



Pakistan Institute of Public Finance Accountants
Summer Exam-2017
PUBLIC SECTOR

Construction, Stores & Works Accounts (Practical) [10.05.2017]
(Pakistan Railway Accounts Department – PRAD)

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

- Q.1. (a)** A breach of railway line at Quetta-Chaman Section occurred due to falling rocks on 16.08.2016. As an advisor to the Executive Engineer/Quetta guide him how to start the rehabilitation work immediately? **5**
- (b)** In the above case, if the maximum estimated cost of rehabilitation is Rs. 1.2 million and work would be completed by 31.08.2016, prepare the necessary certificate to be furnished to divisional authorities **10**
- Q.2.** Explain the following terms in the light of PPRA Rules 2004; support your elaboration with examples:
- (i)** Procurement Planning **05**
- (ii)** Disqualification of suppliers and contractors **05**
- (iii)** Evaluation Criteria **05**
- Q.3. (a)** What is meant by admissible percentages of shrinkages and dryages in the context of stock verification? List down some items having admissible percentages. **05**
- (b)** How are the verification registers prepared by the Inspector of Stores in discharge of his duties? Also list down duties of stock verifiers. **10**
- Q.4. (a)** Define and explain Annual Shop Oncost Estimate. **05**
- (b)** Prepare an estimate of Shop Oncost in respect of Carriage and Wagon Workshop for the year 2017 on the basis of following information: **10**

| Sr. No. | Particulars | Actuals booked during the months July 2016 to December 2016 (Rs.) |
|---------|---|---|
| 1. | Wages and overtime of charge-men and mistries | 6,000 |
| 2. | Leave pay, idle time, holiday pay, etc. | 4,000 |
| 3. | Power and lighting including coal and coke | 8,000 |
| 4. | Consumable stores such as oil, waste etc. | 7,500 |

Other information:

Total labour in the cost center from July, 2016 to December, 2016 was Rs. 125,000 and General Oncost (labour) of the shop was Rs. 5,000.

- Q.5. (a)** What is the purpose of discrepancy statement of work in process account? **7.5**
Elaborate with the help of prescribed format.
- (b)** How is review of balance under Work in process account carried out in workshops? **7.5**



Pakistan Institute of Public Finance Accountants Summer Exam-2017

PUBLIC SECTOR

General & Rev. Accts. of Railways (Practical) [11.05.2017]
(Pakistan Railway Accounts Department – PRAD)

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 three questions]

Q.1. The Audit Scrutiny of compiled accounts of the Divisional Accounts Officer disclosed following errors; you are supposed to suggest action in each case for rectification of mistakes. **15**

- (i) Expenditure related to Physical Assets was booked to Repair & Maintenance
- (ii) Deduction on account of Loans & Advances was credited to GPF Account
- (iii) An adjustment of Capital Expenditure was made in Revenue Expenditure

Q.2. The Divisional Mechanical Engineer holds a Cash Imprest of Rs. 50,000. Guide his Office Superintendent in detail that how should he maintain imprest account? **15**

Q.3. Draw the Coaching Balance Sheet of Pakistan Railways with the help of following information: **15**

| | Rs. |
|-----------------------|--------|
| Opening Balance: | 50,000 |
| Passenger tickets | 60,500 |
| Luggage | 1,250 |
| Parcel Outward "Paid" | 3,580 |
| Cash | 55,000 |
| Vouchers | 10,330 |

Q.4. Define and explain following terms: **15**

- (i) Cash Remittance Note
- (ii) Ticket Collector's Report
- (iii) Goods Chargeable by Measurement

Part - B

[Attempt any two questions]

Q.5. How the Inspector of Station Accounts responds a suspected fraud at a station? **15**

- Q.6.** Write short notes on following: **15**
- (i) Inter Departmental Adjustments
 - (ii) Deposits
 - (iii) Salaries & Wages
- Q.7.** What is the purpose of Daily Trains Cash Book ? How posting of issued and non-issued tickets is made in Daily Trains Cash Book? Explain with the help of prescribed format. **15**
