

FINAL ANSWER KEY

Paper: Kerala PWD Account Code - II PAPER
Date of Examination 19-09-2019

Question1:-Which of the following does not go through the accounts of PW Division?

- A:-Interest bearing securities
- B:-Cash deposits of Contractors as security deposit
- C:-Deposit for the works to be done
- D:-None of these

Correct Answer:- Option-A

Question2:-Expenditure connected with the execution of works in _____ is a expenditure charged on consolidated fund.

- A:-Secretariat
- B:-Raj Bhavan
- C:-District Collectorate
- D:-None of these

Correct Answer:- Option-B

Question3:-The Major Head 2059 is representing the _____ payment of Public Works Department.

- A:-Loan
- B:-Capital
- C:-Revenue
- D:-None of these

Correct Answer:- Option-C

Question4:-The record of a transaction of expenditure in a Public Works Division should be made at once, under the final head to which it pertains, if that be known, but if the exact head cannot be ascertained at once, then the transaction should be temporarily classified in the PW Division as

- A:-Deposit
- B:-Miscellaneous PW Advances
- C:-PW 1 Remittance
- D:-None of these

Correct Answer:- Option-B

Question5:-Technical Sanction of project works costing more than _____ Lakhs should be forwarded to Accountant General.

- A:-5 Lakhs
- B:-25 Lakhs
- C:-50 Lakhs
- D:-2 Crores

Correct Answer:- Option-B

Question6:-The currency of a cheque should expire after a period of _____ months.

- A:-3
- B:-6
- C:-12
- D:-None of these

Correct Answer:- Option-A

Question7:-When a drawing officer noticed that the cheque he issued to a contractor was lost, the drawing officer should promptly

- A:-issue a fresh cheque for the amount of the lost cheque
- B:-request the treasury officer to stop payment of the lost cheque
- C:-write back the amount in the cash book
- D:-none of these

Correct Answer:- Option-B

Question8:-A cheque remaining unpaid from any cause for _____ months from the date of issue should be cancelled.

- A:-3 months
- B:-6 months
- C:-12 months

D:-18 months

Correct Answer:- Option-C

Question9:-What is Temporary Advance in PWD ACCOUNTS?

A:-a fixed sum of money given as advance to an individual officer to enable him to make certain classes of disbursements which may be entrusted to his charge

B:-a small amount of money placed at the disposal of the individual officer for meeting unforeseen contingencies

C:-an advance given to a subordinate officer to enable him to make a number of specific petty payments on any voucher which has already been passed for payment.

D:-none of these

Correct Answer:- Option-C

Question10:-The cost per unit of an article borne on the stock accounts of a division, at which it can be procured at a given time in the public market including, carriage and incidental charges

A:-issue rate

B:-market rate

C:-item rate

D:-none of these

Correct Answer:- Option-B

Question11:-The Head of Account under which the cost of supply of stores required as Tools and Plants for the specific work not for the general use is debited to

A:-The Minor Head 'Tools and Plants' subordinate to the Major head under which expenditures of the Division charged

B:-The Head of account under which the work was sanctioned

C:-The suspense head stock

D:-None of these

Correct Answer:- Option-B

Question12:-The irrigation revenue for the supply of water for cultivation purpose is collected by

A:-irrigation department

B:-land revenue department

C:-public works department

D:-none of these

Correct Answer:- Option-B

Question13:-Remission of irrigation revenue allowed before collection should be treated as

A:-refund of revenue

B:-reductions of demand

C:-reduction of receipts

D:-none of these

Correct Answer:- Option-B

Question14:-Payment of all work done or supplies are made on the basis of the measurement is recorded in the Measurement Books in

A:-KPW Form 23

B:-KPW Form 21

C:-TR Form 77

D:-KPW Form 84

Correct Answer:- Option-B

Question15:-Foreman in the Engineering workshop, _____ to record detailed measurements in Measurement Books.

A:-is permitted

B:-is not permitted

C:-if the divisional officer require to do so in certain exigencies, is permitted

D:-is permitted if he is systematically checked by Assistant Engineer

Correct Answer:- Option-A

Question16:-The maximum intervals permissible as per KPWA Code for preparation of bill in the section office after measurement is

A:-one month from the date of measurement

B:-two months from the date of measurement

C:-two weeks from the date of measurement

D:-at any time after the date of measurement

Correct Answer:- Option-C

Question17:-The Muster rolls in KPW form 19 for engaging daily labour and its payment shall be prepared in

A:-duplicate

B:-triplicate

C:-quadruplicate

D:-original single copy

Correct Answer:- Option-D

Question18:-What is meant by secured advance?

