

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

December-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},

(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)

Attempt all Questions. Questions carry marks as indicated against each.

Question 1: Write the Cash Book for April 2022 of Executive Engineer, Rehabilitation Division, and indicating classification of each item and close the cash book giving analysis of closing balance:

Marks 30

₹

1-04-	Opening Balance	
	(i) Notes and Coins	7000
	(ii) Service Postage Stamps	250
	(iii) Revenue Stamps	350
	(iv) Self cheque no 1 en-cashed at the treasury	8000
	(v) Fixed Deposit Receipt received from a contractor on account of security deposit	6500
	(vi) Bank Draft dated 30-03-2022 towards rent of residential buildings	7000
	(vii) Temporary Advance with JE 1	6000
	(viii) Imprest with SDO 1	3000
2-04-	Bank Draft of ₹7000 is remitted into Bank	
5-04-	Payment released to contractor for work P by cheque 2 for construction of boundary wall	
	(i) Value of work done since last bill	6,000
	(ii) Advance payment for work done but not measured	500

	Recoveries	
	(iii) Security deposit @ 5%	
	(iv) Income tax @ 2%	
	(v) Cement issued for this work	300
	(vi) Fine for delay in completion of another work	100
	(vii) Court attachment	280
	(viii) Compensation payable under Workmen's compensation act	40
6-04-	SDO 1 renders account of Imprest of ₹ 3000 as under	
	(i) Salary of safai karmachari	1500
	(ii) Computer repair	600
	(iii) Balance	900
	Imprest is recouped only to the extent of ₹ 600 by cash, thus reducing it to ₹ 1500	
7-04-	Sale proceeds of wood from trees in CPWD Inspection Bungalow, remitted to the bank on the same day	2000
8-04-	Paid in cash – work charge establishment bill	4000
11-04-	JE 1 renders account of temporary advance – payment to labourers ₹ 5800; out of which ₹ 100 objected to by the Division; Refunded ₹ 200 in cash	
14-04-	Paid petrol bill by cheque no 3	800
15-04-	Cheque no 4 for ₹ 600 issued to Treasury Officer for purchase of Service Stamps	
19-04-	Permanent Imprest given to SDO II by cheque no 5	4000
23-04-	Cheque no. 20 dated 30-03-2022 issued to contractor is cancelled	1500
24-04	Bank Draft ₹ 7000 remitted to bank on 2-04-2022 received back dishonored	
30-04	Paid bill of supplier of miscellaneous store for stock by cheque no 6	1200

Question2: From the data given below, prepare the second running account bill of the work "Rehabilitation of old quarters" pertaining to Vigyan Bhawan Division, CPWD, Delhi.

Also fill up the Account of Secured Advance Form CPWA 26-A.

Marks 20

Item of Work	Quantity executed up- to-date	Quantity executed as per 1 st RA Bill	Unit	Rate ₹
1. Earth work	7,500	3500	Cu.M.	10
2. Brick work	800	400	-do-	400
3. R.C.C.	500	100	-do-	1150
4. Steel work	30,000	15,000	Kilogram	9

- (i) Advance Payment of ₹ 30,000 for C.C. flooring made in this bill.
- (ii) Advance payment of ₹ 1,10,000 was made for work done and not measured in the first running bill for R.C.C. work.
- (iii) Secured Advance for 2,00,000 brick was given in 1st RA Bill, the assessed rate is ₹ 500 per 1000 bricks, consumption of bricks to be assumed as 500 per cubic meter of brick work. The allowed rate for Secured Advance was 75% of the assessed rate.
- (iv) Deduct Security Deposit @ 5%, Income Tax @ 1% and IGST @ 2%.
- (v) Cost of 260 MT cement (for this work) be deducted @ ₹ 1200 per MT.
- (vi) In the 1st RA Bill ₹ 500 was withheld for non-submission of labour reports. It is now decided to release ₹ 300 to contractor and balance credit to Govt.

Question 3: From the following transactions of the contractor, post the contract's ledger of contractor "X" for July 2022 and close it giving the details of closing balance?

