

FINAL ANSWER KEY

Paper: Account and Audit in the Panchayat Rules (Paper III)
Date of Test 31-10-2022

Question1:-Funds received for Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGs) is classified as

- A:-Category B Fund
- B:-Category A Fund
- C:-Category D Fund
- D:-Category E Fund

Correct Answer:- Option-D

Question2:-Bank/Treasury reconciliation statement of a month shall be prepared within

- A:-`10^(th)` of the succeeding month
- B:-`5^(th)` of the succeeding month
- C:-`15^(th)` of the succeeding month
- D:-`20^(th)` of the succeeding month

Correct Answer:- Option-B

Question3:-Annual Report mentioned in Sn.215(15) of the Kerala Panchayat Raj Act shall be published before

- A:-`10^(th)` November of the succeeding year
- B:-`30^(th)` November of the succeeding year
- C:-`10^(th)` December of the succeeding year
- D:-`30^(th)` December of the succeeding year

Correct Answer:- Option-A

Question4:-All monies received by the Panchayat shall be kept in

- A:-Nationalised Bank Account
- B:-Treasury Account
- C:-Other Bank account as directed by the Government
- D:-All of the above

Correct Answer:- Option-D

Question5:-Funds for maintenance expenditure (Road and Non-Road Assets) are classified as

- A:-Category A Funds
- B:-Category B Funds
- C:-Category C Funds
- D:-Category D Funds

Correct Answer:- Option-C

Question6:-Every Ex-Officio secretaries/implementing officers, shall furnish expenditure statement of the allotment received, for a month, before the

- A:-`5^(th)` of the succeeding month
- B:-`10^(th)` of the succeeding month
- C:-`15^(th)` of the succeeding month
- D:-`14^(th)` of the succeeding month

Correct Answer:- Option-A

Question7:-Interest element and penalties, if any in demand shall be reckoned only on

- A:-Advance
- B:-Receipt
- C:-Deposit
- D:-Expenditure

Correct Answer:- Option-B

Question8:-For allotment of funds, implementing officers of a Grama Panchayat shall make requisition to the

- A:-Secretary
- B:-B.D.O
- C:-President
- D:-PAS

Correct Answer:- Option-C

Question9:-An appeal filed under Sn.276(1) shall be disposed of by the Panchayat or the Standing Committee, within _____ days of its receipt.

- A:-Sixty
- B:-Thirty
- C:-Forty five
- D:-Ninety

Correct Answer:- Option-A

Question10:-A person appointed as Ombudsman shall hold office normally for a term of

- A:-Two years
- B:-Three years
- C:-Four years
- D:-Five years

Correct Answer:- Option-B

Question11:-Every issue of allotment letter for funds from a Grama Panchayat shall be subject to the authorisation given by

- A:-Performance Audit Officer
- B:-Block Development Officer
- C:-Grama Panchayat President
- D:-Grama Panchayat Secretary

Correct Answer:- Option-C

Question12:-An appeal on the notice, order or action of the secretary under sections 235 I, 235 J, 235 N, 235 W and 235 X shall be filed before

- A:-Ombudsman for LSGIs
- B:-The Director of Panchayath
- C:-Tribunal for LSGIs
- D:-None of the above

Correct Answer:- Option-C

Question13:-Who shall be responsible for the maintenance of cash chest in a Grama Panchayat?

- A:-Secretary
- B:-Assistant Secretary
- C:-JS/HC
- D:-Accountant

Correct Answer:- Option-D

Question14:-Organizing of Relief activities during Natural Calamities is a _____ function of a Grama Panchayat.

- A:-Mandatory

- B:-General
- C:-Sector-wise
- D:-None of these

Correct Answer:- Option-B

Question15:-Special Meeting of the Grama Sabha shall be convened, by the convenor, on a request in writing by not less than ten percent of the members of any Grama Sabha, within how many days?

- A:-Twenty one
- B:-Twenty eight
- C:-Forty five
- D:-Fifteen

Correct Answer:- Option-D

Question16:-Who shall be responsible for the counting, verification and certification of the cash balance at the end of each day?

- A:-Accountant
- B:-Secretary
- C:-Assistant Secretary
- D:-JS/HC

Correct Answer:- Option-B

Question17:-Any person aggrieved by any disallowance, surcharge or charge, may make an application to which court to set aside such disallowance, surcharge or charge?

