

FINAL ANSWER KEY

Paper: Public Works Accounts and Procedure
Date of Test 13-09-2023

- Question1:-What are the two classes under which expenditure on construction or maintenance of a work is broadly divided?
A:-Budgeted, Not budgeted
B:-Revenue, capital
C:-Cash and stock charges
D:-Cash payment and cheque payment
Correct Answer:- Option-C
- Question2:-Refunds of rents realised should be treated in the accounts as
A:-expenditure
B:-minus realisation in the register of rents of buildings and land
C:-part of maintenance expenses
D:-none of these
Correct Answer:- Option-B
- Question3:-Govt buildings intended to be occupied rent free need not be entered in the register of rents of buildings and lands. Is this statement correct?
A:-No, such buildings should be grouped separately and included in the register
B:-partially correct
C:-yes
D:- may be included at the discretion of the divisional officer
Correct Answer:- Option-A
- Question4:-What are the precautions to be taken for preventing entertaining of a double or erroneous claim of refund of revenue collected?
A:-A reference to the refund should be noted against the original entry traced in the cash book
B:-Acknowledgment granted should be taken back and destroyed
C:-A note of refund should be recorded in the counterfoil of the receipt
D:-all the steps at 1, 2, 3
Correct Answer:- Option-D
- Question5:-Remission of irrigation revenue allowed before collection should be treated as
A:-refund of revenue
B:-reductions of demands
C:-waiver of revenue
D:-none of these
Correct Answer:- Option-B
- Question6:-In what manner recoveries of rents of residential buildings relating to another state Govt, realised in the state are to be dealt with?
A:-the occupants of the building should make their own arrangements for remittance and no recovery from pay is to be effected
B:-A 'D.D' for the amount recovered should be sent to the concerned officer of the other state by the treasury officer
C:-The recovery is to be accounted under 'cash settlement suspense' and a 'D.D' obtained by the AG by presenting a bill debiting this head and sent to the accounts officer concerned of the state
D:-The amount recovered in this state should be passed on the other state by the director of treasury
Correct Answer:- Option-C
- Question7:-In the case of dispute on assessment of rent against the assessment of the Divisional Officer, what is the procedure to be adopted?
A:-assessed demand of the department should be paid by the tenant and if later his representation is conceded, excess is to be adjusted in subsequent months or by actual payment
B:-the tenant may be allowed to remit the amount he was paying before the dispute, pending final decision
C:-in case of disputes the tenant may be asked to vacate
D:-the tenant may be allowed to remit the existing rate and asked to give an under taking that he would be abided by the final decision of the dept on his representation
Correct Answer:- Option-A
- Question8:-Who is responsible for the prompt submission of D.C.B statement of rent of buildings and lands to the S.E every month?
A:-Divisional Officer
B:-Junior Supdt
C:-Head Clerk
D:-Divisional Accounts Officer (D.A)
Correct Answer:- Option-D
- Question9:-Under the rules, unspent balance, if any of temporary advances should be remitted back to the disbursing officer immediately and in any case after the expiry of _____ months.
A:-four months
B:-two months
C:-three months
D:-one month
Correct Answer:- Option-C
- Question10:-Who arranges for the printing of cheque books required by the P W dept?
A:-divisional officer with the Supdt of Govt press
B:-treasury officers with the supdt of govt press
C:-S.E for the divisions under control with the govt press
D:-Finance department with the Govt press
Correct Answer:- Option-B
- Question11:-If any item of an imprest account held by a subordinate officer appears to the recouping officer not admissible, he should _____
A:-disallow that item and recoup for the balance amount only
B:-he should require the officer concerned to make good the cash disallowed
C:-he should defer recouping it till the objection is settled satisfactorily
D:-the imprest should be recouped in full and the item objected held under 'misc., P W advance' to be cleared later
Correct Answer:- Option-D
- Question12:-Irrecoverable personal advances pertaining to cases where the persons to whom the advances are made, are no longer in the service of Govt are to be charged to _____
A:-Establishment-sub head contingencies
B:-Allowed to remain in the head where it was initially charged
C:-Misc. P W Advances
D:-None of these
Correct Answer:- Option-A
- Question13:-Is it permissible for a disbursing officer to make occasional delivery of cheques to contractors for work done through a subordinate officer. If so what are the entries to be made by the latter?

