



**Pakistan Institute of Public Finance Accountants
Summer Exam-2018**

PMAD SECTOR

Military Accounting Procedure (Practical) [10.05.2018]

Marks - 50

Duration: 1 hr. 30 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.

Books Allowed:

- Military Accounts Code
- Pamphlet of Revenue, Debt and Remittance Heads
- Classification Hand Book of Defence Services Receipts and Charges

Attempt all Questions

- Q.1. a) What are the Code Heads for following payments? 04**
- (i) Expenditure on payment of Tool Tax on motor way
 - (ii) Payment of Honorarium on setting a question paper and examination of answer books
 - (iii) Artillery School Nowshehra Miscellaneous Expenses
 - (iv) GHQ unforeseen grant of E-in-C
- b) What are Rt/ch Code Heads of? 04**
- (i) Collection of TV Fee
 - (ii) Interest Free Loan to CSD
 - (iii) Fund for PMAD Foundation
 - (iv) Premium for group insurance in accounts of Army Office
- Q.2. a) A TR amounting to Rs. 20,000/- deposited in Rawalpindi Treasury in account of a JCO of FFR, served in ANF Office, Rawalpindi. Make PM/TE to adjust the TR. 04**
- b) A PAAS Officer transferred to Railway Audit Office Lahore from CMA(P) Lahore. Transfer his GPF balance of Rs. 70,000/-. 03**
- Q.3. Prepare: 04**
- (i) TE/PM and MID Schedule to transfer an amount of Zakat for Rs. 270,000/- deducted while making final payment of GP Fund claims by CMA (KC). 04
 - (ii) MID schedule of GPF worth Rs. 65,000/- of CMA(RC) Rawalpindi, Re-credited by CMA(KC), Karachi. 03
- Q.4. a) Make PM/TE to adjust a TR Rs. 35,000/- deposited on account of refund of GPF at Rawalpindi Treasury by an AAO serving in the MAG Office, Rawalpindi. 03**
- b) Why are the items pertaining to several heads of accounts classified under a single head of account in the first instance? 03**

Contd. on back

- Q.5.** a) Who is responsible for onus of proving anticipated disbursement? **03**
- b) A teacher of education department of Sindh is permanently inducted as B-17 Officer in ML & C after passing competitive exam. Make PM/TE to adjust his credit balance of GPF Rs. 300,000/-. **04**
- Q.6.** a) While dispatching the punching media, Schedule III of Gujjar Khan Treasury for Rs. 35,000/- could not be dispatched to the DM Section of MAG, Rawalpindi with PM. The DM Section compiled the amount of Schedule III to Suspense Head o/o 20/61. **04**
Make PM/TE to clear Suspense Code Head.
- b) A cheque for Rs. 55,000/- pay of an AAO is lost in transit. Cheque was issued in favor of NBP Murree in 06/2017 by CMA (RC) Rawalpindi. The cheque was cancelled in 08/2017 when the F.Y. 2016-17 was closed. **How will you deal?** **03**
- Q.7.** Prepare PM of a Navy Officer serving in COMPAK. **08**

S. No.	Credits	Rs.
1.	Pay element	70,000
2.	Allowances	80,000
3.	Arrear of disturbance pay	10,000

S. No.	Deductions	Rs.
1.	T/DA	10,000
2.	Conveyance Allowance	10,000
3.	DSOP Fund	15,000
4.	Electricity Bill	1,500
5.	HBA	5,000
6.	Interest on Motor Car	4,500
7.	Rent @5% of pay	-
8.	Furniture	500



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PMAD SECTOR

Military Accounting Procedure (Theory) [10.05.2018]

Marks-50

Duration:1 hr.30 Mins.

Subjective

Additional time – 10 min for Paper Reading

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Attempt all Questions

- Q.1.** Write down the main Division of Accounts. **07**
- Q.2.** How compilation is generated by DM Section on the basis of PM sent by CMA? **05**
- Q.3.** Classify the Civil Exchange Accounts. **05**
- Q.4.** How are the interdepartmental transfers adjusted in the Accounts? **06**
- Q.5.** Write short note on:
- (a)** General Limitation of Classification **04**
- (b)** General Principles of Classification **04**
- Q.6.** Write a note on Annual Closing of Accounts and why is it more important? **06**
- Q.7.** How accounting is made for recoveries of overpayments? **06**
- Q.8.** What is the Combined Finance Revenue Account? **07**



Pakistan Institute of Public Finance Accountants
Summer Exam-2018

PMAD SECTOR

Works (MES) Stores (Practical) [09.05.2018]

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.
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- **Start each question from fresh page.**

Books Allowed:

