



# Pakistan Institute of Public Finance Accountants

## Summer Exam-2017

AGP/PG/PMAD/PUBLIC Sectors

New Accounting Model (NAM) [08.05.2017]

Marks-75  
Subjective

Duration: 2 hrs. 15 Mins.  
Additional time – 15 min for Paper Reading

### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Quote reference of relevant para/section with the name of relevant manual.**
- Start each question from fresh page.

### Books Allowed:

- Accounting Policies and Procedures Manual (APPM)
- Manual of Accounting Principles (MAP)
- Chart of Accounts (CoA)

## Part 'A'

### Q.1. Using Chart of Accounts (COA), Name/Codify/De-Codify the followings

- |       |  |    |
|-------|--|----|
| (i)   | 00000099   | 04 |
| (ii)  | 00000031   | 04 |
| (iii) | F121DGPW061102   | 04 |
| (iv)  | Name Function Element Structure Sub-Elements                                     | 04 |
| (v)   | Name what is formed of Fund, Source, Sub-Fund & Grant number/Public Account      | 04 |
| (vi)  | Deposits of fee received by Government Servants for work done for Private Bodies | 04 |

### Q.2. (a) Comment in one word answer using either “admissible” or “inadmissible” against each of the following actions of the Delegated Officers with justified reference from NAM:

- |      |  |    |
|------|--|----|
| (i)  | The responsible officer in AG office did not prepare the daily balances exception list. Nor they felt the need to send it to the State Bank HQ because the responsible HR of sound integrity was posted in the designated bank branch.   | 04 |
| (ii) | The requesting officer referred a correction in the form of Journal entry of Rs. 6 million indicating the debit and credit double effect on prescribed form. The Accounts Officer in AG adjusted the Account accordingly, hoping that the AG shall not refuse its approval being justified. Subsequently AG transferred and the next incumbent did not approve ex-post facto. The Accounts Officer did nothing to intimate the requesting officer, nor did he undo the correction. | 04 |
| (b)  | The recovery of Rs. one million, out of an uncertain loss where expenditure of Rupees ten million was made while the financial year was still open. Give double entries using suspense during and close of the financial year.   | 08 |

Contd. on back

## Part 'B'

- Q.3.** (a) Describe briefly the function/ role of the Public Account. **07**
- (b) On what basis the transfers of Equity will be accounted for, and how it is treated by receiving entity and contributing entity? **07**
- (c) Which insurance claim against Government should be recorded as contingent liability; give the disclosure requirements of the liability? **07**

**OR**

Describe in brief the responsibilities of the Financial Advisor?

- Q.4.** (a) What is leave encashment and mention the policy of recoding the liabilities other than commitment? **07**
- (b) Differentiate the Exchange Account and Imprest Account. **07**

**OR**

Describe the retention the record for External Audit?

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# Pakistan Institute of Public Finance Accountants Summer Exam-2017

AGP/PG/PMAD/PUBLIC Sectors

Financial Audit Manual (FAM) [11.05.2017]

Marks-75

Subjective

Duration: 2 hrs. 15 min

Additional time – 15 min for Paper Reading

## [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Books are not allowed.**
- Start each question from fresh page.

## Attempt all questions from PART-I and any two from PART-II

### Part-I

- Q.1.** Your audit supervisor has assigned you the task to review the internal controls of the entity under audit. Describe the manner in which it will be done. 08
- Q.2. (a)** Describe the guidance provided by the Code of Ethics to avoid conflicts of interest between the auditor and the entity under audit. 08
- (b)** Describe the tools provided to an auditor to ensure quality assurance for financial audit opinions. 07
- Q.3. (a)** Describe the general principles governing the form and content of all audit opinions and reports. 08
- (b)** What options are available to the auditor when Most Likely Error exceeds Materiality? 07

