



**PUBLIC WORKS DEPARTMENT**

**DEPARTMENTAL  
EXAMINATION OF OVERSEER/  
SECTION ASSISTANT/ELECTRI-  
CIAN GRADE-I UNDER P.W.D.,  
2024**

**ACCOUNTS PAPER**

**(100 MARKS)**

**Signature of Invigilator** \_\_\_\_\_

**CODE NO.**

*(For Official use)*

**MARKS TABULATION**

Q. No.	Marks carried by each question	No. of correct answer for Section-A I. 1-40	Marks
<b>Section - A</b>			
<b>I. 1-40</b>	<b>1</b>		
<b>II. 1</b>	<b>4</b>		
<b>2</b>	<b>4</b>		
<b>3</b>	<b>2+2</b>		
<b>4</b>	<b>4</b>		
<b>5</b>	<b>4</b>		
<b>6</b>	<b>4</b>		
<b>7</b>	<b>6</b>		
<b>Section - B</b>			
<b>III. 1-2</b>	<b>15</b>		

**Signature of Examiner** \_\_\_\_\_

**Signature of Scrutiniser** \_\_\_\_\_



**PUBLIC WORKS DEPARTMENT**

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**ACCOUNTS PAPER**

**(100 MARKS)**

**Roll No.** \_\_\_\_\_

**Signature of Candidate** \_\_\_\_\_

**Signature of Invigilator** \_\_\_\_\_

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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 question carries 1 mark)  
(Put a tick mark (✓) against the correct answer in the bracket ( ))
1. 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 ( )                      d) Form 17 ( )
  2. Quantity account of Road Metal before being laid down should be maintained in the Sub Divisional Office in :  
a) Form 12 ( )                      b) Form 14 ( )  
c) Form 16 ( )                      d) Form 18 ( )
  3. The authority to write off Road Metal should be obtained on a Survey Report in :  
a) Form 12 ( )                      b) Form 14 ( )  
c) Form 16 ( )                      d) Form 18 ( )
  4. A physical verification of all stores shall be made under the rules prescribed by the Head of Department subject to general direction issued :  
a) Once every year ( )                      b) once every month ( )  
c) Once every quarter ( )                      d) twice a year ( )
  5. Materials issued to Contractors are entered in 'Accounts of Materials to Contractors' in :  
a) Form 32-A ( )                      b) 35-A ( )  
c) 36-A ( )                      d) 38-A ( )
  6. When Materials are obtained by purchases, full details are entered in :  
a) Measurement Book ( )                      b) Accounts of Materials to Contractors ( )  
c) Tool & Plants requisition Indent ( )                      c) Site order Book ( )
  7. 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. ( )
  8. Rates of materials issued to contractor will be as per :  
a) Schedule of Rates at the time of issuing Work Order ( )  
b) Market price ( )  
c) As per Contract Agreement ( )  
d) Schedule of rates plus prevailing Cost Index ( )

9. Carriage charge is borne by the Government for materials supplied to Contractors :
- All carriage charges are borne by the Contractors ( )
  - Upto the place where the Contractor has agreed to take delivery of the material ( )
  - From Departmental store to work site ( )
  - From Departmental Store to Sub Divisional Office ( )
10. Recovery of materials issued to contractors should be recovered by deduction :
- From every bill after the material is issued @ of 25% of the value in each bill ( )
  - In lump sum from the next bill after the material is issued to the contractor or gradually as they are utilized ( )
  - From every bill after the material is issued @ of 20% of the value in each bill ( )
  - From every bill after the material is issued @ of 15% of the value in each bill ( )
11. The procedure for maintenance of permanent advance/imprest is to be followed as laid down in para 10.12 of Civil Accounts Manual Vol-I read with General Financial Rules 2005 :
- Rule 230 ( )
  - Rule 243 ( )
  - Rule 278 ( )
  - Rule 291 ( )
12. When permanent cash imprest is to be closed due to the closure of the Division or on withdrawal of imprest facility, the permanent imprest holder will be required to refund the cash to the :
- Cashier ( )
  - Accounts Officer ( )
  - DDO ( )
  - Executive Engineer ( )
13. A note of each item of permanent advance given to various authorities shall be kept in the 'Register of Permanent Advances' Form :
- GAR-61 ( )
  - CAM-61 ( )
  - GFR-61 ( )
  - CPWD-61 ( )
14. The amount of outstanding advance remaining as on :
- 31<sup>st</sup> March ( )
  - 1<sup>st</sup> April ( )
  - 31<sup>st</sup> December ( )
  - 1<sup>st</sup> January ( )
- each year is be entered in the money column for the subsequent year.
15. On issue and encashment of cheque for permanent cash imperes, the physical cash will remain in the custody of :
- The Executive Engineer ( )
  - The Cashier ( )
  - The Sub Divisional Officer ( )
  - The permanent cash imprest holder( )
16. Site Order Book is maintained in a prescribed form, and is printed and the pages machine numbered and issued by the :
- Chief Engineer ( )
  - Superintending Engineer ( )
  - Executive Engineer ( )
  - Sub Divisional Officer ( )
17. Inspection notes are written by :
- Superintending Engineer and above ( )
  - Executive Engineer and above ( )
  - Architect and Engineers above Executive Engineer ( )
  - Assistant Engineer and above ( )
18. Site Order Book is maintained in :
- The Sub Divisional Office ( )
  - Site Office of Junior Engineer ( )
  - At every site ( )
  - At the Divisional Office ( )

