

PROVISIONAL ANSWER KEY

Paper: 103 - Kerala Public Works Account Code KSEBL
Date of Test 19-05-2023

Question1:-What is Administrative Approval?

- A:-An order of formal acceptance by the administrative department for executing works at a stated sum
- B:-An order of competent authority sanctioning detailed estimate of the cost of a work for execution
- C:-An order of competent authority accepting tender documents of a work for execution
- D:-An order of competent authority permitting the selected contractor of a work to execute agreement

Correct Answer:- Option-A

Question2:-How the Recoveries of advances or Recoverable payments be treated in the accounts of works?

- A:-Liability
- B:-Expenditure
- C:-Assets
- D:-Contingencies

Correct Answer:- Option-C

Question3:-The process of financial transactions, which do not involve the giving or receiving of cash or of stock materials are brought to account is termed as

- A:-Appropriation
- B:-Book transfer
- C:-Losses on stock
- D:-Suspense accounts

Correct Answer:- Option-B

Question4:-Expenditure which is not subject to the vote of the Legislative Assembly is known as

- A:-Voted expenditure
- B:-Vote on account
- C:-Appropriation
- D:-Charged expenditure

Correct Answer:- Option-D

Question5:-Transfer of funds from one unit of appropriation to another such unit is called as

- A:-Demand for grant
- B:-Reappropriation
- C:-Book Transfer
- D:-Transfer Entry

Correct Answer:- Option-B

Question6:-Accounts for recording the cost of individual works and transactions of individual contractors are known as

- A:-Works accounts
- B:-Proforma accounts
- C:-Compilation accounts
- D:-PW accounts

Correct Answer:- Option-A

Question7:-How the payment of unforeseen items of work, based on the lumpsum provision made in the estimate, are effected?

- A:-Without measurement
- B:-50% with measurement and balance without measurement
- C:-Only after actual measurement of the entire quantity
- D:-None of the above

Correct Answer:- Option-C

Question8:-How the unexpended Balance amount of deposit work be treated

- A:-Credited to revenue
- B:-Used to meet other expenditure
- C:-Kept under Deposit
- D:-Surrendered to the concerned department

Correct Answer:- Option-D

Question9:-Which department is authorised to execute primarily all classes of civil works of all departments except which are vested in their administration?

- A:-Revenue
- B:-LSGD
- C:-PWD
- D:-Forest

Correct Answer:- Option-C

Question10:-The charges relating to the construction and maintenance of National Highways are met by which source?

- A:-Central Government
- B:-State Government
- C:-KIIFB
- D:-RBDCK

Correct Answer:- Option-A

Question11:-The transactions of Division Office are grouped under which heads?

- A:-Expenditure and revenue heads
- B:-Expenditure, revenue, remittance, debt and deposit heads
- C:-Revenue and remittance heads
- D:-Deposit and Remittance heads

Correct Answer:- Option-B

Question12:-Which authority is competent to approve the opening of "detailed heads" subordinate to a "minor head" for the purposes of accounts?

- A:-Head of the department
- B:-Secretary to the administrative department
- C:-Comptroller and Auditor General of India
- D:-Accountant General

Correct Answer:- Option-D

Question13:-Which of the following is a "charged" expenditure?

- A:-Any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal
- B:-Salaries
- C:-Pay revision arrears
- D:-Travelling expenses

Correct Answer:- Option-A

Question14:-Who is the primary disbursing officer of the division?

- A:-Divisional Accounts officer
- B:-Asst. Exe. Engineer (works)
- C:-Senior, Superintendent
- D:-Executive Engineer

Correct Answer:- Option-D

Question15:-Who is, the responsible person for the compilation of monthly accounts of all the receipts and disbursements of a division office?

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

Correct Answer:- Option-B

Question16:-Which of the following is treated as part of cash balance?

- A:-Fixed deposit receipts of banks
- B:-Bonds
- C:-Revenue stamps
- D:-Government securities

Correct Answer:- Option-C

Question17:-The record of a transaction of receipt, of which, the exact head cannot be ascertained at once, then to which head it will be classified temporarily

- A:-Deposit head
- B:-Remittance head
- C:-Miscellaneous Advances
- D:-None of the above

Correct Answer:- Option-A

Question18:-Which one of the following is not a part of the functions of Divisional Accounts Officer?

