

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
DEPARTMENT EXAMINATION
FOR EXECUTIVE ENGINEER AND DEPUTY DIRECTOR (HRT.)

Accounts paper – II (with Books)

DECEMBER, 2017

Time : 3 Hours

Max.Marks:100

Books allowed : CPWA Codes, FRs, SRs and Books of forms

Forms to be Supplied : (1) Cash Book (CPWA-1) (2) Bill form (CPWA 26, 26A)

(3) Contractor's Ledger (CPWA-43) and (4) Transfer Entry form (CPWD 53)

(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

Attempt all Questions. Questions carry marks as indicated against each.

Q.1. Post the following instructions in the Cash Book of Executive Engineer of a Project Division for the month of November 2017. Close the Cash Book giving analysis of the closing balance. Also record the classifications and certificate of the Executive Engineer about the closing balance.

Marks 30

Date	Transaction	Amount in Rs
0.11.2017	Opening Balance	
	(i) Cash and Coins	1950
	(ii) Imprest with Assistant Engineer 'A'	2000
	(ii) Revenue Stamps	125

(iv) Temporary Advance with Assistant Engineer 'B'	3000
(v) Self Cheque dtd. 30.10.2017	2500
(vi) A private cheque No.3247 of Executive Engineer	1500

(Amount was paid to him from chest as it could not be encashed from the bank)

02.11.2017 Encashed private Cheque No.3247

02.11.2017 Payment to Contractor 'X' by Cheque No.315 for the work of School Building (3rd Running Account Bill) details of which are given below

a) Total value of work measured	2,50,000
b) Total upto date advance payment	90,000
c) Payment on actual measurement in 2 nd RA Bill	1,00,000
d) Recoveries	
(i) Amount recovered for another major work of Hospital Building	5,000
(ii) Amount recovered in connection with this work	2,000
(iii) Security Deposit	10 %

05.11.2017 Assistant Engineer 'A' gives account of Imprest as follows :

(i) Wages paid	1,000
(ii) Conveyance charge for bringing furniture to office	500

(iii) Receipt of Rs.1,000/- was shown as realised as sale of old furniture of the office

(iv) Imprest of Assistant Engineer 'A' recouped by cash and increased from Rs.2,000/- to Rs.3,000/-

12.11.2017 Divisional Officer while going on tour, took Rs.5,000/- as advance for payment to labourers employed for urgent repair to office building

14.11.2017 Self cheque dated 30.10.2017 encashed

15.11.2017 Cash counted and found Rs.100/- short on surprise check

17.11.2017 Labour charges for repair of wash basin 500

Amount remitted into treasury 500

20.11.2017 Imprest issued to Assistant Engineer 'B' through cheque No.316 3,000

25.11.2017 Divisional Officer returned with muster rolls for Rs.5,000/-, Rs.400/- remained as unpaid wages

29.11.2017 Cheque drawn for chest 2,500

Q.2. Prepare the 4th RA Bill of Contractor 'A' for the work "Construction of Hospital Building"

Marks 20

Description of Item of work	Unit	Estimated Rate (Rs.)	Uptodate quantity	Quantity upto 3 rd RA Bill
1. Earth work in excavation				
(a) All kinds of soil	Cum	120	800	600
(b) Hard rock	Cum	350	100	80
2. R.R. Masonry	Cum	1000	120	60
3. Brick work	Cum	2000	85	50
4. RCC work in Columns	Cum	4500	60	40
5. Steel reinforcement	Kg	60	2000	1000

Agreement executed with the contractor provides for rates of 2% below the estimated rates of items mentioned above.

In the 3rd RA bill, the Contractor was allowed Secured Advance of Rs.2,00,000/- on 1,00,000 bricks brought to site.

Advance payment of Rs.75,000 and Rs.1,00,000/- on items 3 & 4 respectively were also made. While the previous Advance payments were fully recovered, further Advance payment of Rs.30,000/- was made on item 5 in the 4th R.A. Bill.

Further, secured Advance was also allowed on 2 lakh bricks brought to site of work. The cost of bricks used upto date is to be recovered from this bill. One cum of brick work requires 500 bricks.

