

0003286

[Total No. of Printed Pages-2]

Roll No. _____

2(AEA)0

Paper - I (A)

[02]

Time Allowed - 1½ Hours

Maximum Marks-50

INSTRUCTIONS

- i) Attempt FOUR questions Q.No 3 is Compulsory.
- 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. Explain the following:
 - a) Temporary Advance
 - b) Schedule of Rates
 - c) Lump-sum contract (4,4,4)
2. List and discuss the recoveries generally made from the bills of contractors (12)
3. Distinguish between the following :
 - i) Administrative Approval and Technical Sanction
 - ii) Percentage-Rate Tender and Item-Rate Tender
 - iii) On Account Payment and Advance Payment (4,5,5)
4. Discuss the need/Purpose of Suspense - Sub-Heads of a work (12)
5. Use of departmental receipts for departmental expenditure is forbidden. Discuss stating exceptions to the general rule. (12)

0003406

[Total No. of Printed Pages-3]

Roll No. _____

2(AEA)0

Paper - I (B)

[02]

Time Allowed - 3 Hours

Maximum Marks-100

INSTRUCTIONS

- i) Attempt all **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 sheet 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.

2(AEA)01(B)

(1)

[Turn Over

1. Post the following in the works Abstract of a major work ' M ' for the month of April, 2020 :-
 - i) Paid Rs.20,000 being charges for carriage of divisional stock issued direct to work.
 - ii) On the Muster Roll Passed for Rs.5,000 for forest clearance, a sum of Rs.4,500 was paid by AEE but Rs.500 remained unpaid.
 - iii) 3 tonnes of Cement issued to Contractor ' A ' from stores, the issue rate being Rs. 3,000 per tonne and agreed rate of supply is Rs.2,900 per tonne.
 - iv) Surplus steel valuing Rs.10,000 borne on material at site Account sold by public auction for Rs. 5000/-

2. Post the following transactions and bills in the Ledger.

i) Opening Balances -	Rs.
Advance Payments outstanding (work X)	5,000
Secured Advance recoverable (work X 5,000; work Y 7,000)	12,000
Value of materials recoverable (work X 10,000; work Y 5,000)	15,000
ii) Paid Bill for work X :	
Value of work done since previous bill	1,30,000
Advance Payments recovered since previous bill	2,000
Secured Advance recovered	3,000
Recovery for stores issued for same work	5000
Cheque issued for Rs.1,20,000	
iii) Paid Bill for work Y :	
Value of work done since previous bill	2,00,000
Advance payment made since previous bill	20,000
Secured Advance recovered since previous bill	15,000
Recovery for stores issued for work Y	5000
Cheque issued for Rs.1,60,000.	

3. Classify the following:

- i) Repairs to Govt. Hospital of a district.
- ii) Amount remitted into Bank/ treasury by a PWD Division.
- iii) Income tax recovery from a contractor's bill in Public Works Department.

- iv) Receipts on account of lapsed deposits creditable to revenue in Public works, Roads & Buildings Department.
 - v) Rent paid for hiring a building for use by P.W.D. as its office.
4. Comment on the following :
- i) An Assistant Engineer made payment to a Contractor, based on fictitious measurements of large quantities of Earthwork recorded in the measurement book by a Junior Engineer.
 - ii) A Divisional officer keeps the accounts of a work open for six months after completion because the wages of certain labourers employed on the work have remained unpaid.
 - iii) On the Competition of work , the Executive Engineer wants to take back the surplus materials issued from stock to the Contractor at current market rates.
 - iv) During the inspection of a works division, it was noticed that tenders for annual repair works were generally 20% to 25% below the estimated rates, but the expenditure on the whole exceeded the estimate.
5. Prepare transfer entries in the following cases :
- i) Transfer of surplus material worth Rs.5000 from the work of construction of a school back to stores.
 - ii) Income tax recovered from an employee erroneously credited to the work Rs.2000.
 - iii) Balance of Rs.10,000 remaining outstanding as due to Contractor at the time of closing of a major work.
 - iv) Adjustment of a sum of Rs.1500 being unsettled liabilities at the close of the year in the suspense account of a Annual Repair Estimates.
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2(AEA)0

Paper - II

Time Allowed - 3 Hours

Maximum Marks-100

INSTRUCTIONS

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

- i) Answer all **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. Write short notes on any four of the following :
 - (a) Joining Time.
 - (b) Maternity Leave.
 - (c) Subsistence Allowance.
 - (d) Charge Allowance.
 - (e) Deputation.
2. Discuss the procedure for recording Date of Birth in the record of Service (Service Book) of Govt. Employees as prescribed in J & K CSRs. Can Date of Birth once recorded in the Service Book be altered?
3. Define any four of the following :
 - (i) Book Transfer.
 - (ii) Detailed Contingent Bill.
 - (iii) Competent Authority.
 - (iv) Disbursing Officer.
 - (v) Primary Unit of Appropriation.
4. Explain in detail the rules regarding payment of Money into Treasury as contained in J & K Financial Code .
5. Write brief notes on the following :
 - (a) Limitation Period.
 - (b) Force Majeure.
 - (c) Void Contracts.
 - (d) Arbitration.