

FINAL ANSWER KEY

Paper: Kerala Public Works Account Code
Date of Test 06-05-2022

Question1:-In the accounts of works, this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Mention the term

- A:-Receivables
- B:-Debtors
- C:-Assets
- D:-Recoveries

Correct Answer:- Option-C

Question2:-In the case of urgent repair of canal breaches payment can be made to the contractor on the basis of the number of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. What is the record of measurement in such works?

- A:-Muster Roll
- B:-Measurement Book
- C:- Both (1) and (2)

D:-A report of the number of labourers of each class employed daily (signed as accepted by the contractor) should be made by the subordinate in charge of the work daily to the Sub-divisional Officer in the prescribed form

Correct Answer:- Option-D

Question3:-A work started on 01.06.2021 was stopped on 30.09.2021 and was abandoned on 20.12.2021. When is the work treated as complete and why

- A:-Work will not be treated as complete
- B:-30.09.2021
- C:-20.12.2021
- D:-20.12.2021 because "completed work" includes "abandoned work"

Correct Answer:- Option-D

Question4:-Incident expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work are termed as

- A:-Provisions
- B:-Miscellaneous items
- C:-Contingencies
- D:-Exigencies

Correct Answer:- Option-C

Question5:-How is handing charges and storage charges included in the issue rate

- A:-Apportioning of Actual Charges
- B:-Adding a suitable percentage based on the carriage and other incidental charges of the previous year, and storage charges as reviewed and fixed at the beginning of a year
- C:-Adding a suitable percentage based on the carriage and other incidental charges of the previous year, and storage charges as reviewed and fixed at the end of a year
- D:-Using the first in first out principle

Correct Answer:- Option-B

Question6:-What is the term used to denote all anticipated charges which are adjustable as final charges, but have not been paid, or adjusted regardless of whether or not they have fallen due for payment

- A:-Liabilities
- B:-Sundry creditors
- C:-Creditors
- D:-Payables

Correct Answer:- Option-A

Question7:-The cost per unit at which the article, or an article of similar description, can be procured, at a given time from the public markets suitable to the division for obtaining a supply thereof is termed

- A:-Supply Rate
- B:-Purchase Rate
- C:-Market Rate
- D:-Bought out rate

Correct Answer:- Option-C

Question8:-Which among the following is included in storage charges?

- A:-All of the below
- B:-Establishment charges of the staff of the stores
- C:-Maintenance charges of the store godown or yards
- D:-Expenditure incurred for keeping the purchased materials in custody

Correct Answer:-**Question Cancelled**

Question9:-A distinct unit of a large work that has to be kept distinct for the purposes of accounts is termed as

- A:-Sub Head
- B:-Sub Contract
- C:-Subsidiary work
- D:-Sub-Work

Correct Answer:- Option-D

Question10:-If the exact head cannot be ascertained at once, then the transaction should be classified temporarily under _____ if a receipt, or under _____, " if a charge.

- A:-Deposit, Miscellaneous P W Advances
- B:-Other Receipts, Misc Expenses
- C:-Miscellaneous P W Advances, Deposit
- D:-Deposit, Suspense

Correct Answer:- Option-A

Question11:-When the Public Works Department executes works on behalf of Civil Departments in respect of buildings the administration of which has been transferred to them the charges relating thereto shall be debited to

- A:-Assets
- B:-The department concerned
- C:-Adjustment Account
- D:-Suspense Account

Correct Answer:- Option-B

Question12:-The authority to write-off should be obtained on a _____.

- A:-Physical verification
- B:-Survey Report in K.P.W. Form 17

- C:-Sanction
- D:-None of the above
- Correct Answer:- Option-B

Question13:-Who is responsible for the financial regularity of the transactions of the whole division and also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force

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

Question14:-Which of the following is not a function of the Divisional Accountant?

- A:-Accountant
- B:-Submitting accounts to the Accountant General for audit
- C:-Internal Checker
- D:-Financial assistant
- Correct Answer:- Option-B

Question15:-Divisional Accountant's Position in a Division is analogous to that of a _____.

