

**MAHARASHTRA JEEVAN PRADHIKARAN
RESEARCH AND TRAINING CENTRE, NASHIKROAD**

**PROFESSIONAL EXAM OF A.E- II/Junior Engineer/Civil Engg. Assistant
OCTOBER 2010**

Subject :- Sub Divisional Accounts

Marks :- 100

Date :- 21/10/2010

Time :- 10.00 to 13.00

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- Note: - 1) Question No.1 is compulsory. Solve any five questions out of remaining.
2) Marks are reserved in each question for clear sketches, good hand writing and neatness in General.
3) Make suitable assumptions where necessary and state them clearly.
4) Figures in brackets on right hand indicate full marks.
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Q-1 Prepare "Imprest Cash Account" of Mr.'A' Section Engineer for the (20) following transactions with suitable allocations and submit the same to Sub Divisional Engineer, Maharashtra Jeevan Pradhikaran Sub-Division 'X' for recoupment. (Necessary form will be supplied for imprest cash account)

Date	Particulars of transactions	Amount (Rs.)
2/9/2010	Closing Balance which includes Notes & coins Rs.80/-, Revenue stamp of Rs.25/-	105.00
3/9/2010	Received cash from Sub Division office towards recoupment of Imprest.	895.00
3/9/2010	Reimbursement made to clerk 'B' for purchase of stationary articles.	895.00
4/9/2010	Reimbursement made to Civil Mistry on a/c of purchase of nut and bolts for maintenance of water works.	125.00
4/9/2010	Cash received on a/c of sale of water.	250.00
6/9/2010	Paid M.S.E.D.C. Limited electricity bill for office.	170.00
6/9/2010	Amount received towards sale of water remitted to sub division office.	250.00

6/9/2010	Reimbursement to self towards Purchase of diesel for office jeep.	350.00
6/9/2010	Purchase of service postage stamp.	100.00
7/9/2010	Used revenue stamps for Miscellaneous ,payments on Hand Receipt.	20.00
7/9/2010	Sectional Engineer purchased diesel for Jeep from his own pocket.	250.00
7/9/2010	Paid for unloading of Steel for 'x' water supply scheme to hamal.	125.00
10/9/2010	Account closed & submitted to Sub Divisional Engineer for recoupment.	

- Q-2 Distinguish between any two (16)
- 1 Secured Advance and Advance payment.
 - 2 Rate list and extra item rate list.
 - 3 Direct charges and Indirect charges.
- Q-3 Write short Notes on any four. (16)
- 1 Schedule of Rates
 - 2 Advance payment
 - 3 Laps of sanction
 - 4 Technical sanction
 - 5 Administrative approval
 - 6 Reserve stock limit.
- Q-4 Answer in brief – Any two (16)
- 1 What is meant by temporary advance? How do you distinguish from Imprest.
 - 2 What precaution should be taken on writing measurement book?
 - 3 Enumerate in details the guiding principles which a sub- divisional officer should observe in the preparation of examination and payment of contractor's bill.
 - 4 Is the employment of daily labour through a contractor permissible? If so under what circumstances.
- Q-5 1 What are the authorized forms of bills & Vouchers? Explain each forms in brief (8)

- 2 Advances to contractors are as a rule prohibited and no payments (8)
are made except for work actually done. State the exception to this
in details.
- Q-6 Answer in brief – Any two (16)
- 1 Explain fundamental principle on which accounts of store are based.
 - 2 Explain the term Bin card.
 - 3 Explain briefly monthly summaries of stock receipts and issues.
- Q-7 Explain - Any two (16)
- 1 Describe the procedure for fixing and revising minimum wages
under minimum wages Act 1948.
 - 2 Define the partial disablement and total disablement as per The
workmen's compensation Act 1923 ?.
 - 3 Describe the procedure for compensation of workman in case of
closing down of undertaking under the industrial dispute Act 1947.
- Q-8 Give comments – (Any two) (16)
- 1 The Sectional Engineer recorded measurement in M.B. for supply of
material on the basis of the bills provided by the supplier.
 - 2 After getting Administrative Approval to new work, the work
commenced before technical sanction accorded by competent
authority.
 - 3 Sub Divisional Engineer issued to peace worker required for work
to be carried out against sanctioned Rate list without obtaining cost
of material.
 - 4 Material issued from stock to other department at the issue rate
when the prevailing market rate of that material is more than the
issue rate.
 - 5 Cash received by Sectional Engineer on account of sale of water has
used by him to make petty payments for office expenses.
- Q-9 Write short Notes on (Any four) (16)
- 1 Nominal muster Roll
 - 2 Schedule of Rates
 - 3 Record drawing
 - 4 Storage charges
 - 5 Secured Advance.
 - 6 Temporary Advance

