

CENTRAL PUBLIC WORKS DEPARTMENT  
DEPARTEMENT EXAMINATION For Junior Engineer/Section officer (H)  
Simple Accounts  
June 2019

Time Allowed: 3 Hours

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 3<sup>rd</sup> Running Account Bill of M/s Stadar Buildcon for construction of National Gallery of Modern Art from the following details:- **(Marks 20)**

Items of Work	Rates (Rs.)	Unit	Quantities Executed	
			In 2 <sup>nd</sup> RA Bill	Up-to-date
1. Earth in Excavation	230/-	cum	3200 cum	5100 cum
2. Cement concrete in Foundation	7500/-	cum	30 cum	112 cum
3. Steel reinforcement	65/-	kg	7600 kg	36540 kg
4. Design mix M-25 Grade concrete	7900/-	cum	78 cum	190 cum
5. Brickwork in cement mortar	6700/-	cum	Nil	160 cum

- This is percentage rate tender and the contractor has quoted 11.5% below.
- Part rate for Item No. 2 Cement Concrete in Foundation is Rs. 5600/- per cum in 2<sup>nd</sup> RA Bill and Rs. 5100/- per cum in 3<sup>rd</sup> RA bill.
- Secured Advance was paid in the 2<sup>nd</sup> RA Bill for 48,000 bricks @ Rs. 5000 per 1000 bricks. All bricks have been consumed and balance quantity at site is nil.
- Contractor has brought 7000 Kg structure steel at purchase rate of Rs. 90 per Kg. at the site to be used for the work.
- In the 2<sup>nd</sup> RA Bill advance payment of Rs. 5,00,000 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 2<sup>nd</sup> RA Bill for not achieving 1<sup>st</sup> Milestone, is to be released in this bill on achieving the 2<sup>nd</sup> 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. 26,00,000/- was paid in 2<sup>nd</sup> RA Bill, out of which principal Rs. 10,50,000/- is to be recovered in this bill.
  - Interest on Mobilization advance with simple interest @ 10% per annum for 75 days.
  - SGST@1% and CGST@1%
  - Labour Cess @ 1%
  - Rs. 3,00,000/- to be recovered on account of non-deployment of Engineering staff at site as per stipulation in the agreement.

Q.2 Prepare secured advance account of contractor "M/s Alliance construction Co. for 2<sup>nd</sup> R/A Bill and post in Form 26-A from the following data. (Secured advance on Elect. material is not admissible) **(Marks 20)**

- a. Secured advance on 1,00,000 FPS bricks @ Rs. 5,000 per thousand was outstanding in the 1<sup>st</sup> RA Bill out of which 90,000 bricks have been used in the work, further 2,00,000 bricks have been brought at site since previous bill.
- b. The secured advance for 1000 sqm. tiles was given @ Rs. 800 per sqm, quantity consumed in the work since previous bill is nil and further 500 sqm tiles brought at the site since previous bill.
- c. Secured Advanced was also paid for 300 cum stone Aggregates at rate of Rs. 1800 per cum. Balance stone aggregate at site is nil.
- d. Contractor brought 1800 MT Cement at purchase rate of Rs. 6500 per MT and furnished comprehensive insurance cover for the full cost.
- e. Contractor brought 200 Nos. light fixture at purchase rate of Rs. 1900/- each at site and submitted the bill/challan etc. to Assistant Engineer(E).

Q.3 Write short notes on any four of following

**(Marks 4x 2.5= 10)**

- a. Measurement book.
- b. Contract.
- c. Third Party Quality Assurance.
- d. Clause 19 of General condition of contract.
- e. Permanent Imprest.

Q.4 What are the financial power delegated to AE/AEE/ADH and EE/DD(H) as per CPWD Works Manual 2014 amended upto date ?

**(Marks 5 x 2=10)**

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

Q.5 Differentiate between any four following:

**(Marks 4 x 2.5=10)**

- a. Extra item and substitute item.
- b. Performance Guarantee and Earnest Money.
- c. Percentage rate tender and item rate tender.
- d. Deposit work and work under authorization.
- e. Permanent imprest and temporary advance.



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. Preliminary drawing and detailed drawing.
- d. Supplementary agreement.
- e. Central Works Board.

Q.7 Describe any four in brief  
(Marks 4 x 2.5=10)

- a. Standard Measurement Book.
- b. MAS Register.
- c. Dismantled material account.
- d. Maintenance of Register of Tests.
- e. Site Order Book.

Q.8 State whether following statement are true or false:  
(Marks 10 x 1= 10)

- a. Item deviating within  $\pm 10\%$  of the stipulated quantity in the agreement do not require approval.
- b. For the work costing Rs. 50 Lacs required completion certificate issued by Superintending Engineer before finalization of bill.
- c. Spot quotation can also be collected by Junior Engineer.
- d. Earnest Money for the work estimated cost Rs. 90 crore should be 1.8 crore.
- e. Secured advance is admissible on sand on finishing comprehensive insurance cover.
- f. Purchase of goods upto the value of Rs. 25,000/- on each occasion may be made without inviting quotation or bids on the basis of certificate recorded by competent authority.
- g. For a work estimated to cost Rs. 1000 crore, publishing of press notice in newspapers is mandatory.
- h. Secured advance is payable upto 90% of the assessed value of any materials which are in transit.
- i. The ESI and EPF contribution on the part of employee paid by the contractor is reimbursed to him.
- j. Tender for the demolition of the building and removal of debris is invited by using CPWD form 7.