

**PROVISIONAL ANSWER KEY**

Paper: Kerala Public Works Account Code & Kerala Account Code Vo111  
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Question1:-In the case, where the amount of a bill is credited to the head "P.W. Deposit" and the contractor subsequently obtains a decree from a court, the entire expenditure in satisfaction of the decree should be charged on the \_\_\_\_\_

- A:-Voted Fund
- B:-Deposited Fund
- C:-Contingent Fund
- D:-Consolidated Fund

Correct Answer:- Option-D

Question2:-Which of the following is treated as Temporary Advance

A:-When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments, which has already been passed for payment

- B:-Cash taken out of the chest by the disbursing officer himself for making payments at a distance
- C:-Both 1 and 2 above
- D:-None of the above

Correct Answer:- Option-A

Question3:-Tools and Plant Ledger is kept in

- A:-Three parts
- B:-Two parts
- C:-Four parts
- D:-Single part

Correct Answer:- Option-A

Question4:-Of the following which is treated as cash and entered in the Cash Book

- A:-Temporary advance of subordinate officers
- B:-Debenture Bonds
- C:-Promissory Notes
- D:-Service postage stamp

Correct Answer:- Option-A

Question5:-Earnest Money deposits which are paid under the rules of Government by Contractors or Purchasers of forest produce direct into treasury or sub treasury should be treated as

- A:-Revenue Deposits
- B:-Forest remittance
- C:-Remittance of Earnest Money Deposit
- D:-Miscellaneous Works Advance

Correct Answer:- Option-A

Question6:-Details of Unpaid Wage is recorded in KPW Form No.

- A:-24
- B:-19 A
- C:-19
- D:-26

Correct Answer:- Option-B

Question7:-Final payment for a Lumpsum Contract shall be made in the Bill Form printed on

- A:-White colour
- B:-Yellow colour
- C:-Red colour
- D:-In any of the above

Correct Answer:- Option-B

Question8:-A disbursing Officer has to satisfy not only himself but also the \_\_\_\_\_, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports and that an account is correct in all respects.

- A:-Government
- B:-Chief Engineer
- C:-Divisional Officer
- D:-Audit department

Correct Answer:- Option-D

Question9:-What is the charge levied by the Architectural section of the Public Works Department, when complete plan and estimates are prepared for private institutions

- A:-1.5% of the estimate cost of the building including cost of land
- B:-2.5% of the estimate cost of the building excluding cost of land
- C:-1.5% of the estimate cost of the building excluding cost of land
- D:-2% of the estimate cost of the building including cost of land

Correct Answer:- Option-B

Question10:-Rectification of errors in Cash Book is made by

- A:-Erasure of the entry
- B:-Drawing the pen through the incorrect entry and inserting the correct one between the lines
- C:-Drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines
- D:-Reporting to the Treasury Officer

Correct Answer:- Option-C

Question11:-If entries in a Measurement Book is not made in ink, which column of entry is insisted to be made in Ink in the first instance itself

- A:-Agreed Rate
- B:-Specification
- C:-Date of Measurement
- D:-Contents of area

Correct Answer:- Option-D

Question12:-Subsequent payment of unpaid wages to labourers are made through

- A:-Hand Receipt in KPW Form 24
- B:-Measurement Book in KPW Form 21
- C:-Muster Roll in KPW Form 19
- D:-Standard Measurement Book

Correct Answer:- Option-A

Question13:-The transactions of Public Works Officer may be grouped under the heads indicated below :

- A:-(i) Expenditure connected with the execution of works in the Raj Bhavan
- (ii) Debt charges for which the state is liable including interest, sinking fund charges
- (iii) Any sums required to satisfy any judgement, decree or award of any court or arbitral tribunal

- B:-(i) Expenditure heads
  - (ii) Revenue heads
  - (iii) Remittance heads
  - (iv) Debt and deposit heads
    - C:-(i) Irrigation etc, for which separate capital accounts are kept
  - (ii) Quasi-commercial undertakings, such as self-supporting workshops
  - (iii) Residential Buildings
    - D:-None of the above
- Correct Answer:- Option-B

Question14:-To assist the Divisional Officers in the discharge of their responsibilities as the primary disbursing officer of the Division the Government will post a \_\_\_\_\_

