

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS DEPARTMENT
Departmental Examination for Junior Engineer/ Section Officer (H)

Simple Accounts

April 2022

Time Allowed : 3 Hrs.

Maximum Marks: 100

Note: 1. Answer all the question.

2. Following forms and documents shall be supplied to the candidates.

(a) Running Account Bill Form No. CPWA 26

(b) Secured Advance Form No. CPWD 26-A.

Q 1. Prepare 4th Running Account Bill of M/s Balaji Traders for C/o Porta cabin for guard at IIIT, Allahabad from the following details:- [Marks 20].

S.N.	Item of Work	Agmt.Rates (Rs)	Unit	Quantities Executed	
				In 3rd RA Bill	Up-to-date
1.	Earth in Excavation	360/-	Cum	2200 cum	3900 cum
2.	Cement concrete 1:5:10 in Foundation	7200/-	Cum	70 cum	312 cum
3.	Brick work in foundation	5200/-	Cum	52Cum	52 Cum
4.	Steel reinforcement	71/-	Kg.	4500 Kg	8540 kg
5.	Design mix M-25 Grade concrete	8300/-	Cum	76 cum	192 cum
6.	Brickwork in cement mortar 1:6	5500/-	Cum	Nil	55cum
7.	Shuttering in column	325	Sqm	55 Sqm	112 Sqm.

a) This is percentage rate tender and the contractor has quoted 02.50% above ECPT.

b) Part rate for Item No. 2 Cement Concrete 1:5:10 in Foundation is Rs. 6200/- per cum in 3rd RA Bill and full rate in 4th RA Bill.

c) Part rate for Item No. 6 Brickwork in cement mortar 1:6 is Rs. 5200/- per cum in 3rd RA Bill and Rs. 5400/- per Cum in 4th RA Bill.

d) Secured Advance was paid in the last RA Bill for reinforcement @ Rs. 50000/- per MT. All reinforcement has been consumed and balance quantity at site is NIL.

- e) Amount of Rs. 1, 50,000/- withheld till 3rd RA Bill for not achieving 2nd Milestone is to be released in this bill on achieving the 2nd Milestone.
- f) The following recoveries are to be made from the bill.
 - i. Security deposit at 2.5% of the gross amount of running bill.
 - ii. Income Tax @2% of the gross amount of running bill.
 - iii. Mobilization advance of Rs. 10, 00,000/- was paid in 3rd RA Bill, out of which principal Rs. 5, 00,000/- is to be recovered in this bill.
 - iv. Interest on Mobilization advance with simple interest @10% per annum for 60 days.
 - v. SGST@1% and CGST @ 1%.
 - vi. Labour Cess @ 1%.
 - vii. Rs. 45,000/- to be recovered on account of non-deployment of Engineering Staff at site as per stipulation in the agreement.
 - viii. Rs.500/- to be recovered on account of non submission of FLR.

Q 2. Prepare secured advance account of contractor M/s Hindustan construction Co. for 3rd R/A Bill and post in Form 26-A from the following data.
[Marks 20].

- a. Secured advance on 1,00,000 AAC bricks @ Rs. 5200/- per thousand bricks was outstanding in the previous RA Bill out of which 80,000 bricks have been used in the work, further 80,000 more bricks have been brought at site since previous bill.
- b. The secured advance for 900 sqm vitrified tiles was given @ Rs. 750/- per sqm, quantity consumed in the work since previous bill is NIL and further 400 sqm vitrified tiles brought at the site since previous bill. Agency has not submitted comprehensive insurance cover for the full cost of the tiles brought at site since last bill paid.
- c. Secured Advance was also paid for 200 cum stone aggregates at rate of Rs. 1800/- per cum. Balance stone aggregate now at site is nil.
- d. Contractor brought 1200 MT Cement at purchase rate of Rs. 6300/- per MT and furnished comprehensive insurance cover for the full cost.
- e. Contractor brought 200 Sqm. Glass of 6 mm. , 150 Cum fine sand and 2500 litres of Diesel at site and submitted the bill /challan etc. to Junior Engineer , who further assessed the rates for secured advances Rs. 200/-

per Sqm for glass , 500/- per Cum for fine sand and Rs. 45/- per litre for Diesel respectively..

Q 3. Write short notes on any four of following:- [Marks 4 X 2.5=10].

- a. Standard Measurement book.
- b. Plinth Area Rates (PAR).
- c. Dispute Redressal Committee (DRC).
- d. Clause 32 of General condition of contract 2020(maintenance) .
- e. Foreclosure of agreement.
- f. Rescheduling of Mile Stone

Q 4. What are the financial powers delegated to AE/AEE/AD (H) and EE /DD (H) as per CPWD Works Manual amended upto date? [Marks 5 X 2=10].

- a. To issue completion certificate of a work
- b. Award of work without call of tender.
- c. Sanction to deviation items within his own power of T/S .
- d. Declaring stores as unserviceable or surplus.
- e. Acceptance of single tender with or without negotiation.

Q 5. Differentiate between any four following:- [Marks 4 X 2.5=10].

- a. Advance payment for work done & measured **AND** Advance payment for bill under scrutiny in division office.
- b. Extension of time and withheld for milestone.
- c. Performance Guarantee and Earnest Money.
- d. Clause 10 C and Clause 10 CA
- e. Deposit work and work under authorization.
- f. Plinth area and carpet area
- g. Head of account 2216 and 4216

Q 6. Describe the CPWD Works Manual provision for any four of the following: [Marks 4 X 2.5=10].

- a. EPC contract.
- b. Deposit works.
- c. Supplementary agreement.
- d. Refund and Forfeiture of EMD.

- e. Deviation on tendered amount in maintenance contract – recent provisions
- f. Action to be taken in the running agreement after death of main Contractor

Q 7. Describe any four in brief.

[Marks 4 X 2.5=10].

- a. Regional Works Board.
- b. Hindrance Register.
- c. Inspection Register.
- d. Preliminary drawing and detailed drawing.
- e. Log book
- f. Extra ordinary special repair (EOSR)

Q 8. State whether following statement are true or false?

[Marks 10 X 1=10].

- a. Revised approval of client for deviation within $\pm 10\%$ of the AA&ES do not required.
- b. Executive Engineer can record final completion certificate for the work with tender amount Rs. 190 lacs before finalization of bill.
- c. Advance payment against work done and not measured can be allowed by EE under his own power of delegation.
- d. Earnest Money for the work can be deposited by cheque.
- e. Secured advance is admissible on fuel with comprehensive insurance cover of desired value.
- f. Executive engineer can sanction Extension of time cases (EOT) with suitable levy of compensation @ rate given in clause 2 of agreement.
- g. For inviting the tender, publishing of press notice in news papers is mandatory.
- h. Secured advance is payable for materials which is yet to be received at site and still in transit.
- i. The ESI and EPF contribution on the part of employee paid by the contractor against the WORK ORDERS is reimbursable to him.
- j. Clause 12 and clause 25 are applicable in WORK ORDERS issued through spot quotations.