A:-permissible at the discretion and responsibility of the disbursing officer. No entry in any accounts of the subordinate officer need be made as the transaction stands included in the cash account of the disbursing officer

B:-not permissible

C:-permissible if so requested by the contractor. Suitable entries are to be made in the books of the subordinate officer

D:-Not permissible. The officer who draws the cheque should deliver it to the contractor

Correct Answer:- Option-A

Question14:-Is it correct to take a stand that as a protest has been made against an audit objection, as being incorrect on a certain transaction, the objection stands settled

A:-Yes

B:-No. The objection should be held to be in force

C:-No. Objection should be held to be in force unless a formal intimation of its withdrawal is received from the AG

D:-Yes. Unless a further rejoinder is not received from audit

Correct Answer:- Option-C

Question15:-Of the following items of expenditure on works, which one has to be treated as expenditure charged on the consolidated fund of the state?

A:-Expenditure on construction of new block for the secretariat

B:-Expenditure connected with execution of works in the Raj Bhavan

C:-Construction of new blocks for Civil lines to accommodate offices of the various heads of depts

D:-Expenditure connected with improvement to a Minister's bungalow

Correct Answer:- Option-B

Question16:-On what conditions payments due to contractors may be made to their banks, instead of direct to them?

A:-Dues of contractors can not be paid to their banks by the Divisional officer

B:-Such payment may be made on the written request on the contractors

C:-If the contractor authorises the bank to receive his payment by a legally valid document like power of attorney

D:-The contractors own acceptance of the correctness of the account made out as being due to him or his signature in the bill in addition to the legal document mentioned at (3) above

Correct Answer:- Option-D

Question17:-In what manner a disbursing officer has to satisfy not only himself but also the audit dept as laid down in the rules?

A:-that a claim which has been accepted is valid

B:-that the relevant voucher is a complete proof of payment which it supports

C:-that an account is correct in all respects

D:-all the points mentioned in 1, 2, 3 above

Correct Answer:- Option-D

Question18:-Rules require maintenance of a register of Standard measurement books in the division or sub divisional office. Under whose custody they are to be kept?

A:-Divisional accounts officer

B:-they are to be kept under lock and key in the custody of the divisional or sub divisional officer concerned

C:-head clerk of the division

D:-by divisional officer only

Correct Answer:- Option-B

Question19:-To which office complete measurement books containing the measurement of the works executed by contractors should be sent and when?

A:-Completed Measurement books are to be retained in the sub division concerned and the fact intimated to the division

B:-Such completed measurement books are to be retained in the section office

C:-Such complete M books are to be sent to the Divisional office for final record after final bills have been paid to the contractors

D:-May be kept either in the divisional office sub divisional officer as found convenient

Correct Answer:- Option-C

Question20:-In which type of contract detailed measurements of the work done are not required to be recorded (except in respect of additions and alterations)

A:-lump sum contract

B:-percentage rate contract

C:-contracts awarded in the case of emergent works

D:-none of these

Correct Answer:- Option-A

Question21:-When surplus materials are returned from a work to stock, the cost of carriage should be borne by

A:-the work

B:-stock

C:-office contingencies

D:-the contractor

Correct Answer:- Option-A

Question22:-In the case of plant and machinery newly acquired and held under 'stock' pending issue to works, the cost of maintenance like greasing, oiling etc., is to be charged to _____

A:-contingent expenditure

B:-tools and plant

C:-storage charges

D:-none of these

Correct Answer:- Option-C

Question23:-In what manner money spent on any service during a financial year in excess of amount granted for that service for that year is to be regularised?

A:-by obtaining an advance from contingency fund

B:-by moving for getting supplementary appropriation from legislature

C:-by incurring less expenditure on the other items of grant

D:-none of these

Correct Answer:- Option-B

Question24:-Where any recorded measurements are to be cancelled what is the procedure laid down?

A:-the entries should be scored under the initials of the officer concerned

B:-the cancellation must be supported by the dated initial of the officer ordering cancellation

C:-it must be supported by a reference to the orders of the officer ordering the cancellation and initialled by the officer who made the measurement

D:-either (2) or (3) is to be followed and in either case the reason for cancellation should be recorded

Correct Answer:- Option-D

Question25:-It is laid down under the rules that on 30th April each year, Divisional officers should send a certificate to the S.Es regarding the standard measurement books. This certificate should indicate _____

A:-the standard M books in their divisions have been inspected by them

B:-that the entries there in have not been tampered with

C:-that all corrections due to additions and alterations in the buildings (under their control) have been made in the books and the latter are reliable and up date

D:-all points at 1, 2, 3 above

Correct Answer:- Option-D

Question26:-What is the action contemplated for excess over grants noticed after the close of the year?

