



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

Construction, Stores & Works Accounts (Practical) [09.11.2016]
(Pakistan Railway Accounts Department)

Marks-75
Subjective

Duration:2 hrs.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.
- Start each question from fresh page.

Books Allowed:

- | | | |
|-------------------------------------|---|------------------------|
| • Engineering Code | • State Railway Code for Mechanical Dept. | • Way & Works Manual |
| • Account Code Vol-1 | • Modernized Accounting Procedure Manual | • Manual of X/ Section |
| • Manual of Stock Verification | • State Railway Code for Stores Dept. | • Store Manual |
| • Public Purchase Procurement Rules | • An Introduction to the Accounts and Audit | • General Code Vol-1 |

- Q.1.** What is the purpose of Quarterly Progress Report in case of new lines under construction? Prepare a quarterly progress report showing different types of information contained therein. **15**
- Q.2.** “All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding documents.” **Elaborate in the light of PPRA Rules.** **15**
- Q.3.** Write a comprehensive note on sale of scrap. What are recommended procedures? **15**
- Q.4.** (a) Differentiate between Shop Oncost and General Oncost? **7.5**
- (b) The depreciation of plant at workshops should be charged to what type of cost? Also give some other examples to support your answer. **7.5**
- Q.5.** (a) What are sources of receipt of materials in the Railway Workshops? **7.5**
- (b) How the repair of non-stock items carried out in workshops? **7.5**



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General & Rev. Accts. of Railways (Practical) [10.11.2016]
(Pakistan Railway Accounts Department)

Marks - 75
Subjective

Duration: 2 hrs. 30 Mins.
Additional time – 15 min for Paper Reading

[Instructions]

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Books Allowed:

- Railway Accounts Code Vol 1 & 2
- Coaching & Goods Tariff Code
- State Railway General Code
- Pakistan Railway Commercial Manual
- Military Tariff
- Manual of IA ICG Balance Sheet, Coaching Goods and A & AR Sections of TA Branch.

Part - A [Attempt any two questions]

- Q.1.** What is the purpose of Appropriation Accounts in Pakistan Railways? How many grants are operated in Pakistan Railways for appropriation of expenditure? **12.5**
- Q.2.** Write a detailed note on the Scale Check Register? Also list down instructions for posting. **12.5**
- Q.3.** What is the role of Internal Audit in Pakistan Railways? Write in detail. **12.5**
- Q.4.** What is a Cadre Register? Write in detail the instructions for maintenance of Cadre Register. **12.5**

Part - B [Attempt any two questions]

- Q.5.** What is the purpose of Statement of Approximate Receipts and Revenue Expenditure? Explain your answer with example. **10**
- Q.6.** Write a detailed note on “Revenue Accounts”. **10**
- Q.7.** Define Remittance Transactions. What is the classification of Remittance Transactions? **10**

Part - C [Attempt any one question]

- Q.8.** How refund of fare is made at Station? What checks are applied by the Accounts Office on Refund Statements? **15**
- Q.9.** Define “Parcel Way Bills”. How the check of Parcels Way Bills carried out? **15**

Part - D [Attempt any one question]

- Q.10.** Station Balance Sheet is the personal account of the Station Master. Explain. **15**
- Q.11.** What are the main items to be checked during check of receipts of a Goods Station? How Invoices are checked in the Accounts Office? **15**