

## FINAL ANSWER KEY

Paper: Kerala Public Works Account Code  
Date of Test 18-10-2020

Question1:-When the sub heads of work are divided into 'labour' and materials, " the rate of cost" of the labour charges relating to each sub head can be watched separately and the necessary control over the expenditure on materials can be exercised through

- A:-The suspense head Materials
- B:-Material Account
- C:-Stock Account
- D:-Quantity Account

Correct Answer:- Option-A

Question2:-Other recoverable payments including the value of materials supplied to the contractor or to other. On his behalf (such as charges for supply of water as electricity) Should be entered in the accounts under:

- A:-"Contractor - Advance payments"
- B:-The suspense head contractors - Other transaction
- C:-Contractors - other expenditure
- D:-Contractors - other items

Correct Answer:- Option-B

Question3:-In the public works account contributions made to local bodies are charged to the minor head "Grants-in-aid under the major

- A:-Public works deposits
- B:-Misc. PW Advances
- C:-Misc. 50 - Public Works
- D:-Misc. 71 - Miscellaneous

Correct Answer:- Option-C

Question4:-A consolidated account of all expenditure debited against the grants of the Division should be prepared incorporating the figures relating to the several major heads in

- A:-Schedule of abstract expenditure
- B:-Schedule of Deposit Works
- C:-Receipts and Recoveries of capital Account
- D:-Classified Abstract of expenditure

Correct Answer:- Option-D

Question5:-All vouchers for payment made to part time and seasonal work charged establishment should be forwarded to the

- A:-Divisional Engineer
- B:-Suptg. Engineer
- C:-Accountant General
- D:-Finance wing, Chief Engineer's office

Correct Answer:- Option-C

Question6:-The pay and allowances of an establishment specially entertained for and mainly employed on famine relief shall together with its contingent expenditure be debited to the head

- A:-"64 - Famine Relief"
- B:-"Extraordinary Replacements"
- C:-"43" Maintenance Repairs
- D:-"64 A Famine Relief"

Correct Answer:- Option-D

Question7:-Except in respect of grants -in-aid under 1.50 public works, the amount provided in the budget estimate for each unit of appropriation shall be regarded as an appropriation placed at the disposal of

- A:-Administrative Dept. of secretariat
- B:-Chief Controlling officer
- C:-Finance wing of secretariat
- D:-Accountant General

Correct Answer:- Option-B

Question8:-Receipts from National Highway other than those received during the course of execution of work eg: receipts of revenues from the avenue trees and proceeds by way of sale of clipping dead trees and charges realised for ferry services and inspection Bunglows, Rent House etc, which are maintained from the NH funds shall be credited to

- A:-Central Government
- B:-National Highway Authority of India
- C:-State Government
- D:-Central Revenue

Correct Answer:- Option-A

Question9:-Security Deposits for work estimated to Rs.One lakh may be accepted from contractor of public works Dept. and Public Health Engg. Dept. in the form of

- A:-In cash
- B:-Bank guarantee
- C:-Cheque
- D:-Promissory Note

Correct Answer:- Option-B

Question10:-The register of works are posted from

- A:-Expenditure Register
- B:-Contractors Ledger
- C:-Work Abstract
- D:-Measurement Book

Correct Answer:- Option-C

Question11:-Which closing of the worker accounts in case of a private supplier delays receiving final payment the liability (anticipated) should be incorporated in the worker account by removing the outstanding credits under the suspense account. i.e.

- A:-Item adjustable by public works
- B:-Outstanding liabilities
- C:-Purchases
- D:-"Purchase" to "PW Deposits"

Correct Answer:- Option-D

Question12:-After the completion of a work, theoretical calculation of the principal items of materials used on each sub head should be made, showing the clearance of suspense head in the register i.e.

