

DE-1/2022/50

Maximum : 100 marks

Time : 1 ½ hours

1. What is works Accounts means?
 - (A) Accounts for recording the cost of individual works and transactions of individual contractors
 - (B) Accounts for recording cost of materials
 - (C) Accounts for expenditure for services rendered by other departments
 - (D) Accounts for recording cash receipts
2. Who is the primarily responsible disbursing officer of the division?
 - (A) Divisional Accounts Officer
 - (B) Divisional officer
 - (C) Financial officer
 - (D) Assistant Executive Engineer (works)
3. The maximum period of time permissible for scrutiny of bill in the Division office and passing for payment is :
 - (A) Within 2 weeks from the date of receipt of bill
 - (B) Within 2 weeks from the date of measurement of the bill
 - (C) Within one month from the date of receipt of bill
 - (D) Within 2 months from the date of receipt of bill
4. The payment of casual labourers employed for short periods for urgent works of silt clearance of canals etc may be made in the form of :
 - (A) KPW form 26
 - (B) KPW form 19
 - (C) KPW form 70
 - (D) KPW form 24
5. After final payment of bills, the completed measurement books should be sent to which office for final record?
 - (A) Sub Division Office
 - (B) Division Office
 - (C) Section Office
 - (D) Circle Office
6. Who will check measure the measurements recorded by sub-divisional officer?
 - (A) Divisional Officer
 - (B) Divisional Accounts Officer
 - (C) Superintending Engineer
 - (D) Chief Engineer
7. The preparation of estimates and bills of periodical repairs of building can be made without taking detailed measurements by maintaining which book :
 - (A) Measurement book
 - (B) LF book
 - (C) Standard measurement book
 - (D) Log book
8. What percentage of entries in the M books are to be reviewed annually by the Divisional Accounts Officer?
 - (A) 50%
 - (B) 100%
 - (C) 10%
 - (D) 25%

9. The measurements and check measurements of jungle or vegetation to be cleared should be recorded in measurement book at which time?
- (A) Before clearance of the jungle or vegetation
 - (B) After clearance of the jungle or vegetation
 - (C) No need to record measurement
 - (D) Maintain the standard measurement book
10. A sub divisional officer, instead of check measuring, written in the measurement book the entry "measured in my presence". Whether this can be accepted or not :
- (A) Can be accepted
 - (B) Cannot be accepted
 - (C) Half measurements can be accepted
 - (D) Can be accepted with the permission of agreement authority
11. Which bill form is used for making single payment of work and suppliers?
- (A) KPW form 23 A
 - (B) KPW form 23
 - (C) KPW form 22
 - (D) KPW form 24
12. What is the procedure for the final payment of lumpsum provision made in the estimate for unforeseen items of work?
- (A) Only after actual measurement
 - (B) No measurement required
 - (C) Half of the lumpsum amount can be paid without measurement
 - (D) Payment of 90% of the lumpsum amount without measurement
13. After the work is carried out, the rate revision is :
- (A) Admissible with the permission of agreement authorities
 - (B) Not admissible
 - (C) Admissible with the concurrence of AG
 - (D) Admissible with the approval of Divisional Officer
14. While making payment of the bill, the payee should acknowledge the acquittance for _____ amount.
- (A) Gross amount payable
 - (B) Net amount payable
 - (C) Accepted PAC of the work
 - (D) Amount of sanctioned estimate
15. Payment of amount, which was omitted from the bill by mistake, after the acceptance of final bill in full settlement of all demands requires :
- (A) Sanction of agreement authority
 - (B) Sanction of divisional officer
 - (C) Sanction of accountant general
 - (D) Special sanction of Government
16. The demand towards the recoveries of rent and hire of government furniture from officers occupying rentable government building is to be prepared in the form :
- (A) KPW Form 45
 - (B) KPW Form 39
 - (C) KPW Form 65
 - (D) KPW Form 24