- A:-Representative of the Accountant General
  - B:-Sub Treasury Officer
  - C:-Representative of the Government
  - D:-Divisional Accountant
- Correct Answer:- Option-D

Question15:-When Stores of any kind are sold on credit, its value is debited to :

- A:-Deposit works
  - B:-Miscellaneous Works Advances
  - C:-Suspense Account
  - D:-Purchase
- Correct Answer:- Option-B

Question16:-A contractor, removed from the site of work certain materials issued by the department for use in another work - comment

- A:-The action of the contractor is in order. As cost of the materials have already been deducted from his Bill.
  - B:-It is not in order
  - C:-He can remove the materials from the site of the work with the written permission of the Divisional officer
  - D:-He should pay extra cost if the market value is higher than the issue rate
- Correct Answer:- Option-C

Question17:-On physical verification of Cash Chest, the cash found surplus is accounted under

- A:-Deposit
  - B:-Miscellaneous Public Works Advances
  - C:-Contingencies under 'Establishment'
  - D:-Cash found surplus - Written off
- Correct Answer:- Option-A

Question18:-Municipal taxes on residential and non-residential buildings under the Public Works Department are treated as expenditure on

- A:-Miscellaneous Public Works Advances
  - B:-Repairs and debited to the maintenance estimate of the building concerned
  - C:-Other expenses and debited to the maintenance estimate of the building concerned
  - D:-Contingencies of the department
- Correct Answer:- Option-B

Question19:-Cheques can be drawn and deposited in the cash chest at the close of the year for the purpose of showing the full amount as utilized - comment

- A:-With the permission of the Chief Engineer
  - B:-Permitted with the sanction of the Accountant General
  - C:-Serious irregularity
  - D:-Prior sanction from Government should be obtained
- Correct Answer:- Option-C

Question20:-Issue of materials to other divisions and departments may be made at a rate higher than the issue rate when

- A:-the issue rate of an article in stock is appreciably less than the market rate
  - B:-the market rate of an article of stock is appreciably less than the issue rate
  - C:-the issue rate and market rates of article of stock are same
  - D:-much scarcity is prevalent in the market
- Correct Answer:- Option-A

Question21:-If the Divisional Accountant considers that any transactions or order affecting receipts or expenditure is such as would be challenged by the Accountant General, it is his duty to bring this fact to the notice of the \_\_\_\_\_ with a statement of his reasons

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

Question22:-When materials are manufactured departmentally for the general requirements of work a separate account viz \_\_\_\_\_ is kept of the transactions connected with each manufacture.

- A:-Operation Account
  - B:-Out turn Account
  - C:-Manufacture Account
  - D:-Deposit Account
- Correct Answer:- Option-C

Question23:-Secured Advance is granted upto

- A:-90% of the value of materials on the basis of the Railway Receipt observing other conditions
  - B:-100% of the value of materials if it is of imperishable in nature
  - C:-An amount not exceeding 60% of the value of materials brought to site observing other conditions
  - D:-An amount not exceeding 75% of the value of materials brought to site observing other conditions
- Correct Answer:- Option-D

Question24:-Transfer Entry Book is prepared in

- A:-KPW Form No.51
  - B:-KPW Form No.59
  - C:-KPW Form No.50
  - D:-KPW Form No.17
- Correct Answer:- Option-A

Question25:-The entries posted under the several heads in the Monthly Account should be checked with the corresponding entries in the \_\_\_\_\_

- A:-Transfer Entry Book
  - B:-Abstract Book
  - C:-Cash settlement Suspense Account
  - D:-Cash Book
- Correct Answer:- Option-B

Question26:-Any sum required to satisfy any judgment, decree or award of any court or arbitral tribunal is met from the \_\_\_\_\_ of the State.

- A:-Voted Fund
- B:-Deposited Fund
- C:-Contingent Fund
- D:-Consolidated Fund

Correct Answer:- Option-D

Question27:-Part I of the Muster Roll is prepared to record \_\_\_\_\_

- A:-Correct classification of the cost of labour by works and sub heads of works
- B:-Progress of work done by the labour
- C:-Daily attendances and absences of labourers and the fine inflicted on them
- D:-Details to locate and minimise delays on the part of the various subordinates who deal with the Muster Roll

Correct Answer:- Option-C

Question28:-What safeguard is taken to prevent double payment of bill of a contractor for the same work?