- MES Regulation
- MES UA Manual
- LAO Handbook Vol – I & II
- Financial Regulations Vol – I & II
- Store Accounting Instructions (SAI)
- Quarters & Rents
- Military Audit Code
- Office Manual – III
- LA Manual

Attempt all Questions

Part - I (MES)

- Q.1. (a)** Explain the procedure for recovery of barrack damages? **03**
- (b)** What are the causes of Infructuous Expenditure? **02**
- Q.2.** While conducting the audit of Technical Sanction what necessary points are required to be seen? **03**
- Q.3.** What necessary points will be checked by UAGE during audit book of Cash Book of GE? **03**
- Q.4.** What is Transfer Entry, why is it necessary? **02**
- Q.5** Enlist the charges to be classified as contingent charges. **02**
- Q.6. (a)** What do you understand by Supplementary Instructions? **02**
- (b)** How will you classify Abnormal Repair? **02**

Part - II (STORES)

- Q.7.** What is the procedure for replacement of stores lost or damage for which cash recovery is made? **03**
- Q.8.** What type of expenditure cannot be Sanctioned? **02**
- Q.9.** On what types of recreational purposes, Govt. transport can be used? **03**
- Q.10.** What is Condemnation Board, who compose it and what are its composition? **03**

Contd. on back

Q.11. (a) What are Time Barred claims? **02**

(b) What certificate is demanded on Loss of Original Voucher/Documents? **02**

Q.12. How losses in the following cases will be dealt with: **04**

(a) 45% wastage due to conversion of log to plank in depots

(b) 1% on crushing grains in Govt. Stock

(c) 11% degree on timber while undergoing seasoning

(d) 2% loss of butter tins in sealing at Military Farm



Pakistan Institute of Public Finance Accountants

Summer Exam-2018

PMAD SECTOR

Works (MES) Stores (Theory) [09.05.2018]

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

Part - I (MES)

- Q.1.** Write notes on any **TWO** of the following: **04**
- (i) Estimates
 - (ii) Departmental Charges
 - (iii) Construction Account
- Q.2.** Give detailed list of Persons/Buildings entitled for free supply of electricity. **03**
- Q.3.** What points will be seen by the LAO while auditing the: **04**
- (i) Register of Losses
 - (ii) Register of Suspense Accounts
- Q.4.** Define any **TWO** of the following: **04**
- (i) Term Contract
 - (ii) Lumpsum Contract
 - (iii) Percentage Rate Contract
- Q.5.** What are the functions of UAGE of Military Accounts Department attached to Garrison Engineer Office? **03**
- Q.6.** What are the occasions when Measurement book need not be used? **03**

Part - II (STORES)

- Q.7.** Discuss the procedure regarding loss of stores in Base and Station Supply Depot. **03**
- Q.8.** What are the main objects of Audit of Cash Book of unit/formation by LAO. **03**
- Q.9.** Briefly state the important points to be observed during audit of supplies claims in Controller's Office. **03**

Contd. on Back

- Q.8.** What under mentioned abbreviations stand for?
- (i) DRR **01**
 - (ii) RSSD **01**
 - (iii) IA RIR **01**
 - (iv) OEF **01**
- Q.9.** Write short notes on following: **04**
- (i) Short Landing and Excess Delivery
 - (ii) Local Purchase vs Central Purchase



**Pakistan Institute of Public Finance Accountants
Summer Exam-2018**

PMAD SECTOR

Internal Audit Framework [08.05.2018]

**Marks - 75
Subjective**

**Duration: 2hrs. 30 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.
- **Books are not allowed.**
- **Start each question from fresh page.**

Attempt all questions

- Q.1. (a)** What are the three essential conditions the administrative authorities should follow in case of audit of expenditure? **07**
- (b)** How the appropriation of a unit can be increased or decreased? **04**
- Q.2. (a)** What further action the Local Audit Staff is required to take after the payment vouchers of Army have been priced in accordance with the Vocabulary Rates? **08**
- (b)** What is required to be done by Local Audit Officers to inspect the Animal transport? **07**
- Q.3. (a)** What procedure compliance the audit should see in the limited tender purchase made by the DGDP? **08**
- (b)** Describe general condition(s) through which the firms are required to respond to the invitation of tender vide Commercial and Technical Offers separately. **07**
- Q.4. (a)** Comment on warlike stores and role of Chief Controller, Defense services Store Department, London. **08**
- (b)** What is meant by the Void-able contract and Void contract? **07**
- (c)** What for the Visual Chart Register is to be kept and whom? **04**
- Q.5. (a)** Enlist the advantages of CAAT to the audit. **08**
- (b)** How to test the validity of data, data redundancy, and data reliability? **07**
