

PROVISIONAL ANSWER KEY

Question Paper Code: 2/2019/OL
Exam Code: 201902211
Exam: February21 2019 FNI Batch
Paper: Kerala Public Works Account Code & Kerala Account Code Vo111
Medium of Question: English
Date of Test: 21-02-2019

- Question1:-A transfer Entry order may be initiated by
A:-Divisional Officer
B:-Section Engineer
C:-Sub divisional Officer
D:-Divisional Accountant
Correct Answer:- Option-C
- Question2:-All Survey Reports of stores in _____ and Sale Accounts in _____ must also accompany the monthly Accounts.
B:-that the amount should be returned after having obtained a stamped receipt in Tender Register
C:-that the amount should be returned on production of the Temporary receipt already given to the contractor
D:-that the amount shall be given without any formalities
Correct Answer:- Option-B
- Question4:-The closing of Imprest Accounts is sanctioned by:
A:-Divisional Officer
B:-Sub divisional Officer
C:-Divisional Accountant
D:-both Divisional Officer and Sub divisional Officer
Correct Answer:- Option-A
- Question5:-The Account head "Stock" is debited with all expenditure connected with acquisition of Stock materials and with all:
A:-Manufacture Operations
B:-Materials purchased
C:-Materials used at site
D:-None of the above
Correct Answer:- Option-A
- Question6:-The Manufacture Accounts are classified into:
A:-3
B:-2
C:-4
D:-5
Correct Answer:- Option-B
- Question7:-In the case of manufacture, of operations are continuous, the Account must be closed:
A:-Once in every six months
B:-Once in every three months
C:-Once in a year
D:-at the end of every month
Correct Answer:- Option-C
- Question8:-Measurement Book is in KPW Form No:
A:-23
B:-24
C:-25
D:-21
Correct Answer:- Option-D
- Question9:-Of which of the following is wrong?
A:-Quantity of materials used is to be recorded in M. Book
B:-Situation of the work is to be recorded in M. Book
C:-Date of measurement should be recorded in M. Book
D:-Daily labour should be recorded in M. Book
Correct Answer:- Option-D
- Question10:-Any page is left blank inadvertently it must be cancelled by:
A:-Vertical lines
B:-Horizontal lines
C:-Diagonal lines
D:-Double vertical lines
Correct Answer:- Option-C
- Question11:-Standard Measurement Book is maintained in Division Offices for
A:-Preparation of Estimates for periodical Repairs
B:-Preparation of Estimate for original works
C:-Preparation of Estimate for Maintenance works
D:-None
Correct Answer:- Option-A
- Question12:-Secured Advance should be prepared in Running Account bill in:
A:-KPW Form 23
B:-KPW Form 23A
C:-KPW Form 22
D:-KPW Form 24
Correct Answer:- Option-B
- Question13:-Clearance works which cost more than _____ should be inspected by the Sub divisional Officer.
A:-500
B:-200
C:-100
D:-1000
Correct Answer:- Option-C
- Question14:-Of which of the following is correct?
A:-The revision of rates after work is carried out is entirely inadmissible
B:-The revision of rates after work is carried out is entirely admissible
C:-50% of the revision of rates after work is carried out is admissible
D:-75% of the revision of rates after work is carried out is admissible
Correct Answer:- Option-A
- Question15:-The manufacture accounts are classified into
A:-Three
B:-Two
C:-Four
D:-Five
Correct Answer:- Option-B
- Question16:-Of which of the following is not the sub head of the stock Account?
A:-Timber
B:-Metal
C:-Carriage and storage charge
D:-Cement used for a particular work
Correct Answer:- Option-D
- Question17:-Expenditure which is not subjected to the vote of the Legislative Assembly is:
A:-Voted Expenditure
B:-Charged Expenditure
C:-Non — Voted Expenditure
D:-Grant
Correct Answer:- Option-B
- Question18:-Formal acceptance of the proposals for incurring an expenditure in PWD on a work by an Administrative Department is:
B:-Formal Sanction
C:-Administrative Sanction
D:-None of the above
Correct Answer:- Option-C
- Question19:-If the exact head of account is not known in a transaction of receipt or expenditure, then the transaction should be classified under:
A:-Deposits