- A:-Accountant General
- B:-Sub-Divisional Officer
- C:-Internal Auditor
- D:-Financial Advisor
- Correct Answer:- Option-B

Question16:-Which of the following action should be taken by a Divisional Accounts Officer if his objections are overruled by the Divisional Officer against his satisfaction

- A:-Make a brief note of the case in the Register of Divisional Accountant's Objections, in K.P.W. Form 57
- B:-Lay the Divisional Accountants Register before the Divisional Officer for him to accept the opinion or to record the reason for disregarding the opinion
- C:-An abstract of the register to be submitted to the Finance Department in the month of April each year
- D:-All of the above
- Correct Answer:- Option-D

Question17:-Who should be the first person to be called for by the Divisional Officer to seek the advice in the matters connected with the accounts of his division?

- A:-Divisional Accountant
- B:-Accountant General
- C:-Sub Divisional Officer
- D:-None of the above
- Correct Answer:- Option-A

Question18:-Which of the sanctions by the Divisional Officer requires an audit conducted in the audit office?

- A:-Sanction to Write Off of stores or losses of Public money
- B:-Sanction to losses of public money alone
- C:-Sanction for excess quantities of work done
- D:-Sanction for excess estimate
- Correct Answer:- Option-A

Question19:-All direct outlay on the jobs executed and on other operations of the workshop is passed through the head

- A:-Suspense
- B:-Work Shop Suspense
- C:-Job Suspense
- D:-Work Suspense
- Correct Answer:- Option-B

Question20:-The Sanction to contract agreements for works, supplies, carriage etc. which are accepted by authorities higher than the Divisional Officer should be communicated to the Accountant General by the

- A:-Divisional Officer
- B:-Authority who accepted the tender
- C:-Agreement Authority
- D:-Authority who has issued the work order
- Correct Answer:- Option-B

Question21:-In estimates of cost, contractors bills and vouchers generally, the consideration allowed for each unit of work, supply or other service is termed as

- A:-Contract Value
- B:-Agreed Price
- C:-Probable amount of contract
- D:-Rate
- Correct Answer:- Option-D

Question22:-Where is the procedure regarding the preparation of budget estimates, the appropriation and appropriation of funds, the distribution of funds and other budget matters laid down

- A:-Constitution of India
- B:-Budget Manual of the State
- C:-Kerala Public Works Account Code
- D:-Kerala Financial Code
- Correct Answer:- Option-B

Question23:-The account of the minor head "suspense" is sub-divided into _____ Heads.

- A:-3
- B:-2
- C:-4
- D:-5
- Correct Answer:- Option-C

Question24:-What should be done when a Divisional Officer receives a report that a cheque drawn by him on treasury is lost?

- A:-The Divisional Officer should send the intimation of the loss of the cheque to the bank and ask to stop payment of the cheque if it has not already been paid
- B:-The Divisional Officer should send the intimation of the loss of the cheque to the Treasury Officer and ask to stop payment of the cheque if it has not already been paid
- C:-Give a written Complaint to police
- D:-Give a complaint to Treasury Officer
- Correct Answer:- Option-B

Question25:-When money is received by a Government officer on behalf of Government it should at once be brought to account in the cash book and a receipt in K.P.W. Form 3 should invariably be granted to the payer. Which of the following can be cited as an exemption and what is the condition for giving such relaxation?

- A:-Earnest money which is received prior to the date fixed for opening the tenders
- B:-Earnest money which for any reason cannot be refunded on the date of Opening the tender
- C:-Earnest money in legal tender notes attached to tenders and returned to the contractors whose tenders are rejected on the same day as the tenders are opened by the Divisional Officer
- D:-Earnest money in legal tender notes attaches to tenders and returned to the contractors whose tenders are rejected on the same day as the tenders are opened by the Divisional Officer provided that the contractors concerned give a stamped receipt for the money in the Register of Tenders in K.P.W. Form 90 maintained in the Divisional Office

Correct Answer:- Option-D

Question26:-What is the rate at which the security in the form of a Government Promissory Note accepted?

- A:-Face value
- B:-5% below market price
- C:-Issue price
- D:-5% below the market price or at its face value whichever is less

Correct Answer:- Option-D

Question27:-The Section Officer or other Government Officer who receives money on behalf of Government should promptly issue to the payer a _____.

