

MAHARASHTRA JEEVAN PRADHIKARAN
EXAMINATION CONDUCTED BY
MAHARASHTRA ENVIRONMENTAL ENGINEERING TRAINING AND
RESEARCH ACADEMY (MEETRA) NASHIK
PROFESSIONAL EXAMINATION OF A.E.E/A.E.-I/S.D.E/S.D.O(CIVIL)
NOVEMBER 2020

SUBJECT : ACCOUNTS AND RULES (ORAL)

Roll No.	
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DATE: 05 /11/2020

TIME: 14.00 To 14.45 Hrs.

MARKS: 75

- NOTE: 1) ALL QUESTIONS ARE COMPULSORY.
2) USE OF CALCULATOR, LOG TABLES IS ALLOWED, BUT MOBILE, LAPTOP, TABLETS ARE NOT ALLOWED.
3) FIGURES IN BRACKETS ON RIGHT HAND SIDE INDICATE TOTAL MARKS.
4) MAKE SUITABLE ASSUMPTIONS AND SPECIFY THE SAME.
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Question No. 1 (A) Tick mark the correct answer.

(10)

- i) The Percentage check of measurements to be given by Executive Engineer relates to the
- a) Area
 - b) Volume
 - c) Monetary Value
 - d) Number
- ii) Tenderers must submit deposit the EMD
- a) along with the tender documents
 - b) at least 15 days before opening of the tender
 - c) at any time before opening of the tenders
 - d) When applying for the purchase of the tender documents.
- iii) If a tenderer fails to furnish performance Guarantee within a prescribed period, his earnest money :
- a) Would stand forfeited 50% without any notice
 - b) Would stand forfeited in full without giving any notice.
 - c) Would stand forfeited 50% after giving notice
 - d) Would stand forfeited in full after giving notice.

(1)

- iv) Four stages in the execution of work do not include:
- a) Preliminary Estimate
 - b) Administrative Approval & expenditure
 - c) Technical sanction based on detailed estimate
 - d) Budget provision
- v) In which of these forms, EMD of Rs. 40,000/- is unacceptable:
- a) Treasury challan
 - b) FDR with appropriate validity
 - c) Cash
 - d) Demand draft

Ques.1 (B) State True or False

(10)

- i) Security deposit recovered from contractor's bill is put in FDR in the name of the contractor. _____
- ii) The validity of Tender under three envelop system is counted from the date on which the financial bid is opened. _____
- iii) Transfer entry book of a Division of a month is closed at any time before submission of the account of the month. _____
- iv) Accounts branch of the Division office does keep the Measurement books. _____
- v) The Schedule of Rates is maintained in prescribed two parts, for Materials and for Labour. _____
- vi) Maintenance of Works Abstract is not necessary for petty works. _____
- vii) Technical sanction is also called as Expenditure sanction. _____
- viii) Recoveries credited to work are shown under 8 (a) in the Part III Memorandum of payments. _____

- xi) Issue rate is not inclusive of handling and storage charges. _____
- x) Entries in MB will be in ink only, never with pencil, inked over or erased.

Question No. 2 Elaborate the following: (10)

- i) IFSC :- _____
- ii) NDCPS :- _____
- iii) CPWD :- _____
- iv) IAAD :- _____
- v) EPFO :- _____

Question No. 3 : Fill in the blanks (20)

- i) coins are to be excluded from cash.
- ii) Deposits for works, other than works, are passed through the head "Public Works Deposits".
- iii) Receipt collected in cash or cheque is entered on the column of side of cash book .
- iv) When imprest is granted , it is entered on the.....side of cash book.
- v) &.....officer is an officer who can draw money either by bills or cheque.
- vi) Tender is given when any work is to be got done through contractor.
- vii) Earnest money Deposit is also called as security.
- viii) Expenditure on Full Deposit work is to be restricted to the amount of..... received.
- ix) Fine for delay in completion of work is credited to.....
- x) Cash found surplus in chest is reflected under.....

Question No. 4) Enumerate the tender clause of B-1 type of Tender document (10)

a) Clause -25

.....

b) Clause – 11

.....
.....

c) Clause -3

.....
.....

d) Clause -15

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.....

e) Clause-6

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Question No. 5 Tick the Correct Answer. More than one tick disqualify the answer.

(5)

- a) Which of the following is not considered as Cash
 - i) Revenue Stamp.
 - ii) Coins
 - iii) Postage stamps
 - iv) Deposit-at-call receipt.
- b) A transfer entry is always prepared
 - i) to set right any misclassification in accounts
 - ii) to provide for all specified liabilities likely to occur
 - iii) to carry out annual or periodical adjustments
- c) "Other items" is a sub head of PWD Suspense head
 - i) Stock
 - ii) Misc. Works Advance
 - iii) Cash Settlement Suspense
 - iv) Material Purchase Settlement Suspense
- d) Amount of Secured Advance paid, adjusted and balance can be seen from
 - i) Contractor's Ledger
 - ii) Works Abstract
 - iii) Contractor's Bill
 - iv) All the above

(4)

e) Which of the following is not a Suspense Head of work

i) Contractors Suspense

ii) Laboureres

iii) Materials

iv) Misc. Work Suspense

Question No. 6 Mention the Form used for the following in Public Works Account code

(10)

Particular	M P W Account Code Form No
i)Cash Book	
ii) Nominal Muster Roll	
iii)Omnibus Transfer Entry Order	
iv)First & Final Bill	
v) Running Account Bill (Final)	
vi) Stock Account	
vii) Suspense / Deposit Register	
viii) Register of Tools & Plants	
xi)Register of Material At Site Accounts	
x) Hand Receipt	