

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

**For AEs/AEEs
September 2016**

Time : 3 Hours

Max Marks : 100

Attempt all questions.

Q1. Write Short note on the following.

(20 Marks)

- i) Works abstract.
- ii) Register of work.
- iii) Detailed completion report.
- iv) Contractor Ledger.
- v) Bill Register.
- vi) Muster Roll.
- vii) Register of unpaid wages.
- viii) Secured Advance.

Q2. Differentiate between the following.

(20 Marks)

- i) Preliminary estimate and Detailed estimate.
- ii) Schedule of rate and Schedule of quantity.
- iii) Measurement Book and Standard Measurement Book.
- iv) Advance Payment and Mobilization Advance.
- v) Departmental receipts and Departmental charges.

Q3. The following serious irregularities came to light in a Division. Report whether these irregularities were due to any defect in the Rules or negligence of the officials concerned and explain briefly whether and, if so, how each of them could have been prevented or detected by i) the Executive Engineer, (ii), the Divisional Accountant. **(10 Marks)**

- i) Fictitious measurements of work done by contractors were recorded by the subordinates in the measurement books and duly certified by the Sub-Divisional Officer. Bills based on these measurements were then prepared and paid.
- ii) Payments were made for maintenance works (which were badly done or not done at all) and they were out of proportion to the work done.
- iii) False muster rolls were prepared for temporary labour and paid.

- iv) To avoid excess expenditure in Revenue Accounts due to the irregular payments, vouchers were posted wrongly and fictitious adjustments were made in the Revenue Accounts by debit to Capital.

Q4. Indicate the action to be taken in the following cases, quoting authority (10 Marks) in support of your answer:-

- i) A contractor delays receiving final payment for more than a month.
- ii) Items under Suspense head "Miscellaneous Works Advances" become irrecoverable.
- iii) Security Deposit of a contractor has been included in his personal account in the ledger.
- iv) Amount of passed work-charged establishment bill lying unpaid on the day fixed for closing the account of the month.

Q5.

- i) Briefly describe the conditions which a Divisional Officer is required to observe before incurring expenditure. (05 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? (05 Marks)

Q6. What action is to be taken in regard to the following:- (10 Marks)

- i) Cancellation of a cheque issued by a Divisional Officer.
- ii) Cash on account of departmental Receipts received by an Officer not in charge of cash book.
- iii) A mistake in classification is discovered in a recorded entry in the cash Book/Stock account after end of the month.
- iv) A supplier, to whom money is payable, refuses to give receipt in proper form.

Q7. State quoting authority, the nature of the action to be taken by a Divisional Officer in the following cases: (10 Marks)

- i) The wages of labourers remain unpaid after the completion of the work, and are claimed five months later.
- ii) A contractor asks the payment due to him be made to his bank.
- iii) Expenditure has been incurred on a deposit work in excess of deposit received.

- iv) Certain small articles of furniture, which had been received free of cost, are found missing during verification of Stock at a Rest House.

Q8. Please write the head of Accounts of following.

(10 Marks)

- i) Special repairs in a primary health centre.
- ii) Construction of Residential Building.
- iii) Unclaimed amount of final bill of contractor.
- iv) Construction of a Road Work.
- v) Construction of a Medical college Building.
- vi) Construction of an office building.
- vii) Salary of work charged staff.
- viii) Maintenance of G.P.R.A.
- ix) Maintenance of Park in central government Residential colony.
- x) Maintenance of a Central Government office Building.