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| | question | Section- | | |
| | | A I. 1-40 | | |
| Section - A | | | | |
| I. 1-40 | 1 | | | |
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PUBLIC WORKS DEPARTMENT DEPARTMENTAL EXAMINATION OF OVERSEER/ SECTION ASSISTANT/ ELECTRICIAN-I, 2024

ACCOUNTS PAPER

Time allowed: 3 hours

Full Marks: 100 Pass Marks: 40

SECTION-A (70 Marks)

| I. | | Choose the correct answer (Each que (Put a tick mark (\checkmark) against the correct | | | | | | |
|----|----|---|------------------|---------------|---|-------------|---------------------|--------|
| | 1. | The procedure for maintenance of per 10.12 of of Civil Accounts Manual V a) Rule 230 c) Rule 278 | | read with | | | d down in)) | para |
| | 2. | When permanent cash imprest is to be imprest facility, the permanent impre- a) Cashier | st ho | older will be | e required to refund the cash to | | | al of |
| | | c) DDO | (|) | b) Accounts Officerd) Executive Engineer | (|) | |
| | 3. | A note of each item of permanent ad of Permanent Advances' Form : | | ce given to | various authorities shall be ke | pt ir | n the 'Reg | ister |
| | | a) GAR-61 | (|) | b) CAM-61 d) CPWD-61 | (|) | |
| | | c) GFR-61 | (|) | d) CPWD-61 | (|) | |
| | 4. | The amount of outstanding advance a) 31 st March c) 31 st December each year is be entered in the money | (|) | b) 1 st April d) 1 st January | ((|)) | |
| | 5. | On issue and encashment of cheque custody of : | for _l | permanent o | | | | in the |
| | | a) The Executive Engineer | (|) | b) The Cashierd) The permanent cash impression | | () | 1 |
| | | a) The Executive Engineerc) The Sub Divisional Officer | (|) | d) The permanent cash impre- | est h | older() | |
| | 6. | Site Order Book is maintained in a p and issued by the : a) Chief Engineer | oresc | | | | hine numb | bered |
| | | b) Executive Engineer | (|) | b) Superintending Engineerd) Sub Divisional Officer | (|) | |
| | 7. | Inspection notes are written by : a) Superintending Engineer and above b) Executive Engineer and above c) Architect and Engineers above E d) Assistant Engineer and above | | utive Engin | eer | (((|))) | |
| | 8. | Site Order Book is maintained in :a) The Sub Divisional Officec) At every site | (|) | b) Site Office of Junior Engined) At the Divisional Office | neer | () | |

| 9. All articles of Tool & Plants can l requisition Indent : | be issued only | on receipt of requisition know | vn as Tools & Plants | | | |
|---|-----------------|--|----------------------|--|--|--|
| a) Form 12c) Form 16 | () () | b) Form 14 d) Form 18 | () () | | | |
| 10. All articles of Tolls & Plants rece | ived by Sub D | | al Bodies in : | | | |
| a) Form 11 | () | b) Form 13 | () | | | |
| c) Form 15 | () | d) Form 17 | () | | | |
| 11. All persons engaged departmenta | lly for the exe | cution of works are considered | d : | | | |
| a) Day Labourers | () | b) Muster Roll | () | | | |
| c) Muster Roll labourers | () | d) Labourers | () | | | |
| 12 Wesself and the set | | h | | | | |
| 12. Wages of persons engaged depart | mentally for th | | wn on Muster Roll : | | | |
| a) Form 15 | | b) Form 21 | () | | | |
| c) Form 33 | () | d) Form 26 | () | | | |
| 13. Daily Labour report is maintained | l in : | | | | | |
| a) C.P.W.D. 15 | () | b) C.P.W.D. 35 | () | | | |
| c) C.P.W.D. 33 |) | d) C.P.W.D. 30 | (| | | |
| | | | | | | |
| 14. Daily Report is not necessary if the | ne execution o | | ss than : | | | |
| a) 10 persons | () | b) 12 persons | () | | | |
| c) 15 persons | () | d) 20 persons | () | | | |
| 15. In the Muster Roll daily attendand | ces, absence a | nd fines are recorded in : | | | | |
| a) Part I | () | b) Part II | () | | | |
| c) Part III | () | d) Part IV | () | | | |
| 16. To what extent does the Sub Divi | sional Officer | | he Muster Roll : | | | |
| a) 50% | () | b) 80% | () | | | |
| c) 75% | () | d) 100% | () | | | |
| 17. When work is susceptible to measure | surement, it is | entered in the Muster Roll in | : | | | |
| a) Part I | () | b) Part II d) Part IV | () | | | |
| c) Part III | () | d) Part IV | () | | | |
| 18. If any item remains unpaid the de | | | es' : | | | |
| a) Form 21-A | () | b) Form 26-B d) Form 21-B | () | | | |
| c) Form 26-A | () | d) Form 21-B | () | | | |
| 19. Subsequent payment of the unpaid wages should be made on Hand Receipt : | | | | | | |
| a) Form 21 | () | b) Form 26 d) Form 29 | () | | | |
| c) Form 28 | () | d) Form 29 | () | | | |
| 20. One or more Muster Roll should be kept for each work; but Muster Rolls should never be prepared in duplicate : | | | | | | |
| a) First part is true | () | b) Second part is true | () | | | |
| c) Both parts are true | () | b) Second part is trued) Both parts are false | (| | | |
| · • | . / | · L | · · · | | | |
| 21. A consolidated account of receipt, issues and balances of Tools & Plants are maintained in the Sub Divisional Office in : | | | | | | |
| a) Form 11 | () | b) Form 13 | () | | | |
| c) Form 15 | () | b) Form 13 d) Form 17 | () | | | |
| | | | | | | |

