

XEN ACCOUNTS

Executive Engineers (Accounts)

PAPER-I

[01]

Time Allowed - 3 Hours

Maximum Marks-100

INSTRUCTIONS

Please read each of the following Instructions carefully before attempting the paper.

- i) Attempt any Five questions. All questions carry equal marks.*
- ii) The answer to each question or part thereof should begin on a fresh page.*
- iii) Your answer should be precise and coherent.*
- iv) The part/parts of the same question must be answered together and should not be interposed between answers to other questions.*
- v) If you encounter any typographical error, please read it as it appears in the text book.*
- vi) Candidates are in their own interest advised to go through the general instructions on the back side of the title page of the Answer Script for strict adherence.*
- vii) No continuation sheets shall be provided to any candidate under any circumstances.*
- viii) Candidates shall put a cross(×) on blank pages of answer script.*
- ix) No blank page be left in between answer to various questions.*

1. Define the following:
 - i) Market Rate and Issue Rate
 - ii) Works expenditure and Works Outlay
 - iii) Rate of Cash and Inclusive Rate of Cash
 - iv) Special tools and Plants and Ordinary Tools and Plants.
2. Mention the conditions under which "Contractor's request for part payment of his "on account bill under check in the Divisional office can be accepted.
3. Briefly describe how the materials at site accounts are maintained in Public works Account.
4. Indicate the guiding principles which should be observed in the preparation examination and payment of contractors bills.
5. What is a Bin Card? How are the results of stock verification treated in the books of the division.
6. What are the different names of transactions which are passed through the head "Public Deposits"? What are the duties of a Divisional Accountant?
7. Describe the procedure to be followed in closing the account of a work.

XEN ACCOUNTS

Executive Engineers (Accounts)

PAPER-II

[02]

Time Allowed - 3 Hours

Maximum Marks-100

INSTRUCTIONS

Please read each of the following Instructions carefully before attempting the paper.

- i) Attempt Six questions in all by selecting two from each Section.*
- ii) The answer to each question or part thereof should begin on a fresh page.*
- iii) Your answer should be precise and coherent.*
- iv) The part/parts of the same question must be answered together and should not be interposed between answers to other questions.*
- v) If you encounter any typographical error, please read it as it appears in the text book.*
- vi) Candidates are in their own interest advised to go through the general instructions on the back side of the title page of the Answer Script for strict adherence.*
- vii) No continuation sheets shall be provided to any candidate under any circumstances.*
- viii) Candidates shall put a cross (X) on blank pages of answer script.*
- ix) No blank page be left in between answer to various questions.*

Section-A

1. Define the following: (15)
 - i) Competent Authority
 - ii) Contract
 - iii) Detailed head
 - iv) Contingent bill
 - v) Proposition statement
2. Describe the principles regulating the receipt of money, its custody and payment into the treasury. (15)
3. Describe the principles governing the payment of money into the treasury. (15)

Section-B

4. Indicate the admissibility of Travelling Allowance to government servant in the following circumstances. (15)
 - i) Journeys to attend examination
 - ii) Journeys occasioned by leave or retirement.
5. Distinguish between Dies Non and Extra Ordinary Leave. (15)
6. What are the service conditions which qualify for Pension? Indicate the circumstances under which the services of officers lent to other employers are reckoned for pension. (15)

Section-C

7. Write a short note on arbitration. (20)
 8. "Acceptance must be absolute." Comment on the import of the statement in light of the contract Act. (20)
 9. Describe briefly the affect of fraud or mistake on the provisions of Limitation Law. (20)
-