

Government of India  
Central Public Works Department  
Departmental Examination  
FOR EXECUTIVE ENGINEER AND DEPUTY DIRECTOR (HORT)  
**Account Paper –II (With Books)**

**JULY 2018**

**Time: 3Hours**

**Max. Marks : 100**

Books Allowed: CPWA Code, FRs, SRs and Book of Forms

Forms to be supplied: (1) Cash Book {CPWA-1} (2) Bill Form {CPWA 26, 26A}

(3) Contractor's Ledger {CPWA-13}

(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

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

**Question 1.** Post the following details in the Cash Book of "X", Executive Engineer of a Project Division for the month of October 2017. Close the cash Book giving analysis of the closing balance as on 31-10-2017. Also record the classifications and certificate the Executive Engineer about the closing balance. **Make Notes and Entries in Red Ink (or with an \*asterisk Mark) wherever relevant.**

**Marks 30**

Date	Transaction	Amount in Rs
1-10-2017	Opening balance	
	(i) Service Postage Stamps	100
	(ii) Revenue Stamps	110
	(iii) MICR cheque no. 726 dated 29-09-2017 drawn in favour of contractor <b>M/s Singh Constructions</b> for his dues	7000
	(iv) Self cheque no. 728 dated 29-09-2017	1000

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	(v) Imprest with Storekeeper "Y"	500
	(vi) Cash in safe including fully soiled Notes worth Rs.10/-	1010
	(vii) Temporary Advance with AE <b>Mr Amar Singh</b>	1200
	(viii) Cheque no. 420 from Chowkidar "Z" - refund of Fan Advance	300
	(ix) Earnest Money Deposit in the form of National Saving Certificates duly pledged from supplier whose tender was opened on 29-09-2017	4000
1-10-2017	Cheque No. 420 deposited into Bank and cheque no. 728 dated 29-09-2017 encashed	
3-10-2017	Cheque No. 007 dated 30-06-2017 to contractor "N" for Rs.699/- cancelled and a fresh cheque no. 729 issued.	
4-10-2017	Received cash on account of rentals of Inspection Bungalow for September 2017	150
5-10-2017	Paid to Contractor "P" on account of construction Police Quarters by cheque no. 730 the gross value of which Rs.2140/-. Security Deposits 2.5% deducted	
7-10-2017	Paid Net Amount by cheque no. 731 to Contractor "Q" for construction of Police Quarters:-	
	Value of work done since previous bill	5000
	Recoveries- (a) Security Deposits	250
	(b) Value of Cement issued	800
	(c) Fine for delay in completion of work – Library Building	600
8-10-2017	Cheque no. 429 of Bank of Baroda received for credit to 0216 Housing; further classification was not clear	500
10-10-2017	Purchased Service Postage Stamps by cheque no. <b>732</b>	43
11-10-2017	Temporary advance issued vide cheque no. <b>733</b> to AE <b>Mr</b> <b>Vinay Kumar</b>	3000

14-10-2017	AE <b>Mr Amar Singh</b> rendered account of his temporary Advance	
	(a) Coolie and Freight for Cement	1000
	(b) Cash balance refunded	200
17-10-2017	Cheque No. 429 for Rs.500/- deposited into Bank	
18-10-2017	Account submitted by "Y" Store Keeper :-	
	(a) Cartage and coolie charges for stock: Rs.150/-	
	(b) Freight on Plant and Tool : Rs.350/-	
	His imprest was increase to Rs.700/- and recouped by cheque no. 734	
20-10-2017	AE <b>Mr Vinay Kumar</b> submits a/c for temporary advance:	
	(a) Maintenance and repair of School Building	2000
	(b) Pay of Chowkidar for House under construction	500
	(c) Refund of cash	500
21-10-2017	Before going on tour Executive Engineer "X" takes out Cash for payment to labour at site	1000
22-10-2017	Received from another CPWD Division in advance for stores to be supplied	5000
24-10-2017	"X", Executive Engineer submit muster roll for Rs.980/- paid to labour at site "constructing High School" and refund Rs.20/-	
31-10-2017	Remitted cash receipts in Bank. Cash found short	10

**Question 2.** Prepare the 2<sup>nd</sup> RA Bill of contractor "A" for construction of building for Government College from the following data. The rates of work are subject to tender premium of 10 percent.

Marks: 20

(a) Paid in the first bill

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Particulars	Rate	Quantity
(i) Earth work excavation	Rs. 350/10Cum	300 Cum
(ii) R. R. Masonry in Cement Mortar	Rs.560/Cum	60 Cum
(iii) Cement Concrete 1:4:8	Rs.1550/Cum	16 Cum
(iv) R.C.C. Work	Rs.6850/Cum	50 Cum
(v) Wood work	Rs. 23000/Cum	2 Cum

Advance payment for plastering in Cement Mortar 1:4 Rs.5000/-

Secured Advance on 100000 bricks, market rate being Rs.800/- per 1000 bricks

Recoveries:   Cement                   16.5 MT @ Rs.2600/MT  
                   Steel                    45 MT @ Rs.18000/MT  
                   Security Deposit       2.5%  
                   Income tax            1%

**(b) Work done since previous bill**

Particulars	Quantity
(i) R. R. Masonry in Cement Mortar	15 Cum
(ii) Cement Concrete 1:4:8	24 Cum
(iii) Brick Work in Cement Mortar 1:6 @Rs.1490/Cum	60 Cum
(iv) R.C.C. Work	60 Cum
(v) Plastering in Cement Mortar 1:4 @ Rs.520/10sqm	150 sqm
(vi) Flooring with ceramic tiles @ Rs.510/Sqm	20 Sqm

An advance of Rs.6000/- was paid for painting, Secured Advance for 10000 bricks further brought at site was given. 60000 bricks were used since previous bill.

