-When the Kerala Panchayat Raj Act has come into force?  
A:-15.01.1996  
B:-23.11.1995  
C:-15.01.1995  
D:-23.11.1996  
Correct Answer:- Option-C
- Question48:-A Communication received in an office with 'office seal and number'. What is it called?  
A:-Letter  
B:-Case  
C:-Current  
D:-Application  
Correct Answer:- Option-C
- Question49:-A file can be transferred to Call Book, if no action is pending for a period of  
A:-4 years  
B:-9 months  
C:-One year  
D:-6 months  
Correct Answer:- Option-D
- Question50:-Requisition for personal appearance by an employee of a local body shall be issued in which form?  
A:-I  
B:-II  
C:-III  
D:-IV  
Correct Answer:- Option-C
- Question51:-The executive power of the Union Government shall be vested with whom?  
A:-President  
B:-Vice President  
C:-Prime Minister  
D:-Chief Justice of India  
Correct Answer:- Option-A
- Question52:-Reports of C & AG of India relating the accounts of state shall be submitted to  
A:-President  
B:-Chief Minister  
C:-Governor  
D:-Chief Secretary  
Correct Answer:- Option-C
- Question53:-Who appoint a Governor of a state?  
A:-Prime Minister  
B:-Chief Justice of India  
C:-President  
D:-Lok Sabha Speaker  
Correct Answer:- Option-C
- Question54:-What is the minimum age limit to be appointed as Governor?  
A:-40 years  
B:-35 years  
C:-50 years  
D:-25 years  
Correct Answer:- Option-B
- Question55:-All executive action of the State Govt. shall be expressed in the name of  
A:-Chief Secretary  
B:-President  
C:-Chief Minister  
D:-Governor  
Correct Answer:- Option-D

Question56:-A Panchayat constituted at the district level under clause (e) of sub section (1) of section 4 is called

- A:-Town Panchayat
- B:-District Panchayat
- C:-Grama Panchayat
- D:-Block Panchayat

Correct Answer:- Option-B

Question57:-Any market owned, constructed, repaired or maintained by a panchayat is called

- A:-Private market
- B:-Public market
- C:-Super market
- D:-Weekly market

Correct Answer:- Option-B

Question58:-A draft not approved by the officer is to be placed

- A:-In between Current file and Note file
- B:-In the bottom of the file
- C:-At the top of the file
- D:-In a separate file board

Correct Answer:- Option-B

Question59:-The remarks of the inspecting officer, after inspecting the Personal register are to be noted in

- A:-In the PR itself
- B:-In the Reminder Diary
- C:-In the Running note file
- D:-Both 1 and 2

Correct Answer:- Option-C

Question60:-What is the rate of DA admissible for 24 hours halt to an officer when barding and lodging are free?

- A:-1/4 DA
- B:-1/2 DA
- C:-3/4 DA
- D:-1 Full DA

Correct Answer:- Option-A

Question61:-Which of the following is not to be considered as a quality of an auditor?

- A:-Integrity
- B:-Independence
- C:-Logical ability
- D:-Bias

Correct Answer:- Option-D

Question62:-In the case of Demi-Official letters, the salutation may be as 'Dar Sir', 'Dear Madam', 'Dear Smt', 'Dear Sri' and the subscription as

- A:-Your sincerely
- B:-Yours faithfully
- C:-Yours lovingly
- D:-Yours most lovingly

Correct Answer:- Option-A

Question63:-Authority competent to made charge allowance is

- A:-Immediate Superior Officer
- B:-Head of Department
- C:-Appointing Authority
- D:-Head of Office

Correct Answer:- Option-C

Question64:-The accrual based double entry accounting software 'Sankhya' for LSGs was developed by

- A:-Keltron
- B:-Infosys
- C:-IMF
- D:-IKM

Correct Answer:- Option-D

Question65:-Article 14 to 18 of the constitution of India guarantees the right of \_\_\_\_\_ of its citizens

- A:-Liberty
- B:-Freedom
- C:-Equality
- D:-Integrity

Correct Answer:- Option-C

Question66:-The percentage of Library Cess to be collected along with building tax by local bodies is

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

Correct Answer:- Option-C

Question67:-The audit agency which is indented to correct the defects then and there is

- A:-Statutory audit
- B:-Concurrent audit
- C:-Internal audit
- D:-Performance audit

Correct Answer:- Option-D

Question68:-Which one of the following electronic encyclopedia contains the Acts and Rules of Panchayat Raj/ Municipal institutions?

- A:-Sanchaya
- B:-Sevana
- C:-Sanchitha
- D:-Sulekha

Correct Answer:- Option-C

Question69:-Items of expenditure not put to the vote of legislature is known as

- A:-Miscellaneous Expenses
- B:-Charged Expenditure
- C:-Voted Expenditure
- D:-Other Expenses

Correct Answer:- Option-B

Question70:-'Sky sign' is mentioned in section

- A:-271 of KM Act
- B:-280 of KM Act
- C:-270 of KM Act
- D:-261 of KM Act

Correct Answer:- Option-A

Question71:-'Unincorporated Devaswams' are also called as

- A:-Travancore Devaswams
- B:-Malabar Devaswams
- C:-Guruvayur Devaswams
- D:-Personal Deposit Devaswams

Correct Answer:- Option-D

Question72:-After completion of audit of Devaswam Board for any year or any period, the report shall send to

- A:-Governor
- B:-Government
- C:-High Court of Kerala
- D:-Legislature

Correct Answer:- Option-C

Question73:-The annual accounts of the Kerala University is prepared in whose direction?

