

FINAL ANSWER KEY

Paper: Kerala Public Works Account Code
Medium of Question: English
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Question1:- It is the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in Public Works Department

- A:- Administrative Sanction
- B:- Detailed estimate
- C:- Technical Sanction
- D:- Revised estimate

Correct Answer:- Option-C

Question2:- _____ is the expenditure which is not subject to the vote of the legislative Assembly.

- A:- Works outlay
- B:- Contingent charges
- C:- Capital expenditure
- D:- Charged expenditure

Correct Answer:- Option-D

Question3:- Which of the following expenditure charged on the Consolidated fund of the state in so far as it relates to the Public Works Department?

- A:- Expenditure connected with the execution of works in Raj Bhavan
- B:- Debt charges for which state liable including interest relating to the raising of loans and the service and redemption of debt
- C:- Any sum required to satisfy any judgment decree or award of any Court
- D:- All of the above

Correct Answer:- Option-D

Question4:- The Head to which to be charged if the exact head cannot be ascertained at once for a transaction of expenditure?

- A:- Deposit head
- B:- Miscellaneous Public works advance
- C:- CSSA
- D:- None of the above

Correct Answer:- Option-B

Question5:- If a Divisional Accountant challenges the decision of a Divisional Officer's order and the Divisional Officer over rules it and the Divisional Accountant not satisfied with decision

- A:- Make a brief note on Divisional Accountant's Objection Register and lay before Divisional Officer
- B:- Report the same to Finance Department
- C:- He should accept the order and act accordingly
- D:- None of the above

Correct Answer:- Option-A

Question6:- The duties of Divisional Accountant on tenders

- i. He has to conduct personally a test check of the computed and checked tenders
 - ii. He has to conduct check of the computed and checked tenders sufficient to satisfy himself that checking of work has been properly done
 - iii. He should be signed on all the tenders in presence of the Divisional Officer
 - iv. He should see that the comparative statement correctly incorporates the total as checked on the individual tenders
- A:- All 4 are correct
 - B:- i, ii, iii are correct
 - C:- Only i and iv are correct
 - D:- i, ii and iv are correct

Correct Answer:- Option-D

Question7:- _____ is responsible for explaining personally the defects of procedure and for imparting necessary instruction thereon to Sub Divisional Officer and their staff.

- A:- Sub Divisional Officer
- B:- Divisional Officer
- C:- Divisional Accountant
- D:- None of the above

Correct Answer:- Option-C

Question8:- Which of the following expenditure is treated as part of work expenditure?

- A:- Cost of special establishment employed on the acquisition of land when chargeable to the accounts of works concerned
- B:- Lump sum charges of Establishment and Tools and plants recoverable from Government and Departments for works executed for them as a standing arrangement
- C:- Both of above
- D:- None of above

Correct Answer:- Option-C

Question9:- The maximum time allowed to a Divisional Office to scrutiny of bills and passing the same for payment

- A:- No specific time allowed
- B:- One week
- C:- Two weeks
- D:- One month

Correct Answer:- Option-D

Question10:- Muster rolls are prepared in Department for

- A:- To record the measurement of work done
- B:- To record the purchase of materials related to the work
- C:- To record the attendance of labourers engaged on a work
- D:- None of the above

Correct Answer:- Option-C

Question11:- The unpaid wages are to be paid

- A:- Through a Bill
- B:- Through a Hand receipt
- C:- Through a Muster roll
- D:- None of the above

Correct Answer:- Option-B

Question12:- Which of the following statement is not true?

- A:- The blank pages of a Measurement book should be cancelled by diagonal lines and duly attested

B:- If a mistake is made in a Measurement book found it can be erased and new entry can be made

C:- The entries should be made in ink in the content or area column of Measurement book

D:- The entries should be recorded continuously in the Measurement book

Correct Answer:- Option-A

Question13:- Which of the following is not include in the three fold function of Divisional Accountant ?

A:- As the compiler of the accounts of the Division in accordance with the prescribed rules and from data furnished to him

B:- As the representative of Government charged with the responsibility of applying certain preliminary checks to the initial accounts and vouchers

C:- As the officer responsible to collect the departmental receipts and pay then into Treasuries or the Bank

D:- As the general assistant and advisor to the Divisional officer In all matters relating to the accounts and budget estimate, or to the operation of financial rules generally

Correct Answer:- Option-C

Question14:- Which of the following is not coming under the category of 'liabilities'?

