



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

**Internal Audit Framework [09.05.2017]**

**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.** What points will be kept in view by controllers while submitting report to MAG of serious case of failure of audit, involving overpayment? **10**
- Q.2.** What items detected in audit should be classified as objections? **06**
- Q.3.** What is the importance of specimen signatures before admitting a claim and specific course of action in this regards by the stores and T.A. Section of a Controller Office? **05**
- Q.4.** (a) What is the object of Scale Audit? **03**  
(b) Write a note on posting of contract awards on PPRA's website and restrictions. **05**
- Q.5.** What are general rules for the conduct of local audit of D.P. Organizations/Units? **08**
- Q.6.** What is specific extent of Local Audit of Accounts prepared annually, Train Ration Returns, Ration Return of unit moving within Pakistan and Stores Accounts of Units moving to Overseas? **08**
- Q.7.** What are statements accompanying the Administration Report on the working of Military Dairies Farms? **06**
- Q.8.** Write a note on provision of following clauses in DGDP contracts: **06**  
(a) Increase in Rates of Contracts  
(b) Acceptance of a higher quotation
- Q.9.** Define Reserve Price for disposal of surplus Defence Services Stores by DGDP. **06**
- Q.10.** (a) What are main elements of data analysis in ACL? **03**  
(b) Define Data Integrity Verification. **03**  
(c) What is the object of Data Analysis? **03**  
(d) Describe reporting Results in ACL. **03**

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

**PMAD SECTOR**

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

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

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

**[Instructions]**

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**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.** QMG issued admin approval for the work execution of 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 financial power should be met from non-public (Corp HQ) funds. Is it in order and what are financial powers of QMG to accord admin approval for a work? **05**
- Q.2.** 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 in this regards? **04**
- Q.3.** Admin approval has been issued for Rs. 28,000,000 for construction of a building against which the value of lowest tender is Rs. 31,000,000. Who would be the authority as CFA on Army side for: **05**
- (i) Issue of Admin. Approval in this case
  - (ii) Acceptance and execution of contract in this case
  - (iii) Issue of tender notice, in this case.
- Q.4. (a)** Against an Admin Approval of Rs. 8,000,000 the value of lowest tender is Rs. 9,000,000 for a work to be commenced with the preparation of B.Q. on percentage rate contract. Who will be the CFA to execute contract? **03**
- (b)** Identify Government publication which deals with construction of permanent buildings at private expense on Class 'A' Military Lands. **02**

**Contd. on back**

## Part - II (STORES)

- Q.5.** Loss of following items of dissimilar type was discovered at a stock taking of stores and supply depots, where continuous stock-taking is carried out. Who will be the CFA to write off the loss in question not due to neglect? **04**

S. No.	Item	Loss in Rs.
1.	A	18,000
2.	B	28,000
3.	C	5,000
4.	D	50,000
	Total	101,000

- Q.6.** What is the object and discretion of Purchasing Officer to include in the tender for procurement of plant and equipment; to specify place of delivery and elements of CIF or FOR and for erection of the plant at site? **05**
- Q.7. (a)** Who will be the CFA for finalization of indents not exceeding Rs.90 millions and those exceeding Rs.90 millions? **03**
- (b)** To whom cases involving condemnation of articles of Army Service Corps will be referred before Board proceeding? What is role of Medical Officer in this regard? **03**
- Q.8. (a)** To whom small arms borne on ordnance books in a higher condition than unserviceable are sent and how adjusted? **02**
- (b)** What are objects for preparation of reconciliation statement of issue vouchers handed over to the LAO by Store Depots? **02**

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

**PMAD SECTOR**

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

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

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

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**Attempt all Questions**

**Part - I (MES)**

- Q.1.** What are conditions and formalities to dispense with calling for tender by CMES? **04**
- Q.2.** Write a note on Part-A and Part-B of completion report of a work. **05**
- Q.3.** Describe materials-at-site Account for project and what are those registers relevant for such Account? **05**
- Q.4.** What are points which should receive special attention during local audit of Construction Accounts of charges booked, credit approved and anxiety to utilize grants? **05**

**Part - II (STORES)**

- Q.5. (a)** Bill of Lading **02**
- (b)** Classes of Stores issued from a Supply/Stores Depot. **02**
- (c)** Loss of Public Money relating to stores. **02**
- Q.6. (a)** What is ordinary procedure for disposal of surplus/repairable stores by DGDP? **03**
- (b)** What is the object of the renewal reserve fund for Military Farms? **03**
- Q.7.** How the loss will be treated in the case of a vehicle sent an EME workshop for overhaul after an accident? **03**
- Q.8.** Define Waste, Obsolete and Surplus Stores and specify which of these items is the responsibility of DGDP for disposal. **04**

