

**PROVISIONAL ANSWER KEY**

Paper: Public Works Accounts and Procedure  
Date of Test 08-04-2022

Question1:-Can the value of Revenue stamps held in cash chests be held as cash?

- A:-Not to be reckoned as cash
- B:-Can be reckoned as part of office cash
- C:-No to be accounted separately in stamp account register
- D:-None of these

Correct Answer:- Option-B

Question2:-In which case financial transactions are said to be adjusted by "book transfer"?

- A:-inter Govt transactions
- B:-When no cash inflow takes place
- C:-In the case of transactions not involving giving and receiving of cash or stock materials
- D:-When no cash outflow takes place

Correct Answer:- Option-C

Question3:-The charge levied when stock materials are sold or transferred and to cover such items as do not enter their book value is known as

- A:-issue rate
- B:-Agreed rate
- C:-percentage charges
- D:-supervision charges

Correct Answer:- Option-D

Question4:-What is meant by the term "Sub work"?

- A:-Distinct unit of a large work like head works, distributory canals etc in respect of an irrigation project for the purpose of accounts
- B:-part of a main work
- C:-Work split up by contractor and given or piece work contract
- D:-items of works like Earth work, brick work etc

Correct Answer:- Option-A

Question5:-An item of charge whose classification cannot be ascertained at once should be classified under

- A:-Settlement account
- B:-Deposit
- C:-Misc. Works advance
- D:-Expenditure head to which it closely relates

Correct Answer:- Option-C

Question6:-What is the procedure prescribed for disposal of unserviceable articles of the store?

- A:-Book value should be written off the account
- B:-Should be transferred to central stores
- C:-should be sold
- D:-Should be sold in public auction after obtaining sanction of competent authority

Correct Answer:- Option-D

Question7:-Can a contractor be asked to take delivery of required articles for a work direct from a firm dealing with them?

- A:-Yes, provided proof of purchase is produced
- B:-Yes, provided the requisition there for is officially given to him
- C:-Yes, in case of firm of repute
- D:-No, on no account this should be done as it may lead to fraud

Correct Answer:- Option-D

Question8:-What is the time schedule stipulated in the code for submission of a completion report of a project to Govt?

- A:-Within six months of the closing of construction estimate
- B:-Within any reasonable time after completion of the project
- C:-Within twelve months or such earlier period as the C.E. may prescribe after the construction estimate is closed
- D:-None of them

Correct Answer:- Option-C

Question9:-Is it enough if a contract entered into specifies merely that department would supply materials to a contractor for use on work?

- A:-Yes, the materials should also be specified
- B:-Yes, The rates for materials should also be specified
- C:-Yes, the place from which supply will be made should also be specified
- D:-No, the relevant schedule and the tender notice should indicate, description of all materials, their rates and place at which it will be supplied

Correct Answer:- Option-D

Question10:-The officer opening the tenders should invariably initial them with date on the first page and note the number of corrections, Is this statement correct?

- A:-Yes
- B:-Not correct. the rules stipulate that he should initial (with date) all pages of the tender and corrections, irrespective of whether they contain or do not contain corrections, overwriting etc
- C:-It is always safer to put initials on all pages
- D:-Should initial (with date) not only the first page but also the last page

Correct Answer:- Option-B

Question11:-The sanction to an estimate for a Public Work (other than annual repairs) unless it has been started will cease to operate after a period of \_\_\_\_\_ years from the date upon which it was accorded

- A:-Five years
- B:-Three years
- C:-Two years
- D:-None of these

Correct Answer:- Option-A

Question12:-Is it permissible to utilise 'deposit' of a particular work from a local body to another work as the work originally proposed was considered not essential?

- A:-Yes, With the sanction of the executive Engineer
- B:-Yes, With the sanction of the S.E
- C:-No, Deposit on account on one work cannot in any circumstances be utilised for another
- D:-Yes With the approval of AG

Correct Answer:- Option-C

Question13:-Who is the competent authority to accord sanction exceeding the prescribed time limit under the rules for a major project for closing accounts and preparing completion report by the Divisional Officer?