A:- Those outstanding in the suspense accounts relating to purchases, contracts and labours In the accounts of work

B:- Those outstanding in any of the regular suspense account of the Division

C:- Outstanding debts adjustable by book transfer

D:- Expenditure on Deposit works made by the Divisional Officer

Correct Answer:- Option-D

Question15:- If an error or omission in the recorded expenditure of a work come into light after its accounts have been closed then

A:- The accounts may be reopened and corrected if the amount is more than Rs. 10

B:- The accounts may not be reopened but make an entry of error or omission in relevant document.

C:- The accounts may not be reopened and the omission and errors may be ignored

D:- None of the above

Correct Answer:- Option-A

Question16:- The rates entered in the estimate should be generally agree with the _____.

A:- Local Market rate

B:- Quoted rate

C:- Schedule of rate

D:- All of the above

Correct Answer:- Option-C

Question17:- The Contractor's ledger accounts should be closed and balanced _____.

A:- at the end of a financial year

B:- at end of each month

C:- at the closing of the work

D:- it is never closed

Correct Answer:- Option-B

Question18:- As soon as the monthly accounts are sent to the Accountant General, the Divisional Officer should prepare the extract from the _____ and forwarded to the Superintendent

A:- Expenditure statement

B:- Work abstract

C:- Contractor's Ledger

D:- Running account bills

Correct Answer:- Option-C

Question19:- Which of the below statement is not true?

A:- Issue direct to work - The sub head to which cost of materials is debited

B:- When surplus materials are returned from a work to the stock, the cost of carriage should be borne by the Contractor

C:- If the surplus materials are transferred to another work, the carriage charge may be debited to either work as may be equitable

D:- Incidental charges connected with the movement of materials issued to or provided specially for a work or returned there from, should be adjusted in the same way as the cost of ca

Correct Answer:- Option-B

Question20:- Whenever the maintenance of any works under the administrative control of the PWD is entrusted to the agency of another civil Department, the procedure applicable to the exp instruction given below

A:- The Civil Department should be responsible to the PWD to account for appropriation placed at its disposal

B:- The Public Works Department should retain budgetary and financial control

C:- The Public Works Department retain technical control through inspection

D:- All of the above

Correct Answer:- Option-D

Question21:- The final bill of a work is prepared in KPW form _____.

A:- 22

B:- 41

C:- 23B

D:- 38

Correct Answer:- Option-A

Question22:- Which of the following statement is not true?

A:- The loss by the disposal of surplus materials at less than book value should be debited to the work for which the stores originally purchased

B:- Materials issued to work in excess of requirements may be transferred to other work if they are required or to stock provided that they are serviceable and certain to be measured

C:- Materials returned to store or transferred to other works should be priced within the estimate rates, any resultant loss being borne by the work to which they were originally issued

D:- 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

Correct Answer:- Option-C

Question23:- The value of materials transferred from another Division, Department or Government is credited at _____.

A:- Issue rates

B:- At rates payable to the suppliers under the contract

C:- At valuation under para 10.3.14(d)

D:- At rates charged by the Division, Department or Government

Correct Answer:- Option-D

Question24:- A monthly return in KPW form _____ or _____ as the case may be should invariably accompany the Work Abstract.

A:- 22A or 23B

B:- 24 or 24A

C:- 19 or 19A

D:- 31 or 31A

Correct Answer:- Option-D

Question25:- On physical verification of the cash by the Divisional Officer. it is noticed the shortage of cash in cash chest

A:- It should be accounted on the payment side of Cash Book as the Miscellaneous work advance

B:- It should be accounted on the payment side of the Cash Book as deposit

C:-The amount should be remitted by the Divisional Officer

D:-None of the above

Correct Answer:- Option-A

Question26:-The chronological record of receipts, Issue and the running balance of each article of stock will be kept in _____ which will be kept at the place where materials are str

A:-Goods received

B:-Stock register

C:-Bin card

D:-Stores indent

Correct Answer:- Option-C

Question27:-Issue rate of a material Includes

A:-Storage charges

B:-Handling charges

C:-Cost of materials

D:-All of the above

Correct Answer:- Option-D

Question28:-Materials at stores may be received on stock form the following sources

i. Suppliers

ii. Manufacturers

iii. Other works

iv. Other Sub Divisions, Divisions or Departments

A:-i, ii and iv

B:-i, iii and iv

C:-ii, iii and iv

D:-All the above

Correct Answer:- Option-D

Question29:-What is the percentage of check of the entries in Measurement books to be reviewed by the Divisional Accountant each year?

