

FINAL ANSWER KEY

Paper: Kerala Public Works Account Code & Kerala Account Code Vo111
Date of Examination 30-10-2019

Question1:-The contractor's ledger should be written up in:

- A:-Sub division office
- B:-Division office
- C:-Section office
- D:-None

Correct Answer:- Option-B

Question2:-Non-Government works are divided into _____ classes:

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

Correct Answer:- Option-A

Question3:-The transactions of public works offices are grouped under:

- A:-Expenditure and revenue heads
- B:-Remittance heads
- C:-Debt and deposit heads
- D:-All the above

Correct Answer:- Option-D

Question4:-How many rules are there for the disposal of surplus materials?

- A:-4
- B:-3
- C:-5
- D:-6

Correct Answer:- Option-C

Question5:-All revenue receipt of the division should be classified and abstracted in a register of revenue _____ maintained in the division office

- A:-KPW form 41
- B:-KPW form 40
- C:-KPWP form 44
- D:-KPW form 45

Correct Answer:- Option-C

Question6:-The competent authority to check measure the works executed is:

- A:-Superintending engineer
- B:-Sub divisional officer
- C:-Divisional officer
- D:-None of the above

Correct Answer:- Option-B

Question7:-If an error be detected after submission to the accountant general of the divisional officer's supplementary account of the year, it should nevertheless be reported to the AG for instructions unless the amount be not more than _____ rupees

- A:-10
- B:-50
- C:-20
- D:-100

Correct Answer:- Option-A

Question8:-A standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional officer or the sub divisional officer in accordance with rules laid down by the Government is

- A:-Temporary advance
- B:-Imprest

C:-Permanent advance

D:-None

Correct Answer:- Option-B

Question9:-The loss of cheque book or a blank cheque shall be notified promptly to:

A:-Divisional officer

B:-Accountant general

C:-Finance department

D:-Treasury officer

Correct Answer:- Option-D

Question10:-Stores debited to suspense head is

A:-Tools and plants

B:-Road-metal

C:-Stock

D:-Materials charged to works

Correct Answer:- Option-C

Question11:-Materials may be received on stock from:

A:-Suppliers

B:-Other sub divisions, divisions or departments

C:-Manufacture

D:-All the above sources

Correct Answer:- Option-D

Question12:-Carriage or incidental charges are borne by Government at the following rate for moving the materials beyond the place where the contractor has agreed to take delivery there of:

A:-No charges will be borne by Government

B:-Half charge will be borne by Government

C:-Full charge will be borne by Government

D:-Quarter charge will be borne by Government

Correct Answer:- Option-A

Question13:-The revision of rate after work is carried out is

A:-Entirely inadmissible

B:-Partly inadmissible

C:-Admissible

D:-One-fourth admissible

Correct Answer:- Option-A

Question14:-Miscellaneous payments and Advances are made by:

A:-Running account bill

B:-Hand receipt

C:-Final payment bill

D:-Secured advance bill

Correct Answer:- Option-B

Question15:-Work abstract is prepared by

A:-Divisional accountant

B:-Section engineer

C:-Sub divisional officer

D:-None

Correct Answer:- Option-C

Question16:-When the charges connected with land and quarries exceed Rs. 1,000/- and the road metals is required to maintain an existing road or roads for a series of years, the total initial outlay should be debited to the sub head:

A:-Repairs

B:-Original works

C:-Materials

D:-Land kilns

Correct Answer:- Option-D

Question17:-Public works revenue is assessed and realized accordance with the rules prescribed by:

A:-Chief engineer

B:-Superintending engineer

C:-Government

D:-Accountant general

Correct Answer:- Option-C

Question18:-On the _____ each year, divisional officers should send certificates to the SE that all the standard measurement books in their divisions have been inspected by them, that the entries there in have not been tampered with and that all corrections due to additions and alternations in the building have been made in the books and that latter are reliable and up-to-date records

A:-30th April

B:-31st December

C:-31st March

D:-31st May

Correct Answer:- Option-A

Question19:-All the materials received in stock should be examined, and counted or measured or weighed and recorded in

A:-Bin card

B:-Good received sheet

C:-Register of stock

D:-None

Correct Answer:- Option-B

Question20:-Register of rents of buildings and lands maintained in the division office is in:

A:-KPW form 45

B:-KPW form 41

C:-KPW form 40

D:-KPW form 46

Correct Answer:- Option-D

Question21:-Work abstract contains:

A:-Name of work and its cost

B:-Progress of work

C:-Rate of cost

D:-All the above

Correct Answer:- Option-D

Question22:-In addition to the "Final charges" or the final sub-heads in the case of major estimates, a few suspense accounts are opened in works abstract to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or the correct classification of which cannot be immediately determined. Of which of following. Such sub division of the minor head "Suspense" comes under public works accounts?

