

**PROVISIONAL ANSWER KEY**

Paper: Kerala Public Works Account Code & Kerala Account Code Vo111  
Date of Test 10-11-2022

Question1:-Charged Expenditure means

- A:-Expenditure which is not subject to the vote of the legislative Assembly
- B:-Expenditure which is subject to the vote of the legislative Assembly
- C:-Expenditure which requires the prior approval of the accountant General
- D:-Requires prior approval of the finance Dept of Government

Correct Answer:- Option-A

Question2:-Out-turn - The term means

- A:-The value of goods transferred to another work in progress which is found as excess on completion of the work
- B:-The value of the finished products of the work done in cases in which the article brought are not departmentally supplied
- C:-Means the upto date quantities of work done or supplies made
- D:-Indicates the charges incurred on the manufacture operations connected with the general requirements of works

Correct Answer:- Option-B

Question3:-Secured advance is

- A:-Means advance given for expenditure incurred for acquisition of land and stores for a work to the contractor
- B:-The charges which are levied in addition to book value in respect of stock materials sold or transferred
- C:-The term is applied specially to an advance made on the security of materials brought to site of works to a contractor whose contract is for completed items of works
- D:-The advance sanctioned to the contractor to complete the work on the strength of materials brought to site

Correct Answer:- Option-C

Question4:-Revenue Heads is

- A:-Transactions for revenue receipts creditable in the accounts of sub division heads
- B:-For revenue receipts creditable in the accounts of revenue dept
- C:-For revenue receipts creditable to Government
- D:-Revenue receipts creditable finally in the accounts of Government in the accounts of Divisional officers

Correct Answer:- Option-D

Question5:-Running Account is

- A:-The term applied to the account with a contractor when payment of work is made to him in advance on the strength of materials brought to site
- B:-Term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract
- C:-Means a payment made to a contracts in respect of work done a supplies made by him and duly measured
- D:-Disbursement of any kind of advance not being the final payment which includes secured advance

Correct Answer:- Option-B

Question6:-Expenditure on the construction of Government non residential buildings for administration and office purpose and other buildings which exclusively relate to functions under central service as distinct from that on the construction of buildings for functional purposes like schools, hospitals etc, will be accounted for under

- A:-The head of account 277 Education
- B:-the head of account 477 capital outlay on Education Art and culture
- C:-the head of account 259 public works or 459 capital outlay in public works
- D:-the head of account 280 medical/480 capital outlay on medical

Correct Answer:- Option-C

Question7:-When tools and plants are transferred to other divisions or departments, the sub divisional officers should note in KPW form 13 in red ink first below the entries of quantities the value there of if recoverable and monetary settlement/adjustment will be effected by

- A:-Sub divisional officer
- B:-Finance section of chief Engineer office
- C:-Accountant general
- D:-The Divisional office

Correct Answer:- Option-D

Question8:-The expenditure on Non Government works and repayment of deposits are accounted for under

- A:-Miscellaneous public works deposit
- B:-Misc PW Advances
- C:-Public works Deposits
- D:-Public 50-PW suspense Misc

Correct Answer:- Option-C

Question9:-When secured advances have been made for materials recoveries and made from regularly \_\_\_\_\_ payment made for those items of actual work in which such materials have been used

- A:-Last and final
- B:-the very first payment
- C:-in four equal instalment
- D:-2nd payment

Correct Answer:- Option-B

Question10:-Cash realised by the officer of the Department should be paid into the nearest Treasury for credit as miscellaneous receipt of the department and should be made in

- A:-in lumpsum once a week
- B:-Daily
- C:-Last working day of the month
- D:-Once in a fortnight

Correct Answer:- Option-A

Question11:-When a divisional officer receives report that a cheque drawn by him is lost, he should at once report the fact and request to stop payment of cheque if it has not already been paid

- A:-Next Higher Authority
- B:-Bank concerned
- C:-Treasury officer
- D:-Accounts section

Correct Answer:- Option-C

Question12:-In order to ensure accuracy of posting of all transactions and facilitate the preparation and valuation of indents, a list of materials in stock showing the correct description and permanent identifying number should be involved on the basis of an up-to date classification of stores should be maintained as

- A:-Goods received sheet
- B:-Stock Register
- C:-Materials register

D:-Priced Vocabulary of stores

Correct Answer:- Option-D

Question13:-The account maintained by in the Accounts branch of the divisional office to record day by day transactions relating to each item of stock in KPW Form II is

