



Winter Exam-2013

PMAD

New Accounting Model (NAM) [04.11.2013]

(Common to all)

Subjective	Marks-75	Duration: 2 hrs. 15 Mins.
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[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.
 - **Quote reference of relevant para/section with the name of relevant manual.**
 - **Start each question from fresh page.**
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Books Allowed:

- Accounting Policies and Procedures Manual (APPM)
 - Manual of Accounting Principles (MAP)
 - Chart of Accounts (CoA)
-

Part 'A'

- Q.1. (a) Codify the followings, giving exact reference from the COA on the pattern (COA, Chapter Title, page no. out of total pages) 12**
- (i) Department of Tourist Services
 - (ii) Miscellaneous Government Accounts
 - (iii) Special Cost incurred in performance of Government Functionaries
 - (iv) Interest on sale of food grains
- (b) Give the English meanings of the following codes from COA. 12**
- (i) B01419
 - (ii) C03876
 - (iii) G12507
 - (iv) 011109
- Q.2. (a) Comment on the following actions, what violations of the procedure has been committed: 08**
- (i) Delegation officer in accounts section wrote details of pensions in the departmental register brought by the departmental officer of the Pensioner.
 - (ii) Neither pension cheque received by pensioner Mr. X, nor pension transferred to Mr. X Bank Account, nor recovery action carried out.
- (b) Federal Government received an amount of Rs. 125,000/- on account of the proceed from disposal of Fixed Assets. Give necessary entries to. 08**
- (i) Record proceed from disposal of fixed assets
 - (ii) Record disposal of fixed assets in the memorandum account
- (c) Opening monthly balance in the Suspense Account Z in a DAO/ AG set up of accounting was Rs. 1,200,000. During the month efforts continued and an amount of Rs. 165,000 was cleared, leaving a significant amount at the end of the month uncleared. Indicate who is responsible for non-clearance quoting the exact reference. 08**

Contd. on back

Part 'B'

- Q.3. (a)** What for the DDO (the fourth in Organization Structure of Government Accounting System) is responsible? **07**
- (b)** What should the Annual Appropriation Accounts identify? **06**
- OR**
- Where should the summarized balances of SAEs Annual Appropriation Accounts be included?
- Q.4. (a)** What is meant by the re-instatement of the valid commitment in the next year? **07**
- OR**
- Commitment once recorded, must not be reversed unless which conditions happen?
- (b)** On what basis the Government receipts are to be recorded? **07**
- OR**
- When the amount received through cheque is to be recognized as receipt?



Winter Exam-2013
Pakistan Military Accounts Department
Performance Measurement (05.11.2013)

Duration: 3 hrs.

Marks-100

[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.

Attempt all Questions

Q.1. The following information provides detail of the Costs, Volume and Cost Driver for 2012 of **Precision Ltd:**

	Product X	Product Y	Product Z	Total
Production and Sales (units)	30,000	20,000	8,000	
Raw material usage (units)	5	5	11	
Direct material cost (Rs.)	25	20	11	1,238,000
Direct labor hours	1 $\frac{1}{3}$	2	1	88,000
Machine hours	1 $\frac{1}{3}$	1	2	76,000
Direct Labour Cost (Rs.)	8	12	6	
Number of production runs	3	7	20	30
Number of deliveries	9	3	20	32
Number of receipts (2*7) (a*)	15	35	220	270
Number of production orders	15	10	25	50

Overhead costs	Rs.
Set-up	30,000
Machines	760,000
Receiving	435,000
Packing	250,000
Engineering	373,000
	1,848,000

(a*) The company operates a just in time inventory policy, and receives each component once per production run.

In the past the company has allocated overheads to production on the basis of direct labour hours. However, majority of overheads are related to machine hours rather than direct labour hours. The company has recently redesigned its cost system by recovering overheads using two volume-related bases: machine hours and a material handling overhead rate for recovering overheads of the receiving department. Both the current and the previous cost system reported low profit margins for product X, which is the Company's highest selling product. Company is contemplating over the implementation of Activity Based Costing System.

Required:

Compute product cost of Product X using an activity-based costing system

(20)

Q.2. a) Briefly mention the assumptions of Cost-Volume Profit analysis.

(04)

b) Victor Company manufactures and sells machine parts. The Income Statement of the company for the year 2012 is given below:

	Total (Rs.)
Sales	1,200,000
Variable Expense	900,000
Fixed Expenses	240,000
Net Income	60,000

Contd. on back

Company sells per machine part at Rs. 60.

