

**Government of India**

**Central Public Works Department**

**Departmental Examination for Executive Engineers / Deputy Directors(Hort.)**

**Accounts Paper – I (Without Books)**

**September-2016**

**Time:3.00 Hours**

**Maximum Marks:100**

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- Q.1 Explain the following (Answer any Six) 6x5=30 Marks**
- i. Temporary advance
  - ii. Appropriation Accounts
  - iii. Expenditure Head
  - iv. Revenue Head
  - v. bin card.
  - vi. voted expenditure
  - vii. Plinth Area Rates and Schedule of Rates.
- Q.2 Procedure to be followed for making and paying final bill and explain under which Clause of GCC the final payment is effected 5 Marks**
- Q.3 Differentiate between 2X5=10 Marks**
- i. Misappropriation and Misclassification
  - ii. L.O.C and PAO authorization
- Q.4 Differentiate between 5 Marks**
- Lump Sum Tender and Item Rate Tender
- Q.5 What are the general pre-requisites to authorize and open major e-tenders? 5 Marks**
- (or)
- Differentiate between Advance Payment and Secured Advance**
- Q.6 Differentiate between Minor Head and Major Head 5 Marks**
- (or)
- Differentiate between MB and SMB**

- Q.7** i) The procedure for issuing the Permanent Imprest and Recoupment **2x5=10 Marks**
- ii) Explain how and when the Bank Guarantee can be operated or encashed and the procedure to be followed when the Bank Guarantee is received
- Q.8** The procedure to be followed when Cheque lost and Cheque expired **5 Marks**
- Q.9** Explain **5 Marks**  
Suspense Accounts and MPWA
- Q.10** (a) Delegation of powers to the following officers for acceptance of Single Tender with or without negotiations **2X5=10 Marks**
- i. AE / AEE / ADH
  - ii. EE / DDH
  - iii. SE / DOH
  - iv. CE
  - v. ADG
- (b) Delegation of powers to the following officers for acceptance of tender with or without negotiations
- i. AE / AEE / ADH
  - ii. EE / DDH
  - iii. SE / DOH
  - iv. CE
  - v. ADG
- Q.11** The procedure for grant of Mobilization advance by mentioning the Clause and the procedure for recovery **5 Marks**
- Q.12** Explain the Clause 10 CC and Clause 10 CA. **5 Marks**

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