B:-Miscellaneous PW Advances
C:-Deposits and PW Advances
D:- "Deposits" if a receipt/"Miscellaneous PW Advances" if a charge
Correct Answer:- Option-D

Question20:-The functions of a Divisional Accountant are as:
A:-Accountant and Financial Assistant
B:-Internal Checker and Accountant
C:-Internal Checker and Financial Assistant
D:-Accountant, Financial Assistant and Internal checker
Correct Answer:- Option-D

Question21:-Register of Divisional Accountant's objections is in KPW Form No:
A:-60
B:-57
C:-41
D:-40
Correct Answer:- Option-B

Question22:-Who is the responsible officer to make available the records of initial accounts and other records in the periodical test Audit of Accountant General?
A:-Divisional Officer
B:-Divisional Accountant
C:-Sub divisional Officer
D:-Senior Superintendent
Correct Answer:- Option-A

Question23:-When expenditure is incurred on non-Government works in excess of the deposit received, the excess expenditure will be classified under:
A:-Miscellaneous PW Advance
B:-Miscellaneous PW Deposit
C:-both in PW Advance and PW Deposit
D:-Miscellaneous payment
Correct Answer:- Option-A

Question24:-The progress of expenditure as works should be watched month by month through:
A:-Work Abstract
B:-Contractor's Ledger
C:-Register of works and other accounts
D:-Monthly Accounts
Correct Answer:- Option-C

Question25:-Of which of the following is not a liability on expenditure?
A:-Suspense Accounts relating to purchases, Contractors and Labourers
B:-Outstanding debts adjustable by book transfer
C:-Matured claims of contractors suppliers etc
D:-Payment made to a contractor
Correct Answer:- Option-D

Question26:-Which of the following item is not Cash?
A:-Draft
B:-Debentures
C:-Cheque
D:-Revenue stamp
Correct Answer:- Option-B

Question27:-When a Divisional officer receives a report that a cheque drawn by him is lost, he should at once report the fact to:
A:-Finance Department
B:-Accountant General
C:-Treasury Officer
D:-Government
Correct Answer:- Option-C

Question28:-Remittances into Treasury should be made in lump:
A:-Once a week, on the last working day
B:-Fortnightly on the last working day
C:-Monthly, on the last working day
D:-Daily
Correct Answer:- Option-A

Question29:-If loss of Cash occurred by theft, the amount should be charged to:
A:-Deposit
B:-Contingencies
C:-Public works Advance
D:-Miscellaneous Advance
Correct Answer:- Option-B

Question30:-Sub divisional Officers may authorize payment of passed nominal muster Roll upto a limit of _____ by Section Officers from their imprest.
B:-Fortnightly
C:-Quarterly
D:-Half yearly
Correct Answer:- Option-C

Question32:-The Schedules relating to the suspense and deposit Documents and the workshop Suspense schedule, must be submitted to the:
B:-Finance Department
C:-Chief Engineer
D:-Accountant General
Correct Answer:- Option-D

Question33:-The Accounts to be kept in a workshop depend on the extent of the:
A:-Operations of the shop
B:-Size of the shop
C:-Operations and Size of the shop
D:-None of the above
Correct Answer:- Option-C

Question34:-Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head:
A:-44 or 50
B:-45 or 51
C:-43 or 49
D:-45 or 50
Correct Answer:- Option-A

Question35:-Railway debits for amounts, due on warrants and credit notes are authorized by:
A:-Railway Accounts Department
B:-Accountant General
C:-Railway Audit Department
D:-Government
Correct Answer:- Option-B