A:-advance made to the contractor for mobilizing materials

B:-advance given to contractors on the security of materials brought to site whose contract is for completed items of work

C:-upto a maximum of 90% on costly stores ordered from a Government approved firm on receipt of railway dispatch

D:-none of these

Correct Answer:- Option-B

Question19:-What is a running account?

A:-account for the payment for works of supplies made to the contractor at convenient interval subject to final settlement on completion or determination of contract

B:-account of the payment supplies on Government stores on credit basis

C:-it is the account of the stores issued from government stores to contractor for his contract work

D:-none of these

Correct Answer:- Option-A

Question20:-What is storage charge in Public Works Accounts?

A:-it is paid by the contractor for storing his materials at Government site

B:-charges incurred by the Department for handling and maintenance of stores in the godown after acquisition

C:-charges to the contractor using government godown for storing his material

D:-none of these

Correct Answer:- Option-B

Question21:-The sale proceeds of trees fell in the compound of District Collectorate should be credited to the Head of account

A:-0029-00-800 Other Receipts

B:-2053-00-911-99 Deduct recoveries of Over payments

C:-0059-80-800 Other items - (02) Miscellaneous receipts

D:-none of these

Correct Answer:- Option-C

Question22:-In which of the following cases a Sub divisional Officers not necessarily check measure before payment.

A:-all first and final bill over Rs.200

B:-all final bills on running accounts

C:-materials obtained from firms and stores departmentally for use on works when the cost of such materials purchased at a time is Rs.200 or less

D:-all of these

Correct Answer:- Option-C

Question23:-The measurement books in use at subdivision should be reviewed at least once in a year at Division office by

A:-accounts clerk

B:-head clerk

C:-divisional officer

D:-divisional accountant

Correct Answer:- Option-D

Question24:-KPWA Code insists the form of final payment of a work bill shall be in _____ colour.

A:-white

B:-yellow

C:-red

D:-blue

Correct Answer:- Option-B

Question25:-As per Kerala Public Works Account Code, which of the following is not true in respect of advance to the contractor in executing work or supplies made for Government?

A:-as a rule advance to contractor is prohibited, payment is only for actual work done

B:-if the contract is for finished work, an advance on the security of materials brought to site, Divisional Officers may sanction up to an amount not exceeding 75% of the value of such materials, provided that they are of an imperishable nature and a formal agreement is drawn up with the contractor

C:-when costly stores are ordered from a distant firm and delay in payment is anticipated, an advance not exceeding 90% of the value of the consignment dispatched may be paid to the firm on receipt of the Railway Receipt

D:-secured advances are made for materials which are not used within 3 months

Correct Answer:- Option-D

Question26:-What is 'Issues to Contractors' in Public Works Accounts?

A:-issues to contractor means issue of materials from stores to contractor for his private work

B:-issue of materials to contractors with whom agreement is in respect of completed items of work

C:-issues of materials to the contractor whose contract is for labour only

D:-none of these

Correct Answer:- Option-B

Question27:-The simple form of voucher intended to be used for all miscellaneous payments and advances in public works is called

A:-contingent bill

B:-running account bill

C:-hand receipt

D:-none of these

Correct Answer:- Option-C

Question28:-The numerical account of all departmental materials brought on the site of a work for use on that work is called

A:-Cash settlement suspense account

B:-Stock account

C:-Material at site account

D:-MPWA account

Correct Answer:- Option-C

Question29:-As per the provisions in the KPWA Code, what should the Divisional Officer do, when there is delay in making final payment of a work to the contractor for more than one month?

A:-transfer the amount to Public works advance account

B:-transfer the amount to Public works deposit account

C:-contractor's other transactions accounts

D:-none of these

Correct Answer:- Option-B

Question30:-Which of the following practice is correct in respect of accounting of stores transaction?

