

**FINAL ANSWER KEY**

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

Question1:-All persons regularly or frequently receiving money should keep cash book in

- A:-KPW Form 1
- B:-KPW Form 5
- C:-KPW Form 4
- D:-KPW Form 3

Correct Answer:- Option-A

Question2:-Treasury officers are required to furnish to the Divisional officer a statement of cheque book supplied

- A:-Once in a year
- B:-Once in a month
- C:-Once in a half yearly
- D:-Once in a quarterly

Correct Answer:- Option-D

Question3:-Work abstracts are

- A:-Transaction of Individual contractor
- B:-Cost of Individual works and transaction of Individual contractor
- C:-Cost of Individual work
- D:-Cost of supply of materials to the work

Correct Answer:- Option-B

Question4:-Deposit works are

- A:-Construction and repair work of Non Govt Building
- B:-Construction and repair work of Municipal ties
- C:-Construction and repair work of Central Govt
- D:-Construction and repair work which is met out of govt. fund

Correct Answer:- Option-D

Question5:-When a section officer or other Govt officer who is not being a charge of cash book collects departmental revenue the cash should be remit to Sub Divisional Officer accompanied by a

- A:-a remittance slip
- B:-Couterfoil of TRS receipt
- C:-Covering letter detailed in the amount
- D:-Treasury chalan

Correct Answer:- Option-A

Question6:-It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year

- A:-As the contractor has not acknowledged for the payment
- B:-The Asst. Executive Engineer has not cheque measured the work
- C:-The contractor has not accepted the measurement of the work done
- D:-For the purpose of showing the full amount of grant as utilised

Correct Answer:- Option-D

Question7:-The General instruction regarding the form of bills and their preparation, completion etc are laid down

- A:-Chapter 1 Kerala Financial code
- B:-Chapter 1 of Kerala Account code
- C:-Chapter 1 of the Kerala Treasury code Vol. I
- D:-None of the above

Correct Answer:- Option-C

Question8:-\_\_\_\_\_ is one of the most important account records of the Department.

- A:-Level fild book
- B:-Cash book
- C:-Cheque book

D:-Remittance book

Correct Answer:- Option-B

Question9:-Govt. Officers entrusted with fixed imprest or temporary advance, should maintain and render accounts of their disbursement in

A:-Acquittance Register

B:-Imprest cash account

C:-Undisbursed pay Register

D:-Remittance Register

Correct Answer:- Option-B

Question10:-When ever, on contents of the cash chest being counted and balance as per cash book is found to be excess the excess cash should be accounted as

A:-The cash should shown as opening balance in the next month account

B:-The cash booked under MPW Advance

C:-The cash should remitted in to Treasury

D:-The cash found surplus in chest under Deposit

Correct Answer:- Option-D

Question11:-\_\_\_\_\_ Supervision charges should be realised in addition to the issue rate while issue the store to the private individuals.

A:-10%

B:-22.5%

C:-15%

D:-20%

Correct Answer:- Option-D

Question12:-\_\_\_\_\_ Register should be maintained in the account branch of the divisional office to record day by day of the transactions relating each item of stock.

A:-MAS Account

B:-U.S.R. Register

C:-Priced store ledger

D:-TEO Register

Correct Answer:- Option-C

Question13:-Transfer Entries are intended to transfer of an item of receipts or charge from account of a work in progress or a regular head of account to the account of another work or head, which one of the following is not related to transfer entries?

A:-There is objection to a transfer entry covering a number of adjustment and corrections

B:-In order to correct an error of classification in the original head

C:-In order to bring to a account certain classes of transactions which are do not pass through cash or stock account

D:-In order to adjust by debit or credit to the proper head of A/c

Correct Answer:- Option-A

Question14:-Measurement books are the account records of \_\_\_\_\_ KPW Form 21.