- A:-Chief Engineer
- B:-S E

- C:-Prescribed time limit cannot be exceeded
- D:-D.O can do so with intimation of circumstances of superior officials
- Correct Answer:- Option-A

Question14:-Unproductive irrigation works are undertaken for (i) \_\_\_\_\_ and financed from (ii) \_\_\_\_\_

- A:-(i) General improvement of the Country
- (ii) General revenue
- B:-(i) in areas having scanty rainfall to supplement irrigation needs
- (ii) from capital funds
- C:-(i) to satisfy popular demand
- (ii) capital funds
- D:-none of these
- Correct Answer:- Option-A

Question15:-Do the rules permit change of classification of an irrigation work from productive to unproductive or vice versa and if so what is the time limit specified?

- A:-No
- B:-Yes, within ten years of the date of the closure of its construction estimate
- C:-Yes, Within eleven years of construction estimate
- D:-Yes, within twelve years of closure of construction estimate
- Correct Answer:- Option-B

Question16:-A separate register of check measurement prescribed under the rules is to be maintained in each

- A:-Sub division
- B:-Division
- C:-Section
- D:-Circle
- Correct Answer:- Option-B

Question17:-Under the rules, under what situation a revised estimate is to be submitted for technical sanction for a construction work?

- A:-When there is huge variation in the cost of materials
- B:-The work once started is held up years for one reasons or another and then resumed
- C:-When alterations in the designs are made during construction involving substantial changes in the cost of the work
- D:-None of these
- Correct Answer:- Option-C

Question18:-To whom all interruptions of large works in progress should be reported, explaining the causes and probable duration?

- A:-S E
- B:-C E
- C:-Labour officer
- D:-Labour commissioner
- Correct Answer:- Option-A

Question19:-Under what circumstances works of PW dept are carried out by adopting one of the three prescribed methods in departmentally by the employment of daily labour?

- A:-When large work force is available in the locality
- B:-When no contractors are available or where for other reasons it is found more economical
- C:-When retrenched labourers of a big project are to be provided with jobs
- D:-None of these
- Correct Answer:- Option-B

Question20:-Contract documents to be prepared before a work is given on contract include?

- A:-A complete set of drawings showing general dimensions of the proposed work
- B:-A complete specification of work to be done and the materials to be used (reference to the No. of standard specification, if any to be given)
- C:-A schedule of quantities of various descriptions of work (in the case of scheduled contracts)
- D:-In addition to the items A,B, C above a set of conditions of contract to be complied by the contractor
- Correct Answer:- Option-D

Question21:-On account payment means

- A:-a part of payment made to a contractor before measurement of work done
- B:-Advance payment made to a contractor on the security of materials brought to site
- C:-Payment on running account to a contractor in respect of work done/ supplies made by him and duly measured
- D:-Payments made in phased manner
- Correct Answer:- Option-C

Question22:-Storage charges are charges levied and they are

- A:-leviable separately whenever departmental materials are issued to contractor for work
- B:-They are charges added on a percentage basis to the issue rate and form part of it
- C:-Charges specified in agreement conditions for issue of departmental materials
- D:-None of these
- Correct Answer:- Option-B

Question23:-Each audit note should be returned to the audit office within \_\_\_\_\_ days of receipt in the division office while objection statements should be returned within

- A:-Audit note one month and objection statement one month
- B:-Audit note fifteen days and objection statement one month
- C:-Audit notes fifteen days and objection statements fifteen days
- D:-None of these
- Correct Answer:- Option-B

Question24:-Can a sub divisional officer draw cheques on treasuries situated outside his jurisdiction but within the limits of his Divisional Office, in the normal course?

- A:-Yes
- B:-Yes. With the sanction of Dist Treasury officer concerned
- C:-No. He can draw only if he is specially authorised by his D.O.
- D:-Yes, with the sanction of Director of Treasuries
- Correct Answer:- Option-C

Question25:-In what manner an item of objection raised by a D.A. and entered in his register of objections (Form KPW 57) is treated as finally closed?

- A:-On orders of D.O on the issue
- B:-On the orders of S.E on the issue
- C:-When the orders of finance dept are received and entered in it based on extracts of the register sent to them in April of each year
- D:-None of these
- Correct Answer:- Option-C

Question26:-When a Head Clerk is specially authorised to receive money at Head quarters of a D.O. when he is on tour the receipt is to be issued by him. What is the role of D.O. in this regard when he returns to H.Q?

