

FINAL ANSWER KEY

Paper: Kerala Public Works Account Code & Kerala Account Code Vo111
Medium of Question: English
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Question1:- A transfer Entry order may be initiated by

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

Correct Answer:- Option-C

Question2:- All Survey Reports of stores in _____ and Sale Accounts in _____ must also accompany the monthly Accounts.

- B:- that the amount should be returned after having obtained a stamped receipt in Tender Register
- C:- that the amount should be returned on production of the Temporary receipt already given to the contractor
- D:- that the amount shall be given without any formalities

Correct Answer:- Option-B

Question4:- The closing of Imprest Accounts is sanctioned by:

- A:- Divisional Officer
- B:- Sub divisional Officer
- C:- Divisional Accountant
- D:- both Divisional Officer and Sub divisional Officer

Correct Answer:- Option-A

Question5:- The Account head "Stock" is debited with all expenditure connected with acquisition of Stock materials and with all:

- A:- Manufacture Operations
- B:- Materials purchased
- C:- Materials used at site
- D:- None of the above

Correct Answer:- Option-A

Question6:- The Manufacture Accounts are classified into:

- A:- 3
- B:- 2
- C:- 4
- D:- 5

Correct Answer:- Option-B

Question7:- In the case of manufacture, of operations are continuous, the Account must be closed:

- A:- Once in every six months
- B:- Once in every three months
- C:- Once in a year
- D:- at the end of every month

Correct Answer:- Option-C

Question8:- Measurement Book is in KPW Form No:

- A:- 23
- B:- 24
- C:- 25
- D:- 21

Correct Answer:- Option-D

Question9:- Of which of the following is wrong?

- A:- Quantity of materials used is to be recorded in M. Book
- B:- Situation of the work is to be recorded in M. Book
- C:- Date of measurement should be recorded in M. Book
- D:- Daily labour should be recorded in M. Book

Correct Answer:- Option-D

Question10:- Any page is left blank inadvertently it must be cancelled by:

- A:- Vertical lines
- B:- Horizontal lines
- C:- Diagonal lines
- D:- Double vertical lines

Correct Answer:- Option-C

Question11:- Standard Measurement Book is maintained in Division Offices for

- A:- Preparation of Estimates for periodical Repairs
- B:- Preparation of Estimate for original works
- C:- Preparation of Estimate for Maintenance works
- D:- None

Correct Answer:- Option-A

Question12:- Secured Advance should be prepared in Running Account bill in:

- A:- KPW Form 23
- B:- KPW Form 23A
- C:- KPW Form 22
- D:- KPW Form 24

Correct Answer:- Option-B

Question13:- Clearance works which cost more than _____ should be inspected by the Sub divisional Officer.

- A:- 500
- B:- 200
- C:- 100
- D:- 1000

Correct Answer:- Option-C

Question14:- Of which of the following is correct?

- A:- The revision of rates after work is carried out is entirely inadmissible
- B:- The revision of rates after work is carried out is entirely admissible
- C:- 50% of the revision of rates after work is carried out is admissible

D:-75% of the revision of rates after work is carried out is admissible

Correct Answer:- Option-A

Question15:-The manufacture accounts are classified into

A:-Three

B:-Two

C:-Four

D:-Five

Correct Answer:- Option-B

Question16:-Of which of the following is not the sub head of the stock Account?

A:-Timber

B:-Metal

C:-Carriage and storage charge

D:-Cement used for a particular work

Correct Answer:- Option-D

Question17:-Expenditure which is not subjected to the vote of the Legislative Assembly is:

A:-Voted Expenditure

B:-Charged Expenditure

C:-Non — Voted Expenditure

D:-Grant

Correct Answer:- Option-B

Question18:-Formal acceptance of the proposals for incurring an expenditure in PWD on a work by an Administrative Department is:

B:-Formal Sanction

C:-Administrative Sanction

D:-None of the above

Correct Answer:- Option-C

Question19:-If the exact head of account is not known in a transaction of receipt or expenditure, then the transaction should be classified under:

A:-Deposits

B:-Miscellaneous PW Advances

C:-Deposits and PW Advances

D:- "Deposits" if a receipt/"Miscellaneous P.W Advances" if a charge

Correct Answer:- Option-D

Question20:-The functions of a Divisional Accountant are as:

A:-Accountant and Financial Assistant

B:-Internal Checker and Accountant

C:-Internal Checker and Financial Assistant

D:-Accountant, Financial Assistant and Internal checker

Correct Answer:- Option-D

Question21:-Register of Divisional Accountant's objections is in KPW Form No:

A:-60

B:-57

C:-41

D:-40

Correct Answer:- Option-B

Question22:-Who is the responsible officer to make available the records of initial accounts and other records in the periodical test Audit of Accountant General?