A:-Payments for all work done and supplies required

B:-Payments for all works executed

C:-Payments for all supplies required

D:-None of the above

Correct Answer:- Option-A

Question15:-The objects of check measurement is to

A:-To prevent fraudulent entries

B:-Detect errors and to prevent fraudulent entries

C:-Detect errors of measurement

D:-To find accurate measurement

Correct Answer:- Option-B

Question16:-KPW Form 22 is using for

A:-Making payment to contractors for work and suppliers on its completion

B:-Making payment part bill

C:-Making payment towards the cost of materials

D:-Making payment toward cost of Tools and plant supplied to the work

Correct Answer:- Option-A

Question17:-Muster rolls should be prepared in

A:-KPW Form 26

B:-KPW Form 24

C:-KPW Form 19

D:-KPW Form 21

Correct Answer:- Option-C

Question18:-\_\_\_\_\_ is the responsible disbursing officer of the Division.

A:-Divisional Accountant

B:-Technical Assistant

C:-Executive Engineer

D:-Divisional Officer

Correct Answer:- Option-D

Question19:-The accounts of annual maintenance estimate must be closed in

A:-In the closing of financial year

B:-In the closing of the September of each year

C:-In the closing of the calander year

D:-In the month fixed by the Govt

Correct Answer:- Option-D

Question20:-If any materials are issued to the contractor or any payments are made on his behalf \_\_\_\_\_ must be opened.

A:-MAS Account

B:-Cash book

C:-Contractors ledger account

D:-Bin card register

Correct Answer:- Option-C

Question21:-Revenue is realised and placed to the credit of

A:-Finance Department

B:-Accountant General

C:-Central Govt

D:-Govt. of Kerala

Correct Answer:- Option-B

Question22:-Expenditure connected with the execution of work in the Raj Bhavan are furnished us

A:-Para 82 of KPW D code

B:-Para 82 of KPW A code

C:-Para 82 of Kerala Financial code

D:-Para 82 of Kerala budget manual

Correct Answer:- Option-A

Question23:-Objection statement and inspection report should be returned to the AG through

A:-Executive Engineer

B:-Superintending Engineer

C:-Government

D:-Chief Engineer

Correct Answer:- Option-B

Question24:-All liabilities and assets of the Division adjustable by transfer credit or debit to remittance head of accounts should be register in

A:-KPW Form 3

B:-KPW Form 1A

C:-KPW Form 93

D:-KPW Form 54

Correct Answer:- Option-D

Question25:-Un used balance of materials charged direct to works should be verified at least

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

Correct Answer:- Option-A

Question26:-On the completion of a work the surplus materials at site should be \_\_\_\_\_ without delay in accordance KPW D code.

- A:-Disposed of
- B:-Transferred to other work
- C:-Transferred to section store
- D:-Sold on public auction

Correct Answer:- Option-A

Question27:-Work abstract should be prepared in

- A:-Duplicate
- B:-Triplicate
- C:-Single copy
- D:-Quaduplicate

Correct Answer:- Option-C

Question28:-The schedule of miscellaneous public work advances KPW form 65 for \_\_\_\_\_ should be accounted by a list of items out standing under the head more than six months.

- A:-June and December
- B:-September and March
- C:-September
- D:-March

Correct Answer:- Option-B

Question29:-Monthly account should be prepared in \_\_\_\_\_ for presentation to the Divisional Officer and submission to the AG.

- A:-KPW Form 77
- B:-KPW Form 76
- C:-KPW Form 67
- D:-KPW Form 68

Correct Answer:- Option-B

Question30:-The charges classified under of final sub head should include all

- A:-Incidental expense
- B:-Ordinary expenses
- C:-Ordinary expence and incidental expenses
- D:-None of the above

Correct Answer:- Option-C

Question31:-The special establishment employed for the execution of irrigation projects should be debited to the head

- A:-Salary head of the irrigation Department
- B:-Revenue head of the irrigation Department
- C:-Wages head of the irrigation Department
- D:-Capital out lay on irrigation Department

Correct Answer:- Option-D

Question32:-Which of the following is not exempted by govt from the heavy of centage charges?

