

EASY WALK OVER PC-16

1-50 QUESTIONS ON CPWA CODE

GUIDE
PART II

2013

PRAMOD

CENTRAL PUBLIC WORKS ACCOUNT CODE

1. The term administrative approval denotes:-

- (i) The formal acceptance by the administrative department concerned of the proposals for incurring expenditure on a work connected with the requirements of such administrative department.
- (ii) It is an order to the Public Works Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work.
- (iii) It is an order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair.
- (iv) Administrative approval is given by the work requisitioning authority on the basis of preliminary estimate prepared by the PWD.

- (a) (i) & (iv) are correct.
- (b) (i), (ii) & (iv) are correct.
- (c) (i), (ii) & (iii) are correct.
- (d) (i), (iii) & (iv) are correct.

Ans : (b) Para 2.1.1 (2) of CPWA code.

2. There are four main stages in the execution of a work. Find the odd one out.

- (a) Administrative approval.
- (b) Expenditure sanction.
- (c) Availability of funds
- (d) Technical sanction.
- (e) Preliminary Estimate.

Ans : (e) Para 2.1 of Works Manual 2007.

3. No work should normally be commenced or any liability thereon incurred by Public Works Department until :-

- (i) Administrative approval has been obtained.
- (ii) Detailed estimate has been technically sanctioned.
- (iii) Expenditure sanction has been accorded
- (iv) Allotment of funds are made.

- (a) (i) & (ii) are correct.
- (b) (i), (ii) & (iii) are correct.
- (c) (i), (ii) & (iv) are correct.
- (d) All are correct.

Ans : (d) Para 2.1 of Works Manual 2007

4. An advance payment made to a contractor has the following characteristics :-

- (i) Previous sanction of Superintending Engineer is obtained.
- (ii) On the certificate of a responsible officer to the effect that not less than quantity of work paid for has actually been done.
- (iii) The grant of a second advance before the first one has been recovered should never be permitted.
- (iv) When an advance payment has been authorised by the competent authority, it should be followed by detailed measurement within a month.

- (a) (i) & (ii) correct.
- (b) (i), (ii) & (iii) correct.
- (c) (ii), (iii) & (iv) correct.
- (d) All are correct.

Ans : (a) Para 2.1.1 (3) & 10.2.23 of CPWA code.

5. Asset does not include :-

- (a) All outstanding or anticipated credits, which have to be taken in reduction of final charges.
- (b) Recoveries of advances or recoverable payment.
- (c) Sale proceeds or transfer value of surplus materials.
- (d) None of these.

Ans : (d) 2.1.1.(5) of CPWA Code

6. The term 'Book Transfer' may also represent:-

- (a) Corrections and amendments made in Cash and Stock previously taken to account.
- (b) The payment of bills of a supplier by way of Demand Draft.
- (c) Payment of outstanding liabilities due to a contractor for more than 1 year by way of cheque.
- (d) None of these.

Ans : (a) 2.1.1. (7) of CPWA Code

7. "Contingencies" indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct -----head but pertains to the work as a whole.

- (a) Major Head
- (b) Sub Major Head
- (c) Minor Head
- (d) Sub Head.

Ans : (d) 2.1.1. (14) of CPWA Code

8. Which of the following cannot be a 'contractor' for the execution of works, maintenance or repairs or for services in connection therewith :-

- (a) The agency of a District Board.
- (b) A local body.
- (c) Agency of another civil department.
- (d) Any individual.

Ans : (d) Para 2.1.1 (15) & Para 10.8.6 of CPWA Code

9. Works executed for municipalities and other public bodies, when the cost of which is met not out of government funds but from non-government sources are called :-

- (a) Municipal Works.
- (c) Civil Works.
- (d) Deposit works.
- (e) Non-govt works.

Ans : (c) Para 2.1.1 (17) of CPWA Code

10. Sub scheme is represented by :-

- (a) Major Head
- (b) Sub Major Head
- (c) Minor Head
- (d) Detailed Head.

Ans : (d) Para 2.1.1 (18) of CPWA Code

11. The charges which cannot be incorporated directly in the regular accounts of the expenditure of the Public Works Department is called :-

- (a) Direct charges.
- (b) Indirect Charges
- (c) Work Contingencies.
- (d) Office contingencies.

Ans : (b) Para 2.1.1 (19) of CPWA Code

12. Charges pertaining to a work, project, or job, which are incurred directly for its execution and are included in the regular accounts of it is named :-

- (a) Direct Charges.
- (b) Direct Receipts.
- (c) Incidental Charges.
- (d) Work Contingencies.

Ans : (a) Para 2.1.1 (19) of CPWA Code

13. What would be the most appropriate definition of a Direction Office :

- (a) The office of a Divisional Officer who is also entrusted at any time with the receipt and disbursement of public money and his emoluments included Direction charges.
- (b) The office of a Chief Engineer who himself is entrusted with the execution of works and receipts and disbursement of public money.
- (c) The office of a Sub Divisional Officer who is not himself entrusted with the execution of works or with the receipt and disbursement of public money.
- (d) The office of a Superintending Engineer who has one or more Divisional Officers working under his orders and is not himself entrusted with the execution of works.

Ans : (d) Para 2.1.1 (20) & (21) of CPWA Code

14. Who amongst the following does not come under the definition of a Divisional Officer :-

- (a) An executive officer of the Public Works Department who is subordinate to another executive or disbursing officer of the Department.
- (b) The officer in charge of an independent sub-division.
- (c) Disbursing Officers of other departments, if they spend Public Works funds and

are required to render their accounts direct to the Pay & Accounts Officer.

(d) Superintendent of a Workshop working independently of a Divisional Officer

Ans : (a) Para 2.1.1 (24) of CPWA Code

15. Inclusive Rate of Cost means :-

(a) The rate of cost of the entire work relating to a sub-head, including the cost of material, if recorded separately in Accounts.

(b) The rate of cost of the entire work relating to a sub-head, including the cost of labour, if recorded separately in Accounts.

(c) The rate of cost of the entire work relating to a sub-head, including the cost of material and labour, if recorded together in Accounts.

(d) The rate of cost of the entire work relating to a sub-head, including the cost of direct charges, if recorded separately in Accounts.

Ans : (a) Para 2.1.1 (29) of CPWA Code

16. Intermediate Payment is a term applied to a disbursement of :-

(a) Advance Payment.

(b) Secured advance

(c) On account payment

(d) Any of these.

Ans : (d) Para 2.1.1. (30) of CPWA Code

17. Issue rate includes :-

(i) Charges for handling and keeping initial accounts..

(ii) Charges incurred on account of the custody of stock and the maintenance of the store godown or yards.

(iii) Supervision Charges.

(iv) Handling and other incidental charges.

(a) (i) & (iii) correct.

(b) (i), (ii) & (iii) correct.

(c) (i), (ii) & (iv) correct.

(d) All are correct.

Ans : (c) Para 2.1.1. (31, 55, & 59) of CPWA Code.

18. Storage charges are reviewed and fixed :-

- (a) At the end of a financial year.
- (b) On the occurrence of stock taking.
- (c) At the beginning of a year.
- (d) At the discretion of Divisional Officer.

Ans : (c) Para 2.1.1 (31) of CPWA Code.

19. Handling charges and other incidental storage charges will be included in the Issue Rate by adding a suitable percentage based on the carriage and other incidental charges incurred :

- (a) in the previous year.
- (b) in the current financial year.
- (c) at the end of a financial year.
- (d) in the all years.

Ans : (a) Para 2.1.1 (31) of CPWA Code.

20. When a separate materials account is kept for one or more sub-heads of an estimate and the term "labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than

- (i) The cost of materials issued direct.
- (ii) Carriage and incidental charges in connection with the materials.
- (iii) The cost of Work Charged Establishment.
- (iv) The expenditure incurred on account of day labour.

- (a) (i), (ii) & (iii) correct.
- (b) (i), (iii) & (iv) correct.
- (c) (i) & (ii) correct.
- (d) (iii) & (iv) correct

Ans : (c) Para 2.1.1 (32) of CPWA Code.

21. The following will not be covered under the definition of 'Liability'.

- (a) Anticipated charges which are adjustable as final charges, but yet to be paid.
- (b) Anticipated charges which are adjustable as final charges, but not yet due for payment.

- (c) Anticipated charges which are adjustable as final charges, having fallen due but have not been placed to the credit of the persons concerned.
- (d) None of these.

Ans: (d) All the options come under the definition of 'Liability'. Para 2.1.1 (33) of CPWA Code

22. The works executed by the Public Works Department on behalf of a Municipality, Port Trust or other corporation, when the cost of the works is met neither from Government funds nor Deposits, then it should be.

- (a) Municipal works.
- (b) Miscellaneous works.
- (c) Local Loan works.
- (d) Grant-in-aid.

Ans : (c) Para 2.1.1 (34) of CPWA Code

23. Major work is a term applied to the estimate for a work when the sanctioned amount of the works expenditure is :

- (a) Rs. 5000000/-
- (b) More than 5000000/-
- (c) Rs. 500000/-
- (d) More than 500000/-

Ans : (b) Para 2.1.1 (35) of CPWA Code

24. The unit of classification in government accounts denoting 'function' :

- (a) Major Head
- (b) Minor Head
- (c) Sub Head
- (d) Detailed Head

Ans : (a) Para 2.1.1 (36) of CPWA Code

25. What is inappropriate with regard to 'Market Rate'.

- (a) It indicates the cost per unit at which the article can be procured at a given time from the public markets suitable to the division for obtaining supply.
- (b) It includes carriage and incidental charges.
- (c) It includes a reasonable provision for wastage and depreciation.
- (d) It includes storage charges.

