

**PROVISIONAL ANSWER KEY**

Paper: Kerala PWD Account Code - II PAPER  
Date of Test 04-11-2022

Question1:-When a Divisional Accountant is about to be relieved of his duties in a Divisional office, either permanently or temporarily, he should prepare the following.

- A:-Memorandum reviewing the accounts of the Division
- B:-The Statement of the stock and other suspense accounts
- C:-The statement of all important liabilities and recoveries to be made from the staff or contractors
- D:-All the above

Correct Answer:- Option-D

Question2:-The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction

- A:-From the first bill
- B:-From the final bill
- C:-From the second bill
- D:-From each part bill and final bill equally

Correct Answer:- Option-A

Question3:-Expenditure on the construction or maintenance of a work may be broadly divided into

- A:-Three classes
- B:-Four classes
- C:-Two classes
- D:-Five classes

Correct Answer:- Option-C

Question4:-The preparation of bill in the section office for a completed work after measurement of it is within \_\_\_\_\_ from date of measurement

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

Correct Answer:- Option-B

Question5:-The issue of materials should simultaneously be entered be in the account of materials issued to contractors in

- A:-KPW Form 31
- B:-KPW Form 31 A
- C:-KPW Form 29
- D:-KPW Form 24

Correct Answer:- Option-B

Question6:-Direction office is the office of

- A:-Superintending Engineer
- B:-Executive Engineer
- C:-Assistant Executive Engineer
- D:-None of the above

Correct Answer:- Option-A

Question7:-The formal acceptance of the proposals for incurring an expenditure in the PWD by the Administrative department concerned on a work is

- A:-Technical Sanction
- B:-Expenditure sanction
- C:-Administrative Sanction or approval
- D:-None of the above

Correct Answer:- Option-C

Question8:-Standard Measurement book is meant for

- A:-facilitating the preparation of estimate for special repairs of govt. buildings
- B:-facilitating the preparation of estimate for maintenance works of the Govt. buildings
- C:-facilitating the preparation of estimate original road works
- D:-facilitating periodical repair works of the Govt. building

Correct Answer:- Option-D

Question9:-The cash and stock accounts of the Divisional office for a month are closed \_\_\_\_\_ of the Calender month

- A:-Once in a week
- B:-Once in every fortnight
- C:-Once in every three weeks
- D:-On the last working day of the Calender month

Correct Answer:- Option-D

Question10:-Schedule of works expenditure is prepared in

- A:-KPW Form 60
- B:-KPW Form 61
- C:-KPW Form 62
- D:-KPW Form 63

Correct Answer:- Option-A

Question11:-Non Government works are divided into

- A:-Three classes
- B:-Two classes
- C:-Four classes
- D:-Five classes

Correct Answer:- Option-B

Question12:-When deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure or the share which is payable by it, to the \_\_\_\_\_ in one lump sum or in instalments

- A:-Divisional accountant
- B:-Superintending Engineer
- C:-Chief Engineer
- D:-Divisional Officer

Correct Answer:- Option-D

Question13:-Which of the following are grouped under the transactions of PWD?

- A:-Expenditure and Revenue Heads
- B:-Expenditure Revenue and Remittance Heads

C:-Expenditure, Revenue, Remittance, Debt and Deposit Heads

D:-Debt and Deposit Heads

Correct Answer:- Option-C

Question14:-Which of the following is not "Cash"?

A:-Deposit receipts of banks

B:-Legal tender coin

C:-Cheque

D:-Drafts

Correct Answer:- Option-A

Question15:-Register of Divisional Accountant's objections is in

A:-KPW Form 40

B:-KPW Form 57

C:-KPW Form 56

D:-KPW Form 41

Correct Answer:- Option-B

Question16:-Expenditure for the works executed under PWD can only be incurred on the condition that

A:-If the sanction of competent authority has been obtained

B:-If funds to cover the charge during the year have been provided

C:-If the expenditure conforms to the relevant provisions of the constitution

D:-All the above

Correct Answer:- Option-D

Question17:-All payments outside India should be made through the \_\_\_\_\_ in accordance with the orders of Government issued from time to time

