

Government of India
Central Public Works department
Departmental Examination July 2018
Accounts Paper 1 (without books)
For AEs/AEEs/AD(Hort)

Time – 3 hr

Max Marks – 100

This question paper contains 8 questions in 3 pages.
Attempt all questions.
No book is allowed.

Q 1 Write short note on the followings (any five)
(4 marks x 5 = 20 marks)

- (i) Scope of sanction
- (ii) Permanent imprest
- (iii) Schedule of deposits
- (iv) Register of license fee
- (v) Advance payment
- (vi) Vouchers
- (vii) Transfer entry
- (viii) Liabilities

Q.2 Differentiate between the followings (any four) –
(5 marks x 4 = 20 marks)

- (i) Charged expenditure and voted expenditure
- (ii) Goods and services
- (iii) Capital expenditure and revenue expenditure
- (iv) Secured advance and mobilization advance
- (v) Major head and detailed head
- (vi) Store and stock

Q.3 Classify the following transactions –
(1 mark X 10 = 10 marks)

- (i) Unclaimed amount of final bill of a contractor
- (ii) Amount spent on soil testing for proposed GPRA building
- (iii) Amount spent on inauguration of a newly constructed income tax office building
- (iv) Departmental charges received from a PSU on its works executed by CPWD
- (v) Amount spent on furniture for use in subdivision

- (vi) Amount spent on addition/alteration of an abandoned cement Godown building to use it as CGHS dispensary
- (vii) Amount decreed by high court in favour of a contractor for which there is no budget in the financial year
- (viii) Amount paid as 3rd RA bill to a contractor for office building of mines Department (GSI)
- (ix) Final bill paid to a contractor for special repair work in a CGO (GPOA) complex
- (x) Refunds of unspent balance of a completed deposit work

- Q 4** (a) What is the extent of application and scope of CPWA code? Under whose authority, these rules have been published?
- (b) What does the technical sanction denote? What are all the components of a good detailed estimate to which technical sanction can be accorded?

(5 marks x 2 = 10 marks)

- Q 5** Examine the correctness or otherwise of the following actions -

(2 marks x 5 = 10 marks)

- (i) Junior Engineer, after preparing the Running Account Bill, scored out by a diagonal red ink line, the pages containing the detailed measurement in the measurement book
- (ii) Final bill was paid in full & final settlement of all demands of the contractor. Later on Executive Engineer entertained and paid a new claim of the contractor citing the same as inadvertent error.
- (iii) A deposit work was completed. All liabilities were either liquidated or brought to account. Still there was unspent balance of deposit. Executive Engineer however did not surrender the unspent balance with a view to utilize the amount for other works of the same organization.
- (iv) Expenditure on staff car for use by a direction office was charges to the detailed (object) head "Motor Vehicle".
- (v) A wrong entry on receipt side is made in the cash book of division office. The monthly accounts have been closed. The Divisional Officer approves correction of the wrong entry.

- Q 6** (a) State the standard terms and conditions to be intimated to requisitioning organizations with Preliminary estimate while undertaking deposit works by CPWD.

- (b) State various instructions for proper maintenance and recording of measurements in the measurement Book.

(5 marks x 2 = 10 marks)

Q 7 (a) What are the precautions to be taken while refunding security deposit to a contractor?

- (b) What are the various ways in which audit objections can be removed?

(5 marks x 2 = 10 marks)

Q 8 Comment on the following –

(2 marks x 5 = 10 marks)

- (i) A contractor seeks extract from his account in the contractors' ledger. Executive Engineer declines the request on the ground that the same is a departmental record.
- (ii) A junior Engineer records measurement of a work in a rough note book at site. He then transmits the entries to measurement book in his office.
- (iii) Executive Engineer propose to transfer Government land to a 100% central Government owned Public sector undertaking on "No profit No loss" basis.
- (iv) A contractor delays receiving final payment for more than a month.
- (v) Secured advance was paid for structural steel trusses fully fabricated in a workshop and ready for dispatch to the site.
