

**PROVISIONAL ANSWER KEY**

Paper: Kerala Public Works Account Code  
Date of Test 15-11-2022

Question1:-"Voted Expenditure" means

- A:-Expenditure not required the vote of legislative assembly
- B:-Expenditure subject to the vote of legislative assembly
- C:-Expenditure included in the monthly accounts
- D:-None of the above

Correct Answer:- Option-B

Question2:-What is 'Administrative Approval'?

- A:-Acceptance of incurring expenditure on a work initiated by Administrative Department
- B:-Approval of detailed estimate of the work by technical department
- C:-Acceptance of tender documents of a work
- D:-None of the above

Correct Answer:- Option-A

Question3:-What is "Issue Rate"

- A:-Market value of the stock
- B:-Book value of the stock
- C:-Cost fixed per unit of materials borne on the stock
- D:-None of the above

Correct Answer:- Option-C

Question4:-"On account payment" means

- A:-Payment of a work without measurement
- B:-Payment of a work which has no administrative approval
- C:-Payment of a work through bank Account
- D:-Payment on a running account for work done dull measured

Correct Answer:- Option-D

Question5:-What is Re-appropriation?

- A:-Transfer of funds from one unit of appropriation to another such unit
- B:-Transfer of funds from central govt to state govt
- C:-Transfer of funds from state govt. to central govt
- D:-None of the above

Correct Answer:- Option-A

Question6:-What is secured advance to a contractor?

- A:-Amount of advance to the work on the security of materials brought to site
- B:-Amount of advance to meet contingencies of work
- C:-Amount of advance for the procurement of tools and plants
- D:-Amount of advance for mobilisation

Correct Answer:- Option-A

Question7:-The term 'Liabilities' in respect of accounts of works includes:

- A:-Anticipated credits which have to be taken in reduction of final charges
- B:-Anticipated charges which have not been paid or adjusted but adjustable on fixed charges
- C:-Anticipated amount of excess over estimate
- D:-None of the above

Correct Answer:- Option-B

Question8:-'Deposit works' means

- A:-Cost of work met out of Government funds
- B:-Cost of work met out of funds from Non-Government Sources
- C:-Cost of work met from the funds of both Government and Non-Government sources
- D:-None of the above

Correct Answer:- Option-B

Question9:-'Expenditure heads' stands for:

- A:-Charges adjustable finally in the accounts
- B:-Receipts creditable finally in the accounts
- C:-Remittance of cash into the Government accounts
- D:-None of the above

Correct Answer:- Option-A

Question10:-The term 'Book Transfer' means

- A:-Transfer of account records from one division to another
- B:-Transfer of account records from one subdivision to another
- C:-Financial transactions which do not involve the giving or receiving of cash or of stock materials are brought to account
- D:-Transfer of M.Books

Correct Answer:- Option-C

Question11:-Refund of unexpended balances of deposit work completed will be treated on

- A:-Revenue
- B:-Expenditure
- C:-Minus realisation
- D:-None of the above

Correct Answer:- Option-C

Question12:-How the excess amount of expenditure on Deposit work be treated?

- A:-Will be met from funds of Government sources
- B:-Will be liable to borne by the contractor
- C:-Will be charged to capital outlay
- D:-Will be debited to Miscellaneous PW Advances pending recovery

Correct Answer:- Option-D

Question13:-Which one of the following kinds of security deposits is not required to pass through the accounts

- A:-Sums due to contractor on closed accounts
- B:-Cash deposits
- C:-Deposits for works to be done
- D:-Interest Bearing Securities

Correct Answer:- Option-D

Question14:-The unclaimed balance amount of PW Deposits should be credited to government as lapsed deposits after \_\_\_\_\_ years

- A:-Two years

- B:-Three years
- C:-One year
- D:-Five years

Correct Answer:- Option-B

Question15:-What is fidelity Insurance?

