

# PROVISIONAL ANSWER KEY

Paper:

Public Works Accounts and Procedure

Date of Test

16-04-2026

Question1:-An expenditure which is not subject to the vote of Legislative Assembly is \_\_\_\_\_.

- A:-Voted Expenditure
- B:-Charged Expenditure
- C:-Vote on account
- D:-Surplus Grant

Correct Answer:- Option-B

Question2:-The incidental expense of a miscellaneous character which cannot appropriately be classified under any distinct Sub-head or Sub-work is \_\_\_\_\_.

- A:-Miscellaneous
- B:-Contingencies
- C:-Incidental expense
- D:-All the above

Correct Answer:- Option-B

Question3:-Financial transactions which do not involve the giving or receiving of cash or of stock materials brought in to account is termed as \_\_\_\_\_.

- A:-Credit transfer
- B:-Transfer entry
- C:-Double entry
- D:-Book Transfer

Correct Answer:- Option-D

Question4:-From the following, who is designated as Direction officer?

- A:-Chief Engineer
- B:-Superintending Engineer
- C:-Asst. Engineer
- D:-1 and 2 above

Correct Answer:- Option-D

Question5:-The cost per unit fixed in respect of articles borne on the stock of the department of Public works for the purpose of calculating the amount credited to the sub-head concerned when any quantity of that article issued from stock is \_\_\_\_\_.

- A:-Issue rate
- B:-Market Value
- C:-Ccentage charges
- D:-Actual Rate

Correct Answer:- Option-A

Question6:-The transactions of Public works officers be grouped under which head indicated below?

- A:-Expenditure head
- B:-Revenue head
- C:-Remittance head
- D:-All the above

Correct Answer:- Option-D

Question7:-The introduction of any new major or minor head as well as the abolition or change of nomenclature of the any of the existing head requires the approval of \_\_\_\_\_.

- A:-Head of Department
- B:-Finance Department
- C:-Comptroller and Auditor General of India
- D:-Director of Treasuries

Correct Answer:- Option-C

Question8:-The expenditure connected with the execution of works at Raj Bhavan is charged on \_\_\_\_\_ fund.

- A:-Consolidated Fund

- B:-Contingency Fund
- C:-Public Account
- D:-Central Government Fund

Correct Answer:- Option-A

Question9:-Which of the following is a complete proof of payment as far as Public works Department is concerned?

- A:-Cash Book
- B:-M. Book
- C:-Voucher
- D:-Work abstract

Correct Answer:- Option-C

Question10:-Who is acting as an internal checker of a division?

- A:-Audit Clerks
- B:-Junior Superintendents (Accounts)
- C:-Divisional Accountant
- D:-Divisional Officer

Correct Answer:- Option-C

Question11:-The form of Divisional Accountant's objection - Register is \_\_\_\_\_.

- A:-KPW Form 81
- B:-KPW Form 57
- C:-KPW Form 65
- D:-KPW Form 67

Correct Answer:- Option-B

Question12:-The Executive unit of Public works Department is \_\_\_\_\_.

- A:-Section
- B:-Sub Division
- C:-Division
- D:-Circle office

Correct Answer:- Option-C

Question13:-The Ex-Officio the professioner adviser of all department of Government within the limit of his charge is \_\_\_\_\_.

- A:-Chief Engineer
- B:-Superintending Engineer
- C:-Executive Engineer
- D:-Asst. Exe. Engineer

Correct Answer:- Option-C

Question14:-If any expenditure is incurred in PWD in consequence of the inability of Police department to supply the guards required from the regular police force as per the request of PW officers the charge must be debited to \_\_\_\_\_ of PWD.

- A:-'Establishment - Contingencies'
- B:-Regular establishment charges
- C:-'Wages'
- D:-'Miscellaneous'

Correct Answer:- Option-A

Question15:-Who shall accord sanction to print Miscellaneous forms in local press?