A:-Materials

B:-Purchases

C:-Laborers

D:-All the above

Correct Answer:- Option-D

Question23:-All register of miscellaneous properties should be maintained in each:

A:-Sub division

B:-Division

C:-Circle office

D:-Section office

Correct Answer:- Option-A

Question24:-If a contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, that contract is known as:

A:-Rate contract

B:-Lumpsum contract

C:-Percentage contract

D:-None

Correct Answer:- Option-B

Question25:-The expenditure incurred on inauguration ceremonies in PWD should be debited:

A:-Under miscellaneous P.W. Advance

B:-Secured advance

C:-From the amount of contingencies of the sanctioned estimate

D:-None of the above

Correct Answer:- Option-C

Question26:-In the public works account contributions made to local bodies are charged to the minor head "Grant-in-Aid" Under the major head:

A:-60-public works

B:-70-public works

C:-50-public works

D:-55-public works

Correct Answer:- Option-C

Question27:-The general principles to be followed by PWD and irrigation in the classification of civil works expenditure are laid down in _____ of Kerala Account code vol I.

A:-Article 30

B:-Article 33

C:-Article 40

D:-Article 37

Correct Answer:- Option-B

Question28:-The functions of the divisional accountant are as:

A:-Accountant, internal checker and financial assistant

B:-Financial assistant and internal checker

C:-Accountant and internal checker

D:-Financial assistant and accountant

Correct Answer:- Option-A

Question29:-Which of the following item cash?

A:-Bonds

B:-Revenue stamp

C:-Govt. Securities

D:-Debentures

Correct Answer:- Option-B

Question30:-Petty sums under _____ rupees should not be paid by cheques

A:-10

B:-50

C:-100

D:-20

Correct Answer:- Option-A

Question31:-Standard measurement books are maintained in a division for the purpose of the:

A:-Preparation of Estimates for original works

B:-Preparation of the estimate for road repairs

C:-Preparation of the estimates for periodical repairs

D:-Preparation of estimates for building works

Correct Answer:- Option-C

Question32:-When measurements are taken by sub divisional officer, check measurement should be done by

A:-Chief engineer

B:-Another sub divisional officer

C:-Superintending Engineer

D:-Divisional officer

Correct Answer:- Option-D

Question33:-The entries recorded in measurement books in use should be subjected to a percentage check by divisional accountants at least

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

Correct Answer:- Option-D

Question34:-A manufacture account is essentially a _____ account

- A:-Suspense
- B:-Final head of account
- C:-General account
- D:-Operation charges

Correct Answer:- Option-A

Question35:-Tools and plant ledger contains _____ parts

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

Correct Answer:- Option-B

Question36:-When tools and plant are lent to local bodies, contractors or others, the hire and other charges should be recovered as per rules in paragraph _____ of the Kerala Public Works Department Code

- A:-310
- B:-312
- C:-316
- D:-313

Correct Answer:- Option-C

Question37:-Which of the following class of transaction is correct?

- A:-Credit to the sub head "purchase" pass through cash account
- B:-Transfer of tools and plants to another department do not pass through cash or stock account
- C:-"Public works Deposits" on account of balances due to contractors and other Governments on closed accounts pass through cash or stock account
- D:-Account of revenue pass through stock account

Correct Answer:- Option-B

Question38:-Public works deposit register is maintained in

- A:-KPW form 62
- B:-KPW form 65
- C:-KPW form 45
- D:-KPW form 14

Correct Answer:- Option-A

Question39:-Which of the following class does not pass through the account head "public works deposits"

- A:-Cash deposits of contractors
- B:-Miscellaneous deposits
- C:-Interest bearing securities
- D:-Deposits for works to be done

Correct Answer:- Option-C

Question40:-Proforma accounts of each workshop consist of:

- A:-Profit and loss account
- B:-Capital account
- C:-Out turn account
- D:-All the above

Correct Answer:- Option-D

Question41:-The issue rate of an article of stock should fixed at the _____ of each year

- A:-Beginning
- B:-End
- C:-Middle
- D:-Once in every three months

Correct Answer:- Option-A

Question42:-Which of the following expenditure is not a liability?