- A:-Work Abstract is posted regularly
- B:-Undertaking obtained from the contractor that he has not received payment for the same work earlier
- C:-Every page of the Measurement Book is scored by a diagonal red ink line while recording the pay order by the Sub Divisional / Divisional officer
- D:-Scrutiny with the Contractors Ledger

Correct Answer:- Option-C

Question29:-For departmental purposes, Public Works Officers usually divide initially a detailed head into a number of

- A:-Service heads
- B:-Departmental heads
- C:-Sub works
- D:-Minor heads

Correct Answer:- Option-A

Question30:-No secured Advances are made for any material unless they are to be used within \_\_\_\_\_ at the most

- A:-one year
- B:-six months
- C:-nine months
- D:-three months

Correct Answer:- Option-D

Question31:-Loss by the disposal of surplus materials at less than the book value should be debited to

- A:-the work for which the stores were originally purchased
- B:-personal liability of the Divisional officer
- C:-liability of the contractor
- D:-revenue expenditure of the department

Correct Answer:- Option-A

Question32:-It is not permissible to take credit for revenue to the head concerned until it is realized. As an exception to the general rule the following are credited as revenue, before it is realised :

A:-The monthly revenue from irrigation reported by the Collector to enable him to watch the progress of recoveries against demands or assessments

- B:-Revenue realization reported by the Accountant General
- C:-Recovery of rents from Government officers occupying rentable buildings in charge of the department
- D:-(i) Supervision charges on sales of stock on credit

(ii) Sale proceeds of such articles of tools and plants are creditable to the minor head "Recoveries of expenditure" by debit to "Miscellaneous P.W. Advances"

(iii) The recovery of all debts due to government

Correct Answer:- Option-D

Question33:-The introduction of any new Major or Minor head of account as well as the abolition or change of nomenclature of any of the existing heads require the approval of the

- A:-Central cabinet
- B:-Comptroller and Auditor General of India with the approval of the President, wherever necessary
- C:-Chief Engineer of the Public Works Department with the approval of the Accountant General
- D:-Chief Engineer with the approval of the State Government

Correct Answer:- Option-B

Question34:-Receipt, for the money received by a Government Officer on behalf of Government and accounted in the Cash Book, is issued in

- A:-KPW Form No.3
- B:-KPW Form No.92
- C:-KPW Form No.1
- D:-KPW Form No.1A

Correct Answer:- Option-A

Question35:-Detailed measurements of the work done are not required to be recorded in the Measurement Book except in respect of additions and alterations in the case of

- A:-Lumpsum Contract
- B:-Muster Roll
- C:-C.C. Bill
- D:-Completion Report

Correct Answer:- Option-A

Question36:-On which date the yearly certification regarding the inspection, updation, corrections, additions and alterations in the Standard Measurement Book is given by the Divisional officer to the Superintending Engineer

- A:-31st March
- B:-30th September
- C:-30th April
- D:-31st December

Correct Answer:- Option-C

Question37:-Expenditure on maintenance and repairs of all Government non-residential buildings, whether the administrative office or functional purposes will be accounted under the major head of account

- A:-0059 Public Works
- B:-4059 Public Works
- C:-2059 Public Works
- D:-0216 Housing

Correct Answer:- Option-C

Question38:-Differences between the rates of materials charged to the Contractors and the actual cost to Government is accounted under the major estimates

- A:-Materials
- B:-Contractors - Other charges
- C:-Additional charges for materials issued to contractor / direct to work
- D:-Contractors - Advance payment
- Correct Answer:- Option-C

Question39:-The cost of special establishment employed on the acquisition of land is charged to

- A:-the general establishment charges of the Division
- B:-Lumpsum charges of Establishment
- C:-the accounts of the work concerned
- D:-Miscellaneous Public Works Advances
- Correct Answer:- Option-C

Question40:-Remission of revenue means

- A:-Forgoing of demand of Government before it is collected
- B:-Omission of the Government to collect the revenue
- C:-Repayment of revenue once collected by Government
- D:-Remittance into Treasury
- Correct Answer:- Option-A