- A:-"Materials" in KPW form 34
- B:-Completion Report
- C:-Register of works
- D:-Expenditure

Correct Answer:- Option-A

Question13:-Objection statements and inspection reports should be returned after the Divisional Officer has recorded replies there on through

- A:-Finance Wing
- B:-Suptg. Engineer
- C:-Accountant General
- D:-Chief Engineer

Correct Answer:- Option-B

Question14:-Arrangements for the periodical test audit and local inspection of the accounts of Divisional and Sub. Divisional Officer and made by

- A:-Suptg. Engineer
- B:-Finance wing Chief Engineer's Office
- C:-Accounts Branch
- D:-Accountant General

Correct Answer:- Option-D

Question15:-Expenditure connected with the execution of works in Raj Bhavan in so far it relates to the public works Dept. in charged on-----

- A:-Consolidated fund of the state
- B:-"Service Heads"
- C:-Deptl. heads
- D:-Charged Expenditure

Correct Answer:- Option-A

Question16:-As the sub. Divisional Officers are responsible for clearance from works accounts of all outstandings against contractor, a list of balances due to and from piece workers and contractors should be maintained by them, and this may preferably be done in the same form as

- A:-Work Abstract
- B:-Contractor Ledger
- C:-Registure of Works
- D:-Expenditure Register

Correct Answer:- Option-B

Question17:-The form of contract will be settled by Govt. in consultation with and the advice of Accountant General as to whether the form proposed meets the requirements of audit \_\_\_\_\_ ie

- A:-Law Dept
- B:-Finance Secretariate
- C:-Chief Engineer. Buildings and Roads and Law Department
- D:-Auditor General

Correct Answer:- Option-C

Question18:-The percentage of supervision charges should be calculated on the value of

- A:-Total cost of labour
- B:-Total cost of stores
- C:-Total cost of Tools and Plant
- D:-Value of Materials issued to each job

Correct Answer:- Option-D

Question19:-When any Govt. land with improvements there on or any building is transferred from one service Dept. to another, under the state Govt. the transfer shall be made

- A:-At the rate fixed by Govt.
- B:-Free of cost
- C:-At the rate fixed by Revenue Dept.
- D:-At the rate Public Works Department

Correct Answer:- Option-B

Question20:-In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant etc; the amount of estimate and appropriation for the work should be rateably broken up into two parts to represent.

- A:-The work expenditure and materials account
- B:-Percentage charges
- C:-Works expenditure and percentage charge
- D:-Supervision and percentage charge

Correct Answer:- Option-C

Question21:-When revenue from irrigation is realised in the Land Revenue; the collection this made in Land Revenue Dept. are paid direct into

- A:-Bank
- B:-Treasury
- C:-Revenue Dept.
- D:-Land Board

Correct Answer:- Option-B

Question22:-For noting the progress of the receipt, review and return of measurement books, a register should be maintained in the sub divisional and divisional offices in

- A:-KPW form No.95 A or 95 B
- B:-KPW form No.95
- C:-KPW form No.85
- D:-KPW Form No. 79

Correct Answer:- Option-A

Question23:-When secured advances are allowed by the divisional officer to a contractor, whose contract is for finished work, it should be seen that an indenture has been signed by the contractor in ----

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

Correct Answer:- Option-C

Question24:-When any existing portion of a road, road bridge, cause way, embankment, ferry approach protective or training work in connection with a road is to be replaced or remodelled (Whether or not the change involves any dismantlement) and the change represents genuine increase the value of the property, the whole cost of replacement or remodeling as the case may be should be classed as

- A:-New Work
- B:-Repairs
- C:-Original Work
- D:-Special work

Correct Answer:- Option-A

Question25:-Estimates exceeding Rs.10,000/- (Rupees Ten thousand only) for 11 works which are themselves directly remunerative, such as new distributaries, mills a works for increasing the canal discharge and 21 works which are necessary for the full developments of a project, but which are not themselves directly remunerative shall be charged to

- A:-Revenue Account

- B:-Capital Account
  - C:-Original work
  - D:-"99" or "100" works
- Correct Answer:- Option-B

Question26:-Recoveries when they are made in connection with works done for Railways. Defence Services and Post and Telegraph should be treated as:

- A:-Fees for Govt. Audit
  - B:-Recoveries of Expenditure
  - C:-As reduction of expenditure under "20-Audit"
  - D:-Receipt and Recoveries on Capital Account
- Correct Answer:- Option-C

