PROVISIONAL ANSWER KEY

Paper: General Knowledge Precis and Drafting (Paper II) Date of Test 27-04-2022 Question1:-What is the percentage rate of library cess levied by local bodies? A:-2% of Property Tax B:-10% of Annual rental Value C:-5% of Building Tax D:-At the rate fixed by the local body Correct Answer:- Option-C Question2:-Executive authority shall submit the reply to the audit report within a period of ______ on receipt of the audit report A:-6 months B:-2 months C:-4 months D:-3 months Correct Answer:- Option-B Question3:-Under which act a birth certificate is issued by a village panchayat? A:-Kerala Panchayat Raj Act 1994 B:-Kerala Municipal Act 1994 C:-Right to Information Act 2005 D:-Birth and Death Registration Act 1969 Correct Answer:- Option-D Question4:-Financial statement which shows the liability, assets, capital reserve funds etc of a local body is called A:-Balance sheet B:-Annual Report C:-Annual Financial Statement D:-Receipt and Payment Statement Correct Answer:- Option-A Question5:-Who is the custodian of cheque books in a Grama Panchayat? A:-President B:-Secretary C:-Finance Committee Chairman D:-Accountant Correct Answer:- Option-B Question6:-Expenditure incurred for creation of Assets is called A:-Debt Head Expenditure B:-Revenue Expenditure C:-Capital Expenditure D:-Day today Expenditure Correct Answer:- Option-C Question7:-When money is disbursed to an illiterate person, the Panchayat Secretary shall obtain A:-Hand receipt form the payee B:-Thumb impression of payee on the payment voucher C:-Certify the disbursement by the Secretary D:-Both (2) and (3) above Correct Answer:- Option-D Question8:-Which is the initial record of labourers employed each day on a 'work'? A:-Muster Roll **B:-Acquittance Roll** C:-Attendance Register D:-Contingent register Correct Answer:- Option-A Question9:-A financial plan explaining the proposed expenditure and means of financing the same is called A:-Trial Balance B:-Budget C:-Accounting D:-Financial statement Correct Answer:- Option-B Question10:-As per LFA Act, a local body shall submit annual accounts to LFAD before _____ ____ of the succeeding year A:-1st of April B:-30th of June C:-31st of July D:-15th of May Correct Answer:- Option-C Question11:-Consolidated audit report is prepared and submitted to Legislative Assembly by A:-Director of Panchayat B:-Director of Municipal Administration C:-State Performance Audit Officer D:-Director of State Audit Department Correct Answer:- Option-D Question12:-DLFA shall submit the audit report of Travancore Devaswom Board to A:-Government B:-Devaswom Commissioner C:-Devaswom Board Chairman D:-Hon'ble High Court Correct Answer:- Option-D Question13:-Who is the Treasurer of Charitable Endowment? A:-Director of Social Welfare B:-Director of Charitable Endowment Funds C:-Director of Local Fund Audit D:-Director of Treasuries Correct Answer:- Option-C Question14:-Items of expenditure not to be put to vote of Legislature is known as A:-Miscellaneous Expenses

B:-Charged Expenditure C:-Voted Expenditure D:-Other Expenditure Correct Answer:- Option-B Question15:-'Sky sign' is referred to in section A:-271 of KM Act B:-270 of KM Act C:-280 of KM Act D:-260 of KM Act Correct Answer:- Option-A Question16:-Fund placed by Legislature at the disposal of the Governor for unforeseen expenditure is called A:-Consolidated fund B:-Contingency fund C:-CMDR fund D:-Emergency Fund Correct Answer:- Option-B Question17:-Unincorporated devaswoms are temples which have separate entity in administration is called A:-Guruvayur devaswom B:-Malabar Devaswoms C:-Personal Deposit Devaswoms D:-Travancore Devaswoms Correct Answer:- Option-C Question 18:-Maximum amount that can be written off by the Government in the event of harness of an employee is A:-10 lakhs B:-5 lakhs C:-No monetary limit D:-2 lakhs Correct Answer:- Option-D Question19:-Under LFA Act, an auditor is deemed to be a within the meaning of section 21 of IPC. A:-Chartered Accountant B:-Private party C:-Watch dog D:-Public servant Correct Answer:- Option-D Question20:-Consolidated audit report shall be sent to Government not later than _____ every year A:-1st of July B:-31st of August C:-30th of September D:-31st of July Correct Answer:- Option-C Question21:-Annual accounts of the Kerala University is prepared under the direction of A:-Director of LF Audit B:-Syndicate C:-Senate D:-Accountant General Correct Answer:- Option-B Question22:-Which certificate is issued by the auditor, if the annual financial statement is defective in all respect? A:-Disclaimer Certificate **B:-Qualified Certificate** C:-Unqualified Certificate D:-Adverse Opinion Correct Answer:- Option-A Question23:-Rate of penal interest to be levied on default of repayment of advance taken by class IV employees for marriage of their female children A:-2.5% B:-3% C:-12% D:-Interest Fee Advance Correct Answer:- Option-A Question24:-Name the Register in which all permanent changes were made in the assessment of half year property tax after the demand register was written up A:-Assessment Register B:-Mutation Register C:-Arrear Demand Register D:-Supplementary Demand Register Correct Answer:- Option-B Question25:-The word used in a letter for salutation A:-Sri B:-Madam C:-Sir D:-His Highness Correct Answer:- Option-C Question26:-Date of dispatch of a fair copy shall be indicated in the office copy by whom? A:-Fair copy supdt: B:-Section clerk C:-Tappal clerk D:-Dispatch clerk Correct Answer:- Option-D Question27:-What is the form of correspondence sent to a subordinate officer for remarks? A:-Letter form B:-Endorsement form C:-Memorandum form D:-None Correct Answer:- Option-B Question28:-What is followed by salutation in a letter?