- A:-Compilation of accounts of the Division from the data furnished to him
- B:-Applying preliminary checks to the initial accounts, vouchers
- C:-Conduct check measurement of works on behalf of divisional officer
- D:-Advice the divisional officer relating to the accounts, budget estimate and financial rules generally

Correct Answer:- Option-C

Question19:-In which Register, the Divisional Accounts Officer make a brief note, if he has been over-ruled by the Divisional Officer?

- A:-Register of works
- B:-Register of tenders
- C:-Register of Securities
- D:-Register of Divisional Accountant's objections

Correct Answer:- Option-D

Question20:-Which of the following is not a Direction Officer?

- A:-SE, South Circle
- B:-SE on special duty
- C:-SE, Central Circle
- D:-SE, North Circle

Correct Answer:- Option-B

Question21:-How the excesses of expenditure be watched if a lumpsum appropriation for expenditure on a group of works be appropriated for individual works by the Divisional Officer?

- A:-Against Individual appropriations
- B:-Against the total lumpsum appropriations
- C:-Against the total expenditure of the Division
- D:-None of the above

Correct Answer:- Option-A

Question22:-What is the periodicity of conducting inspection of the accounts records of subdivisional offices by the Divisional Accounts?

- A:-Half yearly
- B:-Quarterly
- C:-Yearly
- D:-Every two years

Correct Answer:- Option-C

Question23:-The accounts of interest bearing securities are maintained in which form?

- A:-KPW Form No : 81
- B:-KPW Form No : 82
- C:-KPW Form No : 88
- D:-KPW Form No : 84

Correct Answer:- Option-B

Question24:-How many days are left for returning Audit note to the Accountant General?

- A:-30 days
- B:-60 days
- C:-45 days
- D:-15 days

Correct Answer:- Option-D

Question25:-Which of the following sanctions need not be submitted to Accountant General?

- A:-Financial sanctions and allotment of funds
- B:-Administrative approvals
- C:-Contract-agreements above the level of Divisional Officer
- D:-Technical sanctions

Correct Answer:- Option-B

Question26:-Who is responsible for having the audit objection removed as far as divisional office is concerned?

- A:-Divisional Officer
- B:-Divisional Accounts Officer
- C:-Superintending Engineer
- D:-Subdivisional Officers

Correct Answer:- Option-A

Question27:-How the operations undertaken in the manufactories and workshops of a Division on behalf of other agencies are treated?

- A:-Payment will be realised in advance
- B:-Written off as Loss
- C:-Treated as expenditure in the Division Accounts
- D:-Treated as operations of the Division in the first instance and the entire cost will be recovered from the party

Correct Answer:- Option-D

Question28:-How the excess expenditure of the deposit work classified?

- A:-P.W. Deposits
- B:-Contingencies
- C:-Miscellaneous P.W. Advances
- D:-Suspense Account

Correct Answer:- Option-C

Question29:-Audit objection statements and inspection reports should be returned after duly recorded the reply thereon through _____ to the AG.

- A:-Superintending Engineer
- B:-Chief Technical Examiner
- C:-Administrative Department in Government
- D:-None of the above

Correct Answer:- Option-A

Question30:-How the sale proceeds of surplus materials and dismantled structures are treated in the case of works expenditure?

- A:-Revenue
- B:-Losses on stock
- C:-Reduction of expenditure
- D:-Will be used for meeting excess expenditure

Correct Answer:- Option-C

Question31:-Matured claims of contractors and suppliers awaiting for settlement before the close of the financial year are treated as

- A:-Assets
- B:-Liabilities
- C:-Expenditure
- D:-Revenue

Correct Answer:- Option-B

Question32:-Which authority is competent to authorise an officer to draw cheques on a treasury situated outside the limits of the states?

- A:-Head of the Department
- B:-Divisional Officer
- C:-Finance Officer
- D:-Accountant General

Correct Answer:- Option-D

Question33:-What is the currency period of cheque drawn on treasury in the state?

- A:-Three months
- B:-Six months
- C:-Two months
- D:-12 months

Correct Answer:- Option-A

Question34:-What is the document required to issue fresh cheque in lieu of lost one?

- A:-Sanction from Head of the Department
- B:-Certificate from Accountant General
- C:-Certificate from concerned treasury/bank
- D:-Sanction from Superintending Engineer

Correct Answer:- Option-C

Question35:-What entry is to be furnished in the cash book, if the cheque issued is cancelled before encashment?

- A:-No entry need to be furnished
- B:-Amount of cheque is to be shown as a minus figure on the payment side in the bank or treasury column
- C:-Cancellation entry is to be furnished in receipt side
- D:-None of the above

Correct Answer:- Option-B

Question36:-Which of the following need not be included in the Division Accounts?

