

**FINAL ANSWER KEY**

Paper: 050 - Kerala PWD Account Code  
Date of Test 04-05-2023

- Question1:-Rules for appointment to the cadre of divisional Accountants are given in Appendix \_\_\_\_\_ of the Kerala Public Works Account Code  
A:-4  
B:-3  
C:-2  
D:-1  
Correct Answer:- Option-C
- Question2:-Charges for examination of the soil for the foundations of works should be treated as \_\_\_\_\_  
A:-Contingent charge  
B:-Outlay on works  
C:-Miscellaneous charges  
D:-External charge  
Correct Answer:- Option-B
- Question3:-The expenditure on inauguration ceremonies connected with the inauguration of a commercial irrigation projects should be debited to the \_\_\_\_\_  
A:-Contingencies of the sanctioned estimate  
B:-Revenue Account of the project  
C:-Office Expenses  
D:-capital Account  
Correct Answer:- Option-B
- Question4:-As per paragraph \_\_\_\_\_ of the Kerala Public Works Account Code, contractors should be encouraged to scrutiny their ledger accounts  
A:-10.2.16  
B:-10.3.4  
C:-10.8.5  
D:-10.7.9  
Correct Answer:- Option-D
- Question5:-Which of the following facilitate more the preparation of estimates?  
A:-Administrative Sanction  
B:-Financial Sanction  
C:-Schedule of Rates  
D:-Work Abstract  
Correct Answer:- Option-C
- Question6:-Contractor's Ledger is a \_\_\_\_\_ account  
A:-Personal  
B:-Nominal  
C:-Capital  
D:-Revenue  
Correct Answer:- Option-A
- Question7:-The permanent and collective record of the expenditure incurred in the Division, during a year on each work is the  
A:-Contractor's Ledger  
B:-Register of Works  
C:-Monthly Accounts  
D:-Schedule Dockets  
Correct Answer:- Option-B
- Question8:-\_\_\_\_\_ Account is opened in Works Abstract to record a transactions of a temporary character and the correct classification of which cannot be immediately determined  
A:-Public Works Deposit  
B:-Public Work Miscellaneous  
C:-Suspense  
D:-Revenue Account  
Correct Answer:- Option-C
- Question9:-Refunds of rents realised should be shown separately as \_\_\_\_\_ in the register of rents  
A:-Minus realisation  
B:-Refund of revenue  
C:-Remission revenue  
D:-Write-off  
Correct Answer:- Option-A
- Question10:-All revenue receipts of the division should be classified and abstracted in a register of  
A:-Miscellaneous income  
B:-other receipts  
C:-Deposits  
D:-Revenue  
Correct Answer:- Option-D
- Question11:-Remission of irrigation revenue and cash payment allowed after its collection should be treated as \_\_\_\_\_ of revenue  
A:-Refund  
B:-Reduction  
C:-Relinquish  
D:-Renounce  
Correct Answer:- Option-A
- Question12:-Remissions of irrigation revenue allowed before collection should be treated as \_\_\_\_\_ of demands  
A:-refund  
B:-reduction  
C:-relinquish  
D:-renounce  
Correct Answer:- Option-B
- Question13:-When revenue from irrigation is realised in the Land revenue Department, the collections made in the Land revenue Department are paid direct into  
A:-Divisional office  
B:-Treasuries  
C:-Circle Office

D:-Bank

Correct Answer:- Option-B

Question14:-The sale proceeds of trees in the compound of a public office and felled during the course of execution of a public work should be credited to \_\_\_\_\_ account

A:-Public Works-Miscellaneous

B:-Public Works-deposit

C:-Public Works-Advance

D:-Revenue

Correct Answer:- Option-A

Question15:-Transfer entries cannot be used to

A:-Correct an error of classification

B:-Adjusts by debit or credit an item in suspense account to the proper head of account

C:-Adjust value of materials issued from stock

D:-Responds to a remittance transaction advised by the Accountant General

Correct Answer:- Option-C

Question16:-Surplus metal found in a road work by way of check-measurement should be