A:-Address of recipient B:-Body of letter C:-Reference D:-Title Correct Answer:- Option-D Question29:-C & AG is appointed by A:-Chief Justice of India B:-Finance Minister C:-President of India D:-Parliament Correct Answer:- Option-C Question 30:-C & AG of India shall submit his report on accounts of Union Government to A:-Parliament B:-Prime Minister C:-Chief Justice of India D:-The President Correct Answer:- Option-D Question31:-Who shall give assent to a bill passed by state legislature assembly? A:-Governor B:-Speaker C:-Leader of Opposition D:-Chief Minister Correct Answer:- Option-A Question 32:-Who is competent to constitute and notify the name and HQ of a Panchayat? A:-Governor B:-Government C:-District Collector D:-Director of Panchayat Correct Answer:- Option-B Question33:-Quorum of grama sabha is _ of number of voters A:-25% B:-51% C:-10% D:-5% Correct Answer:- Option-C Question34:-Annual report on grants due to Panchayats shall be laid before the Legislative Assembly Within the first month of next financial year. A:-1 month B:-3 months C:-6 months D:-4 months Correct Answer:- Option-C Question35:-Every sum due from a person certified by the auditor under KPR Act shall be remitted to Executive authority within a period of A:-60 days B:-30 days C:-15 days D:-45 days Correct Answer:- Option-B Question36:-Name of Chairperson of a Municipal Corporation? A:-Mayor **B:-District Collector** C:-Secretary D:-Chairman Correct Answer:- Option-A Question37:-Date on which the KM Act came into force A:-31st May 1994 B:-30th May 1993 C:-30th September 1994 D:-30th May 1994 Correct Answer:- Option-D Question38:-State Election Commission is appointed by A:-President of India B:-Chief Minister **C:-Election Commission** D:-Governor Correct Answer:- Option-D Question 39:-Term of office of a Municipal Council is 5 years from the date of A:-Counting of vote **B:-Nomination** C:-First Council meeting D:-Election Correct Answer:- Option-C Question40:-Who is the auditor of a Municipal Council as per section 295 (3) of Municipal Act? A:-C & AG B:-DLFA C:-Performance Audit D:-Chartered Accountant Correct Answer:- Option-B Question41:-A copy of audit report of a municipal council is to be sent to ______ as per section 295(4) of KM Act. A:-Performance Audit Officer B:-C & AG C:-Government D:-Chairman Correct Answer:- Option-C