- A:-District Court
- B:-High Court
- C:-Administrative Tribunal
- D:-Tribunal for LSGIs

Correct Answer:- Option-A

Question18:-Rights of Grama Sabha on Audit Reports or performance audit reports are enumerated in KPR Act

- A:-Section 3(3)
- B:-Section 215(1)
- C:-Section 3A(3)
- D:-Section 3B(1)

Correct Answer:- Option-C

Question19:-Management and promotion of reading rooms and libraries are the _____ function of a Grama Panchayat.

- A:-Sector-wise
- B:-General
- C:-Mandatory
- D:-None of these

Correct Answer:- Option-A

Question20:-The working balance shown in the Budget, shall not be less than _____ per cent of the current year's estimated receipts, excluding receipts from endowments, Government grants, contributions and dept account.

- A:-Ten
- B:-Twenty
- C:-Five
- D:-Fifteen

Correct Answer:- Option-C

Question21:-Who is responsible for the preparation of monthly accounts and annual financial statement?

- A:-Secretary
- B:-JS/HC
- C:-Assistant Secretary
- D:-Accountant

Correct Answer:- Option-A

Question22:-Regulating and conducting of fairs and festivals are the _____ function of a Grama Panchayat.

- A:-Sector-wise
- B:-General
- C:-Mandatory
- D:-None of these

Correct Answer:- Option-C

Question23:-Receipt cancellation is strictly subject to the

- A:-Recommendation of Front Office Supervisor
- B:-Approval of the Secretary
- C:-Recommendation of Accountant
- D:-Recommendation of Front Office Supervisor and Approval of the Secretary

Correct Answer:- Option-D

Question24:-Guidelines to introduce Front Office System are issued vide

- A:-GO(MS) 123/2009/LSGD, dt. 2.7.2009
- B:-GO(MS) 150/2009/LSGD, dt. 1.8.2009
- C:-GO(MS) 152/2011/LSGD, dt. 26.7.2011
- D:-GO(MS) 83/2011/LSGD, dt. 28.3.2011

Correct Answer:- Option-A

Question25:-Where any tax or other amount due to a Panchayat has been barred by limitation, due to the default of taking steps at the appropriate time and it is found in a lawful enquiry that it was lost due to the default of any officer or officers, the amount so lost to the Panchayat shall be realized with _____ per cent interest thereon from such officer or officers.

- A:-Ten
- B:-Twelve
- C:-Fifteen
- D:-Eighteen

Correct Answer:- Option-B

Question26:-Who is the custodian of vehicles in a Panchayat?

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

Correct Answer:- Option-B

Question27:-The Secretary shall, with the permission of the President, pass orders on the application for compounding and communicate the same to the applicant within _____ days of receipt of the application.

- A:-Sixty
- B:-Forty five

C:-Thirty
D:-Fifteen

Correct Answer:- Option-C

Question28:-Refunds and remissions of taxes for the current year shall be adjusted against the

A:-Income
B:-Prior period income
C:-Expense
D:-Deposit

Correct Answer:- Option-A

Question29:-If the Panchayat is satisfied that it is impossible to recover the amount by any means, the village Panchayat may decide in each case to write off amount not exceeding the maximum of

A:-Five hundred rupees
B:-Five thousand rupees
C:-Two thousand rupees
D:-One thousand rupees

Correct Answer:- Option-D

Question30:-Refunds and remissions of taxes pertain to previous years shall be treated as

A:-Expense
B:-Income
C:-Prior period expense
D:-Prior period income

Correct Answer:- Option-C

Question31:-If the amount to write off exceeds the maximum prescribed, panchayat may write off, after obtaining approval from

A:-The Director of Local Fund Audit
B:-The Director of Local fund Audit and the Government
C:-The Director of Panchayats
D:-The Director of Panchayats and the Government

Correct Answer:- Option-B

Question32:-Prescribed form of Warrant for distraint is

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

Correct Answer:- Option-A

Question33:-If a panchayat sanctions leave other than Maternity leave to a member he/she shall be

A:-Elegible for honorarium
B:-Not eligible for honorarium
C:-Elegible for forty percent of honorarium
D:-Elegible for fifty percent of honorarium

Correct Answer:- Option-B

Question34:-Depreciation shall be provided at full rates for assets, which are purchased/constructed before _____ of an accounting year.

