

FINAL ANSWER KEY

Paper: Kerala PWD Account Code - II PAPER
Date of Test 08-11-2020

Question1:-Who is responsible for collecting Irrigation revenue?

- A:-Irrigation Department
- B:-Public Works Department
- C:-Land Revenue Department
- D:-Water Authority

Correct Answer:- Option-C

Question2:-The monthly assessments, realizations and balances of rent of all residential buildings and of such other buildings, land etc., as may be available for being let are entered into the register called _____

- A:-Register of Miscellaneous Properties
- B:-Register of revenue
- C:-Register of rents of buildings and lands
- D:-Register of refund of revenue

Correct Answer:- Option-C

Question3:-Expenditure on the constructions or maintenance of a work are broadly divided into two classes, what are they?

- A:-Cash and stock charges
- B:-Cash and Transfer entries
- C:-Cash amount and suspense account
- D:-None of these

Correct Answer:- Option-A

Question4:-The maximum intervals permissible for scrutiny of bill in the division office and passing the same for payment in division office is

- A:-Within 2 weeks from the date of receipt of bill in Division Office
- B:-Within one month from the date of receipt of the bill in division office
- C:-Within 28 days from the date of receipt of the bill in division office
- D:-Within 45 days from the date of receipt of bill in division office

Correct Answer:- Option-B

Question5:-Which of the following can be drawn on Muster Rolls?

- A:-Permanent and temporary employees of the division whose pay is charged to the head "Establishment"
- B:-Persons engaged departmentally on daily wages for repair of canal breaches
- C:-Members of the work-charged establishment as defined in KPWD code
- D:-Persons engaged departmentally on monthly consolidated pay

Correct Answer:- Option-B

Question6:-Each group of transactions of Public Works Officers are further subdivided for purposes of accounts. The main unit of classification is known as

- A:-Detailed Head
- B:-Major Head
- C:-Minor Head
- D:-Sub Head

Correct Answer:- Option-B

Question7:-After which period, the wages amount remaining unpaid should be reported to the Divisional Officer, who will decide in each case whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned

- A:-One month
- B:-Two months
- C:-Three months
- D:-Four months

Correct Answer:- Option-C

Question8:-Register of Interest bearing securities are maintained in

- A:-KPW Form 11
- B:-KPW Form 80
- C:-KPW Form 81
- D:-KPW Form 62

Correct Answer:- Option-C

Question9:-When measurements of a work are taken by the sub divisional officer, as far as possible it should be checked measured by

- A:-Another sub divisional officer having same rank
- B:-Executive Engineer
- C:-Assistant Engineer
- D:-No need of check measurement, as the sub divisional officer himself is competent to check the measurement

Correct Answer:- Option-B

Question10:-The general principles of classification of civil expenditure are laid down in

- A:-Kerala Public Works Accounts Code
- B:-Kerala Financial Code Vol, I
- C:-Kerala Account Code Vol, I
- D:-Kerala Account Code Vol, III

Correct Answer:- Option-C

Question11:-The Divisional Officer should send the replies on Objection Statements and Inspection Reports to the Accountant General through

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

Correct Answer:- Option-A

Question12:-Which of the following expenditures do not require any budget appropriation?

- A:-Capital Expenditure
- B:-Deposit work
- C:-Revenue Expenditure
- D:-None of these

Correct Answer:- Option-B

Question13:-Fictitious stock adjustments are strictly prohibited. Which of the following is allowed?

- A:-The writing back of the value of materials used on a work to avoid excess outlay over appropriation
- B:-The debiting to a work of the cost of materials not required
- C:-Debiting to a work of the cost of materials for which materials are utilized as per provision

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

Correct Answer:- Option-C

Question14:-The Temporary Advance should be closed as soon as possible. If not, should be remitted back after the expiry of a period of

- A:-Two months
- B:-Three months
- C:-Six months
- D:-One month

Correct Answer:- Option-B

Question15:-The column 1 to 4 on each page of a Measurement Book should be filled in

- A:-The field
- B:-The office
- C:-The place where the contractor is available
- D:-All the places 1 to 3

Correct Answer:- Option-A

Question16:-What are the uses of Standard Measurement Books in the Pubic Works Department?

