

DE-7/2021/49

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

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1. Who is the State Performance Audit authority?
(A) Director of Panchayats (B) Secretary, LSGD
(C) State Performance Audit Officer (D) Director, L.F.A.
2. 'Inspection' means the inspection conducted by the officer authorized by Government under Section _____ of the Kerala Panchayat Raj Act, 1994.
(A) 180 (B) 215
(C) 181 (D) 188
3. Cash Book of the Grama Panchayat shall be maintained by the :
(A) Accountant (B) Secretary
(C) Cashier (D) T.A
4. The Book of Original entry in which the transactions not affecting the cash or Bank accounts are recorded is known as :
(A) Cash Book (B) General ledger
(C) Journal Book (D) Voucher
5. Performance audit report shall be placed in the _____ meeting of the Panchayat.
(A) Urgent (B) Special
(C) Next (D) None of the above
6. After completion of a public work final payment shall be made within :
(A) 3 weeks (B) 2 weeks
(C) 10 days (D) 5 working days
7. A preliminary agreement is required when the estimated cost exceeds Rupees :
(A) Rs. 25,000/- (B) Rs. 1 lakh
(C) Rs. 10,000/- (D) Rs. 50,000/-
8. 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

9. What is the time allowed for completing the audit after receipt of annual account under the Local Fund Audit Act, 1994?
- (A) 6 months (B) 3 months
(C) 2 months (D) 1 month
10. What is the limit of contingent expenditure that can be incurred by the President of a Grama Panchayat?
- (A) Rs. 10,000/- (B) Rs. 5,000/-
(C) Rs. 15,000/- (D) No limit
11. Who is competent to authorize correction of an entry made in the account books?
- (A) President (B) Secretary
(C) Panchayat (D) Accountant
12. The tender notice issued by the Panchayat shall include :
- (A) Details of the work (B) Estimate amount
(C) EMD for the work (D) All the above
13. The rate of audit fee to be paid by a Panchayat under the LF Audit Rules, 1996 is :
- (A) 1% (B) 0.50%
(C) 0.75% (D) None of the above
14. Measurement of works of estimate not exceeding rupees ————— shall be done by the Overseer.
- (A) Rs. 50,000/- (B) Rs. 1 lakh
(C) Rs. 10,000/- (D) Rs. 25,000/-
15. What is the maximum amount of fine that can be imposed on the Secretary of a Panchayat for non-submission of annual accounts within the statutory time limit?
- (A) Rs. 1,000/- (B) Rs. 5,000/-
(C) Rs. 3,000/- (D) Rs. 500/-
16. Which article of the Constitution stipulates constitution of Finance Commission to review the financial position of the Panchayat?
- (A) 243 H (B) 243 I
(C) 243 G (D) 243 J
17. Notice of audit shall be given at least ————— in advance.
- (A) 10 days (B) 2 weeks
(C) 1 month (D) 21 days

18. The working balance shown in the budget shall not be less than _____ of the estimated receipts of the Panchayat.
- (A) 5% (B) 3%
(C) 10% (D) 2%
19. Who is the auditor of the Panchayat?
- (A) Examiner, Local Fund Audit (B) Performance Auditor
(C) Accountant General (D) C & A.G
20. Who is responsible for placing the performance audit report in the meeting of the Panchayat?
- (A) Secretary (B) Accountant
(C) J.S/ H.C (D) President
21. Panchayat Engineer includes the engineer transferred to the Panchayat under section _____ of the KPR Act,1994.
- (A) 180 (B) 175
(C) 181 (D) None of the above
22. What is the quorum for the meeting of the Social Audit Committee for procurement?
- (A) 5 members including the Chairperson
(B) 6 members including the Chairperson
(C) One third of the members
(D) 5 members including the Convenor
23. What is the threshold limit for Petty Purchase?
- (A) Rs. 3,000/- (B) Rs. 10,000/-
(C) Rs. 15,000/- (D) Rs. 5,000/-
24. Pre-qualification tender is compulsory when the estimated cost of the work is :
- (A) Above Rs. 70 lakhs (B) Rs. 50 lakhs or more
(C) Rs. 70 lakhs or more (D) Above Rs. 50 lakhs
25. Decision regarding the acceptance of the tender for a public work shall be taken within _____ from the date of opening of the tender.
- (A) 10 days (B) 15 days
(C) 2 weeks (D) 7 days
26. A daily labourer shall not be mustered for a continuous period exceeding :
- (A) 180 days (B) 90 days
(C) 144 days (D) 179 days

