

**Government of India**  
**Central Public Works Department**  
**Departmental Examination for Assistant Executive Engineer/Assistant**  
**Engineer/Assistant Director (Hort)**  
**December, 2017**

**ACCOUNTS PAPER-II (with books)**

**Time :3 hrs.Max. Marks 100**

**Books allowed:** CPWD Account Code, FRs, SRs and Books of forms  
**Forms to be supplied :** 1. Cash Book (CPWD form 1)  
 2. Running Account Bill (CPWD form 26 and 26-A)  
 3. Contractor's ledger (CPWD form 43)

**(HELP BOOKS HAVING SOLVED EXAMPLES NOT ALLOWED)**

**Attempt all question. Questions carry marks indicates against each.**

**Question No. 1 :** Write up the Cash Book of Executive Engineer Project Division 1, CPWD New Delhi for the month of August, 2018 from the following particulars, Classify each transaction, Close the Cash Book and work out the closing balance.

**Marks 30**

		(in Rs.)
01-08-2017	Opening Balance	
	(1) Notes and Coins	₹ 8000
	(2) Revenue Stamps	₹800
	(3) Cheque dated 31.07.2017 in favour of contractor A lying undelivered.	₹80000
	(4) Self Cheque drawn on 31.07.2017	₹90000
	(5) Hand Receipt for Imprest with AE I	₹30000
	(6) Hand Receipt for Temporary Advance with AE II	₹36000
	(7) Cheque dated 26.07.2017 from Contractor C towards rent of labour sheds.	₹48000
03-08-2017	(1) Remitted into the Bank cheque dated 26.07.2017 received from supplier on that date	
	(2) Delivered cheque dated 31.07.2017 to Contractor A	
07-08-2017	(1) Sale proceeds of old T & P articles realized by Junior Engineer and remitted to Bank on 02.08.2017, challan received and incorporated in the Cash Book.	₹85000
	(2) Sale of tender forms.	₹95000
10-08-2017	(1) Encashed private self cheque dated 31.07.2017	₹48000
	(2) Paid salary of work charged chowkidar in-charge of Stores Godown Salary for July, 2017	₹9000



14-08-2017	(1) Paid M/s. XYZ on account of Advertisement for advertising tender notice by cheque no. AB12345 (2) Renewed time expired cheque for ₹. 6000 issued on 29-12-2017 in favour of Contractor B, and issued fresh cheque no. AB 12346 in lieu thereof	₹18000
16-08-2017	Received earnest money with tenders from the following contractors: i. Contractor B for cash ii. Contractor C Receipted challan	₹65000 ₹75000
21-08-2017	Paid by cheque no. AB 12347 to Contractor D on account of 2nd Running A/c Bill for "Construction of community Hall" as under:- Gross Value of work done Amount paid on 1 <sup>st</sup> . Running Bill Recoveries :- Cost of material Fine for bad work Income Tax Labour for other Work Security Deposit	₹350000 ₹170000 ₹130000 ₹90000 76000 ₹9000 ₹80000
25-08-2017	Sale proceeds of steel girders in project site	₹70000

**Question No. 2 :** Prepare the 2<sup>nd</sup> Running A/c Bill of contractor A B Builders for the work "Construction of residential Quarters" from the particulars given below and write the Pay Order.

**Marks 30**

Description of Items of work	Estimated unit rate	Qty. in Cum uptodate	Qty. in Cum paid in 1 <sup>st</sup> RA Bill (₹)
1. Earthwork in foundation trenches.	1000	90000	50000
2. Filling in foundation in cement concrete.	600	9000	5000
3. Brickwork in foundation.	4000	8000	6000
4. Brickwork in superstructure	5200	10000	6000
5. RCC for Roof slab	6200	4000	4000

The Contract is drawn on PWD 7 form with 10% above the Estimated rates.

In the first on account Bill, advance payment of ₹1,00,000 and ₹ 1,70,000 on items 4 and 5 above respectively were made, and maximum secured advance was also paid on the following materials brought to site.

- (a) Bricks 5,00,000 valued at rate of ₹ 8000 per 1000 (full assessed rate)



- (b) Steel 400 MT valued at rate of ₹. 50,000 per MT.

In the second Running Account Bill, further secured advance on 1,00,000 bricks brought to site was allowed. The cost of bricks and steel actually used since previous bill was recovered from the second running account bill. Bricks may be calculated at 5000 bricks per cum. Quantity of steel may be determined at 1% of RCC work done and taking the weight of steel at 7.8 MT per cum.

The following further recoveries are to be made from the 2<sup>nd</sup> RA Bill.

- (i) Security Deposit @ 5%
- (ii) Income Tax at 2%

**Question No. 3: Post the following transaction in the works-abstract of a major work for July 2017**

**Marks 20**

- (i) Paid to contractor 'A' as per details below:

(a) Brick work	₹ 7,00,000/-
Advance payment	₹ 90,000/-
Secured advance	₹ 80,000/-

- (b) Recoveries

Cost of cement	₹ 80,000/-
Security Deposit	10 %
Income tax	2 %
Hire charges of tools and plant	₹ 50,000/-

- (ii) Paid ₹ 4,50,000/- as cost of vitrified tiles which were issued to the contractor for the use in the item 'Flooring'. The tendered rate of the contractor for this item does not include the cost of tiles.
- (iii) Paid ₹ 50000/- undisbursed wages of labourers of the muster roll of previous month. These labourers were employed on brick work.
- (iv) Cartage charges paid ₹ 70,000/- for transporting the above materials from divisional store to the site. As per the agreement the place of delivery is divisional store.
- (v) Payment made to contractor 'B' for RCC work by cheque No. A 12345 for ₹ 7,00,000. Following recoveries have been made from the bill: PWD deposits : ₹ 2,00,000; Income Tax : ₹ 50,000/-; Cost of materials : ₹ 2,50,000.
- (vi) Paid salary of work charged establishment :
 

Gross amount	₹ 2,80,000/- ; undisbursed	₹ 45,000/-
--------------	----------------------------	------------



**Question No. 4 : What action is to be taken in regard to the following:-**

**Marks 20**

- i. Cancellation of a cheque issued by a Divisional Officers.
- ii. A mistake in classification is discovered in a recorded entry in the cash Book/Stock account after end of the month.
- iii. A loss of ₹ 1,00,000 by disposal of materials purchased for a work.
- iv. A supplier, to whom money is payable, refuses to give receipt in proper form.

\*\*\*\*\*