

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

April – 2022

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-43} (4) Work Abstract {CPWA 33}

Attempt all questions. Question carry marks as indicated against each.

Question No.-1: Post the following transaction in the cash book of Executive Engineer, K-Division for the month of July 2021 and close the cash book giving analysis of cash balance: Marks 30

1-7	Contents of the cash chest:	
	(i) Legal tenders coins and notes	175
	(ii) Revenue Stamps	30
	(iii) Self Cheque dated 28.06.2021	1600
	(iv) Cheque dated 30.06.2021 on local branch of State Bank of India from Sh. Rajesh on account of rent	500
	(v) Undisbursed amount of pay & allowances of the regular staff of the Division awaiting disbursement	1800
	(vi) Temporary advance with AE-I	600
	(vii) Imprest with AE-II	1500
	(viii) Deposit at call receipt of State Bank of India from Contractor X towards Security Deposit	4000
	(ix) Cheque No. 17 dated 30.06.2021 in favour of contractor Y	17000
2-7	(i) Disbursed pay and allowances of the regular staff of the Division	1800
	(ii) Self cheque dated 28.06.2021 cashed	1600
	(iii) Cash received towards sale of tender form	1200
3-7	(i) Cheque dated 30.06.2021 received from Shri Rajesh remitted into bank	500
	(ii) Deposit at call receipt of SBI from Contractor X remitted to bank	4000
	(iii) Cheque No. 17 dated 30.06.2021 handed over to Contractor Y	17000
5-7	Paid bill of supplier of miscellaneous store for stock vide cheque No. 18	1000
9-7	Rent of inspection bungalow received	600

10-7	AE-I rendered account of Temporary Advance:	
	(i) Coolie charges and cartage of cement	550
	(ii) Cash balance refunded	50
11-7	Imprest A/c of AE-II adjusted and recouped in cash	
	(a) Repairs to office furniture	175
	(b) Repairs to inspection bungalow	325
	(c) Payment found inadmissible and disallowed.	100
14-7	Fresh cheque No. 19 issued in lieu of old cheque No. 9 dated 23.05.2021 reported lost by Contractor Z	18500
15-7	Purchased service postage stamps – cheque No. 20	1000
16-7	Purchased furniture from M/s N for Govt. Hospital and issued cheque No. 21	198000
20-7	Temporary advance given to JE vide cheque 22	300
22-7	Paid 2 nd RA Bill of contractor M for constructing additional rooms for Government school cheque No. 23	
	Value of work done since previous	19700
	Less: security deposit	493
	Income tax	394
	Cement issued for work	750
23-7	JE rendered his temporary advance details	
	(a) Repairs to office building	260
	(b) Cash reported lost	40
28-7	Drew salary of Executive Engineer and staff by cheque No. 24	
	(i) Gross Amount	70000
	(ii) Recoveries	
	a. Income tax	4000
	b. General Provident Fund	9000
	c. Licence fee	400

Question No.-2: Prepare the 3rd Running Account bill of contractor P for construction of building for Government college from the following data:

Marks 20

Work done and measured	Unit	Rate ₹	Quantity paid in previous bill	Upto date quantity
Earth Work in excavation	Cum	25	400	400
Brick work in foundation	Cum	1200	-	70

Cement concrete 1:4:8	Cum	1800	15	45
R.C.C. 1:2:4	Cum	7000	65	125
Plaster work	Sqm.	55	-	300

In the previous bill :-

- (i) Advance payment for plaster work ₹ 10000/-
- (ii) Secured advance on 1,00,000 bricks. Market rate being ₹ 800 per thousand bricks. Secured advance admissible @ 75% of the market rate.

In 3rd RA Bill :-

- (i) Advance payment for wood work ₹ 15000/-
- (ii) Secured advance for 25000 bricks further brought to site was given. 70,000 brick were used since previous bill.