A:-to avoid excess outlay of appropriation write back the value of materials used on a stock

B:-debiting the value of stock to a work for which no materials is required

C:-debiting to a particular work for which funds are available of the value of the materials intended to be utilized on another work for which no funds are available

D:-debit the cost of the acquisition of the stores to the final head or particular work for which they are required if it can be determined at once, otherwise suspense head stock, pending clearance

Correct Answer:- Option-D

Question31:-Which of the following is not correct, when the maintenance of a work under the administrative control of the PWD is entrusted to the agency of another Civil Department?

A:-the civil department which entrusted to the agency should be responsible to the PWD to account for appropriation placed at its disposal

B:-the PWD should retain budgetary and financial control

C:-maintenance of any building which is under the administrative control of PWD cannot be entrusted an agency of another Civil Department even though there is Government sanction and consultation with AG

D:-the PWD should retain technical control through inspection

Correct Answer:- Option-C

Question32:-Transfer Entry is not used in which of the following cases?

A:-to correct an error of classification in the original account

B:-to adjust, by debit or credit to the proper head of account, an item outstanding in a suspense account

C:-to account the value of materials issued from stock

D:-to account for credit to Public Works Deposits on account of balances due to contractors and other Governments on closed accounts

Correct Answer:- Option-C

Question33:-A divisional officer received an application from a contractor of the work who accepted the final bill and received the payment. He stated in the application, that an item of work he executed for Rs.2,00,000 as per the contract is omitted while making final payment and hence he requested to sanction the amount. The Divisional Officer on verification found that item in the Measurement book is seen omitted while preparing abstract. He instructed the subdivisional to submit bill for the same which amounts to Rs.2,00,000. On receipt of the bill the Divisional Officer paid the bill amount to the contractor. Which of the following is true, regarding the payment?

A:-the action of the Divisional officer is correct, since it is a bonafide claim of the contractor

B:-the divisional officer should have been obtain special sanction even though there is bonafide claim

C:-he should have been obtain sanction from Superintending Engineer for all claims after settling final bill on due acceptance of the contractor

D:-no payment can be made after final bill has been settled to the work even though there is bonafide claim

Correct Answer:- Option-A

Question34:-The record maintained with the object of getting analysis of the cost of sub works, sub heads, the rate of cost of work and to foresee as far as possible excess over estimates is

A:-work abstract

B:-register of work

C:-contractor's ledger

D:-standard measurement book

Correct Answer:- Option-B

Question35:-Which of the following, represent the transaction entered in the contractor's ledger : Issue of 10MT cement to the contractor Mr. Y for the X work at the Issue rate of Rs.600 per MT plus 2% storage charge on 1.06.16?

A:-in the net transactions, secured advance column (4) Rs.6,120 and at the same time in the Gross Transaction debit column (7) Rs.6,120

B:-in the net transactions, other transaction column (5) Rs.6,120 and at the same time in the Gross Transaction debit column (7) Rs.6,120

C:-in the net transactions, secured advance column (4) Rs.6,120 and at the same time in the Gross Transaction, credit column (8) Rs.6,120

D:-in the net transactions, other Transaction column (5) Rs.6,120 and at the same time in the Gross Transaction, credit column (8) Rs.6,120

Correct Answer:- Option-B

Question36:-How the transaction of 1.07.16 that the CC Ist and final bill for the X work paid after effecting the recovery of the value of the material Rs.6,120, the value of work done 1,20,000 is entered in the columns of contractor's ledger?

A:-in the net transactions, other transaction column (5) Rs.6,120 and at the same in the Gross Transaction debit column (7) Rs.1,20,000 and credit column (8) Rs.1,13,880 and in column (9) total value of work Rs.1,20,000

B:-in the net transactions, other transaction column (5) Rs.6,120 and at the same in the Gross Transaction debit column (7) Rs.1,20,000 and in credit column (9) Rs.1,13,880 total value of work Rs.1,20,000

C:-in the net transactions, secured advance column (4) Rs.6,120 and at the same in the Gross Transaction debit column (7) Rs.1,13,880 and credit column (8) Rs.1,20,000 and in column (9) total value of work Rs.1,20,000

D:-in the net transactions, other transaction column (5) Rs.6,120 and at the same in the Gross Transaction, debit column (7) Rs.1,13,880 and in credit column (9) Rs.1,20,000 (9) total value of work Rs.1,20,000

Correct Answer:- Option-D

Question37:-In the Deposit work the amount of expenditure incurred in excess of the amount deposited is chargeable to

A:-public works deposits

B:-miscellaneous public works advance

C:-items adjustable by Public works

D:-none of these

Correct Answer:- Option-B

Question38:-How cash deposit of contractor as security deposit can be converted into interest bearing securities?