- A:-Sale proceeds of avenue trees
- B:-Deposits for works
- C:-Cash deposits towards security amount
- D:-Interest bearing securities

Correct Answer:- Option-D

Question37:-Who is to sign the bill of a work in token of acceptance of the correctness and settlement of the claim, if the payment is to be made to the power of Attorney holder?

- A:-Contractor himself
- B:-Power of Attorney Holder
- C:-Both (1) and (2)
- D:-None of the above

Correct Answer:- Option-A

Question38:-What is Secured Advance?

- A:-Payment to meet contingencies of the work
- B:-Payment for procurement of heavy tools and plants
- C:-Payment towards mobilisation
- D:-Amount of advance to the contractor of the work on the security of materials collected at site

Correct Answer:- Option-D

Question39:-What is standard measurement book?

A:-Check measurement by Divisional Officer
B:-M. books in which detailed measurements of buildings are recorded which helps the preparation of estimates and bills of periodical repairs without taking fresh measurements

- C:-Printing of new M. Books instead of damaged ones
- D:-None of the above

Correct Answer:- Option-B

Question40:-In which of the following contracts, payment based on unit rate is not applicable?

- A:-Departmental Execution
- B:-Piece work contract
- C:-Lumpsum contract
- D:-Percentage rate contract

Correct Answer:- Option-C

Question41:-What percentage of entries in the M. Book are to be reviewed annually by the Divisional Accounts Officer?

- A:-25%
- B:-5%

C:-10%

D:-15%

Correct Answer:- Option-A

Question42:-State whether the amount omitted by mistake can be paid for a work after the full settlement of the claim

A:-No

B:-Yes. With the sanction of agreement authority

C:-Yes. With the special sanction of government

D:-Yes. With the sanction of Accountant General

Correct Answer:- Option-C

Question43:-For which amount, Payee's acknowledgement is to be obtained while making payment of bills?

A:-Net amount of the bill

B:-Gross amount of the bill

C:-Accepted PAC do the work

D:-Net PAC of the work

Correct Answer:- Option-B

Question44:-The contract to execute a complete work with all its contingencies, as per the drawings and specifications for a fixed amount is called _____ contract.

A:-Percentage rate contract

B:-Itemwise rate contract

C:-Piece work contract

D:-Lumpsum contract

Correct Answer:- Option-D

Question45:-Provision for new works is included in the "Part II Estimates" of the budget estimates for which has _____ approval.

A:-Technical approval

B:-Administrative approval

C:-Financial Approval

D:-Special Approval

Correct Answer:- Option-B

Question46:-Which authority is competent for the appropriation of amount provided in the budget estimate in the case of grants-in-aid?

A:-Administrative Department in Government

B:-Finance Officer

C:-Chief Engineer

D:-Accountant General

Correct Answer:- Option-A

Question47:-"Transfer Entry" order is prepared in which form?

A:-KPW Form 81

B:-KPW Form 82

C:-KPW Form 86

D:-KPW Form 50

Correct Answer:- Option-D

Question48:-Cash found deficient on physical verification of cash chest will be accounted as

A:-Deposits

B:-Contingencies

C:-Miscellaneous public works advances

D:-Suspense

Correct Answer:- Option-C

Question49:-Actual losses of cash by theft or otherwise will be charged to

A:-Establishment - contingencies

B:-Miscellaneous Public Works Account

C:-Suspense

D:-Deposits

Correct Answer:- Option-A

Question50:-How a misclassification or incorrect name of work noticed in the divisional cash book, after the close of the monthly accounts, can be corrected?

A:-No correction is necessary

B:-Score out the incorrect entry and insert the correct one in red ink between the lines

C:-Write a 'Note' about the correction in the following month's cash book

D:-A transfer entry should be prepared for affecting the correction and remark in red ink recorded in the cash book against the original erroneous entry

Correct Answer:- Option-D

Question51:-Divisional Officer drawn a cheque and kept in the cash chest at the close of the financial year for the purpose of showing the full amount of grant as utilised. Comment

A:-The action of Divisional Officer is correct

B:-It is a serious irregularity

C:-It can be done with the concurrence of Accountant General

D:-It can be done but prior permission of government is required

Correct Answer:- Option-B

Question52:-What action is to be done by a section officer or other Government officer, who is not in charge of cash book, collects departmental revenue