Ans : (d) Para 2.1.1 (37) of CPWA Code

26. Minor Head means :

- (a) Sub Function
- (b) Object of expenditure.
- (c) Primary Unit of appropriation.
- (d) Programme.

Ans : (d) Para 2.1.1 (39) of CPWA Code

27. Payment on Account means

- (a) Payments to contractor's bank account, instead of direct to contractors.
- (b) A running account payment to a contractor in respect of work done or supplies made by him and duly measured.
- (c) A running account payment to a contractor in respect of work done and measurement awaited.
- (d) A final payment made to the contractor on the completion of the contract for the work or supplies.

Ans : (b) Para 2.1.1 (40) of CPWA Code

28. The term 'Outturn' denotes :-

- (a) Value of the Raw materials used in a manufacture operation.
- (b) Value of the surplus material sold or disposed of during a manufacture operation.
- (c) Value of the finished products of manufacture operation.
- (d) Turn over of a manufacturing unit of Public Works Department during a financial year.

Ans : (c) Para 2.1.1 (42) of CPWA Code

29. Which of the following does not come under Public Works.

- (a) Civil works and Irrigation
- (b) Navigation, Drainage Works and Embankment
- (c) Roads and Bridges
- (d) None of these.

Ans : (d) Para 2.1.1 (44) of CPWA Code

30. "Rate of Cost" means

- (a) The total upto date cost of a work divided by the cost of labour and materials.
- (b) The total quantity of a work divided by the total cost of it.
- (c) The total cost of a work divided by its quantity.
- (d) None of these.

Ans : (c) Para 2.1.1. (47) of CPWA Code.

31. Which of the following has the least probability to be included in the term "Recoverable Payments".

- (a) Secured Advance.
- (b) On account payment.
- (c) Advance Payment.
- (d) None of these.

Ans : (b) Para 2.1.1. (49) of CPWA Code

32. What would be the best definition for a 'Running Account'?

- (a) An account with a contractor when payment for work is made to him at convenient intervals subject to final settlement of the account on the completion of his contract.
- (b) This term is used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of work.
- (c) An account with a contractor who agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum.
- (d) None of these.

Ans : (a) Para 2.1.1. (50) of CPWA Code

33. Secured Advance is a term applied specifically to an advance :-

- (a) Made on the security of materials brought to site of work, to a contractor whose contract is for the labour rate only.
- (b) Made on the security of materials brought to site of work, to a contractor whose contract is for the completed item of work.
- (c) Made on the security of materials in transit which would be ultimately brought to site for bonafide use on the work.

(d) Made to a contractor for collecting materials which is very urgent for the contracted work.

Ans : (b) Para 2.1.1. (52) of CPWA Code

34. Storage charges does not include the expenditure incurred on :-

- (a) Work-charged establishment employed on handling and keeping initial accounts.
- (b) The custody of stock and the maintenance of the store godown.
- (c) The maintenance of railway yard laid for the acquisition and supply of stores.
- (d) The acquisition of stores from the suppliers.

Ans : (d) Para 2.1.1. (55) of CPWA Code

35. Who amongst the following does not come under the term 'Sub Divisional Officer'.

- (i) A gazetted officer who holds the charge of a recognized sub-division subordinate to a Divisional Officer.
- (ii) A non gazetted officer, who holds the charge of a recognized sub-division subordinate to a Divisional Officer.
- (iii) A Divisional Officer who himself execute charge of any works when it has not been constituted into a regular sub-divisional charge.
- (iv) A Divisional Officer who holds the immediate charge of a recognized sub-division in addition to his own duties as the executive head of the division.

- (a) (ii) only.
- (b) (ii) & (iv) only.
- (c) (ii) & (iii) only.
- (d) None of these.

Ans : (d) All the options fulfills the conditions of a Sub Divisional Officer.(Para 2.1.1. (56) of CPWA Code)

36. 'Earth excavation' for the construction of a Medical College building is usually treated as:-

- (a) Sub Head.
- (b) Sub Contract.
- (c) Sub Work.
- (d) Substandard Work.

Ans : (a) Para 2.1.1. (57) of CPWA Code

37. For the purpose of financial control and statistical convenience the estimate of a large work is divided into:-

- (a) Sub Work.
- (b) Major Head.
- (c) Sub Head.
- (d) Sub Major Head.

Ans : (c) Para 2.1.1. (57) of CPWA Code

38. Among the following find the odd one which does not come under the purview of "Sub Head".

- (a) Excavation work.
- (b) Wood Work.
- (c) Building Work.
- (d) Concrete Work.

Ans : (c) Para 2.1.1. (57) of CPWA Code.

39. The term 'Sub-work' is often need not be applied for the construction of :-

- (a) The outer wall of a Central Jail.
- (b) The solitary cells of a Central Jail.
- (c) The Cook house of a Central Jail.
- (d) The Entrance Point of a Central Jail.

Ans : (d) Para 2.1.1. (58) of CPWA Code.

40. Which is the term that is commonly used to a distinct unit of a work, if that unit is sufficiently large or important to be kept distinct for the purpose of accounts ?

- (a) Sub Work.
- (b) Sub Head.
- (c) Separate Work.
- (d) Sub Head Work.

Ans : (a) Para 2.1.1. (58) of CPWA Code.

41. The charges which are ordinarily levied in addition to book value in respect of stock materials sold or transferred and are intended to cover such items of the expenditure incurred on the store as do not enter their book value is :-

- (a) Handling charges.
- (b) Supervision Charges.
- (c) Storage Charges.
- (d) Maintenance Charges.

Ans : (b) Para 2.1.1. (59) of CPWA Code.

42. Which of the following need not necessitates the maintaining of a suspense account ?

- (i) Advance Payment to a contractor.
- (ii) Secured Advance to a contractor.
- (iii) Fine levied on contractor for bad work and yet to be recovered.
- (iv) Cost of materials issued direct to work executed through a contractor at labour rate.

- (a) (i) & (ii) are correct.
- (b) (i), (ii) & (iii) are correct.
- (c) All correct.
- (d) None of these.

Ans : (d) All the options requires to open a Suspense Account under the Major Head of expenditure. Para 2.1.1 (60) of CPWA Code & Para 10.5.12 of CPWA Code.

43. The charges under a suspense account will make what kind of changes under the major head of expenditure ?

- (a) Enhancement.
- (b) Reduction.
- (c) Any of the above.
- (d) No change.

Ans : (a) Para 2.1.1 (60) of CPWA Code.

44. The receipts under a suspense account will make what kind of changes under the major head of expenditure ?

- (a) Enhancement.
- (b) Reduction.
- (c) Remains the same.
- (d) None of these.

Ans : (b) Para 2.1.1 (60) of CPWA Code.

45. Suspense Account is a :-

- (a) Major Head.
- (b) Sub Major Head.
- (c) Minor Head.
- (d) Sub Head.

Ans : (c) Para 2.1.1 (60) of CPWA Code.

46. Works of construction or maintenance relating to water courses are usually referred as :-

- (a) Civil Works.
- (b) Public Works.
- (c) Takavi works
- (d) Local loan works.

Ans : (c) Para 2.1.1 (61) of CPWA Code.

47. Given the options, what would define appropriately the term “Technical Sanction”?

- (a) It is an order given by the competent authority sanctioning a preliminary estimate of the cost of a work proposed to be carried out in the PWD.
- (b) It is an acceptance by the administrative department of the proposals for incurring expenditure in the Public Works Department on a work initiated by such Department.
- (c) It is an order to the Public Works Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work.
- (d) It is an order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Public Works Department.

Ans : (d) Para 2.1.1 (62) of CPWA Code

48. The comprehensive meaning of the term “Works” exclude which of the following :

- (i) Works of construction or repair.
- (ii) Supply, repair and carriage of tools and plant,
- (iii) Manufacture and supply of the stores.
- (iv) Operation of a workshop.

- (a) (iv) only.
- (b) (iv) & (iii) only.
- (c) (iv) & (ii) only.
- (d) None of these.

Ans : (d) All the options include under the definition of the term 'Work'. Para 2.1.1 (65) of CPWA Code

49. What do you mean by 'Works outlay'?

- (a) Expenditure incurred by Public Works Department on General Establishment.
- (b) Expenditure incurred on repair and maintenance of public buildings by the Public Works Department.
- (c) The Capital charges on the special services connected with the construction, repair and maintenance of work.
- (d) All of these.

Ans : (c) Para 2.1.1 (66) of CPWA Code.

50. Voted expenditure is referred to :-

- (a) Expenditure flowing from Consolidated Fund of India duly voted by Parliament.
- (b) Expenditure incurred from Public Fund of India duly voted by the Parliament.
- (c) Expenditure incurred from Public Account of India duly voted by the Parliament.
- (d) Expenditure met from Consolidated Fund and Public Account duly voted by the Parliament.

Ans : (a) Para 2.1.1 (63) of CPWA Code

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PART III

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PRAMOD

51. The general principles to be followed in the classification of Public Works expenditure are laid down in :-

- (a) Government Accounting Rules, 1990.
- (b) General Financial Rules, 2005.
- (c) Works Manual.
- (d) Public Works Account Code.

Ans : (a) Para 3.1.2 of CPWA Code.