A:-the officer who receive the deposit, suo-moto convert deposit into interest bearing securities

B:-the officer who receive the deposit convert the deposit into interest bearing securities only on obtaining written desire of the contractor

C:-the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement or bone

D:-if (2) and (3) satisfies

Correct Answer:- Option-D

Question39:-The security deposit of work on completion can be released after _____ after completion of the work

A:-one year

B:-1 and 1/2 year

C:-after the defect liability period

D:-after 28 days from the date of completion of the defect liability period

Correct Answer:- Option-D

Question40:-Which of the following items in the Public Works Deposit should be credited to Government as lapsed deposit?

A:-original deposits not exceeding Rs.5,000 outstanding for one whole accounting year

B:-balances of not exceeding five thousand rupees of items partly cleared during the year

C:-balances unclaimed for more than three complete account years

D:-all the three cases

Correct Answer:- Option-C

Question41:-How, a deposit amount credited to Government revenue repaid?

A:-amount credited to government revenue cannot be refunded under any circumstances

B:-amount credited to revenue can be refunded if the Divisional officer satisfies the genuineness of the claim

C:-amount credited to revenue can be refunded only after Authorization issued by AG after pre-audit and ascertaining that the item was really received, it was credited to government as lapsed deposit and that the claimant's entity and title are certified

D:-amount credited to revenue can be repaid on obtaining sanction from Government

Correct Answer:- Option-C

Question42:-The cost of land acquired by the revenue department for more than two non commercial departments, the charges is debitable to

A:-each departments proportionately

B:-the revenue department

C:-the department which taken up the greater part of the land

D:-public work department

Correct Answer:- Option-C

Question43:-All inter divisional transactions, such as stores issued from stock or other services rendered are settled through the suspense account

A:-cash settlement suspense

B:-items adjustable by Public Works account

C:-public works deposit

D:-none of these

Correct Answer:- Option-A

Question44:-The cost of establishment for acquisition of land entertained under orders of government by a civil officer for Sub Court Building executed by Public Work department shall be debitable to

A:-Revenue department

B:-Public works department

C:-Administration of Justice

D:-None of these

Correct Answer:- Option-B

Question45:-Which of the following is classified as New Work?

1. Widening carriage way of a road involving substantial amount of expenditure
2. The improvement to the surface of a road in some different material resulting genuine increase in the value of the road
3. Renewal of the road in materials similar to that pre-existing
4. Reconstruction of the existing road bridge of 12 m width and 100 m long

A:-4 only

B:-1, 2, 3 and 4

C:-1, 2 and 4

D:-1 only

Correct Answer:- Option-C

Question46:-What are the two sections of manufacture accounts?

A:-operation and out-turn

B:-issue rate and market rate

C:-storage and supervision charge

D:-none of these

Correct Answer:- Option-A

Question47:-Why the counterfoils of used cheque books of Sub Divisional Officer sent to division office after its use?

A:-for check in the division office and sent back

- B:-for record in the division office
- C:-for returning back to Treasury officer
- D:-none of these

Correct Answer:- Option-B

Question48:-As a general rule all the recoveries of expenditure appearing in the accounts of PW officers should be treated as

- A:-revenue receipts
- B:-minus expenditure
- C:-deduction from the current years charge
- D:-none of these

Correct Answer:- Option-A

Question49:-What are the functions of Divisional accountant?

- A:-assisting divisional officer in administrative matter, drawing and disbursing officer, and internal auditor
- B:-financial advisor, legal advisor and accountant
- C:-as accountant, as internal checker and as financial assistant
- D:-all these three

Correct Answer:- Option-C

Question50:-For the purposes of financial control and statistical convenience, the term used in the accounts of work to describe the subdivisions into which the total cost of a work is divided

- A:-sub work
- B:-sub head
- C:-minor head
- D:-unit of appropriation

Correct Answer:- Option-B

Question51:-The Accountant General shall have discretion, when necessary, to open new _____ if a prescribed head is not suitable.

