

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

**Professional Examination of Sub Divisional Officers / Engineers /
Assistant Engineer Grade- I
October 2011**

Subject :- Accounts and Rules (Written)

Date :- 20/10/2011

Time :- 10.00 to 13.00

Marks :- 75

-
- Note :-
- (1) Question No.1 is compulsory & solve any five questions out of the remaining.
 - (2) Make suitable assumptions where necessary and state them clearly.
 - (3) Figure in bracket on right hand indicate marks.
 - (4) Use of calculator log table is allowed.
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Question No.1 :- From the details given below write up the cash book of Shri.R.G. (15)
Executive Engineer, Building Division, for the month of November
2004 indicating the classification and close it giving analysis of
closing balance.

1-11 Contents of the cash chest

(a)	Notes and coins	Rs.100.00	013
(b)	Service postage stamps	Rs.20.00	
(c)	Revenue stamps	Rs.5.00	013
(d)	Cheque dated 31.10.04 on the local branches of SBI from sh. X on account of rent	Rs.145.00	
(e)	Undistributed amount of TA advance of a clerk belonging to Executive Engineer office.	Rs.100.00	013
(f)	Receipt for Imprest with SDO "C"	Rs.100.00	013 .
(g)	Hand receipt for temporary Imprest with overseer A	Rs.50.00	013
(h)	Hand Receipt for temporary Imprest to SDO "B"	Rs.400.00	013

2-11 Remitted the cheque received from 'X' into treasury Rs.145.00

C.B. 155

4-11	Temporary Advance account was rendered by SDO "B" & particulars were as follows.	
(i)	Muster Rolls for construction of staff quarters	Rs.300.00
(ii)	Charges incurred for conveyance of materials	Rs.50.00
(iii)	Cash returned	Rs.45.00
(iv)	Shortage accounted for	Rs.5.00
5-11	SDO "C" submitted an imprest account for towards payment of charges in connection with repairs to non-residential buildings. The amount was recouped & the imprest was increased from Rs.100/- to Rs.150/-	Rs.40.00
7-11	Drew cash for chest	Rs.150.00
8-11	Paid "Y" in cash for materials supplied for stock in July 2004	Rs.200.00
9-11	Received Temporary advance a/c from overseer "A" with the following particulars charged incurred in connection with electric installation in the residence of sub collector	Rs.45.00
	Cash returned	Rs.5.00
14-11	Paid by cheque on account bill of contractor "P" for constructing Quarters for staff of Revenue Department, the particulars being as follows.	
	Net payment by cheque	Rs.7950.00
	<u>Deductions to be made</u>	
	Court Attachment	Rs.500.00
	Over payment on another minor work construction primary school	Rs.100.00
	Security Deposits	Rs.650.00
	Total deductions	Rs.1250.00
15-11	Received from SDO "B" cash chalan for remitted by him into the treasury on account of sale proceeds of produce from public buildings	Rs.100.00

21-11	Cheque for Rs.1000/- issued to contractor "Q" on 15.4.2003 was revalidated.	
22-11	Cash found short in chest	Rs.5.00
23-11	Cash receipt on account of rent of buildings and furniture	Rs.1000.00
28-11	SDO "C" rendered an imprest account of Rs.75/- towards payment made to work charged establishment in connection with repairs to residential buildings. The amount was recouped to him in cash	
30-11	Remitted into treasury the receipts received upto 23-11-2004 by remitting the entire physical cash balance on hand and drawing a self cheque for the balance under para 6.3.5 of CPWA code.	

Question No.2 :- Write short notes on following (Any Three) (12)

- | | | | |
|-----|-------------|-----|--------------------------|
| (1) | Extra items | (3) | Clause (3) of B-1 tender |
| (2) | Tenders | (4) | E.T.P. charges |

Question No.3 :-

- | | | |
|-----|--|-----|
| (a) | Explain the rules for recording standard measurements and upkeep of standard measurement books | (6) |
| (b) | Explain the temporary advance. How temporary advance and imprest are accounted for ? Distinguish Imprest and temporary advance | (6) |

Question No.4 :- Explain (any Two) (12)

- | | |
|-----|---|
| (a) | "Unskilled light work" categories as per minimum wages Act, 1948 |
| (b) | The procedure for compensation to workmen in case of closing down of undertaking under the Industrial Dispute Act 1947. |
| (c) | How are the daily rate of wage of daily rated employee established ? |

Question No.5 :- Write short notes (Any Four)

(12)

- (i) Record drawings
- (ii) Cash book
- (iii) Temporary Advance
- (iv) Imprest
- (v) Schedule A and Schedule B of No B-1 agreement.

Question No.6 :- What action you will take in the following cases

(12)

- (i) Cash found surplus in chest after actual verification (4)
- (ii) ~~Cash~~ ^{Cheque} issued to a contractor remains unpaid for 7 months (4)
- (iii) Executive Engineer accepted tender other than lowest (4)

Question No.7 :- Describe in brief (Any three)

(12)

- (i) Running account bill
- (ii) First and final bill
- (iii) Unpaid wages
- (iv) Contractor's ledger
- (v) Source of Pradhikaran's revenue receipts

Question No.8 :-

(12)

Prepare 1st Running A/C bill of contractor x from the following details for constructing school building on contract for finished item of work.

Item of work	Unit	Rate/Unit	Quantities	
			Upto date	Previous bill
Earth work	Cum	500	5	-
Brick work in mud	Cum	70	20	-
Brick work in cement	Cum	1500	-	-
Reinforced cement concrete	Cum	4900	-	-
Wood work	Sq.m	350	-	-

Advance payment of Rs.8000/- was made in this bill for brick work in cement. He had brought 1,00,000 bricks and 500 bags of material X at site for use on the work for which secured advance is to be paid to him taking the assessed rate of these articles as Rs.800 per 1000 and Rs.140 per bag respectively. In the analysis of rates of work as per rates tendered by the contractor, the material element of cost was Rs.850 per 1000 bricks and Rs.120 per bag for material X

An amount of Rs.250 was to be withheld, as he had not yet removed the surplus earth from the site. 10% security was deducted and kept within the account of the work cost of materials issued for this work (Rs.650) is also to be recovered. Recover Income Tax @ 2% of value of work done.

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RESEARCH AND TRAINING CENTRE, NASHIKROAD

Professional Examination of Sub Divisional Officers / Engineers /
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Candidate Seat No.

