

**GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT**

DEPARTMENTAL EXAMINATION FOR ASSISTANT EXECUTIVE ENGINEER/ ASSISTANT
ENGINEER/ ASSISTANT DIRECTOR (HORT.)

FEBRUARY 2021

ACCOUNTS PAPER-II (With Books)

Time: 3 Hrs.

Max. Marks: 100

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

Forms to be supplied:

1. Cash Book (CPWD Form 1)
2. Running Account Bill (CPWD Form 26 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 the Cash Book of Executive Engineer, 'E' Division for the month of Sep 2020 with classifications. Close the Cash Book giving details of closing balance and certificate of the Executive Engineer.

30 Marks

1-9	Opening Balance	₹
	(i) Cash and Coins	1503
	(ii) Self cheque dated 29.08.2020	370
	(iii) Revenue Stamps	37
	(iv) A private cheque No. 03 of Executive Engineer (amount was paid to him from chest as it could not be cashed from the bank)	280
	(v) Imprest with Junior Engineer A	300
	(vi) Temporary Advance with Assistant Engineer B	350
2-9	Payment to contractor X by cheque No. 32 for repairs of High Court Building (2rd Running Account Bill) details of which are given below:	

	(a) Total value of work measured	75000
	(b) Total up-to-date advance payment	15000
	(c) Payment on actual measurement in 1 st R A Bill	25000
	(d) Recoveries:	
	(i) Recovery of cement issued for this wok	1000
	(ii) Security Deposit	1625
	(iii) Income tax	1300
2-9	Encashed private cheque No. 03	
5-9	Junior Engineer A gives account of Imprest as follows:	
	(i) Wages	150
	(ii) Conveyance charges for bringing furniture to office	80
	(iii) Receipt of ₹ 22 was shown as realised as sale of grass of the park of office building	
	Imprest of JE recouped by cash and increased to ₹ 350 from ₹ 300	
10-9	Divisional officer, while going on tour, took ₹ 500 as advance for payment to labourers employed for urgent repair to Office Building	
16-9	Self cheque dated 29-8-2020 encashed	
17-9	Cash counted & found ₹ 10 short on surprise check	
20-9	Labour charges for white washing Office Building	220
	Amount remitted into Treasury	180
22-9	Imprest issued to Overseer P through Cheque No. 33	200
25-9	Divisional officer returned with muster rolls for ₹ 500, ₹ 80 remained as unpaid wages	
28-9	Cheque drawn for chest	300

Q 2: Prepare the 2nd Running Account Bill of Contractor 'A' for construction of Building 'B' from the details given below.

25 Marks

Work done and measured	Up-to-date quantity	Quantity paid in 1 st RA	Rate ₹
(i) Earth work	1000 Cum.	400 Cum.	8 per cum
(ii) Brick work	500 Cum.	200 Cum.	350 per cum
(iii) Cement concrete	20 Cum.	5 Cum	200 per cum
(iv) Wood work	10 Cum.	0 cum	500 per cum

Advance Payment:

In the 1st Running Account Bill advance payment of ₹ 3000 was made on wood work which is adjusted in full in 2nd RA bill.

Secured Advance:

Maximum Secured Advance was allowed on 1,00,000 bricks brought to site in the 1st RA Bill.

In the 2nd RA bill this was adjusted in full against the cost of bricks actually used and measured since previous bill. Further secured advance on 1,00,000 bricks brought to site was allowed in 2nd RA Bill. Market rate of brick was ₹ 500 per thousand. Consumption of brick was 500 bricks per cum. The rate considered for secured advance was 75% of the market rate.

Recoveries:

The following recoveries were made from the 2nd RA Bill:

- Recovery of 25 bags of cement issued for this work @ ₹ 60 per bag.
- Fine for delay in completion of another work ₹ 1400.
- Security Deposit @ 2.5%, Income tax @ 2% to be recovered from each bill. No GST to be recovered.

Q 3: In Division 'A', post the following transactions in work abstract of major work 'B' for the month of July 2020.

20 Marks

- (i) Payment to Contractor 'C' on his 1st On Account Bill:-
 - a. Earth Work 400 cum @ ₹ 10 per cum.
 - b. Brick work in cement 10 cum @ ₹ 250 per cum.
 - c. Advance payment ₹ 800.
 - d. Deduct ₹ 3000 for cement issued to the contractor for this work.
- (ii) Issued 3 tonnes of cement from Stock (issue rate ₹ 2500 per tonne) direct to contractor 'D' (Agreement Rate ₹ 2700 per tonne to be issued at stores).
- (iii) Cartage paid on above cement ₹ 70 from Stores to work site.
- (iv) Out of Muster Roll for ₹ 7600 for earthwork, ₹ 6340 paid. Balance of ₹ 1260 as unpaid.
- (v) Wood borne on the material at site account were sold for ₹ 600.
- (vi) A sum of ₹ 300 paid to a daily labourer on muster roll is recoverable from contractor 'C'.

Q 4: Please give answer in brief:

25 Marks

- (i) Write brief note on Contractor's ledger and Register of works.
- (ii) Define Permanent Imprest and Temporary Advance.
- (iii) Name five important features which can be accessed through an officer's personal PIMS in CPWD.
- (iv) List any five features with brief detail which are available for an Assistant Engineer of a Sub-Division to monitor through e-sewa portal.
- (v) Define Technical Sanction and distinguish between Technical Sanction and Expenditure Sanction.