

## FINAL ANSWER KEY

Paper: Kerala Public Works Account Code & Kerala Account Code Vo111  
Date of Test 18-10-2020

Question1:-The functions of the Divisional Accountant are

- A:-As Accountant and Financial Assistant
- B:-As Accountant Financial Assistant and Internal Checker
- C:-As Accountant and Internal Checker
- D:-As Internal Checker and Financial Assistant

Correct Answer:- Option-B

Question2:-The monetary transactions of heads of special officers are practically confined to payment of \_\_\_\_\_ distinctive groups.

- A:-two
- B:-four
- C:-three
- D:-five

Correct Answer:- Option-A

Question3:-A Register in Kerala Public works Form No : 95 A or 95 B should be maintained in sub divisional and Divisional offices for noting

- A:-The progress of the receipt of M. Books
- B:-The review of the M. Books
- C:-The return of the M. Books
- D:-All the above

Correct Answer:- Option-D

Question4:-When tools and plant are disposed of by sale, the amount recoverable from the parties concerned should be realized at the earliest. If the amount is not recovered within the month in which the articles are delivered, it should be charged to \_\_\_\_\_ as a sale transaction by the issue of a transfer entry.

- A:-Miscellaneous receipts
- B:-Miscellaneous suspense account
- C:-Miscellaneous Public Works Advance
- D:-None of the above

Correct Answer:- Option-C

Question5:-Secured Advance that can be paid to a contractor on the security of materials brought to site is

- A:-90%
- B:-80%
- C:-75%
- D:-50%

Correct Answer:- Option-C

Question6:-Primarily the \_\_\_\_\_ is the responsible disbursing officer of the Division.

- A:-Divisional Accountant
- B:-Executive Engineer
- C:-Junior Superintendent
- D:-Senior Clerk Concerned

Correct Answer:- Option-B

Question7:-General provident fund under state provident funds is

- A:-Unfunded debt
- B:-Deposit
- C:-Funded debt
- D:-Miscellaneous debt

Correct Answer:- Option-A

Question8:-It is usual in the PWD to maintain Standard Measurement Books of Buildings in order to facilitate the preparation of estimates for

- A:-Special Repairs
- B:-Repairs to Road
- C:-Annual maintenance of any Govt. Buildings
- D:-Periodical Repairs

Correct Answer:- Option-D

Question9:-KPWA Code is the Supplementary to the general rules in

- A:-Accountant Code Vol III
- B:-Public Works Department Code
- C:-Vol II of the KFC
- D:-Vol I of the KFC

Correct Answer:- Option-D

Question10:-Out of the following officers, who is a Direction officer in PWD?

- A:-Superintending Engineer
- B:-Deputy Chief Engineer
- C:-Executive Engineer
- D:-Technical Assistant

Correct Answer:- Option-A

Question11:-Register of miscellaneous properties maintained in each

- A:-Division
- B:-Circle Office
- C:-Sub division
- D:-Section

Correct Answer:- Option-C

Question12:-All cheque and receipt books received in a division or sub division should be entered in a Register of cheques (and Receipt Books) maintained in

- A:-KPW Form 50
- B:-KPW Form 49
- C:-KPW Form 47
- D:-KPW Form 45

Correct Answer:- Option-B

Question13:-The result of Audit by Accountant General are communicated to the Divisional Officer in the form of

- A:-Audit Notes/Objection Statement
- B:-Inspection Reports
- C:-Letters or Memoranda
- D:-All the above

Correct Answer:- Option-D

Question14:-When expenditure is incurred on Non-Government works in excess of the deposit received, the excess expenditure will be classified under

- A:-P.W. Deposit
- B:-Miscellaneous P.W. Advance
- C:-Suspense Account
- D:-None of the above

Correct Answer:- Option-B

Question15:-All the debts to stock should be collected in KPW Form 67, "Schedule of Debits to Stock" The entries in the scheduled should be arranged in

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

Correct Answer:- Option-C

Question16:-If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of

- A:-Divisional Officer
- B:-Sub divisional Officer
- C:-Superintending Engineer
- D:-Assistant Engineer

