

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
Departmental Examination for Assistant Executive Engineer/ Assistant
Engineer/ Assistant Director (Hort)

April- May 2019

ACCOUNT PAPER-II (With Books)

Time: 3 Hrs

Max. Marks:100

Books allowed:
Forms.

CPWD Account code, FRs, SRs and books of

Forms to be supplied: Cash Book (CPWD Form 1), Running Account Bill (Form 26 and 26A), Transfer Entry (CPWA Form 53) and Work Abstract (CPWD Form 33)
(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

Attempt all questions. Questions carry marks indicates against each.

Question 1. Post the following transactions in the Cash-Book of the Executive Engineer 'X' Division and close the Cash Book giving an analysis of the closing balance: Month of June 2017 indicating the classification of each item.

30 Marks

1-6	Contents of the chest	Rs.
	(i) Cash including soiled notes worth Rs.56	450
	(ii) Revenue Stamps	10
	(iii) NSC deposited by the cashier towards security	1,000
	(iv) Hand receipt of AE '1X' in respect of imprest given to him	8,000
	(v) Hand receipt of AE '3X' in respect of imprest given to him	3,000
	(vi) Demand draft received on 31-5-17 towards rent of residential building	8,000
	(vii) Service Postage Stamps	100
	(viii) Underused pay of staff for the Month of May 2017	5,100
	(ix) Deposit at call receipt of PNB received from a contractor towards EMD	1,200
3-6	Rent of a Shop received in cash	3,000
4-6	Withdrawn from bank Vide cheque no.21	25,000
5-6	Paid temporary advance to JE 'AKS'	4,000

6-6	Paid wages to work-charged establishment for handling:	
	(a) Ordinary Tools and Plant Rs.2,000	
	(b) Stock Rs.3000	5,000
7-6	AE '1X' rendered account of imprest	
	(i) Paid to laborers	6,400
	(ii) Cartage	1,500
	(iii) Cash Lost	100
	Imprest of AE was recouped.	
9-6	Paid to contractor A by cheque no.22 towards Construction of library Block of a Kendriya Vidyalaya for which Division has earlier received a deposit – Value of work Rs.8,00,000	
	Less (i) Security Deposit 2.5%	
	(ii) Income Tax 2%	
11-6	AE '3X' submitted an account of expenditure incurred out of Imprest	
	(i) Cost of hardware store purchased for office building	650
	(ii) Stationary items	200
	The imprest of AE was reduced to Rs.2000	
12-6	JE 'AKS' rendered account of temporary advance	
	(i) Purchased store items for maintenance and Repairs of school building	1,400
	(ii) Purchased store items for maintenance and Repairs of CGHS Dispensary	1,600
	(iii) Cash refunded	1,000
17-6	Cheque no. 16 issued to Contractor 'P' for construction of Police Quarters canceled.	1,20,000
20-6	Issued Cheque no.23 for the purchase of Service Postage Stamps	500
24-6	purchased Revenue Stamp	50
24-6	Rent of a shop remitted to treasury	
29-6	Drew cheque no 24 for a salary of staff:	
	(i) Gross Amount	9,20,000
	(ii) Recoveries	
	(a) Income Tax	30,000
	(b) Licence Fee	8,000

(c) GPF	80,000
(d) CGEGIS	5,000
(e) CGHS	6,000

Question 2. Prepare the 2nd Running Account Bill of Shri CS Patel for construction a small tool factory from the following data. **30 Marks**

Up-to-date Quantities	Rs.
(i) Earthwork in execution, 600 Cum. @Rs.300 per Cum.	1,80,000
(ii) Brick masonry in cement mortar 1:4, 300 Cum. @2000 per Cum	6,00,000
(iii) Cement Concrete 1:4:8, 60 Cum @ 1500 per Cum.	90,000
(iv) Advance Payment for Reinforced cement Concrete work	50,000

Maximum Secured Advance was allowed for 40,000 bricks brought to site since the last bill. 90,000 bricks, for the which Secured advance was allowed in the last Running Account bill were used on item (ii) above. The full assessed value of bricks was Rs 900 per 1000 bricks.

The rates of work done were subject to a tendered premium of 10%.

At the time of passing the second running account bill, test check of measurements revealed that the contractor had used inferior type of bricks. The rate had to be reduced by Rs.100 per Cum of brick masonry.

The following recoveries are to be made:-

(i) Charges for the use of water on construction at the rate of one Rupee percent of the up-to-date value of work done.

(ii) Security Deposits at 2.5%, Income Tax at 2%, SGST & CGST at 1% each.

Payments made in the 1st. Running Account Bill were as below:-

(i) Earth work, 300 Cum.	Rs. 90,000
(ii) Cement Concrete 1:4:8, 25 Cum	Rs. 37,500
(ii) Brick masonry in cement mortar 1:4, 120 Cum	Rs. 2,40,000
(iii) Secured Advance on 90,000 bricks	Rs. 72,900

Contractor tendered no premium. Security was withheld at 2.5% (credited to the work by the work by mistake). In the 1st. Bill water charges were not recovered.

Question 3. Post the following transitions in the work Abstract of Major Work A in X Division for August 2018:-

20 Marks

- (a) Rs.4500 out of Muster Roll for Rs.5000 for earthwork disbursed leaving a balance of Rs.500 as unpaid.
- (b) Issued 2 MT of Cement from Stock (Issue Rate Rs.5400 Per MT) direct to contractor P (Agreement Rate Rs.5600 per MT to be issued at stores).
- (c) Cartage paid on above cement Rs.1500 from Stores to work site.
- (d) Payment to Contractor B on his 1st On account Bill:-
 - (i) Earthwork work 20 Cum.@ Rs.200 per Cum.
 - (ii) Brick work in cement 100 Cum @ Rs.2000 per Cum.
 - (iii) Deduct Rs. 30,000 for Cement issued to the contractor for the work.
 - (iv) Deduction 2.5% on account of Security Deposit.
 - (v) Advance payment Rs.10,000
- (e) Out of Rs.7,000 representing payment to work charged Establishment, Rs.5,000 only were paid and Rs.100 remained unpaid.
- (f) A sum of Rs.2,000 paid to a daily labourer on muster roll is recoverable from, contractor B.
- (g) Seven quintals of steel (price Rs. 39,870) received in August 2018, against Rs. 40,000 paid in July 2018 to CPWD Division Y, was issued to the contractor at his agreement rate of Rs.5,500 per quintal. Rs.130 were received by bank draft from Division Y.

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

5 Marks

Question 5. Two girders costing Rs 58950 were received for the work at constructing office of Director of Public Health in July 2018. The work was allotted to the contractor on labour rate only. The work on the building was stopped in August 2018. These girders were taken on Stock of CPWD Division in September 2018. What account adjustments are necessary if the market rate of girder was Rs 22545 each?

10 Marks

Question 6. List any five benefits of PIMS. How this useful?

5 Marks