A:-Remit the amount to the nearest treasury and keep the chalan in safe custody

B:-Mix it up with the imprest or any other cash incharge

C:-Remit the amount to the subdivisional office maintaining cash book

D:-Utilise the amount for official purposes

Correct Answer:- Option-C

Question53:-A standing advance of a fixed sum of money to make certain classes of disbursements which entrusted to an officer is known as _____

A:-Temporary advance

B:-Miscellaneous advance

C:-imprest amount

D:-Mobilisation advance

Correct Answer:- Option-C

Question54:-The unspent balance of temporary advance should be remitted back to the disbursing officer after the expiry of a period of _____ months

A:-two months

B:-one month

- C:-six months
 - D:-three months
- Correct Answer:- Option-D

Question55:-An amount of Rs. 5,000/- was sanctioned to an assistant engineer as imprest account. While recouping the same for Rs. 3,000/-, his divisional officer reduced the imprest amount to Rs. 4,000/- from Rs. 5,000/-. How much amount is eligible to the assistant engineer as recoupment?

- A:-Rs. 1,000/-
 - B:-Rs. 2,000/-
 - C:-Rs. 4,000/-
 - D:-Rs. 3,000/-
- Correct Answer:- Option-B

Question56:-All objections in respect of disallowed amounts in the imprest account should be settled within a maximum period of ____ months.

- A:-Three months
 - B:-six months
 - C:-two months
 - D:-one month
- Correct Answer:- Option-A

Question57:-What is Bin Card?

- A:-Constitute the basic quantity record of stock transactions
 - B:-Cost statement of stock
 - C:-Both quantity and cost statement of stock
 - D:-None of the above
- Correct Answer:- Option-A

Question58:-Payment of bills for stock received are made on what basis?

- A:-Stock register
 - B:-Entries in the goods received sheet
 - C:-Register of indents
 - D:-Register of works
- Correct Answer:- Option-B

Question59:-The cost of maintenance such as oiling, greasing etc. of plant and machinery newly acquired and held under stock pending issue to works is to be treated on ____

- A:-Part of hire charges
 - B:-Part of cost
 - C:-Part of contingent charges
 - D:-Part of the storage charges
- Correct Answer:- Option-D

Question60:-What is the rate of recovery towards the cost of materials issued to the work in excess of the bonafide requirements, when the issue rate is less than market rate?

- A:-Issue rate
 - B:-Issue rate plus 50% of market rate
 - C:-Market rate
 - D:-Market rate plus 10% of issue rate
- Correct Answer:- Option-C

Question61:-The payment of full cost of the materials issued or transferred to local bodies or private individuals is to be realised as ____

- A:-In advance
 - B:-After the delivery of the materials
 - C:-Subject to availability of funds
 - D:-None of the above
- Correct Answer:- Option-A

Question62:-The tools and plants of a division are of the following two kinds specify

- A:-Heavy tools and plants and light tools and plants
 - B:-Running tools and plants and defunct tools and plants
 - C:-Ordinary tools and plants and special tools and plants
 - D:-None of the above
- Correct Answer:- Option-C

Question63:-The pay and allowances of special Tahsildar employed for the land acquisition for KSEBL is debited to which department?

- A:-LSGD
 - B:-PWD
 - C:-Revenue
 - D:-KSEBL
- Correct Answer:- Option-D

Question64:-How are the remissions of revenue allowed before collection, to be treated?

- A:-Refunds of revenue
 - B:-Reduction of demands
 - C:-Reduction of receipts
 - D:-None of the above
- Correct Answer:- Option-B

Question65:-How is the expenditure for the Land acquisition for two or more non-commercial departments jointly to be treated?

- A:-Debited to revenue department
 - B:-Divided equally among departments
 - C:-Debited to PWD
 - D:-Wholly debitable to the department for which the greater part of the land was acquired
- Correct Answer:- Option-D

Question66:-A sub divisional officer written in the M. Book of the entry "measured in my presence" instead of check measuring : Comment :

- A:-The action is incorrect and cannot be accepted
 - B:-Can be accepted
 - C:-Can be accepted, if agreement authority permits
 - D:-50% of measurements can be admitted
- Correct Answer:- Option-A

Question67:-The legislature makes grant-in-advance stating the total sum required and the various amounts required for each department is known as ____

- A:-Budget estimate
- B:-Vote on Account
- C:-Supplementary grants
- D:-Re-appropriation

Correct Answer:- Option-B

Question68:-Expenditure for new service not included in the budget estimate can be incurred on ____