- A:-To facilitate the preparation of estimate for periodical repairs of building
- B:-For preparing contractors bills for periodical repairs, so that detailed measurement need not be taken on each occasion
- C:-Timely maintenance of buildings is possible
- D:-All the three

Correct Answer:- Option-D

Question17:-The register used for review and return of measurement book in division office is maintained in form number

- A:-KPW Form 94
- B:-KPW Form 95A
- C:-KPW Form 95B
- D:-None of these

Correct Answer:- Option-B

Question18:-For the percentage check of the entries made in every measurement book, in use in division office, each section officer and sub divisional officer should make a note of the numbers and pages of the measurement book in which fresh entries are made by them every month and report these particulars direct to the Divisional Officer within the _____ of the succeeding month

- A:-10th
- B:-First Week
- C:-15th
- D:-20th

Correct Answer:- Option-B

Question19:-The Divisional Accountant should bring all instances in which subordinate officers exceed the financial limitations on their powers to the notice of

- A:-Finance Secretary
- B:-Senior Finance Officer
- C:-Divisional Officer
- D:-Chief Engineer

Correct Answer:- Option-C

Question20:-'Issue direct to work' in KPW Accounts relates to

- A:-Issues of materials when work is done departmentally or by contractors whose agreeents are for labor only
- B:-Issues of materials to contractors with whom agreement in respect of completed items of work
- C:-Issues of materials to private work
- D:-None of these

Correct Answer:- Option-A

Question21:-How the works account is closed when the work has been completed and delay is anticipated, in settling private suppliers bills for purchases effected for the work

A:-The liability should be incorporated in the works accounts by removing the outstanding credits under the suspense account "purchases" to "PW Deposits"

B:-The outstanding credits under the suspense account "purchases" should be cleared incorporating the liability in the works accounts by contra credits, in advance, to the remittance head "items adjustable by Public Works"

C:-The liability should be incorporated in the works account by removing the outstanding credits under the suspense account "purchases" to "sums due to other Governments on closed account"

D:-None of these

Correct Answer:- Option-A

Question22:-Work Abstract in PW accounts should be posted from _____ and the connected bills of contractors and suppliers

- A:-Day book of stock
- B:-Register of work
- C:-Cash book
- D:-M.Book

Correct Answer:- Option-C

Question23:-Register of work is posted in division office

- A:-Daily
- B:-Weekly
- C:-As and when transaction on work occurs
- D:-Monthly

Correct Answer:- Option-D

Question24:-How in Public Works Division, the Interest bearing security is brought into the accounts of the division?

- A:-Treating it as cash and taken in the cash book as deposit
- B:-Through Transfer entry
- C:-Not to be brought in the accounts
- D:-By including in the supplementary accounts

Correct Answer:- Option-C

Question25:-The Expenditure which is not subject to the vote of the legislative assembly is

- A:-Voted Expenditure
- B:-Charged Expenditure
- C:-Vote on account
- D:-Contingent expenditure

Correct Answer:- Option-B

Question26:-Among the following major heads, which is representing a capital Expenditure Head?

- A:-0059
- B:-2059

C:-4059

D:-3054

Correct Answer:- Option-C

Question27:-If the exact head of a transaction of a receipt cannot be ascertained at once, then, to record the transaction, it should be temporarily classified in the PW Division as

A:-Deposit

B:-Miscellaneous PW Advances

C:-PW 1 Remittance

D:-None of these

Correct Answer:- Option-A

Question28:-How the entry in the cash book has to be made on the date, when fresh cheque issued in lieu of a time expired cheque?

A:-Cancel the entry in the cash book against previous issue and fresh entry has to be made on the date of issue of new cheque

B:-No need of any entry on the date of issue of fresh cheque

C:-The fact of issue of fresh cheque entered in red ink on the date of issue of fresh cheque with out entering the amount of cheque in the column for amount of payment, and noting against the original entry

D:-The issue of fresh cheque in lieu of time expired is to be entered as that of issue of cheque in the normal course and no change is needed against the original entry

Correct Answer:- Option-C

Question29:-In Public works Department, which officer's sanction to contract agreement should be communicated to the Accountant General?