A:-He should ensure that the receipt of money is recorded in the cash book

B:-to ensure that parties were given receipts by verifying the counterfoils

C:-In such cases persons receiving money should give only temporary receipts and the permanent receipts in the form to be given over the signature of the D.O who should verify its correctness with the counterfoil of temporary receipt and entry in the cash book

D:-None of these

Correct Answer:- Option-C

Question27:-What is the procedure stipulated when the D.O. is unable to support a payment by voucher or payee's receipt for furnishing to A G?

A:-He should explain the actual position in the letter to A G

B:-The disbursing officer should prepare a certificate of payment in manuscript and sign it and get counter signature of superior officer by furnishing full particulars of the claim

C:-Sanction of finance dept obtained as a special case to cover the deficiency

D:-None of these

Correct Answer:- Option-B

Question28:-From which source of Divisional Officers obtain receipt books for his office?

A:-Supdt of Govt Press

B:-Director of Treasuries

C:-Treasury officers concerned

D:-C E

Correct Answer:- Option-A

Question29:-Rules enjoin that unspent balance of temporary advances given should be remitted back to the disbursing officer after the expiry of a period of

A:-Six months

B:-Four months

C:-Three months

D:-Two months

Correct Answer:- Option-C

Question30:-What is the procedure followed when a disbursing officer takes cash from the cash chest for the purpose of making payment at a far off station?

A:-It is to be debited to 'misc works Advance' for watching

B:-It is treated as a personal advance to him till the accounts of advance are furnished

C:-the advance thus given is to be treated as 'temporary advance' covered by the rules

D:-None of these

Correct Answer:- Option-C

Question31:-Up to what extent secured advance can be given to contractors under rules?

A:-Up to the amount not exceeding 75% of the materials as assessed by D.O.

B:-Up to 50% of the market value of materials brought to site

C:-Up to 60% of the assessed value of the materials brought to site

D:-None of these

Correct Answer:- Option-A

Question32:-A D.O. pays secured advance to a contractor against five loads of river sand brought to the site for use on a work awarded to him.  
Comment

A:-It is permissible provided the contract is for finished work

B:-It is permissible provided the contractor has executed the prescribed agreement for it

C:-Such advance can be paid if the materials are to be used within four months

D:-Secured advances are admissible only in respect of materials of an imperishable nature. Sand being perishable such an advance cannot be given and the action is irregular

Correct Answer:- Option-D

Question33:-Under what head of account expenditure on a storage and handling charges is to be debited?

A:-A separate head 'carriage and storage'

B:-Sub head 'purchases' under stock

C:-to the suspense head 'stock' under the sub head 'carriage and storage'

D:-None of these

Correct Answer:- Option-C

Question34:-The counter foils of used cheque books should be

A:-returned promptly to the Division officer for record

B:-kept in the safe or separate box in sub division

C:-destroyed after two years

D:-destroyed after three years

Correct Answer:- Option-A

Question35:-The value of stores found surplus during stock verification should be

A:-Credited to PW dept

B:-Credited to misc revenue

C:-Credited at once as a revenue receipt or receipt on capital account as the case may be

D:-None of these

Correct Answer:- Option-C

Question36:-In which situation it is permissible to charge market rates for materials issued in excess of estimated requirement to a contractor?

A:-Only rate specified in the agreement can be charged through out the period of contract

B:-For the excess issue this can be done if the issue rate of an article of stock is apparently less than the market rate

C:-If market rate is higher it can be charged only with mutual consent

D:-In such cases materials in excess of estimated requirements should never be issued

Correct Answer:- Option-B

Question37:-For what purpose departmental materials can be issued under rules?

A:-For issue on works done by contractor or direct by department

B:-For issue to other Division/department

C:-For sale to contractors or local bodies or other persons with the sanction of competent authority

D:-For all the above purposes covered by A, B, C above

Correct Answer:- Option-D

Question38:-In what manner the correctness of the balances as per the Bin card is ensured by the D.O?

A:-Periodical verification and comparison with the figures shown in the priced store Ledger

B:-by periodical physical verification

C:-by test checking of receipts and issues with other records

D:-During the annual physical verification

Correct Answer:- Option-A

Question39:-An account shall be maintained in the \_\_\_\_\_ branch of the divisional Office to record day to day transactions relating to each item of stock.

- A:-Store
- B:-Drawing branch
- C:-Accounts branch
- D:-None of them

Correct Answer:- Option-C

Question40:-As a rule liabilities are not incorporated in the accounts of work. is there any exception to this?