### Part-II

- Q.4. (a)** Write a comprehensive note on 'DAGP Strategic Audit Plan'. 08
- (b)** List the application of the auditor's knowledge and understanding of entity's business in planning the audit. 07
- Q.5. (a)** Describe in what ways an auditor selects items within an account for tests of details? 08
- (b)** List the general types of reservation that the auditor may express in his opinion and the circumstances in which it is issued. 07
- Q.6. (a)** Describe the importance of Audit follow up in the audit process. 08
- (b)** List the purpose of Working Paper Files. 07

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# Pakistan Institute of Public Finance Accountants

## Summer Exam-2017

### AGP/PG/PUBLIC SECTORS

Public Works Accounts Rules & Procedures (Practical) [10.05.2017]

(GAA, CGA, CDA, LFA TRY)

Marks-38

Subjective

Duration:1 hr.15 Mins.

Additional time – 10 min for Paper Reading

#### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

#### Books Allowed:

1. CPWA Code
2. CPWD Code
3. Audit Code
4. Books of Forms referred in CPWA code
5. Accounts Code Vol - III
6. Chart of Accounts
7. Audit Manual

### Attempt all Questions

- Q.1.** What point should be kept in view while conducting the Audit of schedule of settlement with treasuries Form PWA 26/51? **09**
- Q.2.** Describe the procedure for payments made to the contractor by the Public Works Department. Whether the payment can be made direct to the bank of the contractor? **09**
- Q.3.** Prepare 2<sup>nd</sup> Running Bill Paid vide Vr. No. 26 dated 11-3-2017 to M/s. Marwat Construction for the Work “Construction of water channel” from the data given below:- **20**

Sr. No.	Item of Work	Unit	Rate Rs.	Upto date Quantity	Quantities paid in last bill
1.	Earth work excavation	c/cft.	4,445.00	45,000 Cft.	45,000 Cft.
2.	Fabrication of mild steel	% Kg.	11,045.60	30,000 Kg	15,000 Kg.
3.	R.C.C. 1:2:4 for Bed	Per Cft.	226.65	4,000 Cft.	2,000 Cft.
4.	R.C.C. 1:2:4 for walls	Per Cft.	310.90	6,000 Cft.	3,000 Cft.
5.	P/F Rubber water stopper	Per Rft.	305.00	2,000 Rft.	1,000 Rft.
6.	Re-handling of earth.	c/cft	1,210.00	15,000 Cft.	-

- (i) 5.5 % rebate on Item No. 1 to 4 and 6.
- (ii) Advance payment of Rs. 100,000 and Rs. 70,000 was given in the last running bill against item No. 3 and 4 which is to be recovered in this bill.
- (iii) Advance payment of Rs. 250,000 is to be given in this bill against item No. 4.
- (iv) Secured advance against 15 ton steel was given in 1st Running Bill against item No. 2 at market rate of Rs. 70,000 per ton which is to be recovered in this bill.
- (v) Secured advance against 20 ton steel at market rate of Rs.70,000 per ton against item No. 2 is to be given in this bill.
- (vi) Deduct security deposit @ 5 % and Income Tax @ 7.5 %.

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# Pakistan Institute of Public Finance Accountants

## Summer Exam-2017

### AGP/PG/PUBLIC SECTORS

Public Works Accounts Rules & Procedures (Theory) [10.05.2017]

(GAA, CGA, CDA, LFA, TRY)

Marks-38  
Subjective

Duration:1 hr.15 Mins.  
Additional time – 10 min for Paper Reading

#### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

## Attempt all Questions

- Q.1.** Write short notes on the following:
- |  |    |
|--|----|
| (i) Muster Roll                        | 03 |
| (ii) Standards of Financial Propriety  | 03 |
| (iii) Audit against Provision of Funds | 03 |
| (iv) Deposit Register                  | 03 |
| (v) Review by Divisional Officer       | 03 |
| (vi) Proforma Account                  | 03 |
- Q.2.** What do you know about Suspense Account? Briefly explain various heads of Suspense Account with reference to relevant Rules and Procedure. **10**
- Q.3.** Why the PC-I is prepared for a project and what do you know about the major components of PC-I? Discuss in detail. **10**

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# Pakistan Institute of Public Finance Accountants Summer Exam-2017