- A:-A kind of Life Insurance
- B:-Health Insurance
- C:-Motor Vehicle insurance
- D:-Security amount in lieu of cash deposits for the posts having the custody of cash or stores is assigned

Correct Answer:- Option-D

Question16:-Premia amount of fidelity insurance will be met from

- A:-Salary
- B:-Travelling Expense
- C:-Contingencies of the Department
- D:-Central Fund

Correct Answer:- Option-C

Question17:-Unserviceable vehicles shall be disposed of on obtaining \_\_\_\_\_ certificate from competent Authority

- A:-Non-liability certificate
- B:-Vehicle insurance certificate
- C:-Condemnation certificate
- D:-Fitness certificate

Correct Answer:- Option-C

Question18:-What is meant by the term 'Grant'?

- A:-Amount of expenditure subject to the approval of Central government
- B:-Amount of expenditure subject to the approval of RBI
- C:-Amount of expenditure released by government for road works
- D:-Amount voted by the legislative Assembly in respect of a Demand for Grant

Correct Answer:- Option-D

Question19:-The first step for the execution of a capital work is

- A:-Preparation of detailed estimate
- B:-Issue M.Book to the work
- C:-Issues of Administrative sanction
- D:-Issue of Technical sanction

Correct Answer:- Option-C

Question20:-The additional security amount recovered from the bills shall be released after

- A:-Successful completion of the work and finally taking over by the Department
- B:-Passing the final bill of the work
- C:-Completing three months from the date recovery
- D:-Successful completion of the work

Correct Answer:- Option-A

Question21:-A chronological record of receipts, issues and the running balance of each article of stock is

- A:-Bin card
- B:-Stores indent
- C:-Goods received sheet
- D:-Register of indent

Correct Answer:- Option-A

Question22:-Drawing of cheques on a treasury situated outside the limits of the state is to be authorised by

- A:-Central Government
- B:-Director of treasuries
- C:-Accountant General
- D:-Chief Secretary

Correct Answer:- Option-C

Question23:-Matured claims of contractors and supplier awaiting settlement shall be treated as

- A:-Assets
- B:-Revenue
- C:-Deposits
- D:-Liabilities

Correct Answer:- Option-D

Question24:-In the case of works expenditure, sale proceeds of materials received from dismantled structures should be taken in

- A:-Reduction of expenditure
- B:-Loss of the work
- C:-Reduction in contractor's profit
- D:-Reduction of revenue

Correct Answer:- Option-A

Question25:-The main unit of classification of revenue and expenditure is known as

- A:-Minor head
- B:-Major head
- C:-Detailed head
- D:-Departmental head

Correct Answer:- Option-B

Question26:-What is the limit laid down in the rules for passing workbills by Divisional officers

- A:-Upto the A.S. Powers
- B:-Upto the T.S. powers
- C:-Upto the agreements executed by the Divisional officers
- D:-No limits

Correct Answer:- Option-D

Question27:-Penalty amount realised from a contractor due to the abandonment of the work which increased the cost of the work be treated as

- A:-Credited to revenue
- B:-Reduction of the expenditure
- C:-Will be released after the completion of the work
- D:-Will be used for other works

Correct Answer:- Option-B

Question28:-Explain the term 'Indirect' receipts'

- A:-Receipts pertaining to a scheme or work which cannot be taken directly in the detailed accounts

- B:-Revenue receipts received by the divisional officer
- C:-Revenue receipts received by the subdivisional officer
- D:-Amount received by an officer while on tour

Correct Answer:- Option-A

Question29:-What is the minimum percentage of review of measurements by divisional accounts officer

- A:-100%
- B:-50%
- C:-25%
- D:-75%

Correct Answer:- Option-C

Question30:-The object of check measurement is

- A:-To detect errors in measurements and to prevent fraudulent entries
- B:-To verify arithmetical calculation
- C:-To accept the measurements as the will of contractor
- D:-None of the above

Correct Answer:- Option-A

Question31:-Unforeseen items of work provided for by a lumpsum provision in an estimate should be paid only after

- A:-Execution of works
- B:-Actual measurements
- C:-Execution of agreement
- D:-None of the above

Correct Answer:- Option-B

Question32:-Revision of rates after the work is carried out is

- A:-Admissible
- B:-50% Admissible
- C:-90% Admissible
- D:-entirely inadmissible

Correct Answer:- Option-D

Question33:-Which of the following statement is true for treating unspent balance of Temporary Advance?

