

Central Public Works Department
Departmental Examination for Junior Engineer/Section Officer (H)
Simple Accounts
JULY 2018

Time Allowed: 3 Hours

Maximum Marks:100

- Note 1. Answer all the questions.
2. Following forms and documents shall be supplied to the candidates.
(a) Running Account Bill Form No. CPWA 26
(b) Secured Advance Form No CPWA 26-A

Q.1 Prepare 2nd Running Account Bill of M/s Royal Construction Co. for construction of Dispensary Building from the following details:- (Marks 30)

Items of Work	Rates (Rs.)	Unit	Quantities Executed	
			In 1 st RA Bill	Up-to-date
1. Earthwork in Excavation	190/-	cum	2400 cum	2100 cum
2. Cement Concrete in Foundations	5500/-	cum	30 cum	112 cum
3. Steel reinforcement	58/-	Kg	4500 kg	27400 kg
4. Design mix M-25 grade concrete	6900/-	cum	15 cum	90 cum
5. Brickwork in Cement mortar	6200/-	cum	Nil	60 cum

- This is percentage rate tender and the contractor has quoted 10% below.
- Part rate for Item No. 2 Cement Concrete in Foundation is Rs. 4900/- per cum in both bills.
- Secured Advance was paid in the 1st RA Bill for 21,000 bricks @ Rs. 4500 per 1000 bricks. All bricks have been consumed and balance quantity at site is nil.
- Contractor has brought 7000 m RCC pipe at purchase rate of Rs. 250 per metre at the site to be used for the work.
- In the 1st RA Bill advance payment of Rs. 3,00,000 was done for work done but not measured. This advance is to be recovered in this bill.
- Amount of Rs. 2,00,000/- 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 at 2.5% of the gross amount of running bill.
 - Income Tax @ 2% of the gross amount of running bill.
 - Mobilization advance of Rs. 21,00,000/- was paid in first RA Bill, out of which principal Rs. 4,00,000/- is to be recovered in this bill.
 - Interest on Mobilization advance with simple interest @ 10 % per annum for 45 days.
 - Labour Cess @ 1%.

Q. 2 Prepare Secured Advance Account of Contractor "M/s Unit Construction Co." for 2nd R/A Bill, and post in Form 26-A from the following data. (Marks 10)

- Secured Advance on 45,000 Kg Structural steel @ Rs. 35/-per Kg was outstanding in the 1st RA Bill, out of which 19,000 kg structural steel has been used in the work, further 30,000 kg structural steel has been brought at site.
- The secured advance for 3000 sqm Kota stone was given @ Rs. 400 per sqm, quantity consumed in the work in this bill is nil.
- Secured Advance was also paid for 200 cum stone Aggregates at rate of Rs.1800 per cum. Balance stone aggregate at site is nil.
- Contractor brought 600 MT Cement at purchase rate of Rs. 5300 per MT and furnished comprehensive insurance cover for the full cost.

P.T.O.

Q. 3 Write short notes on any four of following:

(Marks 4x2.5=10)

- a. Responsibilities of field officers in respect of payment of wages to the labour
- b. Clause 2 A (Incentive for Early Completion)
- c. Third Party Quality Assurance
- d. Completion certificate for the work
- e. Smart Imprest Card

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

(Marks 5x2=10)

- a. Accord of A/A & E/S to Minor works.
- b. Award of work without call of tender
- c. Sanction to extra /substituted items.
- d. Declaring stores as unserviceable or surplus
- e. Acceptance of lowest tender

Q. 5. Differentiate between any four following:

(Marks 4x2.5=10)

- a. Preliminary Estimate and Revised Preliminary Estimate.
- b. Earnest Money and Security Deposit.
- c. Secured Advance and Advance Payment.
- d. Advance payment for work done and measured and Advance payment for work done but not measured.
- e. Computerized MB and e-MB (PFMS Module).

Q. 6. Describe the CPWD Works Manual provision for any four of the following:

(Marks 4x2.5=10)

- a. Revised Administrative Approval and Expenditure Sanction
- b. Deposit works
- c. Technical sanction
- d. Test checking of Measurements by the Assistant Engineer
- e. Publicity of Tender

Q. 7. Describe any four in brief:

(Marks 4x2.5=10)

- a. Register of Buildings
- b. MAS Register
- c. Dismantled material account
- d. Maintenance of Registers of Tests
- e. Inspection of buildings/ installations for safety by JE and AEs

Q. 8. State whether following statements are true or false:-

(Marks 10x1=10)

- a. In case of delay in payment of final bill after prescribed time limit, a simple interest @ 10% per annum shall be paid to the contractor.
- b. The Superintending Engineer is competent to declare Government vehicles as surplus or unserviceable.
- c. For maintenance work deviation beyond 1.25 times of tendered amount and up to 1.50 times of tendered amount shall be approved by CE.
- d. The Superintending Engineer is empowered to accept /challenge arbitration award of Rs. 12 lakhs.
- e. Secured advance is admissible on sand on furnishing comprehensive insurance cover.
- f. Water charge @ 1% is recoverable, if water is taken by the contractor from the hand pump constructed by the Government.
- g. For a work estimated to cost Rs. 4.5 lakhs, publishing of press notice in newspapers is mandatory.
- h. Secured Advance is payable upto 90% of the assessed value of any materials which has been brought on the site.
- i. The ESI and EPF contribution on the part of employer paid by the contractor is reimbursed to him.
- j. The government property should not normally be insured.