



Pakistan Institute of Public Finance Accountants
Winter Exam-2016
PMAD SECTOR
Internal Audit Framework [08.11.2016]

Marks - 75
Subjective

Duration: 2hrs. 30Mins.
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 local purchase bill alongwith relevant Receipt Voucher has been lost in transit. What are audit requirement before making any payment against the lost bill? **07**
- Q.2.** What is the policy preference in making purchases by officers for supply of stores/articles required for the Public Service? **07**
- Q.3.** What are the basic conditions for issue of Open Tender (Except Value)? **07**
- Q.4.** What is a Repeat Order? **07**
- Q.5.** How Surplus Stores are ordinarily Disposed off? **07**
- Q.6.** After establishing CLA(DP) Rawalpindi, how matters relating to Pay & Allowance, TA/DA, maintenance of GP Fund Accounts and other matters having financial implication of LAO/SLA under him, will be dealt with? **07**
- Q.7.** What is the remedy for redressal of grievances of bidders under PP Rules-2004? **07**
- Q.8.** What action a Controller of Accounts should take, when Canons of Financial Propriety have been found infringed by any Rule or Orders? **07**
- Q.9.** What are those stores returns and ledgers maintained by units? What are points for Local Audit of these accounts in addition to normal course of Local Audit? **07**
- Q.10.** What are descriptions of following common Data Types in ACL? **04**
- i) ACL **04**
- ii) Logical **04**
- iii) Numeric **04**



Pakistan Institute of Public Finance Accountants
Winter Exam-2016
PMAD SECTOR
Military Accounting Procedure (Practical) [10.11.2016]

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.
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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.** What are Main/Sub heads – Works of Army, Air Force and Navy and classification codes heads of following transactions: **08**
- Transfer between offices of M.E.S.
 - Defence Services Cash Balances
 - Code Heads of 03 Services for Maintenance of permanent buildings
- Q.2.** a) What are Minus Figures? How such Figures are treated during review of compilation? **04**
- b) What are Code Heads of the following transactions: **03**
- (i) P.O.L issued by Army Supply Station to vehicle of PAC Kamra, for Rs. 10,000.
 - (ii) P.O.L drawn by vehicle of JSHQ (Normal) from a depot of Navy for Rs. 20,000.
- Q.3.** The Govt. has sanctioned a loan of Rs. 20 million to Shaheen Foundation of Air Force. How such payment will be classified in P. M. by C.A.A.F, if it is interest free loan? **04**
- Q.4.** a) A cheque of Rs. 30,000 on account of Pay & Allowances of a civilian of Infantry School, Quetta was issued by C.M.A. (QC), which was received back with the remark by National Bank Mall Road Branch, Quetta that his account does not exist in their Branch, and cancelled. Recoveries made from his pay were Rs. 400 of GPF and motor cycle advance Rs. 1,000 makes T.E. for the cancellation of the cheque. **05**
- b) Make P.M. of the above, if fresh cheque is issued for Rs. 30,000 in lieu, against correct A/c number. **03**
- Q.5.** Make T.E. to adjust following transactions:
- a) To raise debit against CMA (ISO) Rawalpindi, on account of issue of POL from Army Supply Station, Rawalpindi against 14 issue vouchers during July 2016 total for Rs. 140,000 to JSHQ. **03**
 - b) Respond of above MID Schedule for Rs. 140,000 in full by CMA ISO Rawalpindi. **03**
 - c) When a voucher for Rs. 10,000 out of 14 was not pertaining to JSHQ or any unit under CMA ISO Rawalpindi. **03**

Contd. on back

Q.6. Make T.Es to adjust:

- a) TR amounting to Rs. 40,000 on account of deposit of GP Fund Advance in respect of AAO of CMA (KC) Karachi in SBP Karachi. **04**
- b) CID Schedule of Rs. 200,000 on account of ECR drawn by STA HQ, Rawalpindi, to place in misc. advances. **04**

Q.7. a) Against a cheque issued by C.M.A. (PC) Peshawar for Rs. 50,000 on account of House Building Advance to a Naib Qasid in favour of Habib Bank Nowshera, DM Section placed the amount in Suspense Head (Original) due to non-submission of D.P. Sheet and Schedule–III with the P.M. **Make the rectifying T.E.** **03**

- b) An amount of Rs. 10,000 was compiled to Service Head of TA/DA advance instead of expenditure on rebated air travel of uniformed Military Personnel under Main Head – 07, which was objected when the financial year has closed. **Suggest the rectification.** **03**



Pakistan Institute of Public Finance Accountants
Winter Exam-2016
PMAD SECTOR

Military Accounting Procedure (Theory) [10.11.2016]

Marks-50

Duration:1 hr.30 Mins.