**AGP SECTOR**

**Works (MES) Stores (Practical) [10.05.2017]**

**(Defence Audit Branch)**

**Marks - 38**  
**Subjective**

**Duration: 1 hr. 15 Mins.**  
**Additional time – 10 min for Paper Reading**

### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

### Books Allowed:

- MES Regulation
- MES Local Audit Manual
- Army Regulations Quarters and Rents
- Financial Regulations Part – I & II
- MES Unit Accountant's Manual
- Store Accounting Instructions
- LAOs Handbook Part – I & II
- Military Audit Code
- Military Accounts Codes
- Current Orders in A.Is (P) PAOs
- Manual and Procedure Codes
- RAP Rules
- Factory Accounting Rules
- Classification Code List (Defence Services) & Pamphlet
- Debt and Remittance Heads with Code Numbers "Revised Edition" 2008 by MAG
- Financial Regulations (Army & Air Force) Vol I
- Financial Regulations (Navy)
- System of Financial Control and Budgeting

## Attempt all Questions

### Part - I (MES)

- Q.1.** Specify the Government Publication, which dealt with construction of permanent buildings at private expense on Class 'A' Military Lands. **03**
- Q.2.** What are various stages for the preparation of Budget Forecast and Budget Estimates for works expenditure? **04**
- Q.3.** What are Code Heads for classification of the following transactions? **05**
- (i) Defence Services Cash Balances
  - (ii) T.B.O of MES
  - (iii) Deduct – value of constructional material issue on
  - (iv) Minor Head "Losses" MES (Army)
- Q.4.** The Q.M.G issued admin approval to the execution of work for construction of family quarters against which the total cost of tender was Rs. 33,000,000/-. He ordered that any amount of expenditure beyond his power should be met from non-public fund of Corps. HQ. Is it in order and what are financial powers of QMG to accord admin approval for a work? **04**
- Q.5. (a)** Sanction to a monetary limit to the value of the stores is necessary before a material-at-site is opened. What are the financial powers of CMES and DW&CE for opening material-at-site? **05**
- (b)** Who will be the authority to sanction major infructuous expenditure as a loss amounting to Rs. 400,000/- and to which code head, will it be debited on MES Army side? **04**

**Contd. on back**

**Part - II (STORES)**

- Q.6.** A CST has been submitted to CFA for approval in which high rate has been quoted for articles for which there is large demand and low rate for those of which small quantities are required (by a supplier) and CFA has sought audit opinion. What should be your audit advice? **05**
- Q.7.** A contractor supplying ASC Stores defaulted and damage suffered, for which the contractor is liable to pay is more than the security held. How security money and unrecoverable balance of compensation due from contractor will be adjusted when he is declared insolvent by a Court of Law? **04**
- Q.8.** After death of a contractor, fresh tender for the balance quantity of the contract has been floated, against which his son of age 18 under the jurisdiction of the court of ward has submitted tender. What is your audit opinion? **04**

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# Pakistan Institute of Public Finance Accountants

## Summer Exam-2017

### AGP SECTOR

### Works (MES) Stores (Theory) [10.05.2017]

#### (Defence Audit Branch)

Marks-38

Duration:1 hr.15 Mins.

Subjective

Additional time – 10 min for Paper Reading

#### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

### Attempt all Questions

## Part - I (MES)

- Q.1.** What are the circumstances and the procedure to enter into an agreement without calling for tenders by GEs? **04**
- Q.2.** How completion reports of a work are dealt with in the following cases: **04**
- (a) Services administratively approved by the Higher Authority.
- (b) For Minor Works approved by an authority lower than the Govt. of Pakistan.
- Q.3.** Under what circumstances percentage rate contracts are executed and what are options for preparation of B. Q. or alternative arrangements? **04**
- Q.4.** Write a note on Part-A and part-B of completion report of a work. **04**
- Q.5.** What is the procedure for valuation of Receipts, Issue and the Balances Columns of Material Register? **03**

