

EE

(English + Hindi) OK

Government of India
Central Public Work Department
Departmental Examination for Executive Engineers / Deputy Directors (Hort.)

Accounts Paper -I (Without Books)
December- 2017

Time : 3.00 Hours

Maximum Marks: 100

Q. 1 Explain the following (Answer any Six).

6x5=30 Marks

- i. Deposit Work.
- ii. Lump-Sum Contracts.
- iii. Secured Advance of material.
- iv. Direction and other Special Offices.
- v. Suspense Account.
- vi. Misappropriation of Account.
- vii. Delhi Schedule of Rates.

Q.2 Procedure for obtaining Bank Guarantee against Performance Guarantee and its accounting and release. Clause of contract against which Performance Guarantee is obtained.

5 Marks

Q.3 Differentiate between.

2x5=10 Marks

- i. Issue of stipulated material and non stipulated material in works contract.
- ii. Work expenditure and Works outlay.

**Q.4 Differentiate between
E-tender and Normal tender.**

5 Marks

Q.5 What are Transfer Entries and its use in accounting, explain?

5 Marks

(or)

What is Mobilization Advance and Tools and Plant Advance? Differentiate between them.

Q.6 What is a Contractor's ledger? What is its use in Accounting?

5 Marks

(or)

What is computerized measurement book? Procedure of its record keeping and safeguard explain .

- Q.7** i) Explain the procedure for Re-appropriation and Appropriation of accounts. 2x5=10 Marks
- ii) What is "Issue rate" and its relevance in accounting? How issue rate worked out?
- Q.8** Explain the method of closing the accounts on completion of work? 5 Marks
Difference between closing of Deposit Work and Authorised Work of Ministry.
- Q.9** Explain: 5 Marks
Office Contingencies and Cash.
- Q.10** (a) Delegation of financial powers to the following officers for 2x5=10 Marks
Technical Sanction of works.
i. AE / AEE / ADH
ii. EE / DDH
iii. SE / DOH
iv. CE
v. ADG
- (b) Delegation of financial powers to the following officers for acceptance of
Extra items in contracts.
i. AE / AEE / ADH
ii. EE / DDH
iii. SE / DOH
iv. CE
v. ADG
- Q.11** What are the Division of accounts and its further 5 Marks
Sub-divisions explain.
- Q.12** Explain Clause 12 of General Condition of Contract of CPWD. 5 Marks
