

**Government of India**  
**Central Public Works Department**  
**Departmental Examination OCTOBER - 2020**  
**Accounts Paper 1(Without books)**  
**For AEs / AEEs/ AD (Hort)**

Time-3 hr

Max Marks-100

- This question paper contains 8 questions in 2 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) PFMS system.
- (ii) Issue rate.
- (iii) Suspense accounts.
- (iv) Digital signature.
- (v) Book transfer.
- (vi) Administrative approval and Expenditure sanction.
- (vii) On account payment.
- (viii) Bin card.

**Q. 2 ---Differentiate between the followings. (Any four)**

**(5 marks X 4 =20 marks)**

- (i) CDDO and NCDDO.
- (ii) Urgent work and Emergent work.
- (iii) Consolidated fund of India and contingency fund of India.
- (iv) Appropriation and Re-Appropriation.
- (v) Expenditure heads and Revenue heads.
- (vi) Direct Receipt and indirect Receipt.

**Q.3 ---Classify the following transactions .**

**(1 mark X 10 =10 marks)**

- (i) Construction of A.G. Office building at Mumbai.
- (ii) Municipal taxes paid by CPWD in respect of Government residential accommodation.
- (iii) Machinery & Equipment purchased for general use by a CPWD division.
- (iv) Hire charges/Rent of a building for use as administrative building by police department.
- (v) Repair of A.G. Office building.
- (vi) Fine for delay in completion of an office building.
- (vii) Rent received by PW department in respect of office Building.
- (viii) Security amount submitted by Cashier.
- (ix) Security deposit recovered from the work bill of contractor.
- (x) Recovery of GPF subscription from the pay of an A E.

**Q. 4---**

**(5 marks X 2 =10 marks)**

- (i) Define the duty of Divisional officer and Divisional accountant in respect of CPWD accountancy. What is the function of Divisional Accountant?
- (ii) What are the various modes for funding of Project / Works in CPWD ?

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

**(2 marks X 5 =10 marks)**

- (i) J.E. while preparing a R.A. Bill, written the short nomenclature for Extra items.
- (ii) Mobilisation advance was given by E.E. on a project for Steel and Cement brought at site.
- (iii) Smart imprest card has been used to withdraw cash from all networks ATM of SBI only.
- (iv) All correction in accounts which may be advise by the accounts officer after verification be carried out in all relevant records & entries being made in Red ink (quoting the audit note) and attested by the dated initials of the Divisional Accountant.
- (v) Contractors' clam for secured advance is not passed on the ground that the materials have not been entered in the M.B.

**Q. 6---**

**(5 marks X 2 =10 marks)**

- (i) Explain the utility and importance of works abstract. How it is prepared and completed.
- (ii) What is Contractors' ledger? What are the columns written in the form? What are the transactions that does not form the part of Contractors' ledger?

**Q. 7---**

**(5 marks X 2 =10 marks)**

- (i) What is deposit work? What are the preliminaries of deposit work?
- (ii) Explain the authorised forms of bills and vouchers maintained by CPWD.

**Q. 8---comment on the followings.**

**(2 marks X 5 =10 marks)**

- (i) Executive Engineer has accepted the Bank Draft on account of auction money.
- (ii) AE/AEE on transfer from a division taken away the imprest card with him.
- (iii) Sub-divisional engineer made payment of daily labour through a contactor instead of muster Roll.
- (iv) An error of Rs. 8 has been noticed in the accounts of a work, after its accounts have been finally closed.
- (v) On being asked, why a Measurement Book has entries of later dates on earlier pages than those of earlier dates, the J.E., explains that some pages originally left blank in advertently were later used by him.

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