52. Central Public Works Department can never be entrusted with the execution of the following works :-

- (i) Defence and Military Engineering Service.
- (ii) State Public Work Department.
- (iii) Telecommunication and Railways.
- (iv) Non-Government works.

- (a) (i) & (iv)
- (b) (ii) & (iii)
- (c) All of these.
- (d) None of these.

Ans : (d) Para 3.1.1 of CPWA Code. (All of these works may also be entrusted to the CPWD, either occasionally or as a standing arrangement)

53. As a general rule the classification of transaction in Government accounts, shall have closer reference to :-

- (i) Function and Programme.
- (ii) Activity of the Government.
- (iii) Object of the Revenue or Expenditure.
- (iv) Department in which the revenue or expenditure occurs.

- (a) (i)
- (b) (i) & (ii)
- (c) (i), (ii) & (iii)
- (d) All the above.

Ans : (c) Para 3.1.2 of CPWA Code.

54. The classification of government transactions will have the closest reference to :-

- (a) Function.
- (b) Programme.
- (c) Activity.
- (d) None of the above.

Ans : (a) Para 3.1.2 of CPWA Code.

55. Expenditure on the maintenance and repairs of the non-residential buildings under the administrative control of the P.W.D are shown under the Major Head :

- (a) 2059-Public Works.
- (b) 2216-Public Works.
- (c) 2054-Public Works.
- (d) None of these.

Ans : (a) Para 3.1.2 of CPWA Code.

56. Outlay on non-Government works is charged against :-

- (a) The budget Grant.
- (b) Grant-in-aid.
- (c) Loans and Advances.
- (d) Deposit received.

Ans : (d) Para 3.1.3 of CPWA Code.

57. Transactions relating to the charges and receipts connected with the services of the following will not be adjusted finally in the accounts Public Works Department :-

- (i) Postal & Telecommunication.
- (ii) Works pertaining to Forest.
- (iii) Works connected with the conservation of ancient monuments of Archeological Department.
- (iii) Works connected with the construction and maintenance of civil aerodromes.
- (iv) Works pertaining to Salt, Lighthouse and Mints.

- (a) (i), (ii) & (iii)
- (b) (i), (iii) & (iv)
- (c) Any of these.
- (d) None of these.

Ans : (c) Para 3.1.3 of CPWA Code.

58. When a Division undertakes a service on behalf of another Division, the accounts settlement is resorted through :-

- (a) Advance Payment.
- (b) Cash Settlement Suspense Account.
- (c) Cash Payment.
- (d) Cash Assignment Account..

Ans : (a) Note 2 below Para 3.1.3 of CPWA Code

59. The transactions of Public works Department may be grouped under the heads other than the one indicated below :-

- (a) Expenditure and Revenue Heads.
- (b) Major and Minor Heads.
- (b) Suspense and Deposit Heads.
- (c) Remittance Head.

Ans : (b) Para 3.1.6 of CPWA Code.

60. Receipts of cash received from other departments or Governments is carried out through :-

- (a) Revenue Head.
- (b) Remittance Head.
- (c) Minor Head.
- (d) Object Head.

Ans : (b) Para 3.1.6 of CPWA Code

61. Which of the following represents 'Remittance Head' ?

- (a) 8652
- (b) 8658
- (c) 8782
- (d) 8675

Ans : (c) Para 3.1.6 of CPWA Code

62. In the case of expenditure heads, the main unit of classification is :-

- (a) Major Head.
- (b) Minor Head
- (c) Sub Head.

(d) Object Head.

Ans : (a) Para 3.1.7 of CPWA Code

63. The detailed classification of any Public Works Major Heads that may be introduced for the booking of special expenditure, shall be prescribed by :-

- (a) The Comptroller General of Accounts.
- (b) Director General of Works.
- (c) Comptroller and Auditor General of India.
- (d) Central Government.

Ans : (d) Note 2 of Para 3.1.7 of CPWA Code

64. The Administration of some Union Territories is vested with the powers of opening of certain heads of account within their respective territories. Which are they :-

- (a) Major Head, Minor Head & Sub Head.
- (b) Minor Head, Sub Head & Detailed Head.
- (c) Sub Head , Detailed Head & Object Head.
- (d) Detailed Head & Object Head.

Ans : (c) Note 1 of Para 3.1.7 of CPWA Code.

65. When the Public Works Department undertakes works of other departments as a standing arrangement and the cost is debitable to those departments, the classification of the transactions is intimated by :-

- (a) The concerned Head of the Department.
- (b) Pay and Accounts Officer.
- (c) Comptroller and Accountant General.
- (d) Central Government.

Ans : (b) Note 3 below Para 3.1.7 of CPWA Code.

66. The classification and the Heads of Accounts under which Government transactions are adjustable have been indicated in the list of Major and Minor Heads of Account as mentioned in :-

- (a) Government Accounting Rules, 1990.
- (b) General Financial Rules 2005.
- (c) Receipt & Payment Rules 1983.
- (d) Central Public Works Manual.

Ans : (a) Para 3.1.8 of CPWA Code

67. The order in which the Major and Minor Heads shall appear in all account records shall be prescribed by

- (a) The Comptroller General of Accounts.
- (b) The Comptroller and Auditor General of India.
- (c) The Accountant General of the respective State.
- (d) The Central Government.

Ans : (d) Note below Para 3.1.8 of CPWA Code.

68. The incidence of expenditure between voted and charged is determined by the :-

- (a) President of India.
- (b) Parliament.
- (c) Constitution of India.
- (d) Union Finance Ministry.

Ans : (c) Para 3.1.9 of CPWA Code.

69. Find the incorrect statement in respect of Revenue and Expenditure of the Government ?

- (a) Revenue is realised and placed to credit of Government as it falls due under the rules governing it.
- (b) Expenditure can be incurred only against a grant voted by the Parliament.
- (c) Expenditure can be incurred against the appropriations provided for to meet charged Expenditure.
- (d) Revenue is realised and placed to credit of Government only when it is received.

Ans : (d) Para 3.1.9 of CPWA Code.

70. Expenditure incurred on account of payments made after an award has been made a Rule of the Court but prior to the issue of decree is debitable to :-

- (a) The voted section of the grant.
- (b) The contingent section of the grant.
- (c) The charged section of the grant.
- (d) Any of these.

Ans : (c) Para 3.1.9 of CPWA Code

71. An arbitral tribunal awarded a compensation of Rs 3,00,000 to the contractor during the course of a work. The sum required to satisfy the award is to be charged on the :

- (a) Public Fund of India
- (b) Consolidated Fund of India
- (c) Public Account of India
- (d) Contingency fund of India.

Ans : (c) Note 1 below Para 3.1.9 of CPWA Code

72. The award made by a private arbitrator is filed in a court of law and a decree is obtained in terms of the award, the expenditure required to satisfy the decree of the court will be :

- (a) Expenditure charged on the Consolidated Fund of India.
- (b) Expenditure charged on the Public Fund of India.
- (c) Voted expenditure on the Consolidated Fund of India.
- (d) None of the above.

Ans : (a) Note 1 below Para 3.1.9 of CPWA Code

73. The primary disbursing officer of the Division is :-

- (a) The Superintending Engineer.
- (b) Chief Engineer.
- (c) Sub Divisional Officer.
- (d) None of the above.

Ans : (d) Divisional Officer is the Primary disbursing Officer of a division. Para 3.2.1 of CPWA Code

73. The Chief controller of accounts permits the Divisional Officer to draw the funds that required for all disbursements in connection with the execution of works through :-

- (a) Vote on account.
- (b) Letter of Credit.
- (c) Vote of Credit.
- (d) Letter of Grant.

Ans : (b) Para 3.2.1 of CPWA Code

74. Drawal of funds by way of cheque against letter of credit can be used for all kinds of payments except :-

- (a) Contingent charges.
- (b) Long term advances.
- (c) GPF withdrawal of Group 'D' employees.
- (d) Pay & Allowances of gazetted staff working in the Division.

Ans : (b) Para 3.2.1 of CPWA Code.

75. The Divisional Officer is not authorized to make disbursement of :-

- (i) Pay and Allowances of Govt. Servant covered by New Pension Scheme 2004.
- (ii) GPF withdrawal of all staff other than Group 'D' employees.
- (iii) All long term advances.
- (iv) All short term loans and advances to Government servants recoverable in less than eighty instalments.

- (a) (i) & (iii) only.
- (b) (ii) & (iv) only.
- (c) (i) & (ii) only.
- (d) All the above.

Ans : (d) Para 3.2.1 & Para 6.2.2. of CPWA Code.

76. Name the bank where the Divisional offices are assigned a Cash Assignment Account by the Chief Controller of Accounts for drawal of cheques for payment of bills ?

- (a) Credited Bank.
- (b) Reserve Bank of India.
- (c) Accredited Bank.
- (d) Public Sector Bank.

Ans : (c) Para 3.2.1 of CPWA Code

77. Proforma Accounts are not prepared for :-

- (a) Irrigation works.
- (b) Transactions of Commercial undertakings.
- (c) Navigation, Embankment and Drainage Works
- (d) Civil Works.

Ans : (d) Para 3.2.1 of CPWA Code

78. The record of a transaction of receipt, if the exact head cannot be ascertained at once, should be classified temporarily under :-

- (a) Miscellaneous Public Works Advances.
- (b) PW Deposits.
- (c) Debt, deposit or remittance head to which it pertains.
- (d) None of the above.

Ans : (b) Para 3.2.2 of CPWA Code.