Question27:-If work charged establishment is replaced by temporary or permanent staff. Such a proposals need not be treated as Part II schemes, provided the extra cost on account of leave and pension charges does not exceed

- A:-Rs.5,000/-
- B:-Rs.3,000/-
- C:-Rs.1,500/-
- D:-Rs.2,500

Correct Answer:- Option-D

Question28:-Expenditure on a new service not completed in the budget estimates for the year may not be incurred, whether the expenditure is charged or voted and whether it can be met by reappropriation or not until it is included in a supplementary statement of expenditure presented to

- A:-Government
- B:-Subject committee
- C:-The legislature
- D:-Accountant General

Correct Answer:- Option-C

Question29:-Audit is required to see that the expenditure on any scheme met out of allocations from the Central Road Fund is within the programme approved by the Central Govt. with the advice of

- A:-State Government
- B:-Standing Committee for Roads
- C:-Subject Committee
- D:-Public Accounts Committee

Correct Answer:- Option-B

Question30:-The Accountant General concerned is authorised to pass on excess over the estimated cost of a scheme as approved by the Central Government upto

- A:-A limit of 10% of the estimated cost
- B:-A limit of 5% of the estimated cost
- C:-A limit of  $2\frac{1}{2}$  % of the estimated cost
- D:-A limit of 15% of the estimated cost

Correct Answer:- Option-A

Question31:-The expenditure in "Original work" and repairs pertaining to National Highways shall be debited to

- A:-Central Section of the Accounts
- B:-"50-PW-Repairs"
- C:-"103 - Capital outlay on PW-communications and 50 PW-Repairs"
- D:-"71- Miscellaneous"

Correct Answer:- Option-C

Question32:-Remittance made to the Bank of cheques paid as in Public Works, receipt should be entered in the Remittance Book, but in the place for the treasury, receipt should be entered as:

- A:-By cash
- B:-By Draft
- C:-By bank cheque
- D:-Book adjustment

Correct Answer:- Option-C

Question33:-The account maintained in the Accounts Branch of the Divisional Office to record day by day transactions relating to each item of stock should be maintained in

- A:-Goods Received sheet
- B:-Priced stores Ledger
- C:-Indent Register
- D:-Stock Register

Correct Answer:- Option-B

Question34:-General sanctions to estimates and appropriation for works should be noted, to fixed charges of a recurring character eg: those relating to the work charges establishments, in

- A:-Register of Misc. Sanctions
- B:-Register of works
- C:-Measurement Book
- D:-Register of work sanction

Correct Answer:- Option-D

Question35:-The cash collected by canal officers of the public works Dept. will be promptly brought into account and remitted into treasury/District treasury on

- A:-Daily
- B:-Once in a week
- C:-Once in a month
- D:-Once in a fortnight

Correct Answer:- Option-A

Question36:-When the expenditure upon any original work on a National Highway to the detailed estimate of which the Central Government has accorded technical approval and financial sanction exceeds, a is likely at any time to exceed, the amount of such estimate, the executive agency shall forward a revised detailed estimate for such work to the Central Government: if

- A:-If exceed by 15% thereof or by a sum of Rs.30,000/- whichever is less
- B:-If exceeds by more than 10% thereof or by a sum of Rs.25,000/- whichever is less
- C:-If exceed by more than 10% thereof or by a sum of twenty thousand whichever is less
- D:-If exceed by more than 15% thereof or by a sum of Rs.25,000/- whichever is less

Correct Answer:- Option-B

Question37:-Value of materials received from sources other than stock (including manufacture) whether for issue to contractors or for issue direct to works is at once brought into account of

- A:-Materials
- B:-Stock

- C:-Purchase
- D:-Works

Correct Answer:- Option-D

Question38:-It is permissible to make payments in cash in case of payments made out of state, if the suppliers insist on such mode of payment and if the amount payable does not exceed

- A:-Rs.1,000/- at a time
- B:-Rs.500/- at a time
- C:-Rs.100/- at a time
- D:-Rs.250/- at a time

Correct Answer:- Option-C

Question39:-When money due to a contractor or other creditors is attached by a prohibitory order of a court and afterwards paid into the court, the receipt duly, signed by the court should be prepared by

- A:-Public works Dept.
- B:-Judiciary
- C:-Accountant General
- D:-Finance wing of Govt.