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Following recoveries are to be made in the 2<sup>nd</sup> RA bill:

Fine for delay Rs.1000;

Hire charges of Machinery Rs.2000/-;

Cost of materials issued to this work: Cement 20 MT, and Steel 54 MT.

Cost of materials issued to another work Rs.2000/-

Security Deposit 2.5%, Income tax 1% and IGST 2%

**Question 3.** Post the following transactions in the Contractor's Ledger of **M/S JK Construction** and close it. Workout the closing balance with details-

01/08/2017	Opening Balance :-	
	<b>Work "A"</b>	
	Secured Advance	Rs.13000/-
	Advance Payment	Rs.25000/-
	Material Issued	Rs.7000/-
	<b>Work "B"</b>	
	Cost of material issued	Rs.5000/-
04/08/2017	issued material for <b>Work "B"</b>	Rs.3000/-
08/08/2017	Muster Roll paid on behalf of contractor for <b>Work "A"</b>	Rs.600/-
08/08/2017	Cost of material issued for <b>Work "C"</b>	Rs.4450/-
09/08/2017	Paid carriage charges for the above material as it was stipulated to be supplied at site	Rs.170/-
12/08/2017	Cost of material issued for <b>Work "A"</b>	Rs.5000/-
12/08/2017	Carriage of above material at site stipulated to be supplied at store	Rs.250/-
16/08/2017	Cost of further material received from Bombay for <b>Work "A"</b> . Freight and carriage charges paid by Government Rs.450/-. Demurrage charges Rs.300/- paid in respect of the above material due to default to clear the wagon in time by the contractor	Rs.10000/-
22/08/2017	2 <sup>nd</sup> & Final Bill paid for <b>Work "A"</b> Payment due as per this bill	Rs.91000/-

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Recoveries besides Income Tax and Security Deposit

Hire charges of Tools and Plant

Recovery for another work

Rs.800/-

All recoveries and Advances adjusted

Rs.2000/-

30/08/2017 1<sup>st</sup> Running a/c Bill paid for **Work "C"**:

Advance payment

Rs.15000/-

Secured Advance

Rs.12500/-

Recovered the cost of material issued up-to-date

**Marks: 15**

**Question 4.** Classify the following Head of Accounts

- i. Construction of a Medical College Building
- ii. Construction of Residential quarters in the General Pool Accommodation for Central Government employees
- iii. Repairs to School Building
- iv. Construction of High court Building
- v. Repairs to a District Jail
- vi. Rent of PWD Rest, Circuit house, rent of furniture and amenities provided
- vii. Fines for delay in completion of a Hospital Building
- viii. Rent for a residential building belonging to the General Pool
- ix. Recovery of Cycle advance from a salary of a clerk
- x. Security deposit received by a division from one of its contractor
- xi. Amount remitted into bank/treasury by a PWD Division
- xii. Recovery of licence fee on account of General pool accommodation
- xiii. Construction of office building for General Pool of central government
- xiv. Material purchased for stock by division
- xv. Sale of fruits & furniture/tender forms

**Marks 15**

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**Question 5.**

- i. What are recoverable licence fee from Banks, Post offices, Private persons, non Government Organisation and ineligible/commercial department in respect of General Pool Office Accommodation(GPOA w. e.f. 01-04-2017 ?
- ii. Which roster points are for reserved Person with Disabilities in 200-point Roster Register in the revised Policy to be adopted for disposal of Shops in various Government Colonies in Delhi?
- iii. What is permissible period of retention of Government Accommodation, in case of Retirement, voluntary retirement, retirement on medical grounds, terminal leave or compulsory retirement?
- iv. What are provisions for retention/ allotment of General Pool Residential Accommodation on re-appointment in an eligible Central Government Office or fresh appointment/re-appointment in Statutory / autonomous/ quasi-judicial bodies etc?
- v. What are eligibility criteria of officers for allotment of GPRA in Secretary Pool (SG)?

**Marks 10**

**Question 6.**

- (a) What is last date of filing of Immoveable Property Return and Self Appraisal of APARs through PIMS portal of CPWD?

**Marks 2**

- (b) What is time Schedule for preparation/completion of APARs Reporting year- Financial Year)

**Marks 4**

- (c) What are the latest provisions for Engagement of Private Consultants as per CPWD Works Manual 2014

**Marks 4**

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