- A:-Permanent Receipt
- B:-Permanent receipt in K.P.W. Form 3
- C:-Temporary receipt
- D:-Certificate of Payment

Correct Answer:- Option-C

Question28:-If a mistake has been made in cash book and it is discovered before the copy of the cash book has been submitted to the Divisional Office how should the correction be made

- A:-Erasure the incorrect entry and record the correct entry with proper authentication
- B:-Draw the pen through the incorrect entry and insert the correct one in Red ink between the lines, with the dated initial of the disbursing officer in every such correction
- C:-Draw the pen through the incorrect entry and insert the correct one in Red ink between the lines
- D:-The mistake to be intimated to Division office for correction therein

Correct Answer:- Option-B

Question29:-Actual losses of cash by theft or otherwise, and irrecoverable personal advances in cases where the persons to whom the advances were made are no longer in the service of Government are to be charged to

- A:-Deposits
- B:-Miscellaneous Public Works Advances
- C:-"Establishment", sub-head "Contingencies"
- D:-Other advances

Correct Answer:- Option-C

Question30:-Can the one or two Temporary Advances given to an officer clubbed and submitted for closure. What is the time limit to repay the temporary Advance/Imprest

- A:-Yes. 3 months
- B:-No. 6 months
- C:-Yes with the approval of the Divisional Officer. 3 months
- D:-No. 3 months

Correct Answer:- Option-D

Question31:-Is an officer is authorised to draw cheques on a treasury situated outside the limits of the state

- A:-Yes. Without making previous arrangements through the Accountant General
- B:-Yes. After making previous arrangements through the Accountant General
- C:-No Such Authority
- D:-Yes. With the Permission of the Treasury office of the Other State Treasury

Correct Answer:- Option-B

Question32:-Who supplies receipt books to the Divisional Officer?

- A:-Treasury Officers
- B:-Superintending Engineer
- C:-Deputy Superintendent of Government presses
- D:-Superintendent of Government presses

Correct Answer:- Option-D

Question33:-The general administration of all the stores of the project Divisions is vested with

- A:-Chief Engineer
- B:-Deputy Chief Engineer
- C:-Superintending Engineer
- D:-Divisional Officer of the Division Concerned

Correct Answer:- Option-D

Question34:-Which constitute the basic quantity record of stock transactions?

- A:-Stock Register
- B:-Store Register
- C:-Store Card
- D:-Bin Card

Correct Answer:- Option-D

Question35:-The Divisional Officer should arrange to have the balances as per Bin Cards verified periodically with those shown in the _____.

- A:-Numerical Ledger
- B:-Priced Stores Ledger
- C:-Stock Register
- D:-Issue Register

Correct Answer:- Option-B

Question36:-What all are treated as cash?

- A:-Legal tender coin, currency notes, cheques and drafts payable on demand
- B:-Government securities
- C:-Deposit receipts of banks
- D:- (2) and (3) above

Correct Answer:- Option-A

Question37:-The issue rate of an article of stock should be fixed at the beginning of each year. Can the issue rate change within the year, if Yes, when and what is the maximum amount that can be fixed as issued rate

- A:-No. Issue rate cannot be changed

- B:-Yes. When there is a variation in the Purchase rates. Maximum Amount is market rate
 C:-Yes. When there is a material variation in the purchase rates. Maximum Amount is Market Rate
 D:-Yes as per the discretion of the Divisional Officer

Correct Answer:- Option-C

Question38:-If the issue rate of an article of stock is appreciable less than the market rate which of the following statement (precautions prescribed by the Divisional Officer) is false

- A:-Issues to contractors in pursuance of paragraphs 10.3.4 and 10.3.5 should be restricted to the bonafide requirements of the works
 B:-Excess issue to contractors and sales should be charged at the market rates
 C:-Issues to other divisions and departments may be made at a rate higher than the issue rate
 D:-None of the above

Correct Answer:- Option-D

Question39:-At the end of each year, the amount of annual excess or short fall representing the differences in values due to revision of rates, etc., should be worked out pro forma and credited to Revenue (or as a receipt on capital account) or charged off as

- A:-Material cost variation
 B:-Price variation
 C:-Losses on stock
 D:-Unfound stock

Correct Answer:- Option-C

Question40:-Who conducts surprise verification of the stores atleast once a year?

