

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

Simple Accounts

OCTOBER - 2020

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 26A
- c) Works Abstract Form No. CPWA 33

Q. 1 Prepare the Third Running Account Bill of Contractor M/s ABC Indian Pvt Ltd for the Work (CPWA 26 & 26A):- (Marks 25)

- 1) Date of Start: 10-12-2017
- 2) Date of Payment of Previous Bill: 25-10-2017 (Vr. 7)
- 3) Agreement No. 9/2017-18/CD-II
- 4) Division: Construction Division -II
- 5) Sub-Division: 5

S. No.	Item of Work	Up-to-Date Quantity		Rate ₹
		Previous Bill	This Bill	
1.	Earth Work in excavation	7500 M ³	10,500 M ³	8 per M ³
2.	Brick Work	300 M ³	600 M ³	450 per M ³
3.	RCC Work	300 M ³	450 M ³	500 per M ³
4.	Centering of Shuttering	600 M ³	900 M ³	25 per M ³
5.	Plastering with Cement	-----	200 M ³	6 per M ³

Advance payment of ₹ 20,000 and ₹ 35,000 respectively for work done against items no. 2 & 3 were allowed in the second running bill. Further advance payment of ₹ 5,000 & ₹ 1,000 were allowed in this bill against items no. 4 & 5 respectively for the work done.

In the second Running Account Bill, Secured Advance on 1,50,000 bricks was allowed. The market rate assessed was ₹ 500 per 1000 nos. The material element of cost in the tendered rate of finished items was ₹ 250 per 1000 nos. A further consignment of 3,00,000 bricks was brought at site by the contractor subsequent to the last payment and Secured Advance is permissible on this quantity at the same rate as before. Consumption of bricks was 500 bricks per M³ of brickwork.

Apart from the above, Contractor brought the following material to the site on which Secured Advance was allowed in this bill:

- i. Stone aggregate- 100 M³. Full assessed rate ₹ 80 per M³ while material cost element in the tendered rate of the finished item was ₹ 50 per M³.
- ii. R. S. Joist- 120 Nos. Full assessed rate ₹ 280 per Joist.

Recoveries to be made from this bill are as follows:-

- Cement 10 M.T. Issue rate ₹ 750 per M.T. as against stipulated rate of ₹ 600 per M.T. as per the agreement.
- Steel 15 M.T. @ ₹ 6,000 per M.T.
- Fine for bad work- ₹ 1,000.
- Deduction at the rate of 20 paise per M³ is to be made for not watering the excavated earth. Payment was made at full rate in the previous bills.
- Court attachment ₹ 2,000.
- Income tax @ 2% of the gross amount of running bill.
- Security Deposit @ 2.5 % of the gross amount of running bill.

A sum of ₹ 450 with-held for removal of minor defects in the 2nd, running account bill was released in this bill since defects stood removed.

Q.2 Post the following transaction in the Works Abstract (Form CPWA 33) of a major work 'A' of 'X' Division of the month July 2019. (Marks 15)

S. No.	Items	Estimate (₹)	Expenditure up to June, 2019 (₹)
1.	Earth Work	1,500	800
2.	Pucca Masonry	10,000	5,000
3.	Arch Masonry	1,000	500
4.	Plastering	8,000	1,200
5.	Wood Work	7,500	3,000
6.	Materials	50,000	35,000
7.	Advance Payment	----	500
8.	Secured Advance	----	800
9.	Other Transactions	----	400

The following transactions took place during July 2019:-

- Vr. No. 5. A Muster Roll (with the following details) for ₹ 3,700 was prepared out of which ₹ 3,250 were paid and ₹ 450 remained unpaid.

Details: Earth Work	₹ 150
Pucca Masonry	₹ 3,000
Arch Masonry	₹ 300
Plastering	₹ 250

- Vr. 6 Work Charged Establishment Bill for ₹ 600 was drawn out of which ₹ 50 remained unpaid.
- Surplus material borne at the Material-at-site Account valued ₹ 850 transferred to another work 'B'.
- Vr. 7. ₹ 150 paid undisbursed wages of a previous Muster Roll.
- Value of 2 Cu. M. of wood at the rate of ₹ 1,750 per Cu. M. erroneously adjusted previously as issued direct to work at issue rate now adjusted as issued to contractor.

