

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

**April- May 2019**

**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:** Cash Book ( CPWA Form 1), Running Account Bill ( Form 26 and 26A), Transfer Entry (CPWA form 53), Contractor's Ledger ( CPWA Form 43) and Work Abstract ( CPWA 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 Executive Engineer of a public works division No 18 for February 2018, indicating the classification to each item and work out the closing balance. Also record the certificate of the Executive Engineer.**

**Marks: 25**

1-2	Opining Balances:	Rs.
	(a)Cash in Chest	1000
	(b)Service Postage Stamps	200
	(c)Revenue stamps	200
	(d)Cheque dt. 31-01-18 on SBI received Towards rent	4500
	(e)Deposit Receipt of SBI from Contractor "A" as EMD	15000
	(f)Temporary Imprest given to SOD "X"	4000
	(g)Undisbursed transfer TA Advance to Staff	1500
	(i)Hand Receipt for Temporary Imprest of SDO "Y"	2000
	(j)Receipt for Imprest with SDO "Z"	1500
2-2	Cheque drawn to replenish cash chest	14500
3-2	(1) Encashed Cheque Dt. 02-02-18	14500
	(2) Temporary Advance rendered by SDO "X" and particular are follow:-	
	(i)Muster Roll for construction of Collage Building	2000
	(ii)Charges incurred for conveyance of materials	1000
	(iii)Cash returned	500
	(iv)Shortage unaccounted for	500

The Deposit Receipt of SBI was encashed on 3-02-2018 and deposited in the Division's Bank next day.

4-2 For tenders opened on 4-2, B's tender was rejected and EMD deposit by him refunded to him on the same day 700

5-2 Accounts of Temporary Advance of SDO "Y" received.

(i) Muster Roll Payment	1000
(ii) Coolie charges	750
(iii) Amount lost by SOD	250

6-2 Paid to skilled labours engaged for renovation of inspections Banglow by cheque

"Gross Amount" 5000

Less-Recovery of overpayment made in December 2017 100

Cost of empty cement bags 200

8-2 Paid by cheque to Contractor "A" his 2<sup>nd</sup> RA Bill for the work "Construction Hospital Building". The particular are:-

(i) Total value of work measured up-to-date	12,00,000
(ii) Total up-to-date Advance payment	50,000
(iii) Total up-to-date Secured Advance	2,00,000
(iv) Total payment made in 1 <sup>st</sup> . RA Bill	7,25,000
(v) Total Value of work since previous bill	4,00,000
(vi) Recoveries	
(a) Security deposit at 2.5 per cent	
(b) Income Tax TDS as applicable	
(c) Water Charges 1 per cent of value of work done	
(d) GST as applicable	

10-2 Paid undisbursed Transfer TA Advance to the staff 1000

Rent of Inspection Bungalow received from Chowkidar 1500

11-2 EMD for a work received from 3 tenders each paying Rs. 10,000, of this Rs. 20000 refunded to 2 tenderers and Rs.10000 remitted into the treasury 10000

Rent received remitted to the treasury.

13-2	Cash found surplus on physical verification.	200
17-2	Received from SDO X Cash Challan for Rs.100 remitted by him into treasury on account of sale proceeds of produce from Public Building.	
26-2	The Executive Engineer proceeds on tour and carries self- cheque for meeting the Expenditure or immediate repair of Government Building.	5000
28-2	Drew salary of Executive Engineer and staff by cheque:	
	Gross Amount	2,00,000
	Recoveries	
	GPF	10,000
	Income Tax	5000
	Advance of pay	5000

**Question 2. From the data given below prepare the second Raining Account Bill of contractor 'Garg Associates' for construction of school Building.**

**Marks: 25**

Description of item	Unit	Estimated unit rate	Quantities of work done up to 1 <sup>st</sup> RA Bill	Quantities of work done since prev. Bill
(i)Earthwork in foundation	Cum	80	350	400
(ii)Filling in foundation in lime concrete	Cum	4500	30	30
(iii)Brickwork in cement foundation	Cum	5000	60	50
(iv)Brickwork in super structure	Cum	6400	50	40
(v)RCC for Roof slab	Cum	7500	40	30
(vi) Woodwork for doors & windows	Cudm	8000	20	15

**Other particular are:**

- The agreement provided for allowing a premium of 5% over the estimated rates.
- It was noticed the item of work "filling in the foundation in lime concrete" had been earlier measured less by 5 cum.
- Executive Engineer adopted part rate at 80% of the estimated rate in respect of item (vi) owing to defects.
- In the first account bill, advance payment of Rs.8000 and Rs.10000 was made in respect of item (iv) and (v) respectively.
- The maximum secured advance was paid on following materials brought to site:
  - Bricks: 1,00,000 valued at Rs.7000 per thousand. (Assessed rate)
  - Steel: 3 MT valued at the rate of Rs. 48000 per MT.