A:-10%

B:-50%

C:-25%

D:-100%

Correct Answer:- Option-C

Question30:-Remission of Irrigation revenue allowed before collection should be treated as _____.

A:-Reduction of demands

B:-Refund of revenue

C:-Revenue to collected

D:-An item of revenue expenditure

Correct Answer:- Option-A

Question31:-Which of the following is a part of Public work deposit?

i. Cash deposit of Contractors as security

ii. Deposits for work to be done

iii. Sums due to Contractors on closed account

iv. Miscellaneous Deposit

A:-i, ii and iv

B:-ii, iii and iv

C:-All of the above

D:-i, ii and iii

Correct Answer:- Option-C

Question32:-Deposit credited to Government or confiscated cannot be repaid without the _____.

A:-pre-audit of by the Accountant General

B:-sanction from the Finance Department

C:-permission from the Superintending Engineer

D:-inspection of Accountant General

Correct Answer:- Option-A

Question33:-A register of works are posted (i) _____, (ii) from _____.

A:-(i) Yearly (ii) Cash book

B:-(i) Weekly (ii) Vouchers

C:-(i) Monthly (ii) Cash book

D:-(i) Monthly (ii) Work Abstract

Correct Answer:- Option-D

Question34:-Transfer entry order In a Sub Divisional Office should be prepared in _____.

A:-Duplicate

B:-Triplicate

C:-Quadruplicate

D:-Single copy

Correct Answer:- Option-B

Question35:-The Divisional Officer should submit the Accountant General _____ statement of demand collection and balance of irrigation revenue collected by the Revenue Departn

A:-monthly

B:-yearly

C:-bimonthly

D:-quarterly

Correct Answer:- Option-D

Question36:-The followings are classified under the Head of Account (i) Deficiencies in Cash or Stock (ii) Actual loss of Cash or Stock

A:-Public Works Department

B:-Other items

C:-Losses, Retrenchments, Errors, etc.

D:-None of the above

Correct Answer:- Option-C

Question37:-_____ should examine the monthly account of the Sub Divisional Offices.

- A:- Accountant General
- B:- Divisional Accountant
- C:- Divisional Officer
- D:- Head Clerk

Correct Answer:- Option-A

Question38:- The statement in KPW form 48 is prepared as soon as the expiry of the month and submitted to the Accountant General is _____.

- A:- Monthly Accounts
- B:- Expenditure statement
- C:- Schedule of settlements with Treasuries
- D:- Abstract of Objection Register

Correct Answer:- Option-C

Question39:- _____ is the physical custodian of the cheque book.

- A:- Divisional Accountant
- B:- Head Clerk
- C:- Junior Superintendent
- D:- Drawing Officer

Correct Answer:- Option-D

Question40:- The minimum check measurement of a Divisional Officer should be _____ in a financial year.

- A:- 25%
- B:- 50%
- C:- 50
- D:- 100

Correct Answer:- Option-C

Question41:- When measurements are taken jointly by the Assistant Engineer and Sub Divisional Officer, which of the following is correct practice?

- A:- The Sub Divisional Officer records measurement in Assistant Engineer's presence
- B:- It is recorded by the Junior and signed by the Sub Divisional Officer
- C:- Measurement recorded and signed by the Senior
- D:- Measurement recorded by the Junior and signed by both

Correct Answer:- Option-A

Question42:- The register of refund of revenue should be in the form

- A:- KPW Form 44
- B:- KPW Form 42
- C:- KPW Form 13
- D:- KPW Form 23

Correct Answer:- Option-A

Question43:- As soon as the monthly accounts are sent to the Accountant General, the Divisional Officer should prepare a DCB statement of rent of buildings and land in KPW Form 70 and

- A:- Treasury Officer
- B:- District Collector
- C:- Superintending Engineer
- D:- Accountant General

Correct Answer:- Option-C

Question44:- Monthly accounts should be prepared in KPW Form _____ for presentation to divisional Officer and submission to the Accountant General.