A:-brought on to the quantity accounts

B:-removed from the quantity accounts

C:-credited to the suspense account

D:- credited to contractors ledger

Correct Answer:- Option-A

Question17:-An abstract of the entire receipts and disbursement of a month in a Divisional Office can be termed as

A:-Monthly Account

B:-Classified Abstract

C:-Settlement Account

D:-Schedule of transactions

Correct Answer:- Option-A

Question18:-The rules contained in the Kerala Public Works Account Code are supplementary to the general rules of the

A:-Kerala Public Works Department code

B:-Kerala Public Works manual

C:-Kerala Financial Code

D:-Kerala Treasury Code

Correct Answer:- Option-C

Question19:-The accounts of receipts and disbursements of a division are compiled monthly under the supervision of the

A:-Divisional Accounts Officer

B:-Divisional Officer

C:-Accountant general

D:-Head clerk

Correct Answer:- Option-B

Question20:-A divisional Accountant cannot be acted as

A:-Internal Checker

B:-Accountant

C:-Disbursing officer

D:-Financial Assistant

Correct Answer:- Option-C

Question21:-The excess expenditure in excess of the deposit received shall be classified as

A:-Public Works Deposits

B:-Miscellaneous Public Works Advances

C:-Charged expenditure

D:-Revenue Expenditure

Correct Answer:- Option-B

Question22:-Account of all cash transactions in a Division should be maintained in the cash book in K.P.W. Form Number

A:-1

B:-2

C:-3

D:-4

Correct Answer:- Option-A

Question23:-An error of classification in the original account can be corrected by proposing

A:-Transfer Entry Order

B:-Survey Report

C:-Schedule Docket

D:-Suspense Charge

Correct Answer:- Option-A

Question24:-Standard Measurement Books of buildings are maintained in order to facilitate the preparation of estimates for \_\_\_\_\_ repair works

A:-Special

B:-Emergency

C:-Periodical

D:-Special and Ordinary

Correct Answer:- Option-C

Question25:-Any order to the public works department to execute a particular public work at a particular place at a particular amount can be termed as

A:-Administrative Sanction

B:-Financial Sanction

C:-Special Sanction

D:-Budgetary Sanction

Correct Answer:- Option-A

Question26:-Financial transactions which do not involve the giving or receiving of cash or stock materials are accounted by

A:-Book Transfer

B:-Suspense Account

C:-Classified Abstract

D:-Public Works- Advance

Correct Answer:- Option-A

Question27:-Which of the following Article of the constitution of India is related to charged expenditure?

A:-202

B:-203

C:-204

D:-205

Correct Answer:- Option-A

Question28:-Which of the following expenditure is not charged on the consolidated Fund of the State?

A:-Civil Works in the Raj Bhavan

B:-Debt charges for which the state is liable

C:-Amount required to satisfy decree of a civil court

D:-Original Works in the High Court of Kerala

Correct Answer:- Option-D

Question29:-The incidence of expenditure between voted and charged is determined by the relevant provision of the

A:-Account Rules issued by the Accountant General

B:-Financial Rules issued by the State Government

C:-Special Rules in Kerala Public Works department Code

D:-Constitution of India

Correct Answer:- Option-D

Question30:-The forms prescribed in the Kerala Public Works Account Code are included in the

A:-Kerala Public Works Department Code

B:-Kerala Public Works Manual

C:-Book of Forms

D:-Kerala Treasury Code

Correct Answer:- Option-C

Question31:-Most rules in the Kerala Public Works Account Code are

A:-Account Rules issued by the Accountant general

B:-Financial Rules issued by the state Government

C:-Both 1 and 2 as given above

D:-None of the above

Correct Answer:- Option-C

Question32:-The Register of Divisional Accountant's objections is prepared as per K.P.W Form

A:-55

B:-56

C:-57

D:-58

Correct Answer:- Option-C

Question33:-Who is ultimately responsible for keeping the expenditure within the allotments for the Division?

