

Central Public Works Department
Departmental Examination for Junior Engineer/Section Officer (H)

Simple Accounts

_____2021

Time Allowed: 3 Hours

Maximum Marks: 100

Note 1. Answer all the questions.

2. Answer the question as per the GCC 2020 & CPWD Works Manual 2019 wherever is applicable

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 26A
- c) Works Abstract Form No. CPWA 33
- d) Transfer entry Form No. CPWA 53.

Q. 1 Prepare the Second Running Account Bill of Contractor M/s ABC Indian Pvt Ltd for the Work (CPWA 26 & 26A):-
(Secured Advance-10 Marks)
(Running Account Bill-15 Marks)

1) Date of Start: 10-01-2020

2) Date of Payment of Previous Bill: 25-03-2020

3) Agreement No. 9/2019-20/CD-II

4) Division: Construction Division -II

5) Sub-Division: 5

S. NO.	Item of Work	Rate	Quantity as per Bill no. 1	Up-to-date quantity as per bill no. 2
i	Earth work in hard soil	₹ 200 per 100 M ³	4000 Cu. M.	7500 Cu. M.
ii	Lime concrete work in foundation	₹ 800 per 10 M ³	1000 Cu. M.	1500 Cu. M.
iii	1 st class brickwork in lime in foundation and plinth	₹ 1200 per 10 M ³	----	600 Cu. M.
iv	1 st class brickwork in white lime	₹ 1250 per 10 M ³	----	200 Cu. M.
v	1 st class brickwork in cement & sand	₹ 1500 per 10 M ³	9 Cu. M.	9 Cu. M.
vi	RCC Sun shades over doors and windows	₹ 250 each	10 Nos.	10 Nos.
vii	Woodwork in doors & windows	₹ 1500 per Sq. M.	----	----

In the first On Account Bill, Advance payment of ₹ 45,000.00 and ₹ 12,500.00 on items iii and iv respectively had been made. Maximum Secured advance was also allowed on:

- a) 60000 bricks, market rate being ₹ 560 per 1000 bricks
- b) 80 wooden planks, market rate being ₹ 240 per plank

- c) 1000 Cu. M. stone ballast used for lime stone concrete work mentioned in item no. ii, market rate being ₹ 160 per 10 Cu. M.

Note: The reduced rate of Secured Advance should be as per Latest GCC 2020 or as per CPWD Works Manual 2019.

In the 2nd bill, an advance payment of ₹ 15000.00 was made on item no. vii.

The Secured advance on bricks & stone ballast is recovered in full from this bill.

Security Deposit at a rate of 2.5% is to be deducted from this bill. The following further deductions are also to be made from the 2nd Bill:-

- i) Value of 100 bags of cement supplied to the contractor for this work at ₹ 75 per bag.
- ii) Excess payment of ₹ 3250.00 for another work.
- iii) Fine imposed on the contractor for bad work - ₹ 5000.00
- iv) Hire charges for Tools & Plant - ₹ 1500.00
- v) Income tax recovery @ 1%

Q.2 Post the following transaction in the Works Abstract (Form CPWA 33) of a major work 'A' of 'X' Division of the month May 2016.

(Marks 15)

- (i) Paid to contractor 'A' as per detail below:

(a)	Brick Work	₹ 30000/-
	Advance Payment	₹ 5000/-
	Secured Advance	₹ 5000/-

- (b) Recoveries

Cost of Cement	₹ 5000/-
Security deposit	2.5%
Income tax	2 %
Hire charges for tools & plant	₹ 1000/-

- (ii) Cement borne on material account value ₹ 3000/- transferred to another work.

(iii) Paid ₹ 10000/- as cost of ceramic tiles which were issued to the contractor for the use in the item 'Flooring'. The tendered rate of the contractor for this item does not include the cost of tiles.

(iv) Paid ₹ 1000/- undisbursed wages of labourers of the muster roll of previous month. These labourers were employed on brick work.

(v) Paid muster rolls for rectifying the defects noticed in the work executed by contractor 'B' for RCC work:

Gross amount	₹ 500/-;	Undisbursed	₹ 100/-
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(vi) Received 20 MT of cement from stock—issue rate ₹ 2600/MT issued cement to contractor 'C' at the stipulated rate of ₹ 2800/MT.

(vii) Cartage charges paid — ₹ 2000/- for conveying the above material from divisional store to the site. As per the agreement the place of deliver is divisional store.

(viii) ₹ 5000/- out of the muster roll for ₹ 6000/- for brickwork disbursed leaving an undisbursed amount of ₹ 1000/-.

(ix) Payment made to the contractor 'B' for RCC work by cheque No. A7950 for ₹ 90000. Following recoveries have been made from the bill: P.W. Deposits: ₹ 12000/-; Income tax: ₹ 2400/-; Cost of materials: ₹ 15600/-.

(x) Paid salary of work charged establishment:

Gross	₹ 2500/-; undisbursed	₹ 400/-
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(xi) Against advance payment of ₹ 15000/- paid against proforma invoice to another Division Y for supply of 800 tiles (₹ 8000/-) and 3500 bricks (₹ 7000/-) for this work, the tiles received were issued for use on work direct, and bricks were issued to contractor at his agreement rate of ₹ 250 per 100 bricks.