19. All articles of Tool & Plants can be issued only on receipt of requisition known as Tools & Plants requisition Indent :
- a) Form 12 ( )                      b) Form 14 ( )  
c) Form 16 ( )                      d) Form 18 ( )
20. All articles of Tolls & Plants received by Sub Division or Contractors or Local Bodies in :
- a) Form 11 ( )                      b) Form 13 ( )  
c) Form 15 ( )                      d) Form 17 ( )
21. The payment made on Muster Rolls must be made or witnessed by :
- a) The officer of the highest standing available in the disbursing office. ( )  
b) The Concerned Sub Divisional Officer. ( )  
c) The Concerned Junior Engineer. ( )  
d) The Accounts Officer in the Division. ( )
22. Persons engaged departmentally for the execution of works maybe paid :
- a) Once a month ( )                      b) More than once a month ( )  
c) Weekly ( )                      d) Daily ( )
23. Wages on muster roll should be charged only on the work for which they are engaged :
- a) True ( )                      b) False ( )  
c) Can be charged to other works ( )                      d) Can be charged partially to other work but some part needs to be charged to the work ( )
24. Persons engaged departmentally for the execution of works cannot be engaged for less than 8 days :
- a) True ( )                      b) False ( )  
c) Can be engaged but permission of at least SE level officer is necessary ( )                      d) Can be engaged but not more than 15 days. ( )
25. Muster Roll for persons engaged departmentally for the execution of works is closed on :
- a) At the end of each month ( )                      b) Every 15 days ( )  
c) After the work is completed ( )                      d) At the end of the year ( )
26. An imprest is a fixed sum of money for given to :
- a) The SDO ( )                      b) JE ( )  
c) EE ( )                      d) An individual ( )
27. The amount of imprest should be :
- a) At least Rs 10,000/- but should not exceed Rs 25,000/- ( )  
b) Should not exceed Rs 50,000/- at any given time ( )  
c) As low as possible, but should not exceed Rs 5000/- ( )  
d) Should be Rs 20,000/- but should not exceed Rs 25,000/- ( )
28. Permanent Imprest for day to day expenditure maybe granted to :
- a) The Executive Engineer ( )  
b) The Sub Divisional Officer ( )  
c) The Junior Engineer ( )  
d) Any Government Servant ( )

29. The account of imprest cash should be kept in duplicate by the imprest holder in :
- |           |     |           |     |
|-----------|-----|-----------|-----|
| a) Form 1 | ( ) | b) Form 2 | ( ) |
| c) Form 5 | ( ) | d) Form 7 | ( ) |
30. 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 | ( ) |
31. All persons engaged departmentally for the execution of works are considered :
- |                          |     |                |     |
|--------------------------|-----|----------------|-----|
| a) Day Labourers         | ( ) | b) Muster Roll | ( ) |
| c) Muster Roll labourers | ( ) | d) Labourers   | ( ) |
32. Wages of persons engaged departmentally for the execution of works are drawn on Muster Roll :
- |            |     |            |     |
|------------|-----|------------|-----|
| a) Form 15 | ( ) | b) Form 21 | ( ) |
| c) Form 33 | ( ) | d) Form 26 | ( ) |
33. Daily Labour report is maintained 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 | ( ) |
34. Daily Report is not necessary if the execution of works person engaged are less than :
- |               |     |               |     |
|---------------|-----|---------------|-----|
| a) 10 persons | ( ) | b) 12 persons | ( ) |
| c) 15 persons | ( ) | d) 20 persons | ( ) |
35. In the Muster Roll daily attendances, absence and fines are recorded in :
- |             |     |            |     |
|-------------|-----|------------|-----|
| a) Part I   | ( ) | b) Part II | ( ) |
| c) Part III | ( ) | d) Part IV | ( ) |
36. To what extent does the Sub Divisional Officer exercise check the entries in the Muster Roll :
- |        |     |         |     |
|--------|-----|---------|-----|
| a) 50% | ( ) | b) 80%  | ( ) |
| c) 75% | ( ) | d) 100% | ( ) |
37. When work is susceptible to measurement, it is entered in the Muster Roll in :
- |             |     |            |     |
|-------------|-----|------------|-----|
| a) Part I   | ( ) | b) Part II | ( ) |
| c) Part III | ( ) | d) Part IV | ( ) |
38. If any item remains unpaid the details is recorded in 'Register of Unpaid Wages' :
- |              |     |              |     |
|--------------|-----|--------------|-----|
| a) Form 21-A | ( ) | b) Form 26-B | ( ) |
| c) Form 26-A | ( ) | d) Form 21-B | ( ) |
39. Subsequent payment of the unpaid wages should be made on Hand Receipt :
- |            |     |            |     |
|------------|-----|------------|-----|
| a) Form 21 | ( ) | b) Form 26 | ( ) |
| c) Form 28 | ( ) | d) Form 29 | ( ) |
40. 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 | ( ) | d) Both parts are false | ( ) |

II. Attempt all the questions

1. What are the pre-requisites for execution of works? (4 marks)
2. Mention 4 emergency works. (4 marks)
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)

A

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
4. Issued 6 cum River sand, 4 cum aggregates and 8 nos bags of cement to work A on 10.5.2024
5. Issued 9 cum River Sand, 6 cum aggregates and 12 nos bags cement to work A on 15.5.2022

B

1. Received 15 mts 2mm wire from supplier A on 3.5.2024
2. Received 10 nos Miniature Circuit Breaker from supplier B on 5.5.2024
3. Received 20 nos Tube Lights from supplier C on 5.5.2024
4. Issued 7.5 mts 2mm wire, 5 nos Miniature Circuit Breaker and 10 nos Tube Lights to 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.