Question41:-Manufacture Account is a

- A:-Operation account
- B:-Final head of account
- C:-Suspense Account
- D:-None of the above
- Correct Answer:- Option-C

Question42:-When Savings Bank Deposits are taken as Security Deposit, the deposit may be in the name of \_\_\_\_\_

- A:-Divisional Officer
- B:-Treasury Officer
- C:-Sub Divisional Officer
- D:-Depositor
- Correct Answer:- Option-D

Question43:-Secured Advance means :

- A:-advance made on the request of the contractor
- B:-deposit remitted while executing the agreement of contract
- C:-advance made to the contractor on the security of materials brought to site
- D:-advance given for partly completed works
- Correct Answer:- Option-C

Question44:-In the accounts of March each year the following classes of items in P.W. Deposit account should be credited to Government as lapsed deposit

- A:-(i) Original deposits not exceeding five rupees remaining outstanding for one whole account year
- (ii) balance not exceeding five rupees of items partly cleared during the year then closing
- (iii) balance unclaimed for more than three complete account years
- B:-Wages remaining unpaid on a passed bill
- C:-(i) original deposits not exceeding five hundred rupees remaining outstanding for one whole account year
- (ii) balance not exceeding five hundred rupees of items partly cleared during the year then closing
- (iii) balance unclaimed for more than three complete account years
- D:-Unclaimed amount of passed contract's bill

Correct Answer:- Option-A

Question45:-When security is given in the form of Government Promissory Note, it should be accepted at \_\_\_\_\_ below the market price or at its face value whichever is less

- A:-10%
- B:-15%
- C:-2%
- D:-5%

Correct Answer:- Option-D

Question46:-It is further essential that the records of payment, measurement and transaction in general must be so clear, explicit and self-contained as to be producible as satisfactory evidence of facts, if required \_\_\_\_\_

- A:-by the Chief Engineer
- B:-by the Accountant General
- C:-in a court of law
- D:-in the Finance department
- Correct Answer:- Option-C

Question47:-When surplus materials are returned from a work to stock, the cost of carriage should be borne by

- A:-Stock
- B:-The Work
- C:-Contengencies
- D:-The head "Losses, retrenchments and errors"
- Correct Answer:- Option-B

Question48:-\_\_\_\_\_ is the primary disbursing officer of the division

- A:-Section Officer
- B:-Divisional Accountant
- C:-Sub Divisional Officer
- D:-Divisional Officer
- Correct Answer:- Option-D

Question49:-Bin Card is posted from

- A:-Priced Vocabulary of Stores
- B:-Measurement Book
- C:-Stock purchase details
- D:-Goods Received Sheet and Stores Indent
- Correct Answer:- Option-D

Question50:-Transactions recorded under "Miscellaneous Public Work Advances" are divided into:

- A:-(i) Sales on Credit
- (ii) Expenditure incurred on Deposit works in excess of deposit received
- (iii) Losses, retrenchments, errors
- (iv) Other items

- B:-(i) Deficiencies in cash or stock
- (ii) Actual losses of cash or stock
- (iii) Errors in accounts awaiting adjustment
- (iv) Retrenchments and losses of other kinds recoverable from government officers
- C:-(i) Secured Advance
- (ii) Advance Payments
- (iii) Other transactions
- D:-(i) Supervision charges
- (ii) Maintenance charges of buildings, plant and machinery
- (iii) Interest on the capital cost of buildings, plant and machinery

Correct Answer:- Option-A

Question51:-When issue of materials to other stores, private individuals/local bodies/other departments are made in exceptional cases, \_\_\_\_\_ percentage supervision charges should also be realized in addition to the issue rate/market rate

- A:-25%
- B:-15%
- C:-33.33%
- D:-20%

Correct Answer:- Option-D

Question52:-Comment on the action of a Divisional officer refusing the request of a contractor to issue him a copy of the Contractors Ledger/Running account Bill of the work done by him.

