

## QUESTION PAPER

**Departmental Examination for Junior Engineer/Section Officer (H)**

**Simple Accounts**

**MARCH 2017**

**Time Allowed : 3 Hours**

**Maximum Marks : 100**

**Note 1. Answer all the questions.**

**Note 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 the 3<sup>rd</sup> Running Account Bill of M/s XYZ Pvt. Ltd. for the construction of a School Building from the following details :- (Marks 30)**

Items of Work	Quoted Rates Per unit (Rs.)	Unit	Quantities Measured	
			till Prev. Bill	Up-to-date
1. Earthwork in Foundation	150.00	cum	6500 cum	7600 cum
2. PCC work in Foundation	6500.00	cum	85 cum	105 cum
3. RCC in Foundations	8200.00	cum	-----	500 cum
4. RCC Work in Columns/Beams	8500.00	cum	-----	600 cum
5 Reinforcement by TMT Bars	65.0	Kg	-----	128 M tones
6. Brickwork in Cement	5600.00	cum	350 cum	250 cum

- (a) The contractor offered 2% unconditional rebate over quoted rates.
- (b) Executive Engineer decided to allow part rate for RCC work in foundations @ Rs.7500/- per cum.
- (c) An amount of Rs. 75,000/- was withheld in the 1<sup>st</sup> RA Bill for non disposal of excavated earth as per agreement. Till preparation of this 3<sup>rd</sup> RA bill contractor cleared the site.
- (e) Advance payment for work done but not measured against item 2, 3 and 4 was allowed to the extent of Rs.15,00,000/- in the II<sup>nd</sup> RA Bill.
- (f) Secured Advance was paid in the 1<sup>st</sup> RA Bill for 150 MT TMT Bars with full assessed rate of Rs.50,000 per MT. 128MT bars were used and measured. Further Secured Advance is to be paid for 200 MT TMT bars brought at site.
- (g) The following further recoveries are to be made from the bill :-
- (i) 400 Quintal of cement issued from Stock and consumed on work @Rs.650/- per Qtl plus 4% storage charges.
- (ii) Charges for use of water at 1% of value of work.
- (iii) Fine for bad work Rs.50,000/-.
- (iv) Security deposit at 5% of value of work done and measured.
- (v) Work Contract Tax @ 2% of value of work done and measured.
- (vi) Labour Cess @ 1% of value of work done and measured.
- (vii) I Tax @ 2% of value of work done and measured.

**Q.2 Define Secured Advance. What precaution shall be taken while giving secured advance to contractor. Prepare Secured Advance Account of Contractor "Ms S B Contractors" and post in Form 26-A from the following data. (Marks 20)**

- (a) Secured Advance on 3,50,000 bricks @ Rs.4,500/- per 1000 bricks was outstanding in the I<sup>st</sup> RA bill. 3,25,000 bricks have been used on work and on account payment is being made in the present bill. Secured Advance is to be given on 1,50,000 more bricks brought at site.



- (b) Contractor brought 500cum Coarse Aggregate @ Rs 4500 per cum at the site to be used for the work.
- (c) Contractor requested for Secured Advance on 2000cum fine sand at the rate of Rs.750/- per cum so that he can bring and stack the same at site.
- (d) Advance of Rs 8,00,000/- was sanctioned for work done but not measured in II<sup>nd</sup> RA Bill and is to be recovered in this bill.

**Q.3 Differentiate between the following :** (Marks 5x2 = 10)

- (a) Book Value and Salvage Value
- (b) Plinth Area Rate and Schedule of Rates
- (c) Earnest Money and Performance Guarantee
- (d) Technical Sanction and Expenditure Sanction.
- (e) Clause 10C and clause 10CC of Contract.

**Q.4 Describe the nature of transactions under following Head of Account.** (Marks 10x1=10)

- |                                 |  |
|---------------------------------|--|
| (a) 4059 (UD) Plan              | (b) 4216 (UD) Upgradation                      |
| (c) 2216 (MR) Other Residential | (d) 2059 Lease Charges                         |
| (e) 8443 Pt-III                 | (f) 0059 Revenue Receipt.                      |
| (g) 4216 (F&R)                  | (h) 2216 (SR) Residential Building             |
| (i) 4055 (RB) Plan              | (j) 2216 Other Residential Building W C Salary |

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

- (f) Levy of compensation for Delay
- (g) Minor Works
- (h) Special Repairs
- (i) Payment under escalation clause
- (j) Role of Dispute Resolution Committee

**Q. 6 What are the financial power delegated to EE/DD(H).** (Marks 5x2=10)

- (k) To undertake deposit works from Client.
- (l) Award of maintenance work through call of quotation.
- (m) Acceptance of single tender for original works.
- (n) Splitting of sanctioned work
- (o) Sanction of deviation for works within powers of T/S of higher authorities.

**Q. 7 Describe the CPWD Works Manual Guidelines for the following** (Marks 5x2=10)

- (p) Advance payment to Contractor.
- (q) Return of surplus material issued to the contractor.
- (r) Site order book.
- (s) Deviations in Maintenance Work.
- (t) Publicity of Tender.