MAHARASHTRA JEEVAN PRADHIKARAN
MAHARASHTRA ENVIRONMENTAL ENGINEERING
TRAINING & RESEARCH ACADEMY, NASHIK
Professional Examination of Asstt.Engineer- II /
Sectional Engineer / Jr.Engineer
October 2012

Subject :- Account (Written)

Date :- 5/10/2012

Time :- 10.00 to 13.00

Marks :- 100

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- Note :-**
- (1) Question No.1 is compulsory and carries 20 marks, from remaining question solve any five questions carried 16 marks.
 - (2) Necessary forms will be supplied for imprest-cash Account.
 - (3) Mobile handset is not allowed.
 - (4) Use of Calculator & Logtable are allowed.
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Question No.1 :- An amount of Rs.2000/- was paid as in imprest to Mr.P to meet the office expenditure. From this amount Mr.P has carried out following transaction. (20)

(1)	5/9/2012	Paid to Kavita Stationers	Rs.500/-
(2)	6/9/2012	Paid to M.S.E.B.	Rs.200/-
(3)	7/9/2012	Paid to Akshay zerox	Rs.100/-
(4)	10/9/2012	Paid Telephone Bill to MTNL	Rs.100/-
(5)	11/9/2012	T.A. Advance paid to Mr.Nivale	Rs.100/-
(6)	12/9/2012	Postage stamp	Rs.50/-
(7)	12/9/2012	Sweeper charges	Rs.50/-
(8)	13/9/2012	Security Deposit received from 'A' contractor & submitted to Higher office on same day.	Rs.3000/-
(9)	14/9/2012	Diesel for Jeep No.2185	Rs.100/-
(10)	14/9/2012	Paid to Kavita Stationers	Rs.200/-
(11)	15/9/2012	Petrol for Car No. 6420	Rs.400/-
(12)	26/9/2012	Mr. P proceeds on tour by taking TA Advance from Division office.	Rs.4000/-

Prepare the Imprest A/c of Mr.P and submit the same to higher office & Mr.P refunded the balances before proceeding on tour.

Question No.2 :- Define following (any eight) (16)

- (1) Major work
- (2) DSR
- (3) Capital Expenditure
- (4) Revenue expenditure
- (5) Final Bill
- (6) Measurement Book
- (7) Technical sanction
- (8) Extra item
- (9) Rate Analysis
- (10) Rate list

Question No.3 :- Write short Notes (any four) (16)

- (1) Water works run by M.J.P.
- (2) Administrative approval for obtaining the same- procedures & requirements.
- (3) Running Account Bill
- (4) First & final Bill
- (5) Final Bill

Question No.4 :- Distingwish between (Any four) (16)

- (1) Final Bill & first & final Bill
- (2) Capital gain & Revenue gain.
- (3) Charged expenditure & veted expenditure
- (4) Technical sanction & Administrative sanction.
- (5) MJP works & Govt. works

Question No.5 :- Explain in full details, what is the importance of Measurement Books from Sub-Division point of view, its type, utilization, power to record measurements etc with respective to the Rules. (16)

Question No.6 :- Write the answers of following (Any two) (16)

- (a) What are the procedure, provisions of charging ETP, consultancy charges and the rates while according Technical sanction to the Local Bodies proposals.
- (b) Provisions of tender while executing the work in respect of Labour deployment, their safety, rules, and facilities.
- (c) Workman's compensation Act 1923, give some provisions.

Question No.7 :- Answer in brief (any four) (16)

- (1) Revision of scheme with respective to the revised Administrative Approval.
- (2) Grant in Aid from the GOM & GOI to the schemes.
- (3) Temporary Advance & Imprest.
- (4) Precautions' to be taken by S.D.O. While submitting the R.A. Bill of the contractor to the Division office.
- (5) Provisions of Tenders in MPW Mannual.

