

Government of India
CENTRAL PUBLIC WORKS DEPARTMENT

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

April-2022

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. Questions carry marks indicated against each. Assume in case of insufficient details.

Question 1. Write up the Cash Book for October 2021 of Executive Engineer, "M" Division of CPWD indicating the classification. Close the Cash Book giving analysis of closing balance (and explanatory note where necessary). [30 Marks]

1-10	Opening Balance	₹	
	(i) Notes and Coins	200	
	(ii) Service Postage Stamps.....	15	
	(iii) Revenue Stamps of ₹ 1 each	5	
	(iv) Deposit-at-call Receipt of United Commercial Bank received from contractor "A" as security Deposit.....	1000	
	(v) Demand Draft on Allahabad Bank received in payment of Government dues.....	400	
	(vi) Cheque dated 30-09-2021 drawn for Cash Chest	600	
	(vii) Temporary Imprest given to Overseer for muster roll payments.....	200	
	(viii) Refund of Festival Advance not utilized by a clerk of the Executive Engineer's Office.....	75	
4-10	Cashed the cheque drawn on 30-9-2021.....	600	

6-10	Tenders opened on 6-10-2021, 'B's tender was rejected; ₹	
	EMD received was returned to him the same day.....	700
8-10	Final payment of GPF to the Division's Head clerk.....	8000
16-10	Paid by cheque to contractor "A" the 2 nd Running Bill for Constructing a High School (Major Work):-	
(i)	Total value of work actually measured up-to-date.....	10000
(ii)	Advance Payment made on 1 st Running Bill	2500
(iii)	Advance Payment made on 2 nd Running Bill	3000
(iv)	Net payment made on the 1 st Running Bill after recovery of Water Charge@1%, Labor Cess @1%, CGST@1% & SGST@1% Security Deposits at 2.5% , Income Tax (TDS)@2%.....	6655
(v)	Other recoveries to be made from this bill:	
	Value of steel supplied for this work 900	
	Hire charges of concrete mixers 300	
18-10	Account of Temporary Advance of Overseer received:	
(i)	Muster Roll Payment.	150
(ii)	Cooly Charges.....	15
(iii)	Amount lost by the Overseer	35
20-10	Grant of Payment Imprest to Overseer by cheque.....	200
25-10	Issued a fresh cheque in favor of contractor "D" on Report that original cheque issued in 8/2021 was lost	1500
27-10	Cheque dated 10-8-21 to contractor E cancelled	800
28-10	Demand Draft of Rs. 400 on Allahabad Bank remitted to Bank but received back dishonored same day	
29-10	Payment for Service Stamps by cheque.....	100
30-10	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	
30-10	Cash remitted into Bank	800

Question 2. From the data given below, prepare the second running account bill of M/s Rama Construction for constructing a School Building. [20 Marks]

Item	Estimated Rate	Quantity
1. Earth Work	₹ 2500 per 1000 cft	60000 cft.
2. Brick Work	₹ 10000 per 100 cft	11000 cft.
3. RCC	₹ 500 per cft	1100 cft
4. wood work	₹ 1000 per cft	900cft
5. Iron work	Advance payment of ₹ 15000	

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

- 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 ₹ 100 per kg of steel less used.
- 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%
- Value of cement and steel to be recovered ₹ 150000
- Hire charges of concrete mixers creditable to Revenue ₹ 15000
- Security deposits as per remarks below the 1st running a/c bill.
- The contractor was paid in 1st running account bill for the following:
 - Earth work 20000 cft.
 - Brick work 4000 cft.
 - RCC 250 cft.

Advance payment on item (iii) above of ₹ 200000. Maximum secured advance for 2,00,000 bricks for which full-assessed value was ₹ 2400 per thousand bricks and for 1200 cft. of wood for which full assessed value was ₹ 400 per cft.

Security deposits 2.5%; Income tax 2%, CGST 1%, SGST@1% Contractor has deposited ₹ 1,00,000 separately in Bank Guarantee in addition to the required amount of Performance Guarantee.

Question 3. Post of the following transaction in the Works Abstract of a Major Works 'X' for the month of March, 2020:-[Marks 20]

- Issue from divisional Stock 60 Cu. M. of wood direct to work, the store issue rate being ₹ 4800 per Cu. M. and Storage charges ₹ 400 per Cu. M.
- Paid ₹ 12000 being charges for the carriage of the above quantity of wood to the site of the work.

- (iii) On the Muster Roll passed for ₹ 3000 for jungle clearance, a sum of ₹ 2800 was paid by the SDO and ₹ 200 remained unpaid.
- (iv) 100 bags cement from stock to contractor 'A' at ₹ 160 per bag, issue rate being ₹ 120 per bag and storage ₹ 10 per bag.
- (v) Payment to contractor 'B' of his first On Account Bill containing the following items:-
 - (a) Earth work 1000 Cu. M. at ₹ 200 per 10 cu. M.
 - (b) Cement concrete works 500 cu. M. at ₹ 50 per Cu. M.
 - (c) Advance Payment of ₹ 10000 for Brick work.
 - (d) Deduct 2.5% on account of Security Deposit.
 - (e) Deduct ₹ 2000 being the value of cement issued for work.
- (vi) 5 Cu. M. of wood mentioned, in item (i) above, having become surplus was transferred to another work in progress, the issue rate for such material at the time being ₹ 4400 per Cu. M.
- (vii) Value of 10 bags of cement erroneously adjusted previously as issued direct to the work at ₹ 130 per bags, now adjust as issued to contractor 'B' at ₹ 160 per bags.

Question 4. What are the various modules under CPWDSEWA? Describe complete process of a Service Complaint, from its initiation to closure in CPWDSEWA.

[Marks 15]

Question 5. What is a Digital Signature and its features? How and what features of Digital Signature are being used in e-Tendering, e-Auction and e-payment processing in CPWD?

[Marks 15]
