

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
DEPARTMENT EXAMINATION FOR EXECUTIVE ENGINEER AND DEPUTY DIRECTOR (HRT.)

Accounts Paper-II (with-Books)

September, 2016

Time-3 Hours

Max. Marks : 100

Books allowed:- CPWA Codes, FRs, SRs and Books of forms

Forms to be supplied :- (1) Cash Book (CPWA-I) (2) Bill from (CPWA 26, 26A) contractor

(3) Ledger (CPWA-43) and (4) Transfer Entry form (CPWD-53)

(HELP BOOKS HAVING SOVED EXAMPLES NOT ALLOWED)

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

Q. 1. Post the following transactions of Contractor 'S' for the month of May, 2015 in the contractor's Ledger. Close the Ledger and also work out the closing balance. All the recoveries and advances outstanding at the close of April, 2015 were adjusted in May, 2015 :- **Marks 15**

1-5	Issued 20 MT cement for work 'C' at the Issue Rate of Rs. 5000 per MT plus 2% storage charge.	
2-5	Paid second RA bill for work 'A'	Rs.
	Value of work done since previous bill	1,52,000
	Value of work up-to-dated	2,80,000
	Recoveries: Advance payments	30,000
	Secured advance	15,200
	Hire charge of T&P items	1,700
	Cost of cement	51,000
8-5	Paid first RA bill for work 'B' – Value of work done	1,75,000
	Recoveries:	
	Secured Advance	25,000
	Security deposit and Income Tax	15,250
	Cost of cement issued	10,800
12-5	Issued 2 MT of steel for work 'A' and 3 MT of steel for work 'C' at the rate of Rs. 46,500 per MT plus 2% storage charges.	
14-5	Received back in stock 2 MT cement issued for work 'C' as unutilized; prevailing market rate was Rs. 5500 per MT.	
19-5	Issued 5 MT steel angles from stock, which was not for bona fide use on the works undertaken by the contractor for the Division. Issue rate of the item was Rs. 50,000 per MT plus 2% storage charges whereas market rate was Rs. 55,000 per MT.	

22-5	Paid Second RA bill for work 'B'	
	Value of work done up-to-date	5,04,000
	Secured advance	1,20,000
	Recoveries made :	
	Security deposit & Income Tax at prescribed rates	
	Fine for bad work	20,000
26-5	Paid third RA bill for work 'A':	
	Value of work done up-to-date	5,20,000
	Advance payment	80,000
	Recoveries: Cost of steel issued	
28-5	Paid first RA bill for work 'C':	
	Value of work	8,82,000
	Secured advance	90,000
	Recoveries: Cost of steel issued to-date	2,30,000

Q. 2. Prepare 2nd Running Account Bill of contractor 'P' for the work of "Construction of type-II -30 Quarters in R. K. Puram" under Construction Division 'X' from the following details. Also fill up Account of Secured Advance Form CPWA 26-A.

Marks 20

Item of work	Quantity executed up-to- date	Quantity executed as per 1st R A Bill	Unit	Rate Rs.
1. Earth work	5,000	2,000	Cu. M	70
2. Brick work	600	300	Cu. M	3200
3. R.C.C.	400	-----	Cu. M	9500
4. Steel work	32000 Kg	16000 Kg	Kg	70

- Advance Payment of Rs. 2,00,000 for wood work made in this bill.
- Advance Payment of Rs. 10,00,000 was made for work done and not measuring in the first running bill for R.C.C. Work.
- Secured Advance for 1,50,000 bricks was given in 1st R A Bill, the assessed rate is Rs. 5000 per 1000 bricks. Consumption of bricks to be assumed as 500 per cubic metre of brick work.
- Security Deposit to be deducted @ 5% and Income Tax @ 2%
- Cost of 250 MT cement (for this work) be deducted @ Rs. 5000 per MT. No recovery was made in previous bill.
- In the 1st RA Bill Rs. 5000 was withheld for non-submission of labour reports. It is now decided to release Rs. 3000 to contractor and balance credited to Govt.

Q. 3. Post the following transactions in the Cash Book of the Executive Engineer, Marks 30
Building Division, for the month of October 2015, and Close the Cash Book giving
an analysis of the Cash Balance.

