

Government of India
Central Public Works Department
Departmental Examination
FOR EXECUTIVE ENGINEER AND DEPUTY DIRECTOR (HORT.)
Account Paper-II (with Books)

February -2021

Time: 3 Hours

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-43}

(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

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

Question 1: Post the following transactions in the cash book of Executive Engineer, Building Division for the month of June, 2020 and close the cash book giving analysis of cash balance:

Marks 30

		₹
1-06-	Opening Balance	
	(i) Notes and Coins	5000
	(ii) Service Stamps (Postage)	400
	(iii) Revenue Stamps	30
	(iv) Cheque in favour of M/s Juber & Company dated 29.05.2020	7500
	(v) Cheque dated 27.05.2020 received from Executive Engineer 'B' Division	6750
	(vi) Deposit at call receipt	6500
	(vii) Fixed deposit receipt (payable after 6 months)	4000
	(viii) Self cheque	1500
2-06-	(i) Encashed self-cheque of ₹ 1500	
	(ii) Remitted cheque received from 'B' Division Executive Engineer	

	(iii) Conveyance paid to cashier	150
	(iv) Revenue stamps converted to cash	30
5-06-	Payment released to M/s Sudhir & Sons for construction of boundary wall	
	(i) Value of work done	
	(ii) Security deposit @ 10%	1,00,000
	(iii) Stipulated material recovered	
	(iv) Income tax @ 2% of gross value	500
	(v) Hire charges of concrete mixture is ₹ 20,000, out of which ₹ 8,000 already debited to contractor's account	
	(vi) Amount with-held	500
6-06-	(i) Received a cheque of ₹ 8,500 from M/s Suresh Chand for amount outstanding in Miscellaneous Work Advance (MPWA)	
	(ii) Remitted the above cheque into bank	
12-06-	Issued permanent imprest to Assistant Engineer 'B' for ₹ 800	
13-06-	Cheque dated 18-02- already issued in favour of M/s 'Z' is received back in damaged condition. Fresh cheque issued for ₹ 3,50,000	
14-06-	Bank intimated that cheque deposited on 06-06- has been dishonoured	
25-06-	Assistant Engineer 'B' rendered account of permanent imprest as under:	
	(i) Miscellaneous payment to Annual Repair & Maintenance (ARMO) of Krishi Bhawan	400
	(ii) Conveyance paid to work charged staff chargeable to ARMO of Shastri Bhawan	100
	(iii) Imprest is recouped by a cheque & again raised to ₹ 1,000	

28-06-	<p>(i) Security deposit for the work of renovation in toilet is refunded to M/s Suresh Chand. Total security deposit was ₹ 10,000, out of which ₹ 2,000 is outstanding against the contractor for ARMO of Krishi Bhawan.</p> <p>(ii) Cheque drawn for the salary for the month of April, for staff & officers as under:</p> <table><tr><td>a. Gross amount of the bill</td><td>1,25,000</td></tr><tr><td>b. House Rent recovery</td><td>5,000</td></tr><tr><td>c. CGHS recovery</td><td>5,000</td></tr><tr><td>d. Income tax</td><td>200</td></tr><tr><td>e. CGEGIS</td><td>400</td></tr><tr><td>f. Moto car advance</td><td>1,000</td></tr><tr><td>g. Amount short drawn as unpaid salary lying in chest</td><td>500</td></tr></table>	a. Gross amount of the bill	1,25,000	b. House Rent recovery	5,000	c. CGHS recovery	5,000	d. Income tax	200	e. CGEGIS	400	f. Moto car advance	1,000	g. Amount short drawn as unpaid salary lying in chest	500	
a. Gross amount of the bill	1,25,000															
b. House Rent recovery	5,000															
c. CGHS recovery	5,000															
d. Income tax	200															
e. CGEGIS	400															
f. Moto car advance	1,000															
g. Amount short drawn as unpaid salary lying in chest	500															
30-06	Remitted the outstanding Deposit at call receipt to bank															

Question2: From the data given below, prepare the second running account bill of the work "Construction of 'X' Building in Delhi" under Construction Division-I, CPWD, Delhi.

