

**Government of India**  
**Central Public Works Department**

**Departmental Examination for Assistant Engineer/Assistant Executive  
Engineer/Assistant Director of Horticulture**  
September, 2016

**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: Post the following transactions in the cash book of the Executive Engineer, ABC Division, for June 2016 indicating the classification and close it.**

**Marks 25**

01-06-2016	<b>Opening Balance</b>	
	(1) Notes and Coins (including soiled notes of Rs. 2500)	Rs. 15500
	(2) Stamps: Revenue – Rs. 50 Service postage Stamps-Rs. 350	Rs. 400
	(3) Indian Postal Order dated 30.05.2016 on account of sale of tender forms	Rs. 8500
	(4) Self cheque no. 53342 dated 25.05.2016	Rs. 80,000
	(5) Cheque dated 26.05.2016 received from X on account of hire charges of Tools and Plant.	Rs. 25,000

	(6) Cheque no. 1001 dated 30.05.2016 enclosed on favour of AE II towards Imprest.	Rs. 30,000
06-06-2016	(1) Encashed self cheque dated 25.05.2016 (2) Remitted cheque dated 26.05.2016 of X into Bank (3) Handed Cheque dated 30.05.2016 to AE II.	
10-06-2016	Soiled Notes sent to RBI for exchange with fresh notes were rejected to the extent of Rs. 2,000	
13-06-2016	Converted into interest-bearing security the 9 <sup>th</sup> installment of cash deposit recovered from a subordinate.	Rs. 50,000
17-06-2016	Cheque dated 26.05.2016 of X was returned by the bank dishonoured.	
20-06-2016	Received by cheque, Sale proceeds of articles issued from Stock. The amount included 10% supervision charges and 2% storage charges. The cheque was remitted into the bank for collection.	Rs. 16,80,000
22-06-2016	Hire charges of Road Roller recovered in cash from Krishna Machinery.	Rs. 1,72,000
26-06-2016	Purchased Revenue Stamps	Rs. 10,000
29-06-2016	Cash found short but made good by the person responsible for shortage.	Rs. 12,500

**Question No. 2 : Prepare the second Running Account Bill of contractor M/S SWADESHI BUILDERS from the following data in respect of work A.**

**Marks 25**

Item of work with Rate	Quantity as per R/A bill no. 5	Quantity as per R/A bill no. 6
i. Earthwork in hard soil @ Rs. 300 per cum	6000 Cum	12500 Cum
ii. First class brickwork @Rs. 8,200 per cum	1000 Cum	6500 Cum
iii. Woodwork in doors and windows @ Rs. 8,000 per sqm	.....	350 sqm
iv. Reinforcement @ Rs. 60,000 per MT	20 MT	45 MT



In the 5TH R/A Bill, Advance Payment of Rs.20,00,000 and Rs. 25,00,000 on items (ii) and (iv) respectively had been made. Maximum Secured Advance was also allowed on:

- (a) 1,00,000 bricks mentioned in item no. (ii), market rate being Rs.6,500 per 1000 bricks.
- (b) 50 MT of Reinforcement mentioned in item no. (iv), Market rate being Rs. 45000 per MT

In the 6TH R/A bill, an advance payment of Rs. 6,80,000 was made on item no. (iii)

(vii) 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 2nd bill:

- i. Excess payment of Rs 2,00,000 for another work.
- ii. Fine imposed on the contractor for substandard work-Rs.1,00,000.
- iii. Income Tax at the rate of 5%.

**Question No. 3: Post the following transactions of contractor Gamma constructions in the contractor's ledger and close the ledger: Marks 20**

- (a) There is no opening balance.
- (b) First Running Account bill – Construction of School building as per details below:

(i)	Value of work done	Rs. 85,80,000
(ii)	Advance payment	Rs. 9,50,000
(iii)	Secured Advance	Rs. 18,50,000
	<b>Total Payment</b>	<b>Rs.1,13,80,000</b>

- (c) Second Running Account Bill – Constructing School building as per details given below:

(i)	Value of work done up-to-date	Rs. 1,35,00,000
(ii)	Secured Advance adjusted	Rs. 6,00,000
(iii)	Advance payment adjusted	Rs. 6,50,000

- (d) First Running Account Bill on lump sum contract for Construction of stores as per details below:

(i)	Approximate value of work done up-to-date excluding measured up additions and alterations	Rs. 50,00,000
(ii)	Value of measured up additions and alterations	Rs. 10,00,000
(iii)	10% of work done with held as Security in full	

- (e) Penalty for substandard work in the School Building Rs. 2,00,000

— 3 —

**Question No. 4 : Post the following transactions in the work abstract of a Major work for month of MAY 2016**

**Marks 20**

- i. The payment on the 1<sup>st</sup> Running Account Bill to the contractor A contained the following items:
  - a) Earth work 1000 cum @ 50000 per 100 cum.
  - b) Cement concrete work 1000 cum @ 8000 per cum.
  - c) Advance Payment of Rs. 400000 for Brickwork
  - d) Brick work 500 cum. @ Rs. 7000 per cum
  - e) Deducted 5% as Security deposit.
- ii. Surplus material worth Rs. 1,00,000 was found at the site of the work that is unlikely to be of any use in the near future.
- iii. Paid Rs. 5,00,000, against Performa invoice, to another CPWD Division for supply of bitumen for material at site account of this work.

**Question No. 5: What safeguards exist to prevent double payment of:**

**Marks 10**

- (a) Bill of a contractor for the same work
- (b) Refund of deposit to a contractor

\*\*\*\*\*