

DE-7/2021/10

Question Booklet
Alpha Code

A

Question Booklet
Serial Number

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Name:		Reg.No.		Signature:	
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DEPARTMENTAL TESTS — JULY, 2021

Total Number of Questions : 100

[Time : 1½ hours

(Maximum Marks : 100)

INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the Invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball-Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

DE-7/2021/10

Maximum : 100 marks

Time : 1½ hours

1. Assets - This term indicates :
 - (A) all outstanding or anticipated credits which have to be taken in reduction of final charges in the accounts of works
 - (B) in the accounts of works this term indicates all outstanding credits which have to be taken in the final charge
 - (C) this term indicates all outstanding credits and liabilities, which have to be taken into account of the work in the final charge
 - (D) this term indicates a certain kind of outstanding or anticipated credits which have to be taken into account of works, in the final charge

2. Issue rate :
 - (A) This term denote the cost fixed for an article borne on the stocks of the department at a valuation for the purpose of calculating the amount. Credible to the sub head concerned of the stock account by charge to the account or service concerned
 - (B) This term denotes the cost per unit fixed for an article borne on the stocks of the department at a valuation for the purpose of calculating the amount credible to the sub head concerned
 - (C) The term denotes the cost of all articles borne in the stocks of the department, at a valuation for the purpose of calculating the amount credible to the sub head concerned
 - (D) The term denotes the cost per unit fixed for an article borne on the stocks of the department, at a valuation for the purpose of calculating the amount debitable to the major head concerned of the stock account

3. Voted expenditure :
 - (A) means the expenditure which is subject to approval of accountant general
 - (B) means, the expenditure which requires the approval of Reserve Bank of India
 - (C) means the expenditure, which is subject to the vote of the legislative assembly
 - (D) means the expenditure which is subject to the approval of Central Government

4. Debt charges for which the state is liable including interest, sinking fund charges and redemption charges and other expenditure relating to raising of loans and the services and redemption of fund are charged to :
 - (A) central fund
 - (B) contingent fund
 - (C) reserve fund of the state
 - (D) consolidated fund of the state

5. To enable the discharge the duties effectively ————— is treated as the senior member of the office establishment of the division, through his position is analogous to that of a sub divisional officer, ie :
- (A) Asst. Exe. Engineer (B) Divisional Accountant
(C) Exe. Engineer (D) Technical Assistant
6. Technical sanction in respect of works are to be communicated to the accountant general, relating to projects costing more than ————— and non projects works costing more than ————— respectively.
- (A) for projects Rs. 20 lakhs and non projects more than Rs. 3 lakhs (three lakhs)
(B) projects more than Rs. 15 lakhs and non projects more than Rs. 5 lakhs
(C) projects more than Rs. 25 lakhs and non projects more than Rs. 5 lakhs
(D) projects more than Rs. 25 lakhs and non projects more than Rs. 10 lakhs
7. The subdivisions of a minor head from the point of view of the distribution of grants and the control of the expenditure are known as :
- (A) Service Heads
(B) Detailed Heads
(C) Departmental Heads
(D) Primary and secondary units of appropriation
8. Remittance made to the bank of cheques paid in as PW receipts should be entered in the :
- (A) Remittance Book (B) Cash Book
(C) Other Remittance (D) PW Remittance
9. 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) imprest (B) temporary advance
(C) Misc. PW Advance (D) Misc. PW Remittance
10. In addition to the initial and basic records of transactions a record of receipts and issues should be kept in the store, as :
- (A) Record Register (B) Tools and plants
(C) Day Book (D) Stock Register