Question36:-The Cash and Stock accounts of the Divisional Office for a month are closed as the:
A:-last working day of the financial year
B:-last working day of every six months
C:-last working day of every month
D:-last working day of the calendar month
Correct Answer:- Option-D

Question37:-Of which of the following, is not related to the Scrutiny Accounts in a Division
A:-The Divisional Accountant should sign all the vouchers and cash book
B:-That all vouchers and accounts are arithmetically correct and it should be checked by Divisional Accountant
C:-That the Divisional Accountant should Examine whether charges are classified correctly
D:-That whether the sums realized have been credited to the proper head of account
Correct Answer:- Option-A

Question38:-Schedule of works Expenditure should be prepared in KPW Form 60 on the following
A:-Each major head under which expenditure is recorded
B:-All other government works
C:-All non-Government works other than Deposit works
D:-All the above
Correct Answer:- Option-D

Question39:-If no allusion is made in the contract to the departmental estimate of the work, Schedule of rates or quantities of work, to be done, such contract is:

- A:-Percentage contract
 - B:-Rate contract
 - C:-Lumpsum contract
 - D:-Piece work contract
- Correct Answer:- Option-C

Question40:-How many Deposit transactions are there in PWD?

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

Question41:-The maximum period of retention of the security deposit will be _____ months from the date of completion of the work.

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

Question42:-Schedule of Deposits are prepared from _____ for submission to the Accountant General.

- A:-Work Abstract
 - B:-Contractor's Ledger
 - C:-Deposits Register
 - D:-None of the above
- Correct Answer:- Option-C

Question43:-When a deposit work is to be carried out, the local body should advance the gross estimated expenditure to:

- A:-Sub divisional Officer
 - B:-Divisional Officer
 - C:-Treasury Officer
 - D:-Finance officer in CE's Office
- Correct Answer:- Option-B

Question44:-Refunds of unexpended balance of completed works should be taken in reduction of the deposits and it should be shown in the schedule of Deposits as:

- A:-Minus realisation
 - B:-Plus realisation
 - C:-Minus and plus realisation
 - D:-Balance realization
- Correct Answer:- Option-A

Question45:-All payments of decretal amounts pertaining to "Deposit works" should be charged on the:

- A:-Consolidated Fund of the state
 - B:-Contingent Fund of the state
 - C:-Public works Deposit
 - D:-Public Accounts of the state
- Correct Answer:- Option-A

Question46:-When any land or building not belonging to PWD, is hired by another department, for public purpose, the rent is:

- A:-Paid by PWD
 - B:-Paid by PWD if ordered by Government
 - C:-Paid by Revenue department
 - D:-Paid by PWD on the order of CE
- Correct Answer:- Option-B

Question47:-Amounts owing by PWD to other Non Public works Department of other Government, the amount shall be adjusted by:

- A:-Cheque
 - B:-Draft
 - C:-Book transfer
 - D:-Remittance into Treasury
- Correct Answer:- Option-C

Question48:-If the transactions originate in another department of the same or another Government, the responding transfer should be made on receipt of intimation of the original debit or credit through:

- A:-Chief Engineer
 - B:-Government
 - C:-Divisional Officer
 - D:-Accountant General
- Correct Answer:- Option-D

Question49:-If the encashment of a bill for an Advance or transfer is likely to delay, and **if it is** urgent, the Advance may be made from:

- A:-Permanent Advance
 - B:-Work Imprest
 - C:-Cash in hand
 - D:-all the above items
- Correct Answer:- Option-D

Question50:-In the case of all transfers of Divisional. Sub divisional or other executive charges, RTC should be sent to Accountant General, through:

- A:-Superintending Engineer
 - B:-Chief Engineer
 - C:-Government
 - D:-Finance department
- Correct Answer:- Option-A

Question51:-Of which of the following is not a contingent charge in a special office

- A:-Charges for new supplies
 - B:-Repairs
 - C:-Sweeping charges
 - D:-Tools and plants
- Correct Answer:- Option-C

