



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

AGP | CGA | Treasury | Public

Winter Exam-2025

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Solutions – Public Works Accounts Rules & Procedures (Theory)

Q.1. (Para 220 -226 of CPW A Code .)

Q.2. Planning Commission (PROFORMA-I)

Planning Commission has designed and circulated different documents and proformas for project that needs Planning Division endorsement/approval. These documents contained basic information of the Project. PC-I is Planning Commission document-I. It includes essential information of the Project and its approval of administrative and financial sanction of the Project. Before start of any project it is necessary to prepare and approved the PC.I by the competent authority.

The following are the major components of PC.I

- Name of Project.
- Sponsoring Agency/donor/Government.
- Site/location
- Period of completion (years)
- Administrative Approval.
- Estimated Cost (Technical Estimate)
- Financing Mode/loan/grant/donation
- Source of financing
- Financial viability (IRR/NPV)
- Social and Economic benefits.
- Contribution toward GDP
- Phases of Project.

Q.3. (Para 238 of CPW A Code)

- Q.4. i. Para 78 of CPW A Code
ii. Para 87 of CPW A Code
iii. Para 402 of CPW A Code
iv. (Para 536 of CPW A Code)
v. Para 251 of CPW A Code)

Q.5. Article 139 to 142 of Audit Code

Q.6. (Para No. 372,373,383 and 384 of CPW A Code)
