



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		2 nd Running Bill							
No. & date of his previous bill for this work:		Ist 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	PAYMENTON THIS BASIS OF		Remarks
Total as per previous Bill	Since Previous bill	Total up to					Up to date	Sinceprevious 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		

20000000	13018708	6981293	Deduct value of work done previously				17304495		
	"D"	"B"	Total value of work done to date since previous bill				34770335	34770335	
Account of "Secured Advance" allowed on the security of material brought to site.									
Quantity Outstanding From Previous bill	Deduct Quantity Utilized in work measured since Previous bill	Quantity Outstanding including brought to site since Previous bill	Full rate is assessed By the Divisional Officer	Description of Material	Unit	Reduced Rate at which advance is admissible	Up to date amount of advance	Reference of Divisional Officer Written Order	Reasons for non-clearance of advances when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
90000	90000	0	12600	crush	% cft	9450	0		
							0		
		100000	12800	crush	% cft	9600	9600000		
							0		
			Total amount as per this account				9600000		"C"
			Deduct amount as per previous bill				8505000		
			Net amount since previous bill in words: Minus				-1095000		"E"
		IV. Memorandum of Payment							
1	Total value of work actually measured as per Acct. 1 Col 8 Entry A								52074830
2	Total "upto date" Advance payments for Mobilization Advance								6981293
3	Total upto date Secured Advance as per Entry C								9600000
4	Total:								68656123
Figures in works Abstract	5. Deduct amount withheld								0
	a	From previous Bill as per last Running Account Bill							0
	b	Fom this Bill							0
	6. Balance i.e. Uptodate payment (Item 4-5) ...Entry "K"								68656123
	7. Total amount of payment		20000000	17304495	8505000	0	0	45809495	
	8. Payment now to be made as per detailed below:-								22846628
	a) By recovery of amount creditable to this Work Rs.								
	Total 5(b) + 8a(G)								
	b) By recovery of amounts creditable to other Works								
	or head of accounts								
3477034	i) Security Deposit @ 10 %				3477034				
1827730	ii) Income Tax @ 8 %				1827730				
17541864	c) By Cheque				17541864				
22846628	Total 7(b) + 7(C) (H)								22846628
Pay Rs									only.
									(Dated initial of Disbursing Officer)