- A:-May be added to new temporary advance
- B:-May be utilised for other petty payments
- C:-May be remitted back to the disbursing officer after the expiry of 3 months
- D:-May be transferred to permanent imprest account

Correct Answer:- Option-C

Question34:-Contractor's Ledger should be written up in the \_\_\_\_\_ office

- A:-Section level
- B:-Circle level
- C:-Subdivision level
- D:-Division level

Correct Answer:- Option-D

Question35:-Expenditure towards the new supplies of scientific instruments of a special office are treated as

- A:-Contingent charges
- B:-Tools and plants
- C:-Machinery and Equipments
- D:-Petty expenditure

Correct Answer:- Option-A

Question36:-Which of the following is treated as cash balance?

- A:-Government Securities
- B:-Revenue stamps
- C:-Bonds
- D:-Deposit Receipt of banks

Correct Answer:- Option-B

Question37:-'Lumpsum' contract works can be arranged with the permission of

- A:-Chief Engineer
- B:-Accountant General
- C:-Chief Technical Examiner
- D:-Government

Correct Answer:- Option-D

Question38:-Imprest account must be closed

- A:-Annually
- B:-Bi-monthly
- C:-Each month
- D:-Quarterly

Correct Answer:- Option-C

Question39:-register of rents of buildings and lands should be maintained in

- A:-k.p.w. form 46
- B:-k.p.w. form 83
- C:-k.p.w. form 51
- D:-k.p.w. form 22

Correct Answer:- Option-A

Question40:-The Divisional Accounts officer function on

- A:-Technical Assistant
- B:-Financial Advisor
- C:-Clerical Assistant
- D:-Accountant, Internal Checker, Financial assistant

Correct Answer:- Option-D

Question41:-Without taking detailed measurements the preparation of estimates and bills of periodical repairs of buildings can be made by maintaining

- A:-Measurement Book
- B:-Standard Measurement Book
- C:-Log Book
- D:-L.F. Book

Correct Answer:- Option-B

Question42:-The destruction of account records with the concurrence of Accountant General are to be maintained permanently in the form

- A:-kpw form 83
- B:-kpw form 84
- C:-kpw form 89
- D:-kpw form 88

Correct Answer:- Option-C

Question43:-The payee should acknowledge the acquittance for \_\_\_\_\_ amount

- A:-Gross amount payable
- B:-Amount of sanction
- C:-Net amount payable
- D:-Accepted PAC of the work

Correct Answer:- Option-A

Question44:-The rate of supervision charges to be realised for the sale of departmental materials to the public is

- A:-10%
- B:-30%
- C:-20%
- D:-15%

Correct Answer:- Option-C

Question45:-Divisional officer made payment of amount which was Omitted from the bill by mistake, after the acceptance of final bill in full settlement of all demands comment:

- A:-It involves serious irregularity if not sanctioned by AG
- B:-The action is correct if it is within the T.S. Power
- C:-The action is correct if it is with the sanction of chief Engineer
- D:-The action is correct if it is with the special sanction from Government

Correct Answer:- Option-D

Question46:-'Transfer Entry' order is prepared in the form

- A:-kpw form 86
- B:-kpw form 50
- C:-kpw form 31
- D:-kpw form 26

Correct Answer:- Option-B

Question47:-What will be the status of balance fund at credit of the central Road fund or of any allocation thereof at the end of the financial year

- A:-Shall not lapse
- B:-Shall be surrendered
- C:-Shall be lapsed
- D:-Shall be transferred to state fund

Correct Answer:- Option-A

Question48:-The charges of prison Labour engaged for public works except for jail works be realised on

- A:-No charges are made
- B:-50% market value of the work credited to Jail department
- C:-Full market value of the work performed is credited to Jail Department
- D:-Value of work as per SOR made to Jail department

Correct Answer:- Option-C

Question49:-If the fetched amount on the sale of tools and plants is not recovered from the highest bidder within the month, then it should be charged to

- A:-Stock
- B:-Mise. PW Advances
- C:-P.W. Deposits
- D:-Recoveries of Expenditure

Correct Answer:- Option-B

Question50:-Treasury Remittance Book maintained in the form of

- A:-kpw form No. 2
- B:-kpw form No. 5
- C:-kpw form No. 3
- D:-kpw form No. 4

Correct Answer:- Option-D

Question51:-What is the time limit allowed for the return of Audit objection statement to the audit office?