- A:-Chief Engineer
- B:-Superintending Engineer
- C:-Executive Engineer with the permission of chief Engineer
- D:-Government

Correct Answer:- Option-D

Question16:-From the following which records cannot be destroyed?

- A:-Records in connection with expenditure which is within the statute of limitation
- B:-Records in connection with expenditure on works not completed, although beyond the period of limitation.
- C:-Records of experiments and observations

D:-All the above

Correct Answer:- Option-D

Question17:-The standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional officer is \_\_\_\_\_.

A:-Permanent advance

B:-Imprest

C:-MPW Advance

D:-Contingency fund

Correct Answer:- Option-B

Question18:-The lowest accounting unit under which transactions of Government is \_\_\_\_\_ head.

A:-Minor head

B:-Sub head

C:-Detailed head

D:-Sector head

Correct Answer:- Option-C

Question19:-The usufruct of trees in the compound of residences which are occupied either on payment of rent or rent - free may be allowed to be enjoyed by the occupants if \_\_\_\_\_.

A:-The pay of the gardeners are borne by the tenants.

B:-The compound are maintained at the cost of the tenants.

C:-If the Executive Engineer permit to enjoy the usufruct.

D:-A and B above

Correct Answer:- Option-D

Question20:-When a portion of an existing structure or other work, not being a road, road surface etc. is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represent a genuine increase in the value of the property, such work may be classified as \_\_\_\_\_ work.

A:-Ordinary Repair

B:-Special Repair

C:-Original works

D:-None of the above

Correct Answer:- Option-C

Question21:-The percentage deductions for security deposit made from contractor's bills should be credited to the head \_\_\_\_\_.

A:-Suspense head

B:-Miscellaneous head

C:-Public Works Deposits - Cash deposit of Contractors

D:-PW Revenue

Correct Answer:- Option-C

Question22:-Each audit note should be returned to the Audit office within \_\_\_\_\_ days of its receipt in the Divisional office.

A:-One month

B:-Thirty days

C:-Fifteen days

D:-Two weeks

Correct Answer:- Option-C

Question23:-The responsibility for having the objection removed will devolve upon \_\_\_\_\_ as far as a Division is concerned

A:-Divisional Officer

B:-Divisional Accountant

C:-Financial Assistant of Superintending Engineer's office as the Supervisory office

D:-Deputy Executive Engineer

Correct Answer:- Option-A

Question24:-When expenditure is incurred on non-Government work in excess of the deposit received the excess expenditure will be classified under\_\_\_\_\_.

- A:-Own fund of PWD
  - B:-Suspense head
  - C:-8443 PW deposit
  - D:-Miscellaneous PW Advances
- Correct Answer:- Option-D

Question25:-The procedure regarding the preparation budget - estimates, the appropriation and re-appropriation of funds are laid down in \_\_\_\_\_.

- A:-Kerala Account code Vol. I
  - B:-Kerala Account Code Vol. II
  - C:-Kerala Account Code Vol III
  - D:-Kerala Budget Manual
- Correct Answer:- Option-D

Question26:-Which of the following is not included 'Cash'?

- A:-Legal tender coins
  - B:-Currency notes
  - C:-Cheques
  - D:-None of the above
- Correct Answer:- Option-D

Question27:-Without making previous arrangements through \_\_\_\_\_ no officer is authorised to draw cheques on a treasury situated outside the limits of the state.

- A:-Director of Treasuries
  - B:-Government
  - C:-Accountant General
  - D:-Reserve Bank of India
- Correct Answer:- Option-C

Question28:-If a cheque remaining unpaid from any cause for \_\_\_\_\_ months from the date of its issue should be cancelled.

- A:-Three months
  - B:-Six months
  - C:-Twelve months
  - D:-None of the above
- Correct Answer:- Option-C

Question29:-Payments due to contractors may be made to their bank instead of direct to contractors provided that the department obtain an authorisation known as \_\_\_\_\_ from the contractors.