- A:-Defence works entrusted to the State Govt.
- B:-Schemes for housing and colonisation of fisherman
- C:-Works executed on behalf of Panchayath
- D:-Works executed on construction of Co.Op. Bank building

Correct Answer:- Option-D

Question33:-The budget estimate of Revenue is based on the

- A:-Existing rate of taxes, duties etc

- B:-Increase rates of taxes and duties
- C:-Decrease in rate of taxes and duties
- D:-None of the above

Correct Answer:- Option-A

Question34:-Estimating officer of preparation of Budget estimate is the

- A:-Chief Engineer
- B:-Financial Officer
- C:-Superintending Engineer
- D:-Accountant General

Correct Answer:- Option-A

Question35:-Rules of recruitment of Divisional Accountant are furnished

- A:-Para 10-8-2 of Kerala Public Work A code
- B:-Para 10-2-40 of Kerala Public Work A code
- C:-Appendix 2 Kerala public work A code
- D:-None of the above

Correct Answer:- Option-C

Question36:-On Account of each sub head in the work abstract should ordinary exhibit

- A:-Progress of work
- B:-Rate of cost
- C:-Amount, progress and rate of cost
- D:-Progress of amount

Correct Answer:- Option-C

Question37:-The General principles to be followed in the classification of civil works expenditure are laid down in

- A:-Article 33 of the Kerala Account code No. I
- B:-Para 33 of Kerala public works A code
- C:-Para 33 of Kerala PWD code
- D:-None of the above

Correct Answer:- Option-A

Question38:-Unit of appropriation means

- A:-Transfer of funds from one unit to another unit
- B:-Expenditure incurred after acquisition of the stores
- C:-Lowest account head for which a specific appropriation is at the disposal of spending authority
- D:-None of the above

Correct Answer:- Option-C

Question39:-Which one of the following is not coming under storage charge?

- A:-Establishment charge of the staff of the stores entrusted in the duty of keeping initial account
- B:-Maintenance charge of the godown
- C:-Actual cost of materials
- D:-Issue rate of the materials

Correct Answer:- Option-C

Question40:-In the case of minor estimate when materials are issued direct, their cost is treated as

- A:-Suspense head as materials
- B:-Final charge in the account of work
- C:-Miscellaneous works advance
- D:-None of the above

Correct Answer:- Option-B

Question41:-Transfer materials from another work in the mode of effecting adjustment of cost should be

- A:-Braught in the cash book
- B:-Accounted in LF Book
- C:-Accounted in M Book

D:-Preparation of TEO

Correct Answer:- Option-D

Question42:-What is the progress of work?

A:-Execution of work with labours

B:-Only quantities actually measured for

C:-Only quantities actually measured and paid for

D:-Supply of materials and execution of work

Correct Answer:- Option-C

Question43:-Expr. in connection on inauguration ceremonies of irrigation projects (Commercial) to be debited

A:-Revenue Account of the project

B:-Contingencies of the sanctioned estimate

C:-Sub head of the sanctioned estimate

D:-Booked as a seprate minor works

Correct Answer:- Option-A

Question44:-When a surplus materials are returned from a work to stock, the cost of carriage should be charged

A:-Charge may be debited equitable

B:-The work concerned

C:-May be debited to stock account

D:-No carriage charge required

Correct Answer:- Option-B

Question45:-The form of lumpsum contract will be settled by Govt. in consultation with

A:-Senior Finance Officer

B:-Accountant General

C:-Controller and Auditor General

D:-Chief Engineer General

Correct Answer:- Option-D

Question46:-All intermediate payments made to the contractor under lumpsum contract are treated as

A:-Part payment

B:-Intermediate payment

C:-Advance payment

D:-None of the above

Correct Answer:- Option-C

Question47:-\_\_\_\_\_ is intended for final payments made to the contractor under lumpsum contract.

A:-Form 62

B:-Form 23B

C:-Form 64

D:-Form 22A

Correct Answer:- Option-D

Question48:-General administration of all the stores of the department is vested in the

A:-Superintending Engineer

B:-Chief Engineer

C:-Deputy Chief Engineer

D:-Store Purchase Department

Correct Answer:- Option-B

Question49:-The record of detailed count of special Tools and plant KPW Form 12 should be prepared in quadruplicate for sending one copy to \_\_\_\_\_ along with monthly accounts.