A:-October `1^(st)`
B:-November `1^(st)`
C:-December `1^(st)`
D:-January `1^(st)`

Correct Answer:- Option-A

Question35:-No person shall be tried for any offence against, the Kerala Panchayat Raj Act, 1994 or any rule or By-law made thereunder unless complaint is made within _____ of the commission of the offence.

A:-Forty five days
B:-Sixty days
C:-Ninety days
D:-One year

Correct Answer:- Option-D

Question36:-The GO by which the Government prescribed the Accounting Policies and Codifications structure for the accounting for the panchayats

A:-GO(MS) 123/2009/LSGD dt.2/7/2009
B:-GO(MS) 150/2009/LSGD dt.1/8/2009
C:-GO(MS) 152/2011/LSGD dt.26/7/2011
D:-GO(MS) 83/2011/LSGD dt.28/3/2011

Correct Answer:- Option-C

Question37:-Depreciation shall be provided at full rates for asset, which are disposed on or after _____ of an Accounting year.

A:-October `1^(st)`
B:-November `1^(st)`
C:-December `1^(st)`
D:-January `1^(st)`

Correct Answer:- Option-A

Question38:-Appeal shall be lie to the standing committee for _____ in respect of any assessment and levy of any tax made by the Secretary.

A:-Development
B:-Finance
C:-Welfare
D:-Health and Education

Correct Answer:- Option-B

Question39:-Maximum Service charge permitted for Kudumba sree help desks and other online service providers for the remittance of taxes is Rs.

A:-50
B:-500
C:-10
D:-100

Correct Answer:- Option-D

Question40:-The Panchayat shall obtain approval of the Government before granting remission exceeding

A:-Five hundred rupees
B:-Five thousand rupees
C:-Ten thousand rupees
D:-One thousand rupees

Correct Answer:- Option-C

Question41:-Who shall be the performance audit officer of Grama Panchayats?

A:-State Performance Audit Officer

- B:-Director of Panchayats
- C:-Assistant Director of Panchayat
- D:-Deputy Director of Panchayats

Correct Answer:-**Question Cancelled**

Question42:-If a case involving complicated question of law and for the conduct of which wide knowledge in law is essential, fee as fixed by the Panchayat in excess of the limit is payable to the respective advocate, subject to the prior approval of

- A:-The Government
- B:-The Director of Panchayats
- C:-The Deputy Director of Panchayats
- D:-The Advocate General, Kerala

Correct Answer:- Option-B

Question43:-The Performance Audit Authority shall submit annual reports to

- A:-The Director of Panchayats
- B:-The Principal Director, LSGD
- C:-Ombudsman for LSGIs
- D:-The Government

Correct Answer:- Option-D

Question44:-Registration fee for a Tutorial Institution is

- A:-Rs. Fifty
- B:-Rs. Hundred
- C:-Rs. Two hundred
- D:-Rs. Five hundred

Correct Answer:- Option-C

Question45:-Who shall publish the State level status report on performance audit every year?

- A:-Performance Audit Authority
- B:-Principal Director, LSGD
- C:-State Performance Audit Officer
- D:-Director, State Audit Dept.

Correct Answer:- Option-A

Question46:-Minimum rate of service tax for sanitation, which can be levied along with property tax

- A:-Two per cent
- B:-Three per cent
- C:-Five per cent
- D:-Four per cent

Correct Answer:- Option-D

Question47:-Monthly receipt and expenditure statement shall be prepared before

- A:- 25th of succeeding month
- B:- 10th of succeeding month
- C:- 15th of succeeding month
- D:- 20th of succeeding month

Correct Answer:- Option-B

Question48:-Annual performance audit plan for a District shall be prepared by

- A:-Assistant Director of Panchayats
- B:-Deputy Director of Panchayat
- C:-State Performance Audit Officer
- D:-Director of Panchayat

Correct Answer:- Option-A

Question49:-In the absence of the President, meeting of the Grama Sabha shall be presided over by

- A:-Convenor of the Grama Sabha
- B:-Chairman, Development standing committee
- C:-Any other member nominated by the president
- D:-Vice president

Correct Answer:- Option-D

Question50:-In a village panchayat, Socio-Economic planning and spacial planning are the subjects entrusted to which standing committee?