A:-Register of Indent

B:-Priced Stores Ledger

C:-T and P Register

D:-Materials Account Statement

Correct Answer:- Option-B

Question14:-If felling of trees is done in the course of execution of works by the public works Dept, the sale proceeding of trees in the compound of public office should be credited to the Head of Account

A:-XXXVII - Public works miscellaneous

B:-Public works Deposit

C:-Miscellaneous Receipts

D:-Other receipts

Correct Answer:- Option-A

Question15:-The Divisional officer should submit to the Accountant General quarterly statement of demand collection and balance of irrigation revenue by

A:-End of January, March, June and September

B:-By 15th of March, July, October and December

C:-By 10th of August, November, February and June

D:-By 10th of January, April, July and October

Correct Answer:- Option-C

Question16:-All Treasury officers are required to furnish to the Divisional officers \_\_\_\_\_ a statement of cheque books supplied by the to all disbursing officers of them division on their requisition

A:-Bi-monthly

B:-Half-yearly

C:-Quarterly

D:-By the end of every month

Correct Answer:- Option-C

Question17:-All transactions of receipts and issues should be recorded strictly in accordance with rules in the order of occurrence and as soon as they take place. In addition to the initial and basic records of Receipts and issues should also be kept in the store i.e.

A:-Goods Received sheet

B:-A Day Book

C:-Stock register

D:-T and P Register

Correct Answer:- Option-B

Question18:-All road metal required for the maintenance of a road or section of a road is charged at once to the minor head

A:-Repairs

B:-Materials charged to works

C:-Road Metal

D:-Stock

Correct Answer:- Option-A

Question19:-All materials received should be examined and counted or measured or weighed as the case may be, when delivery is taken. The record of the detailed count or measurement should be kept in the

A:-Bin card

B:-Stock Receipt

C:-Materials Register

D:-Goods received Sheets

Correct Answer:- Option-D

Question20:-A Register of Miscellaneous properties should be maintained in each sub division in order that no item of revenue may be lost sight of this register should be submitted to

A:-Divisional office monthly

B:-Accountant general

C:-Finance wing

D:-Superintending Engineer

Correct Answer:- Option-A

Question21:-Remissions of irrigation revenue allowed before collection should be treated as reductions of demand and cash repayments of such revenue after collection as refunds of revenue. All other refund of revenue and repayment of receipts and recoveries on capital account should be taken as

A:-Addition of Receipts

B:-In deductions of the receipts under the head of account concerned

C:-As refund of Revenue

D:-Revenue receipt

Correct Answer:- Option-B

Question22:-The Expenditure on the construction a maintenance of a work may be broadly divided as

A:-Works Accounts

B:-Expenditure Account

C:-Cash and Stock charges

D:-Maintenance charges

Correct Answer:- Option-C

Question23:-On the 30th of April every year, the Divisional officers should send certificates to the effect that all measurement books in their divisions have been inspected by them and that entries there in have not been tempered to

A:-Accountant General

B:-Finance Section chief Engineer's office

C:-For Audit

D:-Superintending Engineer

Correct Answer:- Option-D

Question24:-Every payment made to a member of the work charged establishment whether on account of his wages or in recoupment of actual travelling expenses should be charged to

A:-Miscellaneous public works items

B:-Other Expenses

C:-The work on which he is employed

D:-Work charged Establishment

Correct Answer:- Option-C

Question25:-If there is loss on disposal of surplus materials at less than the Book value, it should be

- A:-Debited to the work for which the stores were originally purchased
- B:-Deducted from the payment to contractor
- C:-Adjusted in other work
- D:-Realised in cash from the contractor

Correct Answer:- Option-A

Question26:-When provision is made in the abstract of estimate separately for "labour" and "materials" under any sub head the account of the cost of all materials issued to the work from stock or by purchases, manufacture or transfer should be kept under a single head i.e

- A:-Labour charges
- B:-Materials
- C:-Stock
- D:-Labour and materials

Correct Answer:- Option-B

Question27:-Capital charges in connection with a manufacture extending over more than one season should be debited, in first instance to a special account under the sub head viz

- A:-Manufacture Account
- B:-Operations
- C:-Land Kilus etc - of the stock Account
- D:-Stock Account

Correct Answer:- Option-C

Question28:-The maximum period of retention of the security deposit will be \_\_\_\_\_ from the date of completion of the work normally