17. What is charged expenditure?
(A) Expenditure voted by Legislative Assembly
(B) Expenditure of Public works
(C) Expenditure not subject to the vote of Legislative Assembly
(D) Expenditure of pay and allowance of Government staff
18. What is Re-appropriation?
(A) Transfer of funds from one major head to another head
(B) Transfer of funds from Central Government to State Government
(C) Transfer of funds from State Government to another State Government
(D) Transfer of funds from one unit of appropriation to another such unit
19. Amount of advance to the work on the security of materials brought to site is :
(A) Mobilisation advance
(B) Secured advance
(C) Advance for contingencies of work
(D) Advance for procurement of heavy tools and plants
20. "Issue Rate" of departmental materials include :
(A) book value of the materials
(B) book value plus handling charges
(C) book value plus handling charges, storage charges, supervision charges
(D) book value plus storage and supervision charges
21. Unit rate payment is not applicable for the following contracts :
(A) Percentage rate contract
(B) Departmental execution
(C) Lumpsum contract
(D) Piece work contract
22. The rules contained in Kerala Public Works Account Code are supplementary to the general rules of :
(A) Kerala Budget Manual
(B) Kerala Treasury code
(C) Kerala Service Rules
(D) Kerala Financial Code Vol-I
23. The details of destruction of account records with the concurrence of Accountant General are to be maintained permanently in the form of :
(A) K.P.W. Form 89
(B) K.P.W. Form 88
(C) K.P.W. Form 84
(D) K.P.W. Form 75
24. The numerical account of all departmental materials issued to a work which shows receipt, usage and balances of materials is commonly known as :
(A) Works abstract
(B) Materials-at-site (M.A.S.) account
(C) Contractor's ledger
(D) Goods received sheet

25. The additional carriage or incidental charges for moving the materials beyond the place where the contractor has agreed to take delivery should be borne by :
- (A) Government
 (B) Both Government and Contractor equally
 (C) Borne by Contractor himself
 (D) Meet from the L.S. Provision of the estimate
26. What is the rate of supervision charges to be realised for the sale of departmental materials to the public?
- (A) 5% (B) 15%
 (C) 30% (D) 20%
27. The contract to execute a complete work with all its contingencies as per the drawings and specifications for a fixed amount is known as _____ contract.
- (A) Item wise rate contract (B) Percentage rate contract
 (C) Lumpsum contract (D) Piece work contract
28. The transaction of receipt is classified temporarily under _____ as the exact head of account cannot be ascertained.
- (A) P.W. Deposits (B) P.W. Advances
 (C) P.W. Remittance (D) P.W. Receipts
29. Expenditure connected with the execution of works in Kerala Raj Bhavan is a _____ expenditure on the consolidated fund of the state.
- (A) voted (B) charged
 (C) contingent (D) miscellaneous expenditure
30. The sums required to satisfy any judgement, decree or award of any court or arbitral tribunal is _____ expenditure.
- (A) Voted expenditure (B) Contingent expenditure
 (C) P.W. Advance (D) Charged expenditure
31. The introduction or abolition of major or minor account heads or change of nomenclature of the existing heads requires the approval of :
- (A) Comptroller and Auditor General of India
 (B) Chief Secretary
 (C) Finance Secretary
 (D) PWD Secretary
32. The main unit of classification of expenditure and revenue heads is known as the :
- (A) minor heads (B) major heads
 (C) sub heads (D) detailed heads

33. If the details of class of transactions prescribed in the accounts are not sufficiently indicative of the financial results, supplementary accounts are annually prepared is known as :
- (A) works accounts (B) monthly accounts
(C) proforma accounts (D) annual accounts
34. How the unexpended balance amount of Deposit work be treated?
- (A) should be credited to revenue
(B) should be kept under PW deposits
(C) should be used to meet contingent expenditure
(D) should be surrendered to the department concerned
35. Who is the Estimating officer with regard to the preparation of Budget Estimate of PWD?
- (A) Finance officer (B) Administrative officer
(C) Superintending Engineer (D) Chief Engineer, PWD
36. While preparing Budget Estimate provision for new works are included in 'Part - II Estimates' for which _____ has been already accorded.
- (A) administrative approval (B) technical approval
(C) financial sanction (D) special sanction
37. Provision for _____ is included in the Part I of Budget Estimate.
- (A) purchase of new machinery
(B) replacement of unserviceable machinery
(C) repairing of machinery
(D) disposal of old machinery
38. Expenditure for new schemes provided in the demands for grants can be made after publishing the _____ in the Government Gazette and getting sanction.
- (A) administrative sanction (B) technical sanction
(C) appropriation of act (D) execution of agreement
39. The Legislature make grant-in-advance stating the total sum required and the various amounts needed for each department under Article 206(1) A of the constitution of India is called :
- (A) vote on account (B) budget estimate
(C) reappropriation (D) budget of Raj Bhavan
40. Authority for the appropriation of amount provided in the Budget Estimate in the case of grants-in-aid is :
- (A) Chief controlling officer
(B) Administrative department in Government
(C) Finance officer
(D) Administrative Officer