Correct Answer:- Option-A

Question40:-When there is a small shop for the execution of repairs to tools and plant of a small manufacture jobs the accounts of works executed in such shops should be kept in the forms prescribed as the case may be for

- A:-Original work
- B:-Repairs works a manufacture operation
- C:-Operations
- D:-Expenditure

Correct Answer:- Option-B

Question41:-When no capital accounts are kept of a workshop for whichever branch intended, at expenditure should be booked under the major head

- A:-"50-Public works"
- B:-Workshop Expenditure
- C:-"44" or "50"
- D:-"90"

Correct Answer:- Option-C

Question42:-Payments for all stock received are made on the basis of entries in the

- A:-Stock Register
- B:-Materials account
- C:-Priced Vocabulary of stores
- D:-Goods Received Sheet

Correct Answer:- Option-D

Question43:-The schedule of Credits/Debits to the head "Interstate suspense Account". Adjusting Account between Central and State Goods and Adjusting Accounts with Railways P and T. Defence etc. must invariably be despatched so as to reach the Accountant General not later than

- A:-2nd April of the succeeding year
- B:-7th April of the succeeding year
- C:-31st March i.e. closing of financial year
- D:-12th April of the succeeding year at the latest

Correct Answer:- Option-B

Question44:-If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional officers under his power, the fact may be

- A:-Informed to the superior officer, before payment is made
- B:-Informed to the superior officer, after making payment
- C:-The words "Excess paid by me" should be added to the completion report
- D:-May be paid as extra payment

Correct Answer:- Option-C

Question45:-A numerical or quantity account of receipts issues and balances has to be maintained for all stores, even though debited to final heads with a view to control the balances efficiently until the stores are finally disposed off either by consumption of works or otherwise and the quantity account has further to be reconciled periodically with the value accounts in the cases of stores debited to

- A:-Suspense "Stock"
- B:-Suspense "Tools and plant"
- C:-Suspense "Materials charged to work"
- D:-Suspense "Stores"

Correct Answer:- Option-A

Question46:-When the charges for acquiring land for extracting road metal primarily and when the charges exceed Rs.1,000/- and the road metal is required for the construction of a new road or the raising in class of the existing road, the Divl. Officer should charge direct to original work concerned and balance if any should be debited to

- A:-Repairs
- B:-Sub head 'Land Kilns'
- C:-Road Metal
- D:-Materials charged to work

Correct Answer:- Option-B

Question47:-Unused balances of road metal should be verified atleast once a year and whenever this verification is made, a report of verification of the road metal should be prepared in \_\_\_\_\_ by the sub Division Officer showing the balances as per accounts

- A:-KPW Form - 18
- B:-KPW Form - 20
- C:-KPW Form - 16
- D:-KPW Form - 15

Correct Answer:- Option-D

Question48:-In respect of buildings in charge of the Public Works Dept. Which are available for occupation as residences, capital and Revenue accounts are required to be prepared periodically by the

- A:-Government
- B:-Suptg. Engineer
- C:-Accountant General
- D:-Divisional Officer

Correct Answer:- Option-C

Question49:-The transfer of a work from the productive to the unproductive category or vice versa will affect the recording of all future transactions in connection with it. No adjustment will be made in the general accounts in respect of past transactions but the necessary transfers will be effected in the proforma accounts of the work in question by the

- A:-Finance Sect.
- B:-Auditor General

- C:-Divl. Accountant
- D:-Accountant General
- Correct Answer:- Option-D

Question50:-The sale proceeds of trees felled in the compound of a public office should be credited if the felling is done in the course of execution of works by the public works department:

- A:-Maintenance
- B:-XXXVII PW-Miscellaneous
- C:-Recoveries of expenditure
- D:-Misc. Public Works Advance
- Correct Answer:- Option-B

Question51:-After reconciliation has been effected between the totals of work abstract and relevant schedule dockets, a statement should be prepared separately for expenditure relating to each of major head in