## Part - II (STORES)

- Q.6.** What is the procedure for Local Audit for the final closing audit of store accounts of units (which are ordered to be mobilized) against issue transactions of equipment and clothing ledgers? **04**
- Q.7.** What points will be observed, while audit of Medical Store depots of the following transactions/items? **03**
- (a) Penicillin after expiry
- (b) Loss due to evaporation of volatile articles
- (c) Loss due to change in condition of stores in Stock
- Q.8.** After preparation of Comparative Statement of tender, what data is shown on CST or on an attached statement, while submitting to CFA for approval? **03**

Contd. on back



**Q.9.** Common user items are supplied by Army to Air Force and Navy. What is the procedure for its budget estimates and re-appropriation of funds, while commenting the transfer of funds through the media of Military Exchange Account in this regards? **03**

**Q.10.** Define: **06**

- (i) Bill of Lading
- (ii) Classes of Stores issued from a Supply/Store Depot
- (iii) Loss of Public Money relating to Stores

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**Pakistan Institute of Public Finance Accountants**  
**Summer Exam 2017**

**AGP/Public Sector**

**Service & Financial Rules [08.05.2017]**

(GAA, PT&T, Postal Accts, Customs, Coml. Audit, Railway Audit, Inland Revenue, PRAD)

**Marks - 75**  
**Subjective**

**Duration: 2 hrs. 15 min**  
**Additional time – 15 min for Paper Reading**

**[Instructions]**

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

**Attempt all Questions**

- Q.1. Calculate: (i) Emoluments for Pension (ii) Qualifying Service (iii) Gross & Net Pension & (iv) Commutation from following particulars. 20**

<b>Drawing basic pay</b>	@ Rs.61,400 in BS-19 (31,000-1,600-63,000) on 01.12.2013
<b>Availed extra ordinary leave from</b>	01.01.2014 to 31.12.2014
<b>Revised BS-19 on</b>	01.07.2015, Rs.40,155-2,075-81,655 and on 01.07.2016, Rs.49,370-2,560-100,570
<b>Applied Retiring pension on</b>	01.12.2016
<b>Date of joining service on</b>	01.12.1988
<b>Date of birth</b>	01.03.1962

- Q.2. (a) What are the conditions to resume duty after availing leave on medical grounds? 05**  
**(b) Describe general provisions regarding seniority on initial appointment. 10**

**Q.3. Comment on the following:**

- (a) One of the bidders feeling aggrieved after submission of his bid lodged a complaint to the procuring agency within permissible time. The procuring agency decided to pend the complaint and finalize procurement contract first. 05**
- (b) The Authorized Officer imposed minor penalty of withholding of two increments permanently on an accused Government Servant. 05**
- (c) The Competent Authority approved promotion of an officer from BS-17 to BS-18 from the date on which recommendations of Selection Board were made. 05**
- (d) A Government Servant could not join his new posting from Lahore to Gilgit within usual period of 6 days preparation and time involved in actual journey. His request for extension in joining time was rejected by the authority on the ground that usual joining time cannot be extended. 05**
- (e) A Government Servant was transferred from Quetta to Karachi at his request without TA/DA. Calculate joining time 06**
- (f) A ten marla plot was allotted to a Government Servant by Pakistan Housing Foundation Islamabad during 2014. Head of Department initiated action against him on the ground that he did not seek permission before purchase of plots as required under Conduct Rules 1964. 06**
- (g) A Government Servant sought retirement after completion of 25 years. His TA claim on retirement was rejected by the Controlling Officer on the ground that TA on retirement is admissible only on superannuation. 08**