41. Supplementary statement of expenditure should be presented to the Assembly as laid down in Article 205 of the Constitution of India to incur expenditure of :
- (A) Works included in the Budget Estimate
 - (B) Pay and allowances
 - (C) Travelling expenses
 - (D) New service not included in the Budget Estimate
42. Appropriation accounts detailing the final appropriation, the actual expenditure and variations will be prepared after the close of the financial year by the :
- (A) Secretary, PWD
 - (B) Chief Engineer, PWD
 - (C) Accountant General
 - (D) Finance officer
43. The excess expenditure noticed after the close of the financial year can be regularised by the Legislature on the basis of the report of _____ committee.
- (A) Chief Engineer's committee
 - (B) Public accounts committee
 - (C) High power committee
 - (D) Subject committee
44. Receipts from National Highways which are maintained using National Highway funds shall be credited to :
- (A) State Government account
 - (B) Railway account
 - (C) Road fund board
 - (D) Central Government account
45. Original work on National Highway in respect of which the Central Government has accorded technical approval and financial sanction is known as :
- (A) Approved work
 - (B) Executed work
 - (C) Pending approval work
 - (D) Arranged work
46. _____ is the ' Executive Agency' in relation to the execution of works pertaining to National Highway under section 5 of the National Highways Act 1956.
- (A) Central Government
 - (B) LSGD
 - (C) State Government
 - (D) Indian Railways
47. What is the percentage rate of fees to be levied for design and preparation of complete plans for private institutions by the Architectural wing of PWD?
- (A) 3.5% of the estimate cost
 - (B) 2.5% of the estimate cost
 - (C) 1% of the estimate cost
 - (D) 1.50% of the estimate cost
48. When will the cost of Land Acquisition is not passed through the public works accounts?
- (A) Estimate for the work included with cost of L.A
 - (B) Part payment of L.A only made
 - (C) Work not arranged
 - (D) Estimate for the work does not include the cost of Land Acquisition

49. In the event of closure of a division or subdivision the unused forms in partly used Receipt Books should be :
- (A) Cancelled (B) Brought into use by successor office
(C) Surrendered to forms stage (D) Destroyed at once
50. The fact of review of register's books and accounts by the Executive Engineer should be placed on record in the form :
- (A) KPW form 89 (B) KPW form 88
(C) KPW form 87 (D) KPW form 86
51. The percentage rate for the level of fees to cover the cost of audit and accounts establishment for non government works executed by PWD is :
- (A) 2% (B) $1\frac{1}{2}\%$
(C) 1% (D) $2\frac{1}{2}\%$
52. Name the order of competent authority sanctioning properly detailed estimate of the cost of a work of construction or repair proposed to be carried out :
- (A) Administrative approval (B) Financial sanction
(C) Special sanction (D) Technical sanction
53. Buildings division, Idukki under takes a service on behalf of Roads division, Idukki and as a normal course connected receipts and charges are passed on for adjustment finally in the accounts of :
- (A) Roads division, Idukki (B) Building division, Idukki
(C) Both division equally (D) LSGD division, Idukki
54. How the operations under taken in the manufactures and workshops of a division on behalf of other agencies are treated?
- (A) Treated as expenditure in the division accounts
(B) Treated as operations of the division in the first instance and the entire cost is recovered from the party
(C) Written off as loss
(D) Payment realised in advance from the party
55. For accounts purposes single term, _____ subordinate to a minor head is used for all divisions.
- (A) Service heads (B) Departmental heads
(C) Detailed heads (D) Sub works
56. Expenditure except charged expenditure can be incurred only against a grant :
- (A) Sanctioned by Government (B) Sanctioned by Chief Engineer
(C) Sanctioned by Cabinet (D) Voted by the Legislative