| Divisional Office III. | | | | |
|------------------------|---|---|------------|---|
| a) Form 11 | (|) | b) Form 13 | (|
| c) Form 15 | (|) | d) Form 17 | (|

| 22. Quantity account of Road Metal be Office in : | fore | being laid | down should be maintained in | the s | Sub Divisional | |
|--|--------------|----------------------|-------------------------------|-------------|----------------|--|
| a) Form 12 | (|) | b) Form 14 | (|) | |
| c) Form 16 | (|) | b) Form 14 d) Form 18 | (|) | |
| | | | | | | |
| 23. The authority to write off Road Met | tal s | hould be o | • 1 | : | | |
| a) Form 12 | (|) | b) Form 14 | (|) | |
| c) Form 16 | (|) | d) Form 18 | (|) | |
| 24. A physical verification of all stores Department subject to general direc | | | under the rules prescribed by | the H | ead of | |
| a) Once every year | (|) | b) once every month | (|) | |
| c) Once every quarter | (|) | d) twice a year | (|) | |
| 25. Materials issued to Contractors are | ente | ered in ' Ac | | ctors' | in : | |
| a) Form 32-A | (|) | b) 35-A | (|) | |
| c) 36-A | (|) | d) 38-A | (|) | |
| 26. When Materials are obtained by put | rcha | ses, full de | etails are entered in : | | | |
| a) Measurement Book | (|) | b) Accounts of Materials to | Cont | tractors () | |
| c) Tool & Plants requisition Indent | (|) | c) Site order Book | | () | |
| 27. Issue of materials to Contractor is permissible if : a) At the Contractors request approved by the Chief Engineer b) At the Contractors request approved by the Superintending Engineer c) At the Contractors request approved by the Executive Engineer d) If it is included in the Contract Agreement. | | | | | | |
| 28. Rates of materials issued to contrac a) Schedule of Rates at the time of b) Market price c) As per Contract Agreement d) Schedule of rates plus prevailing | issu | uing Work | | (((|))) | |
| 29. Carriage charge is borne by the Government for materials supplied to Contractors :a) All carriage charges are borne by the Contractorsb) Upto the place where the Contractor has agreed to take delivery of the materialc) From Departmental store to work sited) From Departmental Store to Sub Divisional Office | | | | | | |
| 30. Recovery of materials issued to contractors should be recovered by deduction : a) From every bill after the material is issued @ of 25% of the value in each bill b) In lump sum from the next bill after the material is issued to the contractor or gradually as they are utilized c) From every bill after the material is issued @ of 20% of the value in each bill d) From every bill after the material is issued @ of 15% of the value in each bill | | | | | | |
| 31. The payment made on Muster Rolls a) The officer of the highest standi b) The Concerned Sub Divisional (c) The Concerned Junior Engineer d) The Accounts Officer in the Division | ng a Offi | available in cer. | - | (((|))) | |

