

TR/AC/DEC/19

**Departmental Examination of Engineering Officers
December -2019**

ACCOUNTS

(Without books)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks
for the questions

GROUP – A

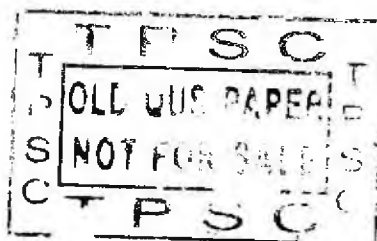
Answer *all* the questions.

Each question carries 2 marks.

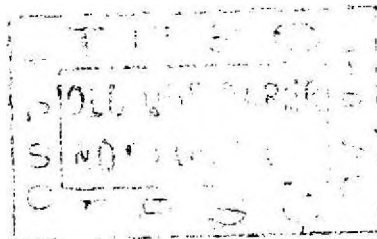
Choose the correct answer and write in the answer
sheet : $2 \times 25 = 50$

1. Cost of materials issued from stock for use on a departmentally executed work is debited to :
- (a) Contractor's Other Transactions under the work concerned.
 - (b) Materials Account under the work concerned.
 - (c) Misc. Works Advances against the Overseer/Section Officer.
 - (d) None of the above.

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2. 'Refunds of Revenue' under "Receipt Head" may be taken as
- (a) Reduction of the revenue receipt.
 - (b) Addition of the revenue receipt.
 - (c) Both of the above.
 - (d) None of the above.
3. Work-charges establishment includes non-industrial employees like
- (a) Clerks
 - (b) Draftsman
 - (c) Cashier
 - (d) None of the above
4. 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

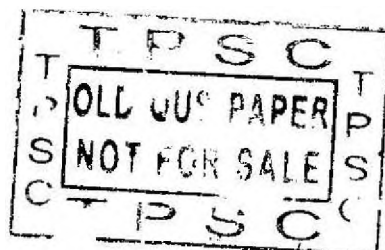


5. Priced Stores Ledger is maintained in
- (a) FORM - 10 (b) FORM - 12
- (c) FORM - 15 (d) None of these
6. Muster Roll should be prepared in
- (a) FORM - 12 (b) FORM - 21
- (c) FORM - 28 (d) FORM - 26
7. Tools and Plant Ledger shall be maintained in the Sub-Divisional Office in
- (a) FORM - 12 (b) FORM - 13
- (c) FORM - 15 (d) None of these
8. In the 'Deposit Works' the cost is met
- (a) out of Government Fund
- (b) out of the Funds from non-Government sources
- (c) out of both above
- (d) None of the above

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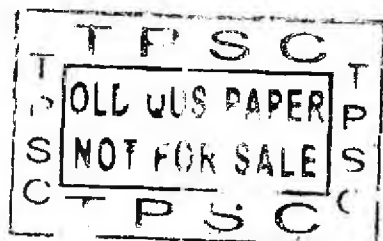
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9. Issue Rate should include
- (a) Handling charges
 - (b) Storage charges
 - (c) Both of the above
 - (d) None of the above
10. A payee lost a cheque and he, after 10 months of its issue, requested for a new one. Divisional Officer should see that
- (a) "Stop payment order" (SPO) is sent to Bank by registered post.
 - (b) SPO is got acknowledged and "Non-payment Certificate" is got from the Bank.
 - (c) Entries should be made in the Cash Book at the time of issuing original.
 - (d) None of the these three steps is necessary
11. Rs. 750 paid from Imprest Account recouped in cash will appear in the Cash Book as under :
- (a) Payment side : Payment of Rs.750 in Bank column.
 - (b) Payment side : Payment of Rs.750 in Cash column.

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(c) Payment side : Payment of Rs.750 in Bank column and a Red Ink Note stating recoupment of Imprest Account.

(d) Payment side: Only a Red Ink Note on payment side stating recoupment of Imprest Account.

12. Notice inviting Tenders is issued in

(a) CPWD Form No.-7

(b) CPWD Form No.-6

(c) CPWD Form No.-8

(d) None of the above

13. 'Earnest Money' may not be recovered from the running bill of a contractor, if

(a) he has deposited the amount of Security in Cash or Govt. Securities

(b) he has assured that he takes the full responsibility through the Performance Security Bank Guarantee.

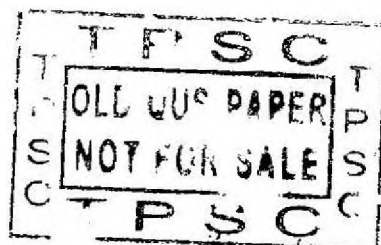
(c) the Government has given relaxation to the contractor in the matter.

