

DE-7/2021/50

Question Booklet
Alpha Code

A

Question Booklet
Serial Number

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Name:	Reg.No.	Signature:
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DEPARTMENTAL TESTS — JULY, 2021

Total Number of Questions : 100

[Time : 1½ hours

(Maximum Marks : 100)

INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the Invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball-Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

DE-7/2021/50

Maximum : 100 marks

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1. What is voted expenditure?
 - (A) Expenditure not subject to the vote of Legislative Assembly
 - (B) Expenditure of public works department
 - (C) Expenditure approved by cabinet
 - (D) Expenditure subject to the vote of Legislative Assembly

2. The procedure relating to the initial and compiled accounts of officers of PWD are described in the rules contained in _____code.
 - (A) Kerala financial code
 - (B) Kerala budget manual
 - (C) Kerala public works account code
 - (D) Kerala public works department code

3. A transaction of expenditure is classified temporarily under _____ as the exact head of account to be charged can't be ascertained at once.
 - (A) P.W. Deposits
 - (B) P.W. Accounts
 - (C) Miscellaneous P.W. Advances
 - (D) P.W. Receipts

4. _____ is required when the amount authorised by the annual appropriation act to be expended for a particular service for the current financial year is found to be insufficient for that year :
 - (A) Supplementary appropriations
 - (B) Re-appropriations
 - (C) Budget estimate
 - (D) Demand for grant

5. The premia/amount of fidelity insurance equal to the amount fixed as security amount for a post will be paid by debiting the expenditure to _____ of the department.
 - (A) Pay and allowances
 - (B) Contingencies
 - (C) Travelling expenses
 - (D) Work expenditure

6. The lapsed or confiscated deposits credited to government account can be released with the pre-audit by :
 - (A) Chief engineer
 - (B) Accountant general
 - (C) Finance officer
 - (D) Chief technical examiner

7. The amount of rent received in advance on account of letting out of public land should be credited to :
- (A) Revenue (B) P.W. Deposits
(C) Miscellaneous P.W. advances (D) P.W. Receipts
8. A chronological record of receipts issues and the running balance of each article of stock is known as :
- (A) Stores indent (B) Goods received sheet
(C) Register of indent (D) Bin card
9. The incidental expenses of miscellaneous character but can't be classified under subhead or sub work is called :
- (A) Fixed charges (B) Contingencies (works)
(C) Unforeseen expenses (D) Suspense accounts
10. An order of administrative department to PWD for executing works at a stated sum is called :
- (A) Administrative approval (B) Technical sanction
(C) Revised sanction (D) Work agreement
11. How the expenditure on works of buildings executed by PWD of which the administrative control is with the civil department is charged to?
- (A) PWD (B) LSGD
(C) Concerned civil department (D) Irrigation department
12. What are the services authorised to under take by the divisional officers besides the approved civil construction works?
- (A) Motor tax collection
(B) Security arrangements of buildings
(C) Trading
(D) Manufacture or supply of stores
13. _____ shall have discretion to open all detailed heads.
- (A) Chief engineer (B) Finance secretary
(C) Accountant general (D) Finance officer
14. e. Measurement book implemented in PWD with effect from :
- (A) 01.06.2019 (B) 01.06.2014
(C) 01.06.2018 (D) 01.06.2012
15. The software developed and implemented in PWD for the online system of processing of all activities including estimate preparation is :
- (A) EMLI (B) e-LAMS
(C) PRICE (D) e-Anumathi

