

FINAL ANSWER KEY

Paper: 010 - Kerala Public Works Account Code & Kerala Account Code Vol III
Date of Test 24-04-2023

Question1:-The outlay of non-government works are charged against the following

- A:-Deposits received
- B:-Fund allotted by Government
- C:-Savings from flood reliefs works
- D:-Savings from drought relief works

Correct Answer:- Option-A

Question2:-The transactions of public works officers are grouped into four heads. Which are they?

- A:-Expenditure, revenue, deposit and advance heads
- B:-Expenditure, revenue, adjustment and deposit heads
- C:-Expenditure, revenue, remittance, debt and deposit heads
- D:-Expenditure, revenue, remittance and advance heads

Correct Answer:- Option-C

Question3:-What is the main unit of classification in the case of expenditure and revenue heads?

- A:-Detailed heads
- B:-Service heads
- C:-Departmental heads
- D:-Major head

Correct Answer:- Option-D

Question4:-How the Expenditure connected with the execution of works in the "Kerala Raj Bhavan" be treated?

- A:-Can be incurred against a grant voted by the Legislature
- B:-Will be charged on the consolidated fund of the State
- C:-Can be incurred against the sum provided by Central Government for the purpose
- D:-None of the above

Correct Answer:- Option-B

Question5:-The expenditure incurred on ceremonies connected with the inauguration of irrigation projects (Commercial) should be debited to

- A:-Revenue account of the project
- B:-Contingencies of the sanctioned estimate
- C:-Office Expenses
- D:-None of the above

Correct Answer:- Option-A

Question6:-Municipal and local rates and taxes on Public Buildings shall be debited

- A:-Contingency of the division
- B:-Office expenses of the division
- C:-Maintenance estimate of the building
- D:-Separate estimates for rates and taxes sanctioned for the purpose

Correct Answer:- Option-C

Question7:-Divisional Officer refused the request of Contractor to issue him a copy of running account bill and an extract of his account in the Contractor's Ledger. Comment.

A:-The action of Divisional Officer is in order
B:-The action of Divisional Officer is not in order copy of records should be furnished to him and encouraged to sign in token of his acceptance of it

- C:-It is the discretion of the Divisional Officer
- D:-The Contractor's doubt should be cleared by pursuing the records in the presence of authorised officers

Correct Answer:- Option-B

Question8:-The Counterfoils of completed receipt books of a sub division shall be kept of record in safe custody of

- A:-Divisional Officer
- B:-Treasury Officer
- C:-Accountant General
- D:-Sub divisional Officer

Correct Answer:- Option-D

Question9:-Revenue realised should be credited to Government account but expenditure can be incurred only against

- A:-Technical Sanction
- B:-Administrative Sanction
- C:-Special and financial sanction
- D:-A grant voted by the Legislature or against the sum provided to meet charged expenditure

Correct Answer:- Option-D

Question10:-For the departmental purposes, a detailed head is divided into the following

- A:-Service heads
- B:-Sub works
- C:-Debt heads
- D:-Deposit heads

Correct Answer:- Option-A

Question11:-Which of the following statements is false with regard to the preparation of Budget Estimate?

- A:-Budget estimate for revenue is based on the existing rates of taxes
- B:-Part I estimates for ordinary annual expenditure for all sanctioned schemes
- C:-Part I estimates include proposals to increase the cadres of service or the number of Staff
- D:-Part II estimate include grants for new works work in progress or completed works

Correct Answer:- Option-C

Question12:-The expenditure for examination of soil for the foundation of works should be treated as

- A:-Contingent Charge
- B:-Outlay on works
- C:-Revenue Account
- D:-Maintenance Charge

Correct Answer:- Option-B

Question13:-Which of the following statement is false with regard to the execution of works by other civil departments under the administrative control of PWD?

- A:-Civil department should retain budgetary and financial control
- B:-Civil department should be responsible for appropriation place at its disposal
- C:-PWD should retain budgetary and financial control

D:-PWD should retain technical control

Correct Answer:- Option-A

Question14:-The award made by a private arbitrator can be paid if it is

A:-No further court order is necessary

B:-Approved by Accountant General

C:-Filed in a court of Law and decree obtained

D:-Approved by Chief Engineer

Correct Answer:- Option-C

Question15:-A record of receipts, issues and the running balance of each article of stock is known as

A:-Goods Received Sheet

B:-Bin card

C:-Stores indent

D:-Priced stores ledger

Correct Answer:- Option-B

Question16:-What are the functions of Divisional Accounts Officer?