Q. 3 Prepare transfer entries to rectify or adjust the following:-

(Marks 4x2.5=10)

(a) ₹ 1000.00 being the value of steel issued to the contractor for the work "Constructing Government Residences" was debited to 2059 Public Works; Suspense; Miscellaneous Works Advances.

(b) Timber worth ₹ 3500.00 received from the Forest Department and issued direct to work "Constructing Government Residences" was debited to Suspense Head "Stock".

(c) ₹ 500.00, Income Tax Recovered from the bill of a contractor credited as rent receipt of State Public Works Department.

(d) Transfer of surplus material ₹ 450.00 from the work "Constructing Office building GPOA" to "Construction Dispensary for ESIC under deposit head".

Q. 4 Write short notes on any eight of following:

(Marks 8x2.5=20)

- Integrity Pact
- Clause 3 of GCC 2020
- Clause 10 CA of GCC 2020
- Clause 7A of GCC 2020
- Safety Measure for digging of bore holes as per CPWD Safety Code.
- Clause 41 of GCC 2020
- Procedure of purchase of material through tender/quotation as per CPWD Works Manual 2019.
- Skill India Policy of CPWD
- Classification of Maintenance Works in Existing building
- Disposal of Government Buildings

Q. 5 CPWA Form Number of the following:

(Marks 20x0.5=10)

- Contractor Ledger
- Hand Receipt
- Lump sum Contract RA Bill
- Standard Measurement Book
- Schedule of Deposits
- Register of Goods Received Sheet
- Cash Book

- h) Monthly Account
- i) Imprest Cash Account
- j) Tools and Plant Ledger
- k) Register of Material-at-Site Account
- l) Pay Bill of Work Charged Establishment
- m) Detailed Completion Report
- n) Schedule of Deposit Works
- o) Transfer Entry Book
- p) Stock Account
- q) First and Final Bill
- r) Survey Report of Stores
- s) Casual Labour Roll
- t) Bin Card

Q. 6 Fill in the Blank:

(Marks 10x1=10)

- a. CPWD Form _____ is generally used where the purchase of material involved.
- b. CPWD Form 12 is used for _____ Contract.
- c. Clause 10D of GCC 2019 deals with _____.
- d. _____ Contract system for Maintenance/ Minor Works is suitable for repetitive nature of jobs which requires immediate start and uniformity of rate.
- e. Clause _____ deals with Compensation for Delay.
- f. Clause _____ deals with Action in case Work not done as per specification.
- g. Regarding safety of building/structure the Junior Engineer inspects all buildings /structures _____ a year and record a certificate to that effect.
- h. Standard Time limit for publicity of tenders as per CPWD Works Manual 2019 _____ days in the case of works with estimated cost put to tender upto Rs. 5 Cr.
- i. All the tenders should be invited on behalf of the _____.
- j. Special purpose vehicle created for the work on _____ of funding.

Q. 7 Choose the correct Option:

(Marks 10x1=10)

i) Tick the incorrect statement about Muster Roll (Form 21) when it is said that it is used to record:

- a) attendances of the labourers and Work Charged Establishment.
- b) their daily attendance, and fines
- c) the progress of work if it susceptible of measurement.
- d) the payment of wages of Muster Roll Labour.

ii) Daily transaction of Cash and cheques are kept in a PWD Divisional Office in Cash Book:

- a) In Form CPWA 1
- b) In Form CPWA 2
- c) In Form CPWA 3
- d) In Form CPWA 1A.

iii) Cash Balance Report is prepared in a PWD Division in :

- a) In Form CPWA 1
- b) In Form CPWA 5
- c) In Form CPWA 3
- d) In Form CPWA 1A

iv) Detailed Measurement Book is kept in Form:

- a) Form 24
- b) Form 21
- c) Form 23
- d) Form 23A

v) Contractor's Ledger is prepared by:

- a) SDO's office
- b) Divisional Office
- c) Contractor
- d) By the section officer incharge.

vi) Work Abstract in Form 33 has no provision to show:

- a) Date of commencement and due date of its completion.
- b) Expenditure in the month & Rate of cost of each sub-head.
- c) Expenditure & work done up to the end of the current month.
- d) Estimated cost for each sub-head of work.

vii) Work slip to report excess expenditure is prepared in:

- a) Form 29
- b) Form 38
- c) Form 39
- d) Form 39A

viii) Schedule of debit of stock is prepared in:

- a) Form 29
- b) Form 34
- c) Form 28
- d) Form 16

ix) Entries of receipt and issue of stock are made at the end of the month in the schedule dockets of works from:

- a) Goods received sheets and indents
- b) Omnibus Transfer entry of the month
- c) Stock account
- d) Summaries of stock receipts and of Indents.

x) Bill of Contractor Form 24 is used for:

- a) Advance Payment
- b) Payment of secured advances
- c) Intermediate payment
- d) None of the above