



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

**Works MES  
(Theory & Application)**

**AGP | PMAD**

**Winter Exam-2024**

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### **Solutions – Works MES (Theory)**

#### **Q.1. 25 MES Regulations**

- a** Administrative control. 25. Administrative control is exercised by the authority empowered to sanction the execution of a detailed service at a stated cost. Such sanction is known as administrative sanction. This sanction will be based on the technical sanction accorded by the competent engineer authority. The powers of approval of administrative authorities in respect of funds which are placed at their disposal are contained in Table 'A'. The competent authority will examine each proposal as to :— a. The necessity for the service. b. Whether it is in accordance with Government policy. c. Whether it agrees with sanctioned scales, and d. Its order of urgency.

#### **Q.1. 25 MES Regulations**

- b** Administrative control. 25. Administrative control is exercised by the authority empowered to sanction the execution of a detailed service at a stated cost. Such sanction is known as administrative sanction. This sanction will be based on the technical sanction accorded by the competent engineer authority. 20 The powers of approval of administrative authorities in respect of funds which are placed at their disposal are contained in Table 'A'. The competent authority will examine each proposal as to :— a. The necessity for the service. b. Whether it is in accordance with Government policy. c. Whether it agrees with sanctioned scales, and d. Its order of urgency.

#### **Q.2. 73 & 74 MES Regulations**

73. A Staff Officer-1/E6 is appointed to each DW&CE to act as technical adviser on works questions. His duties include:— a. Supervision of the preparation and examination of estimates and specifications, bills of quantities, and other contract documents. b. Preparation of analysis of rates and collection of notes for the revision of the MES Standard Schedule of Rates. 74. An AQS is appointed to each CMES to act as technical adviser. His duties will include general supervision of all measurements of work service, and rates of payment. He will make test checks of measurements taken by the executive and will technically examine a proportion of contractor, bills before payment; usually the more important services and not less than 10 per cent of total final bills (see para 523).

#### **Q.3. 270 MES Regulations**

- a** Scales and Designs of Buildings. 270. The scales of accommodation and the general designs of quarters and of certain other buildings approved by the Govt. of Pakistan (e.g. the dimension of rooms verandahs) are contained in the Defence Services Accommodation Scale. Any increase over these scales requires the approval of the Govt. of Pakistan in the case of new buildings, and of the administrative authority competent to approve the service in the case of adaptation of existing buildings for purposes which can be authorised without the approval of the Govt. of Pakistan. In other cases the general design and specification will be furnished with the project estimates and will be approved by the authority according administrative sanction to the work.

#### **Q.3. 271 MES Regulations**

- b** 271. Type plans of buildings embodying the scale, general design, and specification approved by the Govt. of Pakistan, will be issued by the E-in-C. Copies will be furnished to local administrations for use by the Pak PWD in areas where they execute Defence works. Type plans will be regarded as a guide and will be adopted to suit local conditions.

#### **Q.4. 336 MES Regulations**

Schedule of Rates. 336. All Pakistan Standard Schedule Rates are given in a departmental publication entitled "MES Schedule of Rates" published by the E-in-C. These rates will be periodically revised so as to keep them realistic with reference to the current market prices. The MES Schedule of Rates will show the rate and the specifications according to which each kind of work, including the supply of road metal, is commonly executed, as well as standard labour rates. This schedule is required for the purpose of preparing estimates and is also taken as a guide in preparing contract documents. Where Schedule rates do not exist and pro-rata rates can be deduced from the schedule, such rates will be treated as Schedule Rates. In all other cases whether before or after the contract is let, star prices will be fixed under Para 397. The analysis of rates will be made available to the Military Accounts Department and test audit authorities if required.