57. Division level monthly accounts are incorporated in the general accounts of the state after duly audited by :
- (A) Accountant General (B) Divisional accounts officer
(C) Finance officer (D) Administrative department
58. ————— accounts of all transactions are to be prepared by the accountant general or the divisional officer annually for the works of residential building and irrigation etc for which separate capital accounts are kept :
- (A) Annual accounts (B) Proforma accounts
(C) Half yearly accounts (D) Quarterly accounts
59. The confusion or arrears of accounts in the division which can't be cleared by normal staff of division can be cleared with the assistance of the :
- (A) Divisional Officer (B) Divisional Accounts Officer
(C) Accountant General (D) Sub Divisional Officers
60. The representative of government in the division office assigned with the responsibilities of applying preliminary checks to the initial accounts, vouchers etc is :
- (A) Assistant Executive Engineer (works) (B) Senior Superintendent
(C) Junior Superintendent (D) Divisional Accounts Officer
61. What purpose K.P.W form 57 is maintained for?
- (A) Schedule docket
(B) Register of miscellaneous sanctions
(C) Register of divisional Accountant's objections
(D) Register of receipts books
62. The Divisional Officer should return the inspection reports of accountant general duly recorded his reply through the office of :
- (A) Chief Technical examiner (B) Chief Engineer
(C) Secretary PWD (D) Superintending Engineer
63. The reply to Audit note should be returned to Accountant General within ————— days of its receipt in the divisional office.
- (A) 15 (B) 30
(C) 25 (D) 45
64. Contractor's ledger in KPW form 41 should be written up in the ————— office.
- (A) Circle Office (B) Sub-Division Office
(C) Division Office (D) Section Office
65. Materials may be received on stock from which source?
- (A) Suppliers
(B) Manufacture
(C) Other offices, departments, works, building
(D) All the above sources

66. When a public building is let to a person not in service of Government, the full assessed rent should be recovered in?
 (A) Two instalments (B) Advance
 (C) Leaving time (D) At the time of admission
67. Expenditure incurred on non-government works in excess of the deposits received, then the excess expenditure will be classified under :
 (A) Miscellaneous P.W. Advance (B) Miscellaneous P.W. Expenditure
 (C) Unadjusted expenditure (D) Miscellaneous P.W. deposits
68. For the purpose of accounts classification of expenditure, each major head of account is sub divided into :
 (A) Minor heads and service heads
 (B) Minor head, detailed head, service head and departmental heads
 (C) Service head and departmental head
 (D) Minor head and departmental head
69. The transactions of public works officers are grouped as under :
 (A) Expenditure head and revenue head
 (B) Revenue head and remittance head
 (C) Remittance head deposit head
 (D) Expenditure head, revenue head, Remittance head, debt and deposit head
70. Except in the cases where rule is relaxed, the appropriation of departmental receipts to expenditure in the department is :
 (A) Prohibited (B) Allowed
 (C) Partly allowed (D) Partly prohibited
71. Transfer entry order is prepared in which form :
 (A) KPW form 50 (B) KPW form 26
 (C) KPW form 86 (D) KPW form 31
72. The preparation of budget and allotments of funds for the development of NH are done by Government of India based on the details furnished by :
 (A) Road fund board (B) State Government
 (C) NITI Aayog (D) Governor
73. Demarcation of road boundary, survey works ordinary repairs and maintenance of NH require prior approval of :
 (A) Govt. of India (B) State Government
 (C) Accountant general (D) Chief Engineer NH
74. Sale proceeds of surplus materials and plant procured specially for a work is permitted to take in as _____ of the work.
 (A) Profit of the work (B) Revenue of the work
 (C) Reduction of the expenditure (D) Additional expenditure

75. Accountant general is authorised to pass an excess over the estimated cost of the work under central road fund scheme upto a limit of _____ percent.
- (A) 5% (B) 20%
(C) 10% (D) 15%
76. The pay and allowance of special Tahsildar employed for the land acquisition for PWD is debitable to _____ department.
- (A) PWD (B) Revenue
(C) LSGD (D) Irrigation
77. When the land was acquired for two or more non commercial departments conjointly, the expenditure will be debited to :
- (A) Divided equally between departments
(B) Debited to PWD
(C) Debited to Revenue department
(D) Wholly debitable to the development for which the greater part of the land was acquired
78. The transfer of Government land or building from one service department to another under the State Government shall be made:
- (A) On realising market value
(B) On realising the rate of Registration department
(C) On free of charge except otherwise specified
(D) On realising 50% of market rate
79. How the charges of prison labour employed for public works except for jail works be made?
- (A) No charges is made
(B) Full market value of the work performed is credited to Jail department
(C) Value of work as per schedule of rates made to jail department
(D) 50% market value of work credited to Jail Department
80. Central Government approves the proposals for expenditure from central road fund in the state on getting advice from :
- (A) State Government (B) Public Accounts Committee
(C) Subject Committee (D) Central Standing Committee for roads
81. What will be the status of balance fund at credit of the Central Road fund or of any allocation there of at the end of financial year
- (A) Shall be lapsed
(B) Shall be surrendered
(C) Shall not lapse
(D) Shall be taken over by Central Government
82. The short fall representing the differences in values of stock due to revision of rates should be worked out at the end of each year and charged off as :
- (A) Miscellaneous P.W. Advances (B) Outstanding liabilities
(C) PW receipts (D) Losses on stock