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MODEL
ANSWER SHEET

Subject :- Account (Oral)

Date :- 20/10/2011

Time :- 14.00 to ~~14.30~~ 14.45
Marks :- 75

- Note :-
- (1) All Questions are compulsory.
 - (2) Figures in bracket on right hand indicate marks.
 - (3) Calculator is allowed
 - (4) Mobile is not allowed

Question No	1	2	3	4	5	6	7	8	9	10	Total
Marks obtained											

Signature of Supervisor-----

Signature of Examiner-----

Question No.1 :- Write the correct answers of the following (15)

- (1) Main components considered for fixing water rates. → O&M expenditure, Pumping of water, Distribution losses, Depreciation and so many components
- (2) Power to accept tender in MJP. EE B, 25 LS
SE B, 125 LS
CE B, 250 LS
MS B, 500 LS
Committed
-full Powers.
- (3) Define the term ETP
Establishment Tools and plants — Main Source of income for Recovered on Capital & M&R expenditure. Rates are now varied, MJP.
- (4) Define the term substandard work :- None zone is not up to the specifications prescribed in schedule 'B' & not according to work.
- (5) Water bills received in cash, accounting procedures — If received in section office / on W.W T.R prepared, One Copy to Consumer, One to Div. One at section office, CRV, preparation, remittance in to Bank / Div scroll, cash Book, ledger posting, reconciliation etc.

Question No.2 :- Tick the correct Answer (any ten) (15)

- (1) Preservation period of Technical paper is (Question not pertains to leathered
Actually it is
30 years, However
option of 30 years not given. Her
via media is for 15 years
- (a) 10 years (b) 15 years (c) Permanent
- (2) Entire security Deposit can be refunded
- (a) After completion of work
- ✓ (b) After completion of defect liability period
- (c) After accepting of tender

- (3) Under what circumstance an item of work is considered as extra item
- (a) When the item does not exist in D.S.R.
 - (b) Contractor is not ready to execute the item
 - ✓(c) When the item is not included in the accepted tender.
- (4) Earnest Money required to be paid while submitting the tender upto Rs.2 crore.
- (a) 2.5% of estimated cost put to tender.
 - (b) 3% of estimated cost put to tender.
 - ✓(c) 1% of estimated cost put to tender.
- (5) Condonation of irregularity due to late acceptance of Security Deposit upto two months. *Appendix 42 of Manual S.No. 17 Para No. 214.*
- a) Executive Engr. ✓(b) Superintending Engr. (c) Chief Engineer
- (6) The schedule of rates shall be maintained in the prescribed form in the three part viz.
- (a) Labour, Material & Contractor
 - (b) Material, N.M.R. & Tender
 - ✓(c) Completed item, Material & labour
- (7) Validity of dual bid tender is counted from
- ✓(a) Date of submission of tender
 - (b) Date of opening of Technical bid
 - (c) Date on which financial bid is opened
 - (d) Last date prescribed for the submission of tender

(8) No extra item rate list can be sanction against

(a) Piece work tender

(b) B-1 tender

(c) A-2 tender

(9) Contracts are of two types

(a) A-1, A-2 & B-1, B-2

(b) Lump sum & schedule

(c) C & D, E

(10) The following suspense head in work abstract are cleared only in the Region of works.

(a) Material

(b) Land acquisition

(c) Additional charge of material losed to contractor.

(11) The form of agreement for schedule of rate contract.

(a) A-1

(b) B-1

(c) C

(12) MJP has met its revenue, expenditure from

(a) ETP earned on capital expenditure & from sale of water.

(b) Grant received from Government.

(c) Full deposit capital grants.

Question No.3 :- Write the long form of

(10)

- (1) BLWF Bombay Labour welfare fund
- (2) T.E.O Transfer Entry order
- (3) DTP Draft Tender Papers
- (4) G.R. Govt Resolutions.
- (5) E.M.D. Earnest money deposit
- (6) F.A. & C.A.O. Financial Advisor & Chief Accounts officer
- (7) P.S. Principle Secretary.
- (8) W.S. & S.D. Water Supply & Sanitation Department
- (9) C.A.G. Comptroller & Auditor General of India
- (10) M.P.W.A. Miscellaneous Public Works Advance.

Question No.4 :- Mention True or False

(10)

- (1) The expenditure on deposit work should be limited to tender cost (True /False) ✓
- (2) The minimum wages Act is of 1947 (True /False) ✓
- (3) One of the important suspense head in Division Account is M.P.W. Advance (True /False) ✓
- (4) Bin cards are kept at Divisional office (True /False) ✓
- (5) R.A. Bill consists of 6 parts (True /False) ✓
- (6) Generally measurements are recorded with reference to the item of work in schedule 'B' (True /False) ✓
- (7) Interest bearing securities are not part of cash (True /False) ✓
- (8) In MJP drawing and disbursing powers are not with deputy engineers/SDO/SDE (True /False) ✓
- (9) Schedule 'A' is signed by Executive Engineer only (True /False) ✓
- (10) Validity period of tender (office) is 120 days. (True /False) ✓

Question No.5 :- (A) Purpose of Tender clause (5)

- (1) Clause (2) → ^{compensation for delay} (Application of liquidated damages.)
- (2) Clause 21 → Contractor to supply ladder, scaffolding, lights fencing etc.
- (3) Clause 7 → Final Certificate (completion of work / removal of Contractor from premises)
- (4) Clause 17 :- Action & Compensation Payable in case of Bad work
- (5) Clause 38 :- Excess quantity ~~not~~ regularised under this clause while execution of items from accepted tender

Question No.5 :- (B) What action will E.E. take in the following cases (5)

- (1) Loss of Rs.6000/- from cash chest by theft :- MPWA advance in the name of chest person who holds the charge of chest carrier / BDC / FC / Sup etc.
- (2) Expenditure incurred on deposit work is in excess of deposit received. :- Immediate demand shall be raised against the Local Body / concerned Authority to obtain the excess expenditure incurred. (should be debited to MPWA of work)
Instruct the concern persons not to incur expenditure in excess of deposit received.
- (3) Cash found surplus or deficient in the chest after actual verification. Surplus should be credited to revenue
Deficit should be debited to MPWA recoverable from concern record certificate to that effect.
- (4) Cheque issued to contractor remaining unpaid for more than six month. - New cheque shall be issued if demanded
- reverse entry shall be taken in cash Book.
- (5) A contractor delay receiving final payment for more than a month
Non payment shall be kept under Deposit head.