79. The record of a transaction of an expenditure/charge, but the exact head cannot be ascertained at once, should be classified temporarily under:-

- (a) PW Deposits
- (b) Miscellaneous Public Works Advances
- (c) Debt, deposit or remittance head to which it pertains.
- (d) None of the above.

Ans : (b) Para 3.2.2 of CPWA Code

80. Abstract Contingent bill are prepared in :-

- (a) GAR 30
- (b) GAR 31
- (c) GAR 32
- (d) GAR 33

Ans : (a) Sub para (v) of Annexure 'B' of Para 3.2.2 of CPWA Code

81. Who is responsible for the maintenance of accounts of the transactions correctly and in accordance with the rules in force?

- (a) Divisional Accountant.
- (b) Divisional Officer.
- (c) Head Clerk.
- (d) Senior Accountant and Cashier.

Ans : (b) Para 4.1.1 of CPWA Code

82. Maintaining financial regularity of the transactions of the Division is the responsibility of :-

- (a) Divisional Accountant
- (b) Senior Accountant

- (c) Sub Divisional Officer.
- (d) Divisional Officer

Ans : (d) Para 4.1.1 of CPWA Code

83. As a financial assistant what would be the role of a Divisional Accountant :-

- (a) Advise the Divisional Officer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally.
- (b) Applying certain preliminary checks to the initial accounts, vouchers etc.
- (c) Compile the accounts of the division in accordance with the prescribed rules and from the data furnished to him.
- (d) Assist the Divisional Officer for the scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the Divisional Officer's own powers of sanction.

Ans : (a) Para 4.2.2. of CPWA Code.

84. Which of the following does not comprise of the three fold functions of a Divisional Accountant ?

- (a) Compiler of the accounts of the Division.
- (b) Internal checker.
- (c) Financial assistant.
- (d) Custodian of the tender documents.

Ans : (d) Para 4.2.2. of CPWA Code

85. To enable him to discharge his duties efficiently, the Divisional Accountant is treated as the senior member of the office establishment of the division though his position is analogous to that of a Sub-Divisional Officer. How can a Divisional Accountant be defined in terms of '*Analogous*' ?

- (a) Divisional Accountant is subordinate to Sub Divisional Officer.
- (b) Sub Divisional Officer is equivalent to Divisional Accountant.
- (c) Divisional Officer is superior to Divisional Accountant.
- (d) Divisional Accountant is comparable to Sub Divisional Officer.

Ans : (d) Para 4.2.2. of CPWA Code

86. Find the feature that unsuitable to Divisional Accountant's Objection form.

- (a) An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Pay and Accounts Officer.

(b) It will be the duty of Divisional Accountant to comply with the orders of the Divisional Officer with respect to removal of objections recorded in the Objection form.

(c) It is being maintained in Form 60.

(d) Divisional Officer has an opportunity of accepting the Divisional Accountant's advice on reconsideration and ordering action accordingly, or of recording for the information of the Pay and Accounts Officer, his reasons for disregarding that advice.

Ans : (b) Para 4.2.3 of CPWA Code.

87. Which of the following would be more appropriate in respect of functions executed by the Divisional Accountant with respect to tendering process?

(a) He should conduct personally a test check of the computed and checked tenders.

(b) He should see that the comparative statement correctly incorporates the totals as checked on the individual tenders.

(c) He is responsible for the arrangements for checking the computed tenders and responsible for safe custody of tender documents.

(d) He is in charge of overall supervision of the tendering process.

Ans : (d) Para 4.2.4 of CPWA Code

88. Which of the following is correct.

(i) The Divisional Officer is authorised to entrust the receipt and disbursement of cash to the Divisional Accountant at his discretion.

(ii) As a rule the Divisional Accountant is required to receive or pay out cash of the monetary transactions at the headquarters of the Divisional Office.

(iii) The Divisional Accountant should not be normally authorised to issue final receipts over his own signature.

(iv) The volume of the monetary transactions at the headquarters of the Divisional Office have an impact on entrusting the receipt and disbursement of cash to the Divisional Accountant.

(a) (i) & (iii)

(b) (ii) , (iii) & (iv)

(c) (iii) & (iv)

(d) (i), (iii) & (iv)

Ans : (c) Para 4.2.5 of CPWA Code.

89. In token of check, the Divisional Accountant should affix his dated initials in the divisional cash book :

- (a) After the last entry of the month.
- (b) After the closing entry of the financial year.
- (c) After the each entry in the cash book.
- (d) After the last entry of the day.

Ans : (d) Para 4.2.5 of CPWA Code

90. On periodical inspection, the Divisional Accountant noticed some defects in the accounts records of a Sub-Divisional Office. In such an event, who is responsible for imparting necessary instructions thereon to the Sub-Divisional Officer ?

- (a) Divisional Officer.
- (b) Divisional Accountant.
- (c) Internal Audit Wing.
- (d) Statutory Audit Wing.

Ans : (b) Para 4.2.6 of CPWA Code

91. Serious financial irregularities were noticed during the periodical inspection of accounts records by the Divisional Accountant. What would be the correct pair of subsequent actions ?

- (i) Should be set right under the orders of competent authority.
- (ii) Should not be set right but placed on record for the inspection of the Chief Controller of Accounts.
- (iii) Need not be reported to the Chief controller of Accounts since the defects were set right under the orders of competent authority.
- (iv) Reported at once for the information of the Chief Controller of Accounts.

- (a) (i) & (iv)
- (b) (i) & (iii)
- (c) (ii) & (iv)
- (d) None of the above.

Ans : (a) Para 4.2.6 of CPWA Code.

92. Find the correct one which represents Register of Interest bearing securities & Annual account of interest bearing securities respectively.

- (a) CPWA 55 & 56. (b) CPWA 65 & 66. (c) CPWA 75 & 76. (d) CPWA 85 & 86.

Ans : (d) Para 4.2.6 of CPWA Code.

93. Check of sanctions accorded by the Divisional Officer is conducted in the Pay & Accounts Office only in respect of :-

- (a) Sanctions to write off of stores or losses of public money.
- (b) Technical Sanctions of projects costing more than 20 lakhs.
- (c) Technical Sanctions of non-projects costing more than 5 lakhs.
- (d) Administrative sanction.

Ans : (a) Para 4.4.1 of CPWA Code

94. The results of audit/inspection are communicated to the Divisional Officer in the form of :-

- (i) Audit Notes
- (ii) Inspection Reports
- (iii) Letters
- (iv) Memoranda

- (a) (ii) only.
- (b) (i) & (ii) only.
- (c) (i), (ii) & (iv) only.
- (d) Any of these.

Ans : (d) Para 4.5.1 of CPWA Code

95. Part I of the Audit Note and the Inspection Report should be returned to the Audit Officer through the :-

- (a) Superintending Engineer.
- (b) Chief Engineer.
- (c) Divisional Officer.
- (d) Any Superior Officer.

Ans : (a) Para 4.5.2 of CPWA Code

96. What are the common practices adopted by the Divisional Offices for removal of an audit objection :-

- (i) Obtaining the requisite sanction or by
- (ii) Making the necessary recovery.
- (iii) Correcting or completing the relevant account or voucher by furnishing the necessary documents or information.

(iv) Securing compliance with the provisions of a specified rule.

- (a) (i) & (ii)
- (b) (i), (ii) & (iii)
- (c) (ii) & (iii)
- (d) Any of these.

Ans : (d) Para 4.5.3 of CPWA Code

97. An audit officer placed a transaction under objection. The Divisional Officer made a protest against the objection as being incorrect. Which of the following is most suitable to the context ?

- (a) The objection should not be held in force unless a formal intimation of its withdrawal is received from the Audit Officer.
- (b) The objection should be held in force unless a formal intimation of its withdrawal is received from the Audit Officer.
- (c) The objection once raised is final and it cannot be revoked by way of a protest of the Auditee institution as it being incorrect.
- (d) The objection should be held in force unless it is rectified through obtaining the requisite sanction or by making the necessary recovery.

Ans : (b) Para 4.5.3 of CPWA Code

98. The allotment of a particular sum of money to meet expenditure on a specified job as enunciated in the Detailed Demands for Grants is called :-

- (a) Appropriation.
- (b) Re-appropriation.
- (c) Either of these.
- (d) None of these.

Ans : (c) Para 5.1.1 of CPWA Code

99. For which of the following a Divisional Officer does not necessarily require any specific provision of funds within the appropriations for his own division:-

- (i) For payments chargeable to the accounts of other Divisions.
- (ii) Payments finally adjustable in the accounts of other departments of Government.
- (iii) Works executed on behalf of District Boards & Cantonments..
- (iv) Works executed for Municipalities and other public bodies.

- (a) (i) & (ii)
- (b) (iii) & (iv)
- (c) All of these.
- (d) None of these.

Ans : (c) Para 5.1.1 of CPWA Code

100. A grant or supplementary grant may be fall under :-

- (i) 4202 – Capital Outlay on Education, Sports, Art and Culture”
- (ii) 0401- Crop Husbandry.
- (iii) 2204 – Sports and Youth Services
- (iv) 2405 – Art & Culture

- (a) (i) & (iii) only
- (b) (ii) only
- (c) (i), (iii) & (iv) only.
- (d) (iii) & (iv) only.

Ans : (c) A grant or supplementary grant is made for an expenditure head. Option (ii) is a receipt head. Para 5.2.1 of CPWA Code.

EASY WALK OVER PC-16

101-150 Questions on CPWA CODE

**GUIDE
PART IV**

2013

PRAMOD

101. For purposes of financial control, the grant allotted to each major head of account is divided into:-

- (a) Primary units of appropriation.
- (b) Sub Work.
- (c) Minor units of appropriation.
- (d) Secondary units of appropriation.

