

1. The functions of the Divisional Accounts Officer are:
  - (1) (i) as an accountant, (ii) as an internal auditor and (iii) as a financial advisor
  - (2) (i) as an accountant, (ii) as an internal checker and (iii) as a financial assistant
  - ~~(3)~~ (i) as accounts advisor, (ii) as an internal auditor and (iii) as a financial expert
  - (4) All the above
  
2. The aim of inspection of sub-divisional office by the Divisional Accounts Officer
  - (1) Inspection of all sub-divisional records
  - (2) Inspection of records and physical verification of Tools and Plant
  - ~~(3)~~ Accounts records of sub-divisional office and percentage check of initial accounts
  - (4) All of the above
  
3. The Register of Miscellaneous Properties should be maintained in
  - (1) Each Division
  - ~~(2)~~ Each Sub-division
  - (3) Each Section
  - (4) Each Lock-Superintendent
  
4. The sale proceeds of trees felled in the compound of Education Department whose maintenance is being charged to itself in the course of works execution by the R & B Department should be credited to
  - (1) Revenue Department
  - ~~(2)~~ R&B Department ✓
  - (3) Education Department
  - (4) Equally between R & B and Education Departments
  
5. Where payments are to be made with reference to the levels for earthwork, the records, to be treated as adjuncts to the measurement books, are
  - (1) L F Books and Section Sheets
  - (2) Section Sheets and Calculation Statements
  - (3) (1) only
  - ~~(4)~~ (1) and (2) ✓
  
6. The Superintending Engineer can condone the failure of the Sub-divisional Officer to check measure a work to the value of
  - (1) Rs.15,000/-
  - (2) The powers of SE to write off
  - (3) No authority has such condonation powers
  - ~~(4)~~ Rs.25,000/- ✓
  
7. The simple form of voucher intended to be used for all miscellaneous payments and advances for which none of the special forms are suitable
  - (1) First and final bill Form
  - ~~(2)~~ Running Account Bill A-Form
  - (3) Running Account Bill C-Form
  - (4) Hand Receipt



8. 'Rate of cost' refers to

- (1) Cost of the item in the estimate divided by its quantity
- ~~(2)~~ Cost per unit on the basis of the recorded 'amount' and 'progress' of work
- (3) Total cost of the work estimate
- (4) Target Progress

9. The 'term' used for the complementary accounts, when prescribed accounts are not sufficiently indicative of the financial results of the operations for a given period, is

- (1) Management Accounts
- ~~(2)~~ Operational Accounts
- (3) Project Accounts
- (4) Proforma Accounts

10. The receipts and recoveries on Capital accounts are to be always taken as

- ~~(1)~~ Revenue Receipts ✓
- (2) Reduction in expenditure under analogous Revenue head
- (3) Reduction in expenditure under concerned Capital head
- (4) Miscellaneous receipts concerned Capital head

11. Prorata share of charges for joint establishment and Tools and Plant should be treated as

- ~~(1)~~ Revenue under the respective Major head
- (2) Revenue under the respective Minor head
- (3) Reduction in expenditure under respective minor head
- (4) General Revenue of the Department

12. The set of questionnaire and notes of inspection of Sub-divisional offices by the Divisional Accounts Officer (W) is given in Appendix\_\_\_\_\_ of APPW A Code.

- (1) 7                      ~~(2)~~ 8
- (3) 9                      (4) 10

13. Attendance Register of the Division Office is to be preserved for

- (1) 1 year              (2) 2 years
- (3) 3 years              ~~(4)~~ 5 years ✓

14. The Divisional Accounts Officer is treated as senior member of the office establishment of the Division, in fact as manager. His actual position (hierarchical) in the Division is

- ~~(1)~~ Divisional Officer as father of the Division where as DAO(W) as mother
- (2) Superior to the Sub-divisional officer
- (3) Analogous to Sub-divisional Officer
- (4) Parallel to Sub-divisional Officer