- A:- 76
- B:- 77 A
- C:- 76 A
- D:- 75

Correct Answer:- Option-A

Question45:- _____ is required to sign not only the monthly accounts but also all the schedules accompanying it.

- A:- Divisional Officer
- B:- Divisional Accountant
- C:- Sub Divisional Officer
- D:- Both (1) and (2)

Correct Answer:- Option-B

Question46:- Register of works are posted from

- A:- Work Abstract
- B:- M. Book
- C:- Cash Book
- D:- CC Bills

Correct Answer:- Option-A

Question47:- An account of all the transactions relating to a work during a month is

- A:- Memorandum of Payment
- B:- Cash Book
- C:- Work Abstract
- D:- Contractors Register

Correct Answer:- Option-C

Question48:- Which bill form is to be used in interim payments to execute for work done?

- A:- Hand Receipt
- B:- Running Account Bill
- C:- Invoice
- D:- Contingent Bill

Correct Answer:- Option-B

Question49:- For execution of Capital work which of the following sanction is not required?

- A:- Financial Sanction
- B:- Administrative Sanction
- C:- Technical Sanction
- D:- Sanction from Accountant General

Correct Answer:- Option-D

Question50:- 'Register of works' is kept in which office?

- A:- Section office
- B:- Sub Division Office

C:-Division Office
D:-Office of the Accountant General

Correct Answer:- Option-C

Question51:-Which one of the following is not a medium for communication of result of Audit?

A:-Objection Statement
B:-Memo
C:-Inspection Report
D:- Audit note

Correct Answer:- Option-B

Question52:-What is re appropriation?

A:-Transfer of work from one division to another
B:-The process of allotment of works to send Sub Division and Section Offices
C:-Transfer of fund from one unit of appropriation to another such unit
D:-Transfer of fund from one Head of Account to another Head of Account

Correct Answer:- Option-D

Question53:-Can in the usual course, a departmental receipt be appropriated for incurring expenditure?

A:-No
B:-With the Sanction of Accountant General
C:-With the sanction of Divisional Accounts Officer
D:-With the Sanction of Executive Engineer

Correct Answer:- Option-A

Question54:-Form of PWD Cash Book is

A:-KPW Form 1
B:-KPW Form 2
C:-KPW Form 5
D:-KPW Form 73

Correct Answer:- Option-A

Question55:-On closing of Cash Book, Surplus cash is found in the cash chest, what is do?

A:-Can be left as such in the Cash Chest
B:-Can be taken away by the cashier
C:-Book under Public Work Deposit
D:-Book under Miscellaneous work Advance

Correct Answer:- Option-C

Question56:-Priced stores Ledger contains column for

A:-Receipts of material
B:-Receipt and issue quantities
C:-Receipts, issue and balance of quantities
D:-Receipt issued and balance of both quantities and values

Correct Answer:- Option-D

Question57:-What is the Bill form used for a Running Account Bill?

A:-KPW Form 7A
B:-KPW Form 22
C:-KPW Form 23
D:-KPW Form 24

Correct Answer:- Option-C

Question58:-Who is the primary disbursing officer in the Division Office?

A:-Junior Superintendent
B:-Divisional Accounts Officer
C:-Divisional Officer
D:-Assistant Engineer

Correct Answer:- Option-C

Question59:-The main function of Divisional Accounts Officer is _____.

A:-As Head of Establishment wing
B:-As Accounts officer and Disbursing Officer
C:-As Vigilance Officer and Accounts Officer
D:-As Accountant, internal checker and Financial Assistant.

Correct Answer:- Option-D

Question60:-Which one is not considered as cash?

A:-Legal tender coin
B:-Currency notes
C:-Cheque/Draft
D:-Deposit receipt of banks

Correct Answer:- Option-D

Question61:-When records are destroyed in PWD Division Office from time to time full details of the destroyed records are maintained in _____ form.

A:-KPW Form 59
B:-KPW Form 69
C:-KPW Form 79
D:-KPW Form 89

Correct Answer:- Option-D

Question62:-In the month of April, the Extract of Register of Divisional Accountants objection is submitted to _____.