- A:-Deputy Chief Engineer (Stores and Purchase)
 B:-Chief Engineer (General)
 C:-Divisional Officer
 D:-Divisional Accountant

Correct Answer:- Option-A

Question41:-Entries intended to transfer an item of receipt of charge from the account of a work in progress or of a regular head of account to the account of another work or head are called

- A:-Book Entries
 B:-Adjustment Entries
 C:-Transfer Entries
 D:-Charge Entry

Correct Answer:- Option-C

Question42:-No transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal _____ prepared in accordance with the procedure prescribed in this Chapter and approved by the _____.

- A:-Transfer Order, Divisional Officer
 B:-Transfer Entry Order, Divisional Accountant
 C:-Transfer Entry Order, Divisional Officer
 D:-Transfer Order, Divisional Accountant

Correct Answer:- Option-C

Question43:-The detailed rules relating to the realisation of revenue from miscellaneous properties and rents of buildings are contained in paragraphs 319 to 324 of the _____.

- A:-Kerala Financial Code
 B:-Kerala Account Code
 C:-Kerala Public Works Account Code
 D:-Kerala Public Works Department Code

Correct Answer:- Option-D

Question44:-What is the most important reason for the upkeep of separate accounts for the several component parts of a work which are not required to attain this object?

- A:-For Statistical Purposes
 B:-For Analysis of the comparative cost of various classes of work
 C:-In large works with huge gestation period it would not be possible for the Divisional Officer to exercise efficient financial control over the recorded transactions of the cost of a work if only the total cost were recorded in the accounts of the work
 D:-Analysis Progress of work

Correct Answer:- Option-C

Question45:-Lump sum charges of Establishment and Tools and Plant recoverable from other Governments and Departments, for works executed for them as a standing arrangement should not be included in the accounts of the works, but dealt with under the rules in Appendix 2 to the

- A:-PWD Department Manual
 B:-Kerala Account Code
 C:-Kerala Treasury Code
 D:-Kerala Financial Code

Correct Answer:- Option-B

Question46:-Which the process whereby financial transactions which do not involve the given or receiving of cash or of stock materials are brought to account called

- A:-Journal
 B:-Books Adjustment
 C:-Book Transfer
 D:-Adjustment

Correct Answer:- Option-C

Question47:-What is the time limit permissible for Scrutiny of bill in the Division Office and passing the same for payment in Division Office?

- A:-Within one month from the date of receipt of bill in Division Office
 B:-Within one month from the date of measurement of work
 C:-Within two weeks from the date of scrutiny of the sub division office
 D:-Within two week from the date of receipt of bill in Division office

Correct Answer:- Option-A

Question48:-Wages remaining unpaid for _____ 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 year
 B:-Six months
 C:-Three months
 D:-One month

Correct Answer:- Option-C

Question49:-In the case of expenditure and revenue heads, the main unit of classification is known as the _____.

- A:-Head of Account
 B:-Major Head
 C:-Minor Head
 D:-Subordinate Head

Correct Answer:- Option-B

Question50:-The payment of daily labour through a contractor, instead of by muster roll in the usual way, is _____ in principle.

- A:-Acceptable
- B:-Auditabile
- C:-Objectionable
- D:-Adoptable

Correct Answer:- Option-C

Question51:-Each audit note should be returned to the Audit Office within _____ of its receipt in the Divisional Office while each objection statement should be returned within _____.

- A:-10 days, 1 month
- B:-15 days, One month
- C:-1 month, 15 days
- D:-7 days, One month

Correct Answer:- Option-B

Question52:-Register of Measurement Book should be maintained in

- A:-K.P.W. Form 21
- B:-K.P.W. Form 84
- C:-K.P.W. Form 81
- D:-K.P.W. Form 82

Correct Answer:- Option-B

Question53:-Which of the following instruction is not correct in recording detailed measurements?

- A:-The top most lines under columns 1 to 4 on each page of a Measurement Book should invariably be filled in the field
- B:-Any lines not required should be left blank
- C:-Detailed measurements should be recorded only by Executive or Assistance Engineers or be executive subordinates in charge of works to whom measurement books have been supplied for the purpose
- D:-In the case of bills for work done the measurement should begins with the full name of work as given in estimate

Correct Answer:- Option-B

Question54:-Any pages in the Measurement Book left Blank inadvertently must be cancelled by _____

- A:-Stating that "the page has been intentionally left blank"
- B:-Diagonal Lines
- C:-Writing "Cancelled"
- D:-Horizontal and vertical line

Correct Answer:- Option-B

Question55:-When any measurements are cancelled, the cancellation must be supported by _____ of the officer ordering the cancellation.