11. The issue rate of an article of stock should be fixed at the :
- (A) Beginning of the financial year
 - (B) On receipt of the article
 - (C) On the very day, when the articles are taken into account
 - (D) Beginning of each year
12. The expenditure on storage charges and handling charges should be debited to the sub head "Carriages and storage" under the suspense head :
- (A) Stock
 - (B) Store
 - (C) Incidental charges
 - (D) Quantity accounts
13. Supervision charges should be realised in addition to the issue rate of stock at :
- (A) 15%
 - (B) 20%
 - (C) 10%
 - (D) $7\frac{1}{2}\%$
14. The receipt and issue transactions of the entire division should be abstracted in the :
- (A) Register of Indents
 - (B) Register of Stock
 - (C) Summary of stock receipts and summary of Indents
 - (D) Register of Receipts
15. At the end of each year, the amount of annual excess or shortfall representing the differences in values due to revision of rates etc. should be worked out in "proforma" and credited to :
- (A) Capital account
 - (B) Misc. PW deposits
 - (C) Losses on stock
 - (D) Revenue or charged off as losses on stock
16. The value of deficit, pending recovery or adjustment under orders of competent authority should be kept under :
- (A) Losses on Stock
 - (B) Misc. PW Advances
 - (C) Recovery Register
 - (D) Adjustment Awaited
17. The articles of tools and plant should be issued on receipt of tools and plant. Indent, duly signed by the Divisional or Sub. Divisional officer in :
- (A) KPW Form 11A
 - (B) KPW Form 12
 - (C) KPW Form 14
 - (D) KPW Form 13

18. The value of materials issued from stock is not adjusted by a transfer entry at the end of the month, but through :
- (A) Stock accounts (B) Store accounts
(C) Book transfer (D) Adjustment of accounts
19. In respect of buildings in charge of the Public Works Department, which are available for occupation as residences, capital and revenue accounts are required to be prepared, periodically for each circle of superintendence by the :
- (A) Superintending engineer
(B) Finance wing in Chief Engineer's Office
(C) Accountant General
(D) Accounts Branch
20. Accounts of transactions with other Governments, Railways post and telegraph and defence must be settled completely and communicated to the accountant General at the latest by :
- (A) March 31st (B) April 12
(C) April 30 (D) April 2nd
21. The schedule of Misc. PW Advances, KPW Form 65 for September and March should be accompanied by a list of items outstanding under the head, for :
- (A) more than a year (B) more than 3 months
(C) more than one month (D) more than six months
22. Though Betterment levy is treated as indirect receipt for the purpose of general accounts it is taken in as _____ of capital expenditure in the proforma accounts of the project viz Financial Forecaste ie :
- (A) reduction (B) addition
(C) equal as (D) indirect charge
23. The pay and allowance 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) 64-A Famine Relief
(C) 99 or 100
(D) 50-Public Works
24. The superintending Engineer is competent to sanction estimate for earning of curves of roads involving land acquisition, under the charges "Special Repairs", the estimated cost of which does not exceed an amount of :
- (A) Rs. 25,000 (B) Rs. 30,000
(C) Rs. 20,000 (D) Rs. 15,000

25. Any expenditure on Deposit works incurred in excess of the amount deposited in chargeable pending recovery to effect which action should at once be taken to :
- (A) Advance payment
 - (B) Contractors - other transactions/advance payment
 - (C) Recoveries on expenditure
 - (D) Misc. PW Advances
26. Unforeseen items of work provided for by a lumpsum provision in an estimate should be paid :
- (A) only after actual measurement
 - (B) on completion of work
 - (C) on presenting the bill
 - (D) after pre audit
27. A consolidated account of all expenditure debited against the grants of the division should be prepared in KPW Form 69 as :
- (A) schedule of transactions
 - (B) schedule of advanced deposits
 - (C) classified abstract of expenditure
 - (D) schedule of debits and credits
28. All intermediate payments made to the contractor and acknowledged by him are treated as advances made to him on account of the work concerned and accounted for under a suspense head viz :
- (A) Contractors - Other Transactions
 - (B) Intermediate Advances
 - (C) Contractors - Advance payment
 - (D) Temporary Advance
29. As road metal is often kept in store at the road side before being laid down, a quantity account of it should be maintained in the sub division office in KPW Form. 15, ie :
- (A) Materials at site
 - (B) Statement of receipts, issues and balance of road metals
 - (C) Materials unstacked
 - (D) Carriage and storage
30. In case a private supplier, delays receiving final payment, the liability (anticipated) should be incorporated in the works account by removing the outstanding credits under the suspense account ie :
- (A) "Purchases to PW Deposit"
 - (B) "Sums due for payment"
 - (C) Item adjustable by PW
 - (D) Outstanding liabilities
31. Subject to the directions given by Comptroller and Auditor General in this behalf, the Accountant General will review the annual accounts of a workshop, in consultation with the officer in charge of it, and submit a report, on its financial working to :
- (A) Public accounts committee
 - (B) State Government
 - (C) Reserve Bank of India
 - (D) Finance wing