Question No.8 :- Explain (any four) (16)

- (a) What is transfer entry order & write necessities, working of T E O in works accounts.
- (b) Material at site account form No.54
- (c) Stock transactions with forms and rules
- (d) Enamurate the precautions to be taken while handling cheque books, receipts Book & blank N.M.R.
- (e) Explain schedule of Deposits and Deposit works.

Question No.8:-

OR

- (a) What is lapsed Deposit & What is procedure for refund of such Deposit when subsequently claimed ? (16)
- (b) What are the conditions of sanctioning the rate of extra item and what is Extra item ?

MAHARASHTRA JEEVAN PRADHIKARAN

Examination conducted by

Maharashtra Environmental Engineering Training & Research Academy
(MEETRA), Nashik.

Professional Examination of Asstt. Engineer-II / Sectional Engineer / Jr. Engineer

October 2013

Subject :- Sub-Divisional Account & Works Account (WRITTEN)
Date :- 24/10/2013 **Time** :- 10.00 to 13.00
Marks :- 100

Note :- (1) Question No. 1 compulsory & Solve Any Five From the remaining.
(2) Use of Calculator, Log table are allowed.
(3) Figure in bracket on right hand side indicate total marks.
(4) Mobile, Laptop, Tablets are not allowed.

Que. No. 1. Prepare imprest cash A/c of Shri. MSK Sectional Engineer from following transaction. (20)

		Rs.
3 rd Sept. 2013	Opening Balance	
	Cash in hand	980.00
	Stamps (Revenue)	20.00
4 th Sept. 2013	Payment made to post office for doing Speed Post	25.00
5 th Sept. 2013	Paid electricity Charges	175.00
8 th Sept. 2013	Paid for purchase for tablecloth	80.00
9 th Sept. 2013	Petrol charges for Jeep	210.00
14 th Sept. 2013	Paid for stationary charges	75.00
17 th Sept. 2013	Paid for carting of cement of Ozar Scheme	125.00
19 th Sept. 2013	Paid for electricity of office premises	85.00
24 th Sept. 2013	Paid for office Stationary	140.00

On 25th Sept. 2013 account closed & same is submitted to S.D.O. for recoupment.

Que. No.2. Write short note on (Any Four) (16)

- i) Work Abstract
- ii) Bin Card
- iii) * N.M.R.
- iv) Full Deposit Work
- v) Material at Site A/c

Que. No. 3. Answer Following (Any Two) (16)

- i) What is Transfer Entry Order? Write the circumstances and necessities of TEO in works A/C.
- ii) Explain use of detailed Measurement Books. Important instructions for upkeepment & maintenance of detailed M.B. & entries to be made therein.
- iii) What is the procedure & provisions of charging ETP in M.J.P. Also explain consultancy, Technical sanction proposals.

Que. No. 4. Answer in brief. (Any Four) (16)

- 1) What is imprest.
- 2) Definition of lapsed Deposit. What is the procedure for refund of such Deposit when it is claimed subsequently?
- 3) What is Temporary Advance?
- 4) Define Industrial dispute Act 1947 & its applicability.

Que. No. 5. Explain the following terms. (Any Four) (16)

- 1) Contractor Ledger.
- 2) Security Deposit.
- 3) Earnest Money Deposit.
- 4) Sale of Water in MJP.
- 5) D.S.R. & C.S.R.

Que. No. 6. Explain. (Any Two) (16)

- 1) Which are the 3 parts of Form No. 35 & explain its uses?
- 2) MPW Advance on the scheme & in regular transactions.
- 3) Financial pattern of the scheme and how it is applied while preparing the details of expenditure of scheme.

Que. No. 7. Answer the following. (Any Two) (16)

- i) Submission of R.A. Bill for the work done by the contractor.
- ii) Procedure to be followed for payment of compensation of worker employed by contractor under workmen compensation Act 1923 in case of an accident.
- iii) Submission of papers to the Divisions in respect of the scheme completed in all respect for closure of its Accounts.

Que.No. 8. Describe the following. (Any Two) (16)

- (a) What are the conditions of sanctioning the rate of Extra Item & What is an Extra Item?
- (b) Explain schedule of Deposits & Deposit works.
- (c) Grant in aid from the GoM & GoI to the MJP for execution of the Scheme.