- A:-Out standing suspense account relating to purchases
- B:-Out standing debts adjustable by book transfer
- C:-Matured claims of contractors
- D:-Payment made to contractors

Correct Answer:- Option-D

Question43:-Secured advance to contractors is _____ of the cost of the materials brought at site

- A:-25
- B:-50
- C:-75%
- D:-90%

Correct Answer:- Option-C

Question44:-If supply of materials from stock is not provided in a rate contract, but if the contractor intends to get supply of materials from government, the materials will be issued at

- A:-Issue rate
- B:-Market rate/Issue rate + 20% supervision charge whichever is higher
- C:-Market rate
- D:-None

Correct Answer:- Option-B

Question45:-Divisional officers should send certificates to their superintending engineers that all the standard measurement books in their divisions have been inspected by them, all the entries therein have not been tampered with, and all that corrections due to additions and attractions in the buildings have been made in the books. On which day the certificate is to be sent to superintending engineer

- A:-31st December each year
- B:-31st March each year
- C:-30th April each year
- D:-30th September each year

Correct Answer:- Option-C

Question46:-The check measuring authority should check measure before payment all first and final bills over

- A:-Rs. 500
- B:-Rs. 200
- C:-Rs. 300
- D:-Rs. 1000

Correct Answer:- Option-B

Question47:-Priced stores ledger contains columns for

- A:-Receipts
- B:-Issues
- C:-Balance
- D:-All the above with quantities and values

Correct Answer:- Option-D

Question48:-The manufacture of materials involving an outlay of Rs. _____ or upwards must in all cases by an estimate

- A:-10,000
- B:-2,000
- C:-5,000
- D:-1,000

Correct Answer:- Option-A

Question49:-When tools and plants are transferred to other divisions or departments, the sub divisional officer should note it in _____ in red ink

- A:-Tools and plants received sheet
- B:-Tools and plants ledger
- C:-KPW for 13
- D:-In part III of tools and plants

Correct Answer:- Option-C

Question50:-A transfer entry order may be initiated by the

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

Correct Answer:- Option-B

Question51:-Which of the following office is a direction office?

- A:-Office of the SE
- B:-Office of the CE
- C:-Office of the EE
- D:-Office of the AE

Correct Answer:- Option-A

Question52:-Voted expenditure is

- A:-Expenditure which is not subject to the vote of legislative assembly
- B:-Expenditure amount granted by finance department
- C:-Expenditure amount granted in budget
- D:-Expenditure which is subject to the vote of the legislative assembly

Correct Answer:- Option-D

Question53:-Revenue is realized and placed to the credit of Government as if falls due to under the statutory of other rules Governing it, but expenditure can be incurred only against

- A:-A grand voted by legislature
- B:-The sum provided by Government to meet the charged expenditure
- C:- (1) and (2)
- D:-None of the above

Correct Answer:- Option-C

Question54:-Who is the primary disbursing officer of a division?

- A:-Clerk
- B:-Divisional accountant
- C:-Executive engineer
- D:-Junior superintendent

Correct Answer:- Option-C

Question55:-_____ has a right to seek the advice of the accountant general in all matters connected with the accounts of his division

- A:-Executive engineer
- B:-Divisional accountant
- C:-Superintending engineer
- D:-None

Correct Answer:- Option-A

Question56:-Audit note should be returned to the Audit office within _____ of its receipt in the divisional office

- A:-Three months
- B:-Two months
- C:-One months
- D:-15 days

Correct Answer:- Option-D

Question57:-The receipts from the sale of use fruits trees and their branches in the premises of an office will be credited to the PWD under Article

- A:-20
- B:-25
- C:-24
- D:-None

Correct Answer:- Option-A

Question58:-The detailed rules for the control of expenditure against the grant framed by _____ and embodied in the state budget manual are reproduced in Appendix 4 to the extent, they are relevant to the public works department

- A:-Accountant general
- B:-Finance department
- C:-Government
- D:-None

Correct Answer:- Option-C

Question59:-Without making previous arrangements through the _____ no officer in PWD is authorized to draw cheques on a treasury situated out side the limits of the states

- A:-Government
- B:-Accountant general
- C:-Finance department
- D:-None

Correct Answer:- Option-B

Question60:-The divisional officer in Irrigation department should submit to the _____ quarterly statements of demand, collection, and balance of irrigation revenue

- A:-Finance department
- B:-Irrigation chief engineer
- C:-Government
- D:-Accountant general

Correct Answer:- Option-D

Question61:-The recovery of rents from Government,. officers occupying rentable building in charge of the department may be made by demand note in KPW form No:

