

**Government of India**  
**Central Public Works Department**  
**Departmental Examination for Assistant Executive**  
**Engineer/Assistant Engineer/Assistant Director (Hort.)**  
**March 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 North Division, CPWD New Delhi for the month of February, 2017 from the following particulars, Classify each transaction, Close the Cash Book and work out the closing balance.**

**Marks 30**

(in Rs.)

01-02-2017	Opening Balance	
	(1) Notes and Coins	8000
	(2) Revenue Stamps	2500
	(3) Cheque dated 31.01.2017 in favour of contractor XYZ lying undelivered.	250000
	(4) Self Cheque drawn on 31.01.2017	180000
	(5) Hand Receipt for Imprest with AEII	30000

	(6) Hand Receipt for Temporary Advance with AEIV	80000
	(7) Cheque dated 28.1.2017 from Contractor ABC towards rent of cement godown.	170000
03-02-2017	(1) Sale proceeds of old T & P articles realized by Junior Engineer and remitted to Bank on 02.02.2017, challan received and incorporated in the Cash Book.	25000
	(2) Sale of tender forms.	25000
09-02-2017	(1) Remitted into the Bank cheque dated 28.01.2017 received from supplier on that date	
	(2) Delivered cheque dated 08.01.2017 to Contractor XYZ.	
14-02-2017	(1) Received earnest money with tenders from the following contractors:	
	i. Contractor Mr. R Prakash for cash	70000
	ii. Contractor Mr. Arvind Singh DD	70000
17-02-2017	(1) Paid M/s. R Kumar on account of Advertisement for advertising tender notice by cheque no. AB 55553	38000
	(2) Renewed time expired cheque for Rs. 54000 issued on 12-12-2016 in favour of Contractor Mr Vikram Moghe, and issued fresh cheque no. AB 55554 in lieu thereof	
20-02-2017	(1) Encashed private self cheque dated 31.01.2017	25000
	(2) Paid salary of work charged Beldar Salary for January, 2017	22000
23-02-2017	Paid by cheque no. AB 55555 to Contractor PQR on account of 2 <sup>nd</sup> Running A/c Bill for "Construction of Community Centre as under:-	
	Gross Value of work done	680000
	Amount paid on 1 <sup>st</sup> . Running Bill	450000
	Recoveries :- Cost of material	290000



	Income Tax	58000
	Security Deposit	150000
27-02-2017	Sale proceeds of auction of dismantled steel from signage on Ring Road	370000

**Question No. 2 : Prepare the 2<sup>nd</sup> Running Account Bill of contractor M/S Kishan and Krishna from the following data in respect of work of construction of Brick culvert over drain.**

**Marks 30**

Items of work	Quantity as per bill no. 1	Quantity as per bill no. 2
1. Earthwork in Excavation at Rs. 40000 per 200 Cum	15000 Cum	32000 Cum
2. Cement concrete work in foundation M35 Grade at Rs. 9000 per Cum	8000 Cum	15000 Cum
3. First class brickwork in foundations at Rs. 1500 per Cum	2000 cum	10000Cum
4. First class brickwork at Rs. 1800 per Cum	500 cum	900 Cum
5. Reinforcement work at Rs. 65000 per T	40 T	60 T
6. Cement concrete work in Deck slab M-40 Grade at Rs. 12000 per Cum	3000 Cum	3500 Cum

In the First on Account Bill, Advance Payment of Rs 50,00,000 had been made. Maximum Secured Advance was also allowed on:

(a) 1,00,000 bricks, market rate being Rs. 7,500 per 1000 bricks.

(b) 25 T of Reinforcement, market rate being Rs. 45000 per T

In the 2<sup>nd</sup>RA Bill, an advance payment of Rs. 25,00,000 was made. The Secured Advance on bricks and reinforcement is to be recovered in full from this bill.

Security at usual rate of 5% is to be deducted from this bill. The following further deductions are also to be made from the 2<sup>nd</sup> Bill.

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- (i) Levy imposed on the contractor for delay in work-Rs. 5,00,000.
- (ii) Income Tax at the rate of 2%.

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

**Marks 20**

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

(a) Brick work	Rs. 2,50,000/-
Advance payment	Rs. 1,50,000/-
Secured advance	Rs. 1,50,000/-

- (b) Recoveries

Cost of cement	Rs. 3,00,000/-
Cost of steel Reinforcement	Rs. 6,00,000/-
Security Deposit	10 %
Income tax	2 %

- (ii) Paid Rs. 1,50,000/- as cost of Timber that was issued to the contractor for the use in the item 'Wooden Flooring'. The tendered rate of the contractor for this item does not include the cost of timber.
- (iii) Cartage charges paid Rs. 12,000/- for transporting the above materials from divisional store to the site. As per the agreement the place of delivery is divisional store.
- (iv) Payment made to contractor 'B' for RCC work by cheque No. A 55556 for Rs. 15,00,000. Following recoveries have been made from the bill: PWD deposits: Rs. 1,50,000; Income Tax : Rs. 1,50,000/-: Cost of materials : Rs. 4,50,000.
- (v) Paid salary of work charged establishment :  

Gross amount	Rs. 2,50,000/- ;	undisbursed	Rs. 25,000/-
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- (vi) Advance payment of Rs. 8,40,000 paid against proforma invoice to another Division Y for supply of 1000 bags of cement (Rs. 4,40,000) and 10 T of Reinforcement (Rs. 4,00,000) for this work. The cement received was issued to

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contractor at his agreement rate of Rs. 8500 per T and reinforcement was issued to contractor at his agreement rate of Rs. 46000 per T.

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

**Marks 20**

- (a) The counterfoil of one cheque-form in a completed chequebook was left blank. The Sub-Divisional Officer who used the book explained it by saying that the foil of the cheque was spoiled and was, therefore, removed by him and destroyed.
- (b) A mistake in classification is discovered in a recorded entry in the cash Book/Stock account after end of the month.
- (c) Capital cost of football ground attached to a residential building written off as the ground is beyond repairs.
- (d) Imposition of a fine of Rs. 7,50,000 on a contractor for the abandonment of his contract which necessitated departmental completion of the work at enhanced cost, and recovery of the same by the sale of Government Promissory Notes deposited by him as security.

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