A:-The chief controlling officer has to give a detailed report to the Finance Department and it is for them to take any further action

B:-The head of the dept has to give detailed explanation to the administrative dept for further action in consultation with finance dept

C:-Such excess over grants brought out in the audit report and appropriation account will be scrutinised by the Public A/c committee and further steps taken based on the committee's report

D:-they are to be referred to estimates committee of the legislature

Correct Answer:- Option-C

Question27:-The number of copies of transfer entries to be taken if they are prepared of the level of the sub divisional officer, in respect of certain specified transactions is _____

A:-triplicate

B:-one copy

C:-quadraplicate

D:-duplicate

Correct Answer:- Option-A

Question28:-What is the primary condition to be complied with before a Highway passing through the country is declared as National Highway?

A:-Should be declared as NH by central Govt

B:-Central Govt by notification in the official gazette should declare and then only it will be deemed as NH

C:-Should be declared by the NH Authority of India

D:-Should be declared as NH by the states through which the Highway passes

Correct Answer:- Option-B

Question29:-Who is the Ex-Officio chairman of the standing committee for Central Road Rund?

A:-The Chief Commissioner of Railways

B:-The Union Minister of State in charge of transport

C:-The Cabinet Minister in charge of surface transport Ministry

D:-Any member elected as such by the members of the committee among themselves

Correct Answer:- Option-C

Question30:-Issue rate of article borne in stock is to be fixed taking into account which factors?

A:-original price paid for procurement

B:-carriage and other incidental charges actually incurred

C:-storage charges

D:-all the above items A, B, C above

Correct Answer:- Option-D

Question31:-What are the two classes of works for which provision for expenditure debitable to capital after the closing of construction estimates of an irrigation project is to be made

A:-works which are necessary for the full development of the project but not directly remunerative and works which are directly remunerative

B:-productive works and unproductive works

C:-protective works and special repairs

D:-none of these

Correct Answer:- Option-A

Question32:-Can a deposit received for execution of a particular work by PWD, be utilised for another?

A:-it can be utilised at the discretion of the divisional officer

B:-cannot be utilised in any circumstances

C:-it can be used with the sanction of SE

D:-can be utilised in exceptional cases

Correct Answer:- Option-B

Question33:-When lump sum contributions are received towards Govt works from local bodies or private parties, they are divided into how many parts for accounting?

A:-two parts

B:-three parts

C:-accounted as one part only

D:-they are straight away taken to revenue

Correct Answer:- Option-A

Question34:-Expenditure of the investigation of a new irrigation project productive or unproductive, should be accounted under the minor head _____

A:-under relevant capital head

B:-contingencies

C:-other charges-misc expenditure

D:-none of the above

Correct Answer:- Option-C

Question35:-In the case of a storage work for an irrigation project to be undertaken, the report on the preliminary investigation should necessarily include _____

A:-detailed drawings

B:-a recommendation whether an examination of the site by a geological expert is necessary or not

C:-system to be adopted for tendering the work

D:-time span required for completion

Correct Answer:- Option-B

Question36:-To which schedule of the monthly accounts of a Division the C.T.Rs (Certificate of Treasury remittances) and C T is (certificates of treasury issues) are related and to be attached?

A:-schedule of revenue

B:-schedule of work expenditure

C:-schedule of stock

D:-schedule of settlement with treasury

Correct Answer:- Option-D

Question37:-When a voucher of an exempted class is not submitted to AG along with the monthly accounts the reasons should be noted _____

A:-in the covering letter forwarding the accounts

B:-in reply to audit notes received from the AG

C:-in a separate schedule of vouchers not submitted to AG

D:-in the schedule docket concerned or in the schedule of work expenditure

Correct Answer:- Option-D

Question38:-With which monthly accounts rendered by a divisional officer to AG, the original cash balance reports of all disbursing officers including the divisional officer should be attached?