Question No.6 :- (A) Tick the correct Answer (10)

- (1) We are using minimum wages Act of
 - ✓ (a) 1948
 - (b) 1947
 - (c) 1923
 - (d) 1943

- (2) Schedule 'B' of the tender indicates
- (a) Issue of material free of cost
 - (b) Issue of material with cost
 - (c) All items of work to be executed through the tender.
 - (d) None of above
- (3) Actual cash found short in chest & does not tallies with balance of cash book then
- (a) Shortage should be debited to MPWA
 - (b) Credit to MPWA
 - (c) Credit to Deposit A/C
 - (d) Debit to Deposit A/C
- (4) Important suspense head in PWD accounting is
- (a) MPW Advance
 - (b) Minor
 - (c) Current
 - (d) Saving
- (5) As a proof of the checking carried out, the divisional accountant is required to
- (a) Affix his dated initials against each entry of cash book
 - (b) Affix his dated initials against each pages last entry.
 - (c) Affix his dated initials at the end of month on cash book.
 - (d) Certify that the monthly A/C is submitted to Head office.

(6) Power to sanction EIRL by Executive Engineer for each individual item is.

(a) Rs.10,000/-

~~(b) Rs.25,000/-~~

✓ (c) Rs.50,000/-

(d) Rs.1,00,000/-

(maximum 10 Ls)
Revised →

(7) Final bill is required to be finalized in

✓ (a) 5 Months

(b) 6 Months

(c) 4 Month

(d) 7 Months

(8) Bin cards are referred to

✓ (a) Stock transactions

(b) Contractors ledger

(c) Cash & bank transactions

(d) Establishment matters.

(9) Temporary Advance is granted when

(a) Imprest amount is finished

✓ (b) Vouchers are passed

(c) Debit is to be given to works

(d) None of above

(10) In case of item of the Imprest A/C is objected it goes to

✓ (a) Debit to MPW Advance

(b) M.P.W. Deposit

(c) Charged to work

(d) Office expenditure

- (a) Refund of security Deposit :- Refund in final settlement can be done only after of completion of defect liability period i.e as per clause of accepted tender. However, 90% S.D. can be refunded after final bill. In deposit register the related item needs to be rounded off by red ink and dated initial of the Divisional Accountant / Executive Eng. It is very necessary to verify all aspects i.e recovery, period completion etc before refunding deposit to the concern contractor.
- (b) Sale of water by the Pradhikaran Water Works :-

Pradhikaran is running 25 water works. which are owned by MJP. From these water works Bulk supply, retail supply is made as the case may be. The Pradhikaran has fixed the water tariff. The different rates are prescribed for domestic, non-domestic, institutions, different organisations etc. The sale of water is the main source of income of Pradhikaran. The Pradhikaran is charging delayed payment charges at the rate of 18% p.A.

The outstanding dues from various local Bodies is the main hurdle for M.J.P.

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-

Question No.1 :- Write down the Cash-Book of Shri.'D' Divisional Officer from the following transactions, with proper allocations & close the same. (15)
(Cash-Book form being used in MJP will be supplied)

Date	Particular of Transaction	Amount (in Rs.)
1/9/2012	Opening Balance :	
	a) Cash in chest	700.00
	b) 100 revenue stamps of Rs.1 each	
	c) Cheque dated the 30 th August 2012 from Mr.'F' on a/c of Rent of ware house occupied by him.	1500.00
	d) Deposit at call receipt of Bank of India received from contractor on a/c of Security Deposit.	2000.00
	e) Refund of festival advance unutilized by a clerk of Divisional office.	500.00
	f) Imprest with i) S.D.O. - 900.00 ii) S.D.E.(I)- 800.00	1700.00
	g) Opening balance - Operation A/c	25000.00
	h) Opening balance - Collection A/c	500.00

2/9/2012	Drew salary of Executive Engineer and of staff by cheque for the month of August 2012		
	Gross Amount		15720.00
	Recoveries - a) Motor Car Advance	Rs.600.00	
	b) Over payment of July 2012	Rs..800.00	
	c) Advance pay	Rs.200.00	
	d) G.P.F.	Rs.400.00	
	e) Professional Tax	Rs.200.00	
	f) Income Tax	Rs.120.00	
2/9/2012	Remitted Mr.'F's Cheque into Bank		1500.00
2/9/2012	Drew cheque No.102 in favour of S.D.O. to increase his imprest for payment of wages of staff of S.D.O.		1000.00
3/9/2012	Cashed self cheque bearing No.103 dt.3/9/2012		1800.00
4/9/2012	Amount remitted into Bank, towards recoveries from salary of staff for the month of August 2012		
	Recoveries - a) Income tax	Rs.120.00	
	b) Professional Tax	Rs..200.00	1320.00
	c) G.P.F.	Rs.400.00	
	d) Motor car Advance	Rs.600.00	
4/9/2012	Earnest money received from & returned to the "Ram" contractor on same day.		2500.00
5/9/2012	Funds received from the central office vide Advice Note No.0202.		700000.00
8/9/2012	Cheque dtd 20 th August 2012 of Mr."K" Lal, received back as dishonoured.		1000.00
9/9/2012	S.D.E. (I) submitted Imprest a/c for Rs.650 towards carting payment, & amount of Rs.100/- lost by him. His account is passed, recouped & closed.		750.00
12/9/2012	Paid to "DF" contractor for work 'A' Cheque bearing No.104 towards 3 rd R.A. Bill, Value of work done is Rs.5,20,000/-		
	Recoveries - a) Cost of D.I. Pipes	Rs.16000.00	
	b) Cost of C.I. Pipes	Rs..12000.00	
	c) Fine for bad work	Rs. 500.00	
	d) Security Deposit	Rs.25000.00	
	e) Income Tax	Rs.12000.00	
	Secured Advance is to be paid Rs.1,20,000/-		
	Net Cheque paid to "DF" contractor.		574000.00

19/9/2012	Amount of Income Tax recovered from "DF" contractor remitted in State Bank of India by drawing cheque bearing No.105	12000.00
29/9/2012	As per Bank scroll of collection a/c Rs.1475/- is shown as transfer to H.O. collection a/c & Rs.25/- is shown as Bank charges.	1500.00
30/9/2012	Cash founded short of Rs.530/- on verification.	530.00

Close the cash book with certification of balance.