A:-Accountant General

B:-Superintending Engineer

C:-Executive Engineer

D:-Chief Engineer

Correct Answer:- Option-A

Question50:-Tools and plant of a division are two

- A:-Ordinary tools and plant and spl. Tools and plants
- B:-Heavy tools and special tools and plant
- C:-Ordinary tools and plant heavy tools and
- D:-Ordinary tools and plant and General tools and plant

Correct Answer:- Option-A

Question51:-All unsettled liabilities and assets should then be treated on those pertaining to the next

- A:-Working quarterly estimate
- B:-Working month estimate
- C:-Working half yearly estimate
- D:-Working year estimate

Correct Answer:- Option-D

Question52:-Purchase account is intended for the record of all transactions connected with the purchase of

- A:-Stores for specific works
- B:-Cement for specific work
- C:-Bitument for specific works
- D:-Material for specific works

Correct Answer:- Option-A

Question53:-\_\_\_\_\_ are responsible for keeping a strict watch over the balance under suspense accounts.

- A:-Divisional Officer
- B:-Divisional Accountant
- C:-Executive Engineer
- D:-Disbursing Officer

Correct Answer:- Option-D

Question54:-\_\_\_\_\_ is a standing advance of a fixed sum of money given to an officer to enable him to made certain classes of disbursements which may be entrusted to his charge.

- A:-Temporary advance
- B:-Imprest
- C:-Works advance
- D:-Cash balance

Correct Answer:- Option-B

Question55:-When a Divisional Officer receives a report that a cheque drawn by him is lost, he should at once report to the fact to

- A:-Police Station
- B:-Treasury Officer
- C:-Accountant General
- D:-Chief Engineer

Correct Answer:- Option-B

Question56:-The imprest holder is responsible for the safe custody of imprest money and he must at all time be ready to produce the total amount of the imprest is

- A:-In voucher or in cash
- B:-Acknowledgement of advance payment made and balance cash
- C:-Account of materials purchased and cash
- D:-None of the above

Correct Answer:- Option-A

Question57:-What is competent to supply of cheque book to a Sub Divisional Officer?

- A:-Divisional Officer
- B:-Superintendent of Govt presses
- C:-Accountant General
- D:-Treasury Officer

Correct Answer:- Option-D

Question58:-Who is the custodian of the final recorded counterfoil of cheque book of the Sub Divisional Officer?

A:-Sub Divisional Officer

B:-Divisional Officer

C:-Treasury Officer

D:-A.G.S. Office

Correct Answer:- Option-B

Question59:-The register of cheque book and receipt books maintained in

A:-KPW Form 46

B:-KPW Form 3

C:-KPW Form 49

D:-KPW Form 14

Correct Answer:- Option-C

Question60:-In the case of deposit work, the unexpended balance should be surrendered with the approval of

A:-Accountant General

B:-Chief Engineer

C:-Executive Engineer

D:-Finance Department

Correct Answer:- Option-C

Question61:-No work should be executed through lumpsum based unless sanction is obtained from'

A:-Government

B:-Chief Engineer

C:-Accountant General

D:-Superintending Engineer

Correct Answer:- Option-A

Question62:-The following form is utilised for the Register of manufacture account

A:-KPW Form 36

B:-KPW Form 40

C:-KPW Form 54

D:-KPW Form 55

Correct Answer:- Option-B

Question63:-The accounts of road metal digging are not treated as

A:-MAS account

B:-Tools and Plant account

C:-Manufacture account

D:-None of the above

Correct Answer:- Option-C

Question64:-The rates of manufactured articles should not exceeded the

A:-Schedule of Rate

B:-Agreement Rate

C:-Tender Rate

D:-Market Rate

Correct Answer:- Option-D

Question65:-\_\_\_\_\_ % of supervision charge is leviable in respect of materials manufactured on behalf local bodies.

A:-22%

B:-10%

C:-No supervision charge

D:-22.5%

Correct Answer:- Option-C

Question66:-Money limit for the stock reserve of a Division prescribed in

A:-Para 302 of KPW D code

B:-Para 302 of Kerala Financial code



C:-Para 13-1-1 of Kerala PWD A code

D:-Para 22.2.3 of Kerala PWD A code

Correct Answer:- Option-A

Question67:-Column No. 6 of the contractors ledger is

A:-Total value of work

B:-Name of work or account and particular of transaction

C:-Voucher No.