Deduction at Rs.10/- per cum is to be made for not stacking the excavated earth. Payment at full rate was made in the 3rd R.A. Bill.

In terms of contract, deduction was to be made at the rate of 10 % on account of Security Deposit. The deduction made in the 3rd R.A. Bill was withheld and credited to the work.

The following recoveries are to be made from bill :

- a) 250 bags of cement were issued to the contractor from stock, the recovery rate stipulated in the agreement is Rs.230/- per bag. Only 225 bags were consumed on the work. The remaining bags were disposed of by him. The Executive Engineer ordered recovery of these bags at Rs.300/- per bag which includes storage and supervision charges.

- b) Charges for use of water at the rate of 1% of the value of works except earthwork. No recovery was made in the 3rd R.A. Bill.
- c) Hire charges of 2 concrete mixers for 10 days @ Rs.1000/- per day
- d) Defective Brick work by the contractor was set right departmentally at a cost of Rs.8,000/-
- e) Income Tax at the rate of 2 %.

Q.3. Post the Contractor's Leger from the following transactions and close the Ledger

Marks 15

(a) Opening Balance

- (i) Rs.20,000/- due to Contractor on account of 10 % security withheld from his first running account bill for the work 'A'. This amount was adjusted in the 2nd RA bill
- (ii) Rs.8,500/- due from the Contractor for materials issued to him for work 'A'. This amount too was adjusted from his 2nd R.A. Bill

(b) Second R.A. Bill for the work 'A'		Rs.
(I)	Work done upto date	10,20,000
(II)	Advance payment for work done but not measured	90,000
(III)	Security Deposit deducted	10 %
(IV)	Income Tax deducted	2 %

(c) Secured Advance of Rs.40,000/- being 90 % of the value of bricks was paid to the Contractor in the 3rd R.A. bill for work 'A'

(d) Fourth and Final bill for the work 'A'

(i) Work done and measured since previous bill Rs.95,000

(ii) Adjustment and recoveries of Secured Advance, Security Deposits and Income tax were made

(e) Cash received from Contractor on account of Earnest Money Deposit for work 'B' - Rs.50,000

(f) Steel valued at Rs.44,000/- issued to Contractor for use on work 'B'

(g) First R.A Bill for work 'B'

(I) Value of Work done Rs.1,00,000

(II) Security Deposit 10 %

(III) Income Tax 2 %

No Other recoveries were made.

Q.4. State how the following are adjusted in the accounts of a Division. **Marks 15**

Prepare Transfer Entries wherever necessary.

(a) 1.5 tonnes of cement (estimated cost Rs.7,500/-) was received from the supplier on 10th August, 2017 for the major work "Construction of School Building". The bill of supply was received later for Rs.7,000/- and was paid on 21st September, 2017

- (b) In September, 2017, Rs.6,500/- were spent on a Deposit Work "Water Supply and Sewage network" on behalf of a Local body, though no deposit was received. It was deposited by the local body in November, 2017.
- (c) An amount of Rs.500/- recovered from the driver of a road roller towards licence fee for a Government quarter occupied by him, wrongly credited to "Machinery and Equipment, Repair and carriage"

Q.5. Answer the following.

Marks 10

- a) What is the rate of Licence fee in case of out of turn allotment of Government accommodation?
- b) What is the permissible period of retention of Government accommodation, in case of Deputation outside India?
- c) Can Holidays be prefixed or suffixed to joining time?
- d) What joining time is admissible to a Govt. Servant who while being in transit on transfer, is directed to proceed to a place different from that indicated in the initial orders of transfer?
- e) Describe briefly the circumstances in which the allotment of residence to a party may be suspended.

Q.6. a) What are the different categories of stake holders who can **Marks 4**

access/register complaints through e-sewa portal of CPWD i.e.

www.cpwdsewa.nic.in

b) What are last dates of filing Property returns and self appraisal of APARs through PIMS portal of CPWD ?

Q.7 a) Whether the bid submitted by the Contractor through e-Tendering **Marks 6**

portal can be revised after submission? If yes, how many times and till what time?

b) In case of e-Tendering, if Executive Engineer is on leave/tour or not available, who will open the bids?