32. If work charged establishment is replaced by temporary or permanent staff, such 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. 1500 (B) Rs. 2000
(C) Rs. 2500 (D) Rs. 1000
33. Additions to cadres of services or additional posts, the cost of which is recovered, together with leave and pensionary contributions or the cost of which recovered is part so a to leave only a trivial amount to be debited to :
- (A) The Department Concerned (B) Contingent fund
(C) Work charged establishment (D) State revenue
34. After the close of each month, every disbursing officer should after such reconciliation with the treasury figures as may be prescribed by the Chief Controlling Officer, in consultation with the District Treasury Officer, forward to the controlling officer immediately superior to him an extract of his account in Form :
- (A) Form 'D' (B) Form 'C'
(C) Form 'C1' (D) Form 'D1'
35. It is the duty of _____, to review the progress of expenditure for each circle with the help of the circle report, check at with the accounts of the Audit Office and return the duplicate copy of the report to the Supty. Engineer with any necessary corrections and the reasons for them ie :
- (A) Chief Controlling Officer (B) Accountant General
(C) Chief Engineer (D) Divisional Accountant
36. From the proceeds of extra duty of Custom and of excise duty in any financial year, there shall be deducted, a sum as near as may be equivalent to the share in such proceeds arising from taxed motor spirit used in aviation during the calendar year concerned and such sum shall be at the disposal of central Govt. for allotment as :
- (A) as grants in aid Civil Aviation (B) Road fund
(C) Spl. Reserve Fund (D) Surface transport
37. The Accountant General concerned is authorised to pass an excess over the estimated cost of a scheme as approved by the Central Government upto a limit of :
- (A) 15% of the estimated cost (B) $\frac{1}{2}$ % of the estimated cost
(C) 5% of the estimated cost (D) 10% of the estimated cost

38. For approving a proposal for expenditure from the Central (ordinary) Reserve, the Central Government as required to refer it to the :
- (A) Cabinet
 - (B) Reserve Bank of India
 - (C) Standing Committee for Roads
 - (D) Finance Secretariat of Central Government
39. Actual payment from the Central Road fund will be made to the State Government or other administration concerned on the basis of the monthly audited expenditure on the work as communicated to him by the State Accountant General concerned, subject to the limit of the contribution sanctioned by the :
- (A) Controller and Auditor General
 - (B) Accountant General, Central Revenue
 - (C) Central Public Work Department
 - (D) Central (Ordinary) Reserve
40. Receipts from National Highway other than those received during the course of execution of works eg. receipts and revenues from the avenue trees and proceeds by sale of clippings, dead trees and charges realised for ferry services and Inspection Bungalows, Rest Houses etc, which are maintained from National Highway funds shall be credited to :
- (A) Central Revenue
 - (B) National Highway Authority of India
 - (C) Central Government
 - (D) Central Road Fund
41. When a portion of an existing structure or other works, not being a road surface, road bridge causeway, embankment ferry approach, protective or training work in connection with a road is to be replaced or remodelled and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling as the case may be, should be classed as :
- (A) Repairs
 - (B) New work
 - (C) Restructuring
 - (D) Original work
42. All notifications or agreement issued or entered into, under National Highway Act shall be laid before :
- (A) Both houses of the parliament
 - (B) Central cabinet
 - (C) Public accounts committee
 - (D) Subject committee
43. Water works maintained on behalf of municipalities are subject to a levy, towards establishment charges or the actual expenditure on establishment including travelling allowances and contingencies whichever is less at :
- (A) 10%
 - (B) 15%
 - (C) 12%
 - (D) $7\frac{1}{2}\%$