Recoveries :-

- (i) Cement used for the work 18MT @ ₹ 2800/- per MT
- (ii) Steel used of the work 50 MT @ ₹ 1700/- per MT
- (iii) Security deposit @ 2.5%
- (iv) Income tax @ 1%
- (v) IGST @ 2%
- (vi) Fine for delay ₹ 1000/-

Question No.-3: Post the following transactions and bills in the contractor's ledger and close it giving the details of the closing balance: Marks 15

		₹
(I)	Opening balance	
	Work-A: Advance payment	1500
	Secured Advance	7000
	Value of material recoverable	6000
	Work -B: Secured Advance	1500
	Value of material recoverable	1000
	Work -C: Secured Advance	8000
	Cement issued recoverable	4000
(II)	Paid bill for work A:-	
	Value of work done since previous bill	22000
	Advance payment recovered since previous bill	1500
	Secured advance recovered	6000
	Recovery for stores issued for the same work	5000

	Fine for bad work recovered	500
	Cheque	9000
(III)	Paid bill for work B:-	
	Value of work done since previous bill	6000
	Advance payment made since previous bill	2000
	Secured advance recovered since previous bill	1500
	Recovery for stores issued for the work B	1000
	Recovery for stores issued for the work A	1000
	Security with-held in the account of work B	500
	Cheque issued	4000
(IV)	Paid bill for work C:-	
	Value of work done since previous bill	20000
	Full amounts outstanding against this work is adjusted	

Question No.-4: Post the following transactions in the work abstract of a Major Work for the Month April 2021. Marks 15

- (i) Muster roll for ₹4000/- for earth work was passed by the SDO but ₹700/- remained unpaid.
- (ii) Surplus wood borne on the material-at-site Account valued at ₹2500/- transferred to another work X.
- (iii) The payment on the 1st running account bill to the contractor A contained the following items:
 - a. Earth work ₹6000/-
 - b. Cement concrete work ₹7000/-
 - c. Advance payment of ₹4000/- for brickwork
 - d. Brick work ₹4500/-
 - e. Deducted ₹2000/- on account of cement issued to him for work.
 - f. Deducted 2.5% as security deposit.
- (iv) 150 bags of cement supplied to contractor B @ ₹200/- per bag including storage charges of ₹10/- per bag.
- (v) Value of 50 bags of cement erroneously adjusted previously as direct issue to the work now readjusted as issue to contractor A
- (vi) ₹500/- paid on account of undisbursed wages of laborers of a previous muster roll.
- (vii) Issued from Divisional stores 1 cum of timber direct to the work issue rate ₹7000/- per cum.

- (viii) Paid ₹ 7000/- against proforma invoice, to another CPWD Division for supply of bitumen for material at site account of this work.

Question No.-5: Choose the correct option in the following multiple choice questions.

Marks 20

- (i) Expenditure on construction of Medical College Building would be debited to:
- 4202
 - 4210
 - 4212
 - 2059
- (ii) Recovery of Licence fee from the salary of Govt. servant is credited to:
- 0216 Housing
 - 0059 Public works
 - 2071 Pensions and other retirement benefits
 - 2235 Social security and welfare
- (iii) The term "Cash" in reference to cash book excludes:
- Money given away on temporary advance.
 - Fixed deposit other than deposit at call receipt of bank.
 - Bank drafts payable on demand.
 - Cheques from private person in payment of Government dues.
- (iv) Advance payment for work done but not measured will be posted in the following columns of the contractor's ledger:
- In columns "Advance Payment" and "Debit".
 - In columns "Advance Payment and "Credit".
 - In columns "Advance Payment" only.
 - Will not be taken in the ledger.
- (v) Register of Works is a Register showing
- Sanctioned Works under execution in a Sub-Division .
 - Sanctioned Works under execution in a Division.
 - Expenditure from month to month on each work under execution in a Sub-Division.
 - Expenditure from month to month on each work under execution in a Division.
- (vi) Work Abstract records:
- Total expenditure incurred on each work in Division.
 - Total expenditure incurred on each work in Sub-Division.

- c. Transaction-wise and sub-head wise detailed statement of annual expenditure on each work.
 - d. Transaction-wise and sub-head wise detailed statement of monthly expenditure on each work.
- (vii) Clause-2 of GCC deals with:
 - a. Extension of time.
 - b. Levy of compensation for delay.
 - c. Withholding of milestone.
 - d. Payment of escalation.
- (viii) Provision of sanitation for workers at site is dealt in which clause of GCC:
 - a. Clause-25
 - b. Clause-18
 - c. Clause-19
 - d. Clause-17
- (ix) A transfer entry is always prepared:
 - a. To set right any misclassification in accounts.
 - b. To clear suspense heads of accounts.
 - c. To provide for all specified liabilities likely to occur.
 - d. To carry out annual or periodical adjustments.
- (x) Performance Guarantee Money is refundable to the contractor:
 - a. After the final bill is paid.
 - b. After issue of completion certificate to the contractor.
 - c. After the maintenance period is over.
 - d. After EOT is finalized.