Correct Answer:- Option-A

Question17:-The pay and allowances of an establishment specially entertained for, and mainly employed on famine relief shall together with its contingent expenditure, be debited to the head

- A:-64-A famine relief
- B:-74 grant-in-aid
- C:-50-public works
- D:-LVI-grants-in-aid

Correct Answer:- Option-A

Question18:-The procedure for payment from the Central Road Fund for road development was amended by the Parliament of India on

- A:-1st April 1950
- B:-14th April 1950
- C:-1st November 1956
- D:-14th November 1956

Correct Answer:- Option-B

Question19:-Payments for all work done otherwise than by daily labour and for all supplies required for specific works, are made on the basis of measurements recorded in measurement Books in Form No :

- A:-KPW Form 20
- B:-KPW Form 23
- C:-KPW Form 21
- D:-KPW Form 19

Correct Answer:- Option-C

Question20:-In a Lump Sum contract the contractor agrees to execute a complete work with all its contingencies in accordance with

- A:-Fixed Sum
- B:-Estimate of the work for a fixed sum
- C:-Specifications for affixed sum
- D:-Drawing and specification for a fixed sum

Correct Answer:- Option-D

Question21:-Whenever the maintenance of any works under the administrative control of the public works department is entrusted to the agency of another civil department with the sanction of government, which of the following rules of procedure is applicable

- A:-The PWD should retain budgetary and financial control
- B:-The PWD should retain technical control through inspection
- C:-The civil department should be responsible to the PWD to account for appropriation placed at its disposal
- D:-All the above

Correct Answer:- Option-D

Question22:-Deposit transactions of the PWD are of \_\_\_\_\_ kinds.

- A:-two
- B:-three
- C:-four
- D:-five

Correct Answer:- Option-A

Question23:-All transfer entries ordered to be made should be registered in the Transfer Entry Registered maintained in

- A:-Sub division office
- B:-Chief Engineer's Office
- C:-Division Office
- D:-Superintending Engineer's Office

Correct Answer:- Option-C

Question24:-A Register of miscellaneous properties should be maintained in each

- A:-Division
- B:-Sub division
- C:-Section
- D:-None of the above

Correct Answer:- Option-B

Question25:-Which of the following is incorrect?

- A:-When revenue from irrigation is realized in the Land Revenue Department, the collections are paid direct into treasuries
- B:-The Divisional Officer is not required to receive from the Revenue authority a monthly statement of the amount of Revenue realized by the Land Revenue Department
- C:-The Divisional Officer should submit to the AG Quarterly statements on the particulars of Revenue realized and balance
- D:-The AG should bring to the notice of the Board of Revenue and Chief Engineer about the short coming of revenue realizations

Correct Answer:- Option-B

Question26:-When a public building, land or other property is let to a person not in service of Government, the rent should be recovered

- A:-In advance
- B:-Yearly
- C:-Quarterly
- D:-Half yearly

Correct Answer:- Option-A

Question27:-When recovery of rent from a government official occupying rentable building in charge of the PWD is to be effected through a Treasury officer, or other disbursing officer, a demand in \_\_\_\_\_ should be sent to the office concerned.

- A:-KPW Form 44
- B:-KPW Form 23
- C:-KPW Form 45
- D:-KPW Form 24

Correct Answer:- Option-C

Question28:-The limit of funds set aside of expenditure in a local loan work during the year should be ascertained from the \_\_\_\_\_ by the officer authorizing the expenditure.

- A:-Government
- B:-Finance Department
- C:-Local body
- D:-Accountant General

Correct Answer:- Option-D

Question29:-When a land is acquired for public service/purpose by a civil officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies etc will be borne by the

- A:-Government
- B:-Public Works Department
- C:-Department concerned
- D:-None of the above

Correct Answer:- Option-B

Question30:-A chronological record of receipt, issues and the running balance of each article of stock is

- A:-Bin card
- B:-Good Received sheet
- C:-Priced store ledger
- D:-None of the above

Correct Answer:- Option-A

Question31:-Petty sums under \_\_\_\_\_ should not be paid by cheques.