| 32. Persons engaged departmentally foa) Once a monthc) Weekly | r the execution () () | of works maybe paid : b) More than once a month d) Daily | () () | |
|--|--|---|--------------------------|--|
| 33. Wages on muster roll should be cha(a) True(c) Can be charged to other works | arged only on th () () | work for which they are eng b) False d) Can be charged partiall work but some part nee the work | () y to other | |
| 34. Persons engaged departmentally foa) Truec) Can be engaged but permission of SE level officer is necessary | () | of works cannot be engaged f b) False d) Can be engaged but not a than 15 days. | () | |
| 35. Muster Roll for persons engaged dea) At the end of each monthc) After the work is completed | epartmentally fo () () | br the execution of works is cl b) Every 15 days d) At the end of the year | losed on : () () | |
| 36. An imprest is a fixed sum of moneya) The SDOc) EE | y for given to : () () | b) JE d) An individual | () () | |
| 37. The amount of imprest should be : a) At least Rs 10,000/- but should b) Should not exceed Rs 50,000/- c) As low as possible, but should a d) Should be Rs 20,000/- but should | at any given tin not exceed Rs 5 | ne 5000/- | () () () () | |
| 38. Permanent imprest for day to day e a) The Executive Engineer b) The Sub Divisional Officer c) The Junior Engineer d) Any Government Servant | xpenditure may () () () () () | be granted to : | | |
| 39. The account of imprest cash should a) Form 1c) Form 5 | l be kept in dup () () | licate by the imprest holder ir b) Form 2 d) Form 7 | 1: () () | |
| 40. The imprest account must be rendered to the officer from whom the imprest is held in time to enable him to incorporate the account in his cash book before it is closed for the : a) Day b) Week c) Month d) Year d) Year | | | | |
| -, | | | × / | |

II. Attempt all the questions

- 1. What are the pre-requisites for execution of works? (4 marks) (4 marks)
- 2. Mention 4 emergency works.
- 3. Explain Urgent works. Who is the final authority to approve execution of Urgent works?
- (2+2 marks)4. Mention any 4 activity required in pre-construction stage (4 marks)
- 5. Mention any 4 activity required in Construction stage
- (4 marks). 6. Mention the details of the Labourer to be entered in the Muster Roll Sheet (4 Marks)
- 7. What are the details entered in the front page of the Muster Roll Sheet (6 Marks)

SECTION – B (30 Marks)

- III. **Practical Questions**
 - 1. Post the following receipt and issue of materials for Departmental Work A in Materials at site Account using the proper form (Answer A or B) (15 marks)

А

- 1. Received 15 cum of river sand from supplier A on 3.5.2024
- 2. Received 10 cum aggregates from supplier B on 5.5.2024
- 3. Received 20 nos Cement bags from supplier C on 5.5.2024
- Issued 6 cum River sand, 4 cum aggregates and 8 nos bags of cement to work A on 4. 10.5.2024
- 5. Issued 9 cum River Sand, 6 cum aggregates and 12 nos bags cement to work A on 15.5.2022

В

- Received 15 mts 2mm wire from supplier A on 3.5.2024 1
- 2. Received 10 nos Miniature Circuit Breaker from supplier B on 5.5.2024
- Received 20 nos Tube Lights from supplier C on 5.5.2024 3.
- Issued 7.5 mts 2mm wire, 5 nos Miniature Circuit Breaker and 10 nos Tube Lights to 4. work A on 10.5.2024
- 5. Issued 7.5 mts 2mm wire, 5 nos miniature circuit breaker and 10 nos Tube lights to work A on 15.5.2024
- 2. Prepare Estimate Abstract from the following details given (Answer either A or B) (The details are given in a separate page) (15 marks)

Points for consideration while preparing Estimate abstract (For both A & B)

- 1. Current rate of GST to be added in the estimate
- 2. It must be assumed that GST is not included in SOR given in the details
- 3. Contingencies at prescribed rates must be included in the abstract.
- 4. Cess at prescribed shall be added in the estimate.