

Government of India  
Central Public Works Department  
Departmental Examination for Executive Engineers/Deputy Directors (Hort)  
April 2022  
Account – I  
(Without Books)

Instructions: Attempt all questions. Marks have been indicated against each question.

Maximum Marks -100

Time: 3 Hours

1. Write a short note on initial records on which the accounts of Works are based.  
(10 Marks)
2. What are standard Measurement Books? What are precautions to be taken in using standard Measurement Book?  
(10 Marks)
3. Differentiate between –  
(4 x 5 Marks)
  - (i) Secured Advance and Mobilization advance
  - (ii) Issue rate and Market Rate
  - (iii) Performance Guarantee and Security Deposit
  - (iv) Administrative approval and Expenditure Sanction
4. Explain :  
(5 x 4 Marks)
  - (i) Register of Works
  - (ii) Cash Book
  - (iii) Bin Card
  - (iv) Book Transfer
  - (v) Contractor's ledger
5. Briefly describe three fold functions of the Divisional Accountant.  
(10 Marks)
6. Explain the procedure prescribed in CPWA Code to prevent double payment on account of  
(2 x 5 Marks)
  - (i) Refund of a deposit to a Contractor
  - (ii) Bill of a contractor for the same work



7. Comment citing rules on the following

(5 x 2 Marks)

- (i) A secured advance was claimed by contractor for factory made steel window, which was almost ready for dispatch from factory.
- (ii) A secured advance was claimed by contractor for structural steel brought at site against completed item of railing.
- (iii) A contractor claims higher rate for steel, on the ground that the steel price has increased since the time agreement was entered into.
- (iv) Executive Engineer want to sanction an Imprest of Rs 20,000/- to one of his Assistant Engineer.
- (v) Payment of arrears of pay which was not paid earlier due to non-availability of funds, were demanded by an employee, who had been transferred to another division and whose L.P.C. had been issued.

8. Classify the following

(5 x 2 Marks)

- (i) Cost of electricity consumed in Division Office.
- (ii) Municipal Charges in respect of residential quarters of General Pool
- (iii) Refund of unexpended balance of a deposit work on its completion.
- (iv) Amount received as security deposit from Contractor
- (v) Purchase of Furniture for an General Pool Office building