Question No.2 :- Prepare Second R.A. Bill of the contractor 'DN' for the work of Nashik W.S.S. from the following details (R.A. bill form will be provided) (12)

Item No.	Particulars	Quantity Upto Previous Bill	Upto date quantity	Rate per unit
1	Excavation for pipe trenches in Earth soil of all types sand, gravel & soft murum including removing the excavation materials upto distance of 50 mtrs, Stacking & Spreading— etc.complete			
	(a) Lift 0.00 to 1.5 M	860.00 cum	2150.00 cum	65.00 Rs.
2	Excavation for pipe trenches in hard Murum & boulders W.B.M. road, Including removing the excavated Material upto 50 mtrs distance beyond the area -- stacking -- etc complete.			
	a) Lift 1.5 to 3.00 M	--	2050.00 cum	80.00 Rs.
	b) Lift 3.00 to 4.5 M	--	45.00 cum	85.00 Rs.
3	Providing ISI make "La" Class "C.I. S/S Pipes, with lowering, laying & jointing with SBR rubber gaskets in proper position, grade & alignment— etc complete.			
	1) 80 mm dia	--	900.00 Rmt	651.00 Rs.

Particulars	Quantity Upto Previous Bill	Upto date quantity	Rate per unit
2) 100 mm dia	100.00 Rmt	200.00 Rmt	789.00 Rs.
3) 150 mm dia	--	100.00 Rmt	1205.00 Rs.
4 Providing D.I. K-9 grade pipe with internal cement mortar lining & Lowering, laying & jointing with required murum bedding as per specifications -- etc complete.			
1) 100 mm dia	--	360.00 Rmt	764.00 Rs.
2) 150 mm dia	--	115.00 Rmt	1113.00 Rs.
3) 200 mm dia	--	--	1414.00 Rs.

1) The contractor had agreed to do the work at 3% below the estimated cost.

2) Advance payment for the work done, but not measured in respect of a) item No.2. (a) Rs.1,23,000/- & (b) item No.4 (2) Rs.90,000/- were paid respectively in 1st R.A. bill.

3) Maximum secured advance was allowed in 1st R.A. bill for quantities of 476.19 Rmt of 80 mm dia "LA" Class C.I. Pipes (Item No.3 (1)) and 303.03 Rmt of Rs.100 mm dia D.I. K-9 grade pipes (item No.4 (1) brought to site of work by contractor. The full rates assessed by Executive Engineer were Rs.560/- & Rs.660/- respectively.

4) (i) 400.00 Rmt of 80 mm dia "LA" Class C.I. Pipes are utilized on work in respect of item No.3 (1).

(ii) 300.00 Rmt of 100 mm dia "D.I. K-9 Grade Pipes are utilized on work in respect of item No.4 (1).

The following recoveries are to be made from this bill.

- | | |
|----------------------|----------|
| a) Income Tax | 2% |
| b) Security Deposit | 2% |
| c) Work contract Tax | 2% |
| d) Fine for bad work | Rs.300/- |

Fill the part- IV of the bill for i.e. "Memorandum of payment "

- Question No.3 1) What categories of work have been treated as "Unskilled light" as per Minimum wages Act 1948 ? (4)
- 2) Explain the partial disablement & total disablement as per "The workman's compensation Act 1923." ? (4)
- 3) Describe the procedure for fixing & revising minimum wages. (4)
- Question No.4 (A) Explain fully the utility and importance of a Works Abstract for a major work, alongwith what suspense a/c may be opened in Works Abstract. ? (6)
- (B) Explain in details, how to post the "Contractor ledger" (form No.65) from the R.A. Bill, Cash-book & other payment to contractor. (6)
- Question No.5 (A) Write short notes (ANY THREE) (9)
- a) Administrative approval
b) Standard Measurement Book.
c) Extra Item
d) Schedule - A & Schedule - B of B-1 agreement.
- (B) Explain quantity account and value account of stock. (3)
- Question No.6 (A) Comments on following (ANY THREE) (6)
- 1) Materials costing of Rs.4000/- for work & Rs.7000/- for stock, were purchased and were paid for on the same day. How will the cash paid be classified.
- 2) How to classify the Surplus materials returned from a work to stock.
- 3) A cashier misappropriated a sum of money from cash a few days before an Audit inspection & made false entries of issue of Imprest to S.D.O. in cash-book to conceal the misappropriation. How could the misappropriation be detected during the inspection ?
- 4) An Expenditure of Rs.6000/- incurred on the occasion of the opening of water supply scheme by the Prime Minister.
- (B) What action will you take in following cases (ANY THREE) (6)
- 1) A cheque issued to the contractor remaining unpaid for over a year.
- 2) Loss of Rs.1000/- from the divisional cashchest by theft.
- 3) Shortage of materials of Rs.20,000/- responsibility not yet fixed.
- 4) The completion report of work is received.

Question No.7

Distinguish between (ANY THREE)

(12)

- 1) Earnest Money Deposit & Security Deposit.
- 2) Secured Advance & Mobilization Advance.
- 3) Market Rate and Issue Rate.
- 4) Intermediate payment and On account payment.

Question No.8

(A) What are the important duties of a disbursing officer in respect of verification of entries in his cash book ?

(6)

(B) Enumerate some of the important principals of financial property to be observed by officer incurring or authorizing expenditure from public money.

(6)

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October 2012

Roll No.

Subject :- Account (Oral)

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Time :- 14.00 to 14.45

Marks :- 75

- Note :-
- (1) All Questions are compulsory.
 - (2) Figures in bracket on right hand indicate marks.
 - (3) Write down your seat number on the top in the space provided
 - (4) Write down answers in the space provided in the question paper itself.
 - (5) Use of pencil for writing answer paper is not allowed.
 - (6) Personal computer, Laptop & Mobile hand set is not allowed in Examination Hall.

Question No	1	2	3	4	5	6	7	Total
Marks obtained								

Signature of Supervisor.

Signature of Examiner.

