

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
DEPARTMENTAL EXAMINATION FOR EXECUTIVE ENGINEER AND DEPUTY DIRECTOR (HORT.)
Accounts Paper-II (with-Books)
March, 2017

Time-3 Hours

Max. Marks : 100

Books allowed:- CPWA Codes, FRs, SRs and Books of forms

Forms to be supplied :- (1) Cash Book (CPWA-I) (2) Bill from (CPWA 26, 26A),
 (3) Contractor Ledger (CPWA-43), (4) Transfer Entry form (CPWA-53),
 (5) Work Abstract from (CPWA-33)

(HELP BOOKS HAVING SOVED EXAMPLES NOT ALLOWED)**Attempt all Questions. Questions carry marks as indicated against each.**

Q. 1. Post the following transactions of Contractor 'X' in the contractor's Ledger and Close the Ledger :-

Marks 15

- (a) There is no opening balance.
- (b) Paid First RA bill for work construction of college building as per details below:-
- | | |
|------------------------|--------------|
| (i) Value of work done | Rs. 1,50,000 |
| (ii) Advance payment | 35,000 |
| (iii) Secured Advance | 1,20,000 |
- (c) Issued 20 bags cement for work at (b) above @ Rs. 500/- per bag
- (d) Second Running Account Bill – Construction of college building as per details given below
- | | |
|--|----------|
| (i) Value of work done upto date | 3,50,000 |
| (ii) Recoveries: Advance payments | 35,000 |
| Secured Advance | 60,000 |
| Cost of cement issued | Full |
- (e) Issued steel worth of Rs. 40,000/- for work "Construction of Godown" on lump sum contract.
- (f) Paid First RA bill for work at (e) above as per details below:
- | | |
|---|----------|
| Approximate Value of work done up-to-date | 5,00,000 |
| Value of measured up addition & alterations | 1,00,000 |
| Recoveries made : | |
- (g) Security deposit @ 10% of work done with held
 Fine for bad work in the college building
- | | |
|--|--------|
| | 30,000 |
|--|--------|

- Q. 2. Prepare 2nd Running Account Bill of contractor 'N' for the work of "Construction of small tool factory" under Kanpur Central Division from the following details. Marks 20**
Also fill up Account of Secured Advance Form CPWA 26-A.

Item of work	Quantity executed up-to-date	Quantity executed as per 1st R A Bill	Unit	Rate Rs.
1. Earth work	4,000	2,000	Cu. M	80
2. Brick work in cement	250	150	Cu. M	3600
3. Stone flooring	200	-----	Sqm.	1000

- Advance Payment of Rs. 1,00,000 for R.C.C. work made in this bill.
- Secured Advance for 50,000 bricks was given in 1st R A Bill, the assessed rate is Rs. 4000 per 1000 bricks. Consumption of bricks to be assumed as 500 per cubic metre of brick work. The contractor allowed for secured advance of 40,000 bricks in this bill which brought and stacked by the contractor at site.
- Security Deposit to be deducted @ 5% and Income Tax @ 2%
- Cost of cement (for this work) be deducted for Rs. 50,000/- No recovery was made in previous bill.
- Charges for use of water on construction at the rate of one percent of upto date value of work done. This was not deducted in first RA bill.

- Q. 3. Post the following transactions in the Cash Book of the Executive Engineer, Road Division, for the month of September 2016, and Close the Cash Book giving an analysis of the Cash Balance. Marks 30**

DATE	Transaction	Amnt. in Rs.
01-09-2016	Opening Balance	
	(i) Cash in hand	Rs. 750
	(ii) Revenue Stamps	Rs. 30
	(iii) Service stamps	Rs. 50
	(iv) Indian Postal Order dated 29.08.2016 on account of sale of tender forms.	Rs. 1000
	(v) Un-disbursed LTC of work charge staff	Rs. 500
	(vi) Demand Draft on a local bank received on 28-08-2016 towards. Hire charges of Road Roller	Rs. 1000
	(vii) Self cheque No. 1002 dated 29.08.2016	Rs. 8000
02-09-2016	IPO cashed from Post office	Rs. 1000
03-09-2016	Remitted into the bank the following revenue realised on 01-09-2016 in cash (along with the demand draft of previous month)	
	i) Rent of Inspection Bungalows	Rs. 500
	ii) Sale proceeds of old T & P	Rs. 700
03-09-2016	Encashed self cheque	Rs. 8000
05-09-2016	Soiled notes sent to RBI for exchange with fresh notes were rejected to the extent of Rs. 50/-	
08-09-2016	LTC payment for Work Charge Staff	Rs. 500