15. The column pair, which constitutes the Contractors' Ledger account proper, and that, set forth the net effect respectively of each posting, are
- (1) 7, 8 and 4, 5.
  - ~~(2)~~ 4, 5 and 6, 7.
  - (3) 7, 8 and 6, 5.
  - (4) 6, 7 and 8, 9
16. In the case of a running account bill, Column 7 of Contractors' Ledger should be posted with figure:
- (1) D                      (2) F
  - (3) G                      ~~(4)~~ H
17. The employee in the PAO (WA) who is initially responsible for the correctness of classification adopted is :
- (1) Junior Assistant
  - ~~(2)~~ Senior Assistant
  - (3) Superintendent
  - (4) PAO/APAO only
18. The term 'case', in relation to System of Recording Correspondence in PAO (WA) refers to:
- (1) Legal action to be decided in the court of law.
  - ~~(2)~~ The correspondence record subordinate to some file.
  - (3) The circumstance of a particular payment
  - (4) The instance of a particular objection
19. Choose the correct of the statements regarding the general position of the PAO (WA) in the matter of scrutiny of sanctions/orders is: he is responsible:
- (1) Directly for all sanctions accorded in consultation with Finance Department.
  - (2) Not directly for all sanctions accorded in consultation with Finance Department.
  - ~~(3)~~ For scrutiny of all sanctions/orders by Departmental Officers and act according to their competency.
  - (4) (2) and (3) above.
20. The function of PAO(WA) to see that no payment is made in excess of Budget allotment is conceptually:
- (1) Legislative Control
  - (2) Executive Control
  - (3) Exchequer Control
  - ~~(4)~~ Finance Control
21. In posting the SLO Register, the number of employees under suspension should be shown in Column
- ~~(1)~~ S                      (2) L
  - (3) O                      (4) None
22. Technical Sanction is necessary even for petty works and repairs if their cost is
- ~~(1)~~ Exceeding Rs 5000
  - (2) Exceeding Rs 4500
  - (3) Exceeding Rs 3500
  - (4) Exceeding Rs 2500



23. The PAO(WA) may make payment on PAO Form 67, where agreements/supplemental agreements not been concluded, up to

- (1) 10% of the value of each contract
- ~~(2)~~ 15% of the value of each contract
- (3) 20% of the value of each contract
- (4) 25% of the value of each contract

24. The Authority in PW Department competent to sanction compensation under Workmen's Compensation is

- (1) Executive Engineer
- ~~(2)~~ Superintending Engineer
- (3) Chief Engineer
- (4) Government

25. The category of charges that should not be shown in Works Abstract are

- (1) Stock or other charges
- (2) Percentage charges on account of Establishment
- ~~(3)~~ Percentage charges on account of Tools and Plant
- ~~(4)~~ (2) and (3) above.

26. When surplus materials are transferred from one work to another work the cost of carriage may be debited to

- (1) First work
- ~~(2)~~ Second work
- (3) Either work as may be equitable
- (4) Equally to either work

27. If unpaid wages of labourers are claimed and payable subsequent to the closing of the accounts of a work

- (1) The accounts of the work may be re-opened at the discretion of the DAO (works)
- (2) Payment should ordinarily be charged against a fresh estimate under any service head
- ~~(3)~~ Payment should ordinarily be charged against a fresh estimate under the service head as the original work
- (4) Payment may be charged to any estimate where savings are available

28. The codal term, denoting incidental expenses of miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work yet pertain to the work as a whole, is

- ~~(1)~~ Unforeseen items
- (2) Sundries
- (3) Other charges
- (4) Contingencies

29. The consolidated account of all expenditure debited against the grants of the Division is

- (1) List of bills paid
- (2) Schedule of works expenditure
- (3) Schedule of debits
- ~~(4)~~ Classified abstract



30. The Group Sub-head '11' in seven tier classification indicates

- ~~(1)~~ Normal State Plan
- (2) Nizam Sagar Project
- (3) Nagarjuna Sagar Project
- (4) Rural Infrastructure Development Fund

31. The reservation period of Agreement book where a Sec-A AG Audit para is pending

- (1) 5 years
- (2) 5 years after completion of the work
- (3) Until the final reply furnished to the AG or 5 years whichever is earlier
- ~~(4)~~ 5 years after completion of the work or para is cleared after review of the Public Accounts Committee whichever is later

32. The approval or sanction to an estimate for any public work, other than annual repairs, unless it is commenced, lapses after

- ~~(1)~~ 2 years
- (2) 3 years
- (3) 5 years
- (4) 5 years from the date of sanction

33. Completion Report can be utilised as Revised estimate when

- (1) Revised estimate is deliberately delayed until completion of work with excesses
- (2) There are several revisions of estimate during execution of work
- ~~(3)~~ Excesses occur at such an advance period of construction
- (4) None of the above

34. The Authority, to decide whether intermediate completion reports are necessary for important components of works of a large project, is