44. The pensionary charges including the leave charges in respect of irrigation scheme (Commercial) where there is no separate establishment exclusively for the execution of the scheme will however be debited in the accounts, scheme-wise under the head of account is :
- (A) "43-Irrigation Scheme"
 - (B) "99-Irrigation scheme (commercial)"
 - (C) "43 or 99"
 - (D) Misc. Recovery of Pensionary Charges (Commercial)
45. In administrative accounts of irrigation, navigation, embankment and drainage works an indirect charge on account of audit and accounts establishment should be levied on the works expenditure of the year at :
- (A) 5%
 - (B) 2%
 - (C) $1\frac{1}{2}\%$
 - (D) 1%
46. If any irrigation, navigation, embankment or drainage work for which a capital account is kept and which is classified as productive fails at any time after the expiry of ten years, from the date of closure of its construction estimate in three successive years to yield the relevant returns prescribed, it should be :
- (A) declared as unproductive
 - (B) transferred to the unproductive class
 - (C) treated as misc. expenditure
 - (D) taken as reduction of capital expenditure
47. In the case of renewals and replacement of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 10,000 the cost of the new work should be divided :
- (A) Between Capital and Revenue Accounts
 - (B) Extension and Improvements
 - (C) Capital and Revenue
 - (D) Maintenance and Repairs
48. 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 works, the amount of penalty may be taken as :
- (A) Loss
 - (B) Excess over expenditure
 - (C) Reduction in expenditure
 - (D) Deduct-Receipts and Recoveries

49. If the final account of a contractor shows that he has already been overpaid, or that the account closes with a balance due by him, the account should be settled by recovery in cash, but if an immediate recovery is not practicable the balance should be removed by debit to :
- (A) Misc. PW Advances (B) Outstanding liabilities
(C) Liabilities Adjustment Awaited (D) Misc. Recovery Adjustment
50. In the public works account contributions made to local bodies are charged to the minor head "Grants-in-aid" under the major head :
- (A) "PW Deposit" (B) "50-Public Works"
(C) "43 or 99" (D) "71 Misc"
51. Works executed on behalf of Panchayat and construction work under the "Poor Housing Scheme" and Subsidised Rental Housing Scheme for the weaker sections of the community in the state are charged :
- (A) as OI-Misc. PW Expenditure
(B) Deposit Works
(C) "49 PW"
(D) Exempt from payment of centage charge
52. Recoverable payments including the value of materials supplied to the contracts or to others on his behalf (such as charges for supply of water or electricity) should be entered in the accounts under the suspense head :
- (A) "Contractors-Other Transactions"
(B) "Contractors-Advance Payments"
(C) Gross Transactions - Debits
(D) Gross Transactions - Credits
53. A register should be maintained in the indenting/paying office to watch the disposal from start to finish, of all orders for stores placed on firms in India is :
- (A) KPW Form 95 (B) KPW Form 77
(C) KPW Form 94 (D) KPW Form 23
54. If a contractor whose contract is for finished work, requires an advance on the security of materials brought to site, Divisional Officer may sanction advance upto an amount not exceeding _____ of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and a formal agreement is drawn up with the contractor at
- (A) 90% (B) 80%
(C) 75% (D) 95%

55. Leave salary advances and other personal advances made to members of the work charged establishment should be initially debited and their clearance made at the time of final payment of leave salary etc. to :
- (A) Work charged establishment
 - (B) Contingencies
 - (C) Pay bill and leave salary of establishment
 - (D) M.P.W. Advances - Other Items
56. All revenue receipts of division should be classified and abstracted in KPW 44, maintained in the Division Office ie :
- (A) Register of Revenue
 - (B) Register of Receipts
 - (C) Work Abstract
 - (D) Expenditure Register
57. When improvements to existing building or buildings for which rent is recovered are carried out, the standard rent should be revised and got approved by :
- (A) Chief Engineer - Public Work Dept.
 - (B) Government
 - (C) Land Revenue Board
 - (D) Divisional Officer
58. It is the duty of the ————— among other duties to scrutinise the D.C.B statement with the assistance of Financial Assistant and to enquire into the reason for delay in recovery of rent ie :
- (A) Divisional Accountant
 - (B) Executive Engineer
 - (C) Superintending Engineer
 - (D) Finance Officer
59. If the amount of a bill is credited to the head "PW Deposits" but the contractor subsequently obtains a decree from a court the entire expenditure in satisfaction of the decree should be charged, irrespective of the fact that apart of the amount might have already been valid and kept as a deposit in the Public Account on :
- (A) Contractors - Other Transactions
 - (B) PW Deposits
 - (C) Outstanding Liabilities
 - (D) Consolidated Fund of the State
60. Annual contributions recovered from local bodies or private parties which have been fixed as a specific sum without reference to the amount actually spent by Government on certain works should be credited finally in accounts to :
- (A) Local Fund
 - (B) Appropriate Heads of Revenue
 - (C) PW Deposit
 - (D) Municipal and Local Fund