- A:-Three months
- B:-Forty five days
- C:-Nine months
- D:-Six months

Correct Answer:- Option-D

Question29:-Deposits credited to Government such as confiscated amount under the provisions of an agreement or bond cannot be repaid without

- A:-Sanction from Government
- B:-Pre audit by Accountant general
- C:-Pre audit by superintending Engineer
- D:-Pre audit by chief Engineer

Correct Answer:- Option-B

Question30:-When a contribution is paid by a local body or a private person or body with the express object of meeting the whole or part of the cost of construction by the public works department of a specific work which is eventually to be the property of Government should be credited as

- A:-Revenue of public works Department
- B:-Public works Deposit
- C:-Revenue receipt of Government
- D:-Miscellaneous PW Advance

Correct Answer:- Option-C

Question31:-The rent of Building hired for use as residences of Government servants of any civil non commercial department is chargeable in the accounts of

- A:-Public works Department
- B:-Concerned department to which the building is rented for
- C:-Revenue Department
- D:-Occupant

Correct Answer:- Option-A

Question32:-When any Government land with improvements there on or any building is transferred from one service Department to another under the state government, the transfer cost shall be

- A:-Borne by the department to which the transfer is made
- B:-Borne by department from whom the transfer is effected
- C:-Free of charge
- D:-Public works Department

Correct Answer:- Option-C

Question33:-When a transaction on account of supplies made or services rendered etc, has be settled in cash i.e. by cheque/Bank draft the monetary settlement should be effected by debiting the amount due, to the head of account

- A:-Suspense Account
- B:-By Book Transfer
- C:-Material Account
- D:-CSSA under T.Deposits and Advances

Correct Answer:- Option-D

Question34:-If any limitations has been set on the drawing for any sub divisional officers from treasury for any month by the divisional officer, the same should be intimated to

- A:-Treasury officer/Bank
- B:-Divisional Accountant
- C:-Accountant general
- D:-Finance wing

Correct Answer:- Option-A

Question35:-When a recovery has been ordered to be made from a contractor other person, which cannot be watched through a suspense or other account specially prescribed for the purpose the order should be noted at once in

- A:-Contractors ledger
- B:-Register of recoveries
- C:-Register of special recoveries
- D:-Work Expenditure

Correct Answer:- Option-B

Question36:-The audit of schedule of dockets is conducted on the assumption that petty vouchers and initial stock accounts in support of the certified amounts and stock charges have been duly checked; in the office of

- A:-Executive Engineer
- B:-Superintending Engineer
- C:-Accountant general
- D:-Divisional Accountant

Correct Answer:- Option-C

Question37:-The schedule relating to the suspense and deposit accounts and the workshop suspense schedule must be submitted to the Accountant General so long as there are balance outstanding under the account concerned

- A:-By the end of every month
- B:-Fortnightly

- C:-Quarterly
- D:-Month after month
- Correct Answer:- Option-D

Question38:-In connection with the transaction with the other Governments Railways, defence post and Telegraph etc, the central Accounts Section of the reserve Bank close their books for the year by

- A:-31st march
- B:-25th April
- C:-June 30th
- D:-31st December

Correct Answer:- Option-B

Question39:-The proforma Accounts showing the results of the working of irrigation etc, projects productive as well as unproductive for which accounts are kept are prepared annually by Accountant general are termed as

- A:-Administration Accounts
- B:-Special Accounts
- C:-Admn : Accounts of Irrigation
- D:-Admn : Accounts of irrigation, Navigation Embankment and drainage works

Correct Answer:- Option-D

Question40:-The destruction of accounts records in public works officers is governed by such rules as may be governed by Government with the concurrence of

- A:-Accountant general
- B:-Chief Engineer
- C:-Finance Dept
- D:-Secretary to Government, public works department

Correct Answer:- Option-A

Question41:-When a portion of an existing structure or other work, not being a road surface, road bridge causeway, embankment, ferry approach protective or irrigation work in connection with a road is to be replaced or remodelled and the cost the change represent, a genuine increase in the value of property the work of replacement or remodelling should be classed as

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

Correct Answer:- Option-B

Question42:-Public works under taken in consequence of the occurrence of famine, but not directly for the employment of famine stricken people and not therefore treated as relief work, will be classified excess that any expenditure in exceed of normal rates incurred in consequences of the employment for relief purpose of unskilled labour will be transferred to the head of account