- A:-monthly accounts of March every year
 - B:-monthly accounts of September
 - C:-with every monthly account
 - D:-monthly accounts of July
- Correct Answer:- Option-A

Question39:-Commercial departments are those department of Govt _____

- A:-working with the aim of earning a profit
 - B:-providing supplies on payment of a fixed rate
 - C:-required to work to a financial result determined through accounts maintained on commercial principles
 - D:-other than service departments
- Correct Answer:- Option-C

Question40:-Do the rules provide for charging the cost of ordinary tools and plant transferred from one division to another?

- A:-yes. Must be charged
 - B:-will be charged when the transfer affects a work for which a separate capital or revenue account is kept
 - C:-only numerical adjustments need be effected
 - D:-no inter divisional adjustment is called for
- Correct Answer:- Option-B

Question41:-Can the work for which neither capital nor revenue accounts are kept be classified as either productive or unproductive?

- A:-Yes. Depending on satisfying the conditions stipulated in the code for such classifications
 - B:-they should be classified only as unproductive in the absence of maintenance of accounts
 - C:-classifications in such cases will be decided by the divisional office
 - D:-cannot be classified either as productive or unproductive in the absence of capital and revenue accounts
- Correct Answer:- Option-D

Question42:-For admitting a new irrigation work as productive, one of the conditions to be satisfied is that revenue derived from it will within a prescribed time limit repay the annual interest on the capital. What is the prescribed time limit in such cases?

- A:-within ten years after the probable date of completion
 - B:-five years after completion
 - C:-six years after completion
 - D:-three years after completion
- Correct Answer:- Option-A

Question43:-Unproductive irrigation works undertaken are financed from _____

- A:-borrowed capital
 - B:-funds obtained from NABARD
 - C:-general revenue
 - D:-levy of special cess
- Correct Answer:- Option-C

Question44:-Under what grounds, it will be justifiable to undertake execution of irrigation works which are considered unproductive?

- A:-local demand
 - B:-for the general improvement of the country or for general administrative purpose
 - C:-inadequate rainfalls during monsoons
 - D:-scanty rainfalls for continuous years
- Correct Answer:- Option-B

Question45:-'Repairs' in PWD are divided into how many classes? What are they?

- A:-two classes-ordinary repairs, special repairs
 - B:-three classes-ordinary, special, extraordinary repairs
 - C:-one class-repairs
 - D:-three classes-ordinary repairs, special repairs, special maintenance works
- Correct Answer:- Option-A

Question46:-During which time period, every irrigation work changed from to productive to unproductive or vice versa within ten years after the date of closing of its construction estimates, will retain its classification unchanged?

- A:-eleventh
 - B:-twelfth
 - C:-thirteenth
 - D:-as specified in 1, 2, 3 above
- Correct Answer:- Option-D

Question47:-In case of an irrigation involving work of providing rough stone masonry in the place of dry stone packing, revetments to tank bunds at sites of breaches, expenditure incurred on them is to be classified under _____

- A:-Original work
 - B:-Ordinary repairs
 - C:-Special repairs
 - D:-Special protective works
- Correct Answer:- Option-C

Question48:-Estimates for special repairs remain current _____

- A:-till the end of the financial year concerned
 - B:-till the completion of the repairs in the same manner as estimates for original works
 - C:-for a period of three years
 - D:-none of these
- Correct Answer:- Option-B

Question49:-For which types of works no administrative approval is necessary?

- A:-Approval is required for all types of works
 - B:-No administrative approval is required for works which are of the class either ordinary or special repairs
 - C:-For repair works costing up to Rs. 50000/-, no administrative sanction is required
 - D:-None of these
- Correct Answer:- Option-B

Question50:-From what source annual payment of Municipal or other taxes on non-residential buildings under the administrative control of PWD and on residential buildings, if payable by Govt, is to be met with?

- A:-savings from any work being executed
 - B:-office contingencies
 - C:-annual repair estimates
 - D:-special allotment obtained from the head of dept
- Correct Answer:- Option-C

Question51:-Under what head expenditure incurred on Deposit works in excess of deposits received is to be classified in the accounts?

- A:-Deposit works concerned
- B:-Initially to PW major head and then to be transferred ultimately to deposit head on receipt of additional deposit
- C:-Expenditure in excess of deposits is not to be incurred at all

D:-Miscellaneous works advances

Correct Answer:- Option-D

Question52:-Transactions of PW receipts which are either to be repaid eventually or to be utilised to meet the cost of some services to be rendered/already rendered are to be credited _____

A:-debit or deposit head concerned

B:-PW receipt head

C:-suspense head

D:-none of these

Correct Answer:- Option-A

Question53:-The suspense head 'purchases' is operated as a _____

A:-distinctive sub head within work and stock

B:-general suspense head

C:-for inter divisional transfers

D:-none of these

Correct Answer:- Option-A

Question54:-Under which head over payments to contractors debited when closing their account in case the amount cannot be recovered in cash or settled otherwise?