08-09-2016	Paid 3 rd RA Bill of contractor 'P' for construction Culvert at Village Road cheque no. 1003	
	Value of work done since previous bill	Rs.275000
	Advance Payment	Rs. 60000
	Less Security deposit	Rs. 20000
	Income Tax 2%	
	Cement issued for work	Rs. 12000
12-09-2016	Returned cheque No. 1001 dated 28-8-2016 to contractor 'A' after obtaining signatures of Executive Engineer on it. This cheque was returned by the contractor on 04.09.2016 as Executive Engineer did not sign the cheque.	
13-09-2016	Cheque No. 1004 issued to Treasury Officer for purchase of Service Postage Stamps	Rs. 1500
19-09-2016	Temporary Imprest issued to SDO-I for payment to labour and other petty works	Rs. 8000
20-09-2016	Received from Sub Divisional Officer 'II' Cash Chalan for Rs. 200 remitted by him into the Bank on account of sale proceeds of fallen trees from road side.	
25-09-2016	SDO-I rendered his temporary imprest account as under :-	
	i) Payment to labour	Rs. 7500
	ii) Payment for carriage of office furniture	Rs. 200
	iii) Payment for carriage of stores material from Railway station to Stores	Rs. 100
	iv) Balance refunded in cash	
30-09-2016	Miscellaneous cash receipts of the month remitted into the treasury	

Q. 4. Post the following transactions in the works abstract of a major work for Marks 15 March 2016.

- (i) Paid salaries of Work Charged Establishment – Gross amount Rs. 15000; Recoveries on account of C.P.F. Rs. 2000; Net Rs. 13000.
- (ii) Received 5 tonnes of cement form stock – Issue rate Rs. 8600 per tonne Departmental charges 1% - Issued direct to the contractor Agreement rate Rs. 8500 per tonne.
- (iii) Cartage on the above cement Rs. 500 for conveyance from Stores to Work site. The agreement provided for issue of material at stores.
- (iv) Paid Muster Roll of labourers for clearance of site & other petty items of work Rs. 8000 out of the total Muster Roll account of Rs. 10000 balance remained undisbursed.
- (v) Received 2 tonnes of steel on transfer from work 'Construction of Hospital' at Rs. 22000 per tonne and issued to contractor.
- (vi) Paid to contractor 'Y' for work done :-

Work done since last bill:	
(a) Earthwork	Rs. 50000
(b) Brickwork in cement mortar	Rs. 120000
(c) RCC work	Rs. 500000

 Withhold 5% security deposit.

Recoveries to be made:-

- (k) 5 tonnes of cement issued at Rs. 8500 per tonne,
0.5 tonne steel at Rs. 21000 per tonne.
- (l) Fine for another work Rs. 5000
- (M) Hire charges of concrete mixer Rs. 3000
- (vii) Paid bill of contractor 'A' for Rs. 3000 towards erection of pandal & decoration charges for the foundation stone laying ceremony.
- (viii) Transferred 1 tonne of steel, surplus with the contractor to work 'Construction of staff quarters' at Rs. 22000 per tonne

Q. 5. Prepare transfer entries in the following cases where necessary :-

Marks 10

- (i) Value of cement transferred during October 2016 to work "Construction of a bridge on a State Highway" from the work "Construction of Government High School Building" Rs. 15000.
- (ii) 9 tonnes of cement @ Rs. 4200 per tonne transferred from "Constructing Hospital" to "Constructing a Bridge".
- (iii) Transfer of surplus material worth Rs. 50000 from the work of Constructing an allopathic Medical College Building to the of Construction of a Tank for Urban Water Supply.
- (iv) Transfer of surplus material worth Rs. 40000 (market value Rs. 35000) form work "Constructing a medical college building back to stroes.
- (v) Surplus material work Rs. 5000 at the original issue rate (Rs. 4500 at current market rate) returned to stock from work "Constructing a bridge".

Q. 6. Name any ten items which can be viewed from esewa management module.

Marks 10