- A:-The action of the Divisional officer is in order
- B:-The contractors doubt should be cleared by encouraging him to peruse the records at the officers presence
- C:-Action is not in order. Copy of the records required for should be furnished. He should be encouraged to look at his account
- D:-It is left to the discretion of the officer

Correct Answer:- Option-C

Question53:-Liabilities are not incorporated in the accounts of the work except in the following cases :

- A:-(i) Inter-divisional transfer of stores
- (ii) Value of materials received from sources other than stock
- (iii) Wholly unpaid muster rolls and bills of contractor and suppliers
- B:-(i) Unpaid balance of partly paid running account bills or muster rolls
- (ii) Value of materials received from sources other than stock
- (iii) Wholly unpaid muster rolls and bills of contractor and suppliers
- C:-(i) Unpaid balance of partly paid running account bills or muster rolls
- (ii) Value of materials received from sources other than stock
- (iii) Transfer entry orders
- D:-(i) Unpaid balance of partly paid running account bills or muster rolls
- (ii) Liabilities relating to another work of the same contractor
- (iii) Wholly unpaid muster rolls and bills of contractor and suppliers

Correct Answer:- Option-B

Question54:-'Direct outlay' means:

- A:-those charges pertaining to a project, work or job, which are incurred directly for its execution and are included in the regular accounts of it.
- B:-those items of revenue receipts which are realized in connection with a work or project either by officers of the Public Works Department
- C:-the charges incurred on the manufacture operations connected with the general requirements of works or for a specific work of job
- D:-the value of finished products

Correct Answer:- Option-A

Question55:-When any Government land with improvement thereon or any building is transferred from one Service Department to another under the State Government, the transfer shall be made :

- A:-at full market value
- B:-free of charge
- C:-at book value
- D:-according to the merit of each cash

Correct Answer:- Option-B

Question56:-The sub divisions of the minor head "Suspense" of the Public Works Accounts are :

- A:-(i) Materials
- (ii) Advance payment
- (iii) Secured Advance
- (iv) Labourers
- B:-(i) Addition charges for materials issued to contractor/direct to work
- (ii) Advance payment
- (iii) Secured Advance
- (iv) Labourers
- C:-(i) Materials
- (ii) Stock
- (iii) Miscellaneous Public Works Advances
- (iv) Workshop Suspense
- D:-(i) Purchase
- (ii) Stock
- (iii) Miscellaneous Public Works Advances
- (iv) Workshop Suspense

Correct Answer:- Option-D

Question57:-The last day for the submission of March final accounts to the Accountant General by the Public Works Disbursing Officers has been fixed as \_\_\_\_\_

- A:-15th June
- B:-31st May
- C:-20th May
- D:-30th April

Correct Answer:- Option-C

Question58:-Measurement Books are

- A:-Not Numbered
- B:-Numbered alphabetically
- C:-Numbered with distinguishing signs
- D:-Numbered serially

Correct Answer:- Option-D

Question59:-The destruction of account records in Public Works offices is governed by such rules as may be prescribed by (i) \_\_\_\_\_ with the concurrence of (ii) \_\_\_\_\_

- A:-(i) Accountant General
- (ii) Chief Engineer

B:-(i) Chief Engineer  
(ii) Government

C:-(i) Government  
(ii) Accountant General  
D:-(i) Head of Department  
(ii) Chief Engineer

Correct Answer:- Option-C

Question60:-Cost of establishment charges recovered towards work done for other state Governments is

A:-2%  
B:-15%  
C:-20%  
D:-10%

Correct Answer:- Option-C

Question61:-Tools and Plants are issued from Stores only on receipt of :-

A:-Priced Stores Ledger  
B:-Indent in Form No.13  
C:-Goods Received Sheet in Form No.7A  
D:-Bin Card in Form No.7

Correct Answer:- Option-B

Question62:-Outlay on Non-Government works is charged against the \_\_\_\_\_ received thereof.