A:-purchases

B:-Misc., works advances - losses, errors etc.,

C:-Misc., work advances - other items

D:-Should be allowed to stand in the a/c of the work concerned till recovery of over payment

Correct Answer:- Option-C

Question55:-What are the features of 'special tools and plant'?

A:-tools and plant obtained to meet the special requirement of a particular work or a project

B:-of a nature not usually to be found in the general stocks of state

C:-cost is debited as a direct charge on the particular work/project

D:-all the features mentioned at 1, 2, 3 above

Correct Answer:- Option-D

Question56:-What is the procedure to be adopted when it is found to be not possible to support a payment by a voucher or by payee's receipt?

A:-A noting to that effect should be placed on record explaining the reason there for

B:-A certificate of payment in manuscript signed by the Disbursing Officer and counter signed if necessary by his superior officer should be placed on record

C:-Next superior officer should be appraised of the position

D:-the payee shall be contacted to confirm in writing actual receipt of the amount paid

Correct Answer:- Option-B

Question57:-What is the procedure envisaged when a contract is completed and the contractor delays to receive final payments for more than a month?

A:-to send a registered notice to the contractor

B:-the accounts of the work as passed and the final bill should be incorporated in the work abstract and the balance due to him should be credited to 'PW deposit'

C:-to keep the account open for another two months

D:-settle the bill as passed and credit the amount due to him to his bank account

Correct Answer:- Option-B

Question58:-Who is responsible for the accuracy of amount as shown in the schedule docket accompanying the monthly accounts rendered to AG?

A:-Divisional officer

B:-Head clerk

C:-Divisional accounts officer

D:-Junior Supdt

Correct Answer:- Option-C

Question59:-Before any item of stock is taken up for physical verification another verification has to be undertaken so as to ensure complete accuracy of records. What is it?

A:-The Divisional Officer should arrange to have the balances as per Bin cards verified periodically with those shown in the priced stores ledger

B:-Whether postings in the Bin cards are up to date

C:-To check whether all Bin cards are available

D:-Whether the postings in the priced store ledgers are up to date

Correct Answer:- Option-A

Question60:-In the accounts of major estimate of works the sub head 'additional charges for materials issued to contractors' is opened for _____

A:-to record the difference between the rates of materials charged to contractors and the actual cost to Govt

B:-to record the carriage of incidental charges of materials issued to contractors chargeable to the work

C:-to clear the balance outstanding under the suspense head 'materials'

D:-for recording any of the items under 1, 2, 3 above

Correct Answer:- Option-D

Question61:-What is the procedure to be taken to prevent contractors removing from site of works departmental materials?

A:-by constant supervision of work at site

B:-to incorporate a condition in the agreement that the contractors are not at liberty to remove from the site without written permission of the divisional officer any materials issued by department

C:-limiting the issue of materials for the requirement of three or four days only at a time

D:-asking the contractors to return the left over materials immediately to the stores

Correct Answer:- Option-B

Question62:-Which charges are not to be shown in the work abstracts though they are eventually included in the cost of works?

A:-purchases

B:-advances made to contractors

C:-percentage charges on accounts establishment, tools, plant etc

D:-none of these

Correct Answer:- Option-C

Question63:-What is the stipulated procedure for treating the accounts of a work closed?

A:-A double red ink entry drawn below the final entries in the register of works and a note in red ink 'work completed in' under the signature of the divisional officer

B:-to settle the final claims of the contractors

C:-to bring into account outstanding balances under the suspense heads

D:-to prepare the completion report

Correct Answer:- Option-A

Question64:-What is the frequency laid down in the rules for the inspection of account records and initial accounts of a sub division under his jurisdiction by the divisional a/c officer?

A:-half yearly

- B:-once in two years
- C:-only when required by the Divisional Officer
- D:-once a year

Correct Answer:- Option-D

Question65:-What is the procedure stipulated in cases where the advice on a financial transaction given by the Divisional a/c Officer is overruled by the Divisional officer and the former is not satisfied with the decisions?