61. The form of contract will be settled in consultation with Chief Engineer (General Buildings and Roads) and Law Department and with the advice of Accountant General as to whether the form proposed meets the requirement of audit, by :
- (A) Government (B) Public Accounts Committee
(C) Finance Department (D) Controller and Auditor General
62. The decision as to the suitable instalments whereby the Land, kilns etc. account is to be cleared periodically as given by authority sanctioning the initial charge, should be recorded in the :
- (A) Stock Account (B) Store Register
(C) Priced Stores Ledger (D) Indent Register
63. A detailed collective record of outstanding liabilities under the suspense account should be maintained in the Division in :
- (A) Contractors ledger (B) Works abstract
(C) Liabilities - Adjustment Awaited (D) Register of Outstanding liabilities
64. Security deposits for works estimated to Rs. One Lakh may be accepted, from the contractors of Public Works Dept, Pubic Health Engg. Dept and registered contractors of PWD. Who undertake civil works in the Forest Dept, in the Form of :
- (A) Treasury Savings Certificate
(B) National Savings Certificate
(C) Bank Guarantee
(D) Govt. Promisory Note
65. Departmental officers should atleast once a year, see that the market value of Government papers which have been furnished as security is sufficient to cover the amount of security required and their valuation should be made with reference to the prices prevailing on the dates ie :
- (A) March 31st (B) On the 1st April last
(C) June 30th (D) September 30th
66. Deposits credited to Government or confiscated under the provisions of an agreement or bond cannot be repaid without pre-audit by :
- (A) Accountant General (B) Finance Wing
(C) Divisional Accountant (D) Audit Wing - Chief Engineer Office
67. In the case of water supply and drainage scheme, 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 bodies concerned, and the surplus materials shall be valued at :
- (A) 90% of their book value (B) 75% of their book value
(C) 50% of their book value (D) 25% of their book value

68. When prison labour is employed on public works no charge is made by the Jail Department if the convicts are employed as Jail works but in other cases the full market value of the work performed as certified to by the Divl. Officer, is charged to :
- (A) Jail Department
 - (B) Service Dept.
 - (C) Adjusted by Book Transfer
 - (D) Public Works Dept. by corresponding credit to the Jail Dept.
69. The value of land improvements and buildings transferred to a commercial Dept. or to a service Dept. or branch of a Service Dept. shall be fixed by adopting the principles of valuation accepted under Land Acquisition Act and Rules by :
- (A) Land Board
 - (B) District Collector
 - (C) Board of Revenue
 - (D) PWD
70. When a transaction on account of supplies made or services rendered etc; has to be settled in cash i.e. by cheque/bank draft, the monetary settlement should be effected by debiting the amount due to the suspense head i.e. :
- (A) CSSA under T-Deposits and Advances Part IV - Suspense - Suspense Account
 - (B) "50 - Public Works Suspense"
 - (C) Misc. PW Advances
 - (D) "Misc. PW Advances - Other items (Charged)"
71. In regard to the settlement of interdivisional transactions for a particular month relating to the division if the amount involved for that month is less than Rs. 10 the payment at outstation may be remitted by money order and the commission there of may be charged to :
- (A) Office Expense
 - (B) Office Contingencies
 - (C) Other Items
 - (D) Other Expense
72. In the case of all transfers of Divisional Sub Divisional or other executive charge, a report of transfer of charge should be prepared in the manner prescribed by Government and sent to the accountant general through :
- (A) Exe. Engineer
 - (B) Asst. Exe. Engineer
 - (C) Suptg. Engineer
 - (D) Establishment Section
73. Charges for new supplies of and repairs to articles of classes which in the case of executive officer are classified under the "Tools and Plant" in the case of special offices are treated as :
- (A) Purchase
 - (B) Work Expenditure
 - (C) Repairs
 - (D) Contingent charges