- A:-Indemnity Bond
  - B:-Endorsement
  - C:-Power of Attorney
  - D:-Authorisation slip
- Correct Answer:- Option-C

Question30:-If a mistake has been made in the cash book and it is discovered before the copy of cash book has been submitted to the Divisional Office, which colour of ink can be used for correction of the mistake between the lines in the cash book?

- A:-Green
  - B:-Red
  - C:-Blue
  - D:-Black
- Correct Answer:- Option-B

Question31:-In the case of care of Vacant Govt. quarters, if the quarters are expected to be vacant for \_\_\_\_\_ period the department will employ a watchman at the cost of the Government to look after the building as well as the garden.

- A:-Above fifteen days
- B:-Above three months
- C:-Above six months
- D:-More than one month

Correct Answer:- Option-D

Question32:-The initial record of labourers employed on each day on a work while the work is executed departmentally is \_\_\_\_\_.

A:-Measurement Book

B:-Muster Roll

C:-Hand Receipt

D:-Contingent bill

Correct Answer:- Option-B

Question33:-On account of a work, the most important reliable record which has been produced before the court of Law as evidence for execution of work is \_\_\_\_\_.

A:-Contractors Bill

B:-Cash Book

C:-Contractors Ledger

D:-Measurement Book

Correct Answer:- Option-D

Question34:-Under which head the repair charges towards the office bicycles in the case of executive offices shall be charged?

A:-Contingencies

B:-Office expenses

C:-Tools and plants

D:-Establishment charges

Correct Answer:- Option-C

Question35:-Expenditure on the construction or maintenance of a work may be broadly divided in to \_\_\_\_\_ main classes.

A:-Five

B:-Four

C:-Three

D:-Two

Correct Answer:- Option-D

Question36:-Which is the register maintained in order to facilitate the preparation of estimate for periodical repairs of buildings owned by PWD.

A:-Measurement Books

B:-Standard Measurement Book

C:-Building Register

D:-Register of Estimates

Correct Answer:- Option-B

Question37:-The cost chargeable to a contractor for materials issued to him as KPWD code should be charged to the head\_\_\_\_\_.

A:-"Advance to Contractors"

B:-"Secured advance"

C:-"Contractors aid"

D:-"Contractor - other transactions"

Correct Answer:- Option-D

Question38:-Which of the following is a permanent and collective record of the expenditure incurred on all works carried out during a year?

A:-Measurement Book

B:-Work abstract Register

C:-Register of works

D:-Cash Book

Correct Answer:- Option-C

Question39:-The monthly accounts of each Divisions should be submitted to Accountant General and so as to reach the date between \_\_\_\_\_ of the month following

A:-7<sup>th</sup> and 10<sup>th</sup>

B:-3<sup>rd</sup> and 5<sup>th</sup>

C:-5<sup>th</sup> and 10<sup>th</sup>

D:-within 7<sup>th</sup>

Correct Answer:- Option-A

Question40:-Which of the following is an imprest?

A:-A standing advance of a fixed sum of money to make payment on certain classes of disbursement.

B:-A type of advance made to a subordinate officer to enable him to make petty payments on vouchers already been passed for payment.

C:-An advance sanction to pay TA advances for conducting official tours.

D:-An advance sanctioned to employees to medical treatments as per the certificate of Medical Officer of Health.

Correct Answer:- Option-A

Question41:-Who was assisted the Chief Engineer PWD in general administration of all the stores of the department in earlier period when the District stores were existed.

A:-Executive Engineer (Stores)

B:-Assistant Exe. Engineer (Stores)

C:-Deputy Chief Engineer (Stores & Purchase)

D:-Finance officer

Correct Answer:- Option-C

Question42:-All road metal required for the maintenance of a road or section of a road is charged at once to the head \_\_\_\_\_.

A:-"Stock"

B:-"Repairs"

C:-"Manufacture"

D:-"Land kilns etc"

Correct Answer:- Option-B

Question43:-A chronological record of receipt issue and the running balance of each article of stock will be kept in \_\_\_\_\_.