- A:-"50 - public works"
- B:-"67 - Famine"
- C:-"64A - Famine relief "
- D:-Public works Expenditure

Correct Answer:- Option-C

Question43:-all estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to

- A:-Original work
- B:-Capital Account
- C:-Working Expenses
- D:-Revenue Account

Correct Answer:- Option-D

Question44:-The leave and pensionary charges in respect of Irrigation schemes (Commercial) will be deducted in accounts schemes wise under the detailed head

- A:-"99 - Capital outlay of Irrgn Navigation
- B:-"43 - Irrgn, Navigation, Embankment and Drainage works
- C:-XLVIII - Contribution and recoveries towards pension and other retirement benefits
- D:-Irrigation - pensionary charges

Correct Answer:- Option-D

Question45:-When an additional appropriation is required urgently in a case not involving a new service and no savings are foreseen, the authority concerned should apply to

- A:-Administrative department of Government
- B:-Finance Department
- C:-Accountant General
- D:-Public works department

Correct Answer:- Option-A

Question46:-The final appropriation the actual expenditure in the year and the resultant variation under each unit of appropriation within the several grants will be shown in the detailed appropriation accounts and should be prepared by

- A:-Controlling officers
- B:-Public Accounts Committee
- C:-Accountant General
- D:-Chief Engineer

Correct Answer:- Option-C

Question47:-Receipts from National Highway other than those received during the course of execution of work viz receipts and revenue from the avenue trees and proceeds by way of sale of chippings, dead trees and charges realised for ferry services and Inspection Banglows, rest Houses etc, which are maintained from National Highway funds shall be credited to under the appropriate minor heads of viz

- A:-Capital outlay on national Highway
- B:-State Government
- C:-National Highway Authority of India
- D:-central Government

Correct Answer:- Option-D

Question48:-The expenditure on minor additions and alterations to buildings upto a certain monetary limit to be filled by Government may be classed as petty works expenditure and debited to repairs at the discretion of

- A:-Chief Engineer
- B:-Superintending Engineer
- C:-Executive Engineer
- D:-Assistant Executive Engineer

Correct Answer:- Option-B

Question49:-In State Division all transactions other than those of Railways post and telegraph and defence originating on behalf of the central Government should be classified under the appropriate central Head of Account but in the compiled accounts they should be collected together under

- A:-Adjusting Account with railway + Post 6++Telegraph
- B:-Other Items - Miscellaneous Railway + Post 6++Telegraph
- C:-Adjusting Account between Central + State Government
- D:-Transfer between State and central Accounts

Correct Answer:- Option-C

Question50:-Advances of pay and travelling expenses to Government servants on transfer will be accounted for under the head

- A:-Transfer travelling Allowance
- B:-Travelling Allowance
- C:-Other Expenses
- D:-Same head to which pay and allowances are debited

Correct Answer:- Option-D

Question51:-Debits and credits for adjustments and which cannot be adjusted to final heads pending classification should be adjusted under

- A:-Other items
- B:-Other Expenditure
- C:-CSSA
- D:-Miscellaneous works Advances - OI PW deposit - Misc Debits

Correct Answer:- Option-D

Question52:-Earnest money deposits which are paid under the rule of Government by contractors or purchasers of forest products direct into a treasury or sub Treasury should be treated as

- A:-Remittance of EMD
- B:-Forest Remittance
- C:-Revenue deposit
- D:-Revenue remittance

Correct Answer:- Option-C

Question53:-In the case of works whose accounts are not kept by sub heads, the receipt should be credited in reduction of final charges and the progress of the realisation of receipts should be watched through

- A:-Register of recoveries
- B:-Contractors Ledger
- C:-Contractor Advance
- D:-Register of liabilities

Correct Answer:- Option-A

Question54:-When capital accounts are kept of a workshop intended mainly for the need of the civil works Branch all expenditure incurred upon it, whether of the nature of capital or working expense should be recorded under the major head will be taken in reduction of such expenditure and revenue receipts will be booked under the minor head under the major head

- A:-"50" - recoveries of capital Expenditure
- B:-"XXXVII" - receipts from workshops
- C:-"XXXIV" - Receipts from workshops
- D:-"99" Receipts representing recoveries of capital Expenditure

Correct Answer:- Option-B

Question55:-On the completion of a job all outstanding charges on it must be debited as soon as possible to the head concerned but in cases where this cannot be done as in the case of expenditure in excess of the deposit received, the unadjusted amount should be transferred to the head