- A:-to seek the advice of AG
- B:-he should make a brief note of the case in the register of Divisional Accountants' objections (form KPW.57)
- C:-to seek the advice of the Finance dept
- D:-None of these

Correct Answer:- Option-B

Question66:-Is it a part of routine inspection of a sub division by a D.A to check few T.A bills of officers with measurement books to see whether the officer were on the work spot?

- A:-No. Before taking up such scrutiny he is to obtain orders of his D.O
- B:-Yes
- C:-No. Such checks are not called for
- D:-Yes. He can check if he finds expenditure on TA is on the increase

Correct Answer:- Option-A

Question67:-What is the stipulated period of preservation of counter foils of a completed receipt book permitted to be finally recorded in the sub divisional office?

- A:-5 years
- B:-6 years
- C:-10 years
- D:-3 years

Correct Answer:- Option-C

Question68:-What is the main criterion to be adopted in subjecting works for check measurement?

- A:-the work involves technical complication
- B:-works which are being carried on beyond due date for completion
- C:-works having very huge outlay
- D:-the main object is to prevent fraudulent entries. The items being selected which appear obviously incorrect or which would be most easily susceptible of fraud or which would most seriously affect the total amount of the bill if inaccurate

Correct Answer:- Option-D

Question69:-Under the rules when a DA is relieved from a Division either on transfer or otherwise he should prepare, a memorandum _____

- A:-in tabular form with columns for (i) relieving accountant and (ii) remarks of D.O and (iii) orders of finance dept
- B:-should prepare a descriptive note reviewing the a/c of the division and state of maintenance of records and get it countersigned by the D.O
- C:-in a narrative form reviewing the a/c of the division and hand it over to the relieving officer
- D:-none of these

Correct Answer:- Option-A

Question70:-When a Division is amalgamated with another, consequent on reconstitution of executive charges, what is the procedure to be adopted for transferring the outstanding balances of suspense and deposit heads in the book of the division abolished?

- A:-may be pursued separately till they are cleared by the successor division
- B:-may be transferred to the successor division by means of transfer entry
- C:-may be transferred by closing the division to the successor by pro forma adjustment
- D:-account adjustment is to be made at the end of the financial year in which the amalgamation took place

Correct Answer:- Option-C

Question71:-Which authority is responsible for periodical review of concessions extended to Govt officers in the form of free quarters or quarters at reduced rent?

- A:-AG
- B:-Heads of Departments and Chief Engineers
- C:-General Administrative Dept of Govt
- D:-Divisional Officers Concerned

Correct Answer:- Option-B

Question72:-Is it correct to apply actual savings on a sanctioned estimate for a work to execute additional work not contemplated in the original project?

- A:-May be utilised in exceptional cases
- B:-May be utilised in rate cases with the approval of next higher officers
- C:-May be utilised if there are no other means
- D:-The fund should be looked upon strictly to the precise object for which the estimate was intended. Savings should not be utilised on other items without special authority

Correct Answer:- Option-D

Question73:-In the case of addition and alteration to a Govt residential building which necessitate a revision of rent, the revised rate will have effect from _____

- A:-the date of completion of work
- B:-date specified in the order
- C:-the date of intimation to the occupant
- D:-none of these

Correct Answer:- Option-A

Question74:-Advances to contractors are as a rule prohibited. There is one exception in this case. What is it?

- A:-When the contractor has executed and completed several works satisfactorily in the division
- B:-When the contractor furnishes a guarantee for the repayment/adjustment of advance
- C:-When he requests for an advance on the security of materials brought to the site and after complying with the formalities of executing bonds as stipulated in the rules
- D:-advance should not be given under any circumstances

Correct Answer:- Option-C

Question75:-What is the stipulated period for lapse of sanction accorded to a estimate for a work which is not taken up for long time?

- A:-three years
- B:-after five years from the date of sanction
- C:-four years
- D:-six years

Correct Answer:- Option-B

Question76:-Who is responsible for providing necessary funds for the execution of constructing and maintaining both the residential and non residential buildings of commercial dept of Govt?

- A:-PWD
- B:-Bureau of Public sector undertakings

- C:-Industries Dept
- D:-Commercial departments themselves

Correct Answer:- Option-D

Question77:-No authority may accept any contract for a work until _____

- A:-the required land in full is handed over
- B:-required materials for the work are purchased
- C:-required tools and plant are got ready for execution
- D:-an assurance has been received from the authority competent to provide funds for the same that such funds will be allotted before the liability matures

Correct Answer:- Option-D

Question78:-Whose sanction is required for revision of rates in an accepted agreement executed with a contractor for a work?