Question52:-The schedules of credits /Debits to the head, "Inter state suspense Account", Should reach the Accountant General not later than the:

- A:-12th April of every year
 - B:-10th April of every year
 - C:-7th April of every year
 - D:-5th April of every year
- Correct Answer:- Option-C

Question53:-Statement of the assessment and realization of Irrigation revenue should be submitted by the Divisional Officer to Accountant General:

- A:-Half yearly
 - B:-Quarterly
 - C:-Yearly
 - D:-Monthly
- Correct Answer:- Option-B

Question54:-If an error is detected after submission to the Accountant General of the Divisional Officer's supplementary Account of the year, it is not required to report **AG** for instructions unless the amount is not more than:

- A:-Rs. 10
 - B:-Rs. 50
 - C:-Rs. 100
 - D:-Rs. 500
- Correct Answer:- Option-A

Question55:-When a Divisional Accountant is about to be relieved of his duties in a Divisional Officer, he should prepare a memorandum reviewing the accounts of the Division. The memorandum should bear:

- A:-Remarks by the relieving Accountant
 - B:-Remarks by the Divisional Officer
 - C:-Orders of the finance Department
 - D:-All the above
- Correct Answer:- Option-D

Question56:-The destruction of Account records in PWD should be made with Concurrence of:

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

Question57:-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 _____ months at the discretion of the _____.

- A:-3 months, Divisional Officer

- B:-6 months, Divisional Officer
- C:-12 months, sub divisional Officer
- D:-12 months, Divisional Officer
- Correct Answer:- Option-A

Question58:-If the final account of a contractor shows that he has already been overpaid, the excess amount due by him should be settled by a recovery in cash. If the immediate recovery is not practicable, the excess amount should be debited under the head:

- A:-PW Deposit
- B:-Contractors secured Advance
- C:-Miscellaneous PW Advance
- D:-Contractors — other transactions
- Correct Answer:- Option-C

Question59:-The work Abstract should be prepared in the _____ in the first instance.

- A:-Divisional Office
- B:-Sub divisional Office
- C:-Section Office
- D:-Superintending Engineer's Office
- Correct Answer:- Option-B

Question60:-Register of works maintained in Division is:

- A:-the collective record of expenditure on all works
- B:-Permanent record of expenditure on all works
- C:-the record of works being executed
- D:-the collective and permanent record of the expenditure incurred in the division during a year on each work
- Correct Answer:- Option-D

Question61:-Contractor's Ledger should be written up in:

- A:-Sub divisional Office
- B:-Divisional Office
- C:-Sectional Office
- D:-SE's Office
- Correct Answer:- Option-B

Question62:-When surplus materials are returned from a work to stock, the cost of carriage should be borne by:

- A:-Work
- B:-Administrative Department
- C:-Public works Department
- D:-None of the above
- Correct Answer:- Option-A

Question63:-If any work is executed by other department itself under the Administrative Control of PWD, which of the following reservation is to be observed by PWD?

- A:-The Civil Department should be responsible to PWD to account for appropriation placed at its disposal
- B:-The PWD should retain budgetary and financial control
- C:-The PWD should retain technical Control through inspection
- D:-All the above reservations should be observed
- Correct Answer:- Option-D

Question64:-Of which of the following is not entered in Contractor's Ledger

- A:-Secured Advance
- B:-Other transactions/Advance payments
- C:-Security deposits of contractors
- D:-Debits and credits
- Correct Answer:- Option-C

Question65:-The unspent balance of Temporary Advance should be remitted back to the disbursing officer after the expiry of a period of:

- A:-two weeks
- B:-Six months
- C:-three months
- D:-One year
- Correct Answer:- Option-C

Question66:-Cheque books for the use of PWD are received from:

- A:-Government press
- B:-Government stationery
- C:-Government Form store
- D:-Treasury officers
- Correct Answer:- Option-D