- A:-Rs. 100/-
- B:-Rs. 50/-
- C:-Rs. 10/-
- D:-Rs. 5/-

Correct Answer:- Option-C

Question32:-Liabilities on public works may be divided into classes

- A:-six
- B:-two
- C:-five
- D:-four

Correct Answer:- Option-D

Question33:-Schedule of works expenditure is a supporting document which is in

- A:-Form No. 69
- B:-Form No. 60
- C:-Form No. 58
- D:-Form No. 67

Correct Answer:- Option-B

Question34:-Percentage deduction on account of security made from contractor's bills should also be credited to the head

- A:-PW Deposit
- B:-Miscellaneous advances
- C:-Other transactions
- D:-430 Receipts

Correct Answer:- Option-A

Question35:-Cash charges on works consist of payments to

- A:-Labourers
- B:-Work-charged establishments
- C:-Contractors
- D:-All the above

Correct Answer:- Option-D

Question36:-Issue rate for materials issued from the store consists of

- A:-Actual cost of stock
- B:-Cost of material and storage charge
- C:-Total of the cost of the material incidental charge, carriage charge and storage charge
- D:-None of the above

Correct Answer:- Option-C

Question37:-Charged expenditure means

- A:-Expenditure which is subject to the Vote of the Legislative Assembly
- B:-Expenditure of the amount voted by the Legislative Assembly in respect of a demand for grant
- C:-Expenditure which is not subject to the vote of the Legislative Assembly
- D:-None of the above

Correct Answer:- Option-C

Question38:-The transactions of public works Department are grouped under the head of accounts

- A:-Expenditure and Revenue head
- B:-Remittance head
- C:-Debt and deposit head
- D:-All the above

Correct Answer:- Option-D

Question39:-Register of Divisional Accountant's objections is in

- A:-KPW Form 57
- B:-KPW Form 59
- C:-KPW Form 54
- D:-KPW Form 56

Correct Answer:- Option-A

Question40:-The progress of expenditure on works should be watched through

- A:-Contractor's Ledger
- B:-Register of works

- C:-Register of Expenditure
- D:-Register of Fund Allotment
- Correct Answer:- Option-B

Question41:-The detailed rules for the control of expenditure against the grant framed by Government and embodied in

- A:-State Budget Manual
- B:-Central Government Budget Manual
- C:-State Government Finance Manual
- D:-None of the above
- Correct Answer:- Option-A

Question42:-Which of the following is not "Cash"?

- A:-Revenue stamp
- B:-Cheque
- C:-Draft
- D:-Debentures
- Correct Answer:- Option-D

Question43:-There are \_\_\_\_\_ kinds of Manufacture Accounts.

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

Question44:-From the Deposit Register, a monthly Abstract known as schedule of deposits in should be prepared for Submission to the

- A:-KPW Form 74 Accountant General
- B:-KPW Form 75 Finance Department
- C:-KPW Form 75 Accountant General
- D:-KPW Form 74 Finance Department
- Correct Answer:- Option-C

Question45:-Minus entries in work Abstracts are

- A:-Cash receipts and cash refunds
- B:-Cash refunds and final charges
- C:-Cash refunds and write back of final charge
- D:-Cash receipts and final charge
- Correct Answer:- Option-C

Question46:-The permanent and collective record of the expenditure incurred in the Division during a year, on each work is

- A:-Register of works
- B:-Contractor's Ledger
- C:-Work Abstract
- D:-Expenditure Register
- Correct Answer:- Option-A

Question47:-The mistake crept in the cash book should be corrected with \_\_\_\_\_ ink between the lines.

- A:-Black
- B:-Red
- C:-Blue
- D:-Green
- Correct Answer:- Option-B

Question48:-Cash book is in

- A:-Form No : 2
- B:-Form No : 4
- C:-KPW Form 2
- D:-KPW Form 1
- Correct Answer:- Option-D

Question49:-Expenditure connected with the execution of works in the Raj Bhavan is charged on the

- A:-Consolidated Fund
- B:-Special Fund
- C:-Contingency Fund
- D:-None of the above
- Correct Answer:- Option-A

Question50:-When a Divisional Officer received a report that a cheque drawn by him is lost, he should at once report the fact to

- A:-Finance Secretary
- B:-Treasury Officer
- C:-Accountant General
- D:-Chief Engineer
- Correct Answer:- Option-B

Question51:-The currency of cheque is t/m valid up to \_\_\_\_\_ months from the date of its issue.