A:-Assistant Engineer

B:-Sub Divisional Engineer

C:-Divisional Engineer

D:-Superintending Engineer

Correct Answer:- Option-D

Question30:-Remission of irrigation revenue allowed after collection should be treated as

A:-Refund of revenue

B:-Reductions of demand

C:-Reduction of receipts

D:-None of these

Correct Answer:- Question Cancelled

Question31:-When a drawing officer noticed that the cheque he issued to a contractor was lost, the drawing officer should at once report to

A:-Finance department

B:-Treasury Officer

C:-Chief Engineer

D:-Accountant General

Correct Answer:- Option-B

Question32:-The cost of land acquired by the revenue department for more than two non commercial departments, the charges is debitable to

A:-The revenue department

B:-The department which taken up the greater part of the land

C:-Public works department

D:-Each departments proportionately

Correct Answer:- Option-B

Question33:-A Cheque remaining unpaid after _____ months from the date of issue should be cancelled.

A:-12 months

B:-6 months

C:-3 months

D:-18 months

Correct Answer:- Option-A

Question34:-The cost of supply of stores required as Tools and Plants for the specific work not for the general use is debited to

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

B:-The Head of Account Under which the work was sanctioned

C:-The suspense head stock

D:-None of these

Correct Answer:- Option-B

Question35:-Which of the following is not a part of CC Bill?

A:-Indent

B:-Details of work done

C:-Materials account

D:-Certificates

Correct Answer:- Option-A

Question36:-At what circumstances the cash security deposit of a contractor can be converted into interest bearing security?

A:-The officer who receive the deposit convert the deposit in to interest bearing securities only on obtaining written desire of the contractor

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

C:-The acceptance of the new form of security is permissible under the rules and as per agreement

D:-If 1 and 3 satisfies

Correct Answer:- Option-D

Question37:-What is the term Operating in KPW A code?

A:-Operation of accounts in the PWD

B:-Charges incurred on the Manufacture Operation

C:-Distribution of Fund from the budget allotment

D:-Starting of a work awarded to a contractor

Correct Answer:- Question Cancelled

Question38:-Temporary Advance in PWD Account is

A:-An advance given to a subordinate officer to make a number of specific petty payments on any passed voucher

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

C:-A small amount given as imprest to an officer for meeting unforeseen contingencies

D:-None of these

Correct Answer:- Option-A

Question39:-What is secured advance?

A:-Advance made to the contractor for mobilizing materials

B:-Up to a maximum of 90% on costly stores ordered from a Government approved firm on receipt of railway dispatch

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

D:-Advanced furnished by the contractor as security

Correct Answer:- Option-C

Question40:-The cost per unit of an article borne on the stock accounts of a division, at which it can be procured at a given time in the public market including, carriage and incidental charges is

- A:-Issue rate
- B:-Market rate
- C:-Item rate
- D:-None of these

Correct Answer:- Option-B

Question41:-The Divisional Officer, should compare the quantities in the bill with those recorded in the _____, before signing the bill.

- A:-Work Abstract
- B:-Muster Roll
- C:-M Book
- D:-Estimate

Correct Answer:- Option-C

Question42:-Secured advances have not been made for the following materials

- A:-Brick
- B:-Sand
- C:-Metal
- D:-Rolled steel joints

Correct Answer:- Option-B

Question43:-Before seeking the advice of the Accountant General in connections with accounts, the divisional officer shall obtain the advice of

- A:-Finance Secretary
- B:-Chief Engineer
- C:-Superintending Engineer
- D:-Divisional Accountant

Correct Answer:- Option-D

Question44:-The first and final Bill for the payment of all work done are prepared in

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

Correct Answer:- Option-A

Question45:-What should the disbursing officer do, when it is not possible to support a payment by a voucher or by the 'payee's acknowledgement?

- A:-The fact of non availability should be certified by the disbursing officer
- B:-A certificate of payment is prepared in manuscript signed by the disbursing officer and countersigned, if necessary by his superior, should always placed on record

- C:-A Pro Forma invoice or receipt should be placed
- D:-A voucher slip is prepared and signed by the disbursing officer

Correct Answer:- Option-B

Question46:-_____ in the Engineering workshop is permitted to record detailed measurements in Measurement Books

- A:-Head Clerk
- B:-Junior Superintendent
- C:-Foreman
- D:-Store Keeper

Correct Answer:- Option-C

Question47:-The maximum intervals permissible for preparation of bill in the section office after measurement is

- A:-at any time after the date of measurement
- B:-one month from the date of measurement
- C:-two months from the date of measurement
- D:-two weeks from the date of measurement

Correct Answer:- Option-D

Question48:-What is a running account?