- A:-revision of rates during the currency of agreement is normally prohibited
- B:-if there are sufficient reasons revision may be made only after obtaining sanction of Govt after justifying it
- C:-if both parties of the contract, agree revision may be made for valid reasons
- D:-if revision of rate is felt absolutely necessary, the work should be re-tendered

Correct Answer:- Option-B

Question79:-If in the case of a work executed on the schedule contract or piece work system, the circumstances are so urgent that it is not possible to sign a formal contract or piece work agreement, what is the procedure to be adopted?

A:-in such cases it will be sufficient to have a written order for the work signed both by piece worker or the contractor and the officer on the spot

- B:-the situation may be reported to next higher authority
- C:-formal agreement may be entered into after the emergent situation is over
- D:-in such cases written agreement may be dispensed with

Correct Answer:- Option-A

Question80:-What is the purpose of requiring tenderers to furnish earnest money deposit along with their tenders?

- A:-to ensure that the contractor is financially sound
- B:-to ensure that he is an earnest partner in the tender process
- C:-EMD is the guarantee of tenderer to deposit the required security and to enter into the required agreement on intimation of the acceptance of his tender
- D:-to ensure that he will not back out of the contract

Correct Answer:- Option-C

Question81:-What is the method by which recovery ordered to be made from a contractor cannot be watched through other accounts is enforced?

- A:-by maintaining a register of recoveries (Form KPW 87)
- B:-through the suspense register Misc., works advance
- C:-by maintaining audit objections register
- D:-through contractor ledger

Correct Answer:- Option-A

Question82:-The object of maintenance of the 'register of works' is to get an analysis of _____

- A:-cost of sub works
- B:-cost of sub heads
- C:-the rate of cost of work
- D:-all the three above 1, 2, 3 and to foresee as far as possible excess over estimate

Correct Answer:- Option-D

Question83:-It is whose responsibility for ensuring correctness of contractor's ledger and for securing agreement month by month between the balances detailed in the works abstracts and the corresponding balance in the ledger?

- A:-divisional officer
- B:-divisional accountant
- C:-head clerk
- D:-none of the above

Correct Answer:- Option-B

Question84:-Is it permissible to furnish to a contractor an extract from his account in the contractor's ledger?

- A:-No. Not permissible
- B:-May be given at the discretion of the Divisional Officer
- C:-Yes. It should be furnished and he should be encouraged to look at his account in the ledger and sign it in token of his acceptance
- D:-none of these

Correct Answer:- Option-C

Question85:-If an error is detected in the accounts of a division after despatch of supplementary accounts of March of that year to the AG for incorporation in the accounts records, what is the procedure to be followed?

- A:-prepare a transfer entry and send it to AG for incorporation in the accounts
- B:-it should nevertheless be reported to the AG for instruction (unless the amount involved is insignificant)
- C:-Ignore the error noticed as the accounts of the year are closed
- D:-None of these

Correct Answer:- Option-B

Question86:-Why is that Goods received sheets are to be treated as very important account records?

- A:-because payments for all stock received are made on the basis of entries in the original records
- B:-to ascertain the date of receipt of a particular item of stock
- C:-the particulars of store items received are recorded there in
- D:-it is a prescribed account record

Correct Answer:- Option-A

Question87:-Can the scope of sanction be extended to carryout additional work of a project from actual savings due to abandonment of a part of a work or any other cause?

- A:-Yes
- B:-Yes. Provided it is of absolute necessity
- C:-No. It is not permissible to use savings out of a sanction in such manner without the sanction of competent authority
- D:-Yes. If overall cost is within the original estimate

Correct Answer:- Option-C

Question88:-_____ should be scrutinized by the D.A before they are incorporated in the concerned registers and schedules and monthly accounts.

- A:-Cash book
- B:-Stock accounts
- C:-Transfer entry transactions
- D:-All the above 1, 2, 3

Correct Answer:- Option-D

Question89:-A lapsed PW deposit will be authorised for repayment by the AG only after ascertaining _____

- A:-that the item was really received
- B:-it was actually credited to Govt as lapsed

C:-that the claimants identify and title to the money are certified by the divisional officer

D:-all the particulars mentioned at 1, 2, 3 above

Correct Answer:- Option-D

Question90:-What is the stipulated procedure to be followed, when it is found that a work has been completed but there exists a liability to settle the bills of a private supplier?