Marks 15

1-7	Opening Balance	₹
	Advance payment for Work P	3000
	Secured Advance for work Q	6500
	Cement issued for work Q	4,000

11-7	Running account bill No 2 for work Q passed and paid. On account payment for this work made for the first time. Security deposit of ₹ 400 @2.5% deducted in the bill and amounts outstanding against work Q adjusted.
22-7	Running account bill No 2 for work P passed and paid. Only Secured advance of ₹ 9000 allowed.
24-7	Running account bill No 3 of work P paid after measuring the work for the first time, with gross amount of work done ₹ 30,000. Full amount of Advance Payment and Secured Advance of ₹ 5000 adjusted. Security deposit @ 2.5% and Income Tax @ 2% deducted.

Question 4: Post the 4th RA bill of contractor Suresh in the Work Abstract of major work Constructing a School. Table of Work Abstract can be drawn on answer sheet itself.

Marks 8

Payments	Earth work since previous bill 45 Cum @ ₹ 100 per Cum	
	Brick work since previous bill 15 Cum @ ₹ 700 per Cum	
	Advance payment since previous bill	1800
	Secured advance since previous bill	1500
Recoveries	Recovery of material issued for this work	700
	Security withheld	100
	Hire charges of tools and plants	600
	Recovery of materials issued for another work	900

Question 5: Write short note on “time limit for publicity of tenders” as provided in CPWD Works Manual – 2019.

Marks 5

Question 6: Choose the correct option in the following multiple-choice question.

Marks 22

- (i) Levy of compensation recovered from the contractor for delay in completion of work is creditable to:
- a. Revenue
 - b. Public Works Deposit
 - c. Suspense
 - d. None of the above
- (ii) Licence fee recovered from salaries is credited to:
- a. 0202
 - b. 0059
 - c. 0216
 - d. 1054
- (iii) Accounts of Works are based on initial records i.e.
- a. Measurement books
 - b. Contractors' Bill
 - c. Muster roll including Casual Labour Roll
 - d. Work charged Establishment Bill
- (iv) Performance guarantee money is refundable to contractor:
- a. After the final bill is paid
 - b. After issue of completion certificate to the contractor
 - c. After defect liability period is over
 - d. After final measurement is recorded in MB
- (v) Clause 1A of General Conditions of Contract (GCC) issued by CPWD deals with:
- a. Recovery of Security deposit
 - b. Forfeiture of Performance guarantee

- c. Refund of Earnest money deposit
 - d. Levy of compensation
- (vi) Compensation during war like situations shall be dealt under which clause of the GCC:
 - a. Clause 41
 - b. Clause 35
 - c. Clause 22
 - d. Clause 39
- (vii) Which of the following is incorrect about the restricted call of tender:
 - a. The work is required to be executed with great speed
 - b. Work is of special nature requiring specialized equipment
 - c. Restricted tenders are called with prior approval of DG CPWD
 - d. Restricted tenders are called with prior approval of concerned SDG
- (viii) The ERP system introduced by CPWD does not include at present:
 - a. Preparation of Detailed Estimate
 - b. Preparation of Preliminary Estimate
 - c. Preparation of NIT
 - d. Sanction of leave
- (ix) Which of the following is incorrect about the test check by the Executive Engineer:
 - a. It should be 10% of the measurements recorded by his/her subordinates
 - b. It should be in at least every alternate bill for works at headquarter
 - c. It should be in at least every third bill for works outside the headquarter
 - d. It should include at least few items test checked by the Assistant Engineer
- (x) The cutoff value of projects, above which all contracts are to be taken up under EPC mode is:
 - a. ₹150 crore

- b. ₹100 crore
- c. ₹50 crore
- d. ₹25 crore

(xi) A Work Abstract records:

- a. Total expenditure incurred on each work in a Division
- b. Total expenditure incurred on each work in a Sub-Division
- c. Transaction wise and sub-head wise detailed statement of monthly expenditure on each work
- d. Transaction wise and sub-head wise detailed statement of annual expenditure on each work