Question42:-Officer who receives money on behalf of Government shall maintain a cash book in the form of A:-TR5 B:-TR7A C:-TR6 D:-TR7 Correct Answer:- Option-B Question43:-Who collects duty on transfer of property due to Panchayat? A:-Sub Registrar B:-Bill Collectors C:-Village Officer D:-District Registrar Correct Answer:- Option-A Question44:-Technical sanction is accorded by A:-Administrative Authority B:-Technical Authority C:-Finance Department D:-Government Correct Answer:- Option-B Question45:-Surcharge Certificate is issued on irregularities on ____ side A:-Non repayment of loans B:-Expenditure side C:-Receipt side D:-Non submission of F/Rs Correct Answer:- Option-B Question46:-Government Grant to local body for discharging statutory functions is called A:-General Purpose Grant B:-Maintenance Grant C:-Specific purpose Grant D:-Special grant Correct Answer:- Option-A Question 47:-Rate at which Show Tax shall be levied on shows within a Village Panchayat area is fixed by A:-Government **B:-Deputy Director of Panchayats** C:-Local body D:-DLFA Correct Answer:- Option-A Question48:-State performance audit officer is under the direct control of A:-DLFA B:-Finance Secretary C:-C & AG D:-LSGD Secretary Correct Answer:- Option-D Question49:-Detailed audit of accounts of local funds kept apart from general fund of state is called A:-Financial audit B:-Test check C:-Local verification D:-Local Fund Audit Correct Answer:- Option-D Question50:-An auditee institution shall submit annual accounts for audit within a period of ______ on completion of the financial year as per LFA Act. A:-4 months B:-6 months C:-1 month D:-2 months Correct Answer:- Option-A Question51: As per section 10 of LFA Act audit report of an auditee institution shall be issued after completion of audit within a period of A:-4 months B:-6 months C:-1 month D:-2 months Correct Answer:- Option-B Question52:-Auditor shall issue a further report within a period of , if a rectification report from the executive authority is pending. A:-4 months B:-6 months C:-1 month D:-2 months Correct Answer:- Option-D Question53:-Ombudsman is appointed by A:-Government B:-High Court C:-Governor D:-Legislature Correct Answer:- Option-C Question54:-Which one is to be kept in safe custody of head of office or Manager? A:-Dispatch register B:-Personal register C:-Cheque books D:-Confidential records of staff Correct Answer:- Option-D Question55:-Preparation of communication for issue is called A:-Flagging B:-Drafting C:-Tagging D:-Referencing

Correct Answer:- Option-B Question56:-A person who held the post of judge in ______ is appointed as Ombudsman A:-High Court B:-Supreme Court C:-Lokayuktha D:-District Court Correct Answer:- Option-D Question57:-A communication received in an office which is stamped with office seal and number is called A:-Petition B:-Application C:-Current D:-Letter Correct Answer:- Option-C Question58:-Previous correspondences, orders, rules, reports etc put up for disopsal of a case is called A:-Filing B:-Arising C:-Referencing D:-Attaching Correct Answer:- Option-C Question59:-Cross verification of postal stamps with reference to the Stamp account register shall be made _____ by the Fair copy Supdt A:-Once in week B:-Daily C:-Fortnightly D:-Monthly Correct Answer:- Option-B Question60:-Term used for the process of fair copying and dispatching communication is A:-Issue **B:-Dispatching** C:-Typing D:-Comparing Correct Answer:- Option-A Question61:-Which one of the following is not required to register in the personal registers? A:-Leave application B:-Periodicals C:-Application for advance D:-An anonymous letter Correct Answer:- Option-B Question62:-Annula financial statement is prepared for every A:-Month B:-Calender year C:-Financial year D:-Half year Correct Answer:- Option-C Question63:-Which of the following certificate is issued by DLFA for loss on receipts side? A:-Audit certificate B:-Surcharge certificate C:-Charge certificate D:-Utilization certificate Correct Answer:- Option-C Question64:-Annual statement of receipts and expenditure of an institution quantified in terms of money is called A:-Trial balance B:-Audit report C:-DCB statement D:-Annual accounts Correct Answer:- Option-D Question65:-Secret envelops are opened by A:-Fair copy Supdt B:-Head of office C:-Tapal Clerk D:-Whom it is addressed to Correct Answer:- Option-D Question66:-A person who has not attained the age of _____ years is not eligible to be appointed as Governor. A:-35 years B:-40 years C:-21 years D:-60 years Correct Answer:- Option-A Question67:-Adhesive stamps affixed on petitions shall be cancelled by A:-Tappal clerk B:-Section clerk C:-Head of office D:-Fair Copy supdt. Correct Answer:- Option-A Question68:-Any market owned, constructed, repaired or maintained by a Panchayat is called A:-Daily market B:-Evening market C:-Public market D:-Super market Correct Answer:- Option-C Question69:-Audit is an instrument for _____ A:-Technical control control **B:-Official control** C:-Financial control D:-Administrative control

