



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Works MES

(Theory & Application)

AGP | PMAD

Winter Exam-2025

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Winter Exam-2025 Solutions – Works MES (Theory)

Q.1. Demolition

42. The demolition, or sale for demolition, of any building, etc, may be approved in either of the following two methods:-

- a. Administrative sanction to an original work is the authority for any demolition involved irrespective of the value of the buildings to be demolished. The value of the buildings and cost of their demolition will be shown in the Project Estimate.
- b. By a Demolition Statement (PAFW-1819):-
 - (1) The value of the buildings to be demolished, determine the CFA. For this purpose the total book value of all buildings required to be demolished in a single set of line will be taken.

Q.2. 65. *Rent Recovery and Allied Charges from Retired Army Officers and other Civilians if Allotted Surplus Army Accommodation.* As and when surplus army accommodation is hired out to a private person under the provision of rules 64-75 it will be on the following conditions: -

- a. Pay the assessed rent of the accommodation or the market rent, whichever is more.
- b. Vacate the accommodation on 15 days' notice as and when required for official use.
- c. Personally reside in the accommodation and shall not sublet the whole or any part of it.
- d. Deposit the rental and allied charges (if supplied through MES sources) regularly in advance into Government Treasury under relevant head of account. If the allied services such as water and electricity are supplied through sources other than MES sources, charges for these services shall be paid by the allottee direct to the authorities concerned.
- e. The allotment shall be immediately cancelled if the allottee fails to pay the rental and allied charges regularly.

Q.3. Payments

188. Payment from imprest/assignment will be recorded on the credit side of the Cash Book daily as disbursements are made.

The Unit Accountant will check all entries to see that:-

- (a) an entry is made on the date of payment.
- (b) the amount shown as paid agrees with the amount mentioned in the pay orders.
- (c) the reference to voucher No quoted in the Cash Book is correct.
- (d) the name of the payee is the same as that on the bill.
- (e) the payee has given a clear and proper receipt on the bill.
- (f) if the payment is made to an agent of a contractor, it will be seen that the agent holds legal authority on behalf of the former.
- (g) the classification recorded in column 7 is correct.



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Solutions – Works MES (Theory)

Q.4. Para 466-472 133 Recovery of Electricity Charges

a

**Section 35 – Recovery of Charges for Electric Energy,
Hire of Fans, etc.**

466. Except in the case of consumers who are billed for direct by the MES on PAFW-2217, charges for hire of fans, for security deposits when leviable, for incidentals such as replacing fuses, and those on account of rent of internal electrical installation and electric energy will be included in the rent bill from the Return of Recoveries-Electric (PAFW-2218) which will be rendered to the UA by 5th of each month. This return will be prepared monthly for each installation and will show separately the total amount to be recovered direct by MES.

Q.4. 467. The detailed account of all recoveries to be made by the MES will be maintained in the Consumer's Ledger-Electric (PAFW-2184) by the SDO concerned.

b

Q.4. 468. An abstract of all receipts, duly supported by treasury receipts, will be rendered monthly by the SDO concerned to the GE. For this purpose any amounts credited in the GEs cash book will be intimated to the SDO concerned.

c

Q.4. 469. In the case of non-paying consumers, the record of measurement will be maintained in the Consumer's Ledger-Special (PAFW-2170) and an intimation sent to the parties concerned for incorporation in their respective accounts.

d

Q.5. Paras 158-161 54 Services – General

Landing Grounds

158. The rules in regard to Landing Grounds are contained in the "Register of Aerodromes and Landing Grounds in Pakistan" and in AR.

Charges on account of hiring, acquisition, preparation and maintenance of Co-operation Landing Grounds (permanent or temporary) required for co-operation purposes within cantonments, will be met from MES funds.

Barrack Damages

159. Barrack damages will be assessed but this will not be included in rent bills, not their recovery made through pay bills/pay lists. Separate vouchers will be prepared for these charges, and sent to units and formations, including individuals in Government employ, for payment of the amount into the nearest treasury. The treasury receipt will be forwarded to the GE concerned for adjustment. In the case of persons not in Government employ recovery will be made in cash [See para 491 (a)]. The recovery when effected will be credited in the construction account.