- A:-Schedule of works expenditure
- B:-Expenditure Register
- C:-Work Abstract
- D:-Schedule of Transactions
- Correct Answer:- Option-A

Question52:-Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed, the account may be reopened in orders to rectify the error or omission unless the amount involved is not more than:

- A:-Rs.100/-
- B:-Rs.10/-
- C:-Rs.50/-
- D:-Rs.25/-
- Correct Answer:- Option-B

Question53:-All transactions involving payments on account of cash recoveries etc., made by one division on behalf of another Division, will be accounted for initially under the head i.e

- A:-Public works Deposit
- B:-Public Works Receipts
- C:-PW Deposits - Misc. Deposits
- D:-CSSA
- Correct Answer:- Option-C

Question54:-Items in the Misc. PW Advances accounts are cleared under proper sanction or authority to some other head of account by

- A:-By Transfer
- B:-By actual recovery or by transfer
- C:-Book Transfer
- D:-Book Adjustment
- Correct Answer:- Option-B

Question55:-Water works maintained on behalf of municipalities are subject to a levy towards establishment charges or the actual expenditure on establishment including TA and contingencies which ever is less

- A:-10%
- B:-12 1/2%
- C:-7 1/2%
- D:-15%
- Correct Answer:- Option-D

Question56:-The special establishment employed for the execution of irrigation projects should be debited as the case may be to

- A:-"100 - capital outlay or Irrigation.Navigation embankment and Drainage work (Non commercial) or" 99 - capital outlay on Irrigation, Navigation etc (Commercial)
- B:-"50-Public works"
- C:-Estl. charges
- D:-Work charged expenditure
- Correct Answer:- Option-A

Question57:-In case of irrigation schemes (Commercial) where separate establishment is employed for the execution of the schemes, pensionary and leave charges will be calculated at a percentage for the year and this is to be applied on the total pay and leave salary of the establishment at a rate fixed by

- A:-Irrigation Department
- B:-Government
- C:-Accountant General
- D:-Admn. Dept.
- Correct Answer:- Option-B

Question58:-Petty and miscellaneous items of work in any material which ordinarily should be classed as "new work" should be debited to 'repairs' upto a limit to be prescribed by the State Government subject to a maximum of \_\_\_\_\_ in any one case provided that the works in question do not in the opinion of suptg. Engineer form part of any comprehensive scheme or project covered by a work estimate.

- A:-Rs.30,000/-
- B:-Rs.25,000/-
- C:-Rs.20,000/-
- D:-Rs.10,000
- Correct Answer:- Option-C

Question59:-Public works expenditure which is undertaken for the relief of famine and is controlled and managed under the conditions applicable to famine relief works will be charged. Whether the work is or is not are which would, at sometime or other, have to be undertaken irrespective of famine; to

- A:-"74 Grants in aid" etc,
- B:-"50 - Public works"
- C:-64- Famine Relief
- D:-"64 A Famine Relief"
- Correct Answer:- Option-D

Question60:-When a fine is imposed or deposit confiscated with the object of defraying expenditure caused by the action of an individual or firm, as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken \_\_\_\_\_

- A:-Liability against the contractor
- B:-In reduction of the expenditure
- C:-Adjustment awaited
- D:-In an reduction of cost
- Correct Answer:- Option-B

Question61:-According to article 205 of the constitution all excess over grants which occurs during the course of the year or which are noticed after the close of the year have to be regularised by getting a supplementary statement of expenditure voted to cover the excess by

- A:-By accountant general

- B:-By Government
- C:-By Legislature
- D:-By public accounts committee

Correct Answer:- Option-C

Question62:-In order to ensure that the outstandings at the close of the year are reduced to the minimum the transactions occurring in March are settled in stages as such, the transactions taking place during the period from 1st to 15th March claims to be preferred

- A:-Before 20th March
- B:-By 21st March
- C:-By 31st March
- D:-By 25th March

Correct Answer:- Option-A

Question63:-Contributions made by the Central or the State Government to District Boards, Municipalities etc, or vice versa shall be debited as expenditure as shown as receipt as the case may be under the head of account most closely connected with the object for which the contributions are made where as against given for general purpose such as grant to make good a deficit or as compensation for revenue resumed will be classified under \_\_\_\_\_