MAHARASHTRA JEEVAN PRADHIKARAN
Examination conducted by
Maharashtra Environmental Engineering Training & Research Academy
(MEETRA), Nashik
Professional Examination of Asstt. Engineer-I/Sectional Engineer/Jr. Engineer /
Technical Assistant (Civil)
November 2014

Subject :- Sub-Divisional Accounts & works account (Written)
Date :- 13 /11/2014 **Time** :- 10.00 to 13.00
Marks :- 100

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- Note :-** 1) Question No.1 Compulsory & solve any five from the remaining.
2) Use of calculator, Log, table are allowed.
3) Figure in bracket on right hand side indicate total marks.
4) Make suitable assumptions where necessary & state them.
5) Use of mobile, laptop & tab are not allowed.
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Que.No.1. Prepare imprest-cash A/c of Shri. Ram, Sectional Engineer from the following transactions with suitable allocations:- (20)

Date	Particular	Amount
31/07/2014	Closing balance	
	i) Cash in hand	120.00
	ii) Service postage stamps	30.00
	iii) Revenue stamps	50.00
	iv) Undisbursed sweeper wages	500.00
	v) Cash received towards Guest house rent	200.00
01/08/2014	Guest House rent cash remitted in Division office	200.00
03/08/2014	Cash received towards recoupment Of imprest from Division office	830.00
04/08/2014	Sweeper's undisbursed wages paid	500.00
06/08/2014	Paid to Vikrant Stationary mart for purchase of register & pens	100.00
07/08/2014	Received cash from customer towards sale of water	200.00
08/08/2014	Paid to Sushma Xerox	50.00

09/08/2014	Reimbursed to self towards purchase of diesel for Jeep No. MH04 C1234	200.00
10/08/2014	Purchase Sundry material for repair to pipe line from Ms. Rock Hardware.	100.00
10/08/2014	Reimbursed to Peon towards fax Charges	30.00
13/08/2014	Used services stamps for dispatching Office tapal	25.00
14./08/2014	Paid to sweeper towards cleaning Charges	60.00
16/08/2014	Received cash from sale of scrap	200.00
16.08/2014	Remitted to Division office, cash received towards sale of water	200.00
17/08/2014	Reimbursed to self towards fuel Charges	175.00
18/08/2014	Revenue stamps consumed	20.00
19/08/2014	Account closed & submitted to division office for recoupment	

Que.No.2. Define any four of the following. (16)

- i) Extra item
- ii) Cash
- iii) Suspense head of Account
- iv) Work
- v) Technical Sanction

Que.No.3. Answer in brief (Any Two) (16)

- a) What are special rules to be observed by disbursing officer before drawing cheques? How is cancelled cheques accounted for in cash book?
- b) Describe the conditions, which Divisional officer is required to observe before incurring expenditure.
- c) Name the main heads under which transaction of Division office may be grouped.
- d) What is imprest & how is it accounted for? Distinguish between imprest & Temporary Advance?

Que.No.4. Explain in detail the following (Any Two) (16)

- i) Rules in connection with the Review of Measurement Books as per appendix 25 of M.P.W. Manual.
- ii) Explain in detail what does schedules of rates means & how are they prepared with reference to para 187 of M.P.W. Manual.
- iii) Rules for recording standard measurements and upkeep of standard measurements appendix 10 of M.P.W. Manual.

Que.No.5. Distinguish between the following (Any Four) (16)

- a) Issue rate & market rate
- b) Earnest money & Security Deposit
- c) Receipt and Hand Receipt
- d) First & Final Bill & Running Account bill
- e) Advance payment and payment on Account.

Que.No.6. Indicate the action to be taken in the following cases. (16)

- i) Contractor delays receiving final payment for more than three months.
- ii) Security Deposit of a contractor has been included in the personal A/c in the ledger.
- iii) Executive Engineer sanction the imprest of Rs. 12000/- to Junior engineer.
- iv) Executive Engineer draws a cheque in his own favor on a/c of his salary for the month of March 2014 on 30th March 2014, 31st March 2014 being half year closing of banks.

Que.No.7. Answer the following (Any Two) (16)

- i) What is Transfer Entry, What circumstances necessitates transfer entry?
- ii) How numerical account of Tool & Plants is maintained.
- iii) What is secured Advance, when is it given, how is it accounted for in accounts.