16. The rate of security deposit/performance security to be submitted by the contractors of the work at the time of executing agreement due to covid-19 pandemic is :
- (A) 5% (B) 10%
(C) 2% (D) 3%
17. What is the number assigned for the National Highway starting from Kundannoor junction in NH66 and ends in Wellington Island of Kochi :
- (A) 966 A (B) 966 B
(C) 966 (D) 183 A
18. Market rate should be inclusive of :
- (A) Carriage , wastage, depreciation and incidental charges
(B) Incidental and carriage charges
(C) Wastage and carriage charges
(D) Carriage and depreciation charges
19. The transactions of public works offices are grouped into :
- (A) Two heads (B) Three heads
(C) Five heads (D) Four heads
20. Expenditure can be incurred only against :
- (A) A grant voted or sums charged
(B) When it falls due without a grant or sums charged
(C) When it falls due with the authorisation of Accountant General
(D) When it falls due with the approval of chief Engineer
21. Expenditure connected with the execution of works in the Kerala Raj Bhavan is :
- (A) Voted (B) Charged
(C) Appropriated (D) Allotment from government
22. The award made by a Private Arbitrator can be paid if it is :
- (A) Filed in a court of Law and decree obtained
(B) Approved by concerned department
(C) No further court order is required
(D) Charged on the consolidated fund
23. If the exact head of account of a transaction of receipt can't be ascertained at once, it will be temporarily classified under :
- (A) Miscellaneous PW advances (B) Miscellaneous PW Deposits
(C) Suspense accounts (D) Miscellaneous PW account
24. Who is responsible for financial regularity and for the maintenance of the accounts of transactions correctly in accordance with the rules in force as far as division is concerned?
- (A) Divisional Accounts Officer (B) Junior Superintendent
(C) Assistant Executive Engineer (works) (D) Divisional officer

25. Who is the representative of government charged with the responsibility of compilation of accounts in a division?
 (A) Divisional Officer
 (B) Assistance Executive Engineer (works)
 (C) Divisional Accounts Officer
 (D) Senior Superintendent
26. The account records and initial accounts of sub divisions are required to be inspected by divisional accounts officer at least _____ period of interval.
 (A) twice a year (B) once a year
 (C) once in two years (D) once in three years
27. The Register of interest bearing securities should be maintained in _____ form.
 (A) KPW form 84 (B) KPW form 89
 (C) KPW form 80 (D) KPW form 81
28. Contract agreements executed should be communicated to the accountant general _____ level and above.
 (A) Sub division level (B) Section level
 (C) Circle level (D) Division level
29. The unspent balance amount of deposits should be :
 (A) Surrendered (B) Credited to revenue
 (C) Used for other works (D) Kept under PW deposits
30. Expenditure in excess of deposits received for non government works will be classified under :
 (A) P.W. Deposits
 (B) Miscellaneous P.W. Advances
 (C) Suspense Accounts
 (D) Miscellaneous P.W. Accounts
31. The procedure regarding the preparation of budget estimates, appropriation and re-appropriation of funds, distribution of funds laid down in :
 (A) Kerala financial code (B) Kerala PWD account code
 (C) Kerala Treasury code (D) Kerala Budget Manual
32. The cost of carriage of stock materials to site of work should be debited to :
 (A) Tools and plants account (B) Miscellaneous works
 (C) Direct to the account of the work (D) Suspense accounts
33. Register of Materials-at-Site (MAS) accounts should be maintained in the form of :
 (A) KPW Form 36 (B) KPW Form 34
 (C) KPW Form 31 A (D) KPW Form 31

34. The cost of special establishment for acquisition of land is chargeable on the :
- (A) Cost of the work concerned
 (B) Charges of general establishment
 (C) Chargeable to department it belongs
 (D) Chargeable to PW miscellaneous
35. Government land or buildings in the possession of one service department will be transferred to another service department on realising the market value for starting _____ type of industry or commercial undertaking.
- (A) Remunerative nature (B) Public offices
 (C) School purposes (D) Library purposes
36. Works executed on behalf of Panchayats in the state are exempted from payment of _____ charges.
- (A) Cost of work (B) Conveyance charges of materials
 (C) Centage charges (D) Advertisement charges
37. Treasury remittance book should be maintained in the form of :
- (A) KPW Form No. 3 (B) KPW Form No. 5
 (C) KPW Form No. 2 (D) KPW Form No. 4
38. Which of the following does not go through the accounts of PW divisions?
- (A) Deposits for works to be done
 (B) Cash deposits of contractors towards SD
 (C) Interest bearing securities
 (D) Sale proceeds of avenue trees
39. From the deposit register, a monthly abstract should be prepared for submission to accountant general is known as :
- (A) Schedule of works expenditure (B) Schedule of deposits
 (C) Contractor's ledger (D) Schedule of credits
40. Which of the following can be treated as reduction of expenditure on works?
- (A) Tender deduction
 (B) Non execution of an item
 (C) Sale proceeds of surplus materials and plant
 (D) Cost of lender schedule obtained
41. If two or more divisions are the disbursing officers of estimates of single sanction, then the total expenditure can be checked through separate :
- (A) Administrative sanction (B) Working estimate
 (C) Technical sanction (D) Financial sanction