- A:-Finance
- B:-Development
- C:-Welfare
- D:-Health and Education

Correct Answer:- Option-B

Question51:-The Bank Account for the transaction of Distress Relief Fund shall be maintained in the name of

- A:-The President
- B:-The Secretary and the President
- C:-The Secretary
- D:-The President and the Convenor

Correct Answer:- Option-C

Question52:-Article of the Constitution which stipulates, powers, authority and responsibilities of panchayats

- A:-243 G
- B:-243 D
- C:-243 E
- D:-243 F

Correct Answer:- Option-A

Question53:-Kerala Panchayat Raj Act, 1994 stipulates that, budget of a panchayat shall be presented in a special meeting of the panchayat for its approval, by the Chairman of the Standing Committee for finance

- A:-Not later than the first week of March
- B:-Not later than the second week of March
- C:-Not later than the third week of March
- D:-Not later than the fourth week of March

Correct Answer:- Option-A

Question54:-Copies of the Audit Report and the decision of Panchayat thereon may, after publication be issued to

- A:-Applicants through Grama Sabha Convenor
- B:-Applicants through CDS/Anganwadies
- C:-Applicants by realising fixed fees
- D:-Applicants free of cost

Correct Answer:- Option-C

Question55:-Ex-officio Secretaries/Implementing Officers shall maintain cash book in

- A:-Form T.R.5
- B:-Form T.R.6A
- C:-Form T.R.7
- D:-Form TR7A

Correct Answer:- Option-D

Question56:-The Auditor may, considering the special circumstance of the money transaction recommend the Panchayat to write off any amount not exceeding Rs._____ that is certified by the auditor, to be collected from any person.

- A:-One thousand
- B:-Five hundred
- C:-Ten thousand
- D:-Five thousand

Correct Answer:- Option-B

Question57:-Time limit prescribed, to give a rectification report to the auditor regarding the action taken by the Panchayat on the Audit Report

- A:-One month
- B:-Two months
- C:-Three months
- D:-Seventy five days

Correct Answer:- Option-B

Question58:-Article 243 J of the constitution stipulate

- A:-disqualification of membership
- B:-power of panchayat to impose taxes
- C:-audit and accounts of panchayat
- D:-election to panchayat

Correct Answer:- Option-C

Question59:-Co-ordinator of the Grama Sabha shall be nominated by

- A:-The President
- B:-The Convenor
- C:-The Vice President
- D:-The Panchayat

Correct Answer:- Option-D

Question60:-The petition shall be submitted before the Tribunal for Local Self Governments within _____days, from the date of the notice or order or proceedings against which the petition is filed or within _____days in cases where decision has not been taken within sixty days of filing appeal before the LSGI.

- A:-Thirty, Ninety
- B:-Forty Five, One hundred and twenty
- C:-Sixty, One hundred and fifty
- D:-None of these

Correct Answer:- Option-A

Question61:-In emergency situations where the context so requires, the President may give financial assistance from the Distress Relief Fund, to a deserving individual or family, upto Rs.

- A:-One thousand
- B:-Five hundred
- C:-Two thousand
- D:-None of these

Correct Answer:- Option-B

Question62:-The Panchayat shall reserve _____ per cent of each item of the shop rooms, bunks, stalls etc granted on rent or lease upon license for persons belonging to scheduled caste/Scheduled tribe categories.

- A:-Ten
- B:-Five
- C:-Eight
- D:-Six

Correct Answer:- Option-A

Question63:-If there is no Kudumba sree help desk in a Panchayat front office working time shall be

- A:-10:00 AM to 5:00 PM
- B:-10:00 AM to 3:00 PM
- C:-10:00 AM to 4:30 PM
- D:-10:00 AM to 3:30 PM

Correct Answer:- Option-C

Question64:-Social Audit Committee to monitor plan implementation at ward level may have minimum _____ members.

- A:-Three
- B:-Five
- C:-Seven
- D:-None of these

Correct Answer:- Option-B

Question65:-Block level, Assistant Executive Engineer can grant technical sanction up to Rs.