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## COMMUTATION TABLE

<b>Age next Birthday</b>	<b>No. of years Purchased</b>	<b>Age next Birthday</b>	<b>No. of years Purchased</b>
20	40.5043	51	17.6526
21	39.7341	52	17.0050
22	38.9653	53	16.3710
23	38.1974	54	15.7517
24	37.4307	55	15.1478
25	36.6651	56	14.5602
26	35.9006	57	13.9888
27	35.1372	58	13.4340
28	34.3750	59	12.8953
29	33.6143	60	12.3719
30	32.8071	61	11.8632
31	32.0974	62	11.3684
32	31.3412	63	10.8872
33	30.5869	64	10.4191
34	29.8343	65	9.9639
35	29.0841	66	9.5214
36	28.3362	67	9.0914
37	27.5908	68	8.6742
38	26.8482	69	8.2697
39	26.1009	70	7.8778
40	25.3728	71	7.4983
41	24.6406	72	7.1314
42	23.9126	73	6.7766
43	23.1840	74	6.4342
44	22.4713	75	6.1039
45	21.7592	76	5.7858
46	21.0538	77	5.4797
47	20.3555	78	5.1854
48	19.6653	79	4.9030
49	18.9841	80	4.6321
50	18.3129		

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# Pakistan Institute of Public Finance Accountants Summer Exam-2017

## AGP & PUBLIC SECTOR

Postal Accounts Technical (SB, MO, CC) (Practical) [10.05.2017]

Postal Accounts Branch

Marks-80

Duration: 2 hrs.30 Mins.

Subjective

Additional time – 15 min for Paper Reading

### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- Start each question from fresh page.

### Books Allowed:

- |    |                                  |    |                          |
|----|----------------------------------|----|--------------------------|
| 1. | P & T Technical Audit Code Vol-I | 3. | Post Office Manual Vol-I |
| 2. | Post Office Manual Vol-VI        | 4. | Post Office Guide        |

## Attempt all Questions

### Q.1. Define the following:

- |                                   |    |
|-----------------------------------|----|
| (i) Lunatics Account              | 03 |
| (ii) Conjoint Account             | 03 |
| (iii) Authorized Balances         | 03 |
| (iv) Interest Liability Statement | 04 |
| (v) Completion Report             | 03 |

### Q.2. Mention briefly the duties of Audit Officer in regard to Audit of the following cases:

- |  |    |
|--|----|
| (a) Loss or theft of savings, certificate before issue | 06 |
| (b) Treatment of Spoiled Savings Certificates          | 05 |
| (c) Treatment of Undelivered Saving Certificates       | 05 |

### Q.3. What action should be taken in the following cases by Postmaster?

- |   |    |
|---|----|
| (a) On closing the days account, the postmaster finds that there is a shortage of Rs. 1,500/-. After a vain search for the amount, he decided to make good the loss from his own pocket without informing anyone. | 06 |
| (b) The postmaster asks a contractor to take away old and useless furniture from his office and supply in lieu new chairs.  | 05 |
| (c) A person to whom a money order for Rs. 2,500/- was alleged to have been wrongly paid refused to refund the amount.  | 05 |

### Q.4. (a) A person buys a cash certificate for the value of Rs. 5,000/- on 25<sup>th</sup> June, 2014, which is cashed on 30<sup>th</sup> June, 2016. Calculate the amount due to him at rate of 10% P.A.

(b) Under what condition can the remitter of a money order:

- |  |    |
|--|----|
| (i) Effect alteration of address or place of payment | 03 |
| (ii) Alter payee's name                              | 03 |

Contd. on back

(2)

(c) What do you understand by the term “Authorized Balances” in relation to a Sub-Office? **05**

**Q.5.** From the following details calculate the balance at the credit of a saving bank account closed on 30-06-2016 and also interest due for the year 01-07-2015 to 30-06-2016 at the rate of 9% P.A. on closing balance: **16**

	<b>Rs.</b>
• Opening Balance 01-07-2015	755,700/-
• Deposited on 05-07-2015	75,000/-
• Interest for year (01-07-2014 to 30-06-2015) on 1-9-2015	70,500/-
• Withdrawal on 06-10-2015	50,000/-
• Deposited on 02-12-2015	55,800/-
• Deposited on 15-01-2016	30,000/-
• Arrear interest for (2014 to 2015) on 20-02-2016	1,500/-
• Withdrawal on 15-05-2016	15,000/-

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# Pakistan Institute of Public Finance Accountants Summer Exam-2017

AGP & PMAD Sector

Pay, Pension & TA Rules (Practical) [08.05.2017]

Defence Audit (AGP Sector)/ PMAD Sector

Marks-38

Subjective

Duration: 1hrs. 15 Mins.