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

- B:-Account of the payment supplies on Government stores on credit basis
- C:-It is the account of the stores issued from government stores to contractor for his contract work
- D:-None of these

Correct Answer:- Option-A

Question49:-What is storage charge?

- A:-Charges to the contractor using Government Godown for storing his material
- B:-Charges incurred by the Department for handling and maintenance of stores in the godown after acquisition
- C:-It is paid by the contractor for storing his materials at Government Site
- D:-None of these

Correct Answer:- Option-B

Question50:-In the Deposit work, the expenditure incurred in excess of the deposit amount is chargeable to

- A:-Public Works Deposits
- B:-Items Adjustable by Public Works
- C:-Miscellaneous Public Works Advance
- D:-None of these

Correct Answer:- Option-C

Question51:-Which of the following is treated as cash and entered in the cash book of the divisional office?

- A:-Service Postage Stamps
- B:-Cheques received in the division office in favour of the divisional officer
- C:-Debenture Bonds
- D:-Promissory notes

Correct Answer:- Option-B

Question52:-The Divisional Officer, when he signs the pay order in the abstract of the Measurement Book, he should _____ on the detailed measurements?

- A:-He should enter the number and date of the voucher of the payment with the remark "paid on vide voucher No...."
- B:-Cross out every page by a diagonal red ink line
- C:-not make any entry
- D:-return the measurement books to the Sub Divisional Officer for noting the pay order

Correct Answer:- Option-B

Question53:-Subsequent payment of unpaid wages to laborers in the register of unpaid wages are made through

- A:-Standard Measurement Book
- B:-Measurement Book

- C:-Muster Roll
- D:-Hand Receipt
- Correct Answer:- Option-D

Question54:-Sub Divisional Officer is not necessarily check measure before payment in which of the following cases

- A:-All first and final bill over Rs. 200
- B:-All final bills on running accounts

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

- D:-All of these
- Correct Answer:- Option-C

Question55:-The Measurement Book which is in use of sub division office should be reviewed in the division office at least once in

- A:-a month
- B:-two months
- C:-6 months
- D:-a year

Correct Answer:- Option-D

Question56:-The cost of acquisition of road metal required for the maintenance of a road or section of a road is charged to the Minor Head _____ under the concerned major head.

- A:-Stock
- B:-Work
- C:-Repair
- D:-None of these

Correct Answer:- Option-C

Question57:-The Junior Engineer on receipt of materials should examine, count and measure when delivery is taken and record the count, weight or measurement in the

- A:-Goods Received Sheet
- B:-Bin Card
- C:-Priced vocabulary of stores
- D:-None of these

Correct Answer:- Option-A

Question58:-The Junior Engineer on receipt of indent, should examine and issue the materials and enter the quantity in all the four copies and sign the indent in the space provided in the indent. The second copy of the indent should be sent

- A:-for keeping as voucher
- B:-the indenting officer
- C:-divisional officer
- D:-sub divisional officer

Correct Answer:- Option-B

Question59:-When a Bin card is completed, and after carrying the balance to new card, it should be

- A:-kept in the store as record
- B:-in the sub division office for verification
- C:-division office for checking and keeping as record
- D:-destroyed

Correct Answer:- Option-C

Question60:-Issue rate assigned to each new article as it is brought on stock is

- A:-by adding small increases in the actual cost so as to have some profit from the stock
- B:-market rate
- C:-equal to the actual cost of stock
- D:-none of these

Correct Answer:- Option-C

Question61:-The amount of annual excess representing the difference in values due to revision of rates etc. at the end of year, should be

- A:-credited to revenue or receipt on capital under the major head under which the stock is held
- B:-charged off as losses on stock under the major head under which the stock is held
- C:-credited to miscellaneous public works advance
- D:-none of these

Correct Answer:- Option-A

Question62:-When stores of any description become unserviceable, the removal of such store from stock account can be done