27. What is the defect liability period for an original building work?
 (A) 2 years (B) 12 months
 (C) 36 months (D) 5 years
28. Which of the following is a true statement?
 (A) All members on leave for 6 months are eligible for honorarium
 (B) A women member on maternity leave is eligible for honorarium
 (C) A member on medical leave is eligible for honorarium
 (D) No member is eligible for honorarium while on leave
29. Minimum number of quotations to be obtained for local shopping is :
 (A) One (B) Four
 (C) Three (D) Two
30. If no tender is received in the first tender call the work shall be :
 (A) Cancelled (B) Executed directly
 (C) Entrusted to B.C (D) Retendered
31. What is the maximum amount of financial assistance that can be sanctioned by the President of a Grama Panchayat from distress relief fund on emergency situations without application?
 (A) Rs. 500/- (B) Rs. 1000/-
 (C) Rs. 5,000/- (D) None of the above
32. Which is the accounting system followed in Grama Panchayats?
 (A) Cash based single entry (B) Accrual based double entry
 (C) Cash based double entry (D) Accrual based single entry
33. Which is the software deployed in Grama Panchayats for accounting?
 (A) Sevana (B) Sankhya
 (C) Sulekha (D) Sanchaya
34. When did the new account rules came into force in the Grama Panchayats?
 (A) 28-3-2011 (B) 1-4-2012
 (C) 1-8-2012 (D) 1-4-2011
35. The monthly account of the Panchayat shall be placed before the Finance Standing Committee by the :
 (A) Accountant (B) Chairman, F.S.C
 (C) Secretary (D) Cashier

36. Cash Book shall be closed :
- (A) Daily (B) Monthly
(C) Fortnightly (D) Weekly
37. Surcharge Certificate shall be issued within a period of _____ from the date of receipt of surcharge notice.
- (A) 4 months (B) 2 years
(C) 6 months (D) 3 months
38. No amount shall be expended from the Panchayat fund for ensuing year unless the Panchayat passes the budget before :
- (A) 31st March (B) 1st week of March
(C) 1st April (D) 10th of March
39. Charge/Surcharge proposal shall be issued in :
- (A) Form III (B) Form IV
(C) Form V (D) Form VII
40. Which section of the Kerala Local Fund Audit Act, 1994 elaborates the duties and powers of the Director?
- (A) Section 17 (B) Section 16
(C) Section 18 (D) Section 10
41. Journal Voucher is used for :
- (A) Recording payment (B) Recording receipt
(C) Both for payment and receipt (D) Correction in account
42. What is the first item to be taken up in a performance audit?
- (A) Follow up action on previous audit reports
(B) Progress of plan fund utilization
(C) Progress of collection of taxes and fees
(D) Conducting of Panchayat meeting
43. A dishonored cheque shall be
- (A) Returned to the sender for issuing fresh cheque
(B) Retained by the Secretary
(C) Destroyed and fact intimated to the drawer
(D) Handed over to the police with a compliant

44. Category 'C' fund means :
- (A) General purpose grant (B) Own fund
(C) Maintenance grant (D) Loans
45. Annual Finance Statement shall not be returned by the auditor after _____ of receipt.
- (A) 10 days (B) 7 days
(C) 15 days (D) 1 month
46. Charge Certificate is issued for :
- (A) Loss on receipt side (B) Irregular expenditure
(C) Misappropriation of fund (D) None of the above
47. The rate of penal interest for belated payment of tax is :
- (A) 1% p.a (B) 1% p.m
(C) 2% p.m (D) 24% p.a
48. If the receipt issued for money received is lost a _____ may be issued.
- (A) Duplicate receipt (B) Copy of receipt
(C) Photostat of receipt (D) Certificate of remittance
49. Cash payment shall be limited to Rupees _____ in each bill.
- (A) Rs. 1,000/- (B) Rs. 500/-
(C) Rs. 100/- (D) Rs. 2,000/-
50. For a public work with estimated cost of rupees five lakhs tender notice shall be published giving not less than _____ time.
- (A) 14 days (B) 21 days
(C) 7 days (D) 10 days
51. What is the time fixed for furnishing reply to the performance audit report?
- (A) 2 months (B) One month
(C) 15 days (D) 3 months
52. Who is the competent authority to accept the tender for a public work?
- (A) The authority who accorded T.S
(B) A.E, L.S.G.D
(C) The authority who accorded A.S
(D) Secretary