- A:-Revenue Account
- B:-Grants - in - aid
- C:-Misc. Advance
- D:-"71 Miscellaneous"

Correct Answer:- Option-D

Question64:-Charged expenditure means the expenditure which is

- A:-Subject to the sanction of Government
- B:-Subject to the sanction of Accountant General
- C:-Subject to the Comptroller and Auditor General
- D:-Not subject to the vote of the legislative Assembly

Correct Answer:- Option-D

Question65:-Transactions relating to the charge and receipts connected with the service pertaining to the works of the State Government and such of the civil works of the Central Government. Which are entrusted to the State Government for execution are adjusted finally against the provision of funds there of placed at their disposal, in the accounts of

- A:-Divisional Officer
- B:-State Government
- C:-Chief Engineer
- D:-Suptg. Engineer

Correct Answer:- Option-A

Question66:-Supplies of road metal are measured and paid for like supplies of other metals for works, but metal in often kept in store at the roadside before being laid down a quantity account are maintained in the sub Divisional Office, named as

- A:-"Statement of Receipts, Issue and Balance of Road-Metal"
- B:-Statement of Quantity Account
- C:-Materials at Site
- D:-Stock and Storage

Correct Answer:- Option-A

Question67:-Any expenditure on Deposit. Works incurred in excess of the amount deposited, is chargeable to pending recovery to effect which action should be taken i.e.

- A:-To PW deposit
- B:-Misc. PW advance
- C:-Outstanding Liabilities
- D:-Contractors - Others Transaction

Correct Answer:- Option-B

Question68:-When the outstanding credits under the suspense account "Purchase" are cleared the items should be deleted from the contractors.

- A:-Outstanding Liabilities
- B:-Register of Outstanding Liabilities
- C:-Purchase Account
- D:-Expenditure Register

Correct Answer:- Option-B

Question69:-The permanent and collective record of the expenditure incurred in the Division during a year on each work is the

- A:-Expenditure Register
- B:-Work Abstract
- C:-Register of works
- D:-Measurement Book

Correct Answer:- Option-C

Question70:-If the currency of a cheque should expire owing to its not being presented at the Treasury for payment within three months from the date of its issue, then

- A:-The cheque may be cancelled
- B:-A new cheque may be issued
- C:-It may be received back by the drawer de-tray it and draw a new cheque in lieu of it
- D:-The Treasury Department may be informed

Correct Answer:- Option-C

Question71:-Parties who have to pay amounts (Except in the case of petty amounts) into the accounts of the Divisional/Sub Divisional officer, should be directed to pay by means of

- A:-Deposit in Bank in favour of the Officer
- B:-Remitted into Treasury
- C:-As National Savings Certificate
- D:-By means of cheques/drafts in favour of Divisional/Sub Divl. officer

Correct Answer:- Option-D

Question72:-In exceptional and urgent case, such as urgent sult clearance of canals closing of breaches etc; where labours are employed casually for a short periods, payment may be made

- A:-On Daily wages
- B:-As NMR
- C:-As CLR
- D:-On a Hand Receipt

Correct Answer:- Option-D

Question73:-A sub Divisional Officer should necessarily check measure before payment and in proper time all first and final bills amounting over

- A:-Rs. 100/-
- B:-Rs.200/-
- C:-Rs.500/-

D:-Rs.1,000

Correct Answer:- Option-B

Question74:-Payment of any amount after the contractor has accepted final payment in settlement of all demands with exception, the Disbursing officer are not precluded from entertaining a bonafide claim, requires the special sanction of

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

Correct Answer:- Option-A

Question75:-No credit should be allowed to a work on account of surplus materials, if they are likely to be of any use within a reasonable time, but a list of the materials should be maintained in the sub Dn/Divn. Officer as a supplement to the \_\_\_\_\_ unless the suptg. Engineer considers this unnecessary i.e.

