

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

OCTOBER - 2020

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-13}

(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

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

**Question 1:** From the details given below write up the cash book of Sh. RG Executive Engineer Building Division, for September 2019 indicating the classification. Close it giving analysis of the closing balance.

**Marks 30**

1-09-	Contents of the Cash Chest/ Opening Balance	₹
	(a) Notes and Coins	100
	(b) Service Postage Stamps	20
	(c) Revenue Stamps	5
	(d) Cheque dated 31-08-2019 on the local branch of State Bank of India from Sh. X on account of rent	145
	(e) Undisbursed amount of TA Advance of a clerk belonging to the Executive Engineer's office	100
	(f) Hand Receipt for Temporary Imprest with Junior Engineer "A".	50
	(g) Hand Receipt for Temporary Imprest to SDO "B"	400
	(h) Receipt for Imprest with SDO "C"	100

2-09-	Remitted the cheque received from "X" into treasury	145
4-09-	Temporary Advance account was rendered by SDO "B" and particulars were as follows:	
	i. Muster Roll for the construction of Staff Quarters	300
	ii. Charges incurred for conveyance of material	50
	iii. Cash returned ₹ 45; (iv) Shortage of Cash ₹ 5	
5-09-	SDO "C" submitted an Imprest account for ₹ 40 towards payment of charges in connection with repairs to non-residential buildings. The amount was recouped and the Imprest was increased from ₹ 100 to ₹ 150	
7-09-	Drew cash for Chest	150
8-09-	Paid "Y" in cash for materials supplied for stock in July 2019	200
9-09-	Received Temporary Advance account from Junior Engineer "A" with following particulars:  Charges incurred in connection with electric installation in the residence of Sub-Collector ₹ 45 Cash returned ₹ 5	125
14-09-	Paid by cheque on Account Bill of contractor "P" for constructing Quarters for staff of Revenue Department; the particulars are as follows:	
	Net Payment by Cheque	7950
	<i>Deduction to be made</i>	
	<i>Court attachment</i>	500
	<i>Overpayment made on another minor work Construction of Primary School</i>	100
	<i>Security Deposit</i>	650
15-09-	Received from SDO "B" cash-challan for ₹ 100 remitted by him into the	100



	Tressury on account of sale proceeds of produce from Public Buildings	
21-09-	Cheque for ₹ 1000 issued to contractor "Q" on 15-4-2019 revalidated	
22-09-	Cash found short in chest	5
23-09-	Cash receipt on a/c of rent of buildings and furniture	1000
28-09-	SDO "C" rendered an Imprest account of ₹ 75 towards payment made to work charged establishment in connection with repairs to residential buildings. The amount was recouped to him in cash	75
30-09-	Remitted into Treasury receipts received upto 23-09-2019 (₹ 1000) by remitting the entire physical cash balance on hand and drawing a self cheque for the balance under para 6.3.5 of CPWA Code.	

**Question2:** From the data given below, prepare the second running account bill of Contractor "X" for constructing a High Court Building.

**Marks 20**

<i>Item</i>	<i>Rate</i>	<i>Quantity</i>
1. Earth work	₹ 260 per 1000 cft.	50000 cft.
2. Brick work	₹ 1100 per 100 cft.	10000 cft.
3. R C C in Beams	₹ 40 per cft.	1000 cft.
4. Wood work	₹ 80 per cft.	450 cft.
5. Iron Work	Advance Payment of ₹ 10000	

Contractor's rates are subject to abatement of 10% tendered by him.

- (1) Test check of measurements of Reinforced Cement Concrete work revealed the contractor had used 0.5 Kg. steel less per cft. The deduction was made at ₹ 10 per Kg. of steel less used.

(2) Materials for which secured advance was given in the previous bill were used up as follows:

(i) Bricks – 1400 bricks per 100 cft. of brick-work (ii) Wood – used in wood work, but there was wastage of 10 cft.

(3) Value of cement and steel to be recovered ₹ 15000

(4) Hire charges of concrete mixers creditable to Revenue ₹ 1500

(5) Security Deposits as per remarks below the 1<sup>st</sup> running a/c bill.