- A:-Fifty lakh
- B:-Sixty lakh
- C:-Seventy five lakh
- D:-Thirty lakh

Correct Answer:- Option-D

Question66:-Deposit works can be undertaken through

- A:-KSEB
- B:-KWA
- C:-GWD
- D:-All of these

Correct Answer:- Option-D

Question67:-Public works can be executed through Beneficiary Committees, if the estimate amount is up to Rs.

- A:-One lakh
- B:-Two lakhs
- C:-Three lakhs
- D:-Five lakhs

Correct Answer:- Option-A

Question68:-Technical sanction to solar energy projects is granted at

- A:-State Level
- B:-Block Level

- C:-District Level
- D:-None of these
- Correct Answer:- Option-C

Question69:-Social Audit Committee at LSGI level to monitor plan implementation may have a maximum of _____ members.

- A:-Twelve
- B:-Ten
- C:-Fifteen
- D:-None of these
- Correct Answer:- Option-A

Question70:-A preliminary agreement in the proforma as specified by the Government shall be enclosed with the tender for the work of which the estimated cost exceeding Rs.

- A:-One lakh
- B:-Fifty thousand
- C:-Two lakhs
- D:-None of these
- Correct Answer:- Option-B

Question71:-Decision on acceptance of tender shall be taken within how many days, from the date of opening the tender

- A:-Fourteen
- B:-Twelve
- C:-Ten
- D:-Seven
- Correct Answer:- Option-C

Question72:-The person whose tender is accepted, shall deposit five percent of the _____ as Security Deposit.

- A:-Technical sanction amount
- B:-Estimate amount
- C:-Tendered amount
- D:-Amount of agreement
- Correct Answer:- Option-D

Question73:-Technical committee at the District Level to grant technical sanction to Electrical works of LSGIs is constituted by

- A:-District Collector
- B:-District Planning Officer
- C:-Joint Director - LSGD
- D:-District Planning Committee
- Correct Answer:- Option-D

Question74:-Executive Engineer can accord Technical Sanction up to and a maximum of Rs.

- A:-Seventy five lakhs
- B:-One hundred lakhs
- C:-One hundred and twenty five lakhs
- D:-One hundred and fifty lakhs
- Correct Answer:- Option-C

Question75:-Roads having atleast _____ meters width, which are included in the Asset Register of Grama Panchayats can be renovated by the Block Panchayat under the annual plan.

- A:-Five
- B:-Six
- C:-Seven
- D:-Eight
- Correct Answer:- Option-B

Question76:-Each LSGI have to construct at least how many road(s), with five year guarantee, in every Annual Plan?

- A:-One
- B:-Two
- C:-Three
- D:-Five
- Correct Answer:- Option-A

Question77:-For collecting amount to the Distress Relief Fund and to scrutinize the applications received for getting financial assistance from the fund, and to take decision thereon, there shall be a sub-committee comprising how many persons?

- A:-Three
- B:-Four
- C:-Five
- D:-Six
- Correct Answer:- Option-A

Question78:-A petition submitted to the tribunal for the Local Self Government Institutions shall be in

- A:-Form A
- B:-Form B
- C:-Form C
- D:-None of these
- Correct Answer:- Option-C

Question79:-Registration fee for the registration of a tutorial institution

- A:-Fifty rupees
- B:-One hundred rupees
- C:-Two hundred rupees
- D:-Two hundred and fifty rupees
- Correct Answer:- Option-C

Question80:-On receipt of the information pertain to the completion of a work by the contractor or Executive committee, convenor of the Beneficiary Committee as the case may be, measurement of the work and the check measurement shall be completed within

- A:-One week
- B:-Two weeks
- C:-Three weeks
- D:-Four weeks
- Correct Answer:- Option-A

Question81:-Executive committee of a Beneficiary committee which is entrusted to execute a public work shall have a maximum of how many members?

- A:-Ten
- B:-Twelve
- C:-Fourteen
- D:-Fifteen

Correct Answer:- Option-D

Question82:-The amount that may be given in Advance to the convenor of the Executive Committee of the beneficiary committee, is

- A:-Twenty five percent of the Estimate
- B:-One lakh rupees
- C:-Twenty five percent of the Estimate or One lakh rupees whichever is higher
- D:-Twenty five percent of the Estimate or one lakh rupees, whichever is less

Correct Answer:- Option-D

Question83:-Who shall inform details regarding the public works of a Grama Panchayat, to the Grama Sabha of the place of the work?

