



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Work (MES)
(Theory & Application)**

Summer Exam-2023

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Summer Exam-2023
Solutions – Works MES (Application)

Q.1. When expenditure on any work exceeds to 15% of the original estimate due to execution of
a excess quantities of work or inclusion of extra items, the Engineer in charge is required to revise the estimate of work and obtain the approval of the competent authority. Then expenditure can be regularized

Q.1. Rule-106 FR Vol-1
b

Total Marks 10

Q.2. Light vehicles

i 500 light vehicle saving 5000 kms distance p/day.
5000 km /10 km = 500 liter petrol saving per day
500*200 =Rs. 100,000 p/day *365 days Rs.36,500,000 (Rs.36.5m).

500 trucks *10 =5000 km saving distance 5000/15=333.33 liters diesel per day saving
250*333.33 p/day saving Rs. 83,332.5 p/day *365=30,416,362 (say Rs.30.416 m)
Total saving (LV +HV)= 36.5+30.416 =66.916 m per annum

Q.2. 100 : 13.382
ii

Q.2. Break Even in 7.5 years
iii

Total Marks 15

Q.3. 1. Three quotations are to be invited.

- a**
2. Comparative statement will be prepared
 3. Local Purchase committee will recommend the lowest rate
 4. CMA will accord approval to place purchase order
 5. DDO will issue purchase order keeping in view the budget availability in head of a/c “Equipment & Machinery”
 6. On delivery, the inspection will be carried out. If found in order, the payment will be released.

Q.3. Para-194-95 MES
b

Total Marks 10

Q.4. You as an Auditor raise at least three audit objections from the work:

- a**
1. Cost overrun of 4 million.
 2. Time overrun of two years.
 3. Non imposition of 3 million penalty over the contractor @ 10% of estimated cost due to time over run
 4. Non- Revision of Estimate, when final cost of work exceeds 15% of the original estimate.

Q.4. Rule-40 FR-vol-1
b

Total Marks 15



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Solutions – Works MES (Application)

Q.5.

S. No.	Items	Unit	Rate	Quantity	Amount	Above Rs.15%	Total
1.	Pacca bricks	1,000	4,500	45,000	20,2500	30,375	232,875
2.	cement	Per bag	1,050	650	682,500	102,375	784,875
3.	steel	CWT	15,000	50	750,000	112,500	862,500
				Total	1,635,000	-	1,880,250
				75%	1,226,250		

Secured is always paid @ 75% of the cost of the material at site after recording MB. That is Rs. 1,410,188

Total Marks 10



Summer Exam-2023
Solutions – Works MES (Theory)

- Q.1.** (i) P-265
(ii) When contractor brings construction material at works site and contractor bill for secured advance. The engineer in charge is required to record measurements of material and record in MB. Engineer can allow up to 75% Of the cost of material at site.
(iii) When expenditure on any work exceeds to 15% of the original estimate due to execution of excess quantities of work or inclusion of extra items, the Engineer in charge is required to revise the estimate of work and obtain the approval of the competent authority.
(iv)
(v)

Total Marks 10

Q.2. R-44 FR-2
a

Q.2. R-342 MES
b

Total Marks 10

Q.3. R-347 MES
a

Q.3. R-75 FR-II
b

Total Marks 10

Q.4. R-147 FR-2
a

Q.4. R-142 FR-2
b

Total Marks 10
