

## CENTRAL PUBLIC WORKS DEPARTMENT

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

**June, 2024**

### 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), and Work Abstract (CPWD Form 33)

(HELP BOOK HAVING SOLVED EXAMPLES NOT ALLOWED)

Attempt all questions. Marks are indicated against each questions. Assumption can be made, wherever required.

Q1. Post the following transactions in the cash book of Executive Engineer 'A' Division for the month of September 2023 indicating the classification of each item. Close the cash book giving analysis of closing balance. **(20 Marks)**

1-9	Opening Balance	₹
	i. Revenue Stamps	200
	ii. Service Postage Stamps	120
	iii. Imprest with AE-I	4000
	iv. Imprest with AE-II	5000
	v. Imprest with AE-III	3500
	vi. Cheque No. 0123 from Assistant Engineer 'X' on account of refund of Leave travel Concession overdrawn in July' 2023	1400
	vii. DD dated 30-08-2023 on SBI from highest bidder from auction of furniture	10,000
4-9	(a) Remitted cheque no. 0123 dated 28.08.2023 to bank	
	(b) DD dated 30-08-2023 remitted to bank	

5-9 Paid by E-Payment to contractor 'Y'; his 2nd running account bill for the "Construction of a new block for a GPOA 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 1st 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%, CGST@1% & SGST@1%	
8-9 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	
11-9 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	2450
ii. Repair of Residential building	450
Imprest was recouped by E-Payment	
27-9 Purchase service postage stamps by E-Payment	500

30-9 Made E-Payment for Salary – Gross amount ₹42,300;  
Recoveries: Income tax ₹ 1,600; License fee ₹ 2350; Motor car advance ₹ 1500; GP fund ₹ 2,250; Central Govt. Employees Group Insurance ₹ 720

**Q. 2** From the details given below, prepare the second running account bill of contractor “Y”. for constructing a Court Building. **(20 Marks)**

Item	Estimated Rate	Quantity
1. Earth Work	₹ 5600 per 1000 cft	50,000 cft.
2. Brick Work	₹ 11,000 per 100 cft	10,000 cft.
3. RCC	₹ 4400 per cft	1000 cft
4. wood work	₹ 8800 per cft	450 cft
5. Iron work	Advance payment of ₹ 20,000	

This is % rate tender and Contractor's rates are 20% below the estimated rate.

- 1) Material for which secured advance was given in the previous bill were used up as follows: (i) Bricks: 1450 bricks per 100 cft. of brick-work (ii) wood-used to wood work, but there was wastage of 10%.
- 2) Recovery for other division