A record will be kept in the Register of Barrack Damages (PAFW-2269)



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Q.6.

172. The Measurement Book (P.A.F.W. 2261) is the basis of all accounts of quantities of work done or of materials received that have to be measured or counted. It will be scrutinized by the Unit Accountant and checked arithmetically. He will compare measurements of each portion of a work with the Abstract of the detailed estimate when this exists.

173. It is not feasible to lay down hard and fast rules for the check of Measurement Books as this work is largely a matter in which Unit Accountants must use their common sense and intelligence. The following lines are however, indicated for guidance:—

- (i) The nomenclature of the items of work whether abbreviated or not, as recorded in the Measurement Book, should set forth clearly and correctly the class of work involved and be easy of identification with the schedule rate concerned, if any. While it is not the intention that the nomenclature as entered in the Measurement Book should correspond word for word to that shown in the schedule of rates or the Abstract of quantities and prices (PAFW-2244), it is essential that it should be such as cannot be confused with any other item in the schedule or the Abstract.
- (ii) The totals of the Abstract in P.A.F.W. 2264 must be same as the totals entered in the bill form.
- (iii) All the calculations in the Measurement Books should be checked to see that they are correct.
- (iv) The printed rules contained in the Measurement Books should be complied with.
- (v) It should be seen that the various measurements recorded under different headings or pages of the book correspond with one another e.g. :—
 - (a) the number and length of walls in super structures as shown in the Book should not exceed the number and length of the same for which foundations had been dug and concrete laid.
 - (b) deductions on account of doors and windows (as shown in the bill under joinery) should be made from masonry.
 - (c) the measurements in foundations will also indicate the sizes of rooms for check against flooring and roofing.
 - (d) Plastering, pointing, painting, etc, should follow the measurements of walls, doors, roofs, etc.
- (vi) Iron work paid for by weight should be checked against the length used as the weight per running foot, etc, is known.
- (vii) The Pakistan Schedules of rates should be consulted for check of rates at which payment for work is claimed.



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Q.1.

333. The measurement book will provide a complete record of works performed under a contract and will, therefore, include all items having a financial value, so that full support is given to the amount of the final sum due to the Contractor. It is the basis of all accounts of measured work and of materials received which have to be measured work or counted. In any case in which extensive services such as road work, pipe laying or electric wiring are carried out by directly employed labour, vide para 303 b, measurement will be recorded in a measurement book.

As a measurement book may have to be produced as evidence in a court of law, entries therein must be indelibly recorded, properly described, agreed and signed by the parties concerned, on the site at the completion of each day's measurements; the state of the works when they are handed over to the MES should also be recorded, agreed and signed by the parties concerned.

A Measurement Book need not be used for:–

- a. Work executed by casual personnel, which will be recorded on the muster roll or casual labour roll. If the work is un-measurable, progress only need be recorded in these rolls but an explanation will be given explaining the reasons why the work was un-measurable.

111/31

Paras 333-337

96

Progress & Completion of Work

- b. Periodical services where reference can be made to the measurements entered in a Periodical Services Measurement Book.
- c. Requisitions up to any amount for repairs to buildings and up to Rs. 45,000 for all other works. In both these cases, the detailed measurements will be recorded on the requisition.
- d. Stores received when such stores are entered in detail in supplier's bills or invoices form the records of the supplies made. The bills pertaining to such supplies will be endorsed "Stores received and found correct". An exception to this rule is in the case of supplies of timber, etc, where actual measurements have to be taken at the time of receipt in which case the Measurement book will be used.

334. A register of Measurement Books will be maintained in the office of every GE.

Q.2.

Given

- Mess maintenance allowance = Rs. 15,000/month
- Building electrified at State expense
- Assessed rent = Rs. 7,000/month
- Rule (for units with mess allowance): Pay the lesser of
 - (1) assessed rent, or
 - (2) 2/5 of the maximum mess allowance actually drawn (because the building is electrified at State expense).