(6) The contractor was paid 1<sup>st</sup> running account bill for the following:

(i) Earth work 20000 cft.

(ii) Brick work 4000 cft.

(iii) Reinforced cement concrete in beams 250 cft.

Advance Payment on item (iii) above ₹ 20000. Maximum Secured Advance for 200000 bricks for which full-assessed value was ₹ 240 per thousand bricks and for 700 cft. of wood for which full assessed value was ₹ 40 per cft. Contractor tendered abatement as shown in the 2<sup>nd</sup> running account bill

Security Deposits 2.5%, Income Tax 2% and IGST 2%. Contractor has deposited ₹ 10000 in addition to full amount of Performance Guarantee.

**Question 3:** Post the following transactions of a month in the ledger account of a contractor and close the ledger.

**Marks 15**

Opening balance:-

Secured Advance – Work A	₹ 1,000
Advance Payment - Work B	₹ 1,500
Amount withheld from bill for Work C	₹ 500
(i) Security Deposit received in cash for work B	₹ 4,000
(ii) Materials issued to him for Work	₹ 800

- (iii) Payment made for work done and measured in respect of 2<sup>nd</sup> Running Account Bill Work B. ₹ 5,200 less adjustment of advance.
- (iv) Hire charges for tools and Plant supplied for Work C ₹ 250
- (v) Fine of ₹ 200 imposed for slow progress of work in Work A.
- (vi) 3<sup>rd</sup> on Account Bill for work done in respect of Work A - ₹ 10,300 less adjustment of all amount due from him and 5% security.
- (vii) Measured further work done for ₹ 4,000 in respect of Work C and prepared the final bill.

**Question 4:** Choose the correct option in the following multiple choice question (Attempt any five)?

**Marks 10**

- (i) The following must be deposited by the contractor before work is awarded:
  - a. Earnest Money Deposits only.
  - b. Performance Guarantee Only.
  - c. Both, Earnest Money and Performance Guarantee
  - d. Earnest Money, Performance Guarantee & Security Deposits.
- (ii) Technical Sanction is also called:
  - a. Expenditure Sanction
  - b. Administrative Sanction
  - c. Sanction of Contract
  - d. Sanction of Detailed Estimate
- (iii) Measurement Book records quantity/ value of work done by:
  - a. Work Charged Establishment and Contractors.
  - b. Muster Roll Labour and Work Charged Establishment



- c. Work Charged Establishment, Daily Labour and Contractors.
  - d. Contractors.
- (iv) Standard Measurement Book of a Building do not help to:
- a. Avoid taking detailed measurements on each occasion.
  - b. Prepare contractor's bills for annual repairs of the said building.
  - c. Measure the additions and alteration to the said building and to prepare/pass the contractor's bill for the work.
  - d. Prepare estimate of periodical maintenance of that bill.
- (v) In which of the following cases secured advance can be paid to a contractor:
- a. He has brought glass panes at site for fixing on window-frames.
  - b. He has brought 50 tonnes of Steel.
  - c. He has brought 1000 bricks issued to him by the Government.
  - d. He has brought cement to be used at some other site.
- (vi) Total bill for final work executed was ₹ 3.50 Lakh. Earnest money was ₹ 25000, then 10% security recoverable from the 1<sup>st</sup> and final bill will be:
- a. ₹ 35000
  - b. ₹ 10000
  - c. ₹ 15000
  - d. ₹ 25000

**Question 5:** Give brief answer:

**Marks 5**

- (i) What is Imprest
- (ii) What is Temporary Advance

**Question 6:** Name the main heads under which the transactions of a CPWD Divisions may be grouped?

**Marks 8**

**Question 7:** Classify **any six** of the following Heads of Accounts:

**Marks 12**

- (i) Material purchased for stock by Division.
- (ii) Construction of a High school building.
- (iii) Rent of PWD Rest house.
- (iv) Construction of Hospital Building.
- (v) Sale of tender forms.
- (vi) Construction of High Court Building.
- (vii) Maintenance and repair of General Pool Residential Buildings.