74. As cash vouchers and transfer entry orders relating to charges on works other than percentages charged for establishment, tools and plant etc; and other items of expenditure or disbursement for which a contingent bill is not required, come to hand and are scrutinized, should be posted in to :
- (A) Schedule of Docket (B) Work Abstract
(C) Schedule of Debits to stock (D) Stock Transactions
75. All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to :
- (A) Capital Account (B) Work "99 or 100"
(C) Revenue Account (D) Misc. Expenditure
76. In the case of Irrigation Scheme (Commercial) where separate establishment is employed for the execution of the schemes, pensionary and leave charges will be calculated at the percentage rate fixed by :
- (A) Board of revenue (B) Government
(C) Irrigation Department (D) Accountant General
77. The Estimating Authority in respect of waterless is :
- (A) Chief Engineer PWD (B) Chief Engineer Irrigation Dept.
(C) Water Authority (D) Board of Revenue
78. In order that a controlling authority may be kept. informed of the progress of expenditure not only of what has actually been spent from an appropriation but also about liabilities and commitments in respect of which payments will have to be made during any financial year as well as the following year, a monthly statement should be maintained in :
- (A) Form "D" (B) Form "C1"
(C) Form "C" (D) Form "B"
79. All savings should when they come to notice be immediately surrendered, through the administrative dept. concerned with full explanations as to how they come out, to the :
- (A) Department Head Concerned (B) Government
(C) Finance Dept. (D) Controlling Officer
80. The actual excess over grants noticed after the close of the year will be brought to the notice only through the Audit Report and Appropriation Account for the year and after such excess over grants have been scrutinised steps will be taken for their regularisation on the basis of the report of that committee on the Audit Report and Appropriation Accounts by the :
- (A) Finance Secretarial (B) Controller and Auditor General
(C) Subject Committee (D) Public Accounts Committee

81. Quarterly allotments will be made by the central Government from the allocations held by them to credit of the State Government concerned for expenditure on specific schemes which have been previously approved by the :
- | | |
|-------------------------|------------------------------------|
| (A) Standing Committee | (B) Central Government |
| (C) Finance Secretariat | (D) Controller and Auditor General |
82. When an existing portion of a road, road bridge causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodelled and the charge represents genuine increase in the value of property, the whole cost of replacement or remodelling as the case may should be closed as :
- | | |
|---------------------|-----------------------|
| (A) "New Work" | (B) "Repairs" |
| (C) "Original Work" | (D) "Special Repairs" |
83. The special establishment employed for the execution of irrigation projects should be debited to the head :
- | |
|---|
| (A) Irrigation Project Administration |
| (B) "100 Capital Outlay on Irrigation, Navigation (Non Commercial)" |
| (C) "93 or 99" |
| (D) "99-Capital Outlay (Non Commercial)" |
84. When the architectural section of public works Dept designs and prepare the complete plans for private institutions a charge of _____ of the estimated cost of the building will be levied at
- | | |
|--|--|
| (A) 3% of the estimated cost | (B) 2% of the estimated cost |
| (C) $2\frac{1}{2}$ % of the estimated cost | (D) $1\frac{1}{2}$ % of the estimated cost |
85. 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, pending settlement in case ie :
- | |
|--------------------------------------|
| (A) PW Misc. Advance |
| (B) PW Advances - Adjustment Awaited |
| (C) CSSA |
| (D) "PW Deposits - Misc. Deposits" |
86. Recoveries on account of services rendered by special officers other than Chief Engineer and Suptg. Engineer do not appear in the accounts of the Divisional Officers in cases in which there is no work expenditure, such fees should be :
- | | |
|-----------------------------------|--------------------------------------|
| (A) Adjusted in the Estt. Charges | (B) Be paid direct into the Treasury |
| (C) Treated as other expenses | (D) As office Expenses |