- A:-At the time, the store found unserviceable
- B:-On obtaining survey report from the custodian of the stock
- C:-On obtaining orders from competent authority after preparing survey report
- D:-None of these

Correct Answer:- Option-C

Question63:-The Head of Account under which the cost of supply of stores required as Tools and Plants for the general use is debited to

- A:-the minor head 'tools and plants' subordinate to the major head under which expenditures of the division charged
- B:-the head of account under which the work was sanctioned
- C:-the suspense head stock
- D:- none of these

Correct Answer:- Option-A

Question64:-Where is the 'Register of Miscellaneous Properties' be kept?

- A:-Section office
- B:-Sub Divisional Office
- C:-Divisional Office
- D:-Circle Office

Correct Answer:- Option-B

Question65:-It is not permissible to take credit for revenue to the head concerned until it is realized, but as an exception which of the following can be credited to revenue before realization

- A:-Sale proceeds of trees felled in the compound of a public office, when the auction is completed
- B:-Rent on building accrued
- C:-Supervision charges on sales of stock on credit
- D:-None of these

Correct Answer:- Option-C

Question66:-The Primary disbursing officer of Public Works Division is

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

Correct Answer:- Option-B

Question67:-The sub divisional Officer should close the initial accounts on the last working of the calendar month and transmit the cash balance report, in KPW Form 5 to the division office

- A:-5th of the succeeding month
- B:-1st working day of the succeeding month
- C:-Immediately
- D:-Of the succeeding month

Correct Answer:- Option-C

Question68:-Which of the following returns ,need not be submitted to the Divisional Officer monthly by the sub divisional officer

- A:-"Statements of receipts, Issues and Balances of Road metal" in KPW Form 15
- B:-Statements and reports in connection with recoveries of rents of buildings and lands as the Divisional Officer may require
- C:-Cash balance report in KPW Form 5
- D:-Reports of verification of stores

Correct Answer:- Option-D

Question69:-Transfer Entry relating to the levy of percentages for establishment, tools and plant and audit and accounts charges effected on a single order of the Divisional Officer should be recorded in

- A:-KPW Form 31
- B:-KPW Form 31A
- C:-KPW Form 59
- D:-KPW Form 69

Correct Answer:- Option-C

Question70:-If against a single sanction, disbursing officers of two or more divisions have to operate simultaneously, how the transactions are controlled?

- A:-One of the divisional officer set the limit of transactions to other divisional officers
- B:-Orders of the Superintending Engineer or higher authority imposing a definite limitation of the money transaction should be obtained
- C:-The Disbursing officers themselves can fix the limit and intimate each other
- D:-Divisional Accountant of each division set the limit of money transaction to disbursing officer

Correct Answer:- Option-B

Question71:-The register maintained to note the order of recovery from contractor or other persons, and to record its time to time recovery is

- A:-Register of Miscellaneous recoveries
- B:-Revenue Register
- C:-Contractor's Ledger
- D:-Register of Miscellaneous properties

Correct Answer:- Option-A

Question72:-What are the two important documents to be accompanied along with the Schedule of Settlement with Treasuries, in the monthly account sent to AG?

- A:-Consolidated Receipt and Certificate of issues signed by treasury officer
- B:-List of Cheques and reconciliation
- C:-List of Chalan Remittances and reconciliation statement
- D:-List of uncashed cheques and list of chalan remittances not credited to the head of account

Correct Answer:- Option-A

Question73:-The rates of manufactured articles should be fixed as accurately as possible the actual cost of manufacture per unit, but it should not exceed

- A:-Issue rate
- B:-Market rate
- C:-Rate of cost
- D:-Schedule rate

Correct Answer:- Option-B

Question74:-Calculate the closing cash balance on 31.01.18. At the time of closing, Cash in the chest found as Rs.1000, Service postage stamp Rs.250, Treasury fixed deposit of a contractor pledged in favour of the divisional officer Rs.5000, Self cheque Rs.2000 to replenish cash

- A:-9,250
- B:-8,000
- C:-3,250
- D:-3,000

Correct Answer:- Option-D

Question75:-What is Classified Abstract of Expenditure?