Ans : (a) Para 5.2.1 of CPWA Code.

102. As per the Constitution of India, government accounts shall be kept in the following three parts :-

- (a) Consolidated Fund, Contingency Fund & Public Fund.
- (b) Consolidated Fund, Contingency Fund & Public Fund including Union Territories.
- (c) Consolidated Fund, Contingency Fund & Public Account.
- (d) Any of these.

Ans : (c) Para 5.2.2 of CPWA Code.

103. Which of the following relates to the term “Capital Expenditure” ?

- (a) Expenditure usually met from taxation and other receipts with the object of increasing concrete assets of a material and permanent character.
- (b) Expenditure met with from borrowed funds with the object of making assets of any nature.
- (c) Expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character.
- (d) None of these.

Ans : (c) Para 5.2.2 of CPWA Code.

104. Which of the following is incorrect in respect of allotment of code to Major Head and range of code numbers :-

- (a) A four digit Code has been allotted to the Major Head.
- (b) The first digit is ‘0’ or ‘1’ the Head of Account will represent Revenue Receipt, ‘2’ or ‘3’ will represent Revenue Expenditure.
- (c) The first digit ‘4’ or ‘5’ Capital Expenditure.
- (d) The first digit ‘6’ or ‘7’ Contingency Fund .

Ans : (d) Para 5.2.4 of CPWA Code

105. Contingency fund has some peculiar features. Which of the following is an exception :-

- (a) In Contingency Fund, there shall be two Major Heads, one for the receipt and the other for the expenditure.
- (b) There is a Contingency Fund for the Government of India, Government of each State or Union Territory.
- (c) Contingency fund represented by the Major Head '8000'.
- (c) Contingency Fund in the nature of an imprest for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by Parliament by law.

Ans : (a) Para 5.2.4 of CPWA Code

106. Transactions pertaining to the Public Accounts of Union Territories are booked under Public account of :-

- (a) Respective Union Territories.
- (b) Nearest State Government.
- (c) Central Government.
- (d) Government of Goa.

Ans : (c) Para 5.2.2 of CPWA Code

107. Which of the following does not include in the factors of the Consolidated fund of India :-

- (a) Revenue Receipt & Revenue Expenditure.
- (b) Public Deposit.
- (c) Loans & Advances.
- (d) Capital Receipt.

Ans : (b) Para 5.2.2 of CPWA Code

108. The six tier arrangement of the classification structure of government accounts are:-

- (a) Major Head, Sub Major Head, Minor Head, Sub Head, Detailed Head & Object Head.
- (b) Sectors, Major Head, Sub Major Head, Minor Head, Sub Head & Detailed Head.
- (c) Sectors, Sub Sectors, Major Head, Minor Head, Sub Head & Detailed Head.
- (d) Sectors, Major Head, Minor Head, Sub Head, Detailed Head & Object Head.

Ans : (d) Para 5.2.5 of CPWA Code.

109. The classification of government accounts are streamlined into different heads. Among the various heads find the prominent unit of classification.

- (a) Major Head.
- (b) Minor Head.
- (c) Sub Head.
- (d) Object Head.

Ans : (a) Para 5.2.5 of CPWA Code.

110. Find the correct combination.

- (a) Major Head, Sub Major Head, Minor Head, Sub Head, Detailed Heads & Object Heads.
- (b) Major Head, Sub Major Head, Sub Head, Minor Head, Detailed Heads & Object Heads.
- (c) Major Head, Sub Major Head, Sub Head, Minor Head, Object Head & Detailed Heads.
- (d) Major Head, Sub Major Head, Minor Head, Sub Head, Object Heads & Detailed Heads.

Ans : (a) Para 5.2.5 of CPWA Code

111. Name the head that sometimes find omitted while classifying government accounts.

- (a) Sub Major Head.
- (b) Sub Head.
- (c) Detailed Head.
- (d) Object Head.

Ans : (a) Para 5.2.5 of CPWA Code

112. Match the following :

(p)	Major Head	(i) Scheme
(q)	Minor Head	(ii) Programme
(r)	Sub Head	(iii) Unit of appropriation
(s)	Object Head	(iv) Function

- (a) (p)-(ii), (q)-(i), (r)-(iv), (s)-(iii)
- (b) (p)-(iii), (q)-(i), (r)-(ii), (s)-(iv)
- (c) (p)-(ii), (q)-(iii), (r)-(i), (s)-(iv)
- (d) (p)-(iv), (q)-(ii), (r)-(i), (s)-(iii)

Ans : (d) Para 5.2.5 of CPWA Code

113. The Head primarily meant for itemised control over expenditure is :-

- (a) Major Head.
- (b) Minor Head
- (c) Object Head.
- (d) Detailed Head.

Ans : (c) Para 5.2.5 of CPWA Code

114. 'Grants-in-aid' is an example of :-

- (a) Major Head.
- (b) Object Head.
- (c) Minor Head.
- (d) Sub Head.

Ans : (b) Para 5.2.5 of CPWA Code

115. Find the example that not relates to a major head corresponding to a function.

- (a) Loans and Investments.
- (b) Crop Husbandry
- (c) Public Work Office Building
- (d) Defence Services

Ans : (a) Para 5.2.5 of CPWA Code

116. Nature of expenditure such as "Salaries" is an example of :

- (a) Minor Head
- (b) Object Head
- (c) Sub Major Head
- (d) Detailed Head

Ans : (b) Para 5.2.5 of CPWA Code.

117. The detailed classification of accounts heads in government accounts and the order in which various heads shall appear in all accounts records shall be such as prescribed by the :-

- (a) Government on the advice of the Comptroller & Auditor General.
- (b) Comptroller and Auditor General.
- (c) President of the advice of the Comptroller & Auditor General.
- (d) The List of Major and Minor Heads of accounts of Union and States.

Ans : (c) Para 5.2.5 of CPWA Code

118. The receipts & expenditure transactions in respect of Public Works taking place abroad are accounted by :-

- (a) The Central Government.
- (b) Ministry of External Affairs & PAO.
- (c) High Commission/Embassy of India, PAO of Ministry of External Affairs & PAO of the department.
- (d) The accounting authorities of the foreign government and the government of India.

Ans : (c) Para 5.3.1 of CPWA Code

119. In the case of revenue heads, the gain earned by way of exchange rates of the payments abroad is accounted under the Major Head.

- (a) 0075
- (b) 0059
- (c) 0049
- (d) 0070

Ans : (a) Para 5.3.2 of CPWA Code

120. In the case of revenue heads, the loss suffered by way of exchange rates for then transactions abroad is accounted under the Major Head :

- (a) 2049
- (b) 2059
- (c) 2075
- (d) 2057.

Ans : (c) Para 5.3.2 of CPWA Code

121. The estimates for public works payments abroad are required to be budgeted by adopting :-

- (a) Average rate of exchange
- (b) Foreign exchange
- (c) Dual method of exchange

(d) Composite rate of exchange

Ans : (d) Para 5.3.2 of CPWA Code

122. Any of the given options conform the re-appropriation of funds ?

(i) Competent Authority sanctions re-appropriation of funds from the primary unit of appropriation to another such unit within a grant at any time before the close of the calendar year.

(ii) Re-appropriation shall be made only when it is known or anticipated that the appropriation for the unit from which funds are being re-appropriated will be utilised in full.

(iii) Funds as a whole will not be re-appropriated from any unit with the intention of restoring the diverted re-appropriation to that unit when saving becomes available under other units later in the financial year.

(b) All cases of re-appropriation of more than Rs. 10 lakhs for the plan heads relating to a department as a whole would have to be referred to the Ministry of Finance.

(a) (i) & (ii)

(b) (iii) & (iv)

(c) (i), (ii) & (iv)

(d) (i), (iii) & (iv)

Ans : (b) Para 5.4.1 of CPWA Code

123. The Divisional Officer of a Public Works Division is not responsible for :-

(a) Applying certain preliminary checks to the initial accounts and vouchers.

(b) Keep a constant watch over the progress of expenditure.

(c) Keeping the expenditure within the allotments for the division.

(d) Surrender probable savings.

Ans : (a) Para 5.5.1 of CPWA Code

124. Form, CPWA-57 is used :-

(a) For making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract on its completion.

(b) To draw wages of members of the work-charged establishment.

(c) To maintain an account of material issued to contractors.

(d) To register all liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of accounts.

Ans : (d) Para 5.5.3 of CPWA Code

125. Find the recoveries of expenditure that will be taken as reduction under the concerned service head :-

- (i) Recoveries on account of cost of audit and accounts in connection with work done for non-government bodies.
 - (ii) Recoveries of establishment charges on percentage basis on account of works carried out on behalf of other governments.
 - (iii) Recoveries of tools and plant charges on percentage basis on account of works carried out on behalf of private parties
 - (iv) Recoveries on account of charges for leave and pensions.
- (a) (ii) & (iv).
 - (b) (i) & (iii)
 - (c) (ii) only.
 - (d) None of these.

Ans : (d) Para 5.5.2 of CPWA Code read with Statement E of Appendix 2 on Page No 236.

126. Recoveries on account of cost of audit and accounts for work done for Railways, Defence Services, Postal & Communication Department should be treated as reduction of expenditure under the Major Head :-

- (a) 2016
- (b) 0216
- (c) 0059
- (d) 0075

Ans : (a) Statement E of Appendix 2 on Page No 236 of CPWA Code.

