

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 (WRITTEN)

MARKS: 75

DATE:05/11/2020

TIME:10.00 to 13.00 Hrs.

NOTE:- 1) QUESTION No.1 IS COMPULSORY.

2) SOLVE ANY 5 QUESTIONS FROM THE REMAINING QUESTIONS.

3) USE OF CALCULATOR, LOG TABLES IS ALLOWED,BUT MOBILE, LAPTOP,  
TABLETS ARE NOT ALLOWED.

4) FIGURES IN BRACKETS ON RIGHT HAND SIDE INDICATE TOTAL MARKS.

5) MAKE SUITABLE ASSUMPTIONS AND SPECIFY THE SAME.

**Que. 1 :- Write down the cash book of Shri Ramesh Desai, Executive Engineer, of Division  
from the following transactions, with proper allocation & close the same.**

(15)

Date	Particular	Amount in Rupees
1/09/2020	Opening balance:	
	a) Cash in Chest	800
	b) Revenue stamps of Rs.1 each	20
	c) F.D.R received from Contractor	1000
	d) Imprest with SDE 'X'	1000
	e) Refund of Festival Advance made in Aug.2020	200
	f) Deposit at call receipt of UCO bank from Contractor Y	2500
	g) Service postage stamps	100
	h) Self cheque No.52 dt 30-8-2020	3000
	g) Opening balances: Operation Account	30000
	Collection Account	1000
1-09-2020	Self cheque No. 52 encashed	
5-09-2020	Tenders opened on 6-09-2020, B's tender was rejected and EMD received returned on the same day	5000
10-09-2020	Funds received from Central office vide Advice No.1001 dt 8-09-2020	100000
11-09-2020	Paid by cheque no.53 to Contractor 'ABC', the 2nd R.A. bill for construction of a Water Supply scheme	

(1)

	a) Total value of work done	100000
	b) Advance payment made on 1 <sup>st</sup> R.A. bill	30000
	c) Security Deposit @ 5%	
	d) Income Tax @2%	
	e) Fine for Bad Work	5000
	f) Amount credited to another work	1000
	g) Hire charges for T & P	1000
	h) cost of cement issued from stock	750
13-09-2020	Stationary brought from Sataym Collection by cash	950
15-09-2020	Service postage stamps utilised by dispatch clerk	20
18-09-2020	Recouped Imprest of SDE 'X' as under:	
	a) Paid labour for M&R of W.S. Scheme	450
	b) Petrol for Jeep	250
	c) Payment office sweeper monthly salary	150
	d) Paid for office Stationary	50
21-09-2020	Received from one consumer Cheque No.0668 dt. 08-08-2020 towards water receipts, deposited in bank on same day	2250
22-09-2020	Purchased Books for office by cheque No.54	4500
23-09-2020	i) Income tax deducted from R.A bill of contractor remitted to Income Tax Dept. vide ch. no. 55 ii) Other recoveries are remitted to Central collection vide ch no.56	
23-09-2020	Funds received from Central office vide Advice No.1022 dt 23-10-2019	75000
24-09-2020	Drew salary of Executive Engineer of staff for the month of Sept .2020 on the eve of Diwali ch .no.57	
	Gross Amount	55500
	Recoveries:	
	i) GPF Advance Rs. 10000	
	ii) Income Tax Rs. 5550	
	iii) Professional tax Rs.1000	
	iv) Group Insurance Rs.1450	
25-09-2020	Recoveries from Salary bill Sept 2020 of Income Tax & Professional Tax are remitted to respective depts. by ch no. 58 & 59 respectively and other recoveries to collection account vide ch. No.60	
30-09-2020	Cheque No.34 issued in 04 July 2020 in favour of Mr X cancelled and fresh cheque No.61 issued in lieu of the cancelled cheque	9500
30-09-2020	As per bank scroll bank has transferred Rs.20700 /-to central office from collection account,	
	Close the cash book with certificate of closing balance as on 30-09-2020	

**Ques. No.2 Write Short notes on ( Any Three)**

**(12)**

- a) Administrative & Technical sanction
- b) Extra item
- c) Lumpsum Contract
- d) Cash

**Ques. No. 3 Answer the following in brief ( Any Three)**

**(12)**

- i) What are Standard Measurement books and rules for their upkeeping?
- ii) How is the return of surplus material which is originally issued to the contractor accounted for?
- iii) What is an extra item, what are the rules for execution of an extra item as per MPW Manual Para 227 to 232 ?
- iv) Distinguish Secured advance & Advance payment ?

**Ques. 4. Answer in detail any two of the following:**

**(12)**

- a) Distinguish between Works Abstract & Contractor Ledger ?
- b) Explain the basic features of Imprest & Temporary Advance & how are they accounted for in cash book?
- c) What is Schedule of Rates as per MPW Manual, what are its parts, by whom and how and when is it prepared and when does it comes in force and issued to which authorities and when ?

**Ques. 5 Answer the following:**

**(12)**

- a) A Local Authority entrusted water supply pipe line repairs work to MJP. An employee gets injuries while performing his work. State with justification who will be liable to pay compensation ?
- b) What are the valid reasons for an employer to declare "Lay Off"?
- c) Why Minimum wages are fixed by appropriate Government ?
- d) Describe the procedure for fixing and revising minimum wages ?

**Ques 6. A) Offer your comments (any Three)**

**(6)**

- i) In the construction of MBR ,a temple is ordered to be destroyed by the Divisional Officer.

**(3)**

- ii) An Executive Engineer draws a cheque dt 20-9-2020 and keeps it with himself and pays the same to the company on receipt of the material on 20-10-2020 .
- iii) An Executive Engineer allowed payment of Rs 30,000/- to the contractor on account of increase in the price of steel used in the work ?
- iv) A cheque dated 10<sup>th</sup> May 2020 remained to be credited in bank till 15<sup>th</sup> of Oct 2020 ?

**B) Answer in one line**

(6)

- i) Cases in which no recovery is made for recovery of materials issued to contractor from stores?
- ii) What is the % rate of TDS on GST.
- iii) Entry relating to issue of new cheque in lieu of old time barred cheque in cash book?
- iv) What are the items excluded from the definition of cash ?
- v) What entry is taken when cash is found either excess or short on intermediate count?
- vi) How is fine for defective work accounted for?

**Ques. 7 Prepare the 2<sup>nd</sup> R.A. bill of the contractor 'A' for Construction of Quarters –Type II, from the following particulars:**

(12)

Sr. No.	Item of work	Units	Qty. In as per 1 <sup>st</sup> R.A bill	Quantity Executed Upto date	Rate ( Rs.)
i	Earthwork	Cu.M	2000	5000	7
ii	Brick work	Cu.M	300	600	320
iii	RCC	Cu.M	---	400	950
iv	Steel work	kilogram	16 Metric Tonne	32 Metric Tonne	7

- a) Advance payment of Rs.20000/- for wood work was made in this bill
- b) Advance payment of Rs.1,00,000/- was made for for work done and not measured in the 1<sup>st</sup> R.A bill for R.C.C work
- c) Secured advance for 1,50,000 bricks was given in the in 1<sup>st</sup> R.A.bill the assessed rate is Rs.500/- per 1000 bricks consumption of bricks to be assumed as 500nper cubic meter of brick work
- d) Cost of 250 MT cement ( for this work) be deducted @ Rs.1000 per MT.
- e) In the 1<sup>st</sup> R.A. bill an amount of Rs.500/- was withheld for submission of labour report , an amount of Rs.300/- is decided to be released to contractor & balance credited to other revenue receipts..

Security Deposit @5% TDS @1% .