D:-Name of the contractor

Correct Answer:- Option-B

Question68:-The contractors ledger should be written up in the

A:-Section Office

B:-Sub Division Office

C:-Divisional Office

D:-Accountant General Office

Correct Answer:- Option-C

Question69:-AS soon as the monthly accounts are sent to the Accountant General, the Divisional Officer should prepare the extract from the contractors ledger and forwarded to

A:-Chief Engineer

B:-Accountant General

C:-Controller and Auditor General

D:-Superintending Engineer

Correct Answer:- Option-D

Question70:-The charge for examination of soil for the foundation work ordered by the competent authority should be treated as

A:-Investigation charges

B:-Contingent charges

C:-Out lay on works

D:-None of the above

Correct Answer:- Option-C

Question71:-When the PWD entrust to the agency of local body, the maintenance of Govt. Building without transferring the property to the local body, the payment made to it on should be treated as a

A:-Payment for work done by a contractor

B:-Payment made as transfer credit the fund

C:-Payment made as an advance payment

D:-Payment made as on completion of the work

Correct Answer:- Option-A

Question72:-How many undischarged liabilities are there in the view of expenditure?

A:-Five

B:-Four

C:-Six

D:-Three

Correct Answer:- Option-B

Question73:-A register in \_\_\_\_\_ should be maintained in the Divisional Office towards, register of rent of building and land.

A:-KPW Form 70

B:-KPW Form 19

C:-KPW Form 20

D:-KPW Form 46

Correct Answer:- Option-D

Question74:-Rent collected from the Rest Houses/T.B. may be booked under

A:-Capital head

B:-Mtc. head

C:-Revenue head

D:-None of the above

Correct Answer:- Option-C

Question75:-A transfer entry order may be initiated by the

A:-Sub Divisional Officer

B:-Divisional Officer

C:-Section Officer

D:-Divisional Accountant

Correct Answer:- Option-A

Question76:-When measurements are taken by the Sub Divisional Officer himself, they should be check measured by

A:-Asst. Exe. Engineer

B:-Assistant Engineer

C:-Executive Engineer

D:-Technical Assistant

Correct Answer:- Option-C

Question77:-Standard measurement books are kept in Divisional Office inorder to facilitate

A:-Preparation of estimate of Spl. Repair work of building

B:-Preparation of estimate of periodical repair of building

C:-Preparation of estimate of O.R. work of road

D:-Preparation of estimate of renewal work of road

Correct Answer:- Option-B

Question78:-The completed M books should be sent to \_\_\_\_\_ for final record.

A:-Division Office

B:-Accountant General Office

C:-Chief Engineer Office

D:-Superintending Engineer Office

Correct Answer:- Option-A

Question79:-Measurement made by an executive subordinate in charge of work should be checked by

A:-Assistant Engineer

B:-Executive Engineer

C:-Divisional Officer

D:-Sub Divisional Officer

Correct Answer:- Option-D

Question80:-For payment into treasuries, consolidated receipt should be prepared in

A:-KPW Form 48

B:-KPW Form 47

C:-KPW Form 12

D:-For TR 79

Correct Answer:- Option-B

Question81:-Proforma account relates to transaction of two or more divisions will be prepared by

A:-Superintending Engineer

B:-Chief Engineer

C:-Accountant General

D:-Finance Department

Correct Answer:- Option-C

Question82:-For the successful completion of probation on person appointed to the cadre of Divisional Accountant should pass

A:-Account test lower

B:-Account test higher

C:-PWD Manual

D:-Divisional Accounts Test

Correct Answer:- Option-D

Question83:-Schedule of Rate is prepared in the Divisional Office based on

- A:-Rate prevailing in locality
- B:-As per the market rate
- C:-As per the Estimate Rate
- D:-Rate informed by the higher officers

Correct Answer:- Option-A

Question84:-Non Govt. work are divided into two classes

- A:-Deposit work and maintenance works
- B:-Deposit works and local loan works
- C:-Local loan works and world bank aided work
- D:-Repair work and original work

Correct Answer:- Option-B

Question85:-Sums due to contractors on closed accounts may be placed

- A:-Revenue Account
- B:-MPW A Account
- C:-Deposit Account
- D:-None of the above

Correct Answer:- Option-C

Question86:-No Department or Govt. Officer may incur any expr. against a local loan works unless a statement in writing obtained from

- A:-Finance Department
- B:-Accountant General
- C:-Controller and Auditor General
- D:-Chief Engineer

Correct Answer:- Option-B

Question87:-When prison labour is employed on public works for the work of contrn. of school building \_\_\_\_\_ charges should be credited to a Jail Department.