- A:-One month
- B:-Fifteen days
- C:-Two months
- D:-Forty five days

Correct Answer:- Option-A

Question52:-How an incorrect Audit objection be treated?

- A:-Will be in force and reply should be furnished
- B:-Will be removed from the list by divisional officers
- C:-Will be in force till the receipt of intimation of withdrawal from Accountant General
- D:-Will be removed from the list with the consent of PAC

Correct Answer:- Option-C

Question53:-Who is responsible for bringing irregular transactions to the notice of Divisional officer

- A:-Assistant Executive Engineer (Works)
- B:-Divisional Accounts Officer
- C:-Junior Superintendent
- D:-Assistant Engineer (Works)

Correct Answer:- Option-B

Question54:-Which of the following item is not required appropriation?

- A:-Expenditure on salary
- B:-Expenditure on wages
- C:-Expenditure on office expenses
- D:-Expenditure and repayment accounted for under 'P.W. deposits' in the public accounts

Correct Answer:- Option-D

Question55:-The subdivisions of a minor head for the distribution of grants and control of expenditure are known as

- A:-Letter of credit
- B:-Primary and secondary units of appropriation
- C:-Re- appropriation
- D:-None of the above

Correct Answer:- Option-B

- Question56:-The bulk of irrigation revenue for the supply of water for cultivation purpose is collected by  
A:-Revenue is collected by irrigation department  
B:-Public works department  
C:-LSGD  
D:-Land revenue Department  
Correct Answer:- Option-D
- Question57:-What action is urgently required, if a cheque issued is lost?  
A:-Shall be notified to the concerned treasury to stop payment  
B:-Cancel the entry in the cash book  
C:-Shall be notified in the public media  
D:-None of the above  
Correct Answer:- Option-A
- Question58:-Register of cheque books should be maintained in the form  
A:-kpw form 50  
B:-kpw form 59  
C:-kpw form 49  
D:-kpw form 51  
Correct Answer:- Option-C
- Question59:-What entry need be furnished in the cash book if a cheque remaining unpaid for twelve months  
A:-Should be cancelled and write back the amount in the cash book as minus figure on the payment side  
B:-Should be revalidated  
C:-Should be cancelled and kept under custody  
D:-None of the above  
Correct Answer:- Option-A
- Question60:-Remission of revenue means  
A:-Repayment of revenue collected  
B:-Remittance into treasury  
C:-Omission of the government to collect the revenue  
D:-Reduction of demand of government before it is collected  
Correct Answer:- Option-D
- Question61:-How the expenditure for news schemes provided in the demands for grants can be made  
A:-After publishing the Appropriation Act  
B:-After obtaining Administrative sanction  
C:-After obtaining technical Sanction  
D:-After execution of agreement  
Correct Answer:- Option-A
- Question62:-Appropriation Accounts are prepared by  
A:-Secretary to government  
B:-Accountant General  
C:-Chief Engineer  
D:-Finance Officer  
Correct Answer:- Option-B
- Question63:-Transactions involving payments on account of payments of cash recoveries made by one division of behalf on another division will be accounted initially under the head  
A:-CSS Account  
B:-Deposits and Advances  
C:-Recoveries of Expenditures  
D:-P.W. Deposits Miscellaneous deposits  
Correct Answer:- Option-D
- Question64:-Money spent in excess of the amount granted for the financial year for a service require \_\_\_\_\_ for regularisation  
A:-Annual appropriation  
B:-Lumpsum appropriation  
C:-Supplementary Appropriation  
D:-Re-appropriation  
Correct Answer:- Option-C
- Question65:-Communication of all orders regarding the reconstitution of executive charges should be submitted to  
A:-Advocate general  
B:-Accountant General  
C:-Chief Engineer (General)  
D:-Central Government  
Correct Answer:- Option-B
- Question66:-The entries in register of works are posted monthly from  
A:-Stock register  
B:-Estimate Register  
C:-Agreement Register  
D:-Works Abstract  
Correct Answer:- Option-D
- Question67:-The practical training period of divisional accounts officers selected for appointment will be \_\_\_\_\_ months  
A:-12 months  
B:-6 months  
C:-18 months  
D:-24 months  
Correct Answer:- Option-C
- Question68:-The introduction of any new major or minor head as well as the abolition or change of nomenclature of any of the existing heads requires the approval of  
A:-Comptroller and Auditor general of India  
B:-Advocate General  
C:-Accountant General  
D:-Chief Engineer (general)  
Correct Answer:- Option-A
- Question69:-Sums required to satisfy any judgment decree or award of court or arbitral tribunal is  
A:-Voted expenditure  
B:-Charged to the consolidated fund  
C:-Met from the savings of work  
D:-None of the above