A:-As Accountant

B:-As Internal Checker

C:-As financial Advisor

D:-All the above

Correct Answer:- Option-D

Question17:-Who is the check measure the measurements taken by sub divisional officer?

A:-Superintending Engineer

B:-Executive Engineer

C:-Sub divisional Officer himself

D:-Assistant Engineer

Correct Answer:- Option-B

Question18:-What is the object of check measurement?

A:-To detect errors in measurements and to prevent fraudulent entries

B:-To check arithmetical accuracy

C:-To verify the agreed provisions

D:-To verify the rate of individual items

Correct Answer:- Option-A

Question19:-Who is to record the measurements in the M.Book, if the measurements are taken jointly by Officers and Subordinates?

A:-Assistant Engineer and subordinates jointly sign after duly recorded by the subordinate

B:-Engineer subordinate himself record and sign

C:-The measurement should be recorded by the Senior Engineer and signed

D:-It should be recorded by a third party engineer and signed

Correct Answer:- Option-C

Question20:-Which nature of work is not required to measure or check measure after its execution?

A:-RCC works of building

B:-PCC works for drain

C:-Earth excavation for foundation

D:-Breach closing works executed by the ryots of a place

Correct Answer:- Option-D

Question21:-Unforeseen items of work provided for by a lumpsum provision in an estimate should be paid for

A:-Only after actual measurement

B:-Full amount of lumpsum provision

C:-Based on the Certificate from executing officer

D:-Subject to the verification by Executive Engineer

Correct Answer:- Option-A

Question22:-Which of the following statement is correct?

A:-The revision of rates after the execution of the work is admissible

B:-The foreman in the PWD Engineering work shops is not permitted to record detailed measurements in measurement book

C:-Disbursement of public money should not be entrusted to officers other than executive subordinates

D:-Claims of the Contractor after the full settlement of final bill of a work, which was omitted by mistake or through inadvertence can be paid with sanction of Government

Correct Answer:- Option-C

Question23:-What charges shall be realised, when land with improvements or any building is transferred from one service department to another under the State Government?

A:-Full market value thereof

B:-The transfer shall be made on free of charge

C:-50% of market value will be realised

D:-On realising valuation amount assessed by Revenue Department

Correct Answer:- Option-B

Question24:-What charges are made if prison labour is employed on Public Works other than jail works?

A:-No charge is made

B:-50% of market value will be charged

C:-Amount assessed by Jail Department will be charged

D:-Full market value of the work performed as certified by the Divisional Officer be charged to PWD by corresponding credit to Jail Department

Correct Answer:- Option-D

Question25:-What charges will be borne by the PWD as part of the cost of works for which the land is acquired, when the land is taken by the civil officer not specially employed for the purpose?

A:-Pay and allowances of the civil officer

B:-Pay, allowances, establishment and contingent charges

C:-Establishment and contingent charges only charged

D:-Pay, allowance and contingent expenditure will be charged on PWD

Correct Answer:- Option-C

Question26:-A numerical account showing receipts, issues and balances of all departmental materials brought to the site of a work for use on that work is known as

A:-Materials - at - site (M.A.S.) account

B:-Stock Account

C:-Goods Received sheet

D:-Contractor's ledger

Correct Answer:- Option-A

Question27:-In which Contract the Contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum?

- A:-Item rate contract
- B:-Lump sum contract
- C:-Piece work contract
- D:-Percentage rate contract

Correct Answer:- Option-B

Question28:-Which of the following are the sub divisions of the minor head "Suspense" under the major head "expenditure"?

- A:-(i) Purchases
- (ii) Stock
- (iii) Advances to Contractors
- (iv) Workshop suspense
- B:-(i) Purchases
- (ii) Manufacture
- (iii) Advances to Contractors
- (iv) Stock
- C:-(i) Purchases
- (ii) Stock
- (iii) PW Deposits
- (iv) Workshop suspense
- D:-(i) Purchases
- (ii) Stock
- (iii) MPWA
- (iv) Workshop suspense

Correct Answer:- Option-D

Question29:-How the unclaimed balances under the subhead stock for more than three complete account years be treated?