- A:-No charges is made
- B:-Estimate cost of the work done
- C:-Agreed rate of the work done
- D:-Full market value certified by the Divisional Officer

Correct Answer:- Option-D

Question88:-When any building in transferred from or to a commercial Department \_\_\_\_\_ should be charged?

- A:-Full market value or the book value which ever higher
- B:-Full market value of the building
- C:-Book value of the building
- D:-Cost of construction of the building

Correct Answer:- Option-A

Question89:-The cost of land acquired on behalf of the public works department in debitable in the

- A:-Investigation charges of the work for which land has taken
- B:-Land acquisition charges of the work for which land has taken
- C:-Cost of the works for which land has taken
- D:-Mtc. charges of the work for which land has taken

Correct Answer:- Option-C

Question90:-The cost of any special establishment for acquisition of land by a civil officer acting in a public works Disburser is chargeable

- A:-General establishment charges
- B:-Cost of the work concerned
- C:-Land acquisition charges
- D:-None of the above

Correct Answer:- Option-B

Question91:-All orders revising sanctioned scales or sanctioning the creation or abolition of permanent appointment should at once communicated by

A:-Finance Department

B:-Accountant General

C:-Revenue Dept.

D:-Chief Engineer

Correct Answer:- Option-B

Question92:-Cash required to disburse contingent charges for the Sub Division Office is obtained from

A:-Treasuries directly by bills

B:-The imprest of Subdivision

C:-Concerned Division Office

D:-Concerned bank by presenting cheque

Correct Answer:- Option-A

Question93:-The initial accounts of cash of Sub Divisional Office should be closed on last working day of the calander month and cash balance report in \_\_\_\_\_ prepared should be transmitted to the Division Office.

A:-KPW Form 50

B:-KPW Form 86

C:-KPW Form 1

D:-KPW Form 5

Correct Answer:- Option-D

Question94:-The rules contained in PWDA code describe primarily the procedure relating to the

A:-Mode of execution works of Public Work Department

B:-Mode of preparation of estimate of Public Work Department

C:-Initial and compiled accounts of officers of the Public Work Department

D:-None of the above

Correct Answer:- Option-C

Question95:-When a final payment is made on running account, the payee should add in his own hand writing that the payment is

A:-Received the payment of Bill

B:-In full settlement of all demands

C:-Accepted according the measurement

D:-Accepted in full

Correct Answer:- Option-B

Question96:-Direction Officer means

A:-Head of a Direction Office

B:-Office who supervising the work

C:-Chief Engineer

D:-None of the above

Correct Answer:- Option-A

Question97:-Re appropriate means

A:-Transfer of funds from one unit of appropriation to another such a unit

B:-Transfer of fund from one work in another work

C:-Transfer of fund from the Division to another Division

D:-Transfer of fund from one Dept. to another Department

Correct Answer:- Option-A

Question98:-Each Audit note of the account General should be returned the audit office with in

A:-One month

B:-Six month

C:-Three month

D:-Fifteen day

Correct Answer:- Option-D

Question99:-The articles of tools and plant should be issued only on receipt of \_\_\_\_\_ signed by the Divisional Office.

A:-Indent in Form 15

B:-Indent in Form 13

C:-Indent in Form 12

D:-Indent in Form 50

Correct Answer:- Option-B

Question100:-Contractors have no liberty to remove surplus materials from the site without the written permission of

A:-Overseer in charge of work

B:-Asst. Executive Engineer

C:-Executive Engineer

D:-Chief Engineer

Correct Answer:- Option-C