

Central Public Works Department
Departmental Examination for Junior Engineer/Section Officer (H)
Simple Accounts
DECEMBER, 2022

Maximum Marks:100

Time Allowed: 3 Hours

- Note:1. Answer all the questions.
2. Following forms shall be supplied to the candidates.
(a) Running Account Bill Form No. CPWA26
(b) Secured Advance Form No CPWA26-A

Q.1 Prepare 2nd Running Account Bill of M/s Quality Construction Co. for Construction of Hostel Building from the following details:- (Marks30)

| Sl. | Items of Work | Rates (Rs.) | Unit | Quantities Executed | |
|-----|--------------------------------|-------------|------|----------------------------|------------|
| | | | | In 1 st RA Bill | Up-to-date |
| 1 | Earthwork in excavation | 191/- | cum | 800 cum | 9000 cum |
| 2 | Cement Concrete in Foundations | 6000/- | cum | 50 cum | 126 cum |
| 3 | Steel reinforcement | 68/- | kg | 3400 kg | 33300 kg |
| 4 | Brickwork in Cement mortar | 6800/- | cum | 110 cum | 290 cum |
| 5 | 12 mm Cement Plaster | 254/- | sqm | Nil | 291 sqm |

- This is percentage rate tender and the contractor has quoted 1% below.
- Part rate for Item No. 2 Cement Concrete in Foundation is Rs. 5400/- per cum in both bills.
- Secured Advance was paid in the 1st RA Bill for 11000 bricks @ Rs. 4800 per thousand bricks. All bricks have been consumed and balance quantity at site is nil.
- Contractor has brought 6000 m PVC pipe at purchase rate of Rs. 240 per metre at the site to be used for the work.
- Amount of Rs. 5,00,000/- withheld from 1st RA Bill for not achieving 1st Milestone, is to be released in this bill on achieving the 2nd Milestone.
- The following recoveries are to be made from the bill:-
 - Security deposit @ 2.5% of the gross amount of running bill.
 - Income Tax @ 2% of the gross amount of running bill.
 - SGST@1% and CGST @ 1%.
 - Mobilization advance of Rs. 13,00,000/- was paid in first RA Bill, out of which principal Rs. 3,00,000/- is to be recovered in this bill.
 - Interest on Mobilization advance at simple interest @ 8 % per annum for 40 days.
 - Royalty 39000/-.

Q.2 Prepare Secured Advance Account of Contractor "M/s Oriental Construction Co." for 2nd R/A Bill, and post in Form 26-A from the following data: (Marks10)

- Secured Advance on 23000 kg reinforcement steel@ Rs. 50/-per kg was outstanding in the 1st RA Bill, out of which 11,000 kg reinforcement steel has been used in the work. No further steel has been brought at site.
- The secured advance for 2000 sqm Granite stone was given @ Rs. 900 per sqm, quantity consumed in the work in this bill is nil.
- Secured Advance was paid for 150 cum stone Aggregates at rate of Rs.2100 per cum. Balance stone aggregate at site is nil.
- Secured Advance on 90000 bricks@ Rs. 5200 per thousand bricks was outstanding in the 1st RA Bill. Out of which 65000 bricks have been used in the work, further 19000 bricks have been brought to site of work.

Q. 3 Describe the following: (Marks 4x2.5=10)

- a. Inspections by CPWD Officers for safety of buildings
- b. Modes of Execution of EPC Contracts
- c. Test checking of Measurements by the Assistant Engineer
- d. Review of Measurement Books by Divisional Accountant

Q.4 What are the financial power delegated to AE/AEE/ADH and EE/DD(H)? (Marks 5x2=10)

- a. Sanction to extra /substituted items
- b. Sanction to deviation in quantities of agreement items
- c. Accord of Technical Sanction to detailed estimates
- d. Acceptance of Single tender
- e. Individual Supply Order for purchase of items through GeM Portal

Q. 5. Differentiate between following: (Marks 5x2=10)

- a. Preliminary Estimate and Detailed Estimate.
- b. Earnest Money and Security Deposit.
- c. Advance payment for work done and measured and Advance payment for work done but not measured.
- d. Site Order Book and Inspection Register
- e. Computerized MB and e-MB (PFMS Module).

Q. 6. Write short notes on following: (Marks 4x2.5=10)

- a. Completion Certificate of work
- b. Hand Receipt
- c. Special Repairs
- d. Permanent Imprest

Q. 7. Give full form of abbreviations and explain their relevance (any five):(Marks 5x2=10)

- | | |
|---------|----------|
| a. ERP | b. PFMS |
| c. TPQA | d. GHAR |
| e. GeM | f. GRIHA |

Q. 8. State whether following statements are true or false:- (Marks 10x1=10)

- 1) In case of delay in payment of final bill after prescribed time limit, as per clause 9 of GCC, a simple interest @ 5 % per annum shall be paid to the contractor.
- 2) For maintenance work deviation beyond 1.5 times of tendered amount can be approved by SE/CE.
- 3) Permanent Imprest of Rs. 12000/- can be issued to AE.
- 4) Secured advance is admissible on glass on furnishing comprehensive insurance cover.
- 5) The ESI and EPF contribution on the part of employer paid by the contractor is reimbursed to contractor.
- 6) The government property shall generally be insured.
- 7) Technical representative can look after another work also.
- 8) Earnest Money is refunded to the tenderer after depositing Performance Guarantee.
- 9) Executive Engineer can record final completion certificate of agreement amounting up to Rs. 8 cr.
- 10) Contract can be foreclosed under clause 15 of GCC.

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