127. Recoveries on account of cost of audit and accounts for work done for non-Government bodies or individuals should be adjusted as receipts under the Major Head :-

- (a) 2016
- (b) 0216
- (c) 0059
- (d) 0075

Ans : (d) Statement E of Appendix 2 on Page No 236 of CPWA Code

128. Which of the following is not a Liability.

- (a) Matured claims of contractors and suppliers awaiting settlement.
- (b) Unmatured claims likely to fall due for settlement before close of the year.
- (c) Anticipated credits which will ultimately be taken in reduction of the expenditure.
- (d) Those outstanding in the suspense account of the works relating to contractors and labourers.

Ans : (c) Para 5.5.2 of CPWA Code

129. Find that does not include under the definition of 'Cash'.

- (a) Draft payable on demand.
- (b) Deposits-at-Call receipts of Scheduled Banks.
- (c) A small supply of one Rupee Revenue Stamps.
- (d) Deposit receipts.

Ans : (d) Para 6.1.1 of CPWA Code

130. Cash paid into an accredited bank to the credit of the Central Public Works Department shall present with it a Memorandum or Challan in Form No.

- (a) G.A.R. 6.
- (b) G.A.R. 7.
- (c) G.A.R. 8.
- (d) G.A.R. 9.

Ans : (b) Para 6.1.4 of CPWA Code

131. Name the financial means by which the Divisional Officers are assigned, against which they are authorised to draw cheques for payment of all bills passed by them.

- (a) Promisory Notes.
- (b) Any financial instrument authorised by the Reserve Bank of India.
- (c) Letter of Credit.
- (d) Letter of Debit.

Ans : (c) Para 6.2.1 of CPWA Code

132. In which bank the Divisional Officers are placed in direct account for day to day transactions?

- (a) Any associate bank of State Bank of India.
- (b) Reserve Bank of India.

- (c) Industrial Credit and Investment Corporation of India
- (d) Accredited Bank.

Ans : (d) Para 6.2.1 of CPWA Code

133. The transactions involving payments to be made by Divisional Officer outside the Divisional headquarters should be settled by :-

- (a) Cash.
- (b) Cheques
- (c) Demand Drafts.
- (d) Any of these.

Ans : (c) Para 6.2.5 of CPWA Code

134. The Divisional Officer is not permitted to make payments of the following categories of bills:-

- (a) All short term loans and advances to Government servants recoverable in less than seventy instalments.
- (b) Payments arising under the Deposit Linked Insurance Scheme to Group 'D' employees.
- (c) Withdrawal from General Provident Fund and final withdrawal of accumulations in the Fund from Group 'D' employees.
- (d) Payment of long term loans and advances.

Ans : (d) Para 6.2.1 of CPWA Code

135. No further Letter of Credit for the Financial Year will be issued by the LOC Cell after :

- (a) 1st March.
- (b) 5th March.
- (c) 15th March.
- (d) 20th March.

Ans : (c) Para 6.2.1 of CPWA Code.

136. The cheque actually issued during the last letter of credit but presented for payment during the period of Ist letter of credit within the period of validity will be taken by the banks against :-

- (a) The assignment of the year in which they were drawn.
- (b) The assignment of the year in which they are paid.

- (c) Any of these.
- (d) None of these.

Ans : (a) Para 6.2.1 of CPWA Code

137. Which of the following would not be kept in the Departmental Cash Chest ?

- (a) Undisbursed balances of cash obtained for disbursement to officers and staff.
- (b) Cash obtained on cheques for payments on contingencies.
- (c) Cheques of private individuals in payment of Government dues.
- (d) Cash obtained on cheque of Divisional Officer's personal account.

Ans : (d) Para 6.2.1 of CPWA Code

138. Who is responsible to ensure that at no time the amount assigned in the letter of credit is exceeded by the payment of any cheque ?

- (a) Divisional Officer
- (b) Divisional Accountant.
- (c) Accredited Bank.
- (d) The Accounts Officer of Letter of Credit Cell.

Ans : (c) Para 6.2.1 of CPWA Code

139. What would be the most suitable option with respect to modes of obtaining cash ?

- (a) No officer is authorised to draw cheques on any bank other than the accredited bank with which he is placed in funds.
- (b) All Officers are authorised to draw cheques on any bank other than the accredited bank with which he is placed in funds.
- (c) All Officers of Public Works Department are authorised to open a bank account in the accredited bank and to make transactions thereof.
- (d) The Divisional Officers are placed in direct account with the State Bank of India and assigned a letter of credit against they will draw cheque3s for payment of all bills.

Ans : (a) Para 6.2.1 & 6.2.5 of CPWA Code

140. A Divisional Officer employed a Group 'D' official to fetch money from the accredited bank. The action of the Divisional Officer is :-

- (a) Correct.
- (b) A Group 'D' official can be employed in exigencies on such duties keeping in mind of his antecedents.
- (c) It is the discretionary power of a Divisional Officer.

(d) The action of the Divisional Officer is absolutely incorrect.

Ans : (b) Para 6.2.6 of CPWA Code

141. Cheques shall be payable :-

- (a) Within three months from the month of issue.
- (b) Within three months from the date of issue.
- (c) Within three months after the month of issue.
- (d) Within three months after the date of issue.

Ans : (c) Para 6.2.10 of CPWA Code

142. A cheque bearing date 01.4.2013 is payable at anytime upto :-

- (a) 30.6.2013
- (b) 01.7.2013
- (c) 30.7.2013
- (d) None of these.

Ans : (d) Correct answer 31.7.2013. Para 6.2.10 of CPWA Code

143. Which of the following is incorrect in respect of drawal of cheques ?

- (a) A cheque can be drawn for Rs 5/-
- (b) All cheques in Divisional Office drawn for Rs 10 lakh and above shall bear two signatures.
- (c) The Divisional Accountant is not authorised to sign any cheques.
- (d) It is permissible to draw money from the accredited bank by cheque to replenish the cash chest.

Ans : (c) Para 6.2.7 of CPWA Code

144. A Divisional Officer issued a cheque to a supplier of cement on 12.11.2012. The supplier neither encashed the cheque nor surrendered it for renewal/cancellation as on 3.7.2013. What would be the next step of Divisional Officer ?

- (a) The cheque should be called back and revalidated.
- (b) The cheque should be cancelled.
- (c) Inform the paying branch and advise them to stop payment.
- (d) Both (b) & (c).

Ans : (b) Para 6.2.11 of CPWA Code

145. What should a Divisional Officer do if the currency of a cheque issued by him is expired because it was not presented at the bank within the validity period ?

- (a) The cheque received back and cancelled under his signature. The cancelled cheque be destroyed and issue a fresh cheque.
- (b) Send an intimation by registered post (acknowledgement due) to the bank drawn upon and advise it to stop payment if the cheque is presented for payment.
- (c) Get back the cheque and cancel it under his signature and issue a fresh cheque by treating the cancelled cheque as a voucher, without it being destroyed.
- (d) Both (b) & (c)

Ans : (c) Para 6.2.11 of CPWA Code

146. A Divisional Officer issued a cheque of Rs 50,000/- to a contractor on 14.3.2012. He received a request from the contractor on 10.6.2012 that he may be issued a fresh cheque because the original cheque was lost. Which of the following is correct.

- (a) Get the acknowledgment of the 'Stop Payment Order' from the bank, send a copy of this to PAO for issue of non-payment certificate. Issue a fresh cheque.
- (b) Before issuing a fresh cheque, he should send an intimation to the bank drawn upon regarding the alleged loss of cheque and advise it to stop payment .
- (c) Issue a fresh cheque immediately since the validity period of the lost cheque is not expired.
- (d) The Divisional Officer is authorised to issue a fresh cheque on receipt of the request within a period of one year from the date of issue of original cheque.

Ans : (a) Para 6.2.12 of CPWA Code

147. What would be the correct method when a Divisional Officer signed a cheque in favour of a contractor but he had to cancel that cheque before its issue :-

- (a) Cheque should be cancelled and cancellation must be recorded with dated signature on the counterfoil and the cheque must be destroyed.
- (b) Cheque should be defaced and forwarded to the Pay and Accounts Officer. Simultaneously, the entries in the accounts should be suitably reversed.
- (c) Cheque must be cancelled, cancellation recorded with dated signature on the counterfoil and cheque should be kept separately for the purpose of issue of a fresh cheque by treating the cancelled cheque as a voucher.

(d) Cheque should be cancelled by drawing two diagonal lines across with dated signature of the Divisional Officer on the cheque as well as the counterfoil, the entries in the accounts reversed and the cancelled cheque forwarded to the Pay and Accounts Officer.

Ans : (a) Para 6.2.13 of CPWA Code

148. Which of the following is correct ?

(i) A Divisional Officer received Rs 100/- from a contractor as the cost of tender documents. Contractor was given a receipt for the amount in CPWA-3 and receipt of the money recorded in the cash book.

(ii) A sum of Rs 2500/- was realised by recovery from a payment made on a bill to a contractor, a receipt for the amount granted to the contractor in CPWA-3 without being insisted by the contractor.

(iii) A Demand Draft on a local bank for Rs 100/- was received in a Division. Receipt in CPWA-3 was issued and Draft was sent to bank for collection.

(iv) A contractor deposited Rs 5000/- in cash as earnest money deposit on 2.4.2013. Next day the tenders were opened and EMD was returned to him on being rejection of his tender. The receipt of the money did not bring to account in the cash book since the amount was returned to the contractor.