- A:-Should be credited to Government as lapsed item
- B:-Should be kept under MPWA
- C:-Should be kept under PW Deposits
- D:-None of the above

Correct Answer:- Option-A

Question30:-How the lapsed item credited to Government account under receipt head can be repaid?

- A:-With the sanction of Chief Engineer
- B:-With the sanction of Government
- C:-Agreement authority can release the same
- D:-Can be repaid after pre-audit by Accountant-General who will authorize payment

Correct Answer:- Option-D

Question31:-Who is the custodian of Treasury savings bank deposit pass book which pledged as security deposit infavour of the agreement authority on account of a work?

- A:-Contractor of the work
- B:-Agreement authority
- C:-Treasury officer
- D:-None of the above

Correct Answer:- Option-B

Question32:-How the intermediate payment made to the Contractor in respect of a lump sum contract be treated and accounted?

- A:-On account payment
- B:-Final payment
- C:-Treated as advances and accounted under a suspense head "Contractors - Advance - Payments"
- D:-None of the above

Correct Answer:- Option-C

Question33:-How the expenditure against the annual maintenance estimate of a work be treated in the succeeding year, even though the same was arranged in the previous year which remains to be done?

- A:-The expenditure is to be charged to the annual maintenance estimate of the succeeding year
- B:-Will be charged to the annual maintenance estimate to previous year
- C:-Supplementary estimate for charging such expenditure will be sanctioned
- D:-None of the above

Correct Answer:- Option-A

Question34:-Which of the following is an essential characteristic of "Lump Sum Contract"?

- A:-Sanction from Government is not required
- B:-Inrespect of additions and alterations, detailed measurements of the work done are not required
- C:-A price adjustment schedule is specified to regulate the amount on account of additions or alternations not covered by the Contract
- D:-Provisions for revision of rate and quantity will be provided in the Contract

Correct Answer:- Option-C

Question35:-Receipts and revenues from avenue trees of National Highway shall be credited to

- A:-State Government
- B:-Central Government
- C:-50% each to Central and State Government
- D:-None of the above

Correct Answer:- Option-B

Question36:-The directions for keeping the initial and subsidiary accounts in the PWD and the forms in which the compiled accounts rendered to Accountant General are prescribed in

- A:-Kerala Financial Code
- B:-Kerala Treasury Code
- C:-Kerala Account Code Vol.I
- D:-Kerala Account Code Vol.III Supplementary to Vol.I

Correct Answer:- Option-D

Question37:-How the recoveries of advances or recoverable payments and sale proceeds or transfer value of surplus materials be treated in the accounts of works?

- A:-Assets
- B:-Liabilities
- C:-Contingencies (works)
- D:-Advance Payment

Correct Answer:- Option-A

Question38:-Which of the following statement is false?

- A:-Recoveries towards 'Sales on Credit' have to be taken in reduction of debit under 'Miscellaneous works advances'

B:-The Usufructs of trees in the compound of residential quarters can be enjoyed by the occupants if the compounds are being maintained at their own cost

C:-The sale proceeds of the trees felled in the compound of a public office should be credited to the department to which the cost of maintenance of compound is charged

D:-The sale proceeds of trees felled during course of a work by PWD in the compounded of a public office should be credited to the related department under which the public office pertains

Correct Answer:- Option-D

Question39:-How the cost of reconstruction of entire structure owing to the occurrence of fire, flood or other calamity be treated?

A:-Repairs

B:-Capital cost

C:-Renewal

D:-Special repairs

Correct Answer:- Option-B

Question40:-How the cost of special tools and plant procured to meet the special requirements of a work or project be treated?

A:-Tools and plant charges

B:-Charged to contingencies

C:-Should be treated as a direct charge to the work or project

D:-Establishment charges

Correct Answer:- Option-C

Question41:-The value of stores found deficit should be kept under which head pending recovery or adjustment under orders of competent authority

A:-Miscellaneous works advances

B:-Miscellaneous deposits

C:-Losses on stock

D:-None of the above

Correct Answer:- Option-A

Question42:-The fees charged by the Executive Engineers of divisions for testing the lightning conductors attached to explosive magazines should be credited to the State revenues under the head

A:-259 Public works

B:-0059 Miscellaneous receipts

C:-059 Public works

D:-None of the above

Correct Answer:- Option-C

Question43:-Which of the following is not an object of maintaining register of works?