Company is anxious to improve the company's profit performance. Company hires you as a Management Consultant and asked for the following information:

- (i) Compute the company's break-even point in both units and in Sales Rs. **(05)**
- (ii) If the company's sales increase by Rs. 400,000 in year 2013 and company's cost patterns remain unchanged, by how much will the company's net income will increase? **(05)**
- (iii) If the Management wants to earn a net income of Rs. 90,000 in year 2013. How many units will have to be sold to meet this target net income? **(03)**
- (iv) Refer to data in the table above compute the company's margin of safety in amount. **(03)**

- Q.3.**
- a) Define Responsibility Accounting. **(04)**
 - b) Define Balance Score Card. **(03)**
 - c) Briefly mention stages involved in the design of Activity Based Costing. **(04)**
 - d) Novelty Company keeps careful track of the time relating to orders and their production. During the most recent quarter, the following average time were recorded for each unit or order:

	Days
Wait Time	17
Inspection time	0.4
Process time	2.0
Move time	0.6
Queue time	5.0

Goods are shipped as soon as production is completed.

- (i) Compute Throughput Time. **(03)**
- (ii) Compute the Manufacturing Cycle Efficiency. **(03)**
- (iii) Compute the Delivery Cycle Time. **(03)**

- Q.4.**
- a) Kiran Ltd. manufactures three products Alpha, Beta & Gamma. Planned production for the three months to 31 Mar 20x2 is: Alpha 10,000 units, Beta 7,000 units, Gamma 4,000 units.

The following information for each production is available:

Per unit	Alpha	Beta	Gamma
Raw materials: Delta	5kilos	6kilos	4kilos
Man hours (@ Rs.8 per hour)	10	8	12
Other variable expenses (Rs.)	115	144	78
Selling price (Rs.)	800	880	670

Delta costs Rs. 100 per kilo & it has now been ascertained that while 108,000 kilos are needed to produce budgeted output, only 96,000 kilos will be available in the three months to 31 Mar 20x2. Fixed overheads amount to Rs. 300,000 per month.

Contd.

Required:

- (i) Prepare a statement showing the ranking of each product in the order of the contribution yielded per unit of the scarce resource. (09)
- (ii) Prepare a statement showing the number of units to be produced which will maximize the net profit & also calculate the net profit for the three months to 31 Mar 20X2. (06)
- b) Define the following Costs: (05)
- i) Direct Cost ii) Product Cost iii) Sunk Cost iv) Period Cost v) Opportunity Cost

- Q.5. a) Efficient Ltd is a leading company in chemical sector. Company is producer of single chemical product which is used in the textile sector. Summary of production budget of the company for four week period is as under:

Production quantity	240,000 units
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Production cost:

Material	336,000	Rs. 4.10 per kg
Direct Labour	216,000 hours	Rs. 4.5 per hour
Variable cost	Rs. 475,200	
Fixed overhead	Rs. 1,521,600	

Variable overheads are absorbed at a predetermined direct labour hour rate. Fixed overheads are absorbed at a predetermined rate per unit of output.

During the four week period the actual production was 220,000 units which incurred the following costs:

Material:	313,060 kg	Costing:	Rs. 1,245,980
Direct Labour:	194,920 Hours	Costing:	Rs. 886,886
Variable overheads:	Rs. 433,700		
Fixed overheads:	Rs. 1,501,240		

Required:

- (i) Material usage variance (04)
- (ii) Wage rate variance (04)
- (iii) Labour efficiency variance (04)
- b) Efficient Ltd has reported the following results for the year 2012 operations:

Sales	Rs. 25 Million
Net Operating Income	Rs. 3 Million
Average Operating assets	Rs. 10 Million

Required:

- (i) Calculate the Profitability Margin, Assets Turnover Rate and Return on Investment of the Company. (05)
- (ii) If Company has set a required rate of return on average operating assets of 25%. What is the residual Income of Efficient Ltd for the Year 2012? (03)



Winter Exam-2013
Pakistan Military Accounts Department
Bus. Com. & Beh. Studies (06.11.2013)

Duration: 3 hrs.