- A:-Suspense Account
- B:-Surplus
- C:-Miscellaneous public work Advances
- D:-Miscellaneous PW deposit

Correct Answer:- Option-C

Question56:-In the case of deposit works to which Government have contributed, no refund should be made to a local or other body from any unexpanded balance at the credit of deposit without the sanction

- A:-Divisional Officer
- B:-Superintending officer
- C:-Accountant General
- D:-Government

Correct Answer:- Option-D

Question57:-The construction of roads other than those declared as National Highway comes under the state list comes under the competence of

- A:-State Legislature
- B:-State Government
- C:-Public Accounts committee
- D:-Controller and Accountant general of India

Correct Answer:- Option-A

Question58:-In order to ensure that the outstandings at the close of the year are reduced to minimum the transactions occurring in March May be settled in stages as during for 1st to 15th March claims are preferred

- A:-Before 25th of March
- B:-Before 20th of March
- C:-Before 31st of March
- D:-Before 23rd of March

Correct Answer:- Option-B

Question59:-When the Architecture section of the public works department designs and prepares the complete plans for private institutions a charge \_\_\_\_\_ of the estimated cost of the building should be levied on the institution for which the estimate is prepared

- A:-4% of the estimated cost
- B:-3% of the estimated cost
- C:-2½ of the estimated cost
- D:-1% of the estimated cost

Correct Answer:- Option-C

Question60:-The introduction of any new major or minor head as well as the abolition or change of nomenclature of any of the existing heads requires the approval of

- A:-Government
- B:-Public Accounts committee
- C:-Accountant General
- D:-Comptroller and Accountant General of India

Correct Answer:- Option-D

Question61:-Once a transaction has been entered in the objection statement or otherwise challenged, the responsibility for having the objection removed will devolve upon

- A:-Superintending Engineer
- B:-Divisional officer
- C:-Sub Divisional officer

D:-Accountant general

Correct Answer:- Option-B

Question62:-All liabilities and assets of the division adjustable by transfer credit or debit to other remittance heads of account should be registered as soon as they become known in

A:-Register of adjustment

B:-Book Transfer

C:-Register of Transfer Awaited

D:-Remittance register

Correct Answer:- Option-C

Question63:-Actual losses of cash by theft or otherwise and irrecoverable personal advance 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:-Establishment

B:-Establishment sub head contingencies

C:-Other items

D:-Misc. Expenses

Correct Answer:- Option-B

Question64:-Estimates of expenditure which is not charged in the consolidated fund are submitted in the form of demands of grants to

A:-The assembly

B:-Governor

C:-Government

D:-Accountant General

Correct Answer:- Option-A

Question65:-Book Transfer means

A:-The process whereby financial transactions which involve the giving or receiving of cash or of stock material are brought to account

B:-The transfer of surplus materials from one work to another work in progress

C:-The transactions between state and central government

D:-The process whereby financial transactions which do not involve the giving or receiving of cash or of stock materials are brought to account

Correct Answer:- Option-D

Question66:-In respect of Establishment charges relating to work done for other Governments, Local Funds, private parties etc, the recovery should be made on percentage basis and credited as revenue heads under the major head

A:-"259 public works "

B:-"059 public works "

C:-"Recovery of centage "

D:-"333"

Correct Answer:- Option-B

Question67:-When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as

A:-Impress

B:-Miscellaneous Advance

C:-Temporary Advance

D:-Misc. work Advance

Correct Answer:- Option-C

Question68:-The cost chargeable to a contractor for materials issued to him in accordance with the rules should be charged to the suspense head and credited to the suspense head by being posted in the issue column ie

A:-Materials at site

B:-Contractors other Transactions

C:-Stock

D:-Purchase Register

Correct Answer:- Option-A

Question69:-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:-15%

B:-12%

C:-10%

D:-7½%

Correct Answer:- Option-B

Question70:-In the activities of any individual forest unit or any self contained exploitation scheme like saw mill or a Forest railway are such as to require the maintenance of subsidiary accounts on a commercial basis the form of accounts to be kept may be settled by

A:-Accountant General

B:-Forest Division

C:-Revenue department

D:-Government after consultation with Accountant General

Correct Answer:- Option-D

Question71:-An account of all transactions relating to a work during a month, whether in respect of cash, stock or other charges should be prepared in

