



# Pakistan Institute of Public Finance Accountants Summer Exam-2016

## PMAD SECTOR

### Internal Audit Framework [03.05.2016]

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.** Define the term 'Audit' in relation to the audit conducted by DG Defence Audit and by the Military Accountant General and the authority to whom they are responsible? **07**
- Q.2.** Who are the authorities to sanction: **09**
- Re-appropriation from new expenditure to other than new expenditure.
  - Re-appropriation from Capital Heads to Revenue Heads.
  - Delegation of powers by the Chief of Staff.
- Q.3. (a)** Write a note on the role and responsibility of Controllers on: **08**
- Responding Financial Advice
  - Original Financial Advice
- (b)** What is the procedure and the role of Local Audit Officer while attending Military Courts of Enquiries? **04**
- Q.4. (a)** Enlist Accounts of Remount Depots which are subject to audit by the Local Audit Officers. **04**
- (b)** During Audit of Transfer entries for the MES, it should be ensured by audit that transfer vouchers do not contain certain nature of transactions. What are those Transactions? **06**
- Q.5.** What is division of responsibility between Directors of procurement of DGDP and Military Finance and the particular role of CMA D.P. for getting verification of credit of stores purchased in the consignee's ledgers? **10**
- Q.6. (a)** What is the procedure for submission of bills by DGDP suppliers/contractors and what documents are essential to be furnished alongwith the bills? **06**
- (b)** What is the importance of specifications for widest competition and for procurement of certain items by Public Sector on the demand of Private Sector insisting for a particular brand? **04**
- Q.7.** Define: **08**
- Response time for receipt of bids
  - Letter of Credit
  - Limitation on negotiations with bidder
  - Common user items
- Q.8.** In ACL Display Area what are three different tabs? Explain each. **09**

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**Pakistan Institute of Public Finance Accountants**  
**Summer Exam-2016**

**PMAD SECTOR**

**Military Accounting Procedure (Practical) [05.05.2016]**

**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.** Government has undertaken a service as an agent of private body. How recovery of sale proceeds of old structure will be classified? **05**
- Q.2.** a) Mr. Hanif Accounts Officer serving in CMA (ISOs), Rawalpindi, is transferred on deputation to Ministry of Finance. His LPC issued to AGPR reflects outstanding of Rs. 90,000 on account of House Building advance, recoverable @ Rs. 2,500 p.m. What are accounting arrangements for recovery and compilation? **05**
- b) Raise T.E./P.M. for issue of cheque for Rs. 10,000 on account of payment of Income Tax authorized by the tax authority to Mr. Khaqan Babar Dy. CMA(OP), Rawalpindi. **03**
- Q.3.** Copies of original M.R.Os after deposit of amounts in Treasuries/Bank on account of Local Audit Objections are retained/kept by the Defence Officers on the plea, to show the original M.R.Os to LAO team for settlement of Audit Objection. What are your comments in this regards? **05**
- Q.4.** a) Prepare a T.E. to correct the amount of recovery on account of interest, compiled to Principal Head of House Building Advance instead of Interest Head for Rs. 2,000/- **03**
- b) Recovery of interest against G.P.F. Advance was compiled to GPF Head instead of Interest Head. Make the correcting entry through T.E. **03**
- Q.5.** a) Identify transactions against following Heads of Addl. AGPR Lahore showing code numbers: **04**
- (i) O/AGPR/10
- (ii) O/AGPR/20
- (iii) O/AGPR/30
- (iv) O/AGPR/40
- b) Raise T.E. to claim Interest of Rs. 14 millions against total DSOP Fund (Army) balance at the end of year 2014-15 & show the likely months for such adjustment. **04**

**Contd. on back**

- Q.6.** a) How sale proceeds of Government land and buildings in possession of Defence Services are regulated? **05**
- b) Enlist atleast 05 Deduct Heads code numbers with purpose of use in Army and Air Force. **05**
  
- Q.7.** a) Identify atleast 05 heads with numbers of each those closed to Government Account and those closed to Balance Head. **05**
- b) What are reasons to closed Remittances Head to Government Accounts instead of Balance Head? **03**

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**Pakistan Institute of Public Finance Accountants  
Summer Exam -2016**