Additional time – 10 min for Paper Reading

### [Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
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- **Start each question from fresh page.**

### Books Allowed:

- Pay & Allowances Regulations Vol I & II
- Pension Regulations Vol I, II & III
- Supplementary Rules (in FR & SR)
- Financial Regulations Parts I & II
- Military Leave Rules
- Passage Regulations
- Accounts Manual
- Relevant Military Accts. Dept. Manuals & Procedures Code
- CSR (Pay & Pension rules applicable to PMAD)
- Pay Accounting in Fields Service- general Instructions
- Regulation for PAF, PN, Army in Pakistan (Rules & Instructions)

## Attempt all Questions

**Q.1.** Mr. Muhammad Anwar Group Officer CLA(DS) Lahore Cantt. visited Abbottabad for Special Audit Committee Meeting from 26.02-2017 to 03-03-2017. He stayed in a hotel. He travelled by road by using his own car. He submitted his TA/DA claim and claimed the following: **08**

- (i) Daily allowance at special rate for six days.
- (ii) Road mileage from Lahore to Abbottabad @ Rs. 15/- per km for actual distance.
- (iii) Re-imbusement of room rent charges @ 3 times of DA's per night without proper receipt.

### Required:

Submit the Audit Report

**Q.2.** Calculate interest on GP Fund Account of Mr. Muhammad Afzal Audit Officer of LAO(C) Gujranwala Cantt. during Fiscal year 2015-16 as per data given below: **10**

	Rs.
Balance as on 01.07.2015	774,360/-
Monthly Subscription	3,635 PM
Non-refundable advance in 06-2016	300,000
Mark-up on GP Fund Account for the year 2015-16	11.10

**Q.3.** Mr. Rafi serving in the Office of CMA(P) Lahore Cantt. has applied for premature retirement. His service particulars are as under: **10**

(i)	Date of appointment	10.01.1992
(ii)	Date of Birth	15.08.1974
(iii)	Date of retirement	10.07.2016
(iv)	Basic Pay	Rs. 79,890
(v)	Qualification Pay	Rs. 1,200

Calculate his monthly Pension and amount of Commutation admissible to him under the existing rules.

**Contd. on back**

**Q.4.** Write short notes on each of the following:

**10**

- (i) Flying Allowance
- (ii) Non-practicing Allowance
- (iii) Outfit Allowance
- (iv) Camp Kit Allowance
- (v) Entertainment Allowance

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**Pakistan Institute of Public Finance Accountants  
Summer Exam-2017**

**AGP & PMAD Sector**

**Pay, Pension & TA Rules (Theory) [08.05.2017]**

**Defence Audit (AGP Sector)/ PMAD Sector**

**Marks-38**

**Duration: 1hrs. 15Mins.**

**Subjective**

**Additional time – 10 min for Paper Reading**

**[Instructions]**

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
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- **Start each question from fresh page.**

**Attempt all Questions**

- Q.1.** Explain the under mentioned terms and conditions of service regarding retired Military Officers re-employed as Civilian Gazetted Officers in the Army: **10**
- a) Eligibility
  - b) In-eligibility
  - c) Scope of employment
  - d) Probation
  - e) Leave
- Q.2.** Describe the salient feature/procedure of revised system of Pay Accounting introduce in the Army as per U/M Phases. **10**
- a) Armored Corps w.e.f 01-03-1993
  - b) Corp of Arty, Army, Air Def. Sindh Regiment w.e.f. 01-07-1993
  - c) Rest of the Army w.e.f. 01-12-1993
- Q.3.** Explain the elements of DA and in which circumstances DA is not admissible to Army Officer during temporary at out station. **10**
- Q.4.** What points are to be seen by Unit Accountant before transmission of TA/DA claim (PAFT-1715) to CMA in adjustment of advance of travelling allowance already drawn? **08**

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