

AE

(English + Hindi)

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
DEPARTMENTAL EXAMINATION
ACCOUNTS PAPER-I (WITHOUT BOOKS)
FOR AEs/AEEs / AD(H)
December, 2017

Time : 3 Hours

Max Marks : 100

Attempt all questions

Q1. Write short note on the following :

[20 Marks]

- i) Correction of errors after closing of Accounts
- ii) Scope of Sanction
- iii) Schedule of Deposits
- iv) Register of Licence Fees
- v) Functions of the Divisional Accountants
- vi) Measurement Books
- vii) Register of Works
- viii) Secured Advance

Q2. Differentiate between the following :

[20 Marks]

- i) Schedule of Rates and Analysis of Rates
- ii) Departmental Receipts and Departmental Charges
- iii) First & Final Bill and Running Account Bill
- iv) Administrative Approval and Technical Sanction
- v) Earnest Money and Security Deposits

Q3. Classify the following :

[10 Marks]

- i) Cost of Examination of Soil
- ii) Charges for the repairs of an unprotected ancient Monument
- iii) Unclaimed amount of Final Bill of a Contractor
- iv) Maintenance of Income Tax Building
- v) Cost of Doors and Window frames received from Industries Department and issued for use on work "Construction of 25 Type-IV Quarters at GPRA, Bengaluru, but not paid for
- vi) Amount spent on furniture required for use in the Office of the Sub-Divisional Officer, CPWD
- vii) Recovery of Rs. 10,000/- made from the Security of a Contractor for unsatisfactory work
- viii) Cash found excess in Cash Chest on physical count
- ix) Interest on GP Fund balance of various Group-D and Work-charged Establishment
- x) Major Head for construction of Office Building under Capital Outlay on Police – Central Reserve Police Force

Q4. i) a) How are the pay bills of Work Charged Establishment prepared and paid ?

b) How are unpaid wages adjusted in accounts? **[5 Marks]**

ii) Briefly describe the procedure followed for the Receipt, issue and custody of Stock Materials **[5 Marks]**

Q5. Indicate the correctness or otherwise of the following actions :

[10 Marks]

- i) Balance of Service Postage Stamps in stock is shown as Closing/Opening Balance in Cash Book
- ii) Earnest Money received and returned on the same day is passed through the Cash Book
- iii) Deposit receipt received from an employee is entered as receipt in the Cash Book
- iv) Bill for the purchase of materials which do not contain reference to the Measurement Book, the payment having been made otherwise than on the basis of measurements recorded in the Measurement Books.

Q6. Mention the accounts records of the Divisional and Sub-Divisional Officer including those to be submitted to Audit in which the following transactions should appear. [10 Marks]

- i) Received by the Executive Engineer, a cheque on a Private Bank in payment of rent of a Government Building.
- ii) Bricks worth Rs.50,000/- transferred from the Sub-Divisional Stock of a Division to another Division
- iii) On receipt of detailed account from a Land Acquisition Officer an Executive Engineer made an adjustment of the charge for Land acquired by the Land Acquisition Officer for construction of Holiday Home.
- iv) Refund of Security Deposits of a Contractor lying in Postal Saving Bank Account

Q7. What principles will be observed in determining whether expenditure is chargeable to Capital or Revenue account of a Project. [10 Marks]

Q8. Comment on the following : [10 Marks]

- i) Transactions relating to two separate working estimates are brought on the same running account by a Divisional Officer on the ground that these are covered by a single contract
- ii) An overpayment of Rs.1,000/- made to a contractor for work-in-progress is debited to "Miscellaneous Works Advances"
- iii) A Divisional Officer proposed to credit the cost of dismantled materials, received from a work-in-progress, to revenue on the grounds that there is no provision for such credit in the estimate of the work
- iv) The contractor deposited Government Bonds with a Face Value of Rs.25,000/- against a Security of Rs.26,000/- demanded of him on the plea that their Market Value is Rs.26,000/-