- A:-Co-ordinator of the Grama Sabha
- B:-Panchayat member representing the place of work
- C:-Implementing officer of the work
- D:-Secretary of the Panchayat

Correct Answer:- Option-B

Question84:-If the provision of giving sufficient security, in accordance with the terms of the contract, is not complied with and consequently the Panchayat sustains, any loss, such loss shall be realised from

- A:-From the members of the Panchayat, equally
- B:-From the President and the Secretary, equally
- C:-From the President
- D:-From the Secretary

Correct Answer:- Option-B

Question85:-The Panchayat shall reserve _____ percent of each item of shop rooms, bunks, stalls etc. granted on rent or lease upon license, for persons belonging to the physically handicapped (having disability above 50%)

- A:-Two
- B:-Three
- C:-Four
- D:-Five

Correct Answer:- Option-B

Question86:-Application of LSGIs for site suitability to purchase any property, have to be examined the committee constituted at Dt. Level, which is convened by

- A:-Joint Director-LSGD
- B:-District Planning Officer
- C:-Member Secretary of the District Planning Committee
- D:-Executive Engineer

Correct Answer:- Option-A

Question87:-Source of funds for the asset maintenance plan comprises

- A:-Development fund
- B:-`15^(th)` Finance commission grant
- C:-Maintenance fund
- D:-Maintenance fund and own fund

Correct Answer:- Option-D

Question88:-Uploading in E-Gram Swaraj Portal is compulsory for

- A:-Maintenance Fund
- B:-MNREGS fund
- C:-`15^(th)` Finance commission grant
- D:-Development fund

Correct Answer:- Option-C

Question89:-Electrical line extension projects are included in

- A:-Productive sector
- B:-Service sector
- C:-Infrastructure sector
- D:-None of these

Correct Answer:- Option-B

Question90:-Construction of Farm Roads/Tractor Roads projects are included in

- A:-Productive sector
- B:-Service sector
- C:-Infrastructure sector
- D:-None of these

Correct Answer:- Option-C

Question91:-Advance/excess payment of taxes shall be treated as _____ till the tax becomes due.

- A:-Deposit
- B:-Income
- C:-Revenue
- D:-Liability

Correct Answer:- Option-D

Question92:-Depreciation on assets on which grant has been received, shall be calculated on the

- A:-Net value of fixed asset
- B:-Gross value of fixed asset
- C:-Value as on completion
- D:-Market value of the asset

Correct Answer:- Option-B

Question93:-Assets recorded in the register, but not physically available shall be written off after a specific period after obtaining specific sanction from

- A:-The Government
- B:-The Director of Panchayats
- C:-The Director, State Audit Department
- D:-The Accountant General

Correct Answer:- Option-A

Question94:-All assets which have been fully depreciated shall be carried at a book value of

- A:-Re. One
- B:-Rs. Hundred
- C:-Rs. Ten
- D:-Zero

Correct Answer:- Option-A

Question95:-Working time of the Kudumba sree help desks shall be

- A:-9:00 AM to 5:00 PM

B:-10:00 AM to 5:00 PM

C:-9:00 AM to 4:00 PM

D:-9:00 AM to 3:00 PM

Correct Answer:- Option-A

Question96:-Who shall ensure that, all documents have duty been attached in the attachment skipped files, in the same day itself?

A:-Front Office Assistant

B:-Front Office Supervisor

C:-Accountant

D:-Secretary

Correct Answer:- Option-B

Question97:-Funds received through various departments for the transferred schemes and functions are classified as

A:-Category D

B:-Category C

C:-Category B

D:-Category A

Correct Answer:- Option-C

Question98:-Who is responsible for the maintenance and safe custody of the counterfoils of all receipts and all voucher?

A:-Cashier

B:-Secretary

C:-JS/HC

D:-Accountant

Correct Answer:- Option-D

Question99:-Category D funds comprises

A:-Maintenance funds

B:-General purpose fund

C:-Central govt funds

D:-Development fund

Correct Answer:- Option-B

Question100:-Receipt cancellation is subject to the approval of

A:-Secretary

B:-Performance Audit Supervisor

C:-Assistant Director of Panchayat

D:-Accountant

Correct Answer:- Option-A