Subjective

Additional time – 10 min for Paper Reading

[Instructions]

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Attempt all Questions

- Q.8. (a) Define Punching Medium. 03**
- (b) All expenditure pertaining to Army, Navy and Air force are centrally compiled, against Rail Charges. Name the Controller who is responsible for such compilation? 04**
- Q.9. (a) Define Final Compilation. 04**
- (b) Against payments through cheques, what documents are sent by Audit Section to D. M. Section? 03**
- Q.10. Under what circumstances, the travelling allowance of a Govt. Servant may be debited to a Head different from that to which his pay is debited? 06**
- Q.11. What are checks for review of compilation of each batch of Punching Medium before submission to D.M. Section? 07**
- Q.12. What are normal balances in Annual Consolidated Abstracts prepared by Defence Accounts Officer against Head I to IV of the Civil Exchange Account and what are the reasons for such outstanding balances? 08**
- Q.13. What is the procedure for cancellation of cheque When: 06**
- (i) A cheque is cancelled and fresh one is issued in lieu**
- (ii) A cheque is cancelled and no fresh cheque is issued in lieu.**
- Q.14. (a) Write a note on the progress of adjustment of Military Exchange Account and Outstanding. 05**
- (b) Define Review of Balances. 04**



Pakistan Institute of Public Finance Accountants

Winter Exam-2016

PMAD SECTOR

Works (MES) Stores (Practical) [09.11.2016]

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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Books Allowed:

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

Attempt all Questions

Part - I (MES)

- Q.1.** The bills after payment are sent to CMA by the UA for post-audit. Who is the authority for post payment technical check of bills? **02**
- Q.2.** The amount of a tender was so high that it exceeded even the revised administrative approval. The CFA decided to retender it, but again the cost of the tender exceeded the revised admin approval, but it was within the 10% permissible limit of the fresh revised administrative approval. What are limits of acceptance of tender in this case and how many are the limits as to the number of time that an estimate may be revised. Render an audit advice on this issue as a whole. **04**
- Q.3.** What will be the effect of improvement and additions to the capital value of building when: **03**
- a) Being used as residential building on rent;
 - b) Being used as barrack or store
- Q.4.** The infructuous expenditure has been caused by a decision of Div. Commander. Who will be the authority to sanction it in his power as loss and to which MES Head of Account it will be debited? **03**
- Q.5.** What would be the categorization of the works, whose financial value for the purpose of administrative approval is of the cost as under: **03**
- (i) Rs. 3,500,000
 - (ii) Rs. 2,100,000
 - (iii) Rs. 970,000
- Q.6.** A service consists mainly of special items requiring approval of Service Chiefs, pending approval of which the authorized items have been approved by Corp. Commander as CFA. **Comment from audit point of view.** **03**

Contd. on back

Part - II (STORES)

- Q.7.** LAOs have instructions to verify the stock by actual counting, weighment or measurement. During stock verification of bagged supplies, upto what extend LAO can accept surplus or shortage from the invoiced weight of bags and those appear to have been tampered? **03**
- Q.8.** On the different stores to be purchased from abroad, certain percentages are added on the value of Stores, Budget Estimates or reports as freight provided the same is not covered by values at which indent have been costed. What are those percentages of different stores? **04**
- Q.9.** How write off a loss (partly due to theft, fraud or neglect and partly not due to theft, fraud or neglect) is dealtwith by a CFA, when total loss is within his power? Who will be the CFA in case of total loss of store of rupee one million, where there is loss of Rs. 200,000/- due to neglect? **03**
- Q.10.** What is the procedure to place demand on DGDP for purchase of capital items for Military Farms from abroad and adjustment of expenditure? **03**
- Q.11.** Identify heads for transactions of transfer or adjustment of Ledgers in Ordinance establishments and units and nature of adjustment thereof. **04**
- Q.12.** What is Village Fund Account and who is responsible for its audit? **03**



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Winter Exam-2016

PMAD SECTOR

Works (MES) Stores (Theory) [09.11.2016]

Marks-38

Duration :1 hr.15 Mins.

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Additional time – 10 min for Paper Reading

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Attempt all Questions

Part - I (MES)

- Q.1.** Define: **04**
- (a) Star Price
 - (b) Causes of Infructuous Expenditure
 - (c) Hand Receipt
 - (d) Cash Receipt
- Q.2.** What are the conditions and powers of DW & CE to meet excess on an item, in case of service containing more than one item? **03**
- Q.3.** What are the fundamental principles in execution of works service under MES Regulations? **03**
- Q.4.** If a contractor refuses to sign the final bill, how the sum due to him or a balance due by him is dealtwith? **03**
- Q.5.** How stores required for projects are obtained? Whether Central/Divisional stocks are a normal source of supply to projects and under what circumstances GEs may issue any stores required? **02**
- Q.6.** (a) What points are to be ensured by U.A. (MES) that there is no fictitious stock adjustment of all transactions of receipts and issue? **02**
- (b) Narrate check points during local audit of Bulb Account in MES. **02**

Part - II (STORES)

- Q.7.** What are classifications of stores issued from supply or Store Depot or Units? **03**
- Q.8.** What are restrictions for variations in specifications after issue of tender, before concluding contract and after concluding contract? **03**
- Q.9.** What is the procedure for appreciation and depreciation of: **03**
- (a) Live Stock
 - (b) Young Stock
 - (c) Matured Animals

Contd. on back

- Q.10.** During audit of amendments of DGDP contracts extending delivery period for supply of stores, what points shall be looked upon? **03**
- Q.11.** Specify the action to be taken and related Instructions/Certificates required to be adhered, when condemned animals are sold, destroyed or made over to Military Farms. **03**
- Q.12. (a)** What are articles of Ordnance Supply? **02**
- (b)** Describe, how free issue and payment issues rates of vegetable are levied/calculated? **02**