- vi. Vr. 8. ₹ 1,000 paid to contractor for wood work done but not measured.
- vii. Vr. 9. Purchased ½ tonnes of cement at ₹ 240 per quintal.
- viii. Vr. 10. Paid freight on above ₹ 150.
- ix. Vr. 11. Paid ₹ 100 out of ₹ 110 to labour on Muster Roll which is recoverable from the Contractor, ₹ 10 remained undisbursed.
- x. Paid ₹ 1,500 as cost of wood received in the month of June 2019 and issued to contractor for use in the items of wood work for which his tendered rate was exclusive of the cost of wood.
- xi. Received in the divisional stores from another CPWD Division 'Y' timber valuing ₹ 300 with a cash refund of ₹ 100. It was now issued direct to Work from Divisional Stores.

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

(Marks 4x2.5=10)

- a. Muster Roll
- b. Administrative Approval and Expenditure Sanction
- c. Duties of Junior Engineer/Section officer (H) in CPWD
- d. Running Account Bill
- e. Mobilisation Advance

Q. 4 Differentiate between any four following:

(Marks 4x2.5=10)

- a. Market Value and Book Value
- b. Emergent and Urgent Nature of Work
- c. Item rate Contract and Percentage Rate Contract
- d. Mobilisation Advance and Secured Advance
- e. T & P Accounts and Stock Accounts

Q. 5 Describe any four as per the CPWD Works Manual 2019 following:

(Marks 4x2.5=10)

- a. Contingencies of the Work
- b. Composition of Central Works Board
- c. Specialized Work
- d. Restricted Tender and Work fall under Restricted Tender
- e. Special Purpose Vehicle

Q. 6 Describe any four in brief:

(Marks 4x2.5=10)

- a. Refund of Performance Guarantee for the Construction work involving Maintenance as per GCC.
- b. Clause 19K
- c. Clause 37
- d. Bill Register
- e. Lease Charges

Q. 7 State Whether following statements are true or false:

(Marks 10x1=10)

- a. GCC Clause 2A related with incentive for early completion of Project.
- b. GCC Clause 1 related with the Earnest Money of the Project.
- c. Appropriation Account relating to the expenditure brought into account during a financial year is required to be submitted to the Cabinet.

- d. The PAC is a miniature Parliament having the representatives of Lok Sabha, Rajya Sabha and Vidhan Sabha.
- e. System of composite tendering shall be followed for all kind of building and road works (irrespective of cost).
- f. For the work of Estimated cost Rs. 5.00 Cr or above the provision of Mobilisation Advance is kept in the tender document.
- g. The Engineer-in-Charge sanctions the secured advance up to an amount not exceeding 70% of the value of the materials as assessed by the Engineer-in-charge, or an amount not exceeding 60% of the material element cost in the tendered rate of the finished item of work, whichever is lower.
- h. The pages of the Measurement Books are machine numbered.
- i. The amount of advance should not exceed 90% of the net amount of the bill under check.
- j. Clause 25 of GCC deals with Settlement of Dispute and Arbitration.

Q. 8 Fill in the Blank:

(Marks 10x1=10)

- a. The bills for the temporary Work Charged staff prepared in CPWA Form _____.
- b. First and Final bill payment in CPWA Form _____.
- c. Muster Roll prepared in CPWA Form _____.
- d. Petty maintenance and repair works upto Rs _____ can be got executed by the Engineer in Charge at his discretion through hand receipts but at reasonable rates.
- e. _____ is not required for general maintenance works.
- f. Contractor to Supply Tools and Plants etc is by GCC Clause _____.
- g. Foreclosure of contract due to Abandonment or Reduction in Scope of Work is by GCC Clause _____.
- h. In budgetary works of MoHUA excess up to _____% of Administrative Approval and Expenditure Sanction allowed.
- i. _____ Authority shall be responsible for the overall quality of the work.
- j. Items that are completely new and are in addition to the items contained in the schedule of quantities of the contract is called _____ items.