Question67:-The loss of cheque book or blank cheque shall be notified promptly to:

- A:-Treasury Officer
- B:-Finance Department
- C:-Government
- D:-Accountant General
- Correct Answer:- Option-A

Question68:-The General Administration of all the stores of the department is vested with:

- A:-Superintending Engineer
- B:-Chief Engineer
- C:-Divisional Officer
- D:-Sub divisional Officer
- Correct Answer:- Option-B

Question69:-Road metal required for the maintenance of a road or section of a road is charged under minor head:

- A:-Special Repairs
- B:-Repairs
- C:-Land kiln
- D:-None of the above
- Correct Answer:- Option-B

Question70:-Which of the following head of Account is a suspense head?

- A:-Stock
- B:-Tools and plant
- C:-Materials charged to works
- D:-Road-metal
- Correct Answer:- Option-A

Question71:-Goods Received Sheet is prepared in KPW Form No:

- A:-7B
- B:-7
- C:-7A
- D:-5
- Correct Answer:- Option-C

Question72:-A Chronological record of receipts, issues, and running balance of each article of stock will be kept in:

- A:-Register of stock
- B:-Goods Received Sheets
- C:-Priced vocabulary Register
- D:-Bin Card
- Correct Answer:- Option-D

Question73:-Issue or transfer of stores to other stores, Departments or Local bodies shall be made with the prior sanction of:

- A:-Sub divisional Officer
- B:-Divisional Officer
- C:-Superintending Engineer
- D:-Chief Engineer
- Correct Answer:- Option-D

Question74:-For supplying materials from stores, Indents should be prepared in:

- A:-Quintuplicate
- B:-Tetraplicate
- C:-Triplicate
- D:-Duplicate
- Correct Answer:- Option-A

Question75:-The Security deposits of contractors which have to be refunded on completion of the contract have to be credited to "Deposit" under Article:

- A:-21
- B:-19

C:-20
D:-22

Correct Answer:- Option-C

Question76:-Priced stores Ledger is prepared in:

A:-KPW Form 9
B:-KPW Form 11
C:-KPW Form13
D:-KPW Form12

Correct Answer:- Option-B

Question77:-The Tools and Plant Ledger consists of three parts: The last part of it, deals with:

A:-Articles in hand
B:-Articles temporarily lent out
C:-Articles temporary sent out
D:-Shortages awaiting adjustment

Correct Answer:- Option-D

Question78:-On Completion of a work or project on which special Tools and plant were used and if it is not required further _____ may transfer them to other Divisions or in the same division for the execution of works.

B:-Divisional Officer
C:-Sub divisional Officer
D:-Chief Engineer

Correct Answer:- Option-B

Question79:-The Register maintained in KPW Form 14 is:

A:-Contractor's Ledger
B:-Register of works
C:-Tools and Plants Register
D:-Work Abstract

Correct Answer:- Option-C

Question80:-The fees charged by the Executive Engineers for testing Lightning conductors attached to explosive Magazines should be credited to the State Revenue under the head:

A:-0059,PW
B:-0059-Miscellaneous PW Advance
C:-0059- Miscellaneous Receipts
D:-None of the above

Correct Answer:- Option-A

Question81:-The State PWD is executing works on behalf of the Central PWD on realizing supervision charges at _____ of the works expenditure.

A:-9%
B:-12%
C:-10%
D:-12.5%

Correct Answer:- Option-A

Question82:-The major head of Account operated for the purpose of Famine relief is _____

which is as per Article _____.

A:-2245, 34
B:-4054, 35
C:-2245, 35
D:-40954, 34

Correct Answer:- Option-C

Question83:-"Central Road Fund" is credited which account?

A:-2245
B:-1601
C:-8449
D:-3054 Roads and Bridges of Central Government

Correct Answer:- Option-D

Question84:-_____ may be initiated by the sub divisional Officer as per Article 105.