- A:-No exception
- B:-Exception is in respect of unpaid balances of partly paid running account bill or muster rolls
- C:-Exception in respect value of materials received from sources other than stock
- D:-In addition to (2) and (3) above exception cover wholly unpaid muster rolls or bills of contractors and suppliers in specific situation

Correct Answer:- Option-D

Question41:-Agreement with a contractor for a work provides for issue of departmental materials at the Divisional store. During actual execution of the work, the contractor request for delivery at the work site and this is conceded with no additional recovery from him though the site is far away from the store.

- A:-This may be agreed to in order to speed up the work
- B:-No. Carriage and incidental expenses for delivery from store to work site are to be borne by contractor and not by dept
- C:-No recovery is to be effected towards carriage expenses if the work is completed in time as per the terms of the contract
- D:-No recovery towards conveyance to work site if the amount involved is insignificant

Correct Answer:- Option-B

Question42:-In what manner any pages of measurement book left blank inadvertently must be dealt with?

- A:-Left out pages may be pasted together and the pages renumbered
- B:-Torn off and other pages renumbered
- C:-Scored out with lines and noted as cancelled
- D:-Cancelled by diagonal lines and cancellation attested by the recording officer

Correct Answer:- Option-D

Question43:-The works abstracts are prepared at the office of the \_\_\_\_\_ and posted day by day from \_\_\_\_\_

- A:-Sub divisional office from cash book/connected bill of contractor and suppliers
- B:-Office of the Asst Engineer from measurement book
- C:-Divisional office from the monthly returns received from sub division Office
- D:-Both offices of A.E. and S.D.O from initial records

Correct Answer:- Option-A

Question44:-The important document maintained in each Division Office with the object to get an analysis of cost of sub works and sub heads, the rate of cost of work and to foresee possible excess over estimate is

- A:-Work abstract
- B:-Schedule of work expenditure
- C:-Deposit register
- D:-Register of works

Correct Answer:- Option-D

Question45:-If Tools and plant used on a project is taken over by district stores, after its completion, freight charges incurred for its transfer should be borne by

- A:-the Dist Stores
- B:-the work from which the plant is transferred
- C:-office contingencies
- D:-Under 'Tools and Plant'

Correct Answer:- Option-B

Question46:-What is the procedure to be followed in case during physical verification an item of Tools and plant is found deficient?

- A:-Cost of the item is to be recovered from the person in charge
- B:-Sanction for write off should be sought for
- C:-The items is to be removed from T and P register after suitable nothings
- D:-The note of deficiency should be made in red ink in the T and P ledger without making any entries in the quantity column. Till its cost is recovered or sanction of write off obtained it should continue to be borne in the accounts.

Correct Answer:- Option-D

Question47:-Do the rules provide for review of registers and accounts maintained in sub divisional offices by the Divisional Officer in addition to his own office?

- A:-Yes. He may require them to be laid before him through the D.A. at intervals as may be fixed by him
- B:-No
- C:-Only very important registers of sub division offices need be put up to him for review
- D:-He may delegated this work to D. A

Correct Answer:- Option-A

Question48:-In case a contractor fails to turn up to receive his final bill in completion of contract, up to what period the accounts of the work is to be kept open to settle the liability?

- A:-Up to a fort night
- B:-Up to two months
- C:-Up to one month after the final bill has been passed
- D:-No specific time period is laid down. It is left to the discretion of the D.O

Correct Answer:- Option-C

Question49:-For execution of works under lump sum contract whose sanction is necessary?

- A:-Sanction from Govt for each case
- B:-No special sanction is necessary as it is an approved form of contract
- C:-C E
- D:-S E

Correct Answer:- Option-A

Question50:-In case of lump sum contract detailed measurements of work done are not required to be recorded. Is this statement correct?

- A:-Yes. It is correct
- B:-If any doubt arises on its execution the authority can order recording of measurement to regulate payment
- C:-In respect of authorised additions and alterations detailed measurement are required to be taken so as to regulate payment
- D:-It is left to the discretion of the authority which settled the contract

Correct Answer:- Option-C

Question51:-In what manner a disbursing officer has to satisfy audit in respect of his transactions?