- A:-It is the Detailed statement of works prepared in the sub divisional office posted day by day from the cash book and the connected bills of contractors and suppliers
- B:-It is the statement of all inter divisional transactions including those involving the divisions of other government which should be posted from Division wise register
- C:-It is prepared as a consolidated account of all expenditure debited against the grants of the division
- D:-None of these

Correct Answer:- Option-C

Question76:-The inaugural expenditure of works incurred with the sanction of competent authority other than Irrigation Projects (Commercial) should be debited to

- A:-Contingencies of the sanctioned estimate
- B:-Revenue account of the Division
- C:-Office contingencies
- D:-Inaugural expense cannot be met from government fund

Correct Answer:- Option-A

Question77:-When 50 bags of cement @ Rs.400/per bag was issued to the contractor whose contract is for completed items of the work, the transaction is entered in the contractors ledger as

- A:-20000 is entered in both column 4 secured advance and column 7 gross transaction Debit
- B:-20000 is entered in column 5 other transaction and +20000 in the column 7 gross transaction debit
- C:-20000 is entered in column 5 other transactions and 20000 in the column 7 gross transaction debit
- D:-20000 is entered in column 5 other transaction and 20000 in the column 8 gross transaction credit

Correct Answer:- Option-C

Question78:-The value of work done as per CC bill of the contractor is 100000, the cost of materials issued is to be recovered from the bill is Rs.20000, entry in the contractors ledger is

- A:-20000 in column 4 secured advance and 80000 in column 8 gross transaction credit
- B:-20000 in column 5 other transactions and 80000 in column 7 gross transaction debit and in column 8 gross transaction credit 100000
- C:-20000 in column 5 other transactions and 80000 in column 7 gross transaction debit and in column 8 gross transaction credit 100000
- D:- None of these

Correct Answer:- Option-B

Question79:-When security deposit is given in the form of Government Promissory Note, it should be accepted at

- A:-5% below the market price or at its face value whichever is less
- B:-10% below the market price or its face value whichever is less
- C:-20% below the market price or its face value whichever is less
- D:-None of these

Correct Answer:- Option-A

Question80:-The balances of deposit amount more than Rs.5 unclaimed for more than _____ should be credited to Government as lapsed deposit

- A:-2 completed years
- B:-3 completed years
- C:-2 completed account year
- D:-3 completed account year

Correct Answer:- Option-D

Question81:-Who among the following is a special officer as per PWD A Code?

- A:-Assistant Engineer
- B:-Superintending Engineer
- C:-Executive Engineer
- D:-Assistant Executive Engineer

Correct Answer:- Option-B

Question82:-The cost of any special establishment for acquisition of land, entertained under orders of Government by a Civil Officer acting as a Public Works Disburser is chargeable as

- A:-Cost of the works concerned
- B:-General Establishment Charges
- C:-Revenue Establishment charges
- D:-None of these

Correct Answer:- Option-A

Question83:-The rent of buildings hired for use as residences of Government servants of any civil non commercial department is chargeable to

- A:-Concerned department
- B:-Revenue Department
- C:-Public Works Department
- D:-None of these

Correct Answer:- Option-C

Question84:-The value of lands, improvements and buildings transferred to a service department or to a commercial department for a specific purpose of starting any industry of a remunerative nature, shall be fixed by

- A:-Executive Engineer PWD Buildings
- B:-District Collector
- C:-Tahsildar
- D:-Superintending Engineer

Correct Answer:- Option-B

Question85:-All transactions relating to supplies made or services rendered, made by a division for another division, it should be classified under Deposits and Advances

- A:-Items adjustable by Public Works department
- B:-Miscellaneous Public Work Advance
- C:-PW Deposits
- D:-Cash Settlement Suspense Account

Correct Answer:- Option-D

Question86:-Expenditure incurred in excess of deposits received should be debited to

- A:-PW Deposits
- B:-Cash Settlement Suspense Account
- C:-Miscellaneous Public Works Advance
- D:-None of these

Correct Answer:- Option-C

Question87:-Which of the following is not a sub division of the minor head 'Suspense' in the classification of accounts?