A:-Tools and Plants Ledger
B:-Transfer Entry Order
C:-Register of works
D:-Rent Register

Correct Answer:- Option-B

Question85:-As per Article 145(a) of KAC Vol III, the Suspense Account _____ should be cleared:

A:-Labour charges
B:-Materials
C:-Secured Advance
D:-Receipts

Correct Answer:- Option-B

Question86:-In the Account of Manufacture operations are continued, the account should be closed _____ as per article 162 of KAC Vol.III.

B:-Half yearly
C:-Quarterly
D:-Monthly

Correct Answer:- Option-A

Question87:-In case of a major estimate a few suspense accounts are operated in works abstract

A:-Materials and Purchase
B:-Contractors secured advance/ other transactions
C:-Laborers'
D:-All of the above

Correct Answer:- Option-D

Question88:-The Accounts of annual maintenance estimates must be closed in the month fixed by:

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

Correct Answer:- Option-D

Question89:-The rates entered in the estimate should generally agree with:

A:-Market rate
B:-Storage rate
C:-Schedule of rate
D:-None of the above

Correct Answer:- Option-C

Question90:-Who is the responsible Officer for the correctness of the contractor's Ledger?

A:-Divisional Officer
B:-Divisional Accountant
C:-Sub divisional Officer
D:-Junior Superintendent

Correct Answer:- Option-B

Question91:-Municipal taxes on public buildings should be debited to the maintenance estimates of the building concerned, and it should be paid by:

A:-Public works Department
B:-Revenue Department
C:-Government
D:-None of the above

Correct Answer:- Option-A

Question92:-In workshop jobs, the percentage of Supervision charges should be calculated on the value of:

A:-total cost of labour
B:-total cost of stores
C:-total expenditure incurred for job
D:-materials issued to each job

Correct Answer:- Option-D

Question93:-Annually, Proforma accounts of each workshop should be prepared:

A:-based on Capital Account
B:-based on Out turn Account
C:-based on profit and Loss Account
D:-based on all the above

Correct Answer:- Option-D

Question94:-Departmental officers, should at least _____ see that the market value of Government papers which have been furnished as Security is sufficient to cover the amount of Security required.

- A:-Once in every six months
- B:-Once in every three months
- C:-Once a year
- D:-Every month

Correct Answer:- Option-C

Question95:-Percentage deductions on account of security made from contractor's bill should also be credited to the head:

- A:-Public works Deposits
- B:-Miscellaneous PW Receipts
- C:-Miscellaneous PW Advances
- D:-None of the above

Correct Answer:- Option-A

Question96:-In the case of Water Supply and drainage schemes , financed partly by the local bodies and partly by Government, the materials that surplus at the site of the work after their completion, Shall be taken over by:

- A:-Public works Department
- B:-Local body concerned
- C:-Irrigation department
- D:-Contractor himself

Correct Answer:- Option-B

Question97:-Works executed on behalf of Panchayat and construction works under the Poor Housing Scheme for the weaker Sections of the community _____ is exempted.

- A:-Payment of contractor's Profit
- B:-Payment of centage charge
- C:-Payment of Contingencies
- D:-Payment of any other excess amount

Correct Answer:- Option-B

Question98:-The pay and Allowances of Gazetted Officers are subjected to a system of:

- A:-Personal Audit
- B:-Government Audit
- C:-AG's Audit
- D:-DDO's Audit

Correct Answer:- Option-A

Question99:-All payments out side India should be made through:

- A:-Govt. of India
- B:-Govt. of Kerala
- C:-Accountant General
- D:-Chief Engineer

Correct Answer:- Option-C

Question100:-When cash balance in cash chest is found to be deficient, it should be accounted under the head:

- A:-Contingency
- B:-PW Deposit
- C:-Miscellaneous PW Receipts
- D:-Miscellaneous PW Advance

Correct Answer:- Option-D