- A:-the claim accepted is valid
- B:-the voucher is the complete proof of payment which it supports
- C:-the accounts maintained is correct in all respects
- D:-he should be able to satisfy audit on all points covered by A,B,C above

Correct Answer:- Option-D

Question52:-Through which register a D.O. watches recovery of amount ordered from a contractor which cannot be watched through suspense or other accounts?

- A:-Register of recoveries (form KPW 87)
- B:-Register of Misc sanction
- C:-Contractors ledger
- D:-None of the above

Correct Answer:- Option-A

Question53:-At what intervals the D.A is required under the rules to carry out inspection of the account records of sub divisional offices and check a percentage of the initial accounts?

- A:-at least once in six months
- B:-at least once in a year
- C:-no particular time interval. it is left to the discretion of the D.O
- D:-None of the above

Correct Answer:- Option-B

Question54:-What is the important document the relieving D.A. should examine when he takes over charge from another D.A and what is the further course of action to be followed?

- A:-all important documents relating accounts
- B:-records showing important liabilities and recoveries to be made from staff or from contractors
- C:-pending audit notes/objection statements of A.G
- D:-The report of Memorandum of handing over charge by the relieved D.A in the prescribed tabular form should be first examined and promptly forward it with his remarks to the finance dept through the D.O for recording his remarks, if any against the items

Correct Answer:- Option-D

Question55:-In the case of old account records of P W offices for destruction after preserving them for sometime and whose cases are not covered by rules prescribed by Govt, whose concurrence is required before they are ordered to be destroyed?

- A:-Accountant general
- B:-Departmental vigilance wing
- C:-Internal audit
- D:-Chief Engineer

Correct Answer:- Option-A

Question56:-The procedure to be followed if a cheque issued by a D O to a contractor is not encashed within the period of its currency is

- A:-to issue a fresh cheque
- B:-to cancel the cheque
- C:-receive back the cheque not encashed, destroy it and draw a new cheque in lieu of it
- D:-None of them

Correct Answer:- Option-C

Question57:-When more than one temporary advance is given to a subordinate officer, is it permissible to club them and the officer asked to render a single account?

- A:-Yes, it is permissible
- B:-Yes, provided they are meant for similar purpose
- C:-No. Accounts of each of these advances should be distinct and separate account rendered for each of them
- D:-It is left to the discretion of D.O

Correct Answer:- Option-C

Question58:-Expenditure on maintenance and repairs of an administrative office building should be classified under Major head

- A:-2059 Public works
- B:-4059 capital outlay on public works
- C:-2070 other administrative services
- D:-None of the above

Correct Answer:- Option-A

Question59:-Under the rules what is the frequency laid down for verification of unused Road Metal?

- A:-twice a year
- B:-Once a year
- C:-quarterly
- D:-No specific time limit for verification laid down

Correct Answer:- Option-B

Question60:-Who is to maintain the Register of Miscellaneous properties? Who is to review the entries there in?

- A:-Divisional offices - S.E
- B:-Section Offices - Sub divisional officer
- C:-Sub Divisional Offices - Should be submitted monthly to D.O. and also for local audit by A.G
- D:-Circle office for all the properties of the Division under control - review to be done by Finance Officer of C.E

Correct Answer:- Option-C

Question61:-Is it permissible under the rules to make occasional delivery of cheques of a contractor through a subordinate office?

- A:-Yes, It is permissible
- B:-No. should not be routed through subordinate offices
- C:-Yes, provided the subordinate officer enters it in the accounts he keeps
- D:-At the request of contractor, provided the procedure at (c) is followed

Correct Answer:- Option-A

Question62:-Specify the cases where the single schedule docket prepared and incorporated in the monthly accounts and rendered to A.G is to be signed by the Divisional Officer

- A:-Schedules docket need not be signed by a D.O
- B:-Scheduled docket relating to percentage recoveries on account of Tools and Plant, establishment and audit should be signed by the D.O as it serves as a transfer entry order
- C:-Scheduled dockets relating to deposit works
- D:-Scheduled dockets relating to works of other Govts

Correct Answer:- Option-B

Question63:-Rules enjoin that A.G may dispense with the preparation and submission of schedule docket for a work when the outlay on that work consists of vouchers not required to be furnished to audit. In such cases what is the procedure to be adopted by a D.A?