42. Vouchers not submitted to accountant general should be cancelled and kept carefully for _____ by the accountant general.
- (A) Test audit (B) Destruction
(C) Submission to PAC (D) Submission to government
43. If money due to a contractor is attached by prohibitory order of court, the payment will be made to _____ and receipt attached to the bill.
- (A) The contractor (B) The court
(C) The debtor direct (D) The agent of the contractor
44. All payments outside India should be made through the accountant general duly sanctioned by :
- (A) Chief Engineer (B) Agreement authority
(C) Government (D) Chief technical examiner
45. Drawal of money and deposit in the cash chest at the close of the financial year for the purpose of showing the full amount of grant as utilised is :
- (A) Correct and in order
(B) Serious irregularity
(C) Justifiable, being at the close of the year
(D) Justifiable, if deposit in the bank account
46. What document will be placed on record and submitted to Accountant General if the payment is not supported with a voucher or Payee's receipt?
- (A) Measurement book (B) Agreement
(C) Cash book (D) Certificate of payment
47. In the case of articles received by VPP, the postal commission will also be borne by the _____ office.
- (A) Receiving office (B) Sender office
(C) Both offices equally (D) Postal department
48. Whenever the balance in cash chest found surplus than cashbook balance, the entry in cash book will be as :
- (A) Miscellaneous P.W. Advances
(B) Miscellaneous P.W. Accounts
(C) Deposits-cash found surplus in chest
(D) Deposits-cash found deficient in cash book
49. Which of the following item is charged to the head "Establishment-Contingencies"?
- (A) Cash found surplus in cash chest
(B) Cash found deficit in cash chest
(C) Difference of balance in cash book and cash chest
(D) Actual losses of cash by theft

50. Imprest account must be closed at the end of :
- (A) Each month (B) Bi-monthly
(C) Quarterly (D) Annually
51. Permanent enhancement or reduction or closing of the imprest accounts must be sanctioned by :
- (A) Sub divisional Officer (B) Divisional Officer
(C) Superintending Engineer (D) Chief Engineer
52. All objections in respect of disallowed amount of imprest account should be settled within a maximum period of :
- (A) Six months (B) One month
(C) Two months (D) Three months
53. The unspent balance of temporary advance should be remitted back to the disbursing officer after the expiry of a period of :
- (A) One month (B) Two weeks
(C) Two months (D) Three months
54. Excess issue of departmental materials to contractors should be charged at the _____ rates.
- (A) Issue rate (B) Market rate
(C) Purchase rate (D) Double the issue rate
55. Issue rate of an article includes :
- (A) Original price plus actual charges of carriage and incidentals
(B) Original price plus storage charges
(C) Original price plus carriage, incidental, storage and handling charges
(D) Original price plus actual conveyance charges
56. Money spent in excess of the amount granted for the financial year for a service requires _____ for regularisation.
- (A) Supplementary appropriation (B) Re- appropriation
(C) Annual appropriation (D) Lumpsum appropriation
57. The rate of scrutiny charges of estimate and plan by PWD is :
- (A) $1\frac{1}{2}\%$ of the estimate amount (B) $2\frac{1}{2}\%$ of the estimate amount
(C) 2% of the estimate amount (D) 1% of the estimate amount
58. Security deposit of a work can be released after the completion of _____ period.
- (A) Defect liability period
(B) After 28 days from the date of completion of defect liability period
(C) After 28 days from the date of completion of the work
(D) After one year from the date of completion of the work

