

**Government of India**  
**CENTRAL PUBLIC WORKS DEPARTMENT**

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

**December, 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 indicates against each. Assume in case of insufficient details.

**Q 1.** Post the following transaction in the Cash Book of Sh. 'A' Executive Engineer of a Building Division for the month of February, 2022, indicating the classification to each item and work out the closing balance. Also record the certificate of the Executive Engineer. **[ 30 Marks]**

1-2 Opening Balance:

	₹
(i) Cash in chest.....	500
(ii) Service Postage Stamps.....	100
(iii) Revenue Stamps of ₹ 1 each .....	100
(iv) Cheque dt. 31-01-22 on SBI received towards rent.....	1450
(v) Deposit Receipt of SBI from Contractor A as EMD .....	15000
(vi) Temporary Imprest given to SDO X .....	4000
(vii) Undisbursed Transfer TA Advance of staff.....	1500
(viii) Hand Receipt for Temporary Imprest of SDO Y.....	2000
(ix) Receipt for Imprest with SDO Z.....	1500

3-2 (1) Encashed Cheque dt. 31-01-2022 ..... 1450

(2) Temporary Advance Account rendered by SDO X and particulars are as follow:-

(i) Muster Roll for construction of college Building .....	2000
(ii) Charges incurred for conveyance of materials .....	1000
(iii) Cash returned.....	500
(iv) Shortage unaccounted for .....	500

4-2 For tenders opened on 4-02, B's tender was rejected and EMD deposited by him refunded to him on the same day.....700



5-2	Account of Temporary Advance of SDO Y received.	
	(i) Muster Roll payment.....	1000
	(ii) Coolie charges .....	750
	(iii) Amount lost by SDO.....	250
7-2	Paid skilled labourers engaged for renovation of Inspection Bungalow by cheque	
	Gross Amount.....	5000
	Less- Recovery of overpayment made in December 2022 .....	100
	Cost of empty cement bags.....	200
8-2	Paid by cheque to Contractor A his 2 <sup>nd</sup> RA Bill for the work "Constructing Hospital Building". The particulars are:	
	(i) Total value of work measured up-to-date.....	200000
	(ii) Total up-to-date Advance payment.....	50000
	(iii) Total up-to-date Secured Advance.....	20000
	(iv) Total Payment made in 1 <sup>st</sup> RA Bill.....	125000
	(v) Total value of work since previous Bill.....	100000
	(vi) Recoveries	
	(a) Cost of Cement supplied.....	10000
	(b) Hire charges of T&P .....	1000
	(c) Security deposits at 2.5 per cent	
	(d) Income Tax at 2%	
	(e) Water charges.....	1500
10-2	Paid undisbursed transfer TA Advance to the staff.....	1000
	Sale of Tender Forms.....	4000
	Rent of Inspection Bungalow received from Chowkidar.....	500
11-2	EMD for a work received from 3 tenderers each paying ₹ 1000. Of this rupees 2000 refunded to 2 tenderers and ₹ 1000 remitted into the treasury.....	1000
14-2	Cash found surplus on physical verification.....	200
17-2	Received from SDO X cash chalan for ₹ 100 remitted by him into treasury on account of sale proceeds of produce from public building	
26-2	The Executive Engineer proceeds on tour and carries self-cheque for meeting the expenditure for immediate repair of Government Building.....	5000
28-2	Drew salary of Executive Engineer and staff by cheque:	
	Gross amount.....	20000
	Recoveries	
	GPF.....	1000
	Income Tax .....	500
	PLI.....	100
	Advance of Pay.....	500
	Overpayment of January 2022.....	700



The Deposit Receipt of SBI was encashed on 03-02-2022 and deposited in the Division's bank next day.

**Q 2.** Prepare the 2<sup>nd</sup> Running A/c Bill of the contractor from the particulars given below. **[20 Marks]**

Item of work	Unit	Rate per unit	Quantity UpToDate	Quantity in 1 <sup>st</sup> bill
1. Earth Work	Cu. M	₹500	25	5
2. Brick Work	"	₹700	5	2
3. RCC	"	₹1500	50	--
4. wood work	"	₹4900	10	--
5. Iron work	Sq. M	₹350	---	--

In this Bill advance payment of ₹5000 is to be made for Wood Work, Out of the materials for which Secured Advance was given, 90000 bricks and entire quantity of Materials X were utilized on the items of work for which on account payment is being made now. He had brought another 50000 bricks at site for which Secured Advance is to be paid.

He has not yet removed the surplus earth from the site for which ₹250 were withheld in his 1<sup>st</sup> bill. 2.5% security deposit is to be deducted. The security deducted in the first bill is also to be credited to Deposits.

The Following further recoveries are to be made for this Bill:-

	₹
Cost of Materials issued for this work	3000
Cost of Material issued for another work (construction Hospital)	800
Labour employed to rectify defective work done by contractor	150
Income Tax @2%, SGST@1% & CGST@1%	

**Q 3.** Post of the following transactions and bills in the Ledger.

**[ Marks 20]**

(i) Opening Balances-

	₹
Advance Payments outstanding (Work X)	2000
Secured Advance recoverable (Work X ` 6000; Work Y ` 1000)	7000
Value materials recoverable (Work X ` 4475; (Work Y ` 800)	5275

(ii) Paid Bill for work X

Value of work done since previous bill.....	15000
Advance payment recovered since previous bill.....	2000
Secured Advance recovered.....	5000
Recovery for stores issued for the same work.....	4000



	Fine for bad work recovered.....	500
	Cheque.....	4500
(iii)	Paid Bill for work Y	
	Value of work done since previous bill.....	4500
	Advance Payment made since previous bill.....	1500
	Secured Advance recovered since previous bill.....	1000
	Recovery for stores issued for the Work Y.....	800
	Recovery for stores issued for the Work X.....	475
	Security with-held in the account of work Y.....	325
	Cheque issued.....	3500

**Q 4.** What are the various modules under Enterprise Resource Planning (ERP) being implemented in CPWD? Briefly Describe functionality of each module. **[ Marks 15]**

**Q 5. Reply briefly to the following related to CPWDSewa:** **[Marks 5 x 1 =5]**

- List the benchmark yardsticks for attending minor, major, periodical and upgradation complaints as per maintenance charter of CPWD.
- What are the modes of receiving feedback of attended complaints?
- What is the ceiling of number of days, a house to be made habitable after technical occupation?
- What is the number of distinct complaint item lodged in through CPWDSewa?
- How many times a complaint can be reactivated while taking feedback from the allottee?

**Q 6.** Indicate the action to be taken in the following cases, quoting authority in support of your answer:- **[ Marks 5 x 2 =10]**

- Item under Suspense head "Miscellaneous Works Advances" become irrecoverable.
- A mistake in classification is discovered in a recorded entry in the cash Book/Stock account after end of the month.
- Expenditure has been incurred on a deposit work in excess of deposit received.
- An Executive Engineer allowed payment of ₹ 9,000 to a contractor on a/c of increase in price of steel under in the work.
- A Divisional Officer refuses to pay a claim of a Contractor for a certain item inadvertently omitted from the final bill on the ground that the contractor has added in his own handwriting on the final bill that the payment was received in full and final settlement of all demands.

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