- A:-the fact may be certified by him in the covering list of schedules of monthly accounts
- B:-the fact may be recorded on the schedule docket close to the exempted one (For eg., if SD.89 is exempted, note to be made in SD. 88)
- C:-Certificate to that effect in the last column of schedule of work expenditure against the relevant item concerned
- D:-None of these

Correct Answer:- Option-C

Question64:-The D.A. is required under the rules to sign not only the monthly accounts but also

- A:-all the vouchers
- B:-all the schedules accompanying it

- C:-all transfer entry orders attached
- D:-important schedules only
- Correct Answer:- Option-B

Question65:-Which department is entitled to take credit of sale proceeds of usufructs of trees and trees felled in the compound of a public office?

- A:-PW dept
- B:-Revenue Dept
- C:-dept to which the cost of maintenance of the compound is charged
- D:-None of these
- Correct Answer:- Option-C

Question66:-Fictitious stock adjustments in the accounts are strictly forbidden and they constitute serious irregularity. What types of adjustments fall under this category?

- A:-debiting to a work cost of materials not required or excess of actual requirement
- B:-debiting to a particular work for which funds are available value of materials intended to be used on a work for which for which no funds are provided
- C:-Writing back the value of materials used on a work to avoid excess over expenditure
- D:-Either of the above or all come under this category
- Correct Answer:- Option-D

Question67:-Is it permissible to prepare one transfer entry covering a number of adjustments or corrections?

- A:-No. Each T.E. should cover one item of adjustment only
- B:-It is permissible provided that all necessary particulars are set forth in respect of each
- C:-It is permissible only in the accounts of March as the pending adjustments cannot be postponed to next year
- D:-It is left to the discretion of the D.O
- Correct Answer:- Option-B

Question68:-For what purposes a final subhead "additional charge for materials issued to contractor/direct work" is opened in the accounts of work?

- A:-To record the difference between the rates charged for materials issued to a contractor (under the agreement) and the actual cost of Govt
- B:-To record carriage and incidental charges in connection with materials issued to contractors whenever they are so chargeable?
- C:-to transfer balances outstanding under "materials" after transferring the cost of materials to various subheads
- D:-For any of the purpose covered by A,B, C above
- Correct Answer:- Option-D

Question69:-For what purpose the suspense head purchase is opened in the work abstracts of Major works?

- A:-For the record of value of materials obtained and their subsequent payments
- B:-to compare the value of stock materials procured for the work with its costs
- C:-for analysing the cost of work
- D:-None of the above
- Correct Answer:- Option-A

Question70:-What types of transaction are included under the suspense head 'Misc Works Advance' under the class losses, retrenchments errors etc?

- A:-actual losses of cash or stock
- B:-deficiencies in cash or stock
- C:-errors in accounts awaiting adjustments
- D:-in addition to items at A,B, C above, losses/retrenchment recoverable from Govt officials
- Correct Answer:- Option-D

Question71:-No charges may be debited to 'Misc works Advances' on the ground of insufficiency of appropriation. Is there any exemption to this rule?

- A:-No exemption
- B:-Yes, in the case of Deposit works expenditure in excess of deposit received may be debited to this head pending recovery
- C:-In cases where assurance of fund is given by a superior office pending provision by reappropriation expenditure may be debited to this head
- D:-exemption may be given by C.E
- Correct Answer:- Option-B

Question72:-Accounts of interest bearing securities deposited by contractors

- A:-do not pass through regular accounts of the Division
- B:-pass through the regular accounts of the division
- C:-such deposits of long duration only are included in regular accounts
- D:-whether to include them in accounts or not is to be decided by D.O on the advice of D.A
- Correct Answer:- Option-A

Question73:-Refunds of unexpended balances of deposit works completed should be shown as

- A:-expenditure under the deposit head
- B:-refund of revenue
- C:-reduction of deposit and hence to be shown in the schedule as minus realisation
- D:-None of these
- Correct Answer:- Option-C

Question74:-It is whose primary responsibility for taking steps for seeking supplementary appropriation whenever needed?

- A:-Sub controlling Officer
- B:-Disbursing Officer
- C:-Chief Controlling Officer
- D:-None of them
- Correct Answer:- Option-C

Question75:-What is the procedure for declaring a state highway road as National Highway?