A:-the provision of the funds  
B:-deposits  
C:-Consolidated Fund  
D:-None of the above

Correct Answer:- Option-B

Question63:-The Divisional officer allowed residents of Government quarters, who are occupying the quarters either on payment of rent or rent-free, to use the usufruct of trees in that compound on the condition that the residents should maintain the compound at their cost along with the pay of the gardeners and other garden expenses - Comment

A:-The action the Divisional officer is irregular  
B:-The action is regular  
C:-The proceeds from the sale of usufruct of trees should be credited to Deposit  
D:-The proceeds from the sale of usufruct of trees should be credited to the general revenue of the Division

Correct Answer:- Option-B

Question64:-When a Deposit Work is to be carried out, the local body or other party should advance the gross estimated expenditure or the share which is payable by it to the Divisional officer

A:-In one lump sum  
B:-In instalments  
C:-Either as 1 or 2  
D:-After the completion of work

Correct Answer:- Option-C

Question65:-If any item of Imprest account is subject to objection, the objection or disallowed amount should be settled within a maximum period of \_\_\_\_\_ months

A:-12 months  
B:-3 months  
C:-6 months  
D:-one month

Correct Answer:- Option-B

Question66:-When a Divisional Officer receives a report that a cheque drawn by him is lost, he should at once report the fact to the

A:-Chief Engineer  
B:-Treasury Officer  
C:-Account General  
D:-Finance Department

Correct Answer:- Option-B

Question67:-Charged Expenditure means :

A:-expenditure which is subject to the vote of the Legislative Assembly  
B:-expenditure which is accounted in the Books of account  
C:-expenditure which is accounted in the Books of Account under the correct Account Heads  
D:-expenditure which is not subject to the vote of the Legislative Assembly

Correct Answer:- Option-D

Question68:-If the contractor delays to receive final payment of a work for more than one month after the final bill has been passed, the balance due should be removed from the accounts of the work by credit to \_\_\_\_\_

A:-Miscellaneous Public Works Advances  
B:-Public Works Deposits  
C:-Contingencies of the work  
D:-Contractors - Other Transactions

Correct Answer:- Option-B

Question69:-What is the maximum time limit permitted to keep open the accounts of the work (at the discretion of the Divisional Officer), if any wages of labourers remain unpaid after the completion of work

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

Correct Answer:- Option-D

Question70:-The Opening Cash balance in the Cash Book of a Public Works Division office may be arrived from the following details :

Legal tender Notes and coins worth Rs.1,810/-

Counterfeit Notes Rs.2,600/-

Postage stamp Rs.218/-

45 Revenue stamps each worth Re.1/-

Security Deposit Cash Receipt for Rs.1,00,000/- received from a Contractor

Government dues of Rs.88,800/- received in the form of Bank Demand draft

Cheque for Rs.12,000/- drawn for cash chest

Temporary Imprest of Rs.5,000/- given to the Sub Divisional Officer

Cheque drawn in favour of Contract for Rs.12,00,000/-

A:-Rs.2,10,255/-  
B:-Rs.1,21,455/-  
C:-Rs.1,07,655/-

D:-Rs.13,21,455/-

Correct Answer:- Option-C

Question71:-In the event of closure of a Division/Sub Division \_\_\_\_\_ Receipt Books should be brought into use by the successor Division/Sub Division.

- A:-Partly unused
- B:-Only the wholly unused
- C:-newly printed
- D:-countersigned

Correct Answer:- Option-B

Question72:-Which of the following is not treated as "CASH"

- A:-Cheques of private individuals if accepted in payment of Government dues
- B:-Legal tender coins and Notes
- C:-Revenue stamp
- D:-Government Securities, deposit receipts of bank, Bonds, Debentures accepted as Security deposit

Correct Answer:- Option-D

Question73:-Register of works are posted monthly from

- A:-Contractors Bill
- B:-Work Abstract and Contractors Bill
- C:-Work Abstract
- D:-Contractors Bill and monthly Accounts

Correct Answer:- Option-C

Question74:-\_\_\_\_\_ should be held responsible for the correctness of the Contractor's Ledger and for securing agreement month by month between the balances detailed in the Work Abstracts and the corresponding balances of the accounts in the Ledger.

- A:-Treasury Officer
- B:-Divisional Officer
- C:-Divisional Accountant
- D:-Accountant General

Correct Answer:- Option-C

Question75:-Unused balances of materials charged direct to works should be verified at least \_\_\_\_\_ in a year in the manner prescribed by rules.

- A:-thrice
- B:-twice
- C:-once
- D:-None of the above

Correct Answer:- Option-C

Question76:-Contingencies in respect of the accounts of works means :

- A:-Miscellaneous nature of expenditure incurred by the department
- B:-Value of materials received from sources other than stock (including manufacture) whether for issue to the contractors or for issue direct to works

C:-Expenses which pertain or are incidental to a work, project, workshop job or manufacture job but which are not incurred directly or solely in connection therewith and thus cannot be taken directly into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the department.