- (1) The Executive Engineer
- (2) The Superintending Engineer
- ~~(3)~~ The Chief Engineer
- (4) The Engineer-in-Chief

35. A revised technical estimate for a discount tender work must be submitted when

- (1) The amount of sanctioned estimate plus such excess as can be passed by appropriate authority plus tender discount exceeds the sanctioned estimate
- ~~(2)~~ The amount of sanctioned estimate plus such excess as can be passed by appropriate authority minus tender premium exceeds the sanctioned estimate
- (3) When material developments or deviations necessitate revised administrative approval
- (4) (1) and (3)



36. The Authority empowered to sanction the occupation of a vacant building, in charge of R & B, by a department for office purpose, is

- (1) The Government
- (2) The Chief Engineer
- ~~(3) The Superintending Engineer~~
- (4) The Executive Engineer

37. G.O.Ms.No.50, Irrigation & CAD Department dated:02-03-2009 is concerned with

- ~~(1) Certain additional rule provisions related to EPC Works~~
- (2) Detailed instructions related to Price Adjustments
- (3) Detailed instructions related to Mobilization Advances
- (4) Detailed instructions related to Bank Guarantees

38. The Appendix of APPW D Code, which explains 'Sale Notice of Lease of Grass and Usufruct Trees, etc', is

- (1) VI
- (2) VIII
- (3) X
- ~~(4) XII~~

39. The Executive Engineer can write-off finally the value of unserviceable tools and plant for reasonable causes not exceeding Rs.

- ~~(1) 500/-~~
- (2) 450/-
- (3) 350/-
- (4) 250/-

40. In Earth Excavation and Embankment the final levels recorded by EPC agency should be verified by the Section Officer to the extent of

- (1) 25.00%
- ~~(2) 33.33%~~
- (3) 50.00%
- (4) 100.00%

41. The maximum amount of excess that can be passed by the Executive Engineer over a sanctioned estimate of Rs.250 lakhs is Rs.

- (1) 5.00 lakhs
- (2) 10.00 lakhs
- (3) 12.50 lakhs
- ~~(4) 25.00 lakhs~~

42. In the modern concept of estimating large projects, the acronym 'IBM' refers to

- ~~(1) International Business Machines~~
- (2) Indian Business Machines
- (3) Internal Bench Mark
- (4) Indian Bench Marking

43. In respect of EPC Works the retention amount in excess of 2.5% of total value of work shall be released if

- ~~(1) Bank Guarantee is produced~~
- (2) Bank Guarantee in multiples of amounts specified in the agreement is produced
- (3) Stipulated rate of progress is maintained
- (4) Only in cases of (2) and (3)



44. The process of correlating the progress of work actually done as compared with the estimate at suitable intervals is
- ☒ (1) Progress Review
  - (2) Financial Stock Taking
  - (3) Target Review
  - (4) Financial Review
45. The Section, of the JDWA's office responsible to report the state of the work in various Sections to the JDWA, is the
- (1) Administration Section
  - ☒ (2) Cash Section
  - (3) Co-ordination Section
  - (4) Compilation Section
46. The office copies of the SST should be preserved for
- (1) 5 years      ☒ (2) 10 years
  - (3) 20 years      (4) Permanently
47. The category of items of SST which have to be closely and promptly investigated are
- (1) The outstanding items of remittances which have been incorporated in PAO's accounts and do not find place in the CTRs
  - (2) The outstanding items of CTRs which are not found in PAO's Cash Book
  - ☒ (3) The outstanding items of cheques finding place in CTRs but do not appear in PAO's Cash Book
  - (4) (1) and (3)
48. The copy of Bills Paid Statement sent to the Divisional Officer by the PAO should be returned with verification certificate within
- (1) 3 days
  - ☒ (2) 7 days
  - (3) 10 days
  - (4) 15 days
49. The qualifications for selection of Cashier in PAO's office are
- (1) He should be absolutely honest in money matters, unquestionable integrity
  - (2) Sound private financial position
  - ☒ (3) He should be the senior most among the extant Senior Assistants
  - (4) (1) and (2)
50. The response for requisition placed by Heads of Departments to the Finance Department through the concerned Administrative Departments for release of funds to meet expenditure on services as per budget allocation is
- (1) Demand for Grants
  - (2) Requisition for Drawls
  - (3) Letter of Consent
  - ☒ (4) Letter of Credit
51. Reconciliation of cheques is dealt in \_\_\_\_\_ of SST.
- (1) Part - I
  - (2) Part - II
  - ☒ (3) Part - III
  - (4) Part - IV