- A:-36
- B:-40
- C:-41
- D:-45

Correct Answer:- Option-D

Question62:-Remission of irrigation revenue is allowed:

- A:-Before collection
- B:-After collecting revenue
- C:-On making repayment
- D:-None

Correct Answer:- Option-A

Question63:-Register in KPW form 46 being kept in divisional office is the register of :

- A:-Rents of building
- B:-Lands
- C:-Rents of buildings and lands
- D:-None

Correct Answer:- Option-C

Question64:-Expenditure on the constructions or maintenance of a work may be broadly divided into _____ classes

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

Correct Answer:- Option-B

Question65:-The maximum interval permissible for the preparation of bill in the section office after measurement of work is within:

- A:-One month from the date of measurement
- B:-Two weeks from the date of measurement
- C:-Two months from the date of measurement
- D:-Three months from the date of measurement

Correct Answer:- Option-B

Question66:-All persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on:

- A:-Muster rolls
- B:-Pay bills of establishment
- C:-Work charged establishment pay bill
- D:-None

Correct Answer:- Option-A

Question67:-Measurement book is in KPW form No:

- A:-24
- B:-22
- C:-21
- D:-25

Correct Answer:- Option-C

Question68:-Top most portion of the M book consists of:

- A:-Lines under columns 1 to 5
- B:-Lines under columns 1 to 7
- C:-Lines under columns 1 to 6
- D:-Lines under columns 1 to 4

Correct Answer:- Option-D

Question69:-First and final bill for the contractors should be prepared in

- A:-KPW form No : 22
- B:-KPW form 23
- C:-KPW forms 23 A
- D:-KPW form 24

Correct Answer:- Option-A

Question70:-No secured advances are made for any materials unless they are to be used within _____ months at the most

- A:-4
- B:-3
- C:-6
- D:-12

Correct Answer:- Option-B

Question71:-Leave salary advances and other personal advances made to members of the work charged establishment should be initially debited to:

- A:-PW advances
- B:-PW advances - other items
- C:-M.P.W. Advances-other items
- D:-M. Advance-other items

Correct Answer:- Option-C

Question72:-If the materials were originally supplied by Government, the price allowed to the contractor on re-acquisition of surplus materials at site should not exceed the amount:

- A:-Of prevailing issue rate
- B:-Of prevailing market rate
- C:-Of prevailing issue rate or market rate excluding storage charge
- D:-Charged to the contractor excluding storage charge

Correct Answer:- Option-D

Question73:-Storage charge is fixed _____ for each division on the basis of the actual storage charge incurred in the year proceeding the

year for which the rate is calculated

- A:-Once in every 2 months
- B:-Once in every 6 months
- C:-Quarterly
- D:-Annually

Correct Answer:- Option-D

Question74:-When a special officer is employed for the acquisition of land for PWD, the expenditure on the establishment for the pay and allowances, contingencies etc are met by:

- A:-Public works department
- B:-Finance department
- C:-Government
- D:-None

Correct Answer:- Option-A

Question75:-Who is the responsible officer for the disposal to tools and plants by sale?

- A:-Divisional officer
- B:-Sub divisional office
- C:-Divisional accountant
- D:-Superintending engineer

Correct Answer:- Option-B

Question76:-All heads of departments and offices should finish not later than _____ to the divisional officer a statement in suitable form showing the particulars regarding names, designation emoluments etc of the officers occupying quarters

- A:-5th of every month
- B:-20th of every month
- C:-15th of every month
- D:-25th of every month

Correct Answer:- Option-C

Question77:-Entries in muster rolls should be made in:

- A:-Ink
- B:-Indelible ink
- C:-Copying pencil
- D:-Indelible ink or copying pencil

Correct Answer:- Option-D

Question78:-Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head

- A:-44
- B:-50
- C:-44 or 50
- D:-None

Correct Answer:- Option-C

Question79:-"Assets" indicates all:

- A:-Outstanding or anticipated credits
- B:-Anticipated debits
- C:-Both debits and credits
- D:-None

Correct Answer:- Option-A

Question80:-In the case of central civil works an estimate for work expenditure which does not exceed _____ is classed as a minor estimate

- A:-50,000
- B:-1,00,000
- C:-25,000
- D:-10,000

Correct Answer:- Option-B

Question81:-Which of the following statement is false?