Calculation

1. Compute 2/5 of the allowance:
 - $15,000 \div 5 = 3,000$
 - $3,000 \times 2 = 6,000$
2. Compare with assessed rent:
 - Assessed rent = 7,000
 - 2/5 of allowance = 6,000
 - Whichever is less = Rs. 6,000

Answer

- Rent payable by the unit = Rs. 6,000 per month.



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Q.3.
a

182. Article of barrack and hospital furniture will be manufactured in accordance with the general descriptions and dimensions sanctioned by the Secretary of the Division concerned. The CNS/CAS may vary the actual design provided the general principles are not altered and the cost is not materially increased. For manufacturing special items of furniture required for the residences of senior officers who are entitled to a permanent allocation of accommodation, specifications and designs may be approved by the officers concerned.

Q.3.
b

183. The initial supply of furniture to complete scales is an authorised work and will be treated as original work within the meaning of para 21 a (1). Expenditure on new supplies of furniture will be accounted for under Main Head 10-PAF, Sub Head H (c) or Main Head II-PN Sub Head G (b) (2) Furniture, as the cases may be irrespective of the cost involved. When, however, the estimate for a Major Work includes provision on account of furniture, or when the provision of furniture is approved before the closing of the work to which the supply pertains, funds will be found from the budget detailed Head concerned and the expenditure shall be accounted for under that head.

Q.3.
c

184. A renewal in the case of furniture is the manufacture or purchase of a new article in replacement of a similar article held on charge, which has been declared irreparable and unserviceable.

185. The MES is responsible for the maintenance and upkeep of furniture supplied as free gifts by the Red Cross Society (Anjuman Hilala-e-Ahmer) to military hospitals. The furniture will remain on charge of the Medical Authorities, and will not be replaced by the MES. When no longer serviceable, it will be struck off the books

Q.4.

374. a. Water supplied from the MES water supply system for use in all works carried out by the MES, whether departmentally or through a contractor, will be charged for except in cases where the local MES officer considers that the assessment or measurement of water consumption will be too difficult. Water will be supplied to the contractor free of charge only when, in the opinion of the office competent to accept the contract, the difficulties or inconvenience that would be caused by issuing it on payment outweigh the loss involved in wastage in a free supply. In such cases the C of A will invariably be consulted and the decision will be embodied in the tender forms before they are issued.
- b. In the cases where water is either supplied free to a contractor or is issued to a work executed departmentally, the cost will be assessed by the GE/AGE as accurately as possible and debited direct to the work concerned.
- c. In the case of work carried out departmentally, the recovery rate will be the All-Pakistan flat rate in force for the time being when the water is drawn from domestic piped supplies, and the costed rates for the previous year of the installation concerned when the water is drawn from an irrigation system. In the case of work carried out through contractors, the above recovery rates will be computed as those prevalent at the time of calling for tenders, and shown in the contract documents.
- d. Recoveries for water will be adjusted in accordance with ordinary rules contained in these Regulations.



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Q.5.

Step 1 – Apply 15% Premium on Base Rates

- Bricks → $5,000 \times 1.15 = 5,750$ per 1,000
- Cement → $1,200 \times 1.15 = 1,380$ per bag
- Steel → $14,500 \times 1.15 = 16,675$ per CWT

Step 2 – Work out Assessed Values

1. Bricks

- Quantity: 50,000 bricks = 50 "thousands"
- Assessed Value = $50 \times 5,750 = 287,500$

2. Cement

- Quantity: 700 bags
- Assessed Value = $700 \times 1,380 = 966,000$

3. Steel

- Quantity: 40 CWT
- Assessed Value = $40 \times 16,675 = 667,000$

Total Assessed Value = $287,500 + 966,000 + 667,000 = 1,920,500$

Step 3 – Calculate Secured Advance @75%

- Bricks → $287,500 \times 0.75 = 215,625$
- Cement → $966,000 \times 0.75 = 724,500$
- Steel → $667,000 \times 0.75 = 500,250$ ↓

Total Secured Advance = $215,625 + 724,500 + 500,250 = 1,440,375$