- for clearance of all out standings against contractors from Works Accounts, the officer responsible is
- (1) The Divisional Officer
  - ~~(2) The Divisional Accounts Officer (Works)~~
  - (3) The Sub-divisional Officer
  - (4) The Section Officer
53. The value of Supplemental Agreements to be sent to the ITC Section in JDWA's office for review is
- (1) In excess of Rs.2.00 lakhs
  - (2) In excess of Rs.3.00 lakhs
  - (3) In excess of Rs.4.00 lakhs
  - ~~(4) In excess of Rs.5.00 lakhs~~
54. The vouchers of bills whose minimum value is Rs. \_\_\_\_\_ lakhs may be post checked by the ITC Section of JDWA's Office
- (1) 10                      ~~(2) 5~~
  - (3) 2                        (4) 1
55. The aim of inspection of the Division Offices by the PAO/ APAO is to
- (1) Check the records of stores
  - (2) Check the records of tools and plant
  - (3) Check the initial records of Accounts
  - ~~(4) (1), (2) and (3) and rendering necessary suggestions therein~~
56. The classification for ECS Payments (cheques) of P W Divisions in PAO is:
- ~~(1) 8782-102-(02)-001~~
  - (2) 8782-102-(02)-002
  - (3) 8782-102-(02)-003
  - (4) 8782-102-(02)-004
57. The Group Sub-head '00' among Expenditure heads in 7-tier classification signifies
- (1) Plan Expenditure (Revenue)
  - (2) Plan Expenditure (Capital)
  - ~~(3) Non-plan Expenditure~~
  - (4) None
58. The Section of the Indian Contract Act, 1872 deals with essentials of a valid contract is:
- (1) 9                              (2) 10
  - (3) 11                            ~~(4) 12~~
59. 'A' proposes by a letter to sell a house to 'B' at a certain price. The communication of proposal is complete when:
- (1) The letter is posted to 'B'.
  - ~~(2) The letter is acknowledged by 'B'.~~
  - (3) The letter is received by 'B'.
  - (4) It is in transit.
60. The contracting authority has signed an agreement with a contractor in an inebriated condition. The legality of the contract can be judged with reference to Section:
- (1) 10 of Indian Contract Act, 1872
  - ~~(2) 11 of Indian Contract Act, 1872~~
  - (3) 12 of Indian Contract Act, 1872
  - (4) 13 of Indian Contract Act, 1872



61. Section 55 of Indian Contract Act, 1872 deals with:
- (1) Contingent Contracts
  - (2) Reciprocal Contracts
  - (3) Breach of Contracts
  - (4) Time frame of Contracts
62. A Contract by which a party promises to save the other from loss caused to him by the conduct of the promisor himself, or by conduct of any other person is called a:
- (1) Contract of Safeguard
  - (2) Contingent Contract
  - (3) Contract of Indemnity
  - (4) Guarantee Contract
63. The term 'wages' in Workmen's Compensation Act, 1923 includes:
- (1) Any privilege which is capable of being estimated in money.
  - (2) Traveling allowance.
  - (3) Value of any traveling concession.
  - (4) Contribution paid towards provident fund.
64. The Section, in Workmen's Compensation Act, 1923, that provides entitlement of indemnification of 'the principal' from liability of compensation is:
- |        |        |
|--------|--------|
| (1) 11 | (2) 12 |
| (3) 22 | (4) 32 |
65. In case of monthly paid workman, 'average pay' means average of the wages payable in:
- (1) 3 complete calendar months
  - (2) 6 complete calendar months
  - (3) 12 completed calendar months
  - (4) 10 complete calendar months
66. The term 'employer', In relation to an industry carried on by the P W Department, where no authority is specifically prescribed, means:
- (1) The Superintendent of that Industry
  - (2) The Executive Engineer
  - (3) The Chief Executive Officer
  - (4) The Head of the Department
67. Retrenchment means termination of service of a workman by the employer for one of following reasons:
- (1) Termination of contract between employer and workman.
  - (2) Punishment inflicted by way of disciplinary action
  - (3) Voluntary retirement, continued ill-health, reaching age of superannuation
  - (4) Any reason other than mentioned in 1 to 3
68. The Section, of the Industrial Disputes Act, 1947, that gives the definition of 'continuous service' is
- |          |          |
|----------|----------|
| (1) 25-A | (2) 25-B |
| (3) 25-C | (4) 25-D |
69. Section 25-H of Industrial Disputes Act, 1947 explains
- (1) Illegal Strikes
  - (2) Illegal Lock-outs
  - (3) Retrenchment of Workmen
  - (4) Re-employment of Workmen



