

PAPER-3 PUBLIC WORKS ACCOUNTS RULES & PROCEDURES

(100 MARKS PASSING MARKS-40)

Paper shall be divided into following three parts;

Part-I: Theory of Public Works Accounts of 40 Marks

Part-II: Theory of Public Works Audit of 20 marks

Part-III: Practical question of 40 marks (Compulsory)

Objective: To equip Divisional Accounts Officers with different public works accounting concepts, systems, procedures and their organization.

Area	Syllabus Contents
Part-I: Public Works Accounts	<ul style="list-style-type: none">• Organizational Structure of Public Works Department/Division<ul style="list-style-type: none">▪ Role and duties of Public Works Department Officers▪ Role and duties of Divisional Accounts Officer▪ Role and duties of Accountant General office/District Account Office relating to Public Works• Concepts, Systems and organization of;<ul style="list-style-type: none">▪ Suspense Accounts▪ Cash accounts▪ Works Accounts▪ Manufacturing Accounts▪ Workshop Accounts▪ Store Accounts▪ Deposit Works▪ Non-Government Works▪ Revenue Receipts▪ Transfer Entries▪ Register of Works and Contractors' Ledger▪ Admin Approval▪ Technical Sanction (TS)▪ Cash Book▪ Muster Roll▪ Measurement Book▪ Works Abstract• Transactions with other Divisions/Departments• Accounts Returns of Sub Divisional Officers• Preparation of PC-I, PC-II, PC-III, PC-IV and PC-V• General outline of System of Accounts• Standard Procedure and Formula for Price Adjustment as per Pakistan Engineering Council Guidelines• Salient features of scheme of departmentalization of PAK PWD
Part-II: Audit of Public Works	<ul style="list-style-type: none">• General principles & rules of audit<ul style="list-style-type: none">▪ Preliminary audit by Divisional Accounts Officer▪ Audit of Expenditure▪ Audit of funds/demands▪ Audit of sanctions


(MAQBOOL AHMED GONDAL)
Controller General of Accounts
Islamabad

	<ul style="list-style-type: none"> ▪ Audit against rules & orders ▪ Audit against propriety ▪ Audit of vouchers & schedule of dockets ▪ Audit of remittances and suspense heads ▪ Test Audit, Draft Para, Printed Para and their presentation at Public Accounts Committee
Part-III: Accounts Codes	<ul style="list-style-type: none"> • Combined Set of Central Public Works Department Code, Accounts Code and Books of Forms
Part-IV: Practical (Compulsory)	Practical numerical questions on Cash Book, Contractors' Ledger, Contractors' Bill, Store Account, Manufacturing Account, Workshop account and Standard procedure & formula for price adjustment as per PEC guidelines.

Suggested Readings/Books Allowed:

- Account Code Volume-I to IV
- B&R Code
- APPM
- Contract Management under the FIDIC Red Book 1999
- Standard procedure & formula for price adjustment as per PEC guidelines Second Edition May 2022
- Audit Code
- Planning Commission guidelines for PC-I to PC-V


 (MAQBOOL AHMED GONDAL)
 Controller General of Accounts
 Islamabad