53. For tender works the profit of the contractor shall be _____ in the estimate.
 (A) included (B) excluded
 (C) omitted (D) subtracted
54. Ex-officio Secretaries/Implementing Officers shall maintain the Cash book in form :
 (A) T.R 5 (B) T.R 7A
 (C) T. R 6 (D) T.R 7
55. An application against Charge/ Surcharge Certificate shall be filed within :
 (A) 15 days (B) 2 months
 (C) 10 days (D) 1 month
56. Tenders received shall be entered in the :
 (A) Work register (B) Tender Register
 (C) Agenda Register (D) Agreement register
57. Which form of EMD is not acceptable?
 (A) Cash (B) N.S.C
 (C) Cheque (D) Bond specified by government
58. An auditor can recommend write-off of an amount not exceeding :
 (A) Rs. 500/- (B) Rs. 1,000/-
 (C) Rs. 100/- (D) Any amount
59. Notice of audit shall be given in :
 (A) Form III (B) Form II
 (C) Form V (D) Form I or I A
60. Draft audit report shall be shown to the :
 (A) President (B) Chairman F.S.C
 (C) Secretary (D) None of the above
61. A member of the Village Panchayat is eligible for Travelling Allowance entitled to :
 (A) Class I Officer (B) Class II (B) Officer
 (C) Class III Officer (D) Class II (A) Officer
62. The authority competent to scrutinize and pass the T.A bill of the member of a Panchayat is :
 (A) Secretary (B) Vice-President
 (C) President (D) Panchayat

63. What is maximum amount that a Grama Panchayat can spend towards hire charge of vehicle in a year?
- (A) Rs.50,000/- (B) Rs.75,000/-
(C) Rs.25,000/- (D) No such limit
64. Estimate for public work shall be prepared in the form prescribed in the :
- (A) P.W.D Code (B) Panchayat Raj Act
(C) P.W Rules (D) K.F.C Vol II
65. For works executed directly by the Grama Panchayat excess expenditure not exceeding _____ may be sanctioned by the Panchayat.
- (A) 2% (B) 10%
(C) 5% (D) 20%
66. In the case of a public work of a Block Panchayat the details of work shall be reported in the Grama Sabha by the :
- (A) Engineer
(B) Block Panchayat member representing the place of work
(C) V.E.O
(D) Convenor of the Grama Sabha
67. Surcharge Certificate shall be issued in :
- (A) Form X (B) Form VII
(C) Form IX A (D) Form X A
68. The item of expenditure that can be met from the Panchayat fund are given in Section :
- (A) 213 (B) 243
(C) 201 (D) 223
69. What is the first step in the procurement process cycle?
- (A) Determining the procurement strategy
(B) Need identification
(C) Developing specifications
(D) Preparing procurement plan
70. How many procurement functions are there in the Mandatory Functions of a Village Panchayat?
- (A) 11 (B) 27
(C) 14 (D) 3

71. The draft budget shall be presented before the Panchayat by the :
- (A) Vice President (B) President
(C) Secretary (D) Accountant
72. When a new cheque book is received who is duty bound to verify and record certificate of count?
- (A) Accountant (B) Cashier
(C) J.S/H.C (D) Secretary
73. The money collected by the Implementing Officer/Ex-Officio Secretary on behalf of the Panchayat shall be remitted :
- (A) on the next working day (B) at the end of the week
(C) on 5th of every month (D) on the same day
74. Misappropriation of Panchayat fund detected by the Secretary shall be reported to
- (A) DDP and DD of State Audit
(B) Police and President
(C) Police and Government
(D) President, Police, Government and Auditor
75. As far as possible 5% of the works the estimate of which exceeds rupees _____ shall be test checked by the Executive Engineer.
- (A) 5 lakhs (B) 6 lakhs
(C) 10 lakhs (D) 3 lakhs
76. Which of the following statement is true?
- (A) Fraction of a rupee collected shall be rounded to the next lower rupee
(B) Fraction of a rupee collected shall be ignored if it is less than 50 paise
(C) Fraction of a rupee collected shall be rounded to next higher rupee
(D) Fraction of a rupee collected shall be rounded to next higher rupee if it is more than 50 paise
77. Which article of the Constitution details audit of accounts of Panchayats?
- (A) 243 K (B) 243 H
(C) 243 J (D) 243 O
78. What is the period upto which the agreement related to the stores purchased other than plant and machinery needs to be kept undestroyed?
- (A) 10 years (B) 5 years
(C) 15 years (D) 20 years