A:-Divisional Officer

B:-Divisional Accountant

C:-Sub divisional Officer

D:-Senior Superintendent

Correct Answer:- Option-A

Question23:-When expenditure is incurred on non-Government works in excess of the deposit received, the excess expenditure will be classified under:

A:-Miscellaneous PW Advance

B:-Miscellaneous P.W Deposit

C:-both in PW Advance and PW Deposit

D:-Miscellaneous payment

Correct Answer:- Option-A

Question24:-The progress of expenditure as works should be watched month by month through:

A:-Work Abstract

B:-Contractor's Ledger

C:-Register of works and other accounts

D:-Monthly Accounts

Correct Answer:- Option-C

Question25:-Of which of the following is not a liability on expenditure?

A:-Suspense Accounts relating to purchases, Contractors and Labourers

B:-Outstanding debts adjustable by book transfer

C:-Matured claims of contractors suppliers etc

D:-Payment made to a contractor

Correct Answer:- Option-D

Question26:-Which of the following item is not Cash?

A:-Draft

B:-Debentures

C:-Cheque

D:-Revenue stamp

Correct Answer:- Option-B

Question27:-When a Divisional officer receives a report that a cheque drawn by him is lost, he should at once report the fact to:

A:-Finance Department

B:-Accountant General

C:-Treasury Officer

D:-Government

Correct Answer:- Option-C

Question28:-Remittances into Treasury should be made in lump:

- A:-Once a week, on the last working day
- B:-Fortnightly on the last working day
- C:-Monthly, on the last working day
- D:-Daily

Correct Answer:- Option-A

Question29:-If loss of Cash occurred by theft, the amount should be charged to:

- A:-Deposit
- B:-Contingencies
- C:-Public works Advance
- D:-Miscellaneous Advance

Correct Answer:- Option-B

Question30:-Sub divisional Officers may authorize payment of passed nominal muster Roll upto a limit of _____ by Section Officers from their imprest.

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

Correct Answer:- Option-C

Question32:-The Schedules relating to the suspense and deposit Documents and the workshop Suspense schedule, must be submitted to the:

- B:-Finance Department
- C:-Chief Engineer
- D:-Accountant General

Correct Answer:- Option-D

Question33:-The Accounts to be kept in a workshop depend on the extent of the:

- A:-Operations of the shop
- B:-Size of the shop
- C:-Operations and Size of the shop
- D:-None of the above

Correct Answer:- Option-C

Question34:-Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head:

- A:-44 or 50
- B:-45 or 51
- C:-43 or 49
- D:-45 or 50

Correct Answer:- Option-A

Question35:-Railway debits for amounts, due on warrants and credit notes are authorized by:

- A:-Railway Accounts Department
- B:-Accountant General
- C:-Railway Audit Department
- D:-Government

Correct Answer:- Option-B

Question36:-The Cash and Stock accounts of the Divisional Office for a month are closed as the:

- A:-last working day of the financial year
- B:-last working day of every six months
- C:-last working day of every month
- D:-last working day of the calendar month

Correct Answer:- Option-D

Question37:-Of which of the following, is not related to the Scrutiny Accounts in a Division

- A:-The Divisional Accountant should sign all the vouchers and cash book
- B:-That all vouchers and accounts are arithmetically correct and it should be checked by Divisional Accountant
- C:-That the Divisional Accountant should Examine whether charges are classified correctly
- D:-That whether the sums realized have been credited to the proper head of account

Correct Answer:- Option-A

Question38:-Schedule of works Expenditure should be prepared in KPW Form 60 on the following

- A:-Each major head under which expenditure is recorded
- B:-All other government works
- C:-All non-Government works other than Deposit works
- D:-All the above

Correct Answer:- Option-D

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-C

Question57:- If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month which may be extended to _____

- A:- 3 months, Divisional Officer
- B:- 6 months, Divisional Officer
- C:- 12 months, sub divisional Officer
- D:- 12 months, Divisional Officer

Correct Answer:- Option-A

Question58:- If the final account of a contractor shows that he has already been overpaid, the excess amount due by him should be settled by a recovery in cash. If the immediate recovery is head;

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-B

Question60:- Register of works maintained in Division is:

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-B

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

- A:- Special Repairs

- B:-Repairs
- C:-Land kiln
- D:- None of the above

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

- A:-7B
- B:-7
- C:-7A
- D:-5

Correct Answer:- Option-C

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-D

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

- A:-Quintuplicate
- B:-Tetraplicate
- C:-Triplicate
- D:-Duplicate

Correct Answer:- Option-A

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

- A:-21
- B:-19
- C:-20
- D:-22

Correct Answer:- Option-C

Question76:-Priced stores Ledger is prepared in:

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-A

Question82:-The major head of Account operated for the purpose of Famine relief is _____ which is as per Article _____.

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

Correct Answer:- Option-C

Question83:-“Central Road Fund” is credited which account?

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-D

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

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

Correct Answer:- Option-C

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

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

Correct Answer:- Option-A

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

- A:-Public works Department

- B:-Local body concerned
- C:-Irrigation department
- D:-Contractor himself

Correct Answer:- Option-B

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

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

Correct Answer:- Option-B

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

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

Correct Answer:- Option-A

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

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

Correct Answer:- Option-C

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

- A:-Contingency
- B:-P.W. Deposit
- C:-Miscellaneous P.W. Receipts
- D:-Miscellaneous P.W. Advance

Correct Answer:- Option-D