A:-Goods Received Sheet

B:-Bin Card

C:-Stock Account

D:-M.A.S. account

Correct Answer:- Option-B

Question44:-For issuing materials from Stores to execution divisions how many copies of the indent shall be prepared?

A:-Duplicate

B:-Triplicate

C:-Quaduplicate

D:-Quintuplicate

Correct Answer:- Option-D

Question45:-The issue rate of an article fixed is inclusive of \_\_\_\_\_ of the following

A:-Carriage charges

B:-Storage charges

C:-Handing charges

D:-All the above

Correct Answer:- Option-D

Question46:-In order to ensure accuracy of postings of all transactions and facilitate the preparation and valuation of indents, a list of materials in stock showing the correct description and Permanent identifying numbers should be evolved.

This is commonly known as \_\_\_\_\_

A:-Issue rate

B:-Indexing

C:-Identification of articles

D:-Priced Vocabulary of Stores

Correct Answer:- Option-D

Question47:-The entries intended to transfer an item of receipt or charge from the account of a work in progress or of regular head of account to another work or head necessary are made through \_\_\_\_\_.

- A:-Unstamped Receipt
- B:-Write Back Order
- C:-Transfer Entry
- D:-Plus and Minus memoranda

Correct Answer:- Option-C

Question48:-As far as PWD is concerned the detailed rules relating to the realisation of revenue from miscellaneous properties and rent of building are contained in \_\_\_\_\_ Rules / Codes.

- A:-Public Works Account Code
- B:-Public Works Department Code
- C:-PWD Manual
- D:-Special Rules for PWD

Correct Answer:- Option-B

Question49:-The sales proceeds of trees felled in the compound of public office should be credited \_\_\_\_\_ head.

- A:-8443 PW Deposit
- B:-PW Revenue
- C:-XXXVII Public Works - Miscellaneous
- D:-8782 PWI Remittance

Correct Answer:- Option-C

Question50:-The Form of M Book is \_\_\_\_\_.

- A:-KPW Form 21
- B:-KPW Form 22
- C:-KPW Form 23
- D:-KPW Form 24

Correct Answer:- Option-A

Question51:-The rate of rent additionally charged when heavy plant and machinery are lent to private parties or Contractors for use on works other than Government works are fixed \_\_\_\_\_.

- A:-20% more than the rate prescribed.
- B:-25% more than the rate prescribed.
- C:-10% more than the rate prescribed.
- D:-50% more than the rate prescribed.

Correct Answer:- Option-D

Question52:-Who is competent to hire out tools and plants and machinery to private parties for a period not exceeding three months?

- A:-Assistant Engineer
- B:-Asst. Exe. Engineer
- C:-Executive Engineer
- D:-Superintending Engineer

Correct Answer:- Option-D

Question53:-If an Irrigation work is to be classified as productive, there must be good reason to believe that the revenue derived from it will within \_\_\_\_\_ years after the probable date of completion of the work.

- A:-Five year
- B:-Seven year
- C:-Ten year
- D:-Twelve year

Correct Answer:- Option-C

Question54:-Who shall accord sanction to do a work on Sunday?

- A:-The Assistant Engineer in charge of the work
- B:-Asst. Exe. Engineer
- C:-Executive Engineer
- D:-The overseer concerned with the prior permission of the Asst. Engineer

Correct Answer:- Option-C

Question55:-In which head the travelling expenses advances on transfer will be accounted?

- A:-'Advances to Government Servants'
- B:-Contingency Fund
- C:-Office expense
- D:-Travelling Expense head

Correct Answer:- Option-D

Question56:-The initial accounts of the sub Division should be closed on \_\_\_\_\_ day

- A:-Last working day of the calendar month
- B:-Last working day of the calendar month or first day of the next month
- C:-First working day of the next month
- D:-All the above

Correct Answer:- Option-A

Question57:-When payment for works or supplies made to a contractor at convenient intervals subject to final settlement of the account on the completion or determination of his contract is termed as \_\_\_\_\_ account.