- A:-major head
- B:-minor head
- C:-detailed head
- D:-none of these

Correct Answer:- Option-C

Question52:-In the division accounts, the separate annual accounts prepared by the AG or the Divisional Officer, as may be required, for all transactions in respect of works in certain classes, such as residential building, quasi commercial undertakings, irrigation works etc., connected with these are called

- A:-Proforma account
- B:-MAS account
- C:-Finance account
- D:-None of these

Correct Answer:- Option-A

Question53:-In division office who is primarily responsible for the financial regularity and maintenance of the accounts of the transactions correctly and in accordance with the rules in force?

- A:-divisional officer
- B:-divisional accountant
- C:-sub divisional officer
- D:-deputy executive engineer

Correct Answer:- Option-A

Question54:-How the objection entered in the Divisional Accountant's objection register is finally disposed of?

- A:-on obtaining the orders of the Chief Engineer
- B:-on obtaining orders from the Secretary Public works department
- C:-on obtaining orders from finance department
- D:-the divisional officer himself can decide

Correct Answer:- Option-C

Question55:-On receipt of objection statement received from The Accountant General, it should be returned within _____ days.

- A:-15

B:-30

C:-28

D:-60

Correct Answer:- Option-B

Question56:-Expenditure can be incurred from consolidated fund of the state on a work or other object only if

A:-if the sanction of competent authority has been obtained as required by any statutory rules or by any order of the competent authority

B:-if funds to cover the charge during the year have been provided by competent authority

C:-if the expenditure conforms to the relevant provisions of the Constitution and to the Financial Rules and Regulations and Orders issued by competent authority

D:-if 1, 2 and 3 compiled

Correct Answer:- Option-D

Question57:-Which of the following is not treated as cash in the custody of the Divisional Officer?

A:-cheques

B:-drafts

C:-deposit receipts of bank

D:-revenue stamps

Correct Answer:- Option-C

Question58:-When the Divisional Officer is in camp, the Head Clerk who is authorized to receive the money, on receipt of money he should

A:-issue temporary receipt and simultaneously brought in to the cash book and on return of Divisional Officer, he immediately issue formal receipt in KPW form 3 in confirmation of the temporary receipt and compare the counterfoils of the temporary receipts with the cash book and initial the cash book and counterfoil of the temporary receipt

B:-issue receipt in KPW form 3 and on return of the Divisional officer, the Divisional officer should compare the entry with the cash book and initial the cash book and counterfoils

C:-issue temporary receipt and the entry in the cash book and issue of receipt in KPW form 3 is made only on return of the Divisional officer

D:-not receive money when the divisional officer is not the headquarter

Correct Answer:- Option-A

Question59:-When a section officer who is not in charge of a cash book collects departmental revenue, he should

A:-add it with his imprest cash

B:-add to the temporary advance already with him

C:-remit it to the Sub Divisional Officer or other nearest superior officer maintaining cash book

D:-not receive cash for Government

Correct Answer:- Option-C

Question60:-The list of materials in stock showing the correct description and permanent identifying numbers, in order to ensure the accuracy of posting of all transactions and facilitate the preparation and valuation of indents is called

A:-Priced vocabulary of stores

B:-Priced Stores ledger

C:-MAS account

D:-Goods received sheet

Correct Answer:- Option-A

Question61:-If the payment on goods received are made from the sub divisional office, the Goods Received sheets will be prepared in

A:-duplicate

B:-triplicate

C:-quaduplicate

D:-single copy

Correct Answer:- Option-C

Question62:-The Materials from stock should be issued only on receipt of _____ signed by Divisional or Sub Divisional officer

A:-indent

B:-invoice

C:-out pass

D:-none of these

Correct Answer:- Option-A

Question63:-The posting of Bin card in the store are made by the

- A:-divisional officer
- B:-sub divisional officer
- C:-store keeper
- D:-none of these

Correct Answer:- Option-C

Question64:-What are the circumstances at which, issue of stores to other stores, departments, local bodies or private individuals can be done?

- A:-when exigencies of public services
- B:-when there is excess stock
- C:-at all situations, as when such requisite of stores was received
- D:-both 1 and 2

Correct Answer:- Option-D

Question65:-The value of stores found deficit at the time of annual stock taking, the value be kept under _____ pending recovery or adjustment under orders of competent authority.