(a) (i) & (iii)

(b) (ii) & (iv)

(c) (i)

(d) None of these.

Ans : (d) Para 6.3.1 of CPWA Code. (Expl :- (i) before giving the receipt, the amount should have been entered in cash book. (ii) a receipt in this case should be granted only if specially desired by the payer. (iii) receipt should not be given to the payer until the draft has been cleared by the bank (iv) Earnest money which is received prior to the date fixed for opening the tenders should be brought to account in the cash book)

149. Which are the form numbers related with any kind of receipt :-

(a) CPWA-3, CPWA-29 & CPWA-4.

(b) CPWA-3, CPWA-80 & CPWA-29.

(c) CPWA-3, CPWA-3A & CPWA-28

(d) CPWA-3, CPWA-22 & CPWA-28

Ans : (c) Para 6.3.1 & 10.2.4 of CPWA Code (Expl : CPWA-3 : Receipt, CPWA-3A : Cash Memo & CPWA 28 – Hand Receipt)

150. Which of the following is usually treated as a subsidiary cash book ?

- (a) Register of Cheque received and adjusted.
- (b) Pay Bill Register.
- (c) Register of Revenue Realised.
- (d) Register of Tenders

Ans : (d) Para 6.3.1 of CPWA Code.

EASY WALK OVER PC-16

151-200 Questions on CPWA CODE

GUIDE
PART V

2013

PRAMOD

151. Cheques of private individuals if accepted in payment of Government dues :-

- (a) Should be treated as cash
- (b) Should not be treated as cash
- (c) Government dues are never accepted in cheque
- (d) None of these

Ans : (a) Para 6.3.2 of CPWA Code

152. Find the Form No. which is commonly used in a Public Work Divisional Office for registering private cheques received and adjusted .

- (a) CPWA-1
- (b) CPWA-1A
- (b) CPWA-2
- (c) CPWA-2A

Ans : (b) Para 6.3.2 of CPWA Code

153. When cheques accepted from private individuals are dishonoured on presentation to the banks, does it require any changes in the entry made in the cash book of a PW Division ?

- (a) Yes. The original entries on both sides of the cash book should be written back by minus entries.
- (b) No. No entry will be made in the Divisional cash book until the cheque are encashed by the bank.
- (c) Yes. Cancel the both original entries in red ink under the full signature of Divisional Officer.
- (d) Yes. Draw a red ink line through the both original entries in the cash book, and get it cancelled under the full signature of Divisional Accountant and Divisional Officer.

Ans : (a) Para 6.3.2 of CPWA Code

154. Which of the following is correct in respect of "Receipts for payment to Government".

- (a) Maintained in Form CPWA-3
- (b) Divisional Accountant is authorised to issue receipts when the Divisional Officer is away on duty.
- (c) The duplicate copy of receipt can be granted only when the original have been lost.
- (d) The Divisional Officer and Divisional Accountant are the only authorised persons to issue Receipts.

Ans : (a) Para 6.3.3 of CPWA Code

155. All the persons regularly or frequently receiving money on behalf of Government should keep a Cash Book in Form

- (a) CPWA-3
- (b) CPWA-2
- (c) CPWA-1
- (d) CPWA-4

Ans : (c) Para 6.3.3 of CPWA Code

156. Which of the following is correct when a government officer not in charge of a cash book receives money on behalf of government at exceptional times :-

- (i) Remit it at the earliest to the nearest officer having cash book.
 - (ii) Deposit into accredited bank with challan.
 - (iii) Deposit into the Imprest cash account.
 - (iv) Make use of the cash as Temporary Advance and give the vouchers to the Divisional Officer for settlement of accounts.
- (a) (ii) & (iii)
 - (b) (iii) & (iv)
 - (c) (i) & (iii)
 - (d) (i) & (ii)

Ans : (d) Para 6.3.4 of CPWA Code

157. Money realised by officers of the Public Work Department :-

- (i) Never be utilised for day to day expenditure.
 - (ii) Should be paid into the accredited bank for credit as miscellaneous receipts.
 - (iii) Can be utilised for current expenditure subject to certain conditions.
 - (iv) A receipt for the amount should be issued by the Cashier or Divisional Accountant.
- (a) (i) & (iii) correct.
 - (b) (ii), (iii) & (iv) correct.
 - (c) (ii) & (iii) correct.
 - (d) (i), (ii) & (iv) correct.

Ans : (c) Para 6.3.5 of CPWA Code

158. What is correct in respect of manner of payment followed by a PWD Division ?

- (a) A cheque cannot be drawn for an amount less than Rs 10/-
- (b) Payment to suppliers of stores through bank drafts is not permissible.

- (c) Payments for stores obtained from private firm and individual abroad can be made through bank draft, letter of credit and telegraphic book transfer.
- (d) No other officer except Divisional Officer is authorised to deliver the cheques to the contractors.

Ans : (c) Para 6.4.2, 6.4.3 & 6.2.7

159. At the close of the financial year, a Divisional Officer drawn cheques and deposit them in cash chest to prevent the lapse of the grant :-

- (a) The action is in order because the grant would have been lapsed otherwise.
- (b) The action is a serious irregularity.
- (c) The Divisional Officer is the sole Cheque Drawing and Disbursing Officer of a division hence his action in this regard is beyond objections.
- (d) Divisional Officer has to ensure the fully utilization of the grant. Hence the action is correct.

Ans : (b) Para 6.4.3 of CPWA Code

160. Divisional Officers keep their cash transactions in a cash book which is maintained in form No:

- (a) CPWA-1
- (b) CPWA-1A
- (c) CPWA-2
- (d) CPWA-4

Ans : (a) Para 6.6.1 of CPWA Code

161. Government Officers entrusted with imprests or temporary advance should maintain and render accounts in Imprest Cash Account in Form No :-

- (a) CPWA-7
- (b) CPWA-2
- (c) CPWA-4
- (d) CPWA-1A

Ans : (b) Para 6.6.1 of CPWA Code

162. Market rate is :-

- (a) The rate per unit at which the article borne on the stock of a division sold to the general public or a person.
- (b) The rate per unit at which the article borne on the stock of a division sold at the market for public use.

- (c) The cost per unit at which the article can be procured at a given time from the public market.
- (d) None of these.

Ans : (c) Page 6 of CPWA Code (Item No 37)

163. A subsidiary cash book is maintained in form GAR-3 for :-

- (a) Keeping accounts of pay and travelling allowance bills of establishment of a Public Works Division.
- (b) Keeping an account of undisbursed Pay & Allowance of establishment of a Public Works Division.
- (c) Keeping an account of regular cash balance of the division.
- (d) None of the above.

Ans : (a) Para 6.6.2 & 18.3.2 of CPWA Code

164. If a mistake is discovered before the cash book of a Public Work Division is closed, it should be corrected by :-

- (a) Making a transfer entry, a suitable remark in red ink being recorded against the original erroneous entry.
- (b) Erasing the wrong entry and insert the correct entry with the approval of Divisional Officer.
- (c) Drawing the pen through the incorrect entry and insert the correct one in red ink between the lines.
- (d) None of the above.

Ans : (c) Para 6.6.4 of CPWA Code

165. An error noticed on amount of an entry made in a cash book of a Public Work Division. The accounts of that particular month have been subsequently closed. How this error can be rectified?

- (a) Making a transfer entry, a suitable remark in red ink being recorded against the original erroneous entry.
- (b) Erasing the wrong entry and insert the correct entry with the approval of Divisional Officer.
- (c) Drawing the pen through the incorrect entry and insert the correct one in red ink between the lines.
- (d) By overwriting over the incorrect entry and incorporate the correct entry.

Ans : (a) Para 6.6.4

166. An entry once made in the cash book of a Public Work Division :-

- (a) Can be erased in very exceptional circumstances.
- (b) Can be erased with prior approval of Divisional Accountant & Divisional Officer.
- (c) Should be erased to make corrections if necessary.
- (d) Should in no circumstances be erased.

Ans : (d) Para 6.6.4 of CPWA Code

167. The disbursing officer of a Public Works Division should check all the entries in his cash book :-

- (a) as soon as possible after the date of their occurrence.
- (b) at the end of the month.
- (c) once in a week.
- (d) the first working day of the next month after closing the previous month's account.

Ans : (a) Para 6.6.5 of CPWA Code

168. The cash book should be signed by a Divisional Officer :-

- (a) at the end of the month.
- (b) after the last entry of each day.
- (c) at the end of a week.
- (d) after the each entry made in the cash book.

Ans : (a) Para 6.6.5 of CPWA Code

169. Find the verification that does not applied by the Divisional Officer on his monthly accounts and its connected documents :-

- (i) compare each entry of payment into the bank with the challan.
 - (ii) amount shown in the cash book as paid into the bank have been actually credited into the bank.
 - (iii) compare each entry of payment with the gross amount shown in the voucher.
 - (iv) all vouchers bears the payment order recorded by him.
- (a) (iv) only
 - (b) (ii) & (iv)
 - (c) (i), (ii) & (iv)
 - (d) None of the above

Ans : (d) Para 6.6.5 of CPWA Code

170. The actual cash balance in each chest should be counted :-

- (a) at the end of each day.
- (b) at the end of the month.
- (c) last working day of each month
- (d) first day of next month.