- A:-Running Account
- B:-Secured Advance
- C:-Suspense Account
- D:-Interim Settlement

Correct Answer:- Option-A

Question58:-Which columns of a Measurement Book should invariably be filled up by the Assistant Engineer in the field?

- A:-1 to 4 on each page
- B:-1 to 3 on each page
- C:-1 to 5 on each page
- D:-2 to 4 on each page

Correct Answer:- Option-A

Question59:-Which day of each year Divisional officers should send certificates to their superintending - Engineers stating that all the standard Measurement Books in their Divisions have been inspected by him?

- A:-15th March each year
- B:-30th April each year
- C:-30th June each year
- D:-31st December each year

Correct Answer:- Option-B

Question60:-While reviewing the M.Books in use at Sub Divisions by the Divisional Accountants at Division level review as per PWA code, the Divisional Accountant check the arithmetical accuracy of the calculations in \_\_\_\_\_ percent of the entries selected for review.

- A:-20 per cent
- B:-10 per cent
- C:-25 per cent
- D:-50 per cent

Correct Answer:- Option-D

Question61:-Which of the following is entirely inadmissible in ease of PWD works?

- A:-A revised estimate is prepared when another revised estimate for the same work has already been sanctioned earlier
- B:-The revision of rates after work is carried out.
- C:-The contractor has submitted the application for extension of time of completion direct to the Assistant Engineer
- D:-All the above

Correct Answer:- Option-B

Question62:-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 deductions from \_\_\_\_\_ bill onwards.

- A:-First bill onwards
- B:-Second bill onwards
- C:-Final bill only
- D:-Separately realised the cost of materials from the contractor

Correct Answer:- Option-A

Question63:-Which head of the following is intended for watching the ultimate payment of the unpaid balances of contractor's accounts?

A: "Contractors - secured advances"

B: "Contractors - other transactions / advance payments"

C: "M.P.W. Advances"

D: None of the above

Correct Answer:- Option-B

Question64:-If unpaid wages of labourers are claimed and paid subsequent to the closing of accounts of a work, the payment should ordinarily be charged against \_\_\_\_\_ under the same head of service as the original work.

A: The same estimate

B: Fresh estimate

C: A revised estimate shall be prepared and got obtained sanction

D: A re-cast estimate is prepared and sanctioned

Correct Answer:- Option-B

Question65:-When a work is arranged and executed under the head "P.W. Deposit" if the contractor obtain a decree from court to pay the bill under which fund of the following the expenditure shall be charged in satisfaction of the court order?

A: P.W. Deposit

B: Consolidated Fund of the state

C: Contingency Fund

D: Public Account

Correct Answer:- Option-B

Question66:-In the first instance which office of PWD shall be prepared the work Abstract?

A: Section Office

B: Sub Division Office

C: Division Office

D: A or B above

Correct Answer:- Option-B

Question67:-If the total expenditure on the work is excess of the sanctioned estimate and the excess is passed by the Divisional officer which word of the following shall be added to the completion note?

A: "Executed quantity admitted"

B: "Excess being actuals admitted"

C: "Excess passed by me"

D: "Excess paid by me"

Correct Answer:- Option-C

Question68:-While an officer has been transferred to another station and handed over the charge to the relieving officer, if there is charge of cash book or imprest account with the relieved officer, the same should be closed and handed over to the relieving officer on \_\_\_\_\_ day.

A: Same day

B: The next of handing over charge

C: Within three days from the date of relieved

D: None of the above

Correct Answer:- Option-A

Question69:-In the case of divisional charge become vacant by the death or sudden departure of the officer-in-charge who shall take the charge?

A: A person authorised by the Superintending Engineer

B: A person authorised by the Chief Engineer

C: The next senior officer of the department present

D: None of the above

Correct Answer:- Option-C

Question70:-When heavy plant and machinery are lent to private parties or contractors for use on works other than Government works, the rent charged shall be \_\_\_\_\_ percent more than the rate prescribed.