59. A portion of Central Road Fund shall be retained by central government as a central reserve equal to _____ %.
- (A) 20% (B) 15%
(C) 10% (D) 5%
60. The money lying in the Central Road Fund exists the following forms :
- (A) Road Fund, Central Reserve and Central Special Reserve
(B) Special Reserve and Road Fund
(C) Central Reserve and Road Fund
(D) Central Special Reserve and Central Reserve
61. The expenditure proposals from Central Road fund are to be approved by Central Government based on the recommendation of :
- (A) State Government
(B) Accountant General
(C) Chief Engineer NH
(D) Central Standing Committee on Roads
62. The responsibility to develop and maintaining National Highways are vested with which authority :
- (A) State government (B) NHAI
(C) Central government (D) RBDCK
63. The original work on a National Highway in respect of which the Central government has accorded technical approval and financial sanction is known as :
- (A) Completed work (B) Approved work
(C) Abandoned work (D) Executed work
64. Who is delegated with the functions of executive agency in relation to the execution of works pertaining to National Highway in union territory as per Article 239 of the constitution of India?
- (A) Central Government (B) Adjacent State Governments
(C) Administrator (D) NHAI
65. Revised detailed estimate should be approved by Central Government, if the expenditure of an original work on NH exceeded by _____%.
- (A) 10% (B) 15%
(C) 25% (D) 20%
66. The duty of maintaining boundaries of National Highway is entrusted with :
- (A) Central Government (B) NHAI
(C) State Government (D) LSGD

67. Works Abstract for Minor works should be prepared in KPW form 28 by the :
 (A) Sub divisional Officer (B) Section level Officer
 (C) Divisional Officer (D) Divisional Accounts Officer
68. The permanent and collective record of the expenditure incurred on each work is known as :
 (A) Estimate Register (B) Register of works
 (C) A.S. Register (D) T.S. Register
69. The entries in Register of works are posted monthly from :
 (A) Agreement Register (B) Miscellaneous Sanction Register
 (C) Works abstracts (D) Stock Register
70. Expenditure on a 'New Service' not contemplated in the budget estimate can be met through _____ presented to the legislature.
 (A) New Budget
 (B) Re-appropriation
 (C) Vote on account
 (D) Supplementary statement of expenditure
71. Who prepare the Appropriation accounts after the close of the year?
 (A) Finance Officer (B) Accountant General
 (C) Divisional Officer (D) Chief Engineer
72. Communication of all orders regarding the reconstitution of executive charges should be submitted to :
 (A) Chief Engineer (B) Central Government
 (C) Advocate General (D) Accountant General
73. The outstanding balances of suspense and deposit heads of abolishing division to the successor division is to be amalgamated by :
 (A) Proforma adjustment (B) Account adjustment
 (C) Temporary adjustment (D) Miscellaneous P.W. adjustment
74. The minor head reserved for the temporary passage of transactions for which payment, recovery or adjustment is awaited is :
 (A) Subhead (B) Service head
 (C) Suspense head (D) Detailed head
75. Receipts from National Highways on account of the sale of dead trees and revenue from the avenue trees shall be credited to :
 (A) State Government (B) Central Government
 (C) NHAI (D) Road Fund Board