D:-Incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole

Correct Answer:- Option-D

Question77:-In the Public Works Department a Divisional Officer/Sub Divisional Officer made use of cash receipts temporarily for current expenditure instead of obtaining cash by cheque - Comment

- A:-can make use of the cash receipt
- B:-can not make use of the cash receipt
- C:-can make use of the cash subject to observance of procedure prescribed
- D:-can make use only with the concurrence of the Finance Department

Correct Answer:- Option-C

Question78:-The sub divisions of the minor head "Suspense" within a work are :

- A:-(i) Materials
- (ii) Advance payment
- (iii) Secured Advance
- (iv) Labourers
- B:-(i) Addition charges for materials issued to contractor / direct to work
- (ii) Advance payment
- (iii) Secured Advance
- (iv) Labourers
- C:-(i) Purchase
- (ii) Stock
- (iii) Miscellaneous Public Works Advances
- (iv) Workshop Suspense
- D:-(i) Materials
- (ii) Purchases
- (iii) Contractors - Secured Advance
- (iv) Contractors - Other transactions
- (v) Labourers

Correct Answer:- Option-D

Question79:-If the final account of a contractor shows that he has already been overpaid, the account should be settled by recovery in cash or otherwise, but if an immediate recovery is not practicable, the balance should be removed by debit to the head \_\_\_\_\_

- A:-Miscellaneous Public Works Advances
- B:-Public Works Deposits
- C:-Contingencies of the work
- D:-Contractors - Other Transactions

Correct Answer:- Option-A

Question80:-The division of a major estimate into sub-heads for the purpose of accounts is guided usually by the classification sanctioned in the

- A:-Administrative Sanction
- B:-Abstract of the Estimate
- C:-Technical Sanction
- D:-Work Abstract

Correct Answer:- Option-B

Question81:-A cheque remaining unpaid from any cause for more than \_\_\_\_\_ from the date its issue should be cancelled and its amount written back.

- A:-3 months

- B:-6 months
- C:-3 years
- D:-12 months

Correct Answer:- Option-D

Question82:-Bin Card is kept in the Stores to record

- A:-details of losses incurred in the stock transaction
- B:-receipts, issues and the running balance of each article of stock
- C:-interdivisional transfer of stores
- D:-supplementary record to the 'Goods Received Sheet'

Correct Answer:- Option-B

Question83:-Standard Measurement Books are

- A:-Numbered alphabetically
- B:-Not Numbered
- C:-Numbered with distinguishing signs
- D:-Numbered serially

Correct Answer:- Option-A

Question84:-'Direction office' means :

- A:-the office of an executive officer of the Public Works Department
- B:-the office of a Gazetted officer of the Public Works department who holds the charge of a recognized sub-division in subordination to a Divisional Officer
- C:-the office of a Sectional Officer who is placed in responsible executive charge of a work or stores
- D:-the office of an Administrative Officer who has one or more Divisional officers working under his orders and is not himself entrusted with the execution of works or with the receipt and disbursement of public money.

Correct Answer:- Option-D

Question85:-All payments outside India should be made only through the \_\_\_\_\_

- A:-Accountant General
- B:-Central Government
- C:-State Government
- D:-Reserve Bank

Correct Answer:- Option-A

Question86:-Schedule Docket of Percentage Recoveries are prepared in

- A:-KPW Form No.51
- B:-KPW Form No.50
- C:-KPW Form No.59
- D:-KPW Form No.17

Correct Answer:- Option-C

Question87:-Enhancement, permanent deduction or closing of Imprest Account held by the subordinates under a Sub Division can be sanctioned only by \_\_\_\_\_

- A:-The recouping officer
- B:-Treasury Officer
- C:-Chief Engineer
- D:-Accountant General

Correct Answer:- Option-A

Question88:-A Section Officer submitted his Imprest account for recoupment. The original Imprest sanctioned was for Rs.5,000/-. Of the vouchers for Rs.4,800/- submitted for recoupment, an amount of Rs.1,200/- was subject to objection, and the imprest recouped reducing the Imprest to Rs.4,000/-. How much amount the Section Officer is eligible to receive as recoupment of Imprest.