(d) None of the above.

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14. Preparation and checking of estimates is the duty of the
- (a) Assistant Engineer
 - (b) Junior Engineer
 - (c) Draftsman
 - (d) None of the above
15. Contractors Ledger should be prepared in Form
- (a) CPWA-40
 - (b) CPWA-92
 - (c) CPWA-43
 - (d) None of the above
16. Charged expenditure is mentioned in Article
- (a) 112(1)
 - (b) 112(3)
 - (c) 112(4)
 - (d) 112(2)
17. All pay bills for Work-Charges Establishment shall be pre-checked by
- (a) The Divisional Officer
 - (b) The Audit Section of the Division
 - (c) Any other person with prior approval of the authority.
 - (d) None of these

18. Intermediate payment in a Public Works Division stands for

- (a) Advance Payment
- (b) Secured Advance
- (c) On account payment
- (d) All of the above

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

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

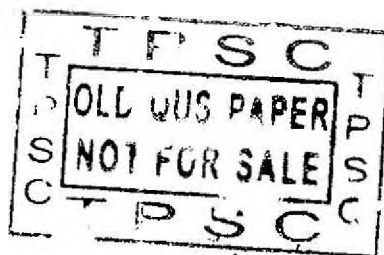
20. The basic record in the P.W.D. Store (or Stores Sub-Division) consists of

- (a) Bin Card form CPWA-8
- (b) Goods Received Sheets form CPWA -8A
- (c) Stores Indent form CPWA-7
- (d) Register of Stores Indents form CPWA-7A

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21. The authorised forms of bill for Running Account Bill is

- (a) Form-24
- (b) Form-26
- (c) Form-28
- (d) None of these

22. If the Issue Rate of an article of stock is appreciably less than the market rate, the Issues to contractors other than those on finished rate shall be made at

- (a) Issue rates
- (b) Analysed rates
- (c) Market rates
- (d) Higher than market rates

23. In the case of work done on Lump Sum Contract, first and final bill is prepared in

- (a) Form CPWA-24
- (b) Form CPWA-27A
- (c) Form CPWA-27B
- (d) Form CPWA-28

24. Helpers under PWD(R&B) are engaged in
- (a) on original works
 - (b) on maintenance works
 - (c) on store works
 - (d) All of the above
25. Works arising out of sudden collapse of buildings, bridges etc. is treated as
- (a) Repairing works
 - (b) Emergency works
 - (c) New works
 - (d) None of the above.

GROUP - B

Answer *all* the questions in brief. $2 \times 25 = 50$

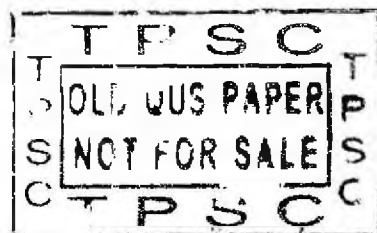
Each question carries 2 marks.

26. What type of works are "Repair Works"?
27. Narrate "Work Charged Establishment".
28. What is 'Technical Sanction'?

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29. What is 'Muster Roll'? Mention the parts in which it is divided.
30. What is 'Imprest Account' ?
31. Describe 'Transfer Entries'.
32. Differentiate between "Appropriation" and "Re-appropriation".
33. What the term 'Takavi Works' means ?
34. Distinguish between 'Appropriation' and 'Grant'.
35. What is Two Bid System ?
36. Under what condition Engineer -in- Charge can grant extension of time for completion of work ?
37. Narrate 'Supplementary Estimate'.
38. Under whose supervision the "Store keeper" renders his daily duties ?
39. In which year SoR, Tripura was first compiled ?
40. Can 'Fixed Deposit Receipt'(FDRs) be accepted as Security Deposit ?
41. Under what circumstances one can dispensed with the use of a muster roll ?

42. When sanction to an estimate is lapsed ?
43. Describe in brief about the procedure of laying of marble stones.
44. How a 'Service Department' is different from a 'Commercial Department' ?
45. How errors made in the Cash Book are rectified ?
46. What should be the classification and dimension of locally available well burnt 1st class bricks and 2nd class bricks ?
47. What is 'Secured Advance' ?
48. What should be the minimum thickness of pile cap ?
49. Differentiate between Expenditure Sanction and Technical Sanction.
50. Period of validity of a cheque is 90 days. State the provisions where this rule does not apply.