Correct Answer:- Option-C Question70:-Administrative sanction is issued by A:-Finance Department **B:-Administrative Department C:**-Technical Department D:-Administrative Tribunel Correct Answer:- Option-B Question71:-Charge/surcharge certificates shall be communicated to the person responsible in A:-Single B:-Triplicate C:-Quadruplicate D:-Duplicate Correct Answer:- Option-D Question72:-Government audit necessarily functions in a dual role, first on behalf of the Government and secondly on behalf of A:-General public B:-Legislature C:-Governor D:-LFA Department Correct Answer:- Option-B Question73:-Requisition for personal appearance addressed to an employee of a local body shall be made in form No. A:-III B:-II C:-IV D:-Form No. I Correct Answer:- Option-A Question74:-Kerala Panchayat Raj Act came into force on A:-15.01.1995 B:-31.03.1994 C:-15.01.1994 D:-15.01.1996 Correct Answer:- Option-A Question75:-Accounts found defective on preliminary check shall be returned within A:-a month B:-14 days C:-15 days D:-10 days Correct Answer:- Option-B Question 76:-Any reference issued from the office which originates the file is called A:-Arising reference B:-Current C:-Referencing D:-Back file Correct Answer:- Option-A Question77:-Which register is maintained in the 'Form III', Appendix-1? A:-Distribution Register B:-Personal Register C:-Fair copy register D:-Dispatch register Correct Answer:- Option-B Question78:-Which register is maintained in 'Form No. I', Appendix-1? A:-Distribution register B:-Personal Register C:-Fair copy register D:-Dispatch register Correct Answer:- Option-A Question79:-Distribution register shall be destroyed after _ years A:-20 years B:-10 years C:-5 years D:-3 years Correct Answer:- Option-D Question80:-Who is the custodian of security register? A:-Head of Office B:-Tappal clerk C:-Manager D:-Section Clerk Correct Answer:- Option-B Question81:-Statement showing the Demand, collection and balance of various items of an institution is called A:-Trial balance B:-Audit report C:-DCB statement D:-Annual accounts Correct Answer:- Option-C Question82:-Which one of the following is to be entered in the Distribution Register? A:-Post copies of telegram B:-Govt. Gazette C:-Unstamped petition D:-Communication from sub office Correct Answer:- Option-D Question83:-A case has relevance in another case, both cases are submitted together, this arrangement is called A:-Chaining **B:-Linking** C:-Connecting D:-Referencing

Correct Answer:- Option-B Question84:-Which of the following papers shall be registered in the Personal register? A:-Periodicals B:-To be filed in record files C:-Application for LWA D:-Application for casual leave Correct Answer:- Option-C Question85:-Closing of a file, because it was pending for long is called A:-Pre-mature disposal B:-Immature Closure C:-Earlier Closure D:-Urgent disposal Correct Answer:- Option-A Question86:-Who among the following can address the Government direct? A:-Head of office B:-Head of Dept. C:-Head Ministerial officer D:-(1) and (3) Correct Answer:- Option-B Question87:-A correspondence originating from District Collector addressed to the Government shall be in the form of A:-Note Form B:-Letter form C:-Memorandum form D:-Endorsement form Correct Answer:- Option-B Question88:-Fair copies of letters addressed to higher authorities shall be signed by A:-Any Gazetted officer B:-Head of Office C:-Head of section D:-Senior most officer Correct Answer:- Option-B Question89:-What is the present rate of medical allowance enjoyed by state service pensioners? A:-Rs. 500/ B:-Rs. 300/ C:-Rs. 1,000/ D:-Rs. 600/ Correct Answer:- Option-A Question90:-Qualifying service required for maximum DCRG in State Govt. service? A:-20 years B:-5 years C:-30 years D:-33 years Correct Answer:- Option-D Question91:-Superannuation age of part time contingent employees in the state is A:-56 years B:-60 years C:-65 years D:-70 years Correct Answer:- Option-D Question92:-Contribution towards Kerala Construction workers welfare fund is realized from contractors @ A:-1% B:-2% C:-2.5% D:-5% Correct Answer:- Option-A Question93:-Section 20 of LFA Act empowers the Director to ______ detailed audit of an institution. A:-Conduct B:-Dispense with C:-Postpone D:-Prepone Correct Answer:- Option-B Question94:-Acquittance roll is in the form A:-TR 95 B:-TR 74 C:-TR 69 D:-TA 5 Correct Answer:- Option-A Question95:-Audit of Panchayat accounts is entrusted with DLFA in section No ____ of KPR Act. A:-Section 215 (3) B:-Section 213 C:-Section 214 D:-Section 216 (1) Correct Answer:- Option-A Question96:-Surcharge certificate is in form No. A:-IX B:-IXA C:-X D:-XA Correct Answer:- Option-D Question97:-Official Receiver is appointed by A:-Criminal Court B:-Civil Court C:-High Court D:-District Court

Correct Answer:- Option-B Question98:-Who is the appointing authority of Official liquidator? A:-Criminal Court B:-Civil Court C:-High Court D:-District Court Correct Answer:- Option-C Question99:-Surcharge notice is issued by DLFA in the form No. A:-IX B:-IXA C:-X D:-XA Correct Answer:- Option-B Question100:-A copy of surcharge notice issued to the officer responsible for the loss shall be forwarded to A:-Director of Panchayats B:-Dy. Director of Panchayats B:-Dy. Director of Panchayats C:-Executive Authority D:-Public prosecutor Correct Answer:- Option-C