Question No.1 :-	(A) Write long form of the following	(10)
(i)	D.T.P. _____	
(ii)	S.D. _____	
(iii)	N.M.R. _____	
(iv)	C.O.P. _____	
(v)	B.W.S.C.P. _____	
(vi)	U.S.R. _____	
(vii)	T.E.B.I. _____	
(viii)	R.A.Bill _____	
(ix)	R.C.C. _____	
(x)	G.R.P. _____	

		(B) For what purpose are following tender's clause	(5)
	(a)	Clause-2 _____ _____	
	(b)	Clause-3(c) _____ _____	
	(c)	Clause-6 _____ _____	
	(d)	Clause-38 _____ _____	
	(e)	Clause-21 _____ _____	
Question No.2 :-		State True or False	(10)
	(i)	An Imprest is given on passed voucher _____	
	(ii)	In case of lump-sum contract stage payment (percentage) is usually proposed _____	
	(iii)	E.M.D. is accepted at the time of submission of tender _____	
	(iv)	Measurement is recorded in R.A. Bill _____	
	(v)	Secured Advance is given against work done _____	
	(vi)	On payment, is made against not measured work _____	
	(vii)	Payment of excess quantity is regularized as per tender clause-21 _____	
	(viii)	Final bill is to be done within 5 months _____	
	(ix)	Cash does not includes cheque for self _____	
	(x)	Count certificate of M.B. is to be given on 1 st July each year _____	
		(B) What action will take in the following cases	(5)
	(a)	A cheque issued to a contractor remaining unpaid for over six months _____ _____ _____	

	(b)	A contractor who has submitted "On account bill" which has not been paid for a long time, applied for financial aid to enable him to carry on with the work _____ _____ _____	
	(c)	Loss of Rs.6000/- from cash chest by theft. _____ _____ _____	
	(d)	Cash found surplus or deficient in the chest after actual verification _____ _____ _____	
	(e)	The Expenditure has been incurred on a deposit work in excess of deposits received. _____ _____ _____	
Question No.3	(A)	Tick the correct Answer	(10)
	(i)	Expenditure on deposit work should be limited to a) Establishment cost. b) Tender cost. c) Deposit Received. d) No limit.	
	(ii)	Validity period of tender (offer) a) 120 days b) 90 days c) As per condition. d) Not required.	
	(iii)	The Minimum wages Act is of a) 1943 b) 1947 c) 1923 d) 1948	
	iv)	Schedule 'A' is signed with full signature by the a) Executive Engineer & Superintending Engineer b) S.D.O. & Executive Engineer c) Contractor & Executive Engineer d) Executive Engineer only.	
	v)	Cash found short in chest a) Credit to M.P.W. Deposits. b) Credit to M.P.W. Advance c) Debit to M.P.W. Deposit. d) Debit to M.P.W. Advance.	

	vi)	One of the important suspense heads in Division Account a) Current b) Saving c) Minor d) M.P.W. Advance	
	vii)	Bin cards kept at the place a) Division Office. b) Where materials are stored c) of contractor d) At the site of work.	
	viii)	Item in the Imprest a/c, if objected, it should be classified a) Misc. P.W. Advances. b) Misc. P.W. Deposits. c) Office Expenditure. d) Non of these.	
	ix)	Cancelled cheque is written back by an entry in Bank column as a a) Plus figure b) Minus figure c) Without figure d) Non of these	
	x)	R.A.Bill includes part a) 4 b) 6 c) 5 d) 3	
		(B) Comments on following	(5)
		a) Mention some of the cash payments connected with division, which do not enter in the Divisional Account. _____ _____ _____	
		b) Refund and Remission. _____ _____ _____	
Question No.4		Define the following terms (ANY FIVE)	(15)
	(a)	Full Deposit Work . _____ _____ _____	
	(b)	Lapsed Deposit. _____ _____ _____	

	(c)	On account payment _____ _____ _____	
	(d)	Book Transfer . _____ _____ _____	
	(e)	Issue Rate . _____ _____ _____	
	(f)	Work contingencies . _____ _____ _____	
	(g)	Grant . _____ _____ _____	
Question No.5		Tick the correct Answer (ANY TEN)	(10)
	(a)	Under what circumstances an item of work is considered as an extra item. a) When the item does not exist in D.S.R. b) Contractor is not ready to execute the item. c) When the item is not included in the accepted tender.	
	(b)	Preservation period of Technical papers is a) 10 Years b) 15 Years c) Permanent	
	(c)	Entire S.D. can be refunded a) After completion of work. b) After completion of defect liability period. c) After accepting of tender.	
	(d)	Earnest money required to be paid while submitting the tender upto Rs.1 Crs a) 2.5% of estimated cost put to tender. b) 3 % of estimated cost put to tender. c) 1 % of estimated cost put to tender.	
	(e)	Power for calling for tenders from the selected contractor, after keeping reasons thereof on record. a) Chief Engineer b) Superintending Engineer c) Executive Engineer	

	(f)	Condonation of irregularity due to late acceptance of S.D., upto two months. a) Executive Engineer b) Superintending Engineer c) Chief Engineer	
	(g)	The schedule of Rates will come into force from a) 1 st July of every year. b) 1 st October of every year. c) 1 st January of every year.	
	(h)	Contracts are of two kinds viz a) Lump sum & Schedule b) A-1, A-2 & B-1, B-2 c) C & D, E	
	(i)	At the level of Superintending Engineer, the acceptance of tenders should not take more than. a) 90 days b) 120 days c) 60 days	
	(j)	No extra item rate list can be sanctioned against a) B-1 tender b) A-2 tender c) Piece work tender	
	(k)	The schedule of rates shall be maintained in the prescribed form in the three parts viz. a) Labour, Material & Construction. b) Materials, N.M.R. & Tender. c) Completed items, Materials & Labour	
		(B) What action will E.E. take in the following cases	(5)
	(a)	Cancellation of a cheque issued by the Divisional Officer _____ _____ _____	
	(b)	Expenditure incurred on deposit work is in excess of deposit received.. _____ _____ _____	
	(c)	Contractor has not taken insurance policy for the contracted work _____ _____ _____	

	(d)	The item not included in the agreement has been cropped up during executing of the work . _____ _____ _____	
	(e)	A contractor delay receiving final payment for more than a month.. _____ _____ _____	

MAHARASHTRA JEEVAN PRADHIKARAN

Examination conducted by

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Professional Examination of Asstt. E.E. /A.E.-I/SDE/SDO (Civil)

October 2013

Subject :- Accounts (Written)

Date :- 24/10/2013

Time :- 10.00 to 13.00

Marks :- 75

Note :- (1) Question No. 1 is compulsory & write any five Questions 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. Post the following transactions in the cash book of the Executive Engineer of Nashik Division for the month of Sept 2013.
Close the cash book by giving analysis of the closing cash balance, classification of receipts, payments, certificates etc. (15)

