



Winter Exam-2024

Solutions – Public Works Accounts Rules & Procedures (Application)

- Q.1.** Debit the amount to the revenue account of the project if separate capital accounts of the canal are maintained, otherwise debit to contingencies of the sanction estimate (Para 308 of CPWA Code.)
- i**
- Q.1.** The gain/profit will be adjusted under the orders of competent authority, according to which either the manufacture estimate will be credited by the amount of gain/profit or it will be credited to revenue head concerned. (Para 342 of CPWA Code)
- ii**
- Q.1.** If the building is transferred free of charge no readjustment of the cost is necessary otherwise the amount will be credited to the concerned major head of receipt. (Para 407 of CPWA Code)
- iii**
- Q.1.** The amount of pay of computer operators will be debited to the minor head of establishment under the major head concerned. (Article 38 and 118 of Account Code Vol.III)
- iv**
- Q.2.** The contractor was not at the liberty to remove the cement from the site of work without written permission of the Divisional Office vide note below the Para No.245 of CPWA Code. The circumstances under which a saving of cement occurred should be investigated to see if it was due to quantity of cement not used upto the stipulated quantity. If it is established that saving was due to less use of cement than actually to be used, the cement is the property of the government and should be credited to the work. The difference between the market rate and issue rate should be recovered from the contractor.
- a**
- Q.2.** The purchase of material is irregular as according to Para 54-57 of CPWD Code it is fundamental rule that no expenditure can be incurred on any work without the sanction of estimates and detail drawings and design.
- b**
- Q.3.** The entry of Refund of cash of a Security Deposit will appear in cash book. It will be classified as P- Deposit and Advances: Civil Deposits Public Works Deposit: Cash Deposits of contractors as security. It will be noted in deposit register Form CPWA 67 as debit against the original entry in the deposit register. **(Para 388 of CPWA Code)**
- a**
- Q.3.** In case of a Bank Deposit receipt received as a security no entry will made in the regular account of the Division. The receipt will be held in safe custody. It is a transaction connected with interest bearing securities. The item will be noted in Register of Interest Bearing Securities Form CPW A Code 85. **(Para 390 and 403 of CPWA Code)**
- b**
- Q.3.** The cement worth Rs.560,000 rendered unserviceable by exposure to rain will shown as issue from stock the value will be placed in Miscellaneous Public Works Advances pending investigation and fixing responsibility for the loss and ultimate for recovery or write off of the amount. **(Para 135 of CPWA Code Article 102 of Account Code Vol. III)**
- c**
- Q.3.** Plus balance of Rs. 60,000 without any quantity against the bitumen in stock shows that:
- d**
- (i)** The rate of the bitumen was reduced during the currency of the half year.
- (ii)** The issue rate lower than the current issue rate.
- (iii)** A part of bitumen was stolen.
- Q.4.** Adjustment by credit to Government of an unclaimed balance of Rs. 51000 to the purchases and debit to purchases. (Para 346-347 of CPWA Code)
- a**
- Q.4.** The furniture will be entered in accounts of Tools and Plants. Form CPWA 14. No adjustment in the value of accounts is required in this case.
- b**
- Q.5.** Attached

Form No. 26

RUNNING ACCOUNT BILL B.

(Referred to in paragraphs 212, 215 and 217)

Cash Book voucher No. C.V. No. 48 dated 20-8-2024

Name of Contractor: M/s Elsa Construction

Name of work: Rehabilitation of Roads

Serial No. of this Bill 2nd Running Bill

No. & date of his previous bill for this work: 1st Running Bill.

Reference to Agreement No:

Date of written order to commence work:

Date of actual completion of work.

Accounts of work executed

| AVERAGE PAYMENTS FOR | | | Item of work | Unit | Rate | Quantity executed upto date as per MB | PAYMENT ON THIS BASIS OF | | Remarks |
|----------------------------|---------------------|-------------|---|---------|-------|---------------------------------------|--------------------------|---------------------|---------|
| Total as per previous Bill | Since Previous bill | Total up to | | | | | Up to date | Since previous bill | |
| 1 | 2 | date | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Rs. | Rs. | Rs. | . | Rs. | Rs. | | Rs. | Rs. | |
| 20,000,000 | 13018708 | 6981292.5 | Mobilization advanced | | | | | | |
| | | | Dismantling Brick Soling | % Cft | 5460 | 5800 | 316680 | 152880 | |
| | | | Dismantling R.C.C. 1:2:4 | % Cft | 25900 | 6700 | 1735300 | 647500 | |
| | | | Dismantling Road Pavement | % Cft | 4660 | 33000 | 1537800 | -419400 | |
| | | | Earth work embankment | % Cft. | 25010 | 75000 | 1875750 | 1037915 | |
| | | | Relaying of old material as Sub Base | % Cft | 8700 | 26000 | 2262000 | 1374600 | |
| | | | P/L sub base | % Cft. | 26500 | 31000 | 8215000 | 5644500 | |
| | | | P/L brick edging | P. Rft | 200.8 | 10200 | 2048160 | 803200 | |
| | | | P/L Base course | % Cft. | 29500 | 68000 | 20060000 | 11505000 | |
| | | | P/L plant premixed bituminous carpet 4% | % Sft | 25800 | 53000 | 13674000 | 13674000 | |
| | | | Lane Marking with paint | Per Rft | 42.7 | 8200 | 350140 | 350140 | |
| | | | | | | | 52074830 | 34770335 | |
| | | | | | | | 52074830 | | |