A:-To get an analysis of works and sub heads

B:-To determine the rate of cost of work

C:-To foresee excess over estimate

D:-This register should be posted daily from works abstracts

Correct Answer:- Option-D

Question44:-An expenditure incurred for increasing concrete assets or reducing recurring liabilities is known as

A:-Revenue Expenditure

B:-Capital Expenditure

C:-Grant - in - aid

D:-Original work expenditure

Correct Answer:- Option-B

Question45:-The revenue on account of supervision charges of sales of stock on credit can be credited to the head of account concerned when it is

A:-when it is realised

B:-before its realisation

C:-on part realisation

D:-none of the above

Correct Answer:- Option-B

Question46:-When an existing portion of a road or structure to be replaced or remodeled and the cost of the change represents a genuine increase in the value of the property, the cost should be debited to

A:-repairs

B:-budget work

C:-maintenance work

D:-capital work

Correct Answer:- Option-A

Question47:-Who is the primarily responsible disbursing officer of a division under PWD?

A:-Asst. Exe. Engineer (works)

B:-Divisional Accounts Officer

C:-Senior Superintendent

D:-Executive Engineer

Correct Answer:- Option-D

Question48:-What is Re-appropriation?

A:-Transfer of funds from one minor head to another minor head

B:-Transfer of funds from from one major head to another major head

C:-Transfer of funds from one unit of appropriation to another unit

D:-Transfer of funds from one department to another department

Correct Answer:- Option-C

Question49:-The account records of the PWD Offices can be destroyed with the specific concurrence of

A:-Accountant General

B:-Chief Engineer

C:-Superintending Engineer

D:-Divisional Officer

Correct Answer:- Option-A

Question50:-Who is the Authority for the appropriation of amount in the case of grants - in - aid?

A:-Finance Officer

B:-Accountant General

C:-Chief Engineer

D:-Administrative Department in Government

Correct Answer:- Option-D

Question51:-What is "Approved Work" on National Highways?

A:-Original work accorded with technical and financial sanction

B:-Original work accorded with technical approval

C:-Original work accorded with financial approval

D:-None of the above

Correct Answer:- Option-A

Question52:-Accountant General is authorised to admit an excess upto 10% over the estimated cost of the work under which scheme?

A:-State PWD works

B:-Works under KIIFB

C:-Central Road Fund Works

D:-Budget Works

Correct Answer:- Option-C

Question53:-Original price of an article plus the charges towards carriage, incidental, storage including handling charges is known as _____ of the article.

A:-Issue rate

B:-Market rate

C:-Purchase rate

D:-Selling rate

Correct Answer:- Option-A

Question54:-When the appropriation accounts are prepared by the Accountant General?

A:-Every two years

B:-After the close of six months

C:-After the close of the year

D:-After the close of every month

Correct Answer:- Option-C

Question55:-Transfer Entry is prepared in the form of which

A:-KPW Form 91

B:-KPW Form 50

C:-KPW Form 51

D:-KPW Form 52

Correct Answer:- Option-B

Question56:-A transfer entry order may be initiated by the

A:-Divisional Officer

B:-Assistant Engineer

C:-Superintending Engineer

D:-Sub divisional Officer

Correct Answer:- Option-D

Question57:-How an error of classification in the original account can be corrected?

A:-Transfer Entry

B:-Book Transfer

C:-Proforma Account

D:-None of the above

Correct Answer:- Option-A

Question58:-Which department is competent to collect the irrigation revenue for the supply of water for cultivation purposes?

A:-PWD

B:-Irrigation Department

C:-Land Revenue Department

D:-LSGD

Correct Answer:- Option-C

Question59:-What register is to be maintained in the sub division office to prevent the loss of revenue?

A:-Register of miscellaneous sanctions

B:-Register of miscellaneous properties

C:-Register of refunds of revenue

D:-Register of sanctions to fixed charges

Correct Answer:- Option-B

Question60:-Who are to be held personally responsible for losses of revenue on account of the failure to observe the procedure laid down for revenue collection?