- A:-on the approval of accountant general
- B:-on the approval of Chief Engineer
- C:-on presenting supplementary statement of expenditure before the legislature
- D:-on the approval of secretary administrative department

Correct Answer:- Option-C

Question69:-What is the procedure for getting sufficient amount for a particular service as the amount authorised as per Annual Appropriation Act for the current year is found insufficient for that year

- A:-Supplementary appropriation
- B:-Demand for grant
- C:-Budget estimate
- D:-Re-appropriation

Correct Answer:- Option-A

Question70:-Based on the report of Public Account Committee, the excess expenditure noticed after the close of the financial year can be regularised by the _____

- A:-Government
- B:-Legislature
- C:-Committee of Chief Engineers
- D:-Committee of Secretaries

Correct Answer:- Option-B

Question71:-What is the basis for transferring government building of one service department to another in the state

- A:-on realising market value
- B:-on realising the rate assessed by registration department
- C:-on realising the amount assessed by EE, Buildings
- D:-on free of charge

Correct Answer:- Option-D

Question72:-How the lapsed or confiscated deposits credited to government account, can be released?

- A:-can be released by the Chief Engineer
- B:-can be released by government
- C:-can be released with the pre audit by accountant general
- D:-can be released by the divisional officer

Correct Answer:- Option-C

Question73:-The amount of rent on account of letting out public land to a person, not in government service, which received in advance should be credited to

- A:-PW receipts
- B:-Miscellaneous PW advances
- C:-PW deposits
- D:-Revenue

Correct Answer:- Option-D

Question74:-How the total expenditure can be checked if two or more divisions are the disbursing officers of estimate of single sanction

- A:-through separate working estimate
- B:-through separate revised estimate
- C:-through financial sanction
- D:-through technical sanction

Correct Answer:- Option-A

Question75:-How the outstanding balances in respect of suspense and deposit heads of one abolishing division to the successor division be amalgamated?

- A:-Account adjustment
- B:-Proforma adjustment
- C:-Suspense adjustment
- D:-Miscellaneous PW adjustment

Correct Answer:- Option-B

Question76:-The amount of penalty imposed on a contractor, due to the abandonment of the work which resulted in the increase of cost of work, be treated as ____

- A:-Credited revenue
- B:-will be released to the contractor
- C:-reduction of the expenditure
- D:-will be utilised for road safety works

Correct Answer:- Option-C

Question77:-A divisional officer included security deposits of contractors in the ledger account, Comment

- A:-It is incorrect
- B:-It is correct
- C:-It is to be included also through the regular accounts
- D:-None of the above

Correct Answer:- Option-A

Question78:-Divisional officers may sanction secured advances to the contractors on the guarantee of imperishable materials brought to site of work to a maximum of _____% of value of such materials

- A:-50%
- B:-90%
- C:-75%
- D:-100%

Correct Answer:- Option-C

Question79:-What is the maximum periodicity of carrying out the work using materials for which secured advances are made?

- A:-two months
- B:-three months
- C:-one month
- D:-six months

Correct Answer:- Option-B

Question80:-Which is the simple form of voucher intended to be used for all miscellaneous payments

- A:-K.P.W. Form No. 22
- B:-K.P.W. Form No. 23
- C:-K.P.W. Form No. 23A
- D:-K.P.W. Form No. 24