#### **Q.5. 443 (b) (e) of MES Regulations**

**b.** PAFW-2240 Revenue Ledger. Contains a progressive record of revenue due and recovered per building or quarter as well as from other sources. In the case of charges for electric energy and water



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### **Solutions – Works MES (Theory)**

due from private persons, the detail record is maintained in consumer's ledgers [see 'e' and 'f' below]. This ledger will be closed on the 25th of each month (30th in June).

e. PAFW-2184 Consumers, ledger (Electric).—Records particulars of all buildings which are supplied with electric energy both for domestic and power purposes except those for which recoveries are required to be made by the PMAD. The monthly readings will be posted from the Meter Reader's Books, except where assessed by the GE or where charge is made at flat rates per lamp.

#### **Q.6. Appendix III, Part II Audit Code 2000**

#### **THE CASE OF TRANSFER ENTRIES**

1. See that transfer entries are generally made for the purpose intended in para 581 of the Regulations for the M.E.S.
2. See that the rules in para 581 of the Regulations for the M.E.S. are complied with and that all transfer entries are posted in the Abstract of Receipts and Charges, the relevant Construction Accounts and other accounts affected and that they are supported by the necessary transfer vouchers P.A.F.W.2253).
3. See that transfer vouchers do not contain transactions of the following nature;-
  - a. Debiting to a work of the cost of materials not required or in excess of actual requirements.
  - b. Debiting to another work for which funds are available of the value of materials utilized on another work for which funds are not available.
  - c. Writing back the value of materials to avoid excess outlay over allotment.
4. See that transfer entries in rectification of errors or incorrect allocation clearly set forth the circumstances of the original wrong allocation (the incorrectness of which must be verified).

#### **Q.7. 74 (a) Q & R**

74. Compounds of Military Buildings a. except where specially authorized by Government, the employment of malis, as a charge upon State funds for the purposes of maintaining gardens within the compounds of Government buildings used as offices, shall be forbidden.

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### Solutions – Works MES (Application)

#### Q.1. 18 MES Regulations

18. Supplementary rules are contained in :— a. Defence Services Accommodation Scale.  
b. Instructions embodied in various forms of contract, bills and construction accounts.

Supplementary instructions are contained in:— a. Technical Instructions of the Engineer-in-Chief. b. Audit and accounts instructions of the MAG. c. Standing orders of routine instruction of the Engineer-in-Chief.

#### Q.2. 27 of MES Regulations

**Not in order, CMES concerned may regularized the expenditure**

27. Demands for new services will be submitted to competent financial authority for consideration to enable the scope and merits of each proposal to be judged, an indication of cost will be given to CFA on the prescribed proforma supported by a short note explaining the scope of the project in the case of minor works. The approximate period of time required for carrying out the work should also invariably be stated. In the case of projects costing over Rs. 450,000/- this information will be given in the form of an Engineer Appreciation on the prescribed proforma. No project will be split up merely to bring it within the powers of an approving authority.

#### Q.3. 29 MES Regulations

29. Abnormal repairs are classified as under :— a. Those involving a change in categorisation or classification. b. Those not involving any changes in categorisation or classification and which, from the nature of the work, can be estimated in detail before hand ; c. Those not involving any changes in categorisation or classification and which, from the nature of the work, cannot be estimated in detail before-hand i.e., are not quite measurable in advance. Project estimates in respect of abnormal repairs costing over Rs. 450,000/- falling under categories a and b above will be prepared and sanctioned by the Government of Pakistan. As regards category c, Project Estimate will be prepared for these repairs costing Rs. 750,000/- and above only, and sanctioned by the Government of Pakistan. To overcome the difficulty on account of non-availability of full details at the estimating stage an additional amount not exceeding 10 per cent of the total cost may be included in the Project Estimates as “unforeseen expenditure”. No detailed estimates will be prepared in the case of abnormal repairs costing below Rs. 750,000/- falling under category c.

