

Government of India
Central Public Works Department
Departmental Examination
FOR AEEs/AEs/AD(H)
Account Paper- I (Without Book)

April -2024

Time: 3 Hours

Max. Marks: 100

The question paper contains six questions.

Attempt all Questions. Questions carry marks as indicated against each.

Question 1: Write short note on **any six** of the following.

Marks 30

(i) Mode of EMD	(v) Advance Payment
(ii) Compensation for Delay	(vi) Contractor's Ledger
(iii) Issue of Completion Certificate	(vii) Loss of Measurement Book
(iv) Method Statement	(viii) Test check by Assistant Engineer

Question 2: Differentiate between **any four** of the following.

Marks 20

- (i) Book Transfer and Transfer entry
- (ii) Permanent Imprest and Temporary Advance
- (iii) Security Deposit and Performance Guarantee
- (iv) Urgent work and Emergent work
- (v) Departmental Receipts and Departmental Charges

Question 3: Classify the following transactions.

Marks 14

- (i) Construction of residential quarter in the general pool accommodation for Government Servants at New Delhi
- (ii) Rent for building hired for General Pool Residential purpose
- (iii) Repair to Government hospital of a district
- (iv) Recovery from Government servant as contribution to Employees' Group Insurance Scheme.

- (v) Cost of construction of Libraries
- (vi) Cash found short on actual counting in a division office
- (vii) Amount awarded by a court to a contractor for the work of construction of a High Court, for which there is no provision in the year's budget.

Question 4: What safeguards exist to prevent double payment of:

Marks 6

- (i) Refund of revenue realized
- (ii) Repayment of lapsed Deposits
- (iii) Bill of a contractor for the same work

Question 5: Comment on the following.

Marks 3+3+4=10

- (i) A Sub-Divisional Officer pays sum of ₹2000/- to a contractor as the cost of labour employed by the contractor for assisting the Junior Engineer to measure up the work done by him in construction of a big building.
- (ii) A contractor wanted to see his ledger account kept by Divisional Accountant. Executive Engineer refuses the request on the ground that these ledgers are for office use.
- (iii) In preparing the bill of a contractor for repairs to the residence of the S.D.O., the Sub-Divisional Clerk dishonestly added an item of 10 Cum of Brick work at ₹ 1000/- per Cum in the bill which was paid by the SDO.

Question 6: Choose the correct option in the following multiple-choice question.

Marks 20

- (i) Which is **not the acceptable** mode of Earnest money Deposit:
 - a. Deposit at Call Receipt of a Commercial Bank Guaranteed by the RBI
 - b. Account Payee Demand Draft of a Commercial Bank
 - c. Banker's Cheque of a Commercial Bank
 - d. Insurance Surety Bonds

- (ii) For the purpose of Test Check of Assistant Engineer, which of the following items is **not considered** to have "very high unit rates".
 - a. RCC work
 - b. Stone work in wall lining
 - c. Brick work in walls
 - d. Wood work in Chowkhats

- (iii) Account of Secured advance paid, adjusted and balance for a work can be seen from:
- Contractor's ledger
 - Contractor's Bill
 - Works Abstract
 - None of the above
- (iv) What is incorrect about the **Composite Tender**:
- Technical sanction is issued separately for Civil and Electrical component
 - Engineer in Charge of the major component calls bids for the work
 - Only one agency is fixed for executing the whole work
 - EMD is fixed with respect to the combined estimated cost put to tender
- (v) A Work Abstract records:
- Total expenditure incurred on each work in a Division
 - Total expenditure incurred on each work in a Sub-Division
 - Transaction wise and sub head wise detailed statement of annual expenditure on each work
 - Transaction wise and sub head wise detailed statement of monthly expenditure on each work
- (vi) Clause 15 of the GCC deals with:
- Pre-construction activity
 - Compensation for suspension of work
 - Damages and Defect Liability
 - Action in case work not done as specification
- (vii) Payment of Mobilization advance is governed under which clause of the agreement
- Clause 10A
 - Clause 10B
 - Clause 10C
 - Clause 10CC
- (viii) Damages and Defect Liability is governed under which clause of the agreement:
- Clause 15
 - Clause 16
 - Clause 17
 - Clause 18

- (ix) For estimated cost up to ₹ 1Crore, the provision of contingency is kept as:
- a. 2%
 - b. 3%
 - c. 4%
 - d. 5%
- (x) Notice Inviting Tender (NIT) does not include:
- a. The schedule of quantities of work and the set of drawings
 - b. Specification for the work
 - c. Reasonable time in which the work is to be completed
 - d. List of contractors disqualified to tender for that work