A:-Divisional officer and divisional accounts officer

B:-Sub divisional officer and section officer

C:-Divisional accounts officer and section officer

D:-Sub division officer primarily and divisional accounts officer secondarily

Correct Answer:- Option-D

Question61:-Amount of advance to the work on the security of materials brought to site of work is known as

A:-Mobilisation advance

B:-Secured advance

C:-P.W. Advance

D:-None of the above

Correct Answer:- Option-B

Question62:-The collection of revenue for the supply of water for cultivation purposes are paid direct into treasuries which brought to account to the credit of the revenue heads in the office of

A:-Accountant General

B:-Divisional Officer

C:-Chief Engineer

D:-District Collector

Correct Answer:- Option-A

Question63:-How the rents of public land, let to a person not in Government service, received in advance be treated?

A:-Credited to P.W. Deposits

B:-Will be used for the proper upkeep of the land

C:-It should be credited to revenue

D:-None of the above

Correct Answer:- Option-C

Question64:-Which office is maintaining the initial account records of cash and stores, works abstract and transfer entry orders for each work in progress?

A:-Divisional Office

B:-Section Office

C:-Circle Office

D:-Sub divisional office

Correct Answer:- Option-D

Question65:-Which office is authorised to consolidate the transactions take place at sub divisions level into a compiled account?

- A:-Divisional office for the entire division
 - B:-Sub division office itself
 - C:-Accountant General
 - D:-None of the above
- Correct Answer:- Option-A

Question66:-Why the Accountant General permits sub division offices to maintain two alternative cash books?

- A:-For recording transactions using cheques and based on direct treasury bills separately
 - B:-For keeping one cash book in the personal custody of sub divisional officer so as to satisfy himself the correctness and other in the custody of Head clerk
 - C:-In order to eliminate the work of preparing copies
 - D:-None of the above
- Correct Answer:- Option-C

Question67:-What is "inclusive rate of cost"?

- A:-Total cost of a work divided by its quantity
 - B:-The rate of cost of the entire work relating to a sub head including the cost of materials if recorded separately in the accounts
 - C:-Cost of the entire work including supervision charges
 - D:-None of the above
- Correct Answer:- Option-B

Question68:-What is the rate at which an extra item of work is to be paid?

- A:-At the rate claimed by the Contractor
 - B:-At a negotiated rate
 - C:-At the original estimate rate
 - D:-At the rate provided in the Supplemental agreement
- Correct Answer:- Option-D

Question69:-In which office, the Contingent Charges ultimately accounted against the appropriations which they relate?

- A:-Accountant General's office
 - B:-Chief Engineer's office
 - C:-Divisional office
 - D:-Treasury office
- Correct Answer:- Option-A

Question70:-The pay and allowances of which category of employees are subjected to a system of personal audit by Accountant General

- A:-All employees both Gazetted and Non-Gazetted
 - B:-Non-Gazetted employees only
 - C:-Gazetted officers only
 - D:-None of the above
- Correct Answer:- Option-C

Question71:-The PWD Engineering Workshop is intended for

- A:-PWD only
 - B:-Irrigation only
 - C:-Both PWD and Irrigation department
 - D:-All Government departments
- Correct Answer:- Option-D

Question72:-Objection statements and inspection reports should be returned to the Accountant General after recording the replies by the Divisional Officer through which officer

- A:-Chief Engineer
 - B:-Superintending Engineer
 - C:-Chief Technical Examiner
 - D:-Divisional Officer directly except first reply
- Correct Answer:- Option-B

Question73:-How the matured claims of contractors, awaiting settlement be treated?

- A:-Assets
 - B:-P.W. Deposits
 - C:-P.W. Advances
 - D:-Liabilities
- Correct Answer:- Option-D

Question74:-How the sale proceeds of materials received from dismantled structures be treated?

- A:-Credited to revenue
 - B:-Credited P.W. Deposits
 - C:-Reduction of Expenditure
 - D:-As assets
- Correct Answer:- Option-C

Question75:-Which authority will conduct the compilation of a proforma account relates to transactions of two or more divisions?