A: Twenty percent

B:-Twenty five percent

C:-Ten percent

D:-Fifty percent

Correct Answer:- Option-D

Question71:-Which department of the following is empowered to execute its own work whenever it is desirable to do so, instead of entrusting PWD owing to the special circumstances in which they are executed in out-of-the-way localities?

A:-Revenue Department

B:-Commercial Department

C:-Forest Department

D:-Excise Department

Correct Answer:- Option-C

Question72:-The Government or other authority to whom the relevant powers may be delegated by Government is termed as \_\_\_\_\_.

A:-Head of Department

B:-Divisional Officer

C:-Controlling officer

D:-Competent Authority

Correct Answer:- Option-D

Question73:-An additions and alterations to an existing work is categorised as \_\_\_\_\_ work.

A:-Original work

B:-Ordinary Repair

C:-Special Repair

D:-Minor work

Correct Answer:- Option-A

Question74:-Charges on account of general services like establishment should be classified under the minor head\_\_\_\_\_.

A:-"Supervision"

B:-Direction and Administration

C:-Contingencies

D:-Direction and Execution

Correct Answer:- Option-B

Question75:-For the purpose of fixing the rates of hire tools and plants shall be divided into \_\_\_\_\_ classes.

A:-Two

B:-Three

C:-Three

D:-Four

Correct Answer:- Option-D

Question76:-Who is competent to issue orders to hire tools and plants to private parties for a period exceeding three months?

A:-Chief Engineer

B:-Asst. Exe. Engineer

C:-Executive Engineer

D:-Superintending Engineer

Correct Answer:- Option-A

Question77:-The form of contract will be settled by Government in consultation with \_\_\_\_\_.

A:-Chief Engineer

B:-Law Department

C:-Accountant General

D:-All the above

Correct Answer:- Option-D

Question78:-The final bill form KPW 22A is should be printed in \_\_\_\_\_ colour paper.

A:-White

B:-Yellow

C:-Violet

D:-No separate colour prescribed

Correct Answer:- Option-B

Question79:-A manufacture account is charged directly with which of the following?

A:-The value of raw materials issued from stock

B:-The cost of labour employed

C:-The incidental charges connected with the operations

D:-All the above

Correct Answer:- Option-D

Question80:-The account of the minor head "Suspense" sub-divided into \_\_\_\_\_ heads.

A:-Two

B:-Three

C:-Four

D:-Five

Correct Answer:- Option-C

Question81:-When store materials of any kind are sold on credit their value should be debited to the head \_\_\_\_\_ of the following.

A:-Miscellaneous Public Works Advances

B:-Suspense Accounts

C:-C.S.S.A.

D:-Public work Advance

Correct Answer:- Option-A

Question82:-Percentage deductions on account of security made from contractor's bills should be credited to the head \_\_\_\_\_.

A:-Suspense head

B:-PW Revenue

C:-Public works Deposit

D:-C.S.S.A

Correct Answer:- Option-C

Question83:-If a work for which Government give financial assistance is executed as a deposit work by PWD on behalf of a local body, the Government's contribution should \_\_\_\_\_.

A:-Should be paid in cash in the form of Demand Draft

B:-Should not be paid in cash

C:-Should be adjusted by transfer of credit under the head PW deposit

D:-2 and 3 above

Correct Answer:- Option-D

Question84:-In the case of deposit work to which Government have contributed the unexpended Balance if any at the credit of "deposit" shall be refunded to a local body with the sanction of \_\_\_\_\_.

A:-Executive Engineer

B:-Chief Engineer

C:-Superintending Engineer

D:-Government

Correct Answer:- Option-D

Question85:-In case of water supply and drainage schemes financed partly by the local bodies and partly by Government the materials that surplus at the site of the work after their completion shall be taken over by the local body concerned, and for this transaction the surplus value shall shall be valued at the rate of \_\_\_\_\_.

A:-20 percent of their market value

B:-50 percent of their market value

C:-50 percent of their book value

D:-25 percent of their book value

Correct Answer:- Option-C

Question86:-Who shall met the expenditure on pay and allowances paid to Land Acquisition officers on account of the land acquired for Public works Department for a work/project?