- A:-Rs.4,000/-
- B:-Rs.3,600/-
- C:-Rs.2,600/-
- D:-Rs.3,800/-

Correct Answer:- Option-D

Question89:-If any item in an Imprest Account appear to the Recouping Officer to be open to objection,

- A:-the imprest should nevertheless be recouped in full
- B:-the imprest should be recouped reducing the objected amount
- C:-the imprest should be closed at once
- D:-the matter may be reported to the higher authorities

Correct Answer:- Option-A

Question90:-Revision of rates after the work is carried out in entirely inadmissible. Comment.

- A:-Statement is true
- B:-Statement is false
- C:-with the permission of the Finance Department
- D:-with the permission of the Accountant General

Correct Answer:- Option-A

Question91:-Expenditure on the construction or maintenance of work in the P.W. Department is broadly divided into :

- A:-Cash and Stock charges
- B:-Works Abstract and Contractors Ledger
- C:-Receipts and Expenditure
- D:-Contractor and Work Establishment

Correct Answer:- Option-A

Question92:-Unpaid Wages of labourers claimed and paid subsequent to the closing of the accounts of works the payment should ordinarily be charged

- A:-after reopening the closed accounts of work
- B:-against a fresh estimate under the same head of service as the original work
- C:-under 'Miscellaneous Public Works Advances'
- D:-under 'Deposit'

Correct Answer:- Option-B

Question93:-When a Government officer is transferred, proceeds on leave or retires, the Divisional officer should give notice to the \_\_\_\_\_ upto which date rent is payable by the officer concerned

- A:-Accountant General
- B:-Estate Officer
- C:-Divisional Accountant
- D:-Treasury Officer

Correct Answer:- Option-D

Question94:-When costly stores are ordered from distant places and delay in payment is anticipated, an advance not exceeding \_\_\_\_\_ percent of the value of the consignment despatched may be paid to the firm on receipt of the Railway Receipt of despatch, provided that the firm is one



approved by the Government and provision for advance payment is made in the agreement already executed

- A:-75
- B:-90
- C:-50
- D:-60

Correct Answer:- Option-B

Question95:-Interest bearing Securities are accounted in

- A:-KPW Form 1
- B:-KPW Form 81
- C:-KPW Form 61
- D:-KPW Form 75

Correct Answer:- Option-B

Question96:-The general principles to be followed in the classification of civil works expenditure in the Public Works Department are laid down in \_\_\_\_\_.

- A:-Article 128(g) of the Kerala Financial Code Vol I
- B:-Paragraph 82 (a) of the Kerala Public Works Department Code
- C:-Article 33 of the Kerala Account Code Vol I
- D:-Para 66 of Kerala Public Works Department Code

Correct Answer:- Option-C

Question97:-Expenses incurred on inauguration ceremonies of an Irrigation Project (Commercial) should be charged to the

- A:-Deposit
- B:-contingencies of the sanctioned estimate
- C:-Miscellaneous Public Works Advances
- D:-revenue account of the project

Correct Answer:- Option-D

Question98:-When materials originally supplied by Government to a contractor is taken back after the completion or determination of contract, the re-acquisition price should not exceed :

- A:-the amount charged to the contractor excluding the element of storage charges
- B:-the actual market rate at the time of re-acquisition
- C:-the issue rate or market rate whichever is less
- D:-the issue rate or market rate whichever is less minus element of storage charges

Correct Answer:- Option-A

Question99:-When is public Works department permitted to engage labourers or contractors or to incur liabilities on behalf of the contractor

- A:-When the contractor has neglected or failed to complete the work
- B:-When the market rates of materials is exorbitantly high
- C:-Due to scarcity of departmental materials
- D:-When the contractor neglect the orders of the supervising officers

Correct Answer:- Option-A

Question100:-Before a cheque book is brought into use, all the cheque forms in it should be \_\_\_\_\_

- A:-countersigned by the Divisional Accountant
- B:-marked by a distinguishing letter
- C:-counted
- D:-numbered and entered in the register

Correct Answer:- Option-B