**PMAD SECTOR**

**Military Accounting Procedure (Theory) [05.05.2016]**

**Marks - 50**

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

**Subjective**

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

**[Instructions]**

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**Attempt all Questions**

- Q.1.** What kinds of items, an Exchange Account will contain? **08**
- Q.2.** (a) What is order of preference for debit and credit to a Suspense Head? **03**  
(b) Indicate advances paid to Government Servants on which interests is payable and what is the object for obtaining acknowledgment of balances outstanding? **07**
- Q.3.** (a) What is the title of account which emerges on consolidation of sectional compilation of Defence Account Circles? **04**  
(b) What is the role and responsibilities of Auditor General and Military Accountant General about keeping and maintaining accounts of Defence Services? **06**
- Q.4.** How you will differentiate Main Divisions of Accounts and Heads I to IV of Civil Exchange Account? **08**
- Q.5.** What is the mechanism to watch outstanding M.I.D. Schedules and the procedures for clearance thereof? **06**
- Q.6.** Where Special Forms of Registers have not been prescribed, what is the procedure for reconciliation of postings and verification of Balances of Deposits? **04**
- Q.7.** Who is responsible to retain duplicate copies of Military Receivable Orders and what is the purpose for doing so? **04**

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# Pakistan Institute of Public Finance Accountants Summer Exam-2016

PMAD SECTOR

Works (MES) Stores (Practical) [04.05.2016]

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
- 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.** What are causes of difference of balances between Construction Account and the Corresponding Balance of Account in the Contractor's Ledgers and how amounts due from contractors are recovered? **04**
- Q.2.** In a MES Garrison, there were two occasion of deficiency of stores received from other Military Departments that in one case consigner vouchers have been received but there is deficiency of stores amounting to Rs. 10,000/- and in another voucher from consignor has not been received and on receipt of stores, there is deficiency of Rs.70,000/-. How such deficiencies will be regularized? **03**
- Q.3.** What are those expenditure, which are treated as overhead chases to work out Stock Book Rates? **03**
- Q.4.** A house has been requisitioned for a JCO at a station by Military Estate Officer. What are your Audit Comments? **03**
- Q.5.** Under what circumstances, when a GE can justify and ask for further funds against a Job subsequently ascertain that allotment made is insufficient? **03**
- Q.6.** A contract for Rs. 29 million was executed by the DW & CE, where as items of work is neither provided for not deductible pro-rata from MES Schedule of Rate. CMES has fixed star price without consulting DW&CE. What is your Audit Opinion? **03**

### Part - II (STORES)

- Q.7.** What are circumstances and the procedure for issue of Ordinance Stores on loan in emergency like floods & earthquakes? **05**
- Q.8.** A firm M/S Malik was placed under embargo due to abnormal delays in supply of common user items. What is the procedure for such action and keeping record of it? **05**

Contd. on back

- Q.9.** Under what circumstances capital assets are transferred to un-priced inventory and how residual value is adjusted? **05**
- Q.10.** What are audit checks of Local Audit to be observed on the following transactions of medical services: **04**
- (i) Keeping Surplus Stores
  - (ii) Expired Drugs
  - (iii) Change in condition in stock

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PMAD SECTOR

Works (MES) Stores (Theory) [04.05.2016]

Marks - 38  
Subjective

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

### [Instructions]

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### Attempt all Questions

## Part - I (MES)

- Q.1.** What are four important points which during scrutiny of sanctions a unit of Accountant (MES) should adhere? Also explain one point in detail? **04**
- Q.2.** What do you know about Financial Accounts and what are main points to avoid any discrepancy between the Financial and the construction Accounts? **03**
- Q.3.** Who is responsible for the issue of priced stock list and what is the procedure for any correction during a year, that should be in the knowledge of UA MES? **03**
- Q.4.** What are rules governing retention of accommodation in his permanent station by an officer attending an authorized course as instructor at an out station for a period exceeding or not exceeding three months? **03**
- Q.5.** How do you differentiate Local Audit, review and inspection of MES Accounts and how audit points raised therein are depicted? **03**
- Q.6.** What are the Stock Limit of Stores in MES? **03**

## Part - II (STORES)

- Q.7.** What are instructions to be adhered by Army Units for accounting of Stores obtained on loan or hire from other units and Ordnance Depots and its return back or transferred to another unit? **05**
- Q.8.** What is system of Accounting of Aviation Spirit in bulk storage on the basis of system of standard and normal temperature? **05**
- Q.9.** What is the role in general of Military Accounts Department regarding Ordnance Accounts? Also identify transactions of transfer or adjustments of Ordnance Stores under Heads A, B, C, & D? **05**
- Q.10.** What is the procedure for Local Audit of monthly accounts of Military Farms and what are most important points to be seen during Local Audit? **04**

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