Marks-100

[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.**

Attempt all Questions

- Q.1. (a)** What are four different types of Request Business letters? **02**
- (b)** You are Regional Manager of PABX Bank (Pvt.) Ltd. Your bank is opening a new branch in a business area. Write a Sales letter to 1,000 business outlets in the area. You are free to assume necessary details. **10**
- Q.2.** The accounts dept. is facing problems with the presently installed Accounting Software. As head of Finance department, you are assigned the tasks of investigating the issue and putting up your recommendations. Prepare a Recommendation Justification Report for GM Finance. **10**
- Q.3.** What is a win-win conflict resolution strategy? How does it benefit an organization? **04**
- Q.4.** “Employees attitudes can be changed and sometimes it is in the best interests of management to try to do so”. What could be the barriers to change? **04**
- Q.5.** What mistakes are made by managers while using traditional negotiation approaches? **05**
- Q.6.** How decisions are made in an organization using Delphi Technique? **10**
- Q.7.** What is an organizational culture and what are its main characteristics? **08**
- Q.8.** Write an essay on “Impact of Social Media Networking on Society”. **12**
- Q.9.** Write a formal report on the increasing cases of mishandling of office equipment, suggesting corrective measures and future action plan to control it. You must assume necessary details. Your report must contain all parts of a formal report. **15**
- Q.10.** You are Secretary of the Board of Directors meeting. Draft minutes of the 56th meeting of BOD held on June 05, 2013 at, 40-F, P.E.C.H.S, Head office. The agenda included staff layoff, appointment of Director Finance, approval of marketing activities, research and development proposal. Assume all necessary details including discussion on the agenda points. **20**

Note that reproduction of agenda items with mentioning discussions held in the meeting would not be accepted as answer.



Winter Exam-2013

PMAD

Financial Audit Manual (FAM) [07.11.2013]

Subjective

Marks-75

Duration: 2 hrs. 15Mins.

[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 from Part-I and any two from Part -II

Part-I

- Q.1. (a)** Write four differences between Performance Audit and Financial Audit. (08)
- (b)** Describe the factors which should be considered when setting the Audit Budgets. (07)
- Q.2. (a)** What is the purpose of evaluating Inherent Risk? (05)
- (b)** Describe the factors affecting Inherent Risk. (10)
- Q.3. (a)** Explain the term 'Integrity' as the core value of Ethics for the public sector auditors. (08)
- (b)** Define Materiality. List the steps, the auditor should perform to determine it. (07)

Part-II

- Q.4. (a)** The first step in conducting the audit is to evaluate the effectiveness of Internal Controls. Explain how it is done. (08)
- (b)** List the attributes of evidence and explain any one of them. (07)
- Q.5. (a)** Describe the role of Information Technology and Audit Method Specialists in improving the quality of the Audit Report. (08)
- (b)** List four duties and responsibilities of the Chief Finance and Accounts Officer working in the Federal Ministry. (07)
- Q.6. (a)** What are the circumstances in which an auditor gives Unqualified Opinion? (08)
- (b)** Describe the guidelines for custody and maintenance of the Working Paper Files. (07)



Winter Exam-2013

PMAD

Military Accounting Procedure (Practical) [07.11.2013]

Subjective **Marks-50** **Duration: 1 hr.30 Mins.**

(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:

- Military Accounts Code
 - Classification Hand Book of Defence Services Receipts and Charges
 - Pamphlet of Revenue, Debt and Remittance Heads
-

Attempt all Questions

- Q.1.** Write note on classification of transactions under suspense. **03**
- Q.2. (a)** How the wrong classification of account is corrected? **03**
- (b)** Rs. 10,000 were recovered as House Building Advance in two installments of Rs. 5,000 each from the pay and allowances for the month of 6 & 7/2009. **02**
- In Oct 2013, when the amount of advance was fully liquidated it came to notice that Rs. 10,000 were wrongly booked to DSOP Fund of the Officer. Can it be corrected if so how? Prepare TE etc.
- Q.3.** How the interdepartmental transfers are adjusted in the accounts? **04**
- Q.4. (a)** What are the rules to deal with the cancelled cheques? **02**
- (b)** A cheque of an army officer posted at Corps HQ Lahore was received back with certain queries CMA(LC) cancelled the cheque and issued fresh cheque amounting to Rs. 78,432. Prepare TE/PM for this transaction. **02**
- Q.5. (a)** Give detail procedure to prepare and initiate MID schedule in originating Controller Office. **04**
- (b)** A SDO E & M of GE (Services) RWP was transferred to GE(Services) Lahore. **03**
- Prepare TE/MID Schedule to transfer his GP Fund Card / Balances.
- Q.6. (a)** How the Treasury receipts are adjusted in the accounts? **02**
- (b)** Rs. 28,638 were deposited on TR in NBP Cantt. Br. Lahore on account of over payment of pay and allowances made to an army officer. **02**
- Classify the TR, for its adjustment. (Service head is 1/401/01)
- Q.7.** Give detail procedure for the preparation of punching medium in Controller's Office. **04**