- A:-Stock
- B:-Additional charges for materials issued to contractors or direct to work
- C:-Work shop suspense
- D:-Miscellaneous Public Works Advance

Correct Answer:- Option-B

Question88:-After what period, the balances remaining unclaimed, under the sub-head purchases should be credited to Government as lapsed under the receipt head of account corresponding to the expenditure major head under which it is operated?

- A:-One complete account
- B:-One year
- C:-2 complete account year
- D:-3 complete account year

Correct Answer:- Option-D

Question89:-How the intermediate payment of Lump Sum contract made?

- A:-It is not allowed to make intermediate payment on Lump Sum contract
- B:-Intermediate payment can be made on production of a certificate from a responsible officer as prescribed in the KPW A Code in running account bill KPW Form 23 B
- C:-Intermediate payment can be made if CC bill is prepared in KPW Form 23
- D:-Intermediate payment can be made in CC Bill prepare in KPW Form 22A

Correct Answer:- Option-B

Question90:-In which of the following case, detailed measurement is not required for making payment?

- A:-If the contract work is arranged on Lump Sum contract without any addition and alteration
- B:-If the contract work is arranged on item rate contract
- C:-If the contract work is percentage rate contract
- D:-If the contract is for the supply of materials required for work

Correct Answer:- Option-A

Question91:-All liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of account should be registered in

- A:-KPW Form 54
- B:-KPW Form 72
- C:-KPW Form 51
- D:-KPW Form 41

Correct Answer:- Option-A

Question92:-Among the following, the Divisional Officer's which action is correct?

- A:-When he reached his office, he kept his personal cash in the cash chest
- B:-He used rent received in the office for making contractor's payment

C:-While verifying cash balance physically, he counted the amount of Demand Draft payable on demand

D:-He mixed the amount of undisbursed balance cash with the regular cash

Correct Answer:- Option-C

Question93:-When a plant is unserviceable, it shall be condemned on obtaining sanction of _____ from competent authority

A:-Essentiality Certificate

B:-Survey Report

C:-Valuation Certificate

D:-Unserviceability certificate

Correct Answer:- Option-B

Question94:-All transfer entry ordered to be made should be registered in the Transfer Entry Book KPW Form 51 maintained in the

A:-Section Office

B:-Sub Division Office

C:-Division Office

D:-Circle Office

Correct Answer:- Option-C

Question95:-If the rent is based on certain percentage of the emoluments, and when the emoluments are changed retrospectively, the rent should be

A:-The amount of rent recovered in the last month will be continued

B:-Changed retrospectively

C:-Changed from the date of intimation of change of emoluments and no recovery of arrear is needed

D:-The previous amount and the new amount will be effective from next financial year

Correct Answer:- Option-B

Question96:-As a rule advances to contractors are prohibited, but in case, a contractor whose contract is for finished work, requires an advance on the security of materials brought to site, Divisional Officer may sanction advances upto an amount not exceeding _____ of the value of such materials

A:-50%

B:-60%

C:-75%

D:-90%

Correct Answer:- Option-C

Question97:-In which case supplementary appropriation is not required?

A:-When the amount authorized by the Annual Appropriation Act to be expended for a particular service for the current year is found insufficient for that year

B:-When a need does arise during the current financial year for additional expenditure upon some new service not contemplated in the Annual Financial Statement for that year

C:-If any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year

D:-Re appropriations between sub-heads of appropriation within a grant

Correct Answer:- Option-D

Question98:-Receipts from National Highways other than those received during the course of execution of work

A:-Shall be credited to state revenue

B:-Shall be credited to Central Revenue

C:-Can be used for meeting the contingent expenditure of the division

D:-Credited to Central Road Fund

Correct Answer:- Option-B

Question99:-The financial year terminates on 31st March, and therefore it is necessary to close the cash accounts 31st March, but the Transfer Entry Book and Stock Accounts should be kept open for transfer entries relating to rectification of errors and settlement of outstanding till _____ or on such other day as may be prescribed by AG

A:-30th April

B:-15th May

C:-20th May

D:-31st May

Correct Answer:- Option-C

Question100:-Which of the following is excluded from preparing Classified Abstract?

A:-Refunds of revenue

B:-Receipts and Recoveries on Capital Account

C:-Work Expenditure under PW Head

D:-Establishment expenditure of the Division Office

Correct Answer:- Option-A