- A:-Superintending Engineer
 - B:-Chief Engineer
 - C:-Accountant General
 - D:-Comptroller and Auditor General
- Correct Answer:- Option-C

Question76:-Proposal for fresh expenditure not provided in the budget estimate to be met from the savings within the grant or appropriation, the re appropriation of funds should be made

- A:-Before the expenditure is actually made
 - B:-After the expenditure is actually made
 - C:-No re appropriation is required
 - D:-None of the above
- Correct Answer:- Option-A

Question77:-The minor head under which the lease amount paid by the Government of Tamilnadu towards the use of Periyar river be credited

- A:-Irrigation works-sales of water
 - B:-Irrigation works-owners' rates
 - C:-Irrigation works-water rates
 - D:-Irrigation works-rents
- Correct Answer:- Option-C

Question78:-How the charges of new supply of scientific instruments, drawings materials, motor cars classified under the head 'Tools and plant' are treated for special offices?

- A:-Machinery and equipment charges
- B:-Contingent charges
- C:-Charged to work

D:-None of the above

Correct Answer:- Option-B

Question79:-Which authority is competent for apportioning the charges of the whole state amongst the major heads to which the cost of the work was charged before the closing of the accounts of the year?

A:-Accountant General

B:-Chief Engineer

C:-Secretary, Administrative Department

D:-Secretary, Finance Department

Correct Answer:- Option-A

Question80:-State whether the State Government is eligible to get charges towards the custodian duties in respect of scattered buildings, bridges and maintaining boundaries of National Highways?

A:-Eligible to get the amount of charges from Central Government as NH is maintained by them

B:-Eligible to get 50% of charges from Central Government

C:-Central Government is not liable to pay for these services as the property in the NH vests in the State Government

D:-None of the above

Correct Answer:- Option-C

Question81:-Which of the following should not be levied from works for which lump sum contributions are received towards Government works from Local Bodies?

A:-Establishment Charges

B:-Tools and Plant Charges

C:-Pensionary Charges

D:-Audit and Accounts charges

Correct Answer:- Option-D

Question82:-Transactions recorded under the head of account "Miscellaneous PW Advances" are divided into following classes

A:-(i) Deficiencies in cash or stock

(ii) Actual losses of cash or stock

(iii) Errors in accounts awaiting adjustment

(iv) Retrenchment and losses of other kinds recoverable from Government offices

B:-(i) Sale on credit

(ii) Expenditure incurred on Deposits works in excess of deposits received

(iii) Losses, retrenchments, errors etc.

(iv) Other items

C:-(i) Secured advance

(ii) Advance payments

(iii) Other transactions

D:-(i) Mobilisation advance

(ii) Supervision charges

(iii) Maintenance charges of buildings

(iv) Interest on the capital cost of plant and machinery

Correct Answer:- Option-B

Question83:-The refund of lapsed or confiscated deposits credited to Government account may be made on ascertaining the claimant's identity and title to the money duly certified by the

A:-Divisional Officer

B:-Sub divisional Officer

C:-Chief Engineer

D:-Section Officer

Correct Answer:- Option-A

Question84:-Monthly abstract showing the transactions of PW deposits should be prepared and submitted to Accountant General in which form?

A:-KPW form 81 Register of interest bearing securities

B:-KPW form 75 Schedule of depositors

C:-KPW form 62 Suspense Register

D:-KPW form 71 Schedule of debits of miscellaneous heads of accounts

Correct Answer:- Option-B

Question85:-The term "Cash" does not include

A:-cheques payable on demand

B:-drafts payable on demand

C:-revenue stamps

D:-debentures accepted as security deposit

Correct Answer:- Option-D

Question86:-Interest charges to the expenditure from local loan works is calculated and adjusted in the office of

A:-Accountant General

B:-Chief Engineer

C:-Division Office

D:-LSGD Office

Correct Answer:- Option-A

Question87:-The authority for permanent reduction of imprest account is

A:-Sub divisional officer

B:-Divisional accounts officer

C:-Accountant General

D:-Divisional Officer

Correct Answer:- Option-D

Question88:-What is the periodicity of settling objections in respect of disallowed amounts of imprest account?

A:-two months

B:-six months

C:-three months

D:-four months

Correct Answer:- Option-C

Question89:-An Assistant Engineer was maintaining with an imprest account of Rs. 1000. While recouping the imprest account rendered by him for Rs. 900 the Divisional Officer enhanced the imprest to Rs. 2000 from Rs. 1000. How much amount the Assistant Engineer is eligible to get as recoupment?