A:-Divisional Accountant

B:-Divisional Officer

C:-Chief Engineer

D:-Accountant General

Correct Answer:- Option-B

Question34:-The original Standard Measurement Books should be kept in the personal custody of the \_\_\_\_\_ in the Division office

A:-Executive Engineer

B:-Head Draftsman

C:-Section Clerk

D:-Divisional Accounts officer

Correct Answer:- Option-D

Question35:-K P W Form 21 is related to

A:-Muster rolls

B:-Hand Receipt

C:-Daily Labour Report

D:-Measurement Book

Correct Answer:- Option-D

Question36:-The expression used to describe the extent of work done and measured is

A:-Quantity

B:-Rate

C:-Out-turn

D:-Appropriation

Correct Answer:- Option-A

Question37:-The last payment made to a contractor on a running account upon completion of his contract and to settle the account in full is termed as

A:-Intermediate payment

B:-On account payment

C:-Part payment

D:-Final payment

Correct Answer:- Option-D

Question38:-The incidental expenses of a miscellaneous nature that pertain to a work and cannot correctly classified under any distinct sub head or sub work shall be accounted as

A:-Contingencies

B:-Extra work

C:-Excess work

D:-Indirect charges

Correct Answer:- Option-A

Question39:-Expenditure which is nor subject to the vote of the Legislative Assembly is called

A:-Non plan Expenditure

B:-Plan Expenditure

C:-Capital Expenditure

D:-Charges Expenditure

Correct Answer:- Option-D

Question40:-The order of competent authority sanctioning a properly detailed estimate of a work to be carried out in the public works department is called

A:-Administrative Sanction

B:-Financial Sanction

C:-Technical Sanction

D:-Special Sanction

Correct Answer:- Option-C

Question41:-The general principles to be followed in the classification of civil work expenditure are laid down in Article 33 of the

- A:-Kerala Account Code
  - B:-Kerala Public Works manual
  - C:-Kerala Financial Code
  - D:-Kerala Treasury Code
- Correct Answer:- Option-A

Question42:-The Divisional Accountant is required to inspect the accounts of sub divisions under his division at least

- A:-Once in a year
- B:-twice in a year
- C:-Once in two years
- D:-Monthly

Correct Answer:- Option-A

Question43:-The maintenance of separate accounts in the subdivisinal and Divisional offices for recording the cost of individual works as well as the transactions of individual contractors are known as

- A:-Estimation
- B:-Works Abstract
- C:-Works Schedule
- D:-Works Accounts

Correct Answer:- Option-D

Question44:-The primary object of the accounts of work is to exhibit accurately

- A:-the probable cost of work under progress
- B:-the actual cost of work done
- C:-the fund utilization
- D:-amount payable to the contractor

Correct Answer:- Option-B

Question45:-Muster Rolls should be prepared in K.P.W form

- A:-16
- B:-17
- C:-18
- D:-19

Correct Answer:- Option-D

Question46:-Subsequent payments of unpaid wages recorded in the register of unpaid wages should be made on

- A:-Muster Roll
- B:-Hand receipt
- C:-Daily Labour Report
- D:-Measurement Book

Correct Answer:- Option-B

Question47:-Which of the following can be considered as most important work account record?

- A:-Measurement Book
- B:-Administrative sanction
- C:-Technical Sanction
- D:-Letter of credit

Correct Answer:- Option-A

Question48:-The register of measurement Books in a division should be kept in K.P.W. Form

- A:-21
- B:-19
- C:-19A
- D:-84

Correct Answer:- Option-D

Question49:-All payments for works done should be based on the quantities recorded in the

- A:-Work Bill
- B:-Work Abstract
- C:-Work Estimate
- D:-Measurement Book

Correct Answer:- Option-D

Question50:-Register in Kerala Public Works Form No. 95 A or 95 B are maintained in Sub-divisional and Divisional offices for noting the progress of the

- A:-Work under execution
- B:-Rearrangement of termination work
- C:-Receipt, review and return of measurement books
- D:-Expenditure

Correct Answer:- Option-C

Question51:-The paragraph in the Kerala Public Works Account Code which related to check measurement of work is

- A:-10.2.15
- B:-10.2.16
- C:-10.2.22
- D:-10.2.11

Correct Answer:- Option-A

Question52:-The numerical account of all departmental materials brought on to the site of a work for use on that work is known as