- A:-To the Indent Register
- B:-Stock Account
- C:-Priced Stores Ledger
- D:-Material Account

Correct Answer:- Option-C

Question76:-An account of all the transactions relating to a work during a month whether in respect of cash, stock or other charges, should be prepared by the sub Dvl. Officer in one of the \_\_\_\_\_ i.e

- A:-Cash Book
- B:-Works Abstract Form
- C:-Stock Account
- D:-Expenditure Register

Correct Answer:- Option-B

Question77:-On the basis of monthly statements of adjustments received from various Accounts officer, the Accountant General, commerce works and Miscellaneous, who maintains the centralised account of the fund, carries out the matching adjustment for the equivalent amount by debit to

- A:-"74 Grants-in-aid"
- B:-Central Road Fund
- C:-"88-Grants For Development"
- D:-Central Road Fund and contra credit to "74 Grants-in-aid" etc

Correct Answer:- Option-D

Question78:-The Suptg. Engineer in competent to sanction estimate for easing curves of roads involving land acquisition, the estimated cost of which does not exceed \_\_\_\_\_ under the charges "Spl. Repairs", the expenditure being met from the provisions for the maintenance of road i.e \_\_\_\_\_

- A:-Rs.20,000/-
- B:-Rs.30,000/-
- C:-Rs.15,000/-
- D:-Rs.25,000

Correct Answer:- Option-A

Question79:-Expenditure on account of restoration of damage caused by extraordinary casualties such as flood, fire etc; which is permitted to be debited to the major head should be recorded under a separate minor head i.e.

- A:-'50-Public Works'
- B:-Extraordinary Replacements
- C:-Repairs
- D:-Spl. Repairs

Correct Answer:- Option-B

Question80:-All estimates for works which are neither remunerative in them selves nor considered necessary for the development of the project shall be charged to

- A:-Capital Account
- B:-"43-Maintenance and Repairs"
- C:-Works "99" or "100"
- D:-Revenue Account

Correct Answer:- Option-D

Question81:-Recoveries on account of cost of audit and account's, whom they are made in connection with work done for Railways, Defence Service and Post's and Telegraph should be treated as reduction of expenditure under

- A:-Fees for Govt. Audit
- B:-L 11 - Misc
- C:-"20 - Audit"
- D:-Other Expenses

Correct Answer:- Option-C

Question82:-The Estimating Authority in respect of water less in

- A:-Irrigation Department
- B:-Board of Revenue
- C:-Chief Engineer Public Works Dept.
- D:-Finance Dept.

Correct Answer:- Option-B

Question83:-All savings in appropriation should when they to notice be immediately surrendered through the Administrative Department Concerned with full explanations as to how they come about to

- A:-Finance Department
- B:-Government
- C:-Legislature
- D:-Public Account Committee

Correct Answer:- Option-A

Question84:-All proposals for expenditure from the Central Reserve and all other proposals for expenditure from the Road Fund to be made in the state shall be referred by

- A:-Comptroller and Auditor General
- B:-Standing Committee for Roads
- C:-Central Govt. of the standing committee
- D:-Central Road Fund Board

Correct Answer:- Option-C

Question85:-The time limit allowed for the settlement of store invoices by cheque/Demand Draft towards cost of materials issued form the District store or other stores is

- A:-A Fortnight
- B:-30 days
- C:-10 days
- D:-20 days

Correct Answer:- Option-B

Question86:-When the Architectural Section of the public works designs and prepares the complete plans for private institutions, a charge is levied against the estimated cost of the building

- A:-1% (one)
- B:-2 % (Two)

C:-1 1/2% (One and half)

D:-2 1/2% (Two and half)

Correct Answer:- Option-D

Question87:-When a section officer a other Govt. Officer who is not in charge of a cash book collects Deptl. revenue, he should not mix it up with the imprest or any other cash in his charge he should at the earliest opportunity, remit it

- A:-To the sub Divl. Officer or other superior officer maintaining a cash Book
- B:-Remit it into Treasury
- C:-Remit it Divisional Office
- D:-Remit it as PW Deposit

Correct Answer:- Option-A

Question88:-Actual losses of cases 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:-Miscellaneous
- B:-"Estt.-Sub head contingencies"
- C:-Other Expenses
- D:-Other Items

Correct Answer:- Option-B

Question89:-The sub.Divisional officers are delegated with powers to pass bills upto a maximum amount of \_\_\_(a)\_\_\_ in case of all first and final bill and \_\_\_(b)\_\_\_ in the case of intermediate bills.

