

**Government of India**  
**Central Public Works Department**  
**Departmental Examination for Junior Engineer/Section Officer (H)**  
**Simple Accounts Paper**  
**SEPTEMBER 2016**

**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 4<sup>th</sup> Running Account Bill of M/s Builders Pvt. Ltd. for the construction of an Office 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 Foundations	220.00	cum	6000 cum	6600 cum
2. PCC work in Foundation	7200.00	cum	75 cum	80 cum
2. RCC in Foundations	7400.00	cum-	-----	600 cum
3. RCC Work in Columns/Beams	7800.00	cum	-----	500 cum
4 Reinforcement by TMT Bars	75.00	Kg	-----	110 M tones
5. Brickwork in Cement	5600.00	cum	400 cum	300 cum

- The contractor offered 1.5% unconditional rebate over quoted rates.
- Executive Engineer decided to allow part rate for PCC work in foundations @ Rs.6000/- per cum.
- Excess measurements in respect of Brick work to the extent of 100 cum noticed in last RA Bill. Item re-measured and corrected in schedule of quantities.
- An amount of Rs. 50,000/- was withheld in the 1<sup>st</sup> RA Bill for removal of defects. Till preparation of this 4<sup>th</sup> RA bill contractor removed the defects.
- Advance payment for work done but not measured against item 2, 3 and 4 was allowed to the extent of Rs.50,00,000/- in the 3<sup>rd</sup> RA Bill.
- Secured Advance was paid in the 2<sup>nd</sup> RA Bill for 150 MT TMT Bars with full assessed rate of Rs.45,000 per MT. 110MT bars were used and measured. Further Secured Advance is to be paid for 50 MT TMT bars brought at site.
- The following further recoveries are to be made from the bill :-
  - 350 MT of cement issued from Stock @Rs.6000/- per MT plus 4% storage charges.
  - Charges for use of water at 1% of value of work.
  - Fine for bad work Rs.50,000/-.
  - Security deposit at 2.5% of value of work done and measured.
  - Work Contract Tax @ 2% of value of work done and measured.
  - Labour Cess @ 1% of value of work done and measured.
  - I Tax @ 2% of value of work done and measured with applicable surcharge and cess.

**Q.2 Define Secured Advance. What precaution shall be taken while allowing secured advance to contractor. Prepare Secured Advance Account of M/s Cons and post in Form 26-A from the following data. (Marks 20)**

- Secured Advance on 2,50,000 bricks @ Rs.6000/- per 1000 bricks was outstanding in the previous bill. 1,49,000 bricks used on Brickwork and on account payment is being made in the present bill. Secured Advance is to be given on 1,00,000 more bricks brought at site.

- (b) Contractor brought 500 cum ballast for market rate @ Rs 1500 per cum at the site to be used for the work.
- (c) Contractor requested for Secured Advance on 1,000 sqm glass (10mm) at the rate of Rs.500/- per sqm.
- (d) Advance of Rs 10,00,000/- was sanctioned for work done but not measured in previous RA Bill and is outstanding to be recovered in this RA bill.

**Q.3 Differentiate between the following :**

**(Marks 5x2 = 10)**

- (a) Temporary Advance and Permanent Imprest.
- (b) Technical Sanction and Expenditure Sanction.
- (c) Book Value and Salvage Value
- (d) Clause 2 and clause 5 of Contract.
- (e) Security Deposit and Performance Guarantee.

**Q.4 Write the Head of Account for the following work :**

**(Marks 10x1=10)**

- (a) Construction of General Pool Residential Accommodation.
- (b) Construction of Hospital Building.
- (c) Construction of Indo-Bangladesh Border Road.
- (d) Construction of Income Tax Office Building
- (e) Special Repair of a GSI Residential Colony.
- (f) Construction of Office Building of Punjab National Bank.
- (g) Upgradation of General Pool Residential Building.
- (h) Maintenance of Nirman Bhawan.
- (i) Providing furniture to guest house
- (j) Refund of Security Deposit to contractor

**Q.5 Write short notes on following:**

**(Marks 5x2=10)**

- (a) Shifting of Milestones
- (b) Deposit Work
- (c) Mobilization Advance
- (d) Foreclosure of the contract
- (e) Release of Performance Guarantee

**Q. 6 What are the financial power delegated to EE/DD(H).**

**(Marks 5x2=10)**

- (a) Award of work without call of tenders.
- (b) Sanction to Extra/Substituted items for works within his own power.
- (c) Local purchase of petty stationery stores.
- (d) Accord of TS to detailed estimates for maintenance work(Civil / Electrical/Horticulture).
- (e) Sanction of deviation for works within powers of higher authorities.

**Q. 7 Describe the CPWD Works Manual Guidelines for the following**

**(Marks 5x2=10)**

- (a) Different forms of Earnest Money.
- (b) Powers of Recording completion certificate.
- (c) Refund of Security Deposit to the contractor.
- (d) Dispute Resolution Mechanism.
- (e) Publicity of Tender