- A:-Senete
- B:-Sydicate
- C:-Accountant General
- D:-DLFA

Correct Answer:- Option-B

Question74:-Which register shows all the permanent changes made during the half year in the assessment of property tax after the demand register have been written up?

- A:-Assessment List
- B:-Supplimentary Demand Register
- C:-Arrear Demand Register
- D:-Mutation Register

Correct Answer:- Option-D

Question75:-Consolidated Audit Report to be sent to Government not later than

- A:-1st April every year
- B:-1st July every year
- C:-15th August every year
- D:-30th September every year

Correct Answer:- Option-D

Question76:-Who is the Chairman of State Level Audit Monitoring Committee?

- A:-State Performance Audit Officer
- B:-DLFA
- C:-Principal Secretary, LSGD
- D:-Principal Accountant General

Correct Answer:- Option-C

Question77:-Within the meaning of section 21 of IPC, an auditor under the LFA Act is deemed as

- A:-Statutory Auditor
- B:-Concurrent Auditor
- C:-Local Auditor
- D:-Public Servant

Correct Answer:- Option-D

Question78:-An annual financial statement which is in all respects is defective, what kind of certificate will be issued by the auditor?

- A:-Unqualified
- B:-Qualified
- C:-Disclaimer
- D:-Adverse Opinion

Correct Answer:- Option-C

Question79:-What is the quorum of the Grama Sabha meeting?

- A:-10% of number of voters
- B:-25% of number of voters
- C:-5% of number of voters
- D:-3% of number of voters

Correct Answer:- Option-A

Question80:-Every sum certified by the auditors to be due from a person under KPR Act shall be paid by such person to the Secretary of the Panchayat concerned within

- A:-60 days
- B:-40 days
- C:-45 days
- D:-30 days

Correct Answer:- Option-D

Question81:-Which of the following consists of Current File, Note File, any previous papers and books put up for reference?

- A:-Current File
- B:-Case File
- C:-Arising File
- D:-Back File

Correct Answer:- Option-B

Question82:-Memorandum form is used for

- A:-Show cause notice
- B:-Requisition notice
- C:-Audit limitation notice
- D:-Surcharge notice

Correct Answer:- Option-A

Question83:-The term of office of a Municipal council is 5 years from

- A:-The date of counting votes
- B:-The date of first meeting of the council
- C:-The date of nomination
- D:-The date of election

Correct Answer:- Option-B

Question84:-State Election Commission is appointed by

- A:-Governor
- B:-Chief Election Commission
- C:-Chief Minister
- D:-Legislature

Correct Answer:- Option-A

Question85:-The Chairperson of the Municipal Corporation is called

- A:-Corporation Chairman
- B:-Secretary
- C:-President
- D:-Mayor

Correct Answer:- Option-D

Question86:-Number of Standing Committee is a Municipality?

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

Correct Answer:- Option-C

Question87:-Who is the EX-officio member of all standing Committees of Municipal Council and has no voting power?

- A:-Chairperson
- B:-District Collector
- C:-Secretary
- D:-Dy. Chairperson

Correct Answer:- Option-A

Question88:-Number of Standing Committees in Municipal Corporation?

- A:-5
- B:-6
- C:-7
- D:-8

Correct Answer:- Option-C

Question89:-Who is the auditor of Municipal Council as per Section 295(3) of Municipal Act?

- A:-Performance Auditor
- B:-C & AG
- C:-Chartered Accountants
- D:-DLFA

Correct Answer:- Option-D

Question90:-Who collects duty on transfer of property due to a panchayat?

- A:-Sub Registrar
- B:-Village Officer
- C:-Panchayat Secretary
- D:-Treasury Officer

Correct Answer:- Option-A

Question91:-Technical Sanction is issued by

- A:-Administrative Department
- B:-Technical Department
- C:-Finance Department
- D:-Government

Correct Answer:- Option-B

Question92:-Surcharge Certificate is issued on irregularity under

- A:-Expenditure incurred
- B:-Receipt side loss
- C:-Debit side
- D:-Non re-payment of loan

Correct Answer:- Option-A

Question93:-Finance Commission for panchayats consists of members not exceeding

- A:-5
- B:-7
- C:-2
- D:-3

Correct Answer:- Option-D

Question94:-Who is the executive officer of the panchayat?

- A:-President
- B:-Vice President
- C:-Standing Committee Chairman
- D:-Secretary

Correct Answer:- Option-D

Question95:-A tax or other sum due to panchayat under the Act or Rules, bye-laws which is not collected within \_\_\_\_\_ year of the last due date of payment, the amount becomes barred by limitation of time.

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

Correct Answer:- Option-C

Question96:-The disposal containing the decisions already taken up for reference to process fresh cases are called

- A:-Current file
- B:-Live file
- C:-Note file
- D:-Back file

Correct Answer:- Option-D

Question97:-Article 51 A of the Constitution of India is related to

- A:-Fundamental Rights
- B:-Fundamental Duties
- C:-Citizen Charter

D:-Audit Report

Correct Answer:- Option-B

Question98:-Every five years the State Government shall appoint a \_\_\_\_\_ to review the financial position of the panchayats.

A:-Audit Commission

B:-Review Commission

C:-Finance Commission

D:-Enquiry Commission

Correct Answer:- Option-C

Question99:-Rate of interest to be realised on the unutilised portion of advance from the date drawl to date of refund of the advance fixed in GO(P) 419/2011/Fin Dated : 04.10.2011 is

A:-24%

B:-12%

C:-2%

D:-18%

Correct Answer:- Option-D

Question100:-As per Municipal Act, Section 295(4), a copy of audit report of Municipal Council has to be sent to

A:-Government

B:-Municipality

C:-C & AG

D:-Performance Audit Officer

Correct Answer:- Option-A