70. CTR means

- ~~(1)~~ Consolidated Treasury Remittances
- (2) Certificate of Treasury Receipts
- (3) Consolidated Transit Receipts
- (4) Certificate of Terminal Receipts

71. For the purpose of determining the authority competent to sanction a mixed type work like extension of a building by dismantling certain portion, the work to be treated as

- (1) A maintenance work
- (2) A repairs work
- ~~(3)~~ An original work
- (4) An extension

72. If a building is to be constructed with more cost than that of the original by dismantling the latter, what will be the eventuality in charging the expenditure on dismantling?

- (1) Charged under original work
- (2) Charged under repairs
- ~~(3)~~ Charged equally under original and repairs
- (4) Charged equitably under original and repairs

73. For an 'estimate' in the sense of APPW D Code which of the following complements all other documents i.e., a report, a detailed statement of measurements, quantities and rates and an abstract showing total cost?

- (1) Designs
- (2) Drawings
- (3) Survey Report
- ~~(4)~~ Specification

74. Repairs as per APPW D Code may mainly be divided into:

- (1) Ordinary repairs and special repairs
- ~~(2)~~ Ordinary repairs, periodical repairs and emergent repairs
- (3) Periodical and cyclone repairs
- (4) Annual repairs and special repairs

75. The estimates for special repairs lapse by:

- (1) The end of 6 months
- (2) The end of 1 year
- ~~(3)~~ The end of 2 years
- (4) By completion/closure of the work

76. The special record, which may be kept in each Division Office showing the measurements of each kind of work usually subject to periodical repairs/renewals, is

- ~~(1)~~ Inventory of works
- (2) Register of works
- (3) Standard Measurement Books
- (4) Shelf of works

77. The full complement of 'Contract Documents' are

- (1) Tender Notice and Conditions of Contract
- (2) Survey and Investigation Report
- (3) Complete Set of Drawings and Schedule of quantities
- ~~(4)~~ (1) and (3)



78. Such extra-contract items of work contingent on the main contract but cannot conveniently be executed independently are called as
- (1) Contingent items
  - (2) Additional items
  - ~~(3) Supplemental items~~
  - (4) Extra items
79. Major irregularities resulting in compelling Revisions of Estimates are
- (1) In adequate investigations, improper estimating and deliberate under-estimating
  - (2) Market fluctuations
  - (3) (2) above only
  - ~~(4) (1) and (2)~~
80. 'A', a scheduled bank guarantees 'B', the superintending engineer for payment of Rs 10.00 crore if 'C' the contractor fails to perform construction of a work in certain period. What Section of Indian Contract Act, 1872 makes 'A' liable to pay 'B' when 'C' failed?
- (1) 125                      (2) 126
  - ~~(3) 127                      (4) 128~~
81. Current SSR refers to
- (1) Rates of material and services prevailing in local market
  - (2) Rates of material and services prevailing in general market
  - (3) Rates of material and services adopted in the estimates in question
  - ~~(4) Rates of material and services of current year for preparation of estimates~~
82. Which of following should be considered as 'Additional items'?
- (1) All extra items contingent on execution the works after in letting out
  - ~~(2) All extra items not contingent on the main work, and found necessary after in letting out, and can be conveniently executed independently~~
  - (3) Hydro-mechanical items
  - (4) Electro-mechanical items
83. 'A' contracts with 'B' to pay 'B' Rs.1,000/- if he fails to pay 'B' Rs. 500/- on a given day. 'A' failed to pay 'B' Rs.500/- on the stipulated day. 'B' is entitled to recover from 'A' Rs.\_\_\_\_\_.
- (1) Exceeding 1000 as Court of Law deems fit
  - (2) Exceeding 500 as the Court considers reasonable
  - (3) Not exceeding 1000 as the Court considers reasonable
  - ~~(4) 1000 plus incidental costs~~
84. 'A' contracts to supply 'B' with 10 MT steel for Rs.4,00,000/- being a higher price than for which 'A' could procure and deliver the material. 'B' wrongfully refuses to receive the material. 'B' must pay to 'A' by compensation
- (1) Rs.4,00,000/-
  - (2) The difference between the contract price and the sum for which 'A' could have obtained and delivered the material
  - ~~(3) Rs.4,00,000/- plus damages~~
  - (4) (1) or (3)