- A:-cash settlement suspense account
- B:-miscellaneous public works advances
- C:-losses on stock
- D:-none of these

Correct Answer:- Option-B

Question66:-A consolidated account of the receipts, issues and balances of tools and plant should be maintained in _____ KPW Form 14.

- A:-in the section office
- B:-in the sub division office
- C:-in the division office
- D:-circle office

Correct Answer:- Option-B

Question67:-The register maintained in each subdivision to see the prompt collection of revenue and to see that there is no loss of revenue

- A:-revenue register
- B:-register of receipt
- C:-register of immovable properties
- D:-register of miscellaneous properties

Correct Answer:- Option-D

Question68:-when the recovery of rents relating to another State Government was realized, it is credited initially under the minor head "Cash settlement Suspense Account under section "Deposits and Advances", and the amount should be remitted to the other state by

- A:-The Treasury Officer
- B:-The Divisional Officer
- C:-The Accountant general
- D:-None of these

Correct Answer:- Option-C

Question69:-After a muster roll has been passed, it should be paid as expeditiously as possible. If any amount remain unpaid, it should be recorded in the register of unpaid wages. The subsequent payment of unpaid wages should be made on

- A:-preparing a new muster roll
- B:-hand receipt
- C:-contingent bill
- D:-special notes on the muster roll and then makes payment

Correct Answer:- Option-B

Question70:-All completed measurement books as contain measurements of works or supplies of which payment are made should be sent to which office as final record.

- A:-Division office
- B:-Sub Division office
- C:-Section office
- D:-Circle office

Correct Answer:- Option-A

Question71:-An Assistant Engineer started to measure a work of construction of school building in an M Book. The work up to concreting of first

floor was completed, but its curing is not over, so the measurement of first floor concreting was not made. In the mean time, he has to take measurement of an urgent nature of work and he measured the new work in the same M Book after leaving some pages for recording the measurement of the old work. Which of the following statement is correct as per KPWA Code?

A:-The Assistant Engineer who is in charge of the work has to make some entries about the old work and for that he left some pages for recording that and then he recorded the new work

B:-The Assistant Engineer should not record measurement after leaving pages blank

C:-New M Book is to be used for recording the new work

D:-He should obtain orders from higher officer for leaving pages to be recorded

Correct Answer:- Option-B

Question72:-Which of the following is the correct certificate of check measurement to be recorded by the check measuring officer after the check measurement?

A:-certified that the items of work whose measurements are recorded on pages ____ To of measurement Book No ____ were check measured by me on ____ that the work done is satisfactory and the bill as claimed above represents a correct account of the contractor's claim

B:-certified that the items of work whose measurements are recorded on pages ____ To of Measurement Book No ____ were measured in my presence

C:-certified that the items of work whose measurements are recorded on pages ____ To of Measurement Book No ____ were verified by me on ____

D:-all the three are correct

Correct Answer:- Option-A

Question73:-What does the Divisional Officer do in the The Measurement Book, when he signs the pay order in the abstract of the Measurement Book?

A:-he should enter the number and date of the voucher of the payment with the remark "paid on ____ vide voucher No ____" on the abstract of the measurement

B:-he should cross out every page containing the detailed measurements of the work or supplies paid for by a diagonal red ink line

C:-he should not make any entry in Measurement Book

D:-return the Measurement Book to the Sub Divisional officer for noting the pay order

Correct Answer:- Option-B

Question74:-What is the rate to be charged on materials issued to a contractor on his request, whose contract is on thorough rate basis, and there is no provision in the contract for issuing materials?

A:-issue rate

B:-market rate

C:-issue rate plus 20% supervision charges

D:-market rate or the issue rate plus 20% supervision charges whichever is higher

Correct Answer:- Option-D

Question75:-In which of the following cases, the balances of material issued direct to work, is necessarily be verified, at the close of a financial year?

