

Government of India  
Central Public Works Department  
Departmental Examination for Executive Engineers / Deputy Directors (Hort)

Account – I (December 2022)  
(Without Books)

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

Maximum Marks -100

Time: 3 Hours

1. Explain the following:  

(4 x 5 Marks)

  - (i) Direction Office
  - (ii) Suspense Accounts
  - (iii) Works Abstract
  - (iv) Percentage charges
2. Mention the categories of bills for which Divisional Officers are permitted to make payments.  

(10 Marks)
3. Write short notes on  

(2 X 5 Marks)

  - (i) Procedure for rectification of errors discovered in Cashbook.
  - (ii) Procedure for accounting secured advance
4. Comment on the following  

(5 x 2 Marks)

  - (i) A contractor demands an extract from his account in the Contractors' Ledger.
  - (ii) Divisional officer refunds unexpended balances of a completed deposit works to concerned organisation. How should it be accounted?
  - (iii) Deposit Register should show, year by year the total receipts and adjustments and the closing balance of each separate deposit item.
  - (iv) What is the procedure for crediting amount of lapsed or confiscated deposits to Government as revenue?
  - (v) There was a proposal to CCA to appoint an UDC to function as Divisional Accountant, as there were vacancies of Divisional Accountants.



5. What types of Deposit transactions are made in the Public Works Department and how they are accounted in division office?  
(10 Marks)

6. Explain purpose for which following forms are used.  
(5 x 2 Marks)

- (i) Form CPWA 21
- (ii) Form CPWA 35
- (iii) Form CPWA 40
- (iv) Form CPWA 43
- (v) Form CPWA 92.

7. Distinguish between  
(4 x 5 Marks)

- (i) Departmental receipts and departmental charges
- (ii) Grant and Appropriation
- (iii) Refunds and Remissions
- (iv) Contingencies and work contingencies

8. Elaborate conditions which are required to be observed by Divisional Officer before incurring Expenditure.  
(10 Marks)