Contd. on back

Q.8. Which documents will be sent with PM by the Controller Office to DM Section of MAG's Office? Describe each document in detail. **05**

Q.9. (a) How the irregular or unusual payments will be exhibited in Govt. Accounts? **02**

(b) How the recoveries between two Governments will be classified? **02**

Q.10. (a) With the help of following transactions prepare PM on behalf of CMA(LC) Lahore. **05**
Rank Pay of Maj. General Riasat Ali is Rs. 68,200

Credits	Rs.
Distance Pay	1,460
Adhoc increases	70,000
Other Allowances	9,923

Deductions	
DSOP	10,000
AOB fund	1,100
Income tax	4,000
R/o Over payment of P&A	1,560
Net Pay	<u>132,923</u>

The head of account to which pay is charged is 1/401/01.

(b) Write detail note on proforma accounts of Army Ordnance and Clothing Factories. **05**



Winter Exam-2013

PMAD

Military Accounting Procedure (Theory) [07.11.2013]

Subjective **Marks-50** **Duration: 1 hr.30 Mins.**

(Instructions)

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- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** What are the general principles of the system of accounts of Defence Services? **03**
- Q.2.** What are the main divisions of accounts? Also write short notes on each of it. **03**
- Q.3.** What are the rules for accounting of recoveries of over payments? **02**
- Q.4.** (a) Describe how the deposits in Defence Departments are classified? **02**
(b) What do you understand by Lapsed Deposit? **02**
- Q.5.** (a) Under what heads the advances are classified in the Defence Services Books? **02**
(b) Write a short note on field imprest holders' advances. **02**
- Q.6.** (a) What are the objects of transfer entries? **02**
(b) What are the general rules for preparation of transfer entries? **02**
- Q.7.** (a) Under what heads a civil exchange account is classified? **02**
(b) How the adjustments through Exchange Accounts with foreign Govts. are accessed to Pakistan? **03**
- Q.8.** (a) What is an Exchange Account? **02**
(b) Write note on Exchange Accounts for June final and June Supplementary. **02**
- Q.9.** Write down the detail procedure regarding accounting of remittances/adjustment of Defence Transactions abroad. **05**
- Q.10.** (a) How the accounts of Defence Services are compiled and consolidated? **04**
(b) What checks will be applied to classification and review of compilation? **04**
- Q.11.** For what purpose Military Ledger is maintained and by whom? **03**
- Q.12.** Write a note on Annual closing of accounts and why it is more important? **05**



Winter Exam-2013

PMAD

Pay, Pension & TA Rules (Practical) [05.11.2013]

Subjective

Marks-38

Duration: 1 hr. 15 Mins.

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
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- **Start each question from fresh page.**

Books Allowed:

- Pay & Allowances Regulations Vol I & II
- Pension Regulations Vol I, II & III
- Supplementary Rules (in FR & SR)
- Financial Regulations Parts I & II
- Military Leave Rules
- Passage Regulations
- Accounts Manual
- Relevant Military Accts. Dept. Manuals & Procedures Code
- CSR (Pay & Pension rules applicable to PMAD)
- Pay Accounting in Fields Service- general Instructions
- Regulation for PAF, PN, Army in Pakistan (Rules & Instructions)

Attempt all Questions

- Q.1.** Mr. Muhammad Aslam posted in CLA (DS) Lahore Cantt. is transferred to LAO (Army) Mangla Cantt. as Superintendent Local Audit and his detail of family member are as under: **10**

Wife	One
Children under 12 years	Two
Children over 12 years	Four
Mother	One

He travelled by train alongwith family. Calculate his entitlement of TA/DA on permanent posting according to data given below on 8/2013.

Distance Residence to Railway Station	20 KM
Lahore to Jhelum	167 KM
Jhelum to Mangla	35 KM
Total	<u>222 KM</u>

- Q.2.** Prepare leave account of Mrs. Robina Rashid serving as Senior Auditor in the office of CMA(KC), Karachi under revised leave rules-1981, according to service data given below. **10**

Date of Commencement of Service 16 November 2005	
Period of Duty	Leave Taken
16 Nov. 2005 – Dec. 2006	27, 28 April 2006
Jan. 2007 – June 2007	4, 5, 6 June 2007
July 2007 – Dec. 2007	12 – 30 Nov. 2007, 01 – 31 Dec. 2007
Jan. 2008 – May 2008	14 – 19 April 2008 and 26 – 31 May 2008
June 2008 – Dec. 2008	Maternity leave = 01 July – 31 Aug. 2008 LFP = 01 – 30 Sept. 2008
Jan. 2009 – Dec. 2009	3, 17, 22, 23, 24, 30, 31 Dec. 2008
Jan. 2010 – Dec. 2012	Leave Not Availed

