

Total No. of printed pages = 12

102  
TR/AC/DEC/20

## Departmental Examination of Engineering Officers

December – 2020

### ACCOUNTS

(Without Books)

(Civil / Mechanical / Electrical)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks  
for the questions.

### GROUP – A

Answer *all* the questions.

Each question carries 2 (*two*) marks.

Choose the correct answer and write in the answer  
sheet.  $2 \times 25 = 50$

1. If disbursing officers of two or more divisions have to operate simultaneously on a work or project, the orders should be obtained from
  - (a) the Head of the circle or higher authority
  - (b) Accounts Officer or Chief Accounts Officer

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(c) Senior most DO of the concerned divisions  
(d) Government of India

2. Administrative approval in Public Works Department stands for  
(a) allocation of fund  
(b) formal acceptance of a project by Administrative Department  
(c) formal acceptance of a project by Finance Department  
(d) acceptance-cum-approval of a tender by the PWD

3. Classifications based on the nature of the works executed in PWD do not include  
(a) original works (b) repairs works  
(c) remodelling works (d) major works

4. Tools and Plant Ledger shall be maintained in the Sub-Divisional Office in  
(a) Form-12 (b) Form-15  
(c) Form-13 (d) None of these

5. Contractors Ledger should be prepared in Form  
(a) CPWA-40 (b) CPWA-43  
(c) CPWA-92 (d) None of these

6. Notice Inviting Tenders is issued in  
(a) CPWD-8 (b) CPWD-7  
(c) CPWD-6 (d) None of these

7. The Objection Book in Form 22 should be closed  
(a) weekly (b) monthly  
(c) quarterly (d) annually

8. Schedule of Takavi Works is submitted to A.G in the Form  
(a) CPWA-40 (b) CPWA-66  
(c) CPWA-62 (d) CPWA-64

9. Charged Expenditure is mentioned in Article  
(a) 112(4) (b) 112(2)  
(c) 112(1) (d) 112(3)

10. The process whereby financial transactions occur without physical transactions in cash or stock material are brought to account is called

- (a) Transfer entry
- (b) Contra entry
- (c) Book transfer
- (d) Journal entry

11. A Bill Transit Register should be maintained by all Head of Offices in

- (a) Form G.A.R.-9
- (b) Form G.A.R.-12
- (c) Form G.A.R.-11
- (d) Form G.A.R.-10

12. The classes of store in a Public Works Division are

- (a) Four
- (b) Two
- (c) Five
- (d) Three

13. When road metal is acquired specially for use in the construction of a road or other work, its cost is debited to

- (a) 0042
- (b) 1054
- (c) 5054
- (d) 3054

14. Who is the authorised officer to review the Tender Register with a view to ensure that the Earnest money is refunded in time ?

- (a) Superintending Engineer
- (b) Assistant Engineer
- (c) Executive Engineer
- (d) Sub-Divisional Officer

15. In the case of materials issued direct to Works, its detailed account should be kept in

- (a) Form CPWA-35
- (b) Form CPWA-40
- (c) Form CPWA-32
- (d) Form CPWA-30

16. The Operations of the CPWD are divided primarily into how many categories ?

- (a) Three
- (b) One
- (c) Two
- (d) None of these

17. 'Issue Rate' should include

- (a) Handling charge
- (b) Storage charge
- (c) Both (a) and (b) above
- (d) None of the above

18. The stores of the Public Works Division are divided into the following classes

- (a) Stock or general stores
- (b) Tools and Plant
- (c) Road metals and materials charged direct to the works
- (d) All of these

19. Bin Card , which is the basic record of the PWD Store or Store Sub-Division is maintained in

- (a) Form-CPWA-7
- (b) Form-CPWA-8
- (c) Form-CPWA-7A
- (d) Form-CPWA-8A

20. Who is responsible to see that all forms issued to Tenderers, whether printed or otherwise, are clear, legible and unambiguous ?

- (a) Assistant Engineer
- (b) Executive Engineer
- (c) The Divisional Accountant
- (d) Superintending Engineer

21. Who will give certificate in the Daily Labour Report at the close of the Muster Roll ?

- (a) Executive Engineer
- (b) Junior Engineer
- (c) Divisional Accountant
- (d) Superintending Engineer

22. Within which period a contractor should submit his application for extension of time for completion of his work from the date of hindrance ?

- (a) 15 days
- (b) 20 days
- (c) 30 days
- (d) 25 days

23. Who is responsible for the safe custody of tender documents during the period when they remain in the Accounts Branch until submission to the Executive Engineer ?

- (a) Divisional Accountant
- (b) Assistant Engineer
- (c) Executive Engineer
- (d) None of them

24. Who is the responsible officer to satisfy himself in all respects before submitting the bills to the Divisional Officer for payment ?

- (a) Sub-Divisional Officer
- (b) Assistant Engineer
- (c) Executive Engineer
- (d) None of them

25. Who is the responsible officer to determine and fix the current market rates every six months from place to place ?

- (a) Assistant Engineer
- (b) Executive Engineer
- (c) Chief Engineer
- (d) Sub-Divisional Officer

GROUP - B

Answer *all* the questions in brief :

Each question carries 2 (two) marks.  $2 \times 25 = 50$

26. What is "Works Abstract" ? In which form it is kept ?

27. When Form 27-A2 and Form 27-B2 are used ?

28. Stones for soiling of road work shall be measured by

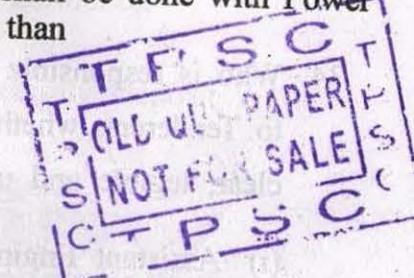
- (i) number
- (ii) centimetre
- (iii) metre

29. In road works rolling shall be done with Power Roller of weight less than

- (i) 16 tones
- (ii) 8 tones
- (iii) 10 tones

30. From where the walls and retaining walls are measured ?

- (i) From the top of footings
- (ii) From middle of footings
- (iii) From bottom of footings



31. What is meant for 'Other Items'? Give some examples.

32. Staff of Muster Roll can be employed by Executive Engineer with the approval of

- (i) Secretary of the Department
- (ii) Chief Engineer
- (iii) S.E

33. How discrepancies in quantities and losses should be dealt with ?

34. Who is responsible to see that all forms issued to Tenderers, whether printed or otherwise, are clear, legible and unambiguous ?

- (i) Assistant Engineer
- (ii) Executive Engineer
- (iii) The Divisional Accountant

35. What is Technical Sanction ?

36. What is Secured advance ?

37. Define "Work-charged" establishment.

38. What are the main Divisions of Accounts ?

39. Define " Material Purchase Settlement Suspense Account" .

40. The stores of the Public Works Department are divided into how many classes ? Name them.

41. Define Supplementary Estimates.

42. What is the rate of Security Deposit ?

43. Define Measurement Book.

44. Into which two distinct categories the four classes of stores enumerated in paragraph 141 of the Central Public Works Department code fall ?

45. What is Lapse of Sanction ?

#### 46. Define Schedule of Rates.

#### 47. What is Running Account ?

48. How a "Service Department" is different from a "Commercial Department"?

49. What is the difference between Supplementary Estimates and Revised Estimates ?

50. For every transfer entry there must be an authority in Form

(i) C.A.M.-33 (ii) C.A.M.-34

(iii) C.A.M.-35 (iv) C.A.M.-36