- A:-Initials
- B:-Signature
- C:-Dates Initials
- D:-None of the above

Correct Answer:- Option-C

Question56:-The arithmetical accuracy of the calculations in _____ per cent of the entries selected for review should also be checked by the Divisional Accountant.

- A:-50%
- B:-25%
- C:-40%
- D:-75%

Correct Answer:- Option-A

Question57:-Unused balances of materials charged direct to works should be verified atleast _____ a year.

- A:-Once
- B:-Twice
- C:-Thrice
- D:-Four Times

Correct Answer:- Option-A

Question58:-Which is the form used for making first and final bill?

- A:-KPW Form 24
- B:-KPW Form 8
- C:-KPW Form 9
- D:-KPW Form 22

Correct Answer:- Option-D

Question59:-The permanent and collective record of the expenditure incurred in the Division, during a year, on each work is the _____.

- A:-Contractors Ledger
- B:-Petty Contract register
- C:-Work Bill
- D:-Register of works

Correct Answer:- Option-D

Question60:-Contractors Ledger is kept in _____.

- A:-Form 41
- B:-Form 57
- C:-Form 42
- D:-Form 43

Correct Answer:- Option-A

Question61:-What is the term used for the order of a competent authority sanctioning a properly detailed estimate of the cost of work of construction or repair proposed to be carried out in the Public Works Department?

- A:-Administrative Sanction
- B:-Technical Sanction
- C:-Detailed Estimate
- D:-Sanctioned Estimate

Correct Answer:- Option-B

Question62:-Which among the following do not appear in the accounts of Divisional Offices?

- A:-Losses, retrenchments, errors, etc.
- B:-Expenditure incurred on deposit works in excess of deposits received
- C:-Sales on credit
- D:-Personal advances drawn from the treasury and audit retrenchments made from bills cashed direct at the treasury

Correct Answer:- Option-D

Question63:-Who grants the work to be executed on lump sum basis?

- A:-Chief Engineer

- B:-Accountant General
- C:-Superintending Engineer
- D:-Government

Correct Answer:- Option-D

Question64:-The Form of bills used for running account payments in connection with lump sum contracts is _____.

- A:-Form 22A
- B:-Form 23
- C:-Form 23B and 22A
- D:-Form 21

Correct Answer:- Option-C

Question65:-When is the need "stock" opened in divisions in which no stocks are maintained?

- A:-When a Purchase Estimate is received
- B:-When any manufacturing operations are undertaken
- C:-When there is a transfer of stock from another division
- D:-None of the above

Correct Answer:- Option-B

Question66:-What is the maximum outlay on Deposit works?

- A:-Amount of Deposits received
- B:-Amount of Deposits received excluding Supervision Charges
- C:-Budget Allocated
- D:-Amount of Funds to be received

Correct Answer:- Option-A

Question67:-What is the fundamental principle of the accounts of stores

- A:-To be accounted in Suspense Account Pending Clearance
- B:-By charge to specific heads of account or works on the basis of material issue
- C:-The cost of their acquisition should be debited to the final head of account concerned or the particular work for which they are required, if either of these can be determined at once
- D:-The cost of their acquisition should be debited to the final head of account concerned or the particular work for which they are required, if either of these cannot be determined at once

Correct Answer:- Option-C

Question68:-How is the percentage of Supervision Charges calculated?

- A:-On the value of materials issued to each job
- B:-On the Total Cost of Labour
- C:-On the Total cost of stores
- D:-On the total cost of labour and stores

Correct Answer:- Option-A

Question69:-Is the Divisional Accountant required to inspect the Sub Divisional Offices? If No, State the reason for the answer No and if Yes, when the inspection should be conducted

- A:-No. Divisional Accountant and Sub Divisional Office share the same Rank
- B:-Yes. Once in a year
- C:-Yes. Once in 2 years
- D:-No. It is the duty of the Divisional Officer

Correct Answer:- Option-B

Question70:-What is the main purpose of the report submitted by the Accountant General on the financial working of a workshop?

- A:-General Review
- B:-Revising the percentages fixed by the local government for the charges such as Supervision Charges, Maintenance Charges, Interest, depreciation etc.
- C:-Revision of the Issue Rate
- D:-Suggestions regarding improvements in functioning

Correct Answer:- Option-B

Question71:-Where should be Security deposits in cash invested?

