

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
DEPARTMENTAL EXAMINATION
ACCOUNTS PAPER – I (WITHOUT BOOK)
FOR AEs/ AEEs
APRIL - 2021

Time: 3 Hours

Max Marks : 100

- Note: (1) This question paper contains 8 questions in 2 pages.
(2) Attempts all questions.

- Q. 1 Write short note on the followings. (Any Ten) (3 marks X 10 = 30 marks)
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|-----------------------------------|--------------------------------|
| i. Lapsed Deposits | vii. Analysis of rates |
| ii. Standard Measurement Book | viii. Government e Marketplace |
| iii. Mobilisation Advance | ix. EPC Contract |
| iv. Detailed Project Report (DPR) | x. PFMS |
| v. Percentage Rate Tender | xi. Plinth Area Rates |
| vi. Lump-sum Contract | xii. Contractor Ledger |
| | xiii. Transfer Entry |
- Q. 2 Differentiate between the followings (Any four) (5 marks X 4 = 20 marks)
- Administrative Approval and Technical Sanction
 - Refund and Remission
 - Contingencies and Work contingencies
 - CDDO and NCDDO
 - Earnest Money Deposits and Security Deposits
- Q. 3 Classify the following transactions. (1 marks X 10 = 10 marks)
- Cost of electricity charges consumed in an Executive Engineer's office.
 - Expenditure on opening ceremony of a college by the Union President.
 - Refund of an unspent balance of a completed deposit work.
 - Unclaimed amount of final bill of the contractor.
 - Rs.5000/- paid on account of purchase of fan by CPWD for supply to the residences etc.
 - Rs. 3 Lac spent on construction of a CPWD inspection bungalow.
 - Cash found in excess of on actual counting in divisional office.

- viii. Withhold amount against non achievement of milestone.
- ix. Arbitration award amount in favour of the contractor for which there is no budget in the financial year.
- x. Recovery of income tax from contractor's bill.

Q. 4 Comments on the following and propose remedial measures to be undertaken:

(2 Marks X 5 = 10 Marks)

- i. An Assistant Engineer proposes Secured advance on glass panes brought by agency.
- ii. An Assistant Engineer proposes to release the performance guarantee after recording completion of work.
- iii. Secured advance was paid for the furniture items fabricated in a factory and ready for dispatch.
- iv. The agency do not submit the measurement as per clause -6A of GCC even after lapse of time period as stipulated in GCC after record of completion by competent authority.
- v. A Junior Engineer while preparing the final bill wrote short nomenclature of items on the pretext of being DSR items.

Q. 5 Examine the correctness or otherwise of the following action. (2.5 marks X 4 = 10 marks)

- i. An Executive Engineer makes the payment of his own salary for the month of March'2021 on 31st March 2021.
- 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. An Assistant Engineer makes the correction on the computerised measurement book and test check on the same sheet.
- iv. An Executive Engineer postpones the recovery of TDS and withhold for milestone on the written request from the contractor to postpone it till next bill.

Q. 6 State the precaution(s) to be taken before: (2 Marks X 5 = 10 marks)

- i. Payment of secured advance on materials received at site
- ii. Release of security deposits after completion of work.
- iii. Release of amount withheld for non achievement of milestone.
- iv. Release of security deposits against bank guarantee.
- v. Recovery of interest on mobilisation advance.

Q. 7 Explain the steps involve in the making of the payment of the contractor through PFMS. (5 marks)

Q. 8 What are basic checks to be applied before payment of final bill. (5 marks)