A:-Accountant General

B:-Government

C:-Finance Wing of Government

D:-Chief Engineer PWD Administration

Correct Answer:- Option-A

Question18:-The unspent balance on the Temporary advance should be remitted back to the disbursing officer after the expiry of a period of

A:-Six months

B:-Three months

C:-Three weeks

D:-One year

Correct Answer:- Option-B

Question19:-The loss of cheque book or a blank cheque shall be notified promptly to the

A:-Finance Department

B:-Accountant General

C:-Government

D:-Treasury Officer

Correct Answer:- Option-D

Question20:-Stores debited to suspense account is

A:-Road metal

B:-Tools and plants

C:-Stock

D:-Materials charged to works

Correct Answer:- Option-C

Question21:-Which of the following are the sources for the receipt of materials on stocks?

A:-Suppliers and from other works, buildings etc

B:-Manufacture

C:-Other Sub divisions, divisions and departments

D:-All of the above

Correct Answer:- Option-D

Question22:-All materials received on stock should be examined and counted or measured or weighed and it should be recorded in the Goods Received sheets in KPW form

A:-7A

B:-7

C:-7B

D:-9

Correct Answer:- Option-A

Question23:-Payments for all stock received are made on the basis of entries

A:-in the Bin card

B:-in the priced vocabulary of stock

C:-in the Good Received sheets

D:-in the Indent Register

Correct Answer:- Option-C

Question24:-A consolidated account of the receipts, issues and balances of tools and plants should be maintained in the sub divisional office in KPW form

A:-14A

B:-14

C:-13

D:-12

Correct Answer:- Option-B

Question25:-All transfer entries ordered to be made should be registered in the Transfer Entry Book, KPW Form 51 maintained in

A:-Sub division office

B:-Divisional office

C:-Section office

D:-SE's office

Correct Answer:- Option-B

Question26:-Public works revenue is assessed and realized accordance with the rules prescribed by

A:-Government

B:-Finance Department

C:-Accountant General

D:-Public Works Department

Correct Answer:- Option-A

Question27:-The Sub divisional Officer primarily and the \_\_\_\_\_ secondarily will be held personally responsible for Revenue losses:

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

Question28:-Register of Rents of Buildings and Lands should be maintained in the Divisional office in KPW Form No.:

- A:-45
- B:-41
- C:-42
- D:-46

Correct Answer:- Option-D

Question29:-Cash charges on works consist of payments to :

- A:-Labourers
- B:-Members of work charged establishments
- C:-Contractors and other for works done or other services rendered
- D:-All the above

Correct Answer:- Option-D

Question30:-Muster rolls should be prepared in KPW form No.

- A:-19
- B:-20
- C:-21
- D:-18

Correct Answer:- Option-A

Question31:-Wages to Labourers remaining unpaid for three months should be reported to the

- A:-Divisional Accountant
- B:-Divisional Officer
- C:-Superintending Engineer
- D:-Chief Engineer

Correct Answer:- Option-B

Question32:-Hand Receipt is in KPW Form No.

- A:-19A
- B:-19
- C:-24
- D:-25

Correct Answer:- Option-C

Question33:-Payments for all work done otherwise than by daily labour and for all supplies required for specific works, are made on the basis of measurements recorded in Measurement Book

- A:-KPW Form 21
- B:-KPW Form 20
- C:-KPW Form 21A
- D:-KPW Form 19

Correct Answer:- Option-A

Question34:-In addition to the direct charges for the operations of a workshop, the account of each job should be debited, not through the workshop suspense account but directly under the head of Account concerned, with suitable percentage to cover the indirect charges enumerated below :

- A:-Supervision charges, maintenance charges of buildings, plant and machinery
- B:-Interest on the capital cost of the building, plant and machinery
- C:-Depreciation of buildings, plant and machinery
- D:-All the above

Correct Answer:- Option-D

Question35:-Annual accounts of each workshop is known as

- A:-Capital account
- B:-Proforma account
- C:-Out turn account
- D:-Profit and loss accounts