A:-Finance Department of Government
B:-Accountant General of Kerala
C:-Chief Engineer of concerned department
D:-Executive Engineer of the Division offices

Correct Answer:- Option-A

Question63:-The percentage of advance sanctioned to a contractor on the security of material brought to site, whose contract is for finished work

A:-25%
B:-50%
C:-75%
D:-100%

Correct Answer:- Option-C

Question64:-Deposit works executed by PWD means:

- A:-Cost of fund which is met from Government Fund
- B:-Cost of fund which is met from Non Government Fund
- C:-Cost of funds are met both from Government and Non Government
- D:-None of the above

Correct Answer:- Option-B

Question65:-Standard Measurement Book of building are used to

- A:-To record the details of supply made
- B:-To prepare annual estimate of repair works
- C:-To record the measurement of work done
- D:-In order to facilitate preparation of estimate for periodical repairs of buildings

Correct Answer:- Option-B

Question66:-Expand 'EMD'

- A:-Essential Monetary Deposit
- B:-Earnest Measurement Deposit
- C:-Earnest Money Deposit
- D:-Excess Money Deposit

Correct Answer:- Option-C

Question67:-Which action is against rule?

- A:-Measurement was taken directly on a Measurement Book
- B:-The pages in the measurement book was cancelled by diagonal lines and attested with date when mistake was found
- C:-Entries was made continuously
- D:-Entries in the Measurement Book was made in indelible pencil

Correct Answer:- Option-B

Question68:-Find the Odd item :

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

Correct Answer:- Option-D

Question69:-Hand Receipt is used for which of the following?

- A:-Payment to contingent staff
- B:-Payment to suppliers
- C:-Payment to Office Staff
- D:-Miscellaneous payments and advances relating to none of the special KPW form 22&23

Correct Answer:- Option-D

Question70:-Expand the term DCB statement

- A:-Deposit collected and Balance statement
- B:-Demand collected and Balance Statement
- C:-Demand, Collection and Balance Statement
- D:-None of the Above

Correct Answer:- Option-C

Question71:-If the exact head of a receipt cannot ascertained at one, the receipt shall be classified as:

- A:-Deposit
- B:-Miscellaneous Revenue
- C:-Advance
- D:-None of the above

Correct Answer:- Option-A

Question72:-_____ Expenditure means the expenditure which is subject to the vote of the Legislative Assembly.

- A:-Charged
- B:-Voted
- C:-Remittance
- D:-Debt and Deposit

Correct Answer:- Option-B

Question73:-_____ Heads are for charges adjustable finally in the accounts of Divisional Officers.

- A:-Expenditure
- B:-Revenue
- C:-Remittance
- D:-Debt and Deposit

Correct Answer:- Option-A

Question74:-The incidence of expenditure between voted and charged is determined by

- A:-Accountant General
- B:-Advocate General
- C:-Finance Minister of Government
- D:-The relevant provisions of the constitution

Correct Answer:- Option-D

Question75:-When expenditure is incurred on Non Government works in excess of the deposit received in excess expenditure will be classified under:

- A:-Miscellaneous Public Works Advances
- B:-Public Work Deposits
- C:-Loans and Advances
- D:-None of the above

Correct Answer:- Option-A

Question76:-_____ is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by

- A:-Temporary Advance
- B:-Imprest
- C:-Advance
- D:-Security Deposit

Correct Answer:- Option-B

Question77:-The loss of cheque book or a blank cheque shall be notified promptly to the _____ with whom the disbursing officer concerned has a drawing account.

- A:- Accountant General
- B:- Finance Officer
- C:- Treasury Officer
- D:- Chief Engineer

Correct Answer:- Option-C

Question78:- The general administration of all the stores of the department is vested in the _____.

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

Correct Answer:- Option-A

Question79:- A register in KPW Form 46, Register of rents of buildings and lands should be maintained in _____ office.

- A:- Section Office
- B:- Sub Division Office
- C:- Division Office
- D:- Accountant General Office

Correct Answer:- Option-C

Question80:- _____ will be responsible for the prompt submission of the DCB statement to the Superintending Engineer for scrutiny.

- A:- Junior Superintendent
- B:- Divisional Accountant
- C:- Executive Engineer
- D:- Clerk

Correct Answer:- Option-B

Question81:- Permanent and temporary employees of the division whose pay is charged to the Head.