Correct Answer:- Option-B

Question70:-All rules made under the national highways act shall be laid before the both houses of parliament for not less than \_\_\_\_\_ days

- A:-60 days
- B:-90 days
- C:-15 days
- D:-30 days

Correct Answer:- Option-D

Question71:-How the outstanding balances of suspense and deposit heads in the books of the abolished division or merged with another division be treated

- A:-Account Adjustment
- B:-Transfer Entry order
- C:-Proforma adjustment
- D:-None of the above

Correct Answer:- Option-C

Question72:-How the unused forms in partly used receipt books of a defunct division be treated

- A:-Should be used by the new division
- B:-Should be cancelled by using a rubber stamp
- C:-Should be returned to district forms store
- D:-None of the above

Correct Answer:- Option-B

Question73:-The fact of periodical review of registers books and accounts maintained in the divisional office by the divisional officer should be recorded in the form of register

- A:-kpw form 88
- B:-kpw form 89
- C:-kpw form 50
- D:-kpw form 51

Correct Answer:- Option-A

Question74:-The Administrative Accounts of irrigation navigation, Embankment and drainage works are prepared annually by

- A:-Chief Engineer
- B:-Divisional Officer
- C:-Secretary to government
- D:-Accountant general

Correct Answer:- Option-D

Question75:-Which authority will conduct the compilation of a proforma account relates to transactions of two or more divisions?

- A:-Superintending Engineer
- B:-Chief Engineer
- C:-Accountant General
- D:-Comptroller and Auditor General

Correct Answer:- Option-C

Question76:-Proposal for fresh expenditure not provided in the budget estimate to be met from the savings within the grant or appropriation, the re-appropriation of funds should be made \_\_\_\_\_

- A:-Before the expenditure is actually made
- B:-After the expenditure is actually made
- C:-No re-appropriation is required
- D:-None of the above

Correct Answer:- Option-A

Question77:-Tools and plants of a division are of \_\_\_\_ kinds

- A:-three
- B:-five
- C:-two
- D:-four

Correct Answer:- Option-C

Question78:-Which of the following can be credited as revenue before realisation?

- A:-Supervision charges on sales of stock on credit
- B:-Hire charges of tools and plants
- C:-Rent of quarters
- D:-Miscellaneous recoveries

Correct Answer:- Option-A

Question79:-How the cost of special establishment for acquisition of Land are treated?

- A:-Charged to general establishment
- B:-Contingent charges
- C:-Office expenses
- D:-Charged to the cost of work concerned

Correct Answer:- Option-D

Question80:-How the cost of Land acquired for two or more non-commercial departments conjointly be treated?

- A:-Wholly chargeable to the department for which greater part of the land was acquired
- B:-Divided among departments concerned
- C:-Borne by revenue department
- D:-Borne by public works department

Correct Answer:- Option-A

Question81:-What are the classes of Non-Government works

- A:-Maintenance and repair works
- B:-Deposit works and Local Loan works
- C:-Repairs and carriage works
- D:-Earth work and canal works

Correct Answer:- Option-B

Question82:-How the Government's contribution be paid for deposit work on behalf of Local body executed with the assistance of Government

- A:-paid in cash to the Local body
- B:-Reduction in the aid of Government
- C:-Adjusted by transfer of credit
- D:-None of the above

Correct Answer:- Option-C

Question83:-Who is the sanctioning authority for temporary reduction of permanent imprest held by the subordinate offices of a subdivision

- A:-Subdivisional officer
- B:-Divisional officer

- C:-Accountant general
- D:-Divisional Accounts officer

Correct Answer:- Option-A

Question84:-Which authority will authorise the repayment of lapsed or confiscated deposits credited to Government