04.09.2013	Opening Balance	
	Notes and Coins	Rs. 250
	(including counterfeit notes of Rs. 50/-)	
	Service postage stamps	Rs. 40
	Deposit at call receipt as security	Rs.2000
	Refund of unutilized festival advance by peon	Rs. 500
	Revenue stamps of Rs. 1/-	Rs. 20
	Temp. imprest given to J.E. for making	
	N.M.R. payment	Rs. 500
04.09.2013	Draw cheque No. 86 in favour of contractor 'A' for the construction of Govt. Staff Quarters.	
	Estimated cost of the work	Rs. 1,50,000
	Value of work done	Rs. 43,000
	Recoveries :-Security Deposit	Rs. 4300
	Value of material supplied by the department	Rs. 5,000
	Book value of the tools lost by contractor	Rs. 3,000
	Hire charges of concrete mixture	Rs. 1,000
06.09.2013	Earnest money received from contractor 'B' & returned to him on the same day because of rejection of this tender	Rs. 5,000
10.09.2013	Cheque drawn to replenish the cash	Rs. 500

11.09.2013	Rent received for inspection bungalow	Rs	500
11.09.2013	Received Chalan of Rs. 1,000 from Shri. M. Jr. Engr. On a/c of sale proceeds of fruits grown in office premises remitted by him in treasury.		
15.09.2013	Amt of imprest given to J.E. as under		
	Nom. Muster Roll Charges	Rs.	350/-
	Coolie charges	Rs.	50/-
	Amount lost	Rs.	100/-
19.09.2013	Contractor 'A' returns cheque No. 85 dated 26.08 as it was defective. Cheque is canceled and new cheque no. 87 issued for		
			Rs. 3785/-
22.09.2013	Demand draft off State Bank of India for Rs. 300/- remitted in to Treasury but it is dishonored.		
25.09.2013	Payment for service stamps by Cheque No. 88	Rs.	500/-
30.09.2013	Cash remitted in to treasury	Rs.	1000/-

Que. No. 2. From the data given below prepare 2nd RA Bill of contractor M/s. PPG of Nashik for cost of building. (12)

Sr. No.	Item of Work	Unit	Rate	Upto date Qty	Since previous Qty
1	Earth work	Cum	20	3000	-
2	Cement concrete in foundation	Cum	720	650	620
3	Brick work in super structure	Cum	500	560	470
4	R.C.C.	Cum	850	520	410
5	Wood work	Cum	460	90	90

- In 1st RA Bill, Advance payment of Rs. 10,000 was paid on item No. 2 above and maximum secured advance on 2,75,0000 bricks brought to site at assessed rate of Rs. 900 per 1000 bricks.
- In the 2nd on account bill further advance payment of Rs. 25,000 be made on item No. 4 above for work actually done but not yet measured and secured advance bricks brought quantity 2,25,500 on site. The consumption of bricks is 450 numbers per cubic meter.

Other deductions / adjustments to be made from this bill are.

- Rs. 1500/- withheld & kept in the accounts of the work now ordered to be released.
- Labour engaged on behalf of contractor to rectify defect in the work Rs. 2000/-
- Hire Charges of concrete mixture not stipulated in the contract for 10 days. Normal rate is Rs. 110/- per day & economic rate is Rs. 140/- per day.
- Interest on mobilization advance relating to another work is Rs. 3500/-

- e) 5000 kg M.S. bars issued for this work from stock Rs. 12000 per MT out of which 0.5 MT left out in cut pieces could not be used on this work.
- f) Cement 20 MT at the rate of Rs. 2200 MT.
- g) Security Deposit & Income Tax at prescribed rate (10% & at presents rate respectively).

The contractor has deposited Rs. 30,000/- as EMD at the time of submission of tender.

- Que. No. 3.** Distinguish (Any Three) (12)
- 1) Reduced Rate & Part Rate
 - 2) Percentage Rate Tender & Lump sum Tender
 - 3) Rate list & Extra Item Rate list.
 - 4) Earnest money deposit & security Deposit
- Que. No. 4.** Write short notes (Any Three) (12)
- 1] ETP Charges in MJP
 - 2] Full Deposit Works
 - 3] Stock & Material site Account
- Que. No. 5.** (A) Explain the procedure to be followed for compensation to worker employed by contractor under Workmen compensation Act 1923 in case of accident.
- (B) What categories of work have been treated as unskilled as per "Maximum wages Act 1948"
- (C) How the daily rates of wages is determined of daily rates establishments.
- Que. No. 6.** Explain the following terms (Any Three) (12)
- 1} Sub Work & Sub head of work
 - 2} Schedule of rates & analysis of rate
 - 3} Completion statement & completion Report.
 - 4} Departmental Execution & Contract system.
- Que. No. 7.** (A) Offer comments (Any Three) (6)
- a) Extra Item got executed on oral order.
 - b) Acceptance of tender other than lowest.
 - c) A cheque issued to contractor remaining unpaid for over a year.
 - d) An expenditure incurred of Rs. 2000/- on inauguration of scheme by cabinet minister.
- (B) What action will you take in following cases. (6)
- i) Cash found surplus in chest after actual verification.
 - ii) Misclassification is came to notice when cash book closed & account finalized & submitted.
 - iii) All works, sub works, components of the schemes completed & completion expert is received.
 - iv) Expenditure incurred more than sanctioned cost of the scheme.

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October 2013

Subject :- Accounts (Oral)

Date :- 24/10/2013

Time :- 14.00 to 14.45

Marks :- 75

Note :- (1) All Question are compulsory.

(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. Write the correct answer of the following (Any Five) (20)

1. Which are the suspense accounts opened in the work abstract to record transaction of temporary character?

- a) _____
- b) _____
- c) _____
- d) _____
- e) _____
- f) _____

2. What are the various mode of payments while submitting a tender through e-tendering?

3. Define work contingencies?

4. Conditions for granting secured advance to contractor.

5. Procedure of remitting the amounts of water bills received in cash by division office.

6. State differences between Technical Sanction and Administrative sanction.

Que. No. 2. Write long forms of the following (5)

- (A) 1) R.T.G.S. :- _____
- 2) N.E.F.T. :- _____
- 3) T.E.B.I. :- _____
- 4) C.A.G. :- _____
- 5) P.P.F. :- _____

(B) Enumerate the tender clauses of B-1 type of tender.(Any Five) (10)

- i) Clause -25 :- _____
- ii) Clause -17 :- _____
- iii) Clause – 13 :- _____
- iv) Clause – 37 :- _____
- v) Clause – 24 :- _____
- vi) Clause – 4 :- _____

Que. No. 3. (A) State with reasons in brief whether the following statements are True or false. (10)

i) The Division cash book has only cash column.

ii) Cheque issued becomes time bar after 6 months if not presented for payment

iii) Fine for delay in completion of work is credited to Revenue.

iv) The term 'cash' excludes Notes and coins.

v) The term 'Book Transfer' implies adjustment amongst head of accounts not involving receipt / payment of cash.

