



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Public Works Accounts
Rules & Procedures
(Theory)**

**AGP | CGA | Public Sectors
May Exam-2026**

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May Exam-2026

Solutions – Public Works Accounts Rules & Procedures (Theory)

- Q.1. 1. (Para 4(62) of CPW A Code
 2. Article 51 and 52 of Audit Code.)
 3. Para 297-298 of CPW A Code
 4. Para 312 of CPW A Code
 5. Para 296 of CPW A Code)
- Q.2. (Para No. 452 of Audit Manual)
- Q.3. (Para 220 -226 of CPW A Code .)
- Q.4. (Para 506-509 of CPW A Code)
- Q.5. (Para 73 and 74 of CPW D Code)
- Q.6. Para No. 388 to 391 of CPW A Code.