A:-Rs. 900

B:-Rs. 1900

C:-Rs. 1100

D:-Rs. 2000

Correct Answer:- Option-B

Question90:-Amount given to subordinate officer to make payment for passed vouchers is treated as

- A:-Temporary Advance
- B:-Imprest Account
- C:-Secured Advance
- D:-P.W. Advance

Correct Answer:- Option-A

Question91:-Divisional Officer issued a cheque book to the subdivisional officer with certificate of count on the fly leaf and the sub divisional officer used the same without making fresh count and recording certificate to this effect. Comment.

- A:-No fresh count and recording of certificate is required
- B:-Only fresh count is required but count certificate is not required
- C:-Sub divisional officer should make a fresh count and record a certificate of count again on fly leaf as soon as the cheque book come into his hands
- D:-None of the above

Correct Answer:- Option-C

Question92:-A primary record of all money transactions affecting the revenues of the state kept in treasuries are known as

- A:-Monthly Accounts
- B:-Proforma Accounts
- C:-Annual Accounts
- D:-Initial Accounts

Correct Answer:- Option-D

Question93:-The amount of penalty imposed or deposit confiscated on a contractor for abandonment of his contract which caused increase in the cost of work will be treated as

- A:-Increase in the expenditure
- B:-Reduction of the expenditure
- C:-Miscellaneous P.W. Deposits
- D:-None of the above

Correct Answer:- Option-B

Question94:-The Remittance of cheque into the treasury will be charged to which head of account as per the Divisional Cash book

- A:-Debit under "P.W. Remittances - I - Remittances into Treasuries"
- B:-Debit under "PW Remittances - II - PW cheques"
- C:-T - Deposits and Advances - Part IV - Suspense - Suspense Account
- D:-Cash settlement suspense Account

Correct Answer:- Option-A

Question95:-A pensioner of government service occupying Government building desires to make payment of rent by deductions from his pension if so what is the procedure?

- A:-Being government pensioner, the tenant will be treated as private individual as per rules and hence can't be considered
- B:-Treasury officer rejected the request on the plea that such recoveries are not allowed from pension except recovery towards excess pension disbursed by mistake
- C:-Recoveries can be made from pension by the treasury officer based on the request of the pensioner without any authorization from PWD
- D:-Recoveries from the pension can be made through the treasury officer based on the written request of the pensioner duly authorized and transmitted to treasury officer by the divisional officer

Correct Answer:- Option-D

Question96:-What is to be done in case a contractor of a completed work refuses to receive payment due to him?

- A:-Transferred to Miscellaneous work advances
- B:-Credited to PW deposits
- C:-Credited to revenue accounts
- D:-Kept in abeyance

Correct Answer:- Option-B

Question97:-The final account of a contractor closes with a balance amount due by him and immediate recovery of the same is not practicable.How the account can be settled?

- A:-By debit to the head "Miscellaneous PW advance"
- B:-By debit to the head "Miscellaneous PWD Deposits"
- C:-By debit to the head " Contractors-Advance payments"
- D:-None of the above

Correct Answer:- Option-A

Question98:-Divisional officer refunded the security deposit of a work kept under "P.W. Deposit" and charged to the consolidated fund of the state in satisfaction of the decree from a court of law. Comment

- A:-The action is correct
- B:-May be charged to miscellaneous P.W. Advances
- C:-May be charged to the head of the work concerned
- D:-Security amount under P.W. deposit can be refunded only from the same head and the action of the divisional officer is incorrect

Correct Answer:- Option-D

Question99:-What is the procedure for closing of the work accounts when delay is anticipated in settling the supplies made by other government?

- A:-Should be exhibited as miscellaneous PW advances
- B:-Should be exhibited under P.W. deposits
- C:-Should be exhibited under a distinct class "Sums due to other governments on closed account"
- D:-Should be exhibited in the "Register of outstanding liabilities"

Correct Answer:- Option-C

Question100:-What is the basis for calculating percentage rate by government towards pensionary and leave charges in respect of irrigation schemes (Commercial) where separated establishment is employed for execution?

- A:-Based on the cost of living index
- B:-Based on the effective borrowing rate for the year
- C:-Based on the effective lending rate for the year
- D:-Based on the ratio applicable for the schemes

Correct Answer:- Option-B