Also fill up the Account of Secured Advance Form CPWA 26-A. **Marks 20**

<i>Item of Work</i>	<i>Quantity executed up- to-date</i>	<i>Quantity executed as per 1st RA Bill</i>	<i>Unit</i>	<i>Rate ₹</i>
1. Earth work	7,000	2,000	Cu.M.	7
2. Brick work	700	300	-Do-	320
3. R.C.C.	400	-	-Do-	950
4. Steel work	35,000	16,000	Kilogram	7

- (i) Advance Payment of ₹ 20,000 for wood work made in this bill.
- (ii) Advance payment of ₹ 1,00,000 was made for work done and not measured in the first running bill for R.C.C. work.
- (iii) Secured Advance for 1,50,000 brick was given in 1st RA Bill, the assessed rate is ₹ 500 per 1000 bricks, consumption of bricks to be assumed as 500 per cubic meter of brick work. The allowed rate for Secured Advance was 75% of the assessed rate.
- (iv) Deduct Security Deposit @ 5%, Income Tax @ 1% and IGST @ 2%.
- (v) Cost of 250 MT cement (for this work) be deducted @ ₹ 1000 per MT.
- (vi) In the 1st RA Bill ₹ 500 was withheld for non-submission of labour reports. It is now decided to release ₹ 300 to contractor and balance credited to Govt.

Question 3: From the following particulars, post the contract's ledger of contractor 'X' for July 2018 and close it giving the details of closing balance. **Marks 15**

1-7	Opening Balance	₹
	Work 'P' –	
	Cost of 20 tonnes of cement	13,570
	Secured Advance	19,000
	Advance Payment	16,500
	Work 'Q' –	
	Due to contractor on account of security with-held	3,000
	Due from contractor for three tones of steel	22,000
	Secured Advance	11,000
4-7	Issued G.I. Sheets from stock for use of work 'R'	6,000

	being executed on lump-sum contract basis.	
	Carriage charges paid for the above materials as it was stipulated to be supplied at the site of work	300
8-7	Amount paid to labour engaged for rectification of defects for work 'Q' –	
	Gross amount of wages	5,000
	Unpaid wages	300
	Cost of materials consumed by labour	1,000
11-7	Contractor 'X' returned surplus quantity of 2 tonnes of cement issued to him for Work 'P'. Stipulated rate ₹ 600 per tonne plus 4% storage charges. Market Rate ₹ 550 per tonne. Cement returned would be valued at market rate. Carriage incurred by the department to carry it to store.	300
14-7	Paid 2 nd on Account Bill of contractor for Work 'P'	
	Up-to-date value of work done	6,30,000
	Value of work up to the last bill	4,40,000
	Advance payments, Secured Advance and other recoveries adjusted in full. Security Deposit recovered at 2.5% of value of work done.	
17-7	Paid 1 st On Account Bill for Work 'R' (lump sum contract)	

Value of Work	40,000
Additions and alterations	10,000
Secured Advance	6,000
Cost of G.I. Pipes recovered	2,000
Security With-held	5,000

Question 4: Post the following Vr. 5 of 10th April 2019 in Works Abstract of Work 'X' (3rd Running Account Bill of Contractor 'P'). The table of Work Abstract can be drawn on the answer sheet itself. **Marks 5**

₹

Work done since previous bill	8,300
Advance Payment since previous bill	2,700
Secured Advance since previous bill	(-) 2,700
Recovery of material issued for the same work	850
Recovery of material issued for another work	1,100
With-held pending clearance of site	1,200

Question 5: Give brief answer: **Marks 20**

- (i) What are the main features of EPC contract and how they are different from other item rate or percentage contracts?
- (ii) What are the main provisions of mobilization advance in General Condition of Contract?
- (iii) What are the main relaxations given by the Govt. to contractors on Performance Guarantee and extension of time due to COVID-19?
- (iv) What is the Register of Works and how is it posted?
- (v) Write short note on Standard Measurement Book

Question 6: Choose the correct option in the following multiple choice question. **Marks 10**

- (i) As per CPWD Works Manual, the risk of engineering in EPC contracts, lies with:
- a. Consultant.
 - b. Contractor.
 - c. Structural Designer.
 - d. CPWD.
- (ii) As a proof of his check of the entries in the Cash Book, the Divisional Accountant should:
- a. Affix his dated initials after the last entry of the month
 - b. Affix his dated initial against each entry.
 - c. Affix his dated initials against last entry of each day.
 - d. Certify so in the Monthly Account submitted to the Accounts office.
- (iii) A transfer entry is always prepared:
- a. To set right any misclassification in accounts.
 - b. To clear suspense heads of accounts.
 - c. To provide for all specified liabilities likely to occur.
 - d. To carry out annual or periodical adjustments.
- (iv) Works Abstract in Form 33 has no provision to show:
- a. Whether the work has been completed or not.
 - b. Reasons for delay if suspense balances are more than 3 months old.
 - c. Entire balance of contractors as per contractor's ledger.
 - d. Total of balance of all the contractors doing that work.

(v) Appropriation means:

- a. Mis-utilization for private purposes.
- b. Praise for good work done.
- c. Assignment of funds.
- d. None of above.

(v) Appropriation means:

- a. Mis-utilization for private purposes.
- b. Praise for good work done.
- c. Assignment of funds.
- d. None of above.