Correct Answer:- Option-B

Question36:-Which of the following transactions does not come under "Public Works Deposits"

- A:-Cash deposits of contractors
- B:-Miscellaneous deposits
- C:-Interest-bearing securities
- D:-Sums due to other Government on closed accounts

Correct Answer:- Option-C

Question37:-Which of the following cannot be accepted from a contractor for departmental works made out in the name of the pledgee for purposes of tender and security deposit

- A:-Deposit Receipts of the Reserve Bank of India
- B:-State Bank of Travancore
- C:-Kerala State Co-operative Bank Ltd.
- D:-Mercantile Bank Ltd

Correct Answer:- Option-D

Question38:-Percentage deductions on account of security made from contractor's bills should also be credited to the head

- A:-Public Work Advance
- B:-Public Works Deposits
- C:-Miscellaneous Deposits
- D:-Cash deposits

Correct Answer:- Option-B

Question39:-From the Deposits Register, a monthly abstract known as the schedule of Deposits in KPW Form 75 should be prepared and forwarded to

- A:-Chief Engineer
- B:-Superintending Engineer
- C:-Accountant General
- D:-Finance department

Correct Answer:- Option-C

Question40:-All payments of decretal amounts pertaining to "Deposit works" should be charged on the consolidated fund of the state under the head of account

- A:-"50-PW-Suspense-Miscellaneous PW Advances-Other items (charged)
- B:-Public Works Deposits

- C:-Public Works Advances
- D:-Miscellaneous Advances

Correct Answer:- Option-A

Question41:-Works executed on behalf of Panchayats and construction work under the poor Housing Scheme for Weaker Sections of the community in the state are exempt from

- A:-Payment of Centage charge
- B:-Payment of supervision charge
- C:-Payment for extra items
- D:-None of the above

Correct Answer:- Option-A

Question42:-In the case of deposit works to which Government have contributed, no refund should be made to a local or other body from any unexpended balance at the credit of "deposits" without the sanction of

- A:-Accountant General
- B:-Government
- C:-Chief Engineer
- D:-Finance Department

Correct Answer:- Option-B

Question43:-When a special officer is employed for the acquisition of land for the PWD, the expenditure on pay, allowance etc of the special officer and his establishment and any expenditure on contingencies is debited to

- A:-Revenue department
- B:-Local bodies Wing
- C:-Public Works Department
- D:-Finance Department

Correct Answer:- Option-C

Question44:-The rent of building 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:-Finance Department
- C:-Local bodies
- D:-Public Works Department

Correct Answer:- Option-D

Question45:-All debits to stock should be collected in KPW form 67, "Schedule of Debits to Stock". The entries in the schedule should be arranged in

- A:-Five groups
- B:-Seven groups
- C:-Six groups
- D:-Two groups

Correct Answer:- Option-C

Question46:-The monthly accounts should be prepared in

- A:-KPW Form 76
- B:-KPW Form 75
- C:-KPW Form 74
- D:-KPW Form 69

Correct Answer:- Option-A

Question47:-"Interstate suspense Account" "Adjusting Account between central and State government and "Adjusting Account with Railways", "Adjusting Account with posts and Telegraphs" etc should be despatched so as to reach the Accountant General not later than the

- A:-14th of April of the succeeding year
- B:-7th of April of the succeeding year
- C:-1st May of the succeeding year
- D:-1st June of the succeeding year

Correct Answer:- Option-B

Question48:-The Destruction of Account Records in PWD is governed by such rules as may be prescribed by government with the concurrence of the

- A:-Chief Engineer
- B:-Superintending Engineer
- C:-Executive Engineer
- D:-Accountant General

Correct Answer:- Option-D

Question49:-All works of irrigation are primarily classified into

- A:-three
- B:-four
- C:-five
- D:-two

Correct Answer:- Option-D

Question50:-The expenditure on productive works is recorded in two sections namely

- A:-Capital and Revenue charges
- B:-Capital account and work expenditure
- C:-Revenue charges and Capital Account
- D:-None of the above