- A:-Government Savings Bank in Treasuries
- B:-Fixed Deposits in Treasuries
- C:-Nationalized Banks
- D:-Scheduled Banks

Correct Answer:- Option-A

Question72:-Percentage deductions for a contractor's bills for the due fulfilment of a contract should not be invested in Government securities. Why?

- A:-The form of contract does not provide for the payment of interest to contractors on such sums
- B:-It can be invested in Government Securities
- C:-It is difficult to withdraw before a specified time frame
- D:-Retention is Interest Free

Correct Answer:- Option-A

Question73:-What is the maximum period of retention of the security deposit?

- A:-After the Satisfactory Completion of work
- B:-Six months from the date of completion of the work
- C:-After the end of the Defect Liability Period
- D:-12 months from the date of completion of the work

Correct Answer:- Option-B

Question74:-When can an executive Engineer release the Security deposit before the maximum time limit as per his discretion?

- A:-He is convinced that the amount as per the final bill cover all liabilities of the contractor and record certificate to that effect
- B:-Contractor has produced the latest clearance Certificate of Income tax and Agricultural Income tax and Sales tax
- C:-After the Satisfactory Completion of work
- D:- (1) and (2) above

Correct Answer:- Option-D

Question75:-Under the rules in paragraph 10.5.22. sums due to other Governments on closed accounts may be placed in the _____.

- A:-Suspense Account
- B:-Deposit Account
- C:-Miscellaneous Advances
- D:-Payable Account

Correct Answer:- Option-B

Question76:-A consolidated record of the transactions of a month relating to all deposit works of the division should be prepared in

- A:-K.P.W. Form 61
- B:-K.P.W. Form 62
- C:-K.P.W. Form 79
- D:-K.P.W. Form 80

Correct Answer:- Option-A

Question77:-When can a Department or Government officer incur any expenditure or liabilities against a sanctioned loan?

- A:-Statement in writing is first obtained from the Accountant General that the amount is available out of such a loan and has been placed in separate account so as to be available for the proposed expenditure
- B:-Statement in writing is first obtained from the Government that the amount is available out of such a loan and has been placed in separate account so as to be available for the proposed expenditure
- C:-After obtained the permission of the Government to Start the work
- D:-Confirmation from the Advocate General

Correct Answer:- Option-A

Question78:-How is the charge divided on, land acquired by the Civil Authorities on behalf of two or more non-commercial departments conjointly

- A:-Equally
- B:-Based on the proportion of dues to both the parties
- C:-Wholly debitable to the department for which the greater part of the land was taken up
- D:-As per mutual agreement between the departments

Correct Answer:- Option-C

Question79:-Who advises the Government on the Form of Contract?

- A:-Chief Engineer
- B:-Law Department
- C:-Ministry of Finance
- D:-Accountant General

Correct Answer:- Option-D

Question80:-Which rate is used for preparation of the estimate?

- A:-Schedule of Rate
- B:-Issue Rate
- C:-Market Rate
- D:-CPWD Rate

Correct Answer:- Option-A

Question81:-What is the minimum number check measurements by Divisional Officers in a financial year

- A:-40
- B:-25
- C:-50
- D:-75

Correct Answer:- Option-C

Question82:-Administrative sanction is to be communicative to the Accountant General only in respect of works relating to projects costing more than _____.

- A:-25 Lakh
- B:-50 Lakh
- C:-5 Lakh
- D:-None of the above

Correct Answer:- Option-D

Question83:-Technical sanction is to be communicated to the Accountant General only in respect of works relating to Non-project works costing more than _____.

- A:-5 Lakh
- B:-25 Lakh
- C:-10 Lakh
- D:-15 Lakh

Correct Answer:- Option-A

Question84:-A Cheque become stale when _____.

- A:-It's not being presented for payment within three months from the date of its issue
- B:-It's not being presented for payment with Six months from the date of its issue
- C:-It's not being presented for payment within 12 months from the date of its issue
- D:-Cheque Never becomes Stale

Correct Answer:- Option-A

Question85:-Payments for all stock received are made on the basis of entries in the _____.

