



Winter Exam-2024
Solutions – Public Works Accounts Rules & Proc.

Q.1. A

Bricks = $4,800 \text{ cft} \times 1,350 / 100 \times 60 / 100 = 64,800 \text{ Nos.}$ @ Rs. 7,000 % Nos. = Rs. 453,600

B

Brick bats. = $4,800 \text{ cft} \times 40 / 100 = 1,920 \text{ cft}$ @ Rs. 2,800% cft = 53,760

Total: A + B = Rs. 453,600 + Rs. 53,760 = Rs. 507,360

Total Marks 10

Q.2. The Road surface material worth Rs. 600,000 was not required for immediate use on the works in June because it was actually used towards the end of November following. It appears fictitious stock adjustment which is strictly prohibited under Para 98 of CPWA Code and Para 694 of Audit manual. This shows that the material was fictitiously adjusted to utilize the budget grant during the same year.

Total Marks 10

Q.3. Dismantling of reinforced cement concrete
= $8,000 \text{ cft} \times 3.06 = 24,480 \text{ kg}$ @ Rs. 130 per kg = Rs. 3,182,400

Total Marks 10

Q.4. The statement of SDO will be investigated. The cash book will be seen to verify that the
a cheque was not accounted for “Detail of differences” in Part II -Cheques issued and paid- of Schedule of Monthly Settlement with treasuries Form CPWA 51 will be scrutinized to see that the cheque under reference is not there and that the outstanding items shown therein represent some other cheques. The list of cheque written up in Form TR 51 will be seen to ascertain that the cheque under reference was not cashed. If scrutiny of above prove line shows that actually cheque form was not utilized than the statement of SDO will be considered to be correct. In this case the irregularities were that sub divisional officer failed to record on counter foil the fact of destruction foil and left the counter foil blank. (Para No. 432 and 690 of Audit Manual and Para 506 -509 of CPW A Code)

Q.4. A reference to the cash book, the Muster Roll, work abstract concerned will show if the roll
b was passed and wrongly certified to have been paid for Rs.60,000 more. If the entries in the cash book, Muster roll and works abstract were full amount the muster roll worked to Rs. 5,000 less than its full amount; that it will be mean that sum of Rs. 60,000 was embezzled. Therefore, accordingly audit observation will be issued for recovery and disciplinary action against the defaulters. (Para No. 693 of Audit Manual and Para 205 of CPW A Code)

Total Marks 10

Q.5. Attached

Total Marks 30