Correct Answer:- Option-A

Question51:-The action to be taken for returning of Earnest Money to contractors is

- A:-that the amount shall be given without any formalities
- B:-that the amount should be returned on production of temporary receipt by the contractor
- C:-that the amount should be returned after having obtained a stamped receipt in Tender Register
- D:-that the amount should be noted in the cash book and returned the amount in cash

Correct Answer:- Option-C

Question52:-The imprest account must be closed at the end of

- A:-Once in every three months
- B:-Each month
- C:-Once in every six months
- D:-The financial year

Correct Answer:- Option-B

Question53:-Any pages left blank inadvertently in the Measurement Book, it must be cancelled by

- A:-Parallel lines
- B:-Horizontal lines
- C:-Vertical lines
- D:-Diagonal lines

Correct Answer:- Option-D

Question54:-The original Standard Measurement Books should be kept in the personal custody of the

- A:-Divisional accountant
- B:-Divisional Officer
- C:-Superintending Engineer
- D:-Sub divisional officer

Correct Answer:- Option-A

Question55:-The first and final bill for a work executed should be prepared in

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

Correct Answer:- Option-B

Question56:-Secured Advance is an Advance amount paid to a contractor not exceeding \_\_\_\_\_ percent of the value of materials supplied by him at site

- A:-80
- B:-90
- C:-75
- D:-70

Correct Answer:- Option-C

Question57:-Pay bill of work charged Establishment is a combination of

- A:-Pay bill and details of works under execution
- B:-Pay bill and contingent bills
- C:-Pay bill and acquittance roll
- D:-Pay bill of regular employees and casual labourers

Correct Answer:- Option-C

Question58:-On the \_\_\_\_\_ each year, Divisional officers should send certificates to their superintending Engineers that all the standard measurement books in their Divisions have been inspected by them, that the entries therein have not been tampered with

- A:-15th April
- B:-30th April
- C:-31st March
- D:-1st June

Correct Answer:- Option-B

Question59:-The arithmetical accuracy of the calculations in 50 percent of the entries in the Measurement Books selected for review should also be checked by the

- A:-Divisional accountant
- B:-Divisional officer
- C:-Sub divisional officer
- D:-Superintending Engineer

Correct Answer:- Option-A

Question60:-Contractors have no liberty to remove surplus materials from site of works without the written permission of the

- A:-Superintending Engineer
- B:-Sub Divisional Officer
- C:-Section Officer
- D:-Divisional Officer

Correct Answer:- Option-D

Question61:-Register of Materials-at-site is in KPW form

- A:-31
- B:-30
- C:-29
- D:-40

Correct Answer:- Option-A

Question62:-Surplus materials returned to store or transferred to other works should be priced within:

- A:-Issue rate from the store
- B:-Cost with supervision charge
- C:-Current market rates
- D:-None of the above

Correct Answer:- Option-C

Question63:-In the public works account contributions made to local bodies are charged to the minor head, "Grants-in-aid" under the major head

- A:-51 public works
- B:-2202 public works
- C:-3054 public works
- D:-50-public works

Correct Answer:- Option-D

Question64:-Which of the following is not under the minor head, "Suspense"?

- A:-Purchases
- B:-Other charges
- C:-Stock
- D:-Miscellaneous public works advance

Correct Answer:- Option-B

Question65:-All payments made in advance for stores ordered will be debited to the sub-head, "Advance payment" under the suspense head, "Stock", when the materials are subsequently received the value, is debited to the concerned sub head of stock by minus debit to :

- A:-Purchase
- B:-Miscellaneous PW Advance
- C:-PW deposits
- D:-None of the above

Correct Answer:- Option-A

Question66:-Any expenditure on Deposit works incurred in excess of the amount deposit is chargeable to

- A:-Miscellaneous Deposits
- B:-Public Works Deposits
- C:-Miscellaneous PW advances
- D:-None of the above

Correct Answer:- Option-C

Question67:-Which of the following transaction does not come under the purview of the Head of Account "Miscellaneous Public Works Advances"?

