

Government of India
Central Public Works Department
Departmental Examination
FOR AEEs/AEs/AD(H)
Account Paper- I (Without Book)

December -2022

Time: 3 Hours

Max. Marks: 100

The question paper contains 7 questions.

Attempt all Questions. Questions carry marks as indicated against each.

Question 1: Write short note on **any ten** of the following.

Marks 30

(i) Standard Measurement Book	(vii) Emergent Work
(ii) Mobilization Advance	(viii) Contractor's Ledger
(iii) Secured Advance	(ix) Register of Works
(iv) ERP Leave Module	(x) Restricted Tenders
(v) MAS Account	(xi) Work Abstract
(vi) Enabling Estimate	(xii) Test check by Assistant Engineer

Question 2: Differentiate between **any four** of the following.

Marks 20

- (i) Item rate tender and EPC tender
- (ii) Permanent Imprest and Temporary Advance
- (iii) Administrative Approval and Technical Sanction
- (iv) Schedule of Rates and Analysis of Rates
- (v) Advance Payment and Payment on Account

Question 3: Classify the following transactions.

Marks 10

- (i) Construction of Headmaster's quarter in a school building
- (ii) Repairs to a school building
- (iii) Rent of residential building belonging to the general pool
- (iv) Sale proceeds of waste paper by office of the Executive Engineer (Building and Roads)
- (v) Income tax recovery in CPWD from a contractor's bill
- (vi) Cost of maintenance of residential building
- (vii) Security Deposit received by a CPWD Division from one of its contractors
- (viii) Expenditure on Construction of a High Court Building
- (ix) Expenditure on Construction of a Medical College Building
- (x) Cash found in excess on actual counting in a division office

Question 4: Explain the steps involve in the making payment of the contractor through PFMS.

Marks 5

Question 5: List any eight (8) applications of ERP system introduced in CPWD.

Marks 5

Question 6: State the duties of a Divisional Accountant in relation to the following.

Marks 3+3+4=10

- (i) Serious financial irregularities and defects noticed by him
- (ii) Checking of Sub-Divisional Accounts
- (iii) Transactions likely to be challenged by Audit/PAO

Question 7: Choose the correct option in the following multiple-choice question.

Marks 20

- (i) In CPWD, the percentage of Test Check of measurements to be conducted by Assistant Engineer relates to:
 - a. Monetary Value

- b. Area
 - c. Volume
 - d. Number
- (ii) For the purpose of Test Check of Assistant Engineer, which of the following items is not considered to have "very high unit rates".
 - a. RCC work
 - b. Brick work in walls
 - c. Stone work in wall lining
 - d. Wood work in Chowkhats
- (iii) Technical Sanction is also called:
 - a. Expenditure Sanction
 - b. Sanction of Contract
 - c. Administrative Sanction
 - d. Sanction of Detailed Estimate
- (iv) Measurement Book records quantity/ value of work done by:
 - a. Work Charged Establishment and Contractors.
 - b. Muster Roll Labour and Work Charged Establishment
 - c. Work Charged Establishment, Daily Labour and Contractors.
 - d. Contractors.
- (v) Register of Works is a register showing:
 - a. Expenditure from month to month on each work under execution in a Division
 - b. Expenditure from month to month on each work under execution in a Sub-Division
 - c. Sanctioned work under execution in a Sub-Division
 - d. Sanctioned work under execution in a Division

(vi) In which of the following cases Secured Advance can be paid to a contractor:

- a. He has brought glass panes at site for fixing on window-frames.
- b. He has brought 50 tons of Steel.
- c. He has brought 1000 bricks issued to him by the Government.
- d. He has brought cement to be used at some other site.

(vii) In EPC contracts risk of engineering lies with:

- a. Executing Government Department
- b. Contractor
- c. Jointly with Government and the Contractor
- d. Structural Consultant

(viii) Payment of Final Bill is governed under which clause of the agreement:

- a. Clause 7
- b. Clause 8
- c. Clause 9
- d. Clause 10

(ix) Security Deposit recovered from a contractor's bill for a work will appear in:

- a. Contractor's Ledger
- b. Work Abstract
- c. Schedule Docket of the work
- d. None of the above

(x) Total bill for final work executed was ₹ 10 Lakh. Earnest money was ₹20,000, then 10% security recoverable from the 1st and final bill will be:

- a. ₹ 60,000
- b. ₹ 70,000
- c. ₹ 80,000
- d. ₹ 100000