87. It is permissible to make payments from the district. Treasury to suppliers of stores in accordance with the rules as :
- | | |
|------------------------|-------------------------------------|
| (A) Postal Money Order | (B) Bank draft of Nationalised Bank |
| (C) Reserve Bank Draft | (D) National Savings Certificate |
88. In respect of establishment charges relatable 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 ie :
- | | |
|-------------------------|--------------|
| (A) "259 PW" | (B) "333" |
| (C) Recovery of centage | (D) "059-PW" |
89. Book Transfer means :
- The process whereby the financial transactions which do not involve the giving a receiving of cash a of stock materials are brought to account
 - The transfer of surplus materials from are work to another work in progress
 - The transactions between State and Central Good Departments
 - The process whereby financial transactions which involve the giving or receiving of cash or of stock materials are brought into account
90. When stores of any kind are sold or credit, their value (plus if recoverable, the supervision charges) should be debited to :
- Misc. Works Advances under the sub head - "Sales on Credit"
 - Recoveries on stores
 - PW Misc. Advances
 - Store Account
91. A register of Bin Cards are maintained in the Divisional Office in KPW Form II B, since they constitute the basic quantity record of :
- | | |
|------------------------|---|
| (A) Materials Supplied | (B) Stock Transactions |
| (C) Goods received | (D) Works completed in a financial year |
92. If felling of trees is alone in the course of execution of works by the public works dept., the sale proceeds of trees in the compound of public office should be credited to the head of account :
- | | |
|--------------------|-----------------------------------|
| (A) PW Deposit | (B) "XXXVII - Public Works Misc." |
| (C) Other Receipts | (D) Misc. Receipts |
93. A register is maintained in the Sub Division and Division Office for noting the progress of receipt review and return of M Books and a fixed percentage at least of entries in the M Books should be reviewed each year ie :
- | | |
|---------|---------|
| (A) 50% | (B) 60% |
| (C) 25% | (D) 75% |

94. No separate work abstract need be prepared in the following case ie :
- | | |
|---------------------------|-------------------|
| (A) Petty works - payment | (B) Monthly wages |
| (C) Advance Payments | (D) Daily wages |
95. The accounts maintained in the Accounts Branch of Divisional Office to record day by day transactions relating to each items of stocks in KPW Form 11. viz :
- | | |
|------------------------|--------------------------|
| (A) Register of Indent | (B) T and P register |
| (C) MAS | (D) Priced Stores Ledger |
96. Register of Transfer Awaited means :
- | |
|--|
| (A) Register intended primarily for all transactions recurring |
| (B) Register intended primarily for all transactions non-recurring |
| (C) Register intended primarily for all transactions recurring or non-recurring which have to be responded to by the division |
| (D) This register is intended primarily for all transfer transactions recurring or non-recurring which have to be responded to by the division |
97. The amounts representing recoveries of rents relating to another State Government is realised, it should be initially accounted under the minor head ie :
- | |
|--|
| (A) "T-Deposits and advances" |
| (B) CSSA under T Deposits and Advances |
| (C) Register of Rent |
| (D) Receipts and Recoveries of Rent |
98. Amounts owing by one Public Works Division to another including Divisions of other Government should be paid by :
- | | |
|-------------------------------|--------------------------|
| (A) Cash | (B) Cheque or Bank Draft |
| (C) Adjusted by Book Transfer | (D) Transfer Entry |
99. Payments for all stocks received are made on the basis of entries in the :
- | | |
|---------------------------|---------------------------------|
| (A) Goods Received Sheets | (B) Priced Vocabulary of Stores |
| (C) Stock Register | (D) Quantity Accounts |
100. In the stock accounts, "operation charges should be shown under the sub head" manufacture as :
- | | |
|---------------------------|----------------------|
| (A) Receipt of Stores | (B) Receipt of Stock |
| (C) Operation Expenditure | (D) Out-Turn |

SPACE FOR ROUGH WORK

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