



Pakistan Institute of Public Finance Accountants
Summer Exam-2018
PUBLIC SECTOR

General & Rev. Accts. of Railways (Practical) [10.05.2018]
(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:

- 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.** Explain the following codal provisions pertaining to Pakistan Railways:
- (i) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage **7.5**
 - (ii) If any irregularity or loss is detected by, or is brought to the notice of, the Accounts Officer in the first instance, it will be his duty to apprise immediately the administrative authority concerned with the facts of the case and ask for a proper investigation. **7.5**
- Q.2. (a)** What are transfer transactions? How is statement of transfer transactions compiled? **7.5**
- (b)** What are control accounts or suspense accounts? How can a control account in respect of Deposit Works be reviewed? **7.5**
- Q.3.** Audit objections may either relate to matters which can be disposed off by the Accounts Officer himself without reference to the executive or to matters which can be elucidated only by the executive. Explain. **15**
- Q.4.** Mr. A, the Junior Commercial Assistant, Karachi City found shortage of cash worth Rs. 3,500/- in the chest at the close of booking hours. How could this deficiency of cash be made good? Elaborate your answer. **15**

Part - B

[Attempt any two questions]

- Q.5.** How are following items checked in the Accounts Office?
- (i) Wharfage and Demurrage Returns **7.5**
 - (ii) Out-agency Bills **7.5**
- Q.6.** Define “Vouchers”; what important instructions must be followed while preparing vouchers? **15**



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PUBLIC SECTOR

Construction, Stores & Works Accounts (Practical) [09.05.2018]
(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.
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Books Allowed:

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|-------------------------------------|---|------------------------|
| • 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.** Explain following statements with reference to civil works in Pakistan Railways:
- (a) All estimates of Deposit Works should be got accepted by the parties ordering the works before submission to the competent authority for sanction. **05**
- (b) No work may be commenced and no liability or expenditure incurred on a work until a detailed estimate for it has been sanctioned. **05**
- (c) All outstanding debits and credits pertaining to a completed work should as a rule be adjusted in the account of the work within three months of the date of completion. **05**
- Q.2.** What are provisions of PPRA Rules 2004 regarding following procedures/events:
- (i) Two stage-two envelope bidding procedure **05**
- (ii) Redressal of grievances by the procuring agency **05**
- (iii) Unauthorized breach of Public Procurement Rules by the procuring agency **05**
- Q.3.** The Chief Controller of Stores has constituted a survey committee for evaluation of scrap materials lying at Railway Carriage & Wagon Store Depot, Mughalpura. How would the scrap be disposed off in the light of recommendations of the survey committee? Describe the detailed procedure. **15**
- Q.4.** (a) How would you categorize following items relating to workshops? **05**
- (i) Fine creditable to works
- (ii) Fuel and Power
- (iii) Depreciation of workshop building
- (iv) Yard Lighting
- (v) New minor works
- (b) Give reasons for placement of the above items under a specific category of Oncost. **10**
- Q.5.** (a) The Chief Mechanical Engineer, Pakistan Railways needs to analyze costing mechanism at Railway Workshops, Mughalpura. Guide the Works Manager what objects should he include in cost analysis. **7.5**
- (b) What is the benefit of comparison between time taken with time fixed in Railway **7.5**