MAHARASHTRA JEEVAN PRADHIKARAN
Examination Conducted by
MAHARASHTRA ENVIRONMENTAL ENGINEERING TRAINING &
RESEARCH ACADEMY (MEETRA) NASHIK

Professional Examination of AE-II / Sect.Engr. / Jr.Engr. / Technical Assistants (Civil)
October 2015

Subject- Sub-Divisional Accounts & Works Account Paper III (Written)

Date - 29/10/2015

Time-10.00 - 13.00

Marks-100

- Note-**
- 1) Question No.1 is compulsory .
 - 2) Solve any five from the remaining.
 - 3) Use of calculator, log table is allowed.
 - 4) Figure in bracket on the right hand side indicates total marks.
 - 5) Make suitable assumptions where necessary & state them.
 - 6) Use of Mobile, laptop & tablets are not allowed.

Question No.1

(20)

An amount of Rs.2500/- was paid as an imprest to Mr.Ram Das to meet the office expenses.

From this amount following transactions were made.

(1) 1st Sept 2015-Paid to Pawan Stationery -	Rs.495/-
(2) 4th Sept 2015-Paid Telephone Bill BSNL -	Rs.105/-
(3) 7th Sept 2015-Paid M.S.E.B. charges-	Rs-160/-
(4) 8th Sept. 2015-Paid Swapnil Zerox-	Rs.40/-
(5) 8th Sept. 2015-Paid courier post charges-	Rs.50/-
(6) 9th Sept. 2015-Paid to Kavita stationary-	Rs.200/-
(7) 10th Sept. 2015-Paid Sweeper charges-	Rs.100/-
(8) 11th Sept. 2015-Petrol for car-	Rs.600/-
(9) 11th Sept 2015-Paid road toll for return journey-	Rs. 70/-
(10) 14th Sept 2015- amount for sale of Mango	Rs.185/-

fruits & paid in Sub Division on same day -

(11) 18th Sept 2015-Paid Tour advance to subordinate - Rs.300/-

(12) 19th Sept 2015-Computer mouse repair charges
(Voucher lost & not available) - Rs.60/-

Prepare and closed the Imprest Account of Mr. Ram Das in the form prescribed in MPW code para No.6.6.9 & submit the same.

Question No.2 - Answer in brief (Any Four) (16)

- (1) What is the procedure of payment of Pay & Allowances of employees of MJP so far as Sub-Division office staff is concerned ?.
- (2) What is Temporary Advance ?
- (3) What is the importance of contractor ledger?
- (4) Define Industrial Dispute Act 1947 & its applicability in MJP as well as in Govt.
- (5) Present position of material @ site A/C in M.J.P.

Question No.3 - Answer the following (16)

- (1) i) Provisions & Procedures of charging ETP in MJP with example.
ii) Explain the consultancy services, technical sanction proposal received from local bodies, provisions and circular in this connection.
- (2) Important Instructions, upkeepment and maintenance of detailed M.B., its use and entries to be made therein, explain in full alongwith provisions.

Question No.4 - Explain in Detailed (Any four) (16)

- (1) Tender Acceptance, procedure & powers in MJP.
- (2) Technical sanction proposals of local bodies and charges thereof /provisions in MJP.
- (3) Cash
- (4) E.I.R.L.
- (5) Security Deposit

Question No.5 - Distinguish between the following (Any Four) (16)

- (1) First & Final Bill and R.A. Bill
- (2) Issue Rate & Market Rate
- (3) U.S.R. & T.E.O.
- (4) Schedule of Deposit & Deposit Works
- (5) Extra item & Excess quantity.

Question No.6 - Describe the following (Any Two)

(16)

- (1) Various sources of receipts/funds from G.O.I., G.O.M. & financial institutions for execution of the schemes in Maharashtra Jeevan Pradhikaran.
- (2) What are the conditions of sanctioning the rate of Extra Item & what is Extra Item, Provisions and authorities to sanction EIRL.
- (3) What is the concept of Lapsed Deposit & what is procedure for refund of the Deposit when claimed subsequently.

Question No.7 - Write short note (Any four)

(16)

- (1) Final Bill
- (2) Closing of Accounts of completed schemes with reference to provisions of Manual Code.
- (3) D.S.R. & C.S.R. in MJP
- (4) Sale of water in MJP
- (5) Not handed over schemes in MJP
- (6) Stock, Bin card, Material @ site A/C in MJP

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