A:-the work has been under construction for not more than three months

B:-the work account will be closed within three months

C:-the work has been under construction for more than three months

D:-the balances were verified at any time during the year

Correct Answer:- Option-C

Question76:-The account of all transactions relating to a work during a month which exhibit the amount, progress, rate of cost etc under each sub-head is prepared as

A:-register of work

B:-work abstract

C:-schedule of work expenditure

D:-measurement book

Correct Answer:- Option-B

Question77:-The final sub-head opened in the accounts of the major estimates, to record the difference between the rates charged on issue of materials to the contractor executing work and the actual cost to Government is

A:-purchase account

B:-materials account

C:-additional charges for materials issued to contractors / direct to works

D:-none of these

Correct Answer:- Option-C

Question78:-On verification of the final account of the contractor, it is seen that he has already been overpaid, its immediate recovery is not

possible, how the excess be removed in the account of the work?

- A:-the excess should be removed by debit to the head "P W deposit"
- B:-the excess should be removed by debit to the head "Miscellaneous Public Works Advance"
- C:-the excess should be removed by debit to "Cash settlement Suspense Account"
- D:-none of these

Correct Answer:- Option-B

Question79:-Who is responsible for checking, comparing entries in the Work Abstract with "Details of Contractors closing balances" with the contractors ledger, the items under the suspense account "Purchases with those in the outstanding liabilities and seeing that they are correct and also certify them in that respect, to submit it to the Accountant General along with Schedule of work Expenditure?

- A:-Divisional officer
- B:-Sub Divisional officer
- C:-Head Clerk
- D:-Divisional Accountant

Correct Answer:- Option-D

Question80:-Register of work are posted from

- A:-Monthly account
- B:-Work abstract
- C:-CC Bills and hand receipts
- D:-M Book

Correct Answer:- Option-B

Question81:-What is the rate used generally for preparing estimates of work?

- A:-Market rate
- B:-Scheduled rate
- C:-Issue rate
- D:-Agreed rate

Correct Answer:- Option-B

Question82:-Which amount is posted in the column 8 "Gross transaction" - credits in the contractors ledger?

- A:-the total amount paid to the contractor in a Running account bill
- B:-total value of work done or supplies made up to date
- C:-the value of work or supplies creditable to the contractor, as per the Running Account bill
- D:-none of these

Correct Answer:- Option-C

Question83:-After submission of the monthly accounts, the Divisional officer should prepare the extract from the contractor's ledger and forwarded to _____ every month.

- A:-the accountant general
- B:-the chief engineer
- C:-the superintending engineer
- D:-finance secretary

Correct Answer:- Option-C

Question84:-When materials are issued to the contractor, at a place beyond the place of delivery promised as per agreement, the charges incurred for the movement of materials beyond the promised place of delivery should be debited to

- A:-"additional charges for materials issued to contractors / direct to works"
- B:-"contractor's other Transactions / Advance payment"
- C:-The sub-head to which the cost of materials is debited
- D:-stock

Correct Answer:- Option-B

Question85:-The expenses in connection with the inauguration of Irrigation Projects (Commercial) should be debited to

- A:-revenue account of the irrigation projects
- B:-contingencies of the sanctioned estimate
- C:-office contingencies
- D:-Inaugural expense cannot be met from government fund

Correct Answer:- Option-A

Question86:-Who is competent to sanction of execution of work on lump sum basis?

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

Correct Answer:- Option-D

Question87:-Which of the following do not appear as classification under the accounts head "Miscellaneous Public Works Advances" of Division office?

- A:-Sales on credit
- B:-Expenditure incurred on Deposit work in excess of deposits received
- C:-Losses, retrenchments, errors etc
- D:-Personal advances drawn from treasury, and audit retrenchments made from bills cashed direct at the treasury

Correct Answer:- Option-D

Question88:-When a subordinate who furnished interest bearing security as security against his posts and executed agreement in that division is transferred to another division, his security should be

- A:-kept in original division
- B:-kept in new division
- C:-kept in the original division until such period specified in the agreement and then be released the pledge and passed on to the new Divisional Officer
- D:-released and new security should be furnished to the new division

Correct Answer:- Option-C

Question89:-A Transaction requiring settlement with the transaction originates in another department of same or another government, intimation from the Accountant General is necessary for such transfer or adjustment, which of the following Exception to this rule?