#### Q.4. 42 (a) (b, 1) MES Regulations

**a** 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.4. 42 (b, 2a) MES Regulations

**b**

S. No.	Book value of building	Authority to approve the demolition
1.	2,500,000	Govt. of Pakistan, Full Power
2.	2,000,000	QMG
3.	1,000,000	Corps Commander
4.	300,000	Div Comd/Force Comd Northern Area
5.	100,000	Log Area Comd Station Commander

#### Q.5. 154 MES Regulations

**a** 154. No road can be classified as “military” without the approval of the Government of Pakistan. The reclassification of a military road also requires the approval fo the Government of Pakistan.



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### **Solutions – Works MES (Application)**

**Q.5. 154 MES Regulations**

- b** 154. No road can be classified as “military” without the approval of the Government of Pakistan. The reclassification of a military road also requires the approval of the Government of Pakistan.

**Q.5. 153 MES Regulations**

- c** 153. No existing road in a cantonment may be closed (except for repairs) and no new roads opened without the approval of the Service HQ concerned.

**Q.5. 153 MES Regulations**

- d** 153. No existing road in a cantonment may be closed (except for repairs) and no new roads opened without the approval of the Service HQ concerned.

**Q.6. Appendix III, Part-I Audit Code 2000**

**IMPREST ACCOUNTS AND CASH BOOKS**

- (a) See that the imprest accounts and Cash Books are maintained in accordance with paras. 491 to 495 and 530 to 539 of Regulations for the M.E.S. Check all cash accounts in accordance with general principles, e.g., see that the opening balance has been correctly brought forward from the previous account and that the Account is fully supported by vouchers.
- (b) See that the transactions booked in the cash book agree with the counter foils of cheques drawn by the Pes/M.E.S. from their Cash Assignments.
- (c) See that imprest are kept within the sanctioned limits.
- (d) See that receipts have been given in all cases where cash is received.
- (e) See that the cash books are closed and balanced on the prescribed dates.
- (f) See that the rules regarding permission to accept cash receipts prescribed in para 491 of Regulations 1998 are complied with.
- (g) See that vouchers in support of cheques on demand are promptly submitted by Accounting Officers.
- (h) That the details work up in the cash books to the total and the total are in words as well as in figures.

**Q.7. Appendix III, Part-I Audit Code 2000**

**IN THE CASE OF MUSTER ROLLS (P.A.F.W. 2255):-**

- (a) Check arithmetically all muster rolls.
- (b) See that the provisions of paras. 551 to 553 of the Regulations for the MES are complied with.
- (c) Check the unpaid wages with the extract furnished by the Accounting Officer..
- (d) See that the cost of labour is not so largely in excess of the value (at current rates) of the work done as to indicate either loss to Government or need for closer financial control.
- (e) See that muster rolls are kept for daily labour only employed for the bonafied purposes of the execution of the work and do not include charges for supervision, etc., not directly and wholly chargeable to the work concerned.
- (f) See that the rates for items or work executed by departmental labour compare favourably with the rates provided for labour in the analysis of rates or date sheets for items of work in the District Schedule or rates excluding the margin of contractors’ profit, viz., 10 percent.
- (g) Check the allocation given in the back of the muster rolls.



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**Q.8. Not in order**

**74 (a) Q & R**

74. Compounds of Military Buildings a. Except where specially authorised by Government, the employment of malis, as a charge upon State funds for the purposes of maintaining gardens within the compounds of Government buildings used as offices, shall be forbidden. The cleaning and removal of vegetation, etc, in the compounds of such offices in order to comply with cantonment rules, may be carried out and the cost may be charged to office contingencies of the office concerned. Any receipts realized shall be credited to Revenue.

**Q.9. 1 & 3 entitled, 02 Non-entitled**

**77 (a) (7, 13) of Q & R Q & R**

77. Persons Entitled to Free Supply of Water. Persons of the following categories shall be entitled to free supply of water for domestic and sanitary purposes at the expense of the State:-

a. Category I

(7) Nursing Officers of AFNS; Nursing Cadets of the AFNS Training Scheme and Family Hospital

Matrons when occupying quarters provided rent free by Government.

(13) Religious Teachers.

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