- A:-by notification by state Govt in the official Gazette
- B:-By notification by State Govt with the consent of National highway Authority of India
- C:-Under the provision of N.H Act 1956 by the Central Govt in the official Gazette
- D:-None of them
- Correct Answer:- Option-C

Question76:-Under the rules the frequency for closing and balancing of the 'Contracts ledger' accounts is

- A:-closed and balance monthly
- B:-closed as and when the work is completed
- C:-closed after each transaction
- D:-closed every two months
- Correct Answer:- Option-A

Question77:-Can the outstanding balances under the suspense head 'Misc Work Advance' relating to irrecoverable items be removed from the accounts after a specific period?

- A:-Can be removed from the accounts if they are pending for more than 5 years
- B:-No. they should not be removed until a competent authority accords sanction for write off
- C:-Can be removed from the accounts if they are pending more than three years
- D:-clearance of such items to be watched through a separate watch register

Correct Answer:- Option-B

Question78:-If credit balances are outstanding in the suspense accounts of the annual maintenance works which are to be closed at the end of the year they should be

- A:-Left as such
- B:-Taken to revenue major head
- C:-transferred to the head 'public works deposits' for retransfer to the suspense accounts of the next working year's estimate
- D:-None of them

Correct Answer:- Option-C

Question79:-The receipt of stores obtained for specific work is recorded in the

- A:-measurement book
- B:-goods received sheets
- C:-store ledger
- D:-work register

Correct Answer:- Option-A

Question80:-What is the stipulated procedure for recording payment of periodical repairs to building for which standard measurement books are maintained?

- A:-Payments made with the particulars to be noted in the standard measurement book
- B:-Dates on which the periodical repair work carried out recorded in the book
- C:-The items carried out are to be recorded in a separate M.book
- D:-The officer preparing the bill of the contractor should certify in the separate set of ordinary M.Book that the whole of the work as per standard M.Book (its number to be quoted) has been done and that it has not been billed previously in any form

Correct Answer:- Option-D

Question81:-In the case of abolition of Division and merging it with another Division what is the prescribed procedure to be followed for incorporating the outstanding balances of suspense and deposit heads?

- A:-No account adjustments is necessary. They are to be transferred by the closing Division to successor Division with which it is amalgamated by proforma adjustments
- B:-should be transferred only by accounts adjustments
- C:-The outstanding balances are to be dealt with as instructed by C.E
- D:-May be left as such

Correct Answer:- Option-A

Question82:-What is the procedure adopted when subsequent to execution of a contract departmental materials not contemplated therein are issued to a contractor for execution of extra item?

- A:-rates for such items must be included in the supplementary agreement
- B:-rate of recovery must be at mutually agreed rates
- C:-recovery should be at market rates
- D:-recovery should be at the rates at which the cost of materials is included in the data for working out the rate for such extra items

Correct Answer:- Option-D

Question83:-As regard works done in a public works Division on behalf of another Division including the Divisions of other Govts, the claims are to be settled

- A:-through A.G
- B:-through the respective chief Engineers
- C:-through finance
- D:-amongst themselves without the intervention of A.G

Correct Answer:- Option-D

Question84:-Consolidated account of receipts, issues and balance of tools and plant maintained in the sub divisional office has \_\_\_\_\_ parts

- A:-three
- B:-two
- C:-four
- D:-one part only

Correct Answer:- Option-A

Question85:-What categories of buildings need not be entered in the Register of rents of buildings and lands (KPW form 46) in the Divisional Office though rent receipts from there are treated as rent of building booked under minor head "rents"

- A:-Only PWD rest houses
- B:-Only PWD travellers bungalow
- C:-Building of PWD let out on rent to private parties
- D:-PWD rest houses and other travellers bungalows

Correct Answer:- Option-D

Question86:-Survey reports and sales accounts relating to disposal of materials should be

- A:-attached to schedule dockets and sent A.G along with the concerned monthly accounts
- B:-kept in the sub division
- C:-sent to AG separately
- D:-Kept in the Division Office

Correct Answer:- Option-A

Question87:-In which types of cases the division Office is empowered to make a refund of the fine paid without reference to a higher authority?

- A:-in no case the D.O can do so
- B:-in cases where he is authorised to refund without reference to higher authority fines which have been remitted by a court law
- C:-in cases where the amount involved is insignificant
- D:-none of these

Correct Answer:- Option-B

Question88:-It is whose responsibility to carry out all corrections in accounts advised by AG?