1. amount due to railway on warrants and credit notes
2. amount due on Materials supplied by DGS&D
3. rent realized on behalf of Public Works department supported by certificates in Form 45, 4 settlement of claims in respect of work done in a Public Works Division on behalf of another division

- A:-1 and 2
- B:-2 and 3
- C:-3 and 4
- D:-1,2,3 and 4

Correct Answer:- Option-C

Question90:-Compilation of accounts is done at

- A:-Sub Divisional Office
- B:-Divisional Office
- C:-Section office
- D:-None of these

Correct Answer:- Option-B

Question91:-Why the Accountant General permitted in Sub divisional office maintaining two alternative cash books?

A:-in order to eliminate the work of preparing copies of cash book, which should be sent to Divisional Office twice a month or oftener may be directed, one for submitting division office and the other to being used the month following

- B:-one cash book for recording the transactions using cheque and the other for recording transactions based on treasury bills
- C:-both registers are recorded simultaneously and if audit or other team requires cash book, one can be given
- D:-the Accountant General did not give any such permission

Correct Answer:- Option-A

Question92:-"Schedule of monthly settlement with treasuries" in KPW Form 48 in the accounts of Public works department dealt with

- A:-it shows the monthly remittance made in the treasury by a Public Works Division prepared by Treasury
- B:-it is a monthly statement of cheques drawn by a Public Works Division prepared by Treasury
- C:-it is a statement of cheque issued and remittance made by each sub divisional officer under a division
- D:-it is a monthly statement prepared by the Divisional officer showing the settlement effected with all treasuries in respect of the transactions of the entire division with them based on Consolidated Treasury receipts and certificate of Treasury issues issued by the treasury officer

Correct Answer:- Option-D

Question93:-The consolidated account of all expenditure debited against the grants of the division,prepared in KPW Form 69 is

- A:-monthly account

- B:-schedule of work expenditure
 - C:-cash settlement suspense account
 - D:-classified abstract of expenditure
- Correct Answer:- Option-D

Question94:-A cheque drawn to replenish the cash chest of the division is debited to

- A:-Cash from treasury
 - B:-I PW Remittance
 - C:-II PW cheques
 - D:-III other remittance
- Correct Answer:- Option-A

Question95:-Which of the following vouchers must accompany along with the monthly account in support of cash payments and other charges?

- A:-Muster rolls in support of payments of labourers
 - B:-Cash vouchers not exceeding Rs.250 relating to works
 - C:-Invoices or other vouchers in acknowledge of issues of stock
 - D:-All vouchers in support if debits to contractors
- Correct Answer:- Option-D

Question96:-As per Kerala Public Works Account Code, Divisional Accountant and Divisional Officer are required to sign the Monthly Account. What is the provision in the code, when Divisional officer is absent from Head Quarter at the time of sending the Monthly account?

- A:-keep the monthly account in the division office till his return of office and then sign and send to AG
 - B:-sign the monthly account by Deputy Executive Engineer and then send to AG
 - C:-send the monthly account within the time without the sign of the Divisional officer and on his return should send a report in KPW Form 80 with a duplicate copy of monthly account signed himself
 - D:-when the Divisional Officer is absent from the Headquarter Monthly account can be sent without his sign, which will be passed the Accountant General
- Correct Answer:- Option-C

Question97:-The special monthly account based on all transfer entry transactions, made for clearing of unadjusted outstanding of the year, rectifying error in the accounts of the year noticed after the 31st March of the year etc, which are not included in the Monthly accounts of March of the year, prepared after the close of the year and submitted to the Accountant General 1st June or any other date prescribed is called

- A:-Consolidated account
 - B:-Supplementary account
 - C:-Finance account
 - D:-Proforma account
- Correct Answer:- Option-B

Question98:-Which of the following is not under the minor head PW remittances under the Major heads 'Cash remittances and adjustments between officers rendering accounts to the same Accountant General?

- A:-I Remittance into Treasuries
 - B:-II Public Works Cheques
 - C:-III Other Remittances
 - D:-Public Works Department Cash Balance
- Correct Answer:- Option-D

Question99:-Which is the form of bill used for making first and final bill?

- A:-KPW Form 22
 - B:-KPW Form 23
 - C:-KPW Form 23 A
 - D:-KPW Form 24
- Correct Answer:- Option-A

Question100:-The Divisional Officer should check measure at least _____ number of work which are in progress?

- A:-100
 - B:-50
 - C:-25
 - D:-10
- Correct Answer:- Option-B