(B) Fill in the blanks. (5)

- 1) Executive Engineer has power up toto sanction E.I.R.L. for every individual item.
- 2) Income Tax Act, embeds all provisions related to income in India.
- 3) Every page of the tender document is signed by
- 4) Expenditure on deposit work should be limited to the amount of
- 5) Cash found short in chest is reflected under

Que. No. 4. Comment on the following. (15)

a) Purchased and sale of Revenue Stamp is conversion of cash.

b) Intermediate payment can be made any time during execution of works.

c) An Assistant Engineer made payment to contractor, based on fictitious measurement recovered by on overseer in the measurement book.

d) A Contractor delays receiving payment for more than a month.

- e) Temporary advance of Rs. 500/- is granted to a sub-ordinate , he returned it intact after one month on returning of his leave.

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Que. No. 5. Out of the four options choose the correct one (10)

i) A contractor doing a government work brought a court decree for repayment of fine levied for (i) delay in work & (ii) bad work.

- a) Both the repayments would be headed as charged expenditure.
- b) Both will be treated as valid expenditure.
- c) Item (i) will be charged, item (ii) will be valid expenditure
- d) Item (ii) will be charges, item (i) will be valid expenditure.

ii) Transfer entry book of a Division of a month should be closed.

- a) On the last working day of the month.
- b) Five days after the end of the month.
- c) Seven days after the end of the month.
- d) At any time after submission of the account of that month.

iii) The term "consolidated fund of India" covers.

- a) Revenue of capital receipts & Revenues & Capital payments.
- b) Revenue & Capital Receipts & Capital payments.
- c) Revenue & Capital Receipts, Revenue & Capital payments, Advances, Deposits.
- d) Revenue and capital Receipt, Revenues and Capital payments and public debt and loan and advances.

iv) Divisional Accountant cannot normally be given the duties.

- a) To receive & pay government cash.
- b) To ensure % arithmetical accuracy of R.A. Bills.
- c) To inspect the accounts of sub Division.
- d) To verify whether the % check is given by E.E. on R.A. Bills.

v) A cheque issued by Divisional officer on 10th Oct 2013 is payables upto

- a) 10th Dec. 2013.
- b) 9th January 2014.
- c) 9th April 2014.
- d) 10th March 2014.

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November 2014

Subject :- Accounts (Written)

Date :- 13/11/2014

Time :- 10.00 to 13.00

Marks :- 75

- Note :-** (1) Question No. 1 is compulsory & write any five Questions 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.
(5) Make suitable assumption if required. Assume suitable data wherever necessary & state them clearly.

Que.No.1. Write down the cash book of Shri 'A' Executive Engineer from the following transaction, with proper allocation & close the same.

Date	Particulars	Amount (Rs.)
01/08/14	<u>Opening Balance</u>	
	a) Cash in chest	900.00
	b) 50 revenue stamps of Rs. 1 each	
	c) Cheque dt. 15 th July 2014 received from Mr. 'X' on A/c of guest house rent.	1500.00
	d) F.D.R. received from contractor towards security deposits.	2000.00
	e) Imprest with S.D.E. 1000 with S.D.O. 800	1800.00
	f) Refund of unutilized festival advanced of Jr. Clerk 'K'	500.00
	g) Self cheque No. 103 Dt. 30/07/2014	2000.00
	h) Opening balances operation A/c	25000.00
	Collection A/c	1000.00
02/08/14	Draw salary of Executive Engineer of staff by cheque for the month of July 2014.	
	Gross Amount	15720.00
	Recoveries	
	i) Festival Advance	500.00
	ii) Advance pay	300.00
	iii) G.P.F.	500.00
	iv) Professional Tax	200.00
	v) Income Tax	120.00
	vi) Overpayment of salary of June 2014	700.00

03/08/2014	Remitted Mr. 'X' cheque into S.B.I.	
03/08/2014	Draw cheque No.104 in favor of S.D.O. to increase his imprest for payment of fuel & office expense.	1000.00
06/08/2014	Amount remitted in Bank towards recoveries from salary For the month of July 2014.	
	i) Income Tax	120.00
	ii) G.P.F.	500.00
	iii) Professional Tax	200.00
	iv) Festival Advance	500.00
	v) Salary over payment & Advance of payment	1000.00
12/08/2014	Cashed self cheque No. 103, Dt. 30/07/2014.	
15/08/2014	Earnest money received from contractor 'Y' released on same day.	2500.00
20/08/2014	Funds received from central office vide advice No. 1010 Dt. 18/08/2014	900000.00
20/08/2014	Cheque issued on 15 th Apr. 2014 to Mr 'B' cancelled and fresh Cheque issued	
25/08/2014	S.D.E. submitted imprest A/c of Rs. 750/- towards carriage inwards, Rs.200/- lost. His A/c is passed & closed.	
27/08/2014	An amount is transferred to H.O. collection A/c by bank through sweep mode.	2000.00
28/08/2014	Paid to 'ABC & Co Pvt. Ltd' Contractor towards 3 rd R.A. Bill by cheque no 105 for the value of work done Rs. 7,20,000/- Recoveries :-	
	a) Cost of Material supplied by MJP	20000.00
	b) Fine for bad work	1000.00
	c) Security Deposit	25000.00
	d) Income Tax	14400.00
	e) Higher Charges of machinery	2000.00
	Secured advance to be paid Rs.	100000.00
	Net cheque paid to ABC & Co.	757600.00
30/08/2014	Income Tax recovered from contractor "ABC & Co. Remitted by drawing cheque.	

31/08/2014 Cash found short by Rs. 300/- on verification.

Close the cash book with certificate of closing balance as on 31/08/2014.

Que.No.2. From the data given below prepare the 2nd Running bill of contractor "M/s Akruti Builders for construction of office building at Nashik.