- A:-(a) Rs.2,000/- and (b) Rs.7,500/-
- B:-(a) Rs.1,500/- and (b) Rs.5,000/-
- C:-(a) Rs.2,500/- and (b) Rs.10,000/-
- D:-(a) Rs.2,000/- and (b) Rs.8,000/-

Correct Answer:- Option-C

Question90:-Unforeseen items of work provided for by a lumpsum provision in an estimate should be paid for only after

- A:-Check Measurement
- B:-On final payment
- C:-Receipt of completion report
- D:-Actual measurement

Correct Answer:- Option-D

Question91:-The expenditure on storage charges and handling charges, should be debited to the sub head under the suspense head stock viz

- A:-Store
- B:-Materials
- C:-Carriage and storage
- D:-Issue rate

Correct Answer:- Option-C

Question92:-In case of all transfer of Divisional, Sub. Div. or other executive charges, a report of charge should be prepared in the manner prescribed be Govt. and sent to Accountant General through

- A:-Executive Engineer
- B:-Chief Engineer
- C:-Directly
- D:-Suptg. Engineer

Correct Answer:- Option-D

Question93:-All corrections in the accounts which may be advised by the Accountant General on auditing the documents, should after verification be carried out in all relevant records, the entries being made in red ink (quoting the audit note or other advice) and attested with dated initials of

- A:-Divisional Accountant
- B:-Executive Engineer
- C:-Supdt. Accounts Branch
- D:-Fin. Assistant

Correct Answer:- Option-A

Question94:-A portion of the Road Fund, amounting to \_\_\_\_\_ shall be retained by the Central Government as a Central reserve equal to

- A:-15%
- B:-20%
- C:-10%
- D:-7 1/2%

Correct Answer:- Option-B

Question95:-Actual payments will be made, to the state Govt. or other administration concerned on the basis of monthly audited expenditure on the work as communicated to him by the state Accountant General concerned subject to the limit of the Contribution sanctioned Govt.of India by

- A:-Comptroller and Auditor General
- B:-Finance Secretariate of the State
- C:-Central Government
- D:-Accountant General Central Revenue

Correct Answer:- Option-D

Question96:-Before approving a proposal for expenditure from the Road Fund Allocations of a state the Central Govt. are required to refer it to

- A:-Comptroller and Auditor General
- B:-Public Accounts Committee
- C:-Standing committee for Roads
- D:-Transport Ministry

Correct Answer:- Option-C

Question97:-If the public works Dept. prepares the plans and estimates for any work to be executed y the central Govt. Local Bodies including Municipalities and private persons, a charge on the estimated cost exclusive cost of land will be levied subject to a minimum of Rs.100/-@

- A:-1 1/2%
- B:-2 1/2%
- C:-2%
- D:-1%

Correct Answer:- Option-B

Question98:-Additions to cadres of additional posts the cost of which is recovered together with leave and pensionary contributions or the cost of which is recovered import so as to leave only a trivial amount to be debited to



- A:-Work charged establishment
- B:-Dept. Concerned
- C:-State Revenue
- D:-Admn. Dept

Correct Answer:- Option-C

Question99:-When an additional appropriations is required urgently in a case not involving a new service and no savings are foreseen, the authority concerned should apply for permission to incur the expenditure to

- A:-Admn. Dept of the Govt.
- B:-Finance
- C:-Legislature
- D:-Public Accounts Committee

Correct Answer:- Option-A

Question100:-If a proforma account relates to transaction of two or more divisions, the compilation of it will ordinary be under taken by provided the necessary data are furnished

- A:-Administrative Authority
- B:-Accountant General
- C:-By both Division together
- D:-Divisional Accountant of the Division where transaction are in high rate

Correct Answer:- Option-B