

GOVERNMENT OF INDIA  
CENTRAL PUBLIC WORKS DEPARTMENT  
DEPARTMENTAL EXAMINATION  
ACCOUNTS PAPER – I (WITHOUT BOOK)  
FOR AEs/ AEEs  
April - 2022

Time: 3 Hours

Max Marks : 100

- Note: (1) This question paper contains 9 questions in 2 pages.  
(2) Attempts all questions.

- Q. 1 Write short note on the followings. (Any ten) (2.5 marks X 10 = 25 marks)
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|------------------------------------|---|
| i. Departmental Charges            | ix. Justification Statement                       |
| ii. Cost Index                     | x. Plant, Machinery & Shuttering Material Advance |
| iii. Enabling Estimate             | xi. Register of Licence fee                       |
| iv. Emergent Works                 | xii. First & Final Bill                           |
| v. Survey Report                   |   |
| vi. Imprest                        |   |
| vii. Supplementary Agreement       |   |
| viii. Revised Preliminary Estimate |   |
- Q. 2 Differentiate between the followings (Any four) (5 marks X 4 = 20 marks)
- Imprest and Temporary Advance
  - Capital Expenditure and Revenue Expenditure
  - Delhi Schedule of rate and plinth area rate
  - Charged Expenditure and Voted Expenditure.
  - Departmental Receipt and Departmental Charges
- Q. 3 Classify the following transactions. (1 marks X 10 = 10 marks)
- Salary of Work Charge Staff.
  - Maintenance of Income Tax Building.
  - Recovery of Rs.50,000/- from security deposit of a contractor for unsatisfactory work.
  - Maintenance charges of Central Govt. Holiday home.
  - Refund of unspent balance of a completed deposit work.



- vi. Departmental Charges received from PSU bank on its work executed by CPWD.
- vii. Forfeiture of Earnest Money received from the lowest bidder.
- viii. Expenditure on Geotechnical Investigation of proposed BSF residential quarters.
- ix. Payment of service charges of GPRA colony
- x. Special repair work in GPRA colony.

Q. 4 Comments on the following and propose remedial measures to be undertaken:  
(2.5 Marks X 4 = 10 Marks)

- i. For an item already measured and paid, test results of the item not meeting the item specifications mentioned in the agreement.
- ii. During checking of RA bill it was found that mandatory testing of one of the item fell short of required frequency.
- iii. The material for which secured advance has been given found stolen from site.
- iv. The contractor claims the damages for loss caused due to natural calamity.

Q. 5 What is secured advance? What are the prerequisites for release of secured advance? What certificate an Assistant Engineer need to be made for its release? (5 marks)

Q. 6 What are the salient features of a Preliminary Estimate? What terms and conditions should be part of Preliminary Estimate for a deposit work? (5 marks)

Q. 7 What safeguard to be adopted to prevent double payment of following?  
(3 Marks X 5 = 15 marks)

- i. Refund of Security Deposit.
- ii. RA bill of a contractor.
- iii. Refund of revenue realised.
- iv. Recovery of secured advance.
- v. TA bill of Govt. Servant.

Q. 8 What are the different acceptable mode for furnishing Performance Guarantee by the agency. (5 marks)

Q. 9 What are basic checks to be applied before payment of First RA bill. (5 marks)