Date of start of work 16.2.2014

Stipulated date of completion 15.2.2015

Agreement No. & Date :- B1/200 of 2014-15

Sr. No.	Name of Work	Estimated unit rate Rs.	Qty in cu. Meter upto date	Qty. in cu. Meter paid in 1 st R.A. Bill
1	Earth work in foundation	10	8000	5000
2	Filling in foundation lime concrete	400	800	500
3	Brick work in concrete in foundation work	500	1200	600
4	Brick work in superstructure	600	1000	600
5	RCC for Roof slab	800	900	400

Contract provide for allowing premium at rate of 10% over estimated rates.

a) In the 1st R.A. bill, advance payment of Rs. 10,000/- & Rs. 17,000/- on items No. 4 & 5 above respectively was made & maximum secured advance was also paid on the following materials brought to site.

i) Bricks 5,50,000 valued @ rate of Rs. 800 per 1000 Nos.

ii) Steel 40 M.T. valued @ rate of Rs. 10,000/- per M.T.

b) In the second R.A. bill, further secured advance on 1,00,000 bricks brought to site was allowed. The cost of bricks and steel actually used since previous bill was recovered from the second running account bill. Bricks may be calculated at 500 bricks per cubic meter. Quantity of steel may be determined at 1% of RCC work done and having the weight of steel at 7.8 MT per cubic meter.

c) The following recoveries are to be made from the 2nd R.A. bill

i) Cement – 15 MT at Rs. 1000 per M.T.

ii) Hire of T & P articles – Rs. 1120/-

iii) Security Deposit @10%

iv) Income Tax @ 2% of the value of work done.

- Que.No.3.** Write Short notes on.... (Any Four) (12)
- i) Vouchers
 - ii) Cheque book & receipt book
 - iii) Lapsed and confiscated deposit.
 - iv) Register of works.
 - v) Tools & plant ledger.
- Que.No.4.** Distinguish between (Any Three) (12)
- i) Full Deposit work & Lumpsum contract
 - ii) Schedule of rates and reduced rate
 - iii) Advance payment & payment on Account
 - iv) Works expenditure & works outlay.
- Que.No.5.**
- a) Municipal Board entrusted the electrification work of the town to state employees. An employees get injuries while performing his work. State who will be liable to pay compensation with justification. (2)
 - b) i) What is minimum wages Act, 1948, purpose to achieve? (4)
ii) What does the appropriate government fix minimum rate of wages for? (2)
 - c) State with reference to industrial dispute Act, 1947, the types of primary strikes? (2)
 - d) What are valid reasons for an employer to declare "Lay-off"? (2)
- Que.No.6.** What action you would like in the following cases:- (12)
- i) Should an error or omission in the recorded expenditure of work comes to light after the account have been closed.
 - ii) How is the serviceable material obtained from dismantled structure accorded / recorded for.
 - iii) Extra item against sanctioned piece work tender.
 - iv) When a work is to be split up for inviting tender.
 - v) Security deposit received in form of deposit.
- Que. No.7.**
- i) Write a detail note on cash book as explained in para 6.6.1 of P.W.A. code? (4)
 - ii) What entries should be included and excluded from the opening balances to be carried in the cash book? (4)
 - iii) Distinguish between imprest and temporary advance? (4)

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Professional Examination of Asstt. EE/A.E.-I/SDE/SDO(Civil)

November 2014

Roll No.	
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Subject :- Accounts (Oral)

Date :- 13/11/2014

Time :- 14.00 to 14.45

Marks :- 75

Note :- (1) Solve all questions.

(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.

(5) Make suitable assumption if required. Assume suitable data wherever necessary & state them clearly.

Question No	1	2	3	4	5	6	7	Total
Marks obtained								

Signature of Supervisor

Signature of Examiner.....

Que. No.1. Define the following in context to P.W. Accounts code:-

(20)

i)Bank :-

ii) Book transfer :-

iii) Liabilities :-

iv) On A/c Payment and Payment on A/c :-

v) Work expenditure and work outlay :-

Que.No.2. State whether the following statements are True or False with reasons. (15)

i) Division office can make payment to contractor through NEFT/RTGS

:- _____

Reason :- _____

ii) The divisional officer has no power to make advance payment to electric supply undertakings under India Electricity Act, 1910 for execution of work.

:- _____

Reason :- _____

iii) The primary duty for maintenance and upkeep of proper account in the divisional office is of the Executive Engineer :- _____

Reason :- _____

iv) The rates entered in the estimate shall generally agree with those in the schedule of rates. :- _____

Reason :- _____

v) All payments, which the officers authorise to draw cheques have to make should as far as possible to made by cheque. :- _____

Reason :- _____

Que.No.3. Fill in the blanks. (10)

i) The is one of the most important account record of the department.

ii)The register of cheque and receipt book should be maintain in

iii)A is the permanent and collective record of the expenditure incurred in the division, during a year on each work.

iv)A schedule of rates shall to maintained in three parts viz, &

v)Accounts of transaction relating to lump sum contract is maintained in the form 65.

Que.No.4. Out of the four options, tick (✓) the one that is incorrect. (10)

i) Materials are purchased and handed over to a contractor for use on a work, which he is doing on labour rates only. The material or its cost will appear in each of the following records :-

- a) Works abstract
- b) Contractor ledger.
- c) Measurement book.
- d) Material at site (A/C)

ii) Works can be classified into following four categories.

- a) Original work
- b) Annual repairs
- c) Special repairs
- d) Addition and alteration

iii) Before incurring any liability on a work, the following basic pre-requisites are required to be fulfilled -

- a) Expenditure sanctioned
- b) Budget provision
- c) Preliminary estimate
- d) Technical sanction.

iv) The transaction relating to the head " Misc. works advance are divided into the following classes :-

- a) Losses, Retrenchment & errors etc.
- b) Sales or credit
- c) Amount over paid to / recouped from
- d) Other items.

- v) a) Executive Engineer should check 10% of the measurements recorded by the subordinate in at least every alternate bill for works at his head quarter & in at least every third bill for works outside the head quarter.
- b) Percentage of at test check (10%) is applied to quantities of work done.
- c) Percentage of test check (10%) is applied to value of work done.
- d) Test check should include at least 10 % of RCC items.

Que. No.5. Enumerate the following :- (Any Five) (10)

- i) D.C.R.G. :- _____
- ii) R.T.G.S. :- _____
- iii) U.I.D.S.S.M.T. :- _____
- iv) J.N.N.U.R.M. :- _____
- v) C.P.H.E.E.O. :- _____
- vi) NABARD :- _____
- vii) B.L.W.F. :- _____

Que.No.6. Mentioned the purpose of following tender clause :- (10)

- i) Clause 2 :- _____

- ii) Clause 25 :- _____

- iii) Clause 3(c) :- _____

- iv) Clause 30 :- _____

- v) Clause 5 :- _____