A:-Works Abstract

B:-Cash book

C:-Stock Register

D:-Register of works

Correct Answer:- Option-A

Question72:-When improvements to existing residential buildings or buildings for which rent is recovered are carried out, the standard rent should be revised and got approved with the date of completion of the works by the

A:-Public works department

B:-Revenue department

C:-Government

D:-Department Head concerned

Correct Answer:- Option-C

Question73:-In exceptional and urgent cases such as urgent silt clearance of canals, closing of breaches etc, where labourers are employed casually for short periods payment may be made on

A:-By cash

B:-a Hand receipt

C:-Petty Bill

D:-Daily wages

Correct Answer:- Option-B

Question74:-Payment for all work done other than by daily labour and for all supplies required for specified works are made on the basis of

- A:-Bill prepared and submitted
  - B:-First and Final Bill
  - C:-Measurements in M Book
  - D:-Final completion Report of work
- Correct Answer:- Option-C

Question75:-The suspense Accounts of works should be closed in the last months of working years by transferring the balances of all those account to the general suspense account i.e

- A:-Public work Advance
- B:-Public works deposits or Misc PW Advances
- C:-Expenditure Account
- D:-Misc PW Deposit

Correct Answer:- Option-B

Question76:-The expenditure incurred on ceremonies connected with the inauguration of important public works in the case of other works, other than for irrigation projects with the sanction of competent authority should be debited to

- A:-Revenue Account of the project
- B:-Public works Expenditure
- C:-To the contingencies of the sanctioned estimate
- D:-Other expenditure

Correct Answer:- Option-C

Question77:-Recoveries on account of cost of audit and accounts when they are made in connections with works done for Railways, Defence service and post and Telegraph should be treated as reduction of expenditure under

- A:-Fees for Government Audit
- B:-LII - Miscellaneous
- C:-Recoveries on Expenditure
- D:-"20-Audit"

Correct Answer:- Option-D

Question78:-The pensionary charges including leave charges in respect of Irrigation schemes (commercial) whose there is no separate establishment exclusively for the execution of schemes, will be debited in the accounts scheme wise under the head of account

- A:-43 or 99 as the case may be under XLVII- contribution and recoveries towards pension
- B:-Misc-recovery of pensionary charge from commercial dept and undertaking
- C:-Administration charges
- D:-Establishments charges

Correct Answer:- Option-A

Question79:-If a work for which Government give financial assistance is executed as a deposit work by public works department on behalf of a local body, the governments contribution should not be paid in cash to the local body, but be adjusted i.e

- A:-By Book Adjustment
- B:-Transfer of credit under grants-in-aid
- C:-Transfer of credit to the head PW deposit and debited to grants-in-aid
- D:-Credited to '50-PW'

Correct Answer:- Option-C

Question80:-In the case of all transfers of divisional, ..... Divisional or other executive charge, a report of transfer of charge should be sent to

- A:-Accountant general through chief Engineer
- B:-Accountant through suptg. Engineer
- C:-Accountant by the incumbent
- D:-Accountant by the Divisional officer

Correct Answer:- Option-B

Question81:-As regards work done in public works division on behalf of another division includes the divisions of other government, the claims should be settled

- A:-On pre audit by accountant general
- B:-on getting concurrence from government by division
- C:-Under the supervision of suptg. Engineer
- D:-By the divisions amongst themselves

Correct Answer:- Option-D

Question82:-As cash vouchers and transfer entry order relating to charges on works other than percentages charged for establishment T & P etc, and other items of expenditure a disbursement for which contingent bill is not required come to hand and are scrutinized they should be posted into

- A:-Work Abstract
- B:-Schedule of works Expenditure
- C:-Schedule Docket
- D:-Transfer Entry Book

Correct Answer:- Option-C

Question83:-All survey reports of stores and sale account must

- A:-accompany the monthly account
- B:-need not be attached with monthly account
- C:-should be submitted separately
- D:-Attached to schedule docket

Correct Answer:- Option-A

Question84:-The schedule of credits/Debits to the heads "Interstate suspense Account" adjusting account between central and state governments and adjusting account with railways post and telegraph, defence etc should invariably be dispatched to the accountant general not later than

- A:-12th of April of succeeding year
- B:-7th of April of succeeding year
- C:-10th of April of succeeding year
- D:-15th of April of succeeding year

Correct Answer:- Option-B

Question85:-If a proforma account relates to transactions of two or more divisions the compilation of it will ordinarily be under taken by