85. The P W Officer who should prepare project profile and basic parameters with project cost under EPC Agency is:

- (1) The Executive Engineer
- (2) The Superintending Engineer
- (3) The Chief Engineer
- (4) The Engineer-in-Chief

86. The ceiling for provision towards 'contingencies' in respect of EPC works costing between Rs.10.00 - Rs.100.00 Crore is:

- (1) 0.25% or Rs.20,000 whichever is less
- (2) 0.20% or Rs.1,00,000 whichever is less
- (3) 0.10% or Rs.5,00,000 whichever is less
- (4) 0.05% or Rs.10,00,000 whichever is less

87. In case of EPC works, the PW Section Officer should verify and record the pre- levels in Earth Work Excavation and Embankment to the extent of:

- (1) 25.00%      (2) 33.33%
- (3) 50.00%      (4) 100.00%

88. A complaint, received from an anonymous person against an incumbent in the Division, should be disposed of by:

- (1) Destruction of the petition immediately.
- (2) Judging its nature of being apparently well-founded and then permission of Government should be sought.
- (3) Forwarding the complaint to the Circle Office.
- (4) Enquired into the complaint by the officer superior to the incumbent.

89. Which of the following statements, in relation to the Rules in the AP Financial and Accounts Code binding upon the officers of the PW Department is correct?

- (1) These Rules should not be overridden by PW officers in any case.
- (2) These Rules may be overridden by the PW officers to the extent of express provisions in APPW D Code.
- (3) These Rules may be overridden by the PW officers to the extent of modifications in APPW A Code.
- (4) (2) and (3) above.

90. The Officer responsible for the detailed assessment of such revenue, as to be collected through PW Department within the executive unit, is

- (1) The Engineer-in-Chief
- (2) The Chief Engineer
- (3) The Superintending Engineer
- (4) The Executive Engineer

91. The sanction of \_\_\_\_\_ is required for destruction of such records not included in the Appendix XV of APPW D Code.

- (1) The Engineer-in-Chief
- (2) The Chief Engineer
- (3) The Superintending Engineer
- (4) The Executive Engineer



92. The primary divisions of operations of PW Departments are
- (1) Capital Works and Revenue Works
  - ~~(2)~~ Major Works and Minor Works
  - (3) Plan Works and Non-plan Works
  - (4) Original Works and repairs/maintenance
93. All the transactions under the head 'Public Works Deposits' should be classified in
- ~~(1)~~ 2 categories (2) 3 categories
  - (3) 4 categories (4) 5 categories
94. The Account of Tools and Plant should be for twelve months ending
- (1) January (2) March
  - (3) June ~~(4)~~ September
95. Revenue can be credited to the head concerned without its being realised in the case of
- (1) Supervision charges on sales of stock on credit
  - (2) Sale proceeds of certain articles of tools and plant
  - (3) (1) and (2)
  - ~~(4)~~ Nothing
96. The Form of Cash Book that is being used in PW Departments and PAO had been prescribed by
- (1) The Accountant General
  - ~~(2)~~ The Government of AP
  - (3) The Comptroller and Auditor General of India
  - (4) The Comptroller General of Accounts
97. The Form prescribed by the Government for 'Lump-sum Contract-Final Bill' is
- (1) PWA Form XX
  - (2) PWA Form XXI
  - ~~(3)~~ PWA Form XXII
  - (4) PWA Form XXIII
98. The probable, mala fide pitfalls during adjustment of TEOs involving rectification of errors are
- (1) Expenditure is deliberately charged to wrong head/estimate
  - (2) Excess expenditure over the estimate
  - ~~(3)~~ Mistakes committed by inadvertence
  - (4) All except (3)
99. During the month of \_\_\_\_\_ each year the lapsed items under 'Public Works Deposits' should be credited to Government.
- (1) January ~~(2)~~ March
  - ~~(3)~~ June (4) December
100. 'Works Outlay' means
- (1) Expenditure incurred by the exchequer on Public Works.
  - (2) Works Expenditure incurred under Revenue heads
  - (3) Expenditure incurred on Plan Works.
  - ~~(4)~~ Capital Charges on special services related to works construction, repair/maintenance