- A:-Divisional accountant
- B:-Divisional Officer
- C:-Head Clerk
- D:-Compiler of monthly accounts

Correct Answer:- Option-A

Question89:-Is it permissible to furnish a copy of running account bill or an extract from his account in contractors' ledger to a contractor on his request there for?

- A:-No
- B:-should be furnished with the approval of S E
- C:-can be furnished at the discretion of the D.O
- D:-Rules permit the D.O to do so. It further enjoins that the contractor should be encouraged to look into his account in the ledger and sign it in token of acceptance

Correct Answer:- Option-D

Question90:-The most important condition to be stated invariably in the notices of Open Tenders for work is

- A:-Location of the work

- B:-Time for completion
- C:-Periodicity of part payments
- D:-the right to reject any or all the tenders received without assignment of any reason will rest with the authority

Correct Answer:- Option-D

Question91:-Under whose custody originals of tenders and agreements for works approved by E.E or higher authorities should be kept?

- A:-D.O
- B:-Accountant of the Division
- C:-Head Clerk
- D:-None of the above

Correct Answer:- Option-B

Question92:-To whom PW dept should apply for acquisition of the required land for a work (or project) in the prescribed form under the rules?

- A:-Forest authority
- B:-Land Board
- C:-Tahsildar
- D:-Dist collector or spl land Acquisition Officer appointed, if any, for the purpose

Correct Answer:- Option-D

Question93:-Which authority is competent to accord sanction for revising the rates already included in an agreement entered in to with a contractor for a work?

- A:-No revision of rate in agreement entered in to can be made
- B:-In special circumstances for justifying reasons, C.E can permit
- C:-If the contractor insists for revision the work should be cancelled and re-tendered at his risk and cost
- D:-In such cases where compelling and valid reasons exists for revision, sanction of Govt is necessary for the proposal

Correct Answer:- Option-D

Question94:-Is it permissible to utilise the savings due to abandonment of an substantial section of any project sanctioned by an authority for other works without further sanction?

- A:-Yes
- B:-No, rules prohibit such use of funds. The savings should not be so utilised without the further sanction of that authority
- C:-Yes in such cases the total outlay should not exceed the amount sanctioned originally
- D:-Yes, in cases of urgent necessity

Correct Answer:- Option-B

Question95:-What are the particulars to be furnished invariably along with the proposal for sanction of a supplementary estimate of a work?

- A:-A report explaining the circumstances under which the supplementary estimate is proposed
- B:-Original estimated cost
- C:-Scope of original estimate and that of the proposed supplementary estimate
- D:-(i) every supplementary estimate proposed should be serially numbered

(ii) amount of original estimate and the total of supplementary estimate for which sanction is sought and also of the supplementary estimate sanctioned previously

Correct Answer:- Option-D

Question96:-By what method adjustments are carried out in respect of outstanding items in a suspense or debt head to bring them to the proper heads of accounts?

- A:-transfer entries
- B:-Plus or minus entries
- C:-through A G
- D:-none of the above

Correct Answer:- Option-A

Question97:-Vouchers not required to be submitted to A G along with the monthly accounts should be

- A:-transferred to records
- B:-they should be cancelled and kept carefully to be made available for test audit
- C:-kept in separate bundle
- D:-kept under the custody of D.A

Correct Answer:- Option-B

Question98:-Vouchers in support of payment for land compensation made by the land acquisition officers in respect of works of PWD should be

- A:-retained by the land acquisition officials
- B:-should be submitted to AG irrespective of the amount involved
- C:-Should be retained in the Division Office
- D:-None of them

Correct Answer:- Option-B

Question99:-Is it necessary for a D.O to submit an account of interest bearing securities to to the AG along with monthly accounts and what are the rules?

- A:-Along with the monthly accounts for March rendered to AG such an account should be submitted along with acknowledgements of the depositors for items returned to them during the year and the prescribed certificate of D.O for remaining certificates in his custody
- B:-not necessary under the rules
- C:-along with the March accounts of these securities and copies of acknowledgement of deposits for items returned should be submitted to AG
- D:-No accounts need be furnished. They may be made available during local inspection by Audit parties

Correct Answer:- Option-A

Question100:-Under what head the cost of carriage of surplus materials returned from a work to stock should be debited?

- A:-Stock
- B:-Should be become by the contractor
- C:-the sub head "additional charges for materials issued to contractors"
- D:-to the work concerned

Correct Answer:- Option-D