- A:-Goods Received Sheet
- B:-Priced Store Register
- C:-Material Account
- D:-Store register

Correct Answer:- Option-A

Question86:-No secured advances are made for any materials unless they are to be used within _____ at the most.

- A:-One year
- B:-Six months
- C:-No time limit
- D:-Three months

Correct Answer:- Option-D

Question87:-If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of _____, which may be extended to _____ at the discretion of the Divisional Officer.

- A:-One Month, Three Months
- B:-One Month, Six Months
- C:-Two weeks, One Month
- D:-One Month, Four Months

Correct Answer:- Option-A

Question88:-The ledger accounts should be closed and balanced _____.

- A:-Periodically
- B:-Bimonthly
- C:-Half Yearly
- D:-Monthly

Correct Answer:- Option-D

Question89:-The closing balance of each _____ should be detailed so as to show, in respect of each separate work or supply (stock or work), the amount outstanding, if any, under each of the two suspense accounts.

- A:-Nominal Account
- B:-Real Account
- C:-Personal Account
- D:-Stock Account

Correct Answer:- Option-C

Question90:-What is the maximum quantum of advance that can be sanctioned by the Divisional Officers to contractors on the security of Materials (sand) brought to site

- A:-75% of the value of such materials
- B:-50% of the value of such materials
- C:-60% of the value of such materials
- D:-No advance can be sanctioned in the subject case

Correct Answer:- Option-D

Question91:-What is the condition to repay Deposits credited to Government? Or confiscated under the provisions of an agreement or bond

- A:-Sanction of the Chief Engineer
- B:-Sanction of Government
- C:-Pre-audit by the Accountant General
- D:-Cannot be repaid

Correct Answer:- Option-C

Question92:-Who is liable to submit brief report direct to the Chief Engineer (General) highlighting cases where serious financial irregularities defalcations, misappropriations or other suspicious transactions are detected with relation to stores

- A:-Deputy Chief Engineer (Stores and Purchase)
- B:-Divisional officer
- C:-The Stores Verification Officer
- D:- (1) and (3)

Correct Answer:- Option-D

Question93:-When any land or building not belonging to the Public Works Department is hired by another department to be occupied for any other public purpose, the rent is payable by _____.

- A:-Public Works Department
- B:-The department concerned
- C:-Divisional Officer
- D:-Beneficiary Concerned

Correct Answer:- Option-B

Question94:-Which account shows the monthly quantities and value of each class of articles manufactured, compared with the corresponding figures shown in the estimate

- A:-Out-turn account
- B:-Revenue account
- C:-Manufacturing account
- D:-General account

Correct Answer:- Option-A

Question95:-Used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with the general requirements of works or for a specific work or job. Which term

- A:-Operations
- B:-Charges
- C:-Workshop suspense
- D:-None of the above

Correct Answer:- Option-A

Question96:-The rent of buildings hired for use as residences of Government servants of any civil non-commercial department is chargeable in the accounts of the _____.

- A:-Revenue Department
- B:-Department Concerned
- C:-Public Works Department
- D:-Beneficiary

Correct Answer:- Option-C

Question97:-Which of the following can be treated as lapsed deposits?

- A:-Balances claimed but not disbursed for more than 3 complete years
- B:-Balances unclaimed for more than 2 complete accounting years
- C:-Balances unclaimed for more than three complete accounting years
- D:-Balances claimed but not disbursed for more than 2 complete years

Correct Answer:- Option-C

Question98:-Which of the following deposit transactions do not pass through the regular accounts of the division generally?

- A:-Cash deposits of contractors as security
- B:-Sums due to other Governments on closed accounts
- C:-Deposits for works to be done
- D:-Transactions connected with Interest-bearing securities

Correct Answer:- Option-D

Question99:-Metal found surplus, as the result of check-measurement (vide paragraph 284 of the Kerala Public Works Department Code) or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until _____.

- A:-Survey Reported
- B:-Unless and Until value is removed from accounts
- C:-Recovery of their value or receipt of sanction to write-off
- D:-All of the above

Correct Answer:- Option-C

Question100:-Muster rolls should never be prepared in duplicate. Is there any exemption

A:-Yes. To keep one muster roll for labourers employed upon several small works in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group

- B:-No Exemption
- C:-Yes. when the same labourers are employed in two different works
- D:-Yes. For use in office and work place

Correct Answer:- Option-A