

Maximum : 100 marks

Time : 2 hours and 30 minutes

Answer ALL questions in ENGLISH.

- I. From the details given below write up the cash book of Shri R. Executive Engineer, for the month of November 2015 indicating the classification and close it giving an analysis of the closing balances.

1.11.15	Contents of the cash chest	
	(a) Notes	100
	(b) Service Postage Stamps	20
	(c) Revenue Stamps	5
	(d) Cheque dated 31.10.2015 on account of Rent from Mr. X	145
	(e) Undisbursed amount of TA advance of a clerk belonging to the EE's establishment	100
	(f) Hand receipt for temporary imprest with overseer Mr. A	50
	(g) Hand receipt for temporary imprest to S.D.O Mr. B	400
	(h) Receipt for temporary imprest with S.D.O Mr. C	100
2.11.15	Remitted the cheque received from Mr. X into Treasury	145
4.11.15	Temporary advance account was rendered S.D.O Mr. B and the particulars were as follows :	
	(i) Muster Roll for maintenance of office building	300
	(ii) Charges incurred for conveyance of material for stock	50
	(iii) Cash returned	45
	(iv) Shortage unaccounted	5
5.11.15	S.D.O Mr. C submitted an imprest account for Rs. 40 towards payment of charges in connection with repairs of office buildings. The amount was recouped and the imprest was raised from Rs. 100 to Rs. 150	90
7.11.15	Drew cash for chest	150
8.11.15	Paid to Mr. Y in cash for materials supplied for stock in July 2015	200

[P.T.O.]

9.11.15	Received temporary advance account from Overseer Mr. A with the following particulars	
	Charges incurred in connection with electric installation in office building	45
	Cash returned	5
14.11.15	Paid by cheque "on account" bill of Contractor Mr. P for constructing quarters for the staff of PWD Department, the particulars being the follows	
	Deduction made	
	(i) Court attachment	500
	(ii) Overpayment made in respect of another minor work "Construction of office building"	100
	(iii) Security deposit	650
	Total deductions	1,250
	Net Payment by Cheque	7,950
15.11.15	Received from S.D.O Mr. 'B' cash chalan for Rs. 100 remitted by him into Treasury on account of sale proceeds of produce from public building	100
21.11.15	Cheque for Rs. 1,000 issued to Contractor Mr. Q on 15.7.15 was revalidated	
22.11.15	Cash found short in cash chest	5
23.11.15	Cash receipts on account of rent of building	1,000
28.11.15	S.D.O Mr. 'C' rendered an imprest account for Rs. 75 towards payment made to work charged establishment in connection with repairs to residential buildings. The amount was recouped to him in cash	75
30.11.15	Remitted into Treasury the receipts received on 23.11.15 by remitting the entire physical cash balance on hand and drawing a self cheque for the balance	1,000

II. What are the guiding principles which are required to be observed by disbursing officer before drawing cheques? (15)

III. Write short notes on :

- (a) Standard Measurement Book
- (b) Account returns of sub divisional officer
- (c) Deposit Works
- (d) Procedure adopted when money due to Government is deposited with the Divisional Officer
- (e) Issue rates

IV. Comment on :

- (i) As certain building was to be constructed urgently, the Executive Engineer ordered that detailed measurement may be dispensed with and the payment should be made at the flat rate per unit of the Plinth area.
- (ii) 30 bags of cement issued to the contractor for a work having become surplus are removed from the work site by the contractor without the permission of the Executive Engineer.
- (iii) A contractor deposits Government bonds with a face value of Rs. 25,000 against a security of Rs. 26,000 demanded from him on the plea that the market value is Rs. 26,000.
- (iv) An Executive Engineer credited to Revenue, supervision charges on sale of stocks on credit that is before the money was realized.
- (v) Secured Advance was paid for bricks which were stated to be in kiln.
- (vi) An Executive Engineer sanctions an imprest of Rs. 2,000 to his subordinate.
- (vii) A Divisional Officer keeps the accounts of a work open for six months after completion because the wages of certain labourers employed on the works have remained unpaid.
- (viii) On completion of work, the Executive Engineer proposed to take back the surplus materials issued from stock to the contractor at current rate. $(8 \times 2\frac{1}{2} = 20)$

V. Post the following transactions in the works Abstract of a major work for the month of January 2015 :

- (a) The amount of Rs. 4,000 paid to daily labour on muster roll and recoverable from Contractor M.
- (b) Out of Rs. 14,000 for payment to work-charged establishment the sum of Rs. 12,000 was paid and Rs. 2,000 remained unpaid.
- (c) A muster roll for Rs. 6,000 in which the sum of Rs. 5,600 was paid to labourers for earth work and Rs. 400 remained undisbursed.
- (d) A sum of Rs. 40,000 was paid to contractor for work done and not measured.
- (e) 80 bags of cement were issued to contractor M from stocks, the stock issue rate being Rs. 350 per bag and the stipulated rate of being Rs. 370 per bag.
- (f) Lime worth Rs. 60,000 was issued direct to the work for brickwork in lime, but the work was erroneously debited to contractor N.
- (g) Surplus bricks valuing Rs. 850 borne on material-site-account were sold for Rs. 800.

(15)