Contd. on back

- Q.3. a)** Mr. Muhammad Boota Sep. driver ASC serving 10 years and above, met with an accident while driving a Military truck from railway station to the unit lines. It was established as a result of court of inquiry that accident took place due to gross negligence of the driver. Comment on the admissibility of Pension. **04**
- b)** L/NK Haider Ali, was seriously wounded during an Army operation against divots on 2.2.2013. He died on 25.03.13. Comment. **04**
- Q.4.** Major General Mohammad Aslam was granted commission in Pak Army on 20.04.1984. The Officer was promoted in the rank of Lt. Col. to Major General as under: **10**

Lt. Col	19.08.2002
Brig.	16.07.2007
Major General	20.07.2011

Fix his pay with date of next increment in the rank of Major General as per dates given above.



Winter Exam-2013

PMAD

Pay, Pension & TA Rules (Theory) [05.11.2013]

Subjective

Marks-38

Duration: 1 hr. 15 Mins.

[Instructions]

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- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** Explain the methods for fixation of pay in the revised pay scale-1991 on the following occasions in r/o JCOs /OR: **14**
- Initial fixation of pay
 - Fixation of pay on promotion to higher rank carrying higher pay scale.
 - Fixation of pay on promotion in same pay scale after having moved over.
 - Fixation of pay on promotion
- Q.2.** What do you know the following pay admissible to a Civilian Govt. Servant? **08**
- Substantive Pay
 - Special Pay
 - Over Seas Pay
 - Time Scale Pay
 - Presumptive Pay
- Q.3.** Explain the kinds of DSOP fund advances and at what grounds the said advances can be granted? **08**
- Q.4.** Write a procedure of Maternity Leave admissible to “Female Officer”, and what can be granted in-continuation of or in-combination with any other kind of leave including extra-ordinary leave as may be due and admissible. **08**



Winter Exam-2013

PMAD

Works (MES) Stores (Practical) [06.11.2013]

Subjective

Marks-38

Duration: 1 hr. 15 Mins.

[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 the powers of DW & CE for utilization of savings against a project? **03**
- Q.2** What are infructuous expenditure and how these are regulated? **03**
- Q.3.** Mily. Farm Okara got constructed some houses from MES costing Rs. 10,000,000. Calculate the Departmental Charges to be paid to MES? **02**
- Q.4.** Contractor arranged own cement for his project worth Rs. 2,300,000. He claimed secured advance upto 75%. Calculate the amount of advance if admissible. **02**
- Q.5. Comment:**
- (i) A hired house was vacated by an officer but no one was available to occupy. Can it be retained? **01**
- (ii) A building was required for 10 years on rent. User (Corps. Commd.) decided to purchase it instead leasing. **01**
- (iii) GOC 10 Div. accommodated his ADC in a portion of his house without any rent. **01**
- Q.6.** What points will be seen by the LAO from Consumer Ledger. **03**
- Q.7.** Why and how the transfer entries are prepared. Explain in detail. **03**

Part - II (STORES)

- Q.8.** a) Can financial powers be delegated? If so under what conditions? **02**
- b) Can an expenditure not covered by rules be sanctioned? By whom and how? **02**
- Q.9. Comment:**
- (i) QMG took over charge of a private firm for speedy supply of stores. **01**
- (ii) Base Commander PAF Base Faisal hired private transport for performance of duties. **01**
- (iii) DRV & F concluded a contract for purchase of Bhoosa for Rs. 4,500,500. **01**

Contd. on back

- Q.10.** Write short notes on the following:
- (i) Common user items **02**
 - (ii) Delivery period **02**
 - (iii) Cash Security **02**
- Q.11.** a) Under what circumstances Controller of Accounts can make provisional payments to OC Ordnance Unit? **02**
- b) Explain the procedure regarding refund of Ordnance Stores on payment (if refunded). **02**
- Q.12.** What type of expenditure cannot be sanctioned by the Service Chief? **02**



Winter Exam-2013

PMAD

Works (MES) Stores (Theory) [06.11.2013]

Subjective

Marks-38

Duration:1 hr.15 Mins.

[Instructions]

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- Start each question from fresh page.

Attempt all Questions

Part - I (MES)

- Q.1.** Write a note