

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT

Departmental Examination for Assistant Executive Engineer/Assistant
Engineer/ Assistant Director (Hort.)

OCTOBER – 2020

ACCOUNT PAPER-II (With Books)

Time: 3 Hrs.

Max. Marks: 100

Books allowed: CPWD Account code, FRs, SRs and book of Forms.

Forms to be supplied: Cash Book (CPWD Form I), Running Account Bill (Form 26 and 26 A), Transfer Entry (CPWA form 53) and Work Abstract (CPWD Form 33)

(HELP BOOK HAVING SOLVED EXAMPLES NOT ALLOWED)

Attempt all questions. Questions carry marks indicated against each.

Question 1. Post the following transactions in the cash book of Executive Engineer 'W' Division for the month of September 2019 indicating the classification of each item. Close the cash book giving analysis of closing balance. [20 Marks]

2-9- Opening Balance	₹
(i) Revenue Stamps	20
(ii) Service Postage Stamps	120
(iii) Imprest with AE-I	4000
(iv) Imprest with AE-II	5000
(v) Imprest with AE-III	3000
(vi) Cheque No. 778 from Assistant Engineer R on account of refund of Leave travel Concession overdrawn in July' 2019	1458
(vii) DD dated 30-08-2019 on SBI from highest bidder from auction of furniture	2000

3-9 (a) Remitted cheque no. 778 dated 28.08.2019 to bank

(b) DD dated 30-08-2019 remitted to bank

4-9- Paid by E-Payment to contractor C, his 2nd running account bill for the "Construction of a new block for a Hospital Building". The particulars are given below:

	₹
(i) Total value of work actually measured up-to-date	1,56,000
(ii) Total up-to-date Advance Payments	42,000
(iii) Total up-to-date secured advances	10,000
(iv) Total payments made in the 1 st running A/c bill	78,000
(v) Total value of work since previous bill	95,000
(vi) Recoveries –Recovery for other division	8,000
(vii) Hire charges of tools & plant	750

Water Charge@1%, Security deposit @2.5%, Income tax @ 2%,

Labour Cess @1%,CGST@1% & SGST@1%

5-9- Imprest rendered by AE-I

i) Railway freight for tools and plant	2000
ii) Carriage and coolie charges	325

Imprest was recouped by E-Payment

6-9 Realised Miscellaneous Receipts 700

14-9 Miscellaneous Receipt remitted to bank 700

16-9- Imprest rendered by AE-II

i) Paid towards Cleaning of office	1500
ii) Carriage of stocks	525

Imprest was recouped by E-Payment

23-9- Imprest rendered by AE-III

- | | |
|---------------------------------------|------|
| i) Repair of Non-Residential Building | 1450 |
| ii) Repair of Residential building | 450 |

Imprest was recouped by E-Payment

27-9- Purchase service postage stamps by E-Payment 300

30-9- (i) Made E-Payment for Salary –Gross amount ₹42,300;

Recoveries: Income tax ₹ 1,600 ; License fee ₹ 2350; Motor
car advance ₹ 500; GP fund ₹ 2,250 ; Central Govt. Employees
Group Insurance ₹ 720

Question 2. From the date given below, prepare the second running account bill of Swastik & Co. for constructing a High Court Building.[20 Marks]

Item	Estimated Rate	Quantity
1. Earth Work	₹ 2600 per 1000 cft	50000 cft.
2. Brick Work	₹ 11000 per 100 cft	10000 cft.
3. RCC	₹ 400 per cft	1000 cft
4. wood work	₹ 800 per cft	450 cft
5. Iron work	Advance payment of ₹ 10000	

This is % rate tender and Contractor's rates are 10% below the estimated rate.

- (1) Material for which secured advance was given in the previous bill was used up as follows: (i) Bricks: 1400 bricks per 100 cft. of brick-work (ii) wood-used to wood work, but there was wastage of 10%

(2) Recovery for other division ₹ 15000

(3) Hire charges of concrete mixers creditable to revenue ₹ 1500

(4) Security deposits as per remarks below from the 1st running a/c bill

(5) The contractor was paid in 1st running account bill for the following:

(i) Earth work 20000 cft. (ii) Brick work 4000 cft. (iii) RCC 250 cft.

Advance payment on item (iii) above of ₹ 20000. Maximum secured advance for 20000 bricks for which full-assessed value was ₹ 2400 per thousand bricks and for 700 cft. of wood for which full assessed value was ₹ 400 per cft.

Recoveries : Security deposits 2.5% ; Income tax 2% , Labour Cess @1%, CGST 1%, SGST@1%

Contractor has deposited ₹ 10000 separately in Bank Guarantee in addition to the required amount of Performance Guarantee.

Question 3. The following transactions relate to the account of the work "Construction of a Dispensary Building". Form the details prepare the Work Abstract in the prescribed Form for the month of January 2018. [20 Marks]

Items	Estimate ₹	Expenditure to the end of December 2017
1. Earth Work	4000	300
2. Cement Concrete	2000	600
3. Masonary	6000	----
4. Flooring	2,600	----
5. Wood work	8000	9000
6. Materials	40,000	1000
7. Advance payment	----	----
8. Secured Advance	----	3,000 (Contractor A)
9. Other Transactions	----	600 (Contractor A)

The following further transactions took place during January 2018

- 1) Disbursed ₹ 3030 out of muster roll for ₹ 3500 earth work having a balance of ₹ 470 as undisbursed.
- 2) 20 bags of cement were issued to contractor A at the agreed rate of ₹ 144 per bag issue rate of cement was ₹ 150 per bag. A sum of ₹ 100 was incurred on its carriage to the work site, which is recoverable from the contractor.
- 3) Issue of 50 Sq. M. of ply board at the issue rate of ₹ 180 per Sq.M erroneously adjusted previously as issued direct to work is now adjusted as issued to contractor A.
- 4) Paid ₹ 270 to a labourer being unpaid wages of previous muster roll.
- 5) Paid ₹ 5000 as cost of mosaic tiles received in the month of January 2018 and issued the same to contractor A for use in the item of flooring for his tendered rate was exclusive of cost of tiles.
- 6) Paid contractor A 2nd on A/c bill containing the following items:

(i) Cement Concrete	₹ 1152
(ii) Stone Masonry	₹ 1,445
(iii) Advance Payment made	₹ 3,000
(iv) Secured Advance paid on bricks has been recovered	₹ 700
(v) Deduction for cement consumed on the work	₹ 480
(vi) Deduction of Security deposit @2.5%, Labour Cess @1% & GST@2%	

Question 4. PFMS Related Question

- i) What is PFMS? What are enhanced security layers in online payment process in PFMS? [Marks 10]
- (ii) Who can work as DDO Maker & DDO Checker Users? [Marks 5]

Question 5. Comment on following:

- i) An Executive Engineer allowed payment of ₹ 10,000/- to a Contractor on account of increase in price of steel used in the work. [Marks 5]
- ii) A Divisional officer refuses to pay claim of a contractor for a certain items inadvertently omitted from final bill. [Marks 5]

Question 6. Fill in the blank [2 Marks each]

Fill in the blank **monetary ceiling** & other information/ guidelines **related to GeM**.

- (i) Up to ₹ through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.
- (ii) Above ₹ and up to ₹ through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM meeting the requisite quality, specification and delivery period.
- (iii) Above ₹ through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.
- (iv) Payment to be made to the supplier within days, after supply of material.

Question 7. What is ERP and likely benefits of its implementation in CPWD?

[Marks 7]