- A:-Sales on credit

- B:-Expenditure incurred on Deposit works
- C:-Losses, retrenchments, errors
- D:-Purchases

Correct Answer:- Option-D

Question68:-Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head

- A:-45 or 50
- B:-44 or 50
- C:-40 or 55
- D:-40 or 56

Correct Answer:- Option-B

Question69:-The maintenance of any works under the Administrative control of the PWD shall be entrusted to the agency of another civil department with the sanction of

- A:- Government
- B:-Finance Department
- C:-Accountant General
- D:-Chief Engineer

Correct Answer:- Option-A

Question70:-If a contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, it will come under

- A:-Percentage rate contract
- B:-Piece work contract
- C:-Lumpsum contract
- D:-By item rate contract

Correct Answer:- Option-C

Question71:-All intermediate payments made to the contractor on lumpsum contract, will be treated as advances made to him and it will be accounted under a suspense head

- A:-Lumpsum contract payment
- B:-Contractors-Advance payments
- C:-Contractors-Miscellaneous payment
- D:-PW-Advances

Correct Answer:- Option-B

Question72:-The manufacture accounts are classified into

- A:-Three
- B:-Four
- C:-Five
- D:-Two

Correct Answer:- Option-D

Question73:-When a transaction on account of supplies made or services rendered etc has to be settled in cash, it should be debited in the suspense head

- A:-Cash settlement suspense account
- B:-Stock
- C:-Other transaction
- D:-Miscellaneous advances

Correct Answer:- Option-A

Question74:-The value of lands, improvements and building transferred to a commercial department shall be fixed by

- A:-Government
- B:-Finance Department
- C:-Chief Engineer
- D:-District Collector

Correct Answer:- Option-D

Question75:-The accounts of a manufacture shall not remain open indefinitely. If the operations of manufacture are continuous, the account must be closed at least

- A:-Once a month
- B:-Once in six months
- C:-Once a year
- D:-Weekly

Correct Answer:- Option-C

Question76:-No work should be executed through lumpsum basis under sanction is obtained from \_\_\_\_\_ in each case.

- A:-Finance
- B:-Government
- C:-Accountant general
- D:-Chief Engineer

Correct Answer:- Option-B

Question77:-The maximum period of retention of the security deposit will be \_\_\_\_\_ months from the date of completion of the work.

- A:-Three
- B:-Six
- C:-Nine
- D:-Twelve

Correct Answer:- Option-B

Question78:-\_\_\_\_\_ of the Tools and plant ledger should be posted from the office copies of the Tools and plant received sheets and the tools and plant indents

- A:-Parts I and II
- B:-Part I
- C:-Part II
- D:-Part III

Correct Answer:- Option-A

Question79:-Major head for expenditure is sub divided into minor heads and it is further divided into

- A:-Detailed Headed and Service head
- B:-Detailed Head and Department head
- C:-Detailed head, service head and department head
- D:-Service head and Department head

Correct Answer:- Option-C

Question80:-The work Abstract should be prepared in the \_\_\_\_\_ in the first instance

- A:-Section office

- B:-SE's office
  - C:-Divisional office
  - D:-Sub divisional office
- Correct Answer:- Option-D

Question81:-The permanent and collective record of the expenditure incurred in the Division, during a year, on each work is the :

- A:-Register of works
  - B:-Work abstract
  - C:-Contractor's ledger
  - D:-None of the above
- Correct Answer:- Option-A

Question82:-When expenditure on a week exceeds the sanctioned estimate amount, workslip is prepared and submitted to

- A:-CE
  - B:-EE
  - C:-AG
  - D:-SE
- Correct Answer:- Option-D

Question83:-Priced stores Ledger is maintained in

- A:-Section office of stores
  - B:-Sub division of stores
  - C:-Division of stores
  - D:-Superintending Engineer's office
- Correct Answer:- Option-C

Question84:-Carriage and other incidental charges should be debited to

- A:-Other charges
  - B:-Stock
  - C:-Miscellaneous PW advance
  - D:-Purchase
- Correct Answer:- Option-B