- A:-six
- B:-two
- C:-three
- D:-one year
- Correct Answer:- Option-C

Question52:-All materials received in store should be examined and counted or measured or weighed which delivery is taken and it is recorded in

- A:-Bin card
- B:-Priced Ledger
- C:-Stock Register
- D:-Good Received Sheet
- Correct Answer:- Option-D

Question53:-The enhancement, permanent reduction or closing of imp rest accounts must be sanctioned by

- A:-Sub divisional Officer
- B:-Divisional Accountant
- C:-Junior Superintendent Concerned
- D:-Divisional Officer
- Correct Answer:- Option-D

Question54:-The top most lines under columns \_\_\_\_\_ on each page of a measurement Book should invariably be filled in the field.

- A:-1 to 4
- B:-1 to 5

C:-1 to 3

D:-2 to 5

Correct Answer:- Option-A

Question55:-The overpayment made to a contractor should be debited under the head

A:-Contractors-other transactions

B:-Miscellaneous PW advance

C:-PW Deposit

D:-Secured Advance

Correct Answer:- Option-B

Question56:-Hand Receipt is in

A:-KPW Form 23

B:-KPW Form 21

C:-KPW Form 24

D:-KPW Form 20

Correct Answer:- Option-C

Question57:-The operation charges connected with manufacture account are

A:-Value of Raw materials

B:-Cost of labour and value of material

C:-Value of Raw materials and incidental charge

D:-Value of Raw materials cost of Labour and Incidental Charges

Correct Answer:- Option-D

Question58:-A cheque remaining unpaid, for any cause for twelve months from the date of its issue should be cancelled and its amount is written back in the entry in cash book by exhibiting the amount of the check as a

A:-Minus figure on the payment side

B:-Minus figure on the receipt and payment side

C:-Minus figure on the receipt side

D:-Plus figure on the receipt side and minus figure on the payment side

Correct Answer:- Option-A

Question59:-In order to ensure accuracy of posting of all transactions and facilitate the preparation and valuation of indents, a list of materials in stock showing the correct description and permanently identifying numbers is commonly known as

A:-Priced list of stores

B:-Priced vocabulary of stores

C:-Issue Register

D:-None of the above

Correct Answer:- Option-B

Question60:-Unforeseen items of work provided for by a lump sum provision in an estimate shall be paid for

A:-At intervals

B:-Before actual measurement

C:-Only after actual measurement

D:-After obtaining Government order

Correct Answer:- Option-C

Question61:-Workshop account depends on

A:-Size of the workshop

B:-Operations of the workshop

C:-Size and operations of workshop

D:-Quasi-commercial nature of the workshop

Correct Answer:- Option-C

Question62:-Contractors are not at liberty to remove surplus materials from site of works without the written permission of

A:-Assistant Engineer

B:-Executive Engineer

C:-Assistant Executive Engineer

D:-Superintending Engineer

Correct Answer:- Option-B

Question63:-An account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges should be prepared by the \_\_\_\_\_ in one of the work abstract forms.

A:-Sub divisional officer

B:-Divisional officer

C:-Section Engineer

D:-Superintending Engineer

Correct Answer:- Option-A

Question64:-If there is any delay in closing the accounts of a completed work, it should be seen in particular that further charges are not incurred without the permission of the

A:-Superintending Engineer

B:-Sub divisional Officer

C:-Assistant Engineer

D:-Divisional Officer

Correct Answer:- Option-D

Question65:-The \_\_\_\_\_ should be held responsible for the correctness of the contractors ledger.

A:-Divisional Officer

B:-Sub divisional Officer

C:-Divisional Accountant

D:-Assistant Engineer

Correct Answer:- Option-C

Question66:-The unexpected balances of completed works should be refunded by reduction of the deposits and it should be shown in the schedule as

A:-Minus and Plus realization

B:-Minus realization and not as expenditure

C:-Expenditure

D:-Plus realization

Correct Answer:- Option-B

Question67:-All transfer entries ordered to be made should be registered in the transfer entry Book, \_\_\_\_\_.