A:-Met by PWD and accounted as the part of the establishment charges of PWD

B:-Paid by Public Works Department and accounted as the part of the cost of the work concerned

C:-Met by Revenue Authorities as the part of their regular establishment charges

D:-None of the above

Correct Answer:- Option-B

Question87:-When any land or building is transferred from or to a commercial department, the rate of value of the property to be charged is \_\_\_\_\_.

A:-Full market value

B:-Book value

C:-Full market value or book value which ever is higher

D:-None of the above

Correct Answer:- Option-C

Question88:-The persons appointed as Divisional Accountant / Divisional Accounts Officer by direct recruitment will undergo practical training period for a period of \_\_\_\_\_ months.

A:-10 months

B:-12 months

C:-18 months

D:-24 months

Correct Answer:- Option-C

Question89:-As a general rule all recoveries of expenditure appearing in the accounts of PWD should be treated as \_\_\_\_\_.

A:-Revenue Receipt

B:-Minus expenditure

C:-84A3PW Deposit

D:-Suspense accounts

Correct Answer:- Option-A

Question90:-The time limit to reach the budget estimate (Receipt) Irrigation project (Commercial) at Administrative - Department, Government is \_\_\_\_\_

A:-10th November

B:-1st November

C:-15th September

D:-20th November

Correct Answer:- Option-A

Question91:-The estimating authority of water cess of PWD/ Irrigation projects are \_\_\_\_\_

A:-Public Works Department

B:-Board of Revenue

C:-Kerala Land Use Board

D:-None of the above

Correct Answer:- Option-B

Question92:-The purchase of new machinery and plant should be treated as \_\_\_\_\_ of the estimate

A:-Part I Schemes

B:-Part II Schemes

C:-Part III Schemes

D:-New Service

Correct Answer:- Option-B

Question93:-Which department of Secretariat should indicate the priorities of the various schemes of the budget proposals submitted by the PWD authorities?

A:-Finance Department

B:-Administrative Department

C:-General Administration Department

D:-Legislature

Correct Answer:- Option-B

Question94:-The term 'Vote on Account' related with which of the following?

A:-The fund provided in the budget subject to the vote of legislature

B:-The amount provided as per the request for surplus fund which is not contemplated in the budget

C:-Fund allotted for New Service

D:-The legislature make a grant in advance for a part of financial year pending completion of the procedure for passing of the budget

Correct Answer:- Option-D

Question95:-The monthly accounts of a PWD offices shall be prepared in \_\_\_\_\_ form

A:-KPW Form 76

B:-KPW Form 77

C:-KPW Form 75

D:-KPW Form 71

Correct Answer:- Option-A

Question96:-Who shall be responsible that all corrections advised by the Accountant General to the notice of the Divisional officer?

A:-Junior Superintendents (Accounts)

B:-Accounts section clerks concerned

C:-Divisional Accountant

D:-All of the above

Correct Answer:- Option-C

Question97:-Normally the fisheries in all public inland waters shall be disposed of by \_\_\_\_\_ department.

A:-Irrigation Department

B:-Public Works Department

C:-Revenue Department

D:-Fisheries Department

Correct Answer:- Option-D

Question98:-Who shall ordered to collect tolls on government roads either by Public auction or by inviting sealed tenders according to the circumstances of each case?

A:-Chief Engineer Roads

B:-Executive Engineer

C:-Superintending Engineer

D:-Asst. Exe. Engineer

Correct Answer:- Option-C

Question99:-When the construction estimate is closed a completion report of the project should be submitted to Government within \_\_\_\_\_ periods by the Chief Engineer

A:-Six months

B:-Three months

C:-Nine months

D:-12 months or such earlier period

Correct Answer:- Option-D

Question100:-The transfer of funds from one unit of appropriation to another such unit is \_\_\_\_\_.

A:-Appropriation

B:-Re-Appropriation

C:-Book transfer

D:-Book adjustment

Correct Answer:- Option-B