- A:-the divisions themselves
- B:-Accountant general
- C:-Suptg Engineer with the assistant of divisional heads
- D:-The audit section specially formed for the work

Correct Answer:- Option-C

Question86:-If a public works officer deals with treasuries in account with another accounts officers the transactions on account of remittance into treasury and cheques drawn are classified as pertaining to

- A:-Other remittance
- B:-III - Other remittance
- C:-III - Other remittance (1) items adjustable by public works officers
- D:-PW remittance

Correct Answer:- Option-C

Question87:-Application for the allotment of funds for meeting expenditure on any original work on a National Highway or on the maintenance of a national Highway during any financial year shall be made by the executive agency to

- A:-Central Government
- B:-National Highway Authority of India
- C:-Comptroller and Audit general
- D:-Legislative Assembly

Correct Answer:- Option-A

Question88:-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

- A:-Public works deposit
- B:-Suspense account
- C:-PW Deposit - Misc Deposit
- D:-Payment Awaiting Adjustment

Correct Answer:- Option-C

Question89:-In administration accounts of irrigation navigation, Embankment and drainage work an indirect charge on account of audit and accounts established should be levied on the work expenditure of the year

- A:-2%
- B:-1½%
- C:-2½%
- D:-1%

Correct Answer:- Option-D

Question90:-In cases of delays in receiving final payment, liability (anticipated) should be incorporated in the works accounts by removing the outstanding credits suspense account

- A:-Purchases to "public works deposits"
- B:-PW Deposit
- C:-Liabilities unadjusted
- D:-Outstanding liabilities

Correct Answer:- Option-A

Question91:-Should any item in an imprest account appear to the recouping officer to be open to objections the imprest should never the less be recoupled in full and the item under objection should be classified under the head

- A:-Temporary Advance
- B:-Public works advance
- C:-Misc: Public works advance
- D:-CSSA

Correct Answer:- Option-C

Question92:-As the issue rates for stores fixed are inclusive of carriage and storage charges and handling charges on percentage basis the amount of recoveries effected for the year on account of carriage and storage and handling should be worked out from the total recoveries and credited under the suspense head

- A:-Store
- B:-recovery
- C:-Carriage +Storage
- D:-Stock

Correct Answer:- Option-D

Question93:-The store verification officers and the deputy chief engineer (stores and purchases) shall in addition to the detailed stores verification report submit a brief summary report high lighting cases where serious financial irregularities defalcations mis appropriations or other suspicious transactions are detected should report to

- A:-Chief Engineer
- B:-Accountant general
- C:-Vigilance section
- D:-Finance wing

Correct Answer:- Option-A

Question94:-Metal found surplus as the result of check measurement or otherwise should be at once brought into account without removing deficit until recovery of their value a receipt of sanction to write off is received to

- A:-Original works
- B:-Quantity account
- C:-Stock register
- D:-Expenditure Register

Correct Answer:- Option-B

Question95:-The bulk of the irrigation revenue for the supply of water for cultivation purposes is collected by

- A:-Irrigation department
- B:-Public works departments
- C:-Land Revenue department
- D:-Panchayat

Correct Answer:- Option-C

Question96:-When costly stores are ordered from a distant firm and delay in payment is anticipated on advance not exceeding \_\_\_\_\_% of the value of the consignment despatched may be paid to the firm on receipt of the railway receipt of despatch provided that is one approved by the Government

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

Correct Answer:- Option-D

Question97:-If any wages of labourers remains unpaid after the completion of a work the accounts of the work may be kept open for a period

- A:-One month
- B:-May be extended upto 3 months at the discretion of divisional officer
- C:-2 months
- D:-4 months

Correct Answer:- Option-A

Question98:-The permanent and collective record of the expenditure incurred in the division during a year on each work is detailed in

- A:-Work abstract
- B:-Register of works
- C:-Estimate Register
- D:-Receipts and remittance

Correct Answer:- Option-B



Question99:-The expenditure necessary on examination of the soil for the foundation of work ordered by competent authority should be treated as

- A:-Other expenses
- B:-Other Item
- C:-Outlay on works
- D:-Contigent charges

Correct Answer:- Option-C

Question100:-When stores of any kind are sold on credit the value (plus of recoverable the supervision charges) should be debited to

- A:-Misc PW Advances under sales on credit
- B:-Sales on credit
- C:-Contractors other transactions/ Advance payment
- D:-Recoveries of Expenditure

Correct Answer:- Option-A