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

**Military Accounting Procedure (Practical) [11.05.2017]**

**Marks -50**  
**Subjective**

**Duration:1 hr.30 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:**

- 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) In a Provincial Treasury, Cash Balance held is a form of the Public Account of the Province. Under what circumstances any payment on behalf of Defense Services can be made? **03**
- b) There is a loss of Rs. 200,000 as capital value of Military building of Army under MES maintenance at Rawalpindi. Make T.E. to adjust the loss, after write off. **03**
- c) In the Imprest Account, Accounts Officer PAF Base Chaklala has found counterfeit coins and notes valuing Rs. 5,000. What course of action is required in this case and what is code head of the Imprest Account? **03**
- Q.2.** a) A helicopter of Government of Punjab has been repaired at Army workshop involving expenditure of Rs. 340,000 including value of spare parts and department charged and requested the CMA(RC) Rawalpindi to realize the recovery. Suggest, appropriate course of action and the transfer entry for adjustment of such priced voucher. **04**
- b) What is the code head for payment of Medical charges of Military Hospital of PMAD (excluding Accounts Organization)? **02**
- Q.3.** An Officer of PAF is posted in Ministry of Defence. Raise debit against Civil A. G. concerned while adjusting following elements of pay & allowance and recoveries, showing particulars of the Controller responsible for such adjustments: **10**

S. No.	Description	Amount (Rs.)
1.	Income Tax recovery	10,000
2.	DSOPF subscription	20,000
3.	DSOPF Advance (installment)	15,000
4.	House Building Advance (Monthly recovery)	17,000
5.	Recovery of TA/DA	4,000
6.	Recovery of Rent	10,000
7.	Recovery of Rent of Furniture	200
8.	Recovery of water charges	1,800
9.	Cheque drawn	122,000

(The Officer is occupying PAF accommodation at PAF Base Chaklala.)

**Contd. on back**

- Q.4.** How the following transactions of Military Farms are adjusted in accounts: **06**
- a) Cost of Railway warrants & credit notes.
  - b) Proforma charges for rent of Govt. Land.
  - c) Water and land revenue charges due to Civil Departments.
- Q.5.** To whom schedules relating to payment of Defence Services cheques are submitted and by whom? What action is taken on receipt of cheques by the concerned section? **06**
- Q.6.** Advance schedule has been adjusted by a CMA without waiting for debit from the Civil. Is it in order and if so, under what circumstances? **05**
- Q.7.**
- a) What are objects and time frame for preparation of supplementary reports on review of Balances? **03**
  - b) Raise T.E. to re-debit MID schedule of CMA(RC) Rawalpindi by CLA(DS) Lahore amounting to Rs. 10,000. **03**
  - c) What is Main Head for expenditure on assistance package for families of Govt. Employees/Armed Forces who die in service and the Code Head for such payment of employee of CCMA GHQ Rawalpindi (Staff)? **02**

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**Military Accounting Procedure (Theory) [11.05.2017]**

**Marks-50**

**Duration:1 hr.30 Mins.**

**Subjective**

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

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**Attempt all Questions**

- Q.1.** Identify description of accounts which are presented in the combined Finance and Revenue Accounts. Who prescribed its format for submission by the controllers? **07**
- Q.2.** What is general outline of the system of accounts to abstract accounts of receipts and payments on behalf of Defence Services and its further consolidation? **07**
- Q.3.** (a) How losses of buildings and equipment are depicted in the Government accounts, either before or after write off action? **04**
- (b) In an organization of Defence a cashier has received some counterfeit coins and notes. How the amounts of those coins and notes will be adjusted in accounts? **04**
- Q.4.** (a) Under what circumstances transactions of advances are compiled to the head Misc. Advances? **03**
- (b) Define Military Ledger. **03**
- Q.5.** (a) What do you know about the system of allotting series to controllers for serial number of M.I.D schedule? **03**
- (b) Certain M.I.D schedules are appearing as outstanding in the annual summary of original items. What verification you will suggest before clearance after obtaining C.T.C of such outstanding from originating controllers? **04**
- Q.6.** (a) What are Heads, for those Military Ledgers are maintained? **04**
- (b) What is the role of Civil A.G., when certain items under Head-I against Military Receivable orders are found outstanding? **03**
- Q.7.** Differentiate checks for review of compilation, prescribed for verification of compilations before dispatch of punching Media to D.M. section and on receipt of printed sectional compilation. **08**

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