DATE	Transaction	Amnt. in Rs.
01-10-2015	Opening Balance	
	(i) Cash in hande	Rs. 450
	(ii) Revenue Stamps	Rs. 20
	(iii) Deposit-at-Call Receipt of State Bank of India as earnest money received from a contractor	Rs. 10000
	(iv) National Saving Certificate of cashier as security	Rs. 500
	(v) Imprest with Junior Engineer 'J'	Rs. 2200
	(vi) Un-disbursed pay of staff for September 2015	Rs. 450
	(vii) Demand Draft on a local bank received on 30-09-2015 towards rent of residential buildings	Rs. 275
	(viii) Service Postage Stamps	Rs. 275
	(ix) Government Promissory Notes	Rs. 3000
03-10-2015	Remitted into the bank the following revenue realised on 01-10-2015 in cash (along with the Deposit-at-call Receipt and demand draft of previous month)	
	i) Sale proceeds of fruit from trees in PWD Inspection Bungalows	Rs. 200
	ii) Rent of Inspection Bungalows	Rs. 80
	iii) Sale proceeds of old furniture	Rs. 50
	Issued Self-Cheque no. 186 to replenish cash in chest	Rs. 8000
04-10-2015	Cheque no. 185 dated 28-09-2015, received from Contractor "A" on 03-10-2015 for putting thereon the signature of the Executive Engineer which was omitted	Rs. 725
05-10-2015	(i) Wages for September 15 paid to W C Estt. In cash	Rs. 800
	(ii) By sale of Tender Forms	Rs. 1000
	(iii) Sales Tax	Rs. 50
08-10-2015	Paid 2 nd R Bill of contractor A for construction additional rooms for Government school cheque no. 187	
	Value of work done since previous bill	Rs. 175000
	Advance Payment	Rs. 30000
	Less Security deposit	Rs. 17500
	Income Tax	Rs. 4100
	Cement issued for work	Rs. 7000
	Hire charges for Machinery loaned	Rs. 2050
	Fine for delay in completion of another work	Rs. 5000
09-10-2015	Junior Engineer 'A' renders a/c of Imprest as under	
	(i) Paid to Labourers	Rs. 1800
	(ii) Payment of cartage for materials	Rs. 125
	(iii) Cash lost	Rs. 75
	(iv) Refund in Cash	Rs. 200

10-10-2015	Returned cheque No. 185 dated 28-9-2015 to contractor 'A' after obtaining signatures of Executive Engineer on it	
13-10-2015	Cheque No. 188 issued to Treasury Officer for purchase of Service Postage Stamps	Rs. 2500
17-10-2015	Cheque No. 189 drawn to replenish cash	Rs. 200
18-10-2015	Temporary Imprest issued to Junior Engineer 'B' for payment to labour and other petty works	Rs. 3500
20-10-2015	Received from Sub Divisional Officer 'T' Cash Chalan for Rs. 200 remitted by him into the Bank on account of sale proceeds of wood from public buildings compound	
22-10-2015	Earnest money from contractor 'X' in cash.	Rs. 500
	Cash found surplus during surprise check	Rs. 5
25-10-2015	Junior Engineer 'B' rendered his temporary imprest account as under :-	
	i) Payment to labour	Rs. 150
	ii) Payment for carriage of office furniture	Rs. 20
	iii) Payment for carriage of stores material from Railway station to Stores	Rs. 50
	iv) Amount placed under objection	Rs. 30
	v) Balance refunded in cash	
30-10-2015	Rs. 100 of 05.10.2015 and Rs. 505 of 22.10.2015 balance miscellaneous cash receipts of the month remitted into the treasury	

Q. 4. Two girders costing Rs. 58,950 were received for the work of constructing office of Director of Public Health in July 2015. The work was allotted to contractor on labour rate only. The work on the building was stopped in August 2015. These girders were taken on Stock of the CPWD Division in September 2015. What account adjustments are necessary if market rate of girders was Rs. 22,545 each? **Marks 15**

Q. 5. Please comments on following points about cpwdsewa portal. **Marks 20**

- (i) Monitoring of complaints lodges.
- (ii) Minor and Major complaints.
- (iii) Features available of Dash Board.