Question85:-The responsible officer to make available the records of initial accounts and other records in the periodical test Audit of AG is

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

Question86:-It is not necessary to forward administrative sanctions for the work to Accountant General. Technical sanction for project works which cost more than \_\_\_\_\_ lakhs is to be communicated to Accountant General

- A:-Rs. 25 lakhs
  - B:-Rs. 20 lakhs
  - C:-Rs. 5 lakhs
  - D:-Rs. 1.5 lakhs
- Correct Answer:- Option-A

Question87:-The cheque may be cancelled and its amount written back if it remains unpaid for any cause for \_\_\_\_\_ months

- A:-6
  - B:-3
  - C:-12
  - D:-15
- Correct Answer:- Option-C

Question88:-Treasury officers are required to furnish to the Divisional officer \_\_\_\_\_ statement of cheque books supplied by them to all disbursing officers of the division on their requisition

- A:-Half yearly
  - B:-Fortnightly
  - C:-Yearly
  - D:-Quarterly
- Correct Answer:- Option-D

Question89:-Which of the following is correct?

- A:-Remittances into Treasury should be made in lump once a week, on the last working day
  - B:-Remittances into Treasury should be made in lump fortnightly
  - C:-Remittances into Treasury should be made in lump daily
  - D:-Remittances into Treasury should be made twice in a week
- Correct Answer:- Option-A

Question90:-Petty sums under \_\_\_\_\_ should not be paid by cheques

- A:-Rs. 50/-
  - B:-Rs. 10/-
  - C:-Rs. 20/-
  - D:-Rs. 100/-
- Correct Answer:- Option-B

Question91:-When a public building, land or other property is let to a person not in the service of Government, the full assessed rent should be recovered in

- A:-Monthly
  - B:-Quarterly
  - C:-Half yearly
  - D:-Advance
- Correct Answer:- Option-D

Question92:-Statement of rents in KPW Form 45, to be recovered in cash or by deduction from pay bills should be sent in \_\_\_\_\_ to the officer concerned

- A:-duplicate
  - B:-quadruplicate
  - C:-triplicate
  - D:-quintuplicate
- Correct Answer:- Option-C

Question93:-Issues of stock materials of contractors for bonafide use on works are exempt from the \_\_\_\_\_ percent on account of supervision, which is made when stock materials are sold to the public

- A:-10
- B:-15
- C:-20

D:-25

Correct Answer:- Option-C

Question94:-All revenue receipts of the division should be classified and abstracted in a Register of Revenue KPW form \_\_\_\_\_ maintained in the Division office

A:-45

B:-44

C:-46

D:-50

Correct Answer:- Option-B

Question95:-Which of the following is correct?

A:-Issue rate is the cost of the materials in stock

B:-Issue rate is the cost of the materials in storage charge

C:-Issue rate is the cost of the materials in handling charge

D:-Issue rate is the cost of the materials in storage charge and handling charge

Correct Answer:- Option-D

Question96:-Which of the following is not the sub head of the stock account?

A:-Miscellaneous payment

B:-Miscellaneous stores

C:-Advance payments

D:-Small stores

Correct Answer:- Option-A

Question97:-The schedules relating to the suspense and deposit accounts in KPW forms 65, 68 and 75 and the workshop suspense schedule, must be submitted to the

A:-Accountant General

B:-Government

C:-Finance department

D:-Chief engineer

Correct Answer:- Option-A

Question98:-When any land or building not belonging to the public works department is hired by another department the rent is paid by

A:-Revenue department

B:-Government

C:-The Department concerned

D:-Public Works Department

Correct Answer:- Option-C

Question99:-If the encashment of a bill for an advance on transfer is likely to delay and if the transfer is urgently necessary in the public interest, the advance can be paid from

A:-Available cash in hand

B:-Permanent advance

C:-Works imprest

D:-All of the above

Correct Answer:- Option-D

Question100:-The revision of rates after work is carried out is

A:-partly admissible

B:-entirely inadmissible

C:-admissible if the Divisional Officer permits

D:-admissible if the Chief Engineer orders on it

Correct Answer:- Option-B