79. Which Standing Committee deals with public work in a Grama Panchayat?
 (A) Finance (B) Development
 (C) Welfare (D) None of the above
80. The responsibility for exercising budgetary control in a Grama Panchayat lies with :
 (A) Accountant (B) Chairman, F.S.C
 (C) Secretary (D) Secretary and Accountant
81. What is the strength of Social Audit Committee for procurement in a Panchayat?
 (A) 10 (B) 14
 (C) 9 (D) 13
82. The business hours for cash transaction in a Grama Panchayat shall be _____ on all working days.
 (A) 11 A.M to 3 P.M (B) 10 A.M to 5 P.M
 (C) 10 A.M to 3 P.M (D) 11 A.M to 5 P.M
83. An arrangement between two or more parties designed to achieve an improper purpose including to influence improperly the action of another party amounts to :
 (A) Corrupt practice (B) Collusive practice
 (C) Fraudulent practice (D) Coercive practice
84. Who is competent to authorize payment from panchayat fund?
 (A) Secretary (B) Finance Standing committee
 (C) Vice President (D) President
85. The annual report under Section 215(15) of Kerala Panchayat Raj Act, 1994 shall be published by the Secretary not later than _____ of succeeding year.
 (A) 10th September (B) 15th September
 (C) 30th November (D) 10th November
86. What is the maximum amount of advance that can be sanctioned to the Convenor of a Beneficiary Committee?
 (A) 25% of estimate or Rs 1 Lakh whichever is less
 (B) 25% of the estimate
 (C) 20% of estimate or Rs. 1 lakh whichever is less
 (D) Rupees 1 lakh

87. What is the rate of security deposit that a successful bidder of a tender for a public work is bound to deposit?
- (A) 2% of PAC (B) 5% of PAC
(C) 1% of PAC (D) 2.5% of PAC
88. What is the centage charge payable if the Panchayat obtains T.S from an engineer of any other Municipality?
- (A) 2.5% of estimate (B) 1% of estimate
(C) 0.75% of estimate (D) 1.5% of estimate
89. What is the rate of price preference that can be given to Kudumbasree units for procurement of goods?
- (A) 5% (B) 10%
(C) 20% (D) 15%
90. Who is responsible for ensuring that the Performance audit teams are conducting audit in all Panchayats at defined intervals?
- (A) State Performance Audit Officer (B) Performance Audit Supervisor
(C) Performance audit authority (D) District Performance Audit Officer
91. What is the supervision charge fixed for issuing fitness certificate to aided schools by the LSGD Engineering wing?
- (A) 1.25% (B) 15%
(C) 2% (D) Rs. 1,000/-
92. What is the cost of tender form when cost of a public work is below Rs. 50,000/-?
- (A) Rs. 200/- (B) Rs. 100/-
(C) Rs. 250/- (D) Rs. 300/-
93. C.P.W.D data and S.O.R were made applicable to L.S.G.D with effect from :
- (A) 2014-15 (B) 1-7-2013
(C) 1-12-2013 (D) None of the above
94. E-tendering is compulsory when the cost of the work is :
- (A) Rs. 50 lakh and above (B) Rs. 25 lakh and above
(C) Rs. 5 lakh and above (D) Rs. 10 lakh and above

95. A purchasing officer can purchase articles worth rupees _____ without quotation/tender through GeM?
- (A) Rs. 10,000/- (B) Rs. 50,000/-
(C) Rs. 15,000/- (D) any amount
96. What is the daily wage now in force in Kerala for an unskilled worker under MGNREGA?
- (A) Rs. 220/- (B) Rs. 250/-
(C) Rs. 300/- (D) Rs. 291/-
97. The guidelines for procurement of goods and services in LSGIs was issued by Government as per G.O(P) 259/2010/LSGD dated :
- (A) 1-10-2010 (B) 1-11-2010
(C) 1-4-2010 (D) 8-11-2010
98. Who is the Chairperson of the district level audit monitoring committee?
- (A) Deputy Director of Panchayats
(B) Dy Director, Kerala State Audit Department
(C) District Collector
(D) President, District Panchayat
99. If the auditor is satisfied about the Annual Finance Statement in all matters and respect the audit certificate issued shall be :
- (A) Unqualified Certificate (B) Disclaimer Certificate
(C) Qualified Certificate (D) Adverse opinion
100. One key of the cash chest of the Grama Panchayat will be under the custody of the Accountant and the other one under the custody of :
- (A) Junior Superintendent
(B) Secretary or officer handling cash
(C) Assistant Secretary
(D) President
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SPACE FOR ROUGH WORK

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