- A:-No entry in M. Book may be erased
- B:-Entries in the contents or area column of the M. Book should be made in K
- C:-Foreman in the PWD engineering workshops is permitted to record detailed measurements in M. Books
- D:-The executive sub ordinate in charge of work is not authorized to record measurements in M. Books

Correct Answer:- Option-D

Question82:-Currency of a cheque is:

- A:-Two months
- B:-Three months
- C:-Four months
- D:-Six months

Correct Answer:- Option-B

Question83:-The general administration of all the stores of the department is vested in the:

- A:-Chief engineer
- B:-Superintending engineer
- C:-Divisional officer
- D:-Sub divisional officer

Correct Answer:- Option-A

Question84:-All transactions of receipts and issues in stores should be recorded strictly in accordance with the rules. Based on this principle which of the following transactions is correct?

- A:-Debiting to a work of the cost of materials not required
- B:-Excess of actual requirement can be passed
- C:-The fund for a work cannot be utilized for another work
- D:-The writing back of the value of materials used on a work to avoid excess outlay

Correct Answer:- Option-C

Question85:-In order to ensure accuracy of posting of all transactions and facilitate the preparation and valuation of indents, _____ is kept in PWD stores

- A:-Bin card
- B:-Priced vocabulary of stores
- C:-Goods received sheet
- D:-None of the above

Correct Answer:- Option-B

Question86:-Of which of the following is not correct?

- A:-Materials may be issued from PWD stores to other departments
- B:-On sale, materials may be issued to employees
- C:-Materials may not be issued to local bodies
- D:-Materials may be issued direct to work

Correct Answer:- Option-C

Question87:-Bills are paid at treasuries are incorporated in the general accounts kept by:

- A:-Accountant general
- B:-Government
- C:-Finance department
- D:-None of the above

Correct Answer:- Option-A

Question88:-All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary appointments should at once be communicated by letter to the:

- A:-Chief engineer
- B:-Government
- C:-Finance department
- D:-Accountant general

Correct Answer:- Option-D

Question89:-Unused balances of road metal should be verified at least _____ in the manner prescribed in paragraph 303 of the Kerala Public Works Department code

- A:-Once a year
- B:-Twice a year
- C:-Once in 3 months
- D:-Once in 2 months

Correct Answer:- Option-A

Question90:-When security is given in the form of Government promissory note, it should be accepted at _____ below the market price or at its face value whichever is less

- A:-2%
- B:-15%
- C:-5%
- D:-10%

Correct Answer:- Option-C

Question91:-The account of the minor head "suspense" has been divided into:

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

Correct Answer:- Option-B

Question92:-"Sales on credit" comes under the head of account:

- A:-Major head
- B:-Stock
- C:-Minor head
- D:-Miscellaneous PW advances

Correct Answer:- Option-D

Question93:-Balances unclaimed for more than three complete account year comes under:

- A:-PW deposit
- B:-Lapsed PW deposit
- C:-Stock
- D:-None of the above

Correct Answer:- Option-B

Question94:-Where capital accounts are kept of a workshop intended mainly for the needs of irrigation branch, the capital expenditure should be recorded under the relevant division and sub division of the major head:

- A:-99
- B:-98
- C:-90
- D:-89

Correct Answer:- Option-A

Question95:-The schedules relating to the suspense and deposit accounts KPW forms 65, 68 and 75 and the work shop suspense schedule, must be submitted to the:

- A:-Chief engineer
- B:-Government
- C:-Accountant general
- D:-Finance department

Correct Answer:- Option-C

Question96:-For executing a work on lumpsum basis, orders from _____ should be obtained

- A:-Finance department
- B:-Chief engineer
- C:-Accountant general
- D:-Government

Correct Answer:- Option-D

Question97:-The amount recoverable from the other division is debited to the suspense head:

- A:-Cash settlement suspense account
- B:-Miscellaneous PW deposit
- C:-Stock
- D:-None of the above

Correct Answer:- Option-A

Question98:-Treasury officers are required to furnish to the divisional officer _____ a statement of cheque books supplied by them to all disbursing officers of the division

- A:-Half yearly
- B:-Yearly
- C:-Quarterly
- D:-No time limit

Correct Answer:- Option-C

Question99:-Indents should be prepared in _____ by carbon process

- A:-Triplicate
- B:-Quintuplicate
- C:-Duplicate
- D:-Tetra plicate

Correct Answer:- Option-B

Question100:-A chronological record of receipts, issue and the running balance of each article of stock will be kept in:

- A:-Register of stock
- B:-Pried store ledger
- C:-Goods received sheet
- D:-Bin card

Correct Answer:- Option-D