Correct Answer:- Option-D

- Question81:-When the wages of members of the part time / seasonal work charged establishment falls due for payment for a month
- A:-last working day of the calendar month
 - B:-first working day of the following month
 - C:-as and when the member desires the payment
 - D:-as and when sufficient funds obtained
- Correct Answer:- Option-B
- Question82:-A numerical account of all departmental materials showing the receipts, issues and balances in respect of work is known as _____
- A:-Materials-at-site (M.A.S) account
 - B:-Goods Received sheet
 - C:-Store indent
 - D:-Works Register
- Correct Answer:- Option-A
- Question83:-The carriage or incidental charges of conveying the materials beyond the place, as per agreement, to take delivery are to be borne by _____
- A:-Government
 - B:-Borne by government and the contractor equally
 - C:-By the contractor himself
 - D:-None of the above
- Correct Answer:- Option-C
- Question84:-Supervision charges are exempted for issue of stock materials on the following reason
- A:-If it is sold to the public
 - B:-If it is sold to private firm
 - C:-If it is sold to contractor but not for dept. work
 - D:-Issued for bonafide use on works
- Correct Answer:- Option-D
- Question85:-What is the rate of recovery of materials issued to a work but the supply where of by government was not provided in the agreement
- A:-Market rate or the issue rate plus 20% supervision charges whichever is higher
 - B:-Market rate only
 - C:-Issue rate only
 - D:-Market rate plus supervision charges
- Correct Answer:- Option-A
- Question86:-The loss by the disposal of surplus materials of work at less than the book value is to be debited to
- A:-Miscellaneous PW advances
 - B:-PW deposits
 - C:-the work for which the materials were originally purchased
 - D:-Suspense head 'materials'
- Correct Answer:- Option-C
- Question87:-If the final account of a contractor shows that he has already been overpaid but its immediate recovery is not practicable, then how the excess can be removed from the account of the work
- A:-The excess should be removed by debit to CSS claim
 - B:-By debit to miscellaneous public works advances
 - C:-By debit to PW deposit
 - D:-None of the above
- Correct Answer:- Option-B
- Question88:-The register of works maintained in the divisional office are posted with the entries monthly from which document
- A:-Contractor's ledger
 - B:-M.A.S. Account
 - C:-Goods received sheets
 - D:-Works Abstracts
- Correct Answer:- Option-D
- Question89:-The expenditure towards the ceremonies connected with the inauguration to the works will be debited to
- A:-contingencies of the sanctioned estimate
 - B:-office expenses
 - C:-separate works under maintenance head
 - D:-none of the above
- Correct Answer:- Option-A
- Question90:-Works under lumpsum contracts should be executed after obtaining sanction from _____
- A:-Government
 - B:-Chief Engineer
 - C:-Accountant general
 - D:-Superintending Engineer
- Correct Answer:- Option-A
- Question91:-Deposit works and local loan works are the two classes of _____works.
- A:-Government works
 - B:-Non-Government works
 - C:-Central road fund works
 - D:-None of the above
- Correct Answer:- Option-B
- Question92:-How the refund of unexpended balance at the credit of "Deposits" be made to the local body in the case of deposit works to which Government have contributed
- A:-Agreement authority is authorised to make such refund
 - B:-Can be refunded with the concurrence of accountant general
 - C:-Divisional officer is competent to make refund
 - D:-Sanction from Government is required for such refund
- Correct Answer:- Option-D
- Question93:-What charge is exempted from payment in respect of works executed on behalf of panchayats and construction work under the poor housing scheme for the weaker sections in the state
- A:-Scrutiny charges
 - B:-Valuation charges
 - C:-Supervision charges
 - D:-Centage charges and all other charges / fees
- Correct Answer:- Option-D
- Question94:-In works accounts, entries intended to transfer an item of receipt or charge from the account of a work in progress or of a regular head of account to the account of another work or head is termed as
- A:-Book adjustment

- B:-Remittance transaction
- C:-Transfer entry
- D:-None of the above

Correct Answer:- Option-C

Question95:-What types of revenues are taken into account while preparing budget estimate for revenue?

- A:-Taxes and other incomes under proposal
- B:-Existing rates of taxes etc sanctioned by Government
- C:-Make an increase in the existing rates of taxes
- D:-Make a decrease in the existing rates of taxes

Correct Answer:- Option-B

Question96:-Budget estimate for expenditure are divided into how many parts

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

Correct Answer:- Option-C

Question97:-A tenant who is in receipt of pension from treasury desires to deduct the rent from his pension. State whether this can be permitted in respect of Government building

- A:-Being a tenant, pensioner is treated as a private individual for the purpose of these rules and can't be admitted
- B:-Recoveries can be made the treasury officer
- C:-Deductions can be made through disbursing officer
- D:-Deduction of rent can be made through the treasury based on the request of the pensioner transmitted through divisional officer

Correct Answer:- Option-D

Question98:-What is the object of check measurement of works executed?

- A:-To check the arithmetical accuracy of measurements by the check measuring officer
- B:-To check whether the bill is prepared as per agreement executed
- C:-To detect errors in measurement and to prevent fraudulent entries
- D:-To check and ascertain the progress of the work

Correct Answer:- Option-C

Question99:-Specify the circumstances under which the cost of land acquisition is not passed through the public works accounts

- A:-when provision made for land acquisition is adequate
- B:-when the estimate for work is not provided with the cost of land acquisition
- C:-when only part payment for land acquisition made
- D:-none of the above

Correct Answer:- Option-B

Question100:-The unused forms in partly used receipt books should be _____ in respect defunct division.

- A:-Cancelled by the closed division
- B:-Reused by the successor division
- C:-May be returned to district form store
- D:-None of the above

Correct Answer:- Option-A