A:-KPW Form 51

B:-KPW Form 50

C:-KPW Form 52

D:-KPW Form 49

Correct Answer:- Option-A

Question68:-The PWD Engineering workshop was intended for

- A:-Engineering Colleges
- B:-Public Works Department
- C:-Public Works and Revenue Department
- D:-All Government Departments

Correct Answer:- Option-D

Question69:-The general Administration of all the stores of the department is vested with

- A:-Executive Engineer
- B:-Assistant Executive Engineer
- C:-Chief Engineer
- D:-Superintending Engineer

Correct Answer:- Option-C

Question70:-Sanction to contract agreements for works, supplies, carriage etc which are accepted by authorities higher than the Divisional Officer should be communicated to

- A:-Finance Secretary
- B:-Accountant General
- C:-Government
- D:-None

Correct Answer:- Option-B

Question71:-The loss of cheque book or a blank cheque shall be notified promptly to the

- A:-Treasury Officer
- B:-Divisional Accountant
- C:-Accountant General
- D:-Government

Correct Answer:- Option-A

Question72:-Which of the following is a fictitious stock adjustment?

- A:-The debiting to a work of the cost of materials not required
- B:-The debiting to a particular work for which funds are available for the value of materials intended to be utilized an another work for which no funds are available
- C:-The writing back of the value of materials used on a work to avoid excess outlay over appropriation
- D:-All the above

Correct Answer:- Option-D

Question73:-The Expenditure on storage charges and handling charges, should be debited to the sub head

- A:-Stock
- B:-Storage
- C:-Carriage and Storage
- D:-Miscellaneous PW

Correct Answer:- Option-C

Question74:-Hand Receipt (HR) is in

- A:-KPW Form 24
- B:-KPW Form 19(A)
- C:-KPW Form 23
- D:-KPW Form 19

Correct Answer:- Option-A

Question75:-The amounts on recoveries of rents relating to another state Government realized, should be initially accounted for under the minor head

- A:-Suspense Account
- B:-Cash Settlement Suspense Account
- C:-Deposits and Advances
- D:-None of the above

Correct Answer:- Option-B

Question76:-Register of Rents of buildings and lands is in

- A:-KPW Form 45
- B:-KPW Form 5
- C:-KPW Form 26
- D:-KPW Form 46

Correct Answer:- Option-D

Question77:-Initial accounts and vouchers connected with charges relating to works must invariably specify

- A:-Full name of the work as given in the estimate
- B:-The name of the component part or sub head
- C:-The charges which are of the nature of recoverable payments and the name of the contractors from whom recoverable
- D:-All the above

Correct Answer:- Option-D

Question78:-Muster Rolls should be prepared in

- A:-KPW Form 19
- B:-KPW Form 18
- C:-KPW Form 24
- D:-KPW Form 23

Correct Answer:- Option-A

Question79:-When a deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure to the \_\_\_\_\_ in lump.

- A:-Treasury concerned
- B:-Executive Engineer Concerned
- C:-Asst. Executive Engineer Concerned
- D:-Chief Engineer

Correct Answer:- Option-B

Question80:-The tools and plants ledger consists of

- A:-5 parts
- B:-2 parts
- C:-3 parts
- D:-4 parts

Correct Answer:- Option-C

Question81:-When the charge for road metal exceeds Rs. 1000/- and if it is required to maintain an existing roads or roads for a series of years, the total initial outlay should be debited to the sub head

- A:-Land Kiln
  - B:-Repairs
  - C:-Original Work
  - D:-Annual Maintenance
- Correct Answer:- Option-A

Question82:-If metal found debit on check measurement it should not be removed from the quantity account, but a \_\_\_\_\_ remark should be recorded and carried forward from month to month until the discrepancy is set right.

