

## COMMON ASSISTANT ACCOUNTS OFFICER EXAMINATION, 2017

DECEMBER, 2018

## PUBLIC WORKS ACCOUNTS (With Books)

Time Allowed : 3 Hours

Maximum Marks : 200

**Books allowed :**

- (1) CPWA Code with Appendices.
- (2) Books of Forms referred in CPWA Code.
- (3) Account Code Vol. III.
- (4) Payment of Wages Act, 1936
- (5) Workmen's Compensation Act, 1933
- (6) Indian Contract Act, 1872
- (7) Central Sales Tax Act, 1956/Central Goods & Service Tax Act, 2017

**Forms to be supplied :**

- (1) Cash Book (CPWA-1).
- (2) Running Account Bill (CPWA 26 and 26A).

**Note :**

- (1) The question paper consists of 4 pages and has 7 questions.
- (2) Answer question No.1 and 2, which are **compulsory**, and any **three** of the remaining.
- (3) Marks are noted against each question.
- (4) Quote authority in support of answer, otherwise some marks will be deducted in the absence of authority.

1. From the following detail, post the transactions in the Cash Book of Executive Engineer, "P" Division for the month of May, 2018. Close the Cash Book giving analysis of closing balance, record the classification of Receipts and Payments and certificate of closing balance.

## 1-5 Opening Balance.

(i) Notes & Coins (This includes soil notes of Rs. 150/-)	1,250
(ii) Imprest with Junior Engineer "Y"	400
(iii) Revenue Stamps	25
(iv) Temporary Advance with SDO "X"	350
(v) Self Cheque dated 29.04.2018	500

## 2-5 Junior Engineer "Y" rendered account of Imprest as:-

(i) Wages paid	50
(ii) Carriage Charges for Office furniture	150
(iii) Receipt of Rs. 56/- was shown as realised as sale of old news paper.	

Imprest of Junior Engineer recouped by cash and increased to Rs. 500 from Rs. 400.

5-5 Payment to Contractor "N" by cheque for repairs of Office Building (2<sup>nd</sup> Running Account Bill) details of which are given below:-

(a) Total Value of work done	80,000
(b) Total up to date advance	15,000
(c) Payments on 1st Running Account Bill	25,000

(d) Recoveries.

(i) Amount Recovered from another work Construction of Hospital	1,000
(ii) Income Tax	1,100
(iii) Security Deposits	1,375

10-5 Self Cheque dated 29.04.2018 encased.

16-5 Divisional Officer taken Rs. 1,000 as advance for payment to labourers for urgent repairs of office building.

17-5 Cash counted and found Rs. 5/- short.

20-5 Labour charges for garbage cleaning	100
Amount remitted into Treasury	100

22-5 Divisional Officer returned with Muster roll for Rs. 1,000/-, Rs. 50/- remains as unpaid wages.

25-5 Imprest issued to SDO "M" through Cheque
 200 |

31-5 Cheque drawn for chest
 200 |

31-5 Drew Salary for Executive Engineer & Staff by Cheque

Gross Amount
 15,500 |

Deductions

Income Tax
 200 |

PLI
 20 |

Advance of Pay
 400 |

Overpayment of Pay
 300 |

(60 Marks)

2. Prepare the 2<sup>nd</sup> Running Account Bill of Contractor M/s ABC & Bros. for the work of Construction of Staff Quarters from the data given below:-

Description of item of work	Unit	Rate in Rs.	Qty. Executed up to date	Qty. Executed since previous bill
1. R.R. Masonry for Superstructure in Cement	Gu.M	242	40	05
2. R.R. Masonry for Formulation in Cement Sand	Cu.M.	223	30	16
3. Earth Work Excavation in Foundation	Per 10 Cu.M	45	75	40
4. Providing & Laying Cement Concrete in RCC	Cu.M	580	20	-
5. Providing and Fixing Panelled Shutters for doors	Per Sq.Metre	280	25	-
6. Supplying and Fixing of Steel Doors and Window Frames	Per Metre	35	30	-

(i) Contractor's rates are subject to abatement of 5% tendered by him.

(ii) Rs. 1,500 for RCC work done but not measured was paid in the First Running Account Bill.

(iii) Maximum Secured Advance for 350 Kg. Steel reinforcement brought to the site, the market rate of which was Rs. 10/- per 3 Kg. and which has since been utilised in the work.

- (iv) Further advance payment of Rs. 2,500 for providing Steel Windows but not measured has been paid in this bill. Previous advance payment was fully recovered.
- (v) The following recoveries are to be effected.
- 58 bags of cement issued to Contractor @ Rs. 56/- per bag but he consumed 48 bags only for the work and disposed of remaining 10 bags. Recovery for 10 bags @ Rs.70/- ordered by Executive Engineer.
  - Hire Charges of Tools and Plants @ Rs. 135/- per day for 05 days.
  - Recovery of wages of curring coolie deployed by the Division for 10 days @ Rs.15/- per day recoverable from Contractor.
  - Security Deposit @ 2.5%.
  - Income Tax @ 2% (No Income Tax deducted from the First Running Account bill now to be recovered).

(50 Marks)

3. Please write short Notes on any **Three** of following. Please quote authority/Rule in support of answer.

(10 X 3 Marks)

- Delegation of Powers under Wages Act.
- Anti Profiteering measure in the Central Goods and Service Tax Act.
- Agreements to do impossible act in Indian Contract Act.
- Rectification of Accounts of Road Metal and Schedule of Rates.

4. Please comment on any of **Three** from the following. Please quote authority/Rule in support of Answer.

(10X3 Marks)

- Undisbursed wages payable to the nominee or prescribed authority upon death of employed person under the payment of Wages Act.
- Physical verification of unused material under each item with the balance should be verified at the close of the financial year.
- The rights of Indemnity Holder when sued under the Contract Act.
- Circumstances for authorisation of officers of State Tax or Union Territory Tax as proper officer.

5. (a) Please classify any **Five** :

(3 X 5 marks)

- Refund of Security Deposit for a Government Work accounted for as lapsed.
- Contribution for the Provident Fund of a Specialist Officer appointed for Research in a Major Irrigation Project Commercial.
- Stores purchased for a work but not paid on the day/date of purchase.
- General Tools and Plants were found short in P.W.Division having its T&P Under the Head 4059-Public Works, General.
- Loss in the Foreign Exchange used for buying services for Revenue Expenditure.
- Pay and Allowances of a Revenue Clerk employed on management of a major commercial irrigation project for assessment of revenues.

5. (b) Please state with reasons whether the following statements are "True" or "False". Quote authority in support of answer. Any **Three**. (5 X 3 Marks)
- (i) The proper officer shall have the powers to summon any person whose attendance he considers necessary to give evidence or to produce a document under the Central Goods and Service Tax Act, 2017.
  - (ii) For purpose of Inter Departmental adjustments/payments, the departments of a Government shall be divided into service department and commercial department.
  - (iii) As per the Payment of Wages Act, 1936, wage period shall exceed thirty days.
  - (iv) Separate pay bills are not necessary for establishment whose charges are debitable to different heads of accounts and the Group "D" Employees.
6. Whether the Commissioner by an order, can authorise any officer of Central Tax to arrest a person who committed offences under Section 132 of the Central Goods and Service Tax Act, 2017. Please also state action to be taken by the authorised officer in this regard and provisions of Code of Criminal Procedure, 1973. (30 Marks)
7. Whether the Court can take cognizance without application against a person? What is the procedure in trial of offences under the Payment of Wages Act, 1936? (30 Marks)