(f) In the second Running Account Bill, further secured advance on bricks brought to the site was allowed. The cost of bricks and steel used since the previous bill was to be recovered from the second Running Account Bill, for this purpose. The quantity of bricks & steel used are to be calculated as under.

(i) Bricks:- 500 Bricks per Cum.

(ii) Steel:- 1% of RCC work done; the weight of steel is at 8 MT per Cum.

(g) The following receivers are to be made from the second R.Account Bill-

(i) Cement: 12 MT @ 5200 per MT plus 4% storage charge.

(ii) Charges for use of concrete mixer for 15 days @ 150 per day.

(iii) water charges @ 1% of the value of work done.

(iv) Security Deposit 2.5% . Income Tax 2% and GST 1% + 1%.

**Question 3. Post the works abstract for May 2018 and work out the rate of cost of various sub-heads from the followings particulars of a Government building. Marks: 20**

	Estimate	Expenditure up to end of April 2018
Pucca Masonry	16,000	3,000
Arch Masonry	8,000	450
Doors and windows	8,000	1,700
Other Sub-heads	8,000	1,500
Contingencies including		
W C Estt.	3,500	550
Materials	34,000	29,000
Advance payments- Arch masonry		1,200
Other Transitions		(-)1000

3-5 Vr. No 4.- A Muster Roll for 2660 was prepared of which 2400 were paid to labouers for Pucca masonry.

10-5	Vr. No 5	-paid to contractor 'A'	Rs.
		Pucca masonry	450
		Doors and windows	400
		Other sub-heads	800

Work already done & since measured

	-Arch Masonry	1200
	Recovery on account of Security with-held	150
17-5	Vr.No.7-Purchase from supplier B directly charged to work	Rs. 800
20-5	Vr.No.8- Recovery wrongly effected from contractor 'A' in March 2018 since refunded.	Rs. 1000
25-5	1/2 M.T cement issued to contractor A from stock. The issue rate was Rs.6000 per M.T, & the stipulated rate of 6250 per M.T.	
27-5	A sum of 1000 paid on 13-5-2018 (Vr.No 6) to daily labour on behalf of the contractor 'A' recovered from him in cash.	
28-5	Vr.No.9 –Out of Rs.5000 for payment to work charged Establishment Rs.4600 were paid; Rs.40 remained unpaid.	
30-5	Stores are valuing Rs.2000 issued to contractor 'A' in February 2018, wrongly debited to materials - Now adjusted to the proper head.	
31-5	Vr.No.10 –Unpaid wages out of Muster Roll for Rs. 2660 dated 3-5-2018 since paid- Rs.200	

Up-to-date progress of the work done-Pucca Masonry 1,100 Cum; Arch Masonry 150 Cum; Doors and windows 750 Cudm.

**Question 4. Post the following transaction in the contractor's ledger and close the account:-**

**Marks:15**

[1] Opening Balance:-

(a) Amount with-held at 10% from his first bill for work "ABC"	Rs. 5500
(b) Amount due to be recovered for materials issued.	Rs. 3300
Net balance	Rs.2200

[2] Second RA bill of work 'ABC' shows the total value of work done Rs.78090  
10% Security and Rs. 3300 on account of material also deducted.

[3] Payment of Secured Advance of Rs 1,26,400 on bricks brought to the site on his first RA bill for the work 'PQR'

[4] Fine of Rs.300 for delaying completion of work 'XYZ.'

[5] 24 bags of Cement issued at Rs.400 per bag for use on work 'XYZ.'

[6] One bag of Cement out of [5] above was returned unused.

**Question 5.** When can the unutilized joining time be credited as Earned Leave? **Marks:05**

**Question 6.** Whether joining time can be combined with leave? **Marks:05**

**Question 7.** Can leave be granted to a Government servant under suspension? **Marks:05**