83. Deputy chief engineer in charge of stores and purchase shall conduct surprise check on costly items of stores such as bitumen etc to a quantity of atleast _____ of stock.
 (A) 10% (B) 25%
 (C) 15% (D) 30%
84. The cost of the supply, repairs and carriage of ordinary tools and plants for general use is charged to the head :
 (A) Capital account (B) Stock
 (C) Maintenance (D) Tools and plant
85. Tools and plant ledger in KPW form 14 should be kept in _____ parts.
 (A) Two (B) Three
 (C) Four (D) Five
86. A sale account should be prepared in support of the disposal of unserviceable stores and tools and plants in the form of :
 (A) K.P.W form 18 (B) K.P.W form 13
 (C) K.P.W form 12 (D) K.P.W form 14
87. Unserviceable tools and plants shall be disposed based on the duly sanctioned survey report in KPW form 17 on getting _____ from mechanical wing of PWD.
 (A) Fitness certificate (B) Condemnation certificate
 (C) Non availability certificate (D) Non liability certificate
88. Divisional officer should submit statements of demand, collection and balance of irrigation revenue to the Accountant General _____ basis.
 (A) Monthly (B) Bi-monthly
 (C) Quarterly (D) Half yearly
89. If the amount fetched on sale of tools and plant is not recovered from the highest bidder within the month of sale, it should be charged to :
 (A) Recoveries of expenditure (B) Public works deposits
 (C) Stock (D) Miscellaneous public works advances
90. Ledger accounts should be closed and balanced :
 (A) monthly (B) bi-monthly
 (C) quarterly (D) half yearly
91. Deductions made from the bill towards additional security should be released :
 (A) after the successful completion of the work
 (B) while passing the final bill
 (C) after six months from the date of recovery
 (D) after successful completion of the work and finally taking over by the department
92. Deposit transactions of the PWD are of _____ kinds.
 (A) three (B) two
 (C) four (D) one

93. Which kind of securities deposited by contractors are not required to pass through regular accounts of the division?
 (A) cash deposits
 (B) deposits for works to be done
 (C) interest bearing securities
 (D) sums due to contractors on closed accounts
94. The scheme of taking insurance covers towards the security amount instead of cash deposits in respect of the posts to which custody of handling cash or stores assigned is :
 (A) Fidelity insurance (B) Life insurance
 (C) Medical insurance (D) Third party insurance
95. To facilitate the preparation of estimate and to serve as a guide in settling rates in connection with contract agreements, _____ should be maintained.
 (A) MORTH data (B) MORD data
 (C) Schedule of rates (DSR) (D) Detailed data
96. Unclaimed balance amount of P.W. Deposits for more than three completed account years should be credited to Government as :
 (A) Lapsed deposits (B) Miscellaneous deposits
 (C) Outstanding deposits (D) Deposits for adjustment
97. The use of muster roll or the measurement book is not permissible in _____ cases of payment.
 (A) petty contracts
 (B) purchase of materials
 (C) claim of contractor on the basis of DLR
 (D) conveyance charge of Bitumen
98. General sanctions to estimate and appropriations for works should be entered in the :
 (A) Register of Misce. sanctions (B) Register of works
 (C) Register sanctions to fixed charges (D) Register of contingent charges
99. Government officers entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursement is :
 (A) disbursement register
 (B) cash book in KPW form 1
 (C) cash balance report in KPW Form No. 5
 (D) imprest cash account in KPW form 2
100. The cash collected by canal officers of PWD will be remitted into treasury on _____ basis.
 (A) once a week (B) twice a week
 (C) daily remittance (D) alternate working days

SPACE FOR ROUGH WORK

SPACE FOR ROUGH WORK