- A:-Blue ink
- B:-Red ink
- C:-Copying pencil
- D:-Black ink

Correct Answer:- Option-B

Question83:-Carriage and other incidental charges for stores should be debited to

- A:-PW Advance
- B:-PW Receipt
- C:-Stock
- D:-CSSA

Correct Answer:- Option-C

Question84:-In the case of expenditure and Revenue heads, the main unit of classification is known as the

- A:-Minor head
- B:-Sub head
- C:-Suspense Account
- D:-Major head

Correct Answer:- Option-D

Question85:-Which of the following does not come under direct charges of public works workshop?

- A:-Incidental charges for packing and carriage
- B:-Share of the running charges of machines
- C:-Cost of casting
- D:-Supervision charges

Correct Answer:- Option-D

Question86:-When a deposit work is completed unexpended balance on account if any, should be refunded with the approval of

- A:-Divisional Officer
- B:-Chief Engineer
- C:-Superintending Engineer
- D:-Government

Correct Answer:- Option-A

Question87:-The Suspense Accounts of the work should be closed in the last month of the working year by transferring the balances of all those accounts to the general suspense accounts

- A:-Miscellaneous PW Deposit
- B:-Miscellaneous PW Advance
- C:-PW Deposits Or Miscellaneous work advances
- D:-Miscellaneous Advances

Correct Answer:- Option-C

Question88:-The head of account "Adjusting Account between the central and state government" is for

- A:-Transaction of state division for Railways
- B:-All transactions other than those of Railways, Posts and Telegraphs and Defense Originating in state divisions on behalf of the Central Government
- C:-Transactions of state division for defense
- D:-Transactions of state division for posts and telegraphs

Correct Answer:- Option-B

Question89:-Public Works Revenue should be brought to account in accordance with the classification prescribed by the

- A:-Accountant General
- B:-Finance Department
- C:-Comptroller and Auditor general of India
- D:-Government

Correct Answer:- Option-C

Question90:-The sale proceeds of trees felled in the compounds of a public office should be treated as of the PWD, if the felling is done in the course of execution of works by the public works departments

- A:-Other Receipts
- B:-Miscellaneous Receipts
- C:-Revenue
- D:-Receipts

Correct Answer:- Option-A

Question91:-When a portion of an existing structure of a building is to be remodeled, the work is classified under

- A:-Maintenance work
- B:-Original work
- C:-Repairs work
- D:-Special repairs

Correct Answer:- Option-B

Question92:-Expenditure on maintenance and repairs of all government non residential buildings whether administrative office or functional purposes will be accounted for under the major head

- A:-2202
- B:-2210
- C:-2216
- D:-2059

Correct Answer:- Option-D

Question93:-All workers of irrigation, Navigation Embankment, Drainage and water storage are classified into

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

Correct Answer:- Option-A

Question94:-Non-Government works are classified into \_\_\_\_\_ broad classes

- A:-Two
- B:-Three

C:-Four

D:-Five

Correct Answer:- Option-B

Question95:-All sums paid into the treasury by a Forest departmental officers or on his account should be debited to

A:-Miscellaneous Forest account

B:-Forest advance

C:-Forest remittances

D:-

Forest revenue

Correct Answer:- Option-C

Question96:-Service rendered or articles supplied by one forest division to another shall not be charged except in the case of

A:-Stores issued from material account of a work

B:-Other services which affect the accounts of a work in progress or suspense or deposits

C:-Seedling supplied by one division to another

D:-All the above

Correct Answer:- Option-D

Question97:-How many register are there related to Revenue Receipts under PWD?

A:-Three

B:-Two

C:-One

D:-Five

Correct Answer:- Option-A

Question98:-An account of all the transactions relating to a work during a month whether in respect of cash, stock or other charges should be prepared in

A:-Contractor's ledger

B:-Register of works

C:-Work abstract

D:-Balance sheet

Correct Answer:- Option-C

Question99:-The contractor's Ledger should be prepared in

A:-Sub divisional office

B:-Divisional office

C:-Section office

D:-Superintending Engineer's office

Correct Answer:- Option-B

Question100:-Imprest cash account should be prepared in

A:-KPW Form 3

B:-KPW Form 5

C:-KPW Form 4

D:-KPW Form 2

Correct Answer:- Option-D