- A:-Materials-at-site (M.A.S.)
- B:-Stock Account
- C:-Storage Account
- D:-Bin Card

Correct Answer:- Option-A

Question53:-The P.W.D Engineering Workshop is intended for

- A:-Public Works Department
- B:-Irrigation Department
- C:-Transport Department
- D:-All Government Departments

Correct Answer:- Option-D

Question54:-Issues of materials when a work is done through contractors whose agreements are for labour only is termed as

- A:-Issues to contractors
- B:-Issues direct to works
- C:-Issues to the Engineer in charge of the work
- D:-Departmental issues

Correct Answer:- Option-B

Question55:-The simpler form of Works Abstract suitable for minor work estimates is

- A:-K.P.W. Form 26
- B:-K.P.W. Form 27
- C:-K.P.W. Form 28
- D:-K.P.W. Form 29

Correct Answer:- Option-C

Question56:-The Registers of Works are posted monthly from

- A:-Works Abstracts
- B:-Vouchers
- C:-Hand Receipts
- D:-Bills

Correct Answer:- Option-A

Question57:-Who will be held responsible for the correctness of the Contractor's Ledger?

- A:-The Divisional Accountant
- B:-The Executive engineer
- C:-The Assistant Executive Engineer
- D:-The Assistant Engineer

Correct Answer:- Option-A

Question58:-In a \_\_\_\_\_ Contract the Contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum.

- A:-Fixed plus cost contract
- B:-Rate
- C:-Labour
- D:-Lump sum

Correct Answer:- Option-D

Question59:-Which of the following transaction cannot be recorded under the head "Miscellaneous Public Works Advances"?

- A:-Deficiencies in cash or stock
- B:-Errors in accounts awaiting adjustment
- C:-Losses recoverable from Government officer
- D:-Fine imposed on contractors

Correct Answer:- Option-D

Question60:-Deposit balance unclaimed for the last three account years can be considered as

- A:-Accrued Revenue
- B:-Lapsed Deposit
- C:-Security Deposit
- D:-Public Works Deposit

Correct Answer:- Option-B

Question61:-A consolidated record of the transactions of a month relating to all deposit works of the division should be prepared in the form of

- A:-Schedules of Deposit Works
- B:-Register of Works
- C:-Work Abstract
- D:-Monthly Accounts

Correct Answer:- Option-A

Question62:-As per the provisions of the Kerala Public Works Account Code, which of the following is equivalent to "CASH"?

- A:-Security Deposits in the form of Bank Deposits
- B:-Security Deposits in the form of Bonds
- C:-Security Deposits in the form of Debentures
- D:-A small supply of ten paise revenue stamps

Correct Answer:- Option-D

Question63:-All realisations and payments of Government account made by the subordinates of \_\_\_\_\_ are made on his behalf and responsibility.

- A:-The Divisional Accounts Officer
- B:-The Divisional Officer
- C:-The Section Officer
- D:-The sub Divisional Officer

Correct Answer:- Option-B

Question64:-Who is the primary disbursing officer of the Division Office?

- A:-Junior Superintendent in charge of the cash book
- B:-The divisional Accounts officer
- C:-The Divisional Officer
- D:-Personal Assistant

Correct Answer:- Option-C

Question65:-When any measurements recorded in the Measurement Book are cancelled, the cancellation must be supported by

- A:-The dated initials of the officer ordering the cancellation
- B:-By a reference to the order of the officer ordering the cancellation initialled by the officer who made the measurements
- C:-Either (1) or (2)
- D:-Both (1) and (2)

Correct Answer:- Option-C

Question66:-Contractors who are able to prepare their own bills should be supplied with connected forms and \_\_\_\_\_ for entering quantities in the bills.

- A:-Measurement Book
- B:-Measurement sheet
- C:-Work book
- D:-Work order book

Correct Answer:- Option-B

Question67:-All the standard measurement books maintained in a division should be numbered in

- A:-Index format
- B:-Serial order
- C:-Indicative manner
- D:-An alphabetical series

Correct Answer:- Option-D

Question68:-Any pages of a Measurement Book left blank inadvertently must be cancelled by

- A:-removing pages
- B:-pasting pages together
- C:-delating page number

D:-diagonal lines and attesting the cancellation

Correct Answer:- Option-D

Question69:-Which of the following is not a true statement with regard to measurements recorded in a Measurement Book?

