

**GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
DEPARTMENTAL EXAMINATION
ACCOUNTS PAPER-I (WITHOUT BOOKS)
FOR AEs/AEEs**

MARCH 2016

2017

Time: 3 Hours

Max. Marks: 100

Attempt all question

Q1. Write short note on the following:- (20 Marks)

- (i) Bin Cards.
- (ii) Store indent
- (iii) Work charged establishment.
- (iv) Work slip.
- (v) Notice Inviting Tender.
- (vi) Dismantled Material Register.
- (vii) On account Payment.
- (viii) Bill Register.

Q2. Different between the following:- (20 Marks)

- (i) Original works & repair works.
- (ii) Measurement Book and slandered Measurement Book.
- (iii) Work Order & supply Order.
- (iv) Major work & minor work.
- (v) Preliminary Estimate & detailed Estimate.

Q3. Please write the head of Accounts of following:- (10 Marks)

- (i) Final bill of a contractor who has been refusing to receive his payment for over a month.
- (ii) Maintenance a Road Work.
- (iii) Construction of a School Building.
- (iv) Electricity bill of sub-Division Office.
- (v) Special repair in a primary health centre.
- (vi) Construction of a Road Work.
- (vii) Maintenance of Central Government Residential Colony.
- (viii) Maintenance of Central Government Office Building.
- (ix) Construction of a Hospital.
- (x) Construction of Residential Building.

Q4. (i) Briefly describe the conditions which a Divisional Officer is required to observe before incurring expenditure.

(5 Marks)

(ii) It is an important function of the Divisional Officer to keep a constant watch over the progress of expenditure". How is this function discharged by him in practice?

(5 Marks)

Q5. (i) What would the following items in a Stock Account indicate and what steps would you take to put matters straight?

(a) Minus Quantities with plus value.

(b) Plus Quantities with minus value.

(5 Marks)

(ii) What are the different modes of payments adopted by a Public Works Divisional Officer for work done and supplies made? Explain the conditions attached to each mode of payment.

(5 Marks)

Q6. Comment on the following quoting authority.

(10 Marks)

- (i) A measurement book has entries of later dates on earlier pages than those of earlier dates. The officer, who wrote it up, explains that he later used some pages originally left blank inadvertently.
- (ii) A sub-divisional officer authorizes the issue to a contractor, for use on a work of materials which exist in the Government stock, but the supply of which by Government is not provided for in the contract.
- (iii) In a case the contractor tendered for finished items of work and the agreement provided for the issue of bricks by the department at a rate higher than the market rate. The Executive Engineer permits the contractor to arrange for the supply of bricks, none being available in stock.
- (iv) The Executive Engineer proposes to pay a supplier on the production of railway receipt and to debit the charges to the suspense head 'Miscellaneous Works Advances'.