- A:-Secretary to Government
- B:-Accountant General
- C:-Chief Engineer
- D:-Auditor General

Correct Answer:- Option-B

Question85:-The term 'Cash' does not include:

- A:-Cheques payable on demand
- B:-Drafts payable on demand
- C:-revenue stamps
- D:-Debentures accepted as security deposit

Correct Answer:- Option-D

Question86:-Interest charges to the expended from Local Loan works is calculated and adjusted in the \_\_\_\_\_ office

- A:-Accountant general
- B:-Chief Engineer
- C:-Division office
- D:-Superintending Engineer

Correct Answer:- Option-A

Question87:-The expenditure in connection with inauguration of important public roads should be debited to

- A:-Savings of the work executed
- B:-Borne by the contractor
- C:-By arranging a separate work
- D:-Contingencies of the sanctioned estimate

Correct Answer:- Option-D

Question88:-Find the odd item

- A:-Muster roll
- B:-Hand Receipt
- C:-Running Account Bill
- D:-Petty contract Bill

Correct Answer:- Option-A

Question89:-The full assessed rent of a public building should be recovered in advance from

- A:-Persons in government service
- B:-Gazetted officers
- C:-Persons not in government service
- D:-Both private and government service officers

Correct Answer:- Option-C

Question90:-Schedule of Rates are intended for

- A:-Issuing Technical sanction
- B:-Preparation of estimate
- C:-Issuing administrative sanction
- D:-Execution of Agreement

Correct Answer:- Option-B

Question91:-How the supervision charges in respect of materials manufactured on behalf of other divisions, departments etc be treated?

- A:-No supervision charge is leviable
- B:-Supervision charge is leviable at admissible rate
- C:-50% of normal rate of supervision charge leviable
- D:-None of the above

Correct Answer:- Option-A

Question92:-Manufacture Account is charged directly with

- A:-Capital Charges
- B:-Operation charges
- C:-Value of materials, cost of labour and other incidental charges
- D:-The difference between operation and out turn

Correct Answer:- Option-C

Question93:-In which contract, the detailed measurements of work done need not be recorded except in respect of additions or alterations

- A:-Percentage rate contract
- B:-Item rate contract
- C:-Lumpsum contract
- D:-Petty contract

Correct Answer:- Option-C

Question94:-Can the percentage deductions for a contractor's bills for the fulfillment of a contract be invested in Government securities?

- A:-Yes, with the consent of contractor
- B:-No, as the form of contract does not provide for the payment of interest on these sums
- C:-Yes, as per the discretion of divisional officer
- D:-Yes, with the consent of agreement authority

Correct Answer:- Option-B

Question95:-Percentage deductions on account of security deposit made from contractor's bills should be credited to

- A:-Other receipts
- B:-PW Remittances
- C:-Cash deposit in Treasury
- D:-Public works deposits

Correct Answer:- Option-D

Question96:-An error of classification in the original account can be corrected by initiating

- A:-Write back order
- B:-Transfer Entry order
- C:-Book adjustment
- D:-Suspense Account

Correct Answer:- Option-B

Question97:-Who will accept the measurements of a bill for which payment being arranged through power of Attorney holder

- A:-Contractor himself
- B:-Power of Attorney Holder

C:-Both the contractor and power of Attorney holder

D:-No acceptance of measurements required

Correct Answer:- Option-A

Question98:-How, the money due to a contractor is attached by a prohibitory order of a court of Law, be made

A:-May be paid to the contractor

B:-May be deposited in the Treasury

C:-Should be paid to the court and receipt obtained

D:-May be paid to the power of Attorney Holder

Correct Answer:- Option-C

Question99:-Expenditure connected with the execution of works in the Raj Bhavan is charged on the

A:-Consolidated fund of India

B:-Contingency fund of India

C:-Contingency fund of the state

D:-Consolidated fund of the state

Correct Answer:- Option-D

Question100:-The cost of carriage of stock materials to the site of work should be debited to

A:-Suspense accounts

B:-Direct to the account of work

C:-Miscellaneous works advances

D:-Stock account

Correct Answer:- Option-B