A:-Contractor's bills are passed on the basis of quantities in the Measurement Book

B:-Signature of the contractor or his agent is obtained in measurement books

C:-Measurements are recorded continuously

D:-If a mistake is made it should be erased by the responsible officer

Correct Answer:- Option-D

Question70:-The Divisional Officer is under obligation to submit his accounts to \_\_\_\_\_ for audit and for incorporation in the State Accounts.

A:-The Superintending Engineer

B:-The Accountant General

C:-The Chief Engineer

D:-The Finance Department

Correct Answer:- Option-B

Question71:-As soon as bills are passed for payment, every page of the Measurement Book containing the detailed measurements of the work are

A:-Cancelled

B:-Torn off

C:-Crossed Off

D:-Copied and set to the Accountant General

Correct Answer:- Option-C

Question72:-When a Divisional Accountant is about to be relieved of his duties in a Divisional Office then he should prepare a

A:-register of Divisional Accountant's objection

B:-memorandum of outstanding balances of suspense account pending clearance

C:-memorandum reviewing the accounts of the Division

D:-consolidated monthly account up to the date of his relief

Correct Answer:- Option-C

Question73:-In the event of closure of a division, the unused forms in partly used receipt books should be

A:-brought into use by the successor division

B:-destroyed immediately

C:-cancelled under the initials of the officer-in-charge of the closed division

D:-transferred to any other needy office

Correct Answer:- Option-C

Question74:-Full details of all account records destroyed from time to time in a Division should be maintained permanently in K.P.W. Form

A:-89

B:-88

C:-87

D:-86

Correct Answer:- Option-A

Question75:-The initial accounts of cash in a sub-divisional office should be closed on

A:-the end of each week

B:-the first working day of the calendar month

C:-the last working day of the calendar month

D:-daily basis

Correct Answer:- Option-C

Question76:-Which of the following officer is described as Directional and Special Officer in the Kerala Public Works Account Code?

A:-Divisional Officer

B:-Sub-Divisional Officer

C:-Chief Engineer

D:-Divisional Accountant

Correct Answer:- Option-C

Question77:-In the case of the Chief Engineer's office, purchase of drawing materials will be treated as

A:-Contingent Charges

B:-Work Charges

C:-Stock

D:-Recurring expenses

Correct Answer:- Option-A

Question78:-A standing advance of a fixed sum of money given to an officer to enable him to make certain classes of disbursements can be called

A:-Public Works Advance

B:-Secured Advance

C:-Imprest

D:-Deposit

Correct Answer:- Option-C

Question79:-In order to control the issue of materials to individual works with reference to the estimated requirements \_\_\_\_\_ account is used.

A:-Materials-at-Site (M.A.S)

B:-Stock Account

C:-Storage Account

D:-Bin Card

Correct Answer:- Option-A

Question80:-All temporary transactions recorded under suspense accounts are ultimately removal by

A:-Payment

B:-Recovery

C:-Adjustment

D:-Payment or Recovery or Adjustment

Correct Answer:- Option-D

Question81:-A Manufacture Account is essentially a \_\_\_\_\_ account.

A:-Service

B:-Suspense

C:-Operations

D:-Product

Correct Answer:- Option-B

Question82:-To ensure the proper performance of the duties imposed on the Divisional Accountant under the Kerala Public Works Account Code; he should have no hand in

A:-auditing of work bills

B:-preparing the bills of contractors

- C:-preparation of Contractor's ledger
  - D:-Checking of arithmetic calculations in Measurement Books
- Correct Answer:- Option-B

Question83:-Unused balances of road-metal should be verified at least

- A:-thrice a year
  - B:-once a year
  - C:-twice a year
  - D:-once in two years
- Correct Answer:- Option-B

Question84:-The capital charges on the special services connected with the construction, repairs and maintenance of works is known as

- A:-Work's expenditure
  - B:-Works outley
  - C:-Works out turn
  - D:-Works revenue
- Correct Answer:- Option-B

Question85:-The term 'work' includes

- A:-supply, repair and carriage of tools and plant
  - B:-supply or manufacture of stores
  - C:-operations of workshop
  - D:-All the above (1), (2) and (3)
- Correct Answer:- Option-D

Question86:-Which of the following is not a Public Works Deposit?

