

**GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT**

Departmental Examination for Assistant Executive Engineer/Assistant
Engineer/Assistant Director (Hort)

JULY 2018

ACCOUNT PAPER-II (With Books)

Time: 3 Hrs

Max. Marks: 100

Books allowed: CPWD Account Code, FRs, SRs and books of Forms.

Forms to be supplied:

1. Cash Book. (CPWD Form1)
2. Running Account Bill. (CPWD Form26 and 26A)
3. Work Abstract. (CPWD Form 33)

(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

Attempt all questions. Questions carry marks indicates against each.

Q 1: Post the following transaction in cash Book of Sri 'E' Executive Engineer 'S' Division, CPWD for the month of January 2018 indicating the classification of each item and close the cash-Book giving an analysis of the closing balance. **30 Marks**

1-1- Opening Balance	Rs.
(a) Note and coins	2526
(b) Temporary Advance with Junior Engineer B	200
(c) Service Postage Stamps	125
(d) Private self-cheque No.01175 dated 28-12-17 Of Sri 'E' Executive Engineer. The amount was paid to him as it could not be collected from the Bank.	200
(e) Cheque no.66 dated 28.12.17 payable to Contractor A	8915
(f) General Provident Fund Advance	500
(g) National Saving certificate VI th Issue tendered by Cashier as Security	1000
(h) Fixed Deposit Receipt of Contractor on account Of Security Deposit	1500
2-1 i) Enchased private self-cheque No.01175 dt. 29.12.17	
ii) Delivered cheque No. 66 dt.28-12-17 to Contractor A	
5-1 Purchased Revenue Stamps	25
8-1 Contractor A return cheque No.66 dated 28-12-17 as it is defective. Cheque is cancelled and another cheque No. 67 is issued in lieu thereof.	

	Sale of fruits from trees in Inspection Bungalow.	500
9-1	Cash found short on surprise check of cash.	27
10-1	Junior Engineer B renders an account of Temporary advance:	
	(i) Petty repairs to office furniture Rs.130(ii) Carriage on material for stock Rs.60 and (iii) Cash lost	
11-1	Paid by cheque no. 68 for Second Running Account Bill of Contractor A for repairs to high Court Building.	
	(1) Value of work done actually measured	80000
	(2) Total up-to-date advance payment	20000
	(3) Payment made in 1 st bill (only for work)	60000
	<i>Recoveries from the Bill</i>	
	1. value of steel supplied for this work on November 17	2500
	2. Recovery from contractor advised by other Division	1500
	3. value of material supplied in August 17 for a major Work "Construction of Hosiptal".	800
	4. Recovery of Security Deposits	5%
12-1	Cash remitted into Treasury	500
15-1	Sub Divisional officer Sri 'P' is granted imprest of Rs.500 by cheque no. 69	
16-1	Cheque no. 70 drawn for service postage Stamps	60
17-1	Executive engineer Sri 'E' takes Rs.900 from Cash Chest On tour for payment to labour engaged in urgent repairs office buildings.	
22-1	On return from the tour the Executive Engineer submits Muster roll for Rs.900 and refunds Rs.30 in cash on Account of unpaid wages	
31-1	Cash found excess	70

Q 2: Prepare the second Running A/c Bill of contractor C& Co. for construction of Engineering of Engineering college Building from the data are given below. **Marks 30**

Work done and measured	Up-to-date Quantity	Quantity paid in 1 st Rs	Rate Rs
(1) Earthwork in excavation	250 Cum	100 Cum	50 per Cum
(2) Brickwork in foundation	50 Cum	30 Cum	3000 per Cum
(3) Cement Concrete	4 Cum	1Cum	5000 per Cum
(4) Brickwork in superstructure	40 Cum	10 Cum	3500 per Cum
(5) Woodwork-doors & windows	8 Cudm	1Cudm	5000 per Cudm

In the first Running Account Bill, Advance Payment of 17,500 and 15,000 on items (2) and (4) respectively was made. Maximum Secured Advance was allowed on 1,00,000 Bricks brought to the site in the first Running Bill; the market rate of Bricks was Rs.1600 per thousand. In Running Bill No. 2, further Secured Advance on 60,000 bricks brought to the site was allowed. The cost of bricks actually used. In brickwork done and measured since the previous bill, was recovered in the 2nd Running Bill, One Cum Of brickwork requiring 500 bricks. In terms of the contract, the deduction was made from each bill at the rate of 2.5% on account of Secured Deposit. Income Tax is to be recovered at 2 %; no GST is being levied.

The Following further recoveries are to be made from the 2nd Running Bill:

- (a) Value of 20 bags of cement at Rs.300 per bag issued for this work.
- (b) Fine for the delay in completion of another work at Rs 100 per day for 15 days.
- (c) Hire of Tools and plant tent to Contractor Rs 4500.
- (d) Withheld for not achieving the first Milestone Rs 30,000.

Q 3: Post the following transaction in the Works Abstract of a Major Work for the month of April 2018. **Marks 20**

- (1) Muster roll for Rs. 35000 for Earthwork was passed by the SDO but Rs. 1500 remained unpaid.
- (2) Surplus wood borne on the Material-at-site Account valued at Rs. 35000 transferred to another work X.
- (3) The payment on the 1st Running account Bill to the contractor A contained the following item:-
 - (a) Earthwork 100 Cum @ 90per 100 Cum.
 - (b) Cement Concrete work 200 Cum @ 4000 per Cum.
 - (c) Advance Payment of Rs.20000 for Brickwork.
 - (d) Brickwork in CM 25 Cum @Rs 3500 per Cum.
 - (e) Deducted 2.5% as a Security deposit.
- (4) 200 bags of cement supplied to contractor B @ Rs.220 per bag including storage charges of 10 per bag
- (5) Value of 50 bags of cement erroneously adjusted previously as a direct issue to the work now readjusted as an issue to contractor A.
- (6) Rs.500 paid on account of undisbursed wages of labourers of previous muster roll.
- (7) Surplus materials worth of Rs 10000 were found at the site of the work, which is unlikely to be of any use in the near future.
- (8) Paid Rs 15000 against proforma invoice, to another CPWD Division for the supply of bitumen for material at site account of the work.

Q 4. List any five features available on **esewa** portal which the Assistant Engineer can use to monitor the performance and function of Service Centre under him. Also mention briefly what these represent?

5 Marks

Q 5. Shri Dhiraj Kumar Vyas joined as Section Officer (Horticulture) in CPWD on 16.08.2015. His father name is Shri Ram Kishan Vyas and his date of birth is 03.01.1993. What will be his PIMS Id?

5 Marks

Q 6. What action should the Divisional Officer take if a Contractor refuses to endorse on the final bill that payment on it is in full and final settlement of all demands?

5 Marks

Q 7. What is Omnibus Transfer Entry?

• **5 Marks**