- A:- Contingent
- B:- Establishment
- C:- Work
- D:- Miscellaneous

Correct Answer:- Option-B

Question82:- No Secured advance to contractors are made for any material unless they are to be used within _____ months.

- A:- 3
- B:- 6
- C:- 9
- D:- 12

Correct Answer:- Option-A

Question83:- In a _____ contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specifications for a fixed sum.

- A:- Single Contract
- B:- Item rate contract
- C:- Limited contract
- D:- Lump sum contract

Correct Answer:- Option-D

Question84:- After check, every vouchers should be enfacd with the work _____, over the dated initials of the Divisional Accountant as well as clerk.

- A:- Checked
- B:- Cancelled
- C:- Passed
- D:- Cleared

Correct Answer:- Option-A

Question85:- The Financial Year terminates on _____.

- A:- 31st December
- B:- 1st January
- C:- 31st March
- D:- 1st April

Correct Answer:- Option-C

Question86:- Material returned to store or transferred to other works should be priced with in _____.

- A:- Current market rate
- B:- Issue rate
- C:- Quoted Rate
- D:- Standard rate

Correct Answer:- Option-A

Question87:- The rates entered in the estimate should generally agree with the _____ rates.

- A:- Current Market rate
- B:- Issue rate
- C:- Schedule rate
- D:- Base Rate

Correct Answer:- Option-C

Question88:- The contractor's ledger should be written up in the _____ office.

- A:- Division
- B:- Sub Divisional
- C:- Section
- D:- None

Correct Answer:- Option-A

Question89:- The contractors Ledger accounts should be closed and balanced _____.

- A:- Daily
- B:- Weekly
- C:- Annually
- D:- Monthly

Correct Answer:- Option-D

Question90:- The term _____ indicates the charges incurred on the manufacture operations connected with the General requirements of works or job.

- A:- Out-turn
- B:- Operation

C:-Progress

D:-Rate

Correct Answer:- Option-B

Question91:-Expenditure connected with the execution of works in the _____ is an example of charged expenditure.

A:-Reserve Bank Building

B:-Raj Bhavan

C:-Accountant General Office

D:-Legislative Assembly

Correct Answer:- Option-B

Question92:- Accountant General, Objection statements and inspection reports should be returned through _____ after the Divisional Officer has recorded his replies thereon.

A:- Executive Engineer

B:- Superintending Engineer

C:- Chief Engineer

D:- Assistant Engineer

Correct Answer:- Option-B

Question93:-Every _____ officer is personally responsible for the public money which passes through his hands.

A:- Government Officer

B:- Treasury Officer

C:- Divisional Officer

D:- Gazetted Officer

Correct Answer:- Option-A

Question94:- All payments outside India should be made through

A:- Accountant General

B:- Reserve Bank of India

C:- State Bank of India

D:- Governor

Correct Answer:- Option-A

Question95:- A manufacture Account is not charged directly with

A:- The value of raw material issued from stock

B:- The cost of the labour employed

C:- Other incidental charges connected with the operation

D:- The establishment charges of the office

Correct Answer:- Option-D

Question96:- Manufacture transactions are recorded under a distinct sub head, called _____ of the stock suspense account.

A:- Manufacture

B:- Operation

C:- Out-turn

D:- None of the above

Correct Answer:- Option-A

Question97:- A manufacture account is essentially a _____ account, as the cost of operations cannot be cleared finally until they are closed.

A:- Suspense Account

B:- Final Account

C:- Real Account

D:- Running Account

Correct Answer:- Option-A

Question98:- The general account of the receipts, issues and balances of the suspense Head "Stock" should be maintained in the _____ KPW Form 62.

A:- Stock Register

B:- Suspense Register

C:- Manufacture Register

D:- Purchase Register

Correct Answer:- Option-B

Question99:- Transactions recorded under the Head "Miscellaneous Public Works Advances" are not divided in to _____.

A:- Sale on credit

B:- Security deposit received from contractors

C:- Expenditure incurred on deposit works in excess of deposit received

D:- Losses, retrenchments, errors etc.

Correct Answer:- Option-B

Question100:- Sums due to contractor on closed accounts may be placed in the _____ account.

A:- Contractor

B:- Divisional Officer

C:- Cash Book

D:- Deposit

Correct Answer:- Option-D