76. The expenditure in "Repairs" pertaining to National Highway shall be debited to which head of account :
- (A) 103-Capital outlay on PW Communications
 (B) 103-Capital outlay on PW Repairs
 (C) 150-Capital outlay on PW Repairs
 (D) 50 PW-Repairs-Communications
77. What is the rate of recovery towards establishment charges of works in National Highways for which State Government is the executing agency?
- (A) 6% (B) 2%
 (C) $1\frac{1}{2}\%$ (D) $7\frac{1}{2}\%$
78. Which document is maintained in division office depicting all revenue receipts?
- (A) Register of Recoveries (B) Register of Revenue
 (C) Register of Receipt book (D) Register of Manufacture
79. How irrigation revenue allowed for remission before collection, be treated?
- (A) Refunds of revenue (B) Reduction of receipts
 (C) Reduction of demands (D) Refund of recoveries
80. The standard rent of an existing rented building after carrying out the improvement works will be :
- (A) The same rent existing
 (B) Revised from the date of occupation
 (C) Revised from next financial year
 (D) Revised from the date of completion of work
81. What is the rate of rent applicable to government employees residing in quarters with effect from 01-03-2021?
- (A) 4% of basic pay (B) 3% of basic pay
 (C) 2% of basic pay (D) 10% of basic pay
82. Separate accounts maintained in sub division and division level for recording the cost of individual works and the transactions of individual contractors are known as :
- (A) Works accounts (B) Cost accounts
 (C) Suspense accounts (D) Miscellaneous accounts
83. What is the limits laid down in the rules for passing work bills by divisional officer?
- (A) Upto the agreement powers (B) No limits
 (C) Upto the A.S. Powers (D) Upto one Crore

84. Secured advances on materials collected by the contractor will be granted if the materials are likely to use within a period of :
- (A) Six months (B) Two months
(C) One month (D) Three months
85. How the penalty imposed on a contractor be treated due to the abandonment of the work which increased the cost of the work?
- (A) Reduction of the expenditure
(B) Credited to revenue
(C) Will be released after the completion of the work
(D) Will be used for road safety works
86. The main unit of classification of revenue and expenditure is known as :
- (A) Departmental heads (B) Minor heads
(C) Detailed heads (D) Major head
87. The payment by the Government of India on the construction of roads in the state except NH be treated as :
- (A) Grant-in-aid (B) Revenue of the state
(C) Advances to the state (D) GST share of the state
88. How the cost of original works and repair charges be classified when a building is intended for two or more departments?
- (A) Equally classified
(B) Borne by the department to which the largest accommodation required
(C) Borne by PWD
(D) Borne by the department to which less accommodation is required
89. The revision of rate after the completion of the work is :
- (A) Admissible (B) 50% admissible
(C) 90% admissible (D) Entirely inadmissible
90. Which of the following is treated as part of cash balance?
- (A) Government securities (B) Bonds
(C) Revenue stamps (D) Deposit receipt of banks
91. The term "Assets" indicates :
- (A) Both debits and credits (B) Anticipated debits
(C) All outstanding or anticipated credits (D) Loans and advances
92. Expenditure towards new supplies of scientific instruments etc of a special office are treated as :
- (A) Tools and plant (B) Contingent charges
(C) Pay and allowances (D) Machinery and equipments

93. In the case of centrals civil work an estimate is treated as major estimate if it exceeds _____ amount.
- (A) Rs. 50,000 (B) Rs. 25,000
(C) Rs. 10,000 (D) Rs. 1,00,000
94. Matured claims of contractors awaiting settlement is treated as _____ in the division accounts.
- (A) Discharged Liabilities (B) Undischarged Liabilities
(C) Anticipated assets (D) Confiscated deposits
95. e-generation of bills of contractors introduced from which date :
- (A) 01.06.2019 (B) 01.04.2019
(C) 01.01.2020 (D) 01.04.2021
96. Which is the simple form of voucher used for miscellaneous payments and advances?
- (A) KPW form 22 (B) KPW form 23
(C) KPW form 24 (D) KPW form 23 A
97. Contractor's ledger should be written up in which level of office :
- (A) Circle level (B) Division level
(C) Subdivision level (D) Section level
98. Expenditure on account of inauguration ceremonies of important public works is met from :
- (A) Contingencies of the sanctioned estimate
(B) Savings of the work executed
(C) Fully borne by the contractor personally
(D) By arranging a separate work
99. Works on Lumpsum contract basis can be arranged with the sanction of whom :
- (A) Accountant general (B) Chief Engineer
(C) Government (D) Chief Technical Examiner
100. How the recoveries of expenditure be treated in the accounts of P.W. Officers?
- (A) Minus expenditure
(B) Reduction from gross expenditure
(C) Revenue loss
(D) Revenue receipts

SPACE FOR ROUGH WORK

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