A:-work account may be closed after waiting for a month from the date of final notice to the supplier

B:-work accounts may be closed as such and reopened when the supplier demands the amount due to him

C:-the outstanding amount under the sub head "purchases" in the works account transferred to "PW deposit" and accounts closed

D:-none of these

Correct Answer:- Option-C

Question91:-Who is the authority specified in the rules to fix value of lands, improvements and buildings transferred from a service department to a commercial department?

A:-The district collector adopting the principles of valuation under the land acquisition act and rules

B:-Govt

C:-Head of the service department

D:-Land acquisition Officer

Correct Answer:- Option-A

Question92:-What is the time limit laid down in the rules for sending replies to objections received from AG after his audit of the monthly accounts from time to time?

A:-audit notes-20 days objection statement - one month

B:-audit notes - 15 days of receipt objection statement - within one month

C:-audit notes - one month objection statement - one month

D:-audit notes - 15 days objection statements - 15 days

Correct Answer:- Option-B

Question93:-Under what circumstances the register of tenders (form KPW 90) is treated as subsidiary cash book to some extent?

A:-it cannot be so treated

B:-when EMD attached to tenders and returned to tenderes on the same day of opening of the tenders and their stamped receipt is obtained in that register

C:-it is not permissible to have a subsidiary register to the cash book

D:-none of these

Correct Answer:- Option-B

Question94:-The cost of land acquired for two or more non commercial departments conjointly for a construction work is to be debited to _____

A:-Wholly debited to the department for which the greater part of the land was acquired. (in the absence of special reasons to the contrary)

B:-PW dept

C:-Among the departments equally

D:-each Dept in proportion to the area of land acquired

Correct Answer:- Option-A

Question95:-While closing the accounts of works completed, heavy outstanding balances under which head should receive special attention of the Divisional Officer?

A:-Purchases

B:-Contractors

C:-Additional charges for materials issued to contractors

D:-None of these

Correct Answer:- Option-C

Question96:-Is it necessary for the Divisional officer to review the several registers and accounts maintained in the divisional/sub divisional offices?

A:-not necessary as the review of such documents is to be done by the D.A.

B:-he may review such of the registers put up by the D.A

C:-he is required to review them before rendering accounts for March of each financial year

D:-He has to review them from time to time and for this he may require them to be laid before him through the D.A monthly or at intervals as fixed by him

Correct Answer:- Option-D

Question97:-When any Govt land is transferred from a Civil dept to a Commercial undertaking of a remunerative nature and after a few years such a land after use is returned to the former, such land or portions there of shall revert to Govt and amount of compensation payable to such dept shall be _____

A:-the market value at the time the land is returned

B:-the book value of the land at the time of original transfer

C:-as mutually agreed upon

D:-as fixed by the District Collector of the district in which the land is situated and in no case compensation fixed shall be in excess of the value realised at the time of original transfer

Correct Answer:- Option-D

Question98:-It is necessary that every cheque received from private individuals towards Govt dues should be entered in the cash book, as the rules enjoin that any money received should be brought to account in the cash book. Is any deviation is permissible?

A:-No every cheque is to be entered in the cash book

B:-in such cases where such types of transactions are frequent and numerous, the cheques may be initially entered in register of cheques received and adjusted and only daily totals of receipts and remittances entered in the cash book

C:-a separate cash book for such receipts in the form of chques from private parties is to be maintained

D:-the procedure (2) may be followed with the permission of SE

Correct Answer:- Option-B

Question99:-Is it permissible to debit expenditure on pay and allowances of the special officer and his staff employed for the acquisition of land for the PW dept, to the work concerned?

A:-No. should be borne by the revenue dept

B:-may be debited if there is provision of funds

C:-yes. such cost is debitable to the work for which the land is acquired

D:-as decided by SE

Correct Answer:- Option-C

Question100:-What are the important points to be seen before the accounts of a work is closed on its completion

A:-All adjustments necessary under the rules have been duly made

B:-all liabilities not originally brought into account have either been liquidated or since brought to account

C:-the balances under the suspense heads opened under the works account have been closed

D:-all the points at 1, 2, 3 above

Correct Answer:- Option-D