Ans : (c) Para 6.6.6 of CPWA Code

171. If the actual cash balance could not be counted on the last working day of each month, then the cash balance may be counted :-

- (a) on the first day of next month.
- (b) on the first working day of next month.
- (c) on the first working day of next month before any disbursement is made on that date.
- (d) None of the above

Ans : (c) Para 6.6.6 of CPWA Code

172. The details of the actual cash balance should be recorded in Form No :-

- (a) CPWA-5
- (b) CPWA-4
- (c) CPWA-2
- (d) CPWA-7

Ans : (a) Para 6.6.6 of CPWA Code

173. The actual cash balance should be counted on the last working day of each month. The actual cash balance means, it :-

- (a) inclusive of imprest
- (b) inclusive of temporary advance
- (c) Both (a) & (b)
- (d) exclusive of imprest and temporary advance

Ans : (d) Para 6.6.6 of CPWA Code

174. Cash found surplus in cash chest on physical verification should be set right by :-

- (a) crediting 8443 Civil deposit – 103 PW Deposit
- (b) debiting 8443 Civil deposit – 103 PW Deposit
- (c) crediting to sub head 'Miscellaneous Work Advance' under the minor Head 799 suspense below the concerned major head of the account.
- (d) taking the surplus cash as revenue receipt.

Ans : (a) Para 6.6.7 of CPWA Code

175. Cash found deficient in cash chest on physical verification should be set right by :

- (a) crediting 8443 Civil deposit – 103 PW Deposit
- (b) debiting to subhead 'Miscellaneous Work Advance' under the minor Head 799 suspense below the concerned major head of the account.
- (c) no entry should be made in the cash book until the reason for deficiency of cash be detected.
- (d) making a payment entry to subhead "Miscellaneous Work Expenditure" under the minor head 799 suspense below the concerned major head of the account.

Ans : (b) Para 6.6.7 of CPWA Code

176. A standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer is called :

- (a) Temporary advance
- (b) Advance payment
- (c) Imprest
- (d) Temporary withdrawal

Ans : (c) Para 6.6.8 of CPWA Code

177. The amount of an imprest should be kept as low as possible and should in no case exceed :-

- (a) Rs 5000/-
- (b) Rs 10,000/-
- (c) Rs 15,000/-
- (d) Rs 20,000/-

Ans : (a) Para 6.6.8 of CPWA Code

178. In what way the account of imprest and temporary advance are similar ?

- (a) Ceiling limit of the amount is Rs 5000/-
- (b) The accounts are kept in form CPWA-2.
- (c) Both accounts are maintained in triplicate.
- (d) None of the above.

Ans : (b) Para 6.6.9 & 6.6.12 of CPWA Code

179. If any item in an imprest account appears to the recouping officer to be open to objection, then the imprest should :-

- (a) nevertheless be recouped in full.
- (b) be closed until the objection settled.
- (c) be kept in abeyance and item under objection may be entered in cash book under ' Public Work Deposits'
- (d) None of the above.

Ans : (a) Para 6.6.10 of CPWA Code

180. A Divisional Officer objected a payment out of the imprest account. The item under objection may be entered in his cash book as :-

- (a) item awaiting adjustment in the imprest account under – Misc work advance.
- (b) item awaiting adjustment in the imprest account under – Public Work Deposits.
- (c) Miscellaneous advances
- (d) Miscellaneous payments

Ans : (a) Para 6.6.10 of CPWA Code

181. A disbursing officer makes remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which had already been passed for payment. Such remittances should be treated as :-

- (a) imprest
- (b) temporary withdrawal
- (c) advance remittance
- (d) temporary advance

Ans : (d) Para 6.6.12 of CPWA Code

182. The account of temporary advance should be closed :-

- (a) at the last working day of the month
- (b) at the last day of the month
- (c) everyday
- (d) as soon as possible

Ans : (d) Para 6.6.12 of CPWA Code

183. Find the withdrawal which cannot be drawn on contingent Abstract Bill (GAR-31) :-

- (a) Advance in connection with Republic Day.
- (b) Advance for payment in connection with Republic Day Celebrations.
- (c) Cash taken out of the chest by the disbursing officer himself to make payments at a far away location.
- (d) None of these.

Ans : (d) Para 6.6.13 of CPWA Code

184. All Cheque Drawing and Disbursing Officers (CDDO) of Public Works Department send their annual requisition for Cheque Books to :-

- (a) Accredited Bank.
- (b) Reserve Bank of India
- (c) Pay and Accounts Office
- (d) Central Forms Stores, Calcutta

Ans : (c) Para 6.7.1 of CPWA Code

185. Receipt books (CPWA-3) and Cash Memo Books (CPWA-3A) required for use in the Divisional Offices are obtained from :-

- (a) Accredited Bank
- (b) Pay and Accounts Office
- (c) Central Forms Stores, Calcutta.
- (d) Central Security Press, Nasik

Ans : (c) Para 6.7.1 of CPWA Code

186. What is incorrect in respect of safe custody of the public money in Public Works Department :-

- (a) Public money should be kept in strong chest secured by two locks of different patterns.
- (b) When there is a guard, the petty officer of the guard should usually be the custodian of one set of keys.
- (c) Whenever a cashier is attached to a Division, the keys of one of the locks of the treasure chest will remain in his possession.
- (d) The divisional officer is the custodian of duplicate keys of the Divisional Chest.

Ans : (d) Para 6.8.1 of CPWA Code

187. The duplicate keys of Divisional Chest should be placed :-

- (i) in separate sealed cover and lodged with different officers of higher rank.
 - (ii) in separate sealed cover and kept with the relevant branch of the accredited bank.
 - (iii) in separate sealed cover with the petty officer of the security guard.
 - (iv) in separate sealed cover with the cashier, if a cashier is attached with the Division.
- (a) (i) & (iv) correct.
 - (b) (i) & (ii) correct.
 - (c) (ii) & (iii) correct.
 - (d) (iii) & (iv) correct.

Ans : (b) Para 6.8.1 of CPWA Code

188. What is incorrect in respect of appointment and duties of a cashier in Public Works Department :-

- (a) A cashier can make the cash payment of two or more Divisions.
- (b) The keys of one of the locks of the treasure chest will be in the possession of the cashier.
- (c) Cashier is not an essential part of a Divisional Establishment.
- (d) If the amount received is less than Rs 500/-, the cashier is authorised to issue receipts on behalf of Divisional Officer.

Ans : (d) Para 6.8.1 & 6.3.3 of CPWA Code

189. The account of imprest cash should be kept in :-

- (a) original only.
- (b) duplicate.
- (c) triplicate.
- (d) None of the above.

Ans : (b) Para 6.6.9 of CPWA Code

190. The Divisional Officer should count the cash in the hands of cashier :-

- (a) once in a month.
- (b) once in a week.
- (c) everyday after the closing of the transactions.
- (d) at least once a month.

Ans : (d) Para 6.8.4 of CPWA Code

191. Diversion of funds from one work to another can be prevented by maintaining :-

- (a) Work Abstract & Work wise ledgers
- (b) Register of works
- (c) Schedule of work expenditure
- (d) Work order

Ans : (a) Annexure to Chapter 6 (Page No 50 of CPWA Code)

192. The general administration regarding the acquisition, custody, distribution and disposal of stores are vested with :-

- (a) Store Keeper
- (b) Sub Divisional Officer
- (c) Divisional Officer
- (d) Stores Superintendent.

Ans : (c) Para 7.1.1 of CPWA Code

193. Procedures for all transactions of receipts and issues of stores are prescribed in :-

- (a) Government Accounting Rules 1990.
- (b) Central Government Accounts (Receipts & Payments) Rules 1983.
- (c) General Financial Rules, 2005.
- (d) Delegation of Financial Powers Rules 1978.

Ans : (c) Para 7.1.3 of CPWA Code

194. Any serious irregularity noticed in the transaction of receipts and issues of stores should be brought to the notice of appropriate authority by :-

- (a) Divisional Officer
- (b) Divisional Accountant
- (c) Store Keeper
- (d) Sub Divisional Officer

Ans : (b) Para 7.1.3 of CPWA Code

195. The cost of the supply of all stores, required as tools and plant for the general use of the division is debited at once to the minor head :-

- (a) Machinery & Equipment
- (b) Tools & Plant
- (c) Maintenance & Repairs
- (d) None of the above.

Ans : (a) Para 7.1.4 of CPWA Code

196. Special items of tools and plant, which are required not for general purpose but for a specific work should be debited to :-

- (a) Machinery & Equipment.
- (b) Tools & Plant
- (c) Maintenance & Repairs
- (d) Work concerned.

Ans : (d) Para 7.1.4 of CPWA Code

197. All road metal required for the maintenance of a road is debited to the major head:

- (a) 3054 Roads and Bridges
- (b) 1054 Road and Bridges
- (c) 4054 Roads and Bridges
- (d) 5054 Capital Outlay on Roads and Bridges

Ans : (a) Para 7.1.4 of CPWA Code

198. When the materials are purchased for the general requirements of the work, not for a specific work, their cost should be accounted to :-

- (a) the work concerned.
- (b) suspense head 'Stock'
- (c) Maintenance & Repairs
- (d) Contractors Other Transactions

Ans : (b) Para 7.1.4 of CPWA Code

199. The value accounts of the stores should be maintained in the :-

- (a) Sub Divisional Office
- (b) Divisional Office
- (c) respective Circles
- (d) None of the above.

Ans : (b) Para 7.1.6 of CPWA Code

200. The quantity accounts of all stores should be maintained in the :

- (a) Sub Divisional Office
- (b) Divisional Office
- (c) respective Circles
- (d) None of the above.

Ans : (a) Para 7.1.6 of CPWA Code