- A:-Cash deposits of contractors as security
  - B:-Interest-bearing securities
  - C:-Sums due to contractors on closed accounts
  - D:-Deposits for works to be done
- Correct Answer:- Option-B

Question87:-Which of the following kind of deposits do not pass through the regular accounts of the division?

- A:-Sums due to other Governments on closed accounts
  - B:-Interest-bearing securities
  - C:-Sums due to contractors on closed accounts
  - D:-Deposits for works to be done
- Correct Answer:- Option-B

Question88:-The interest-bearing securities are usually deposited by

- A:-labourers engaged through contractors
  - B:-General Public
  - C:-Contractors
  - D:-Labourers engaged departmentally
- Correct Answer:- Option-C

Question89:-Security deposits of contractors shall be ultimately

- A:-refunded
  - B:-appropriated
  - C:-forfeited
  - D:-refunded or appropriated or forfeited
- Correct Answer:- Option-D

Question90:-Deposits credited to Government can be repaid with the pre-audit and authorization by the

- A:-Divisional Accountant
  - B:-Finance Department
  - C:-Accountant General
  - D:-Divisional officer
- Correct Answer:- Option-C

Question91:-A record of the transactions relating to Public Works Deposits should be maintained in the divisional office in a register in the same form as

- A:-the rent register
  - B:-the work Register
  - C:-the revenue register
  - D:-the Suspense Register
- Correct Answer:- Option-D

Question92:-Transactions recorded under the head "Miscellaneous Public Works Advances" are divided into \_\_\_\_\_ classes.

- A:-2
  - B:-3
  - C:-4
  - D:-5
- Correct Answer:- Option-C

Question93:-Schedule of Deposits is extracted from the

- A:-Work Register
  - B:-Deposit Register
  - C:-Suspense Accounts
  - D:-Imprest cash account
- Correct Answer:- Option-B

Question94:-Government officers entrusted with fixed imprests or temporary advances should maintain accounts of their disbursements in K.P.W. form

- A:-1
  - B:-2
  - C:-3
  - D:-4
- Correct Answer:- Option-B

Question95:-Temporary advance is accounted for in the same way is

- A:-Work expenditure
  - B:-An imprest
  - C:-A deposit
  - D:-A public Works Advance
- Correct Answer:- Option-B

Question96:-When a correction is permissible in the accounts of a Divisional Office it should be made by a formal

- A:-transfer entry

- B:-rectification entry in the cash book
- C:-pro forma accounts
- D:-supplementary accounts

Correct Answer:- Option-A

Question97:-When a misclassification is detected in expenditure head then the error

- A:-cannot be corrected
- B:-can be corrected before the accounts of the year are closed
- C:-can be corrected after the accounts of the year are closed
- D:-can be corrected at any time

Correct Answer:- Option-B

Question98:-Who is responsible that all corrections in accounts advised by the Accountant General are specially brought to the notice of the Divisional Officer?

- A:-Assistant Accounts Officer
- B:-Personal Assistant to the Executive Engineer
- C:-Financial Assistant
- D:-The Divisional Accountant

Correct Answer:- Option-D

Question99:-Sets of guidance questions for conducting Sub Divisional inspection by the Divisional Accountant are contained in \_\_\_\_\_ of the Kerala Public Works Account Code.

- A:-Appendix 2
- B:-Appendix 6
- C:-Appendix 5
- D:-Appendix 7

Correct Answer:- Option-D

Question100:-Which of the following is accounted for under P.W. Deposits for which no appropriation is required?

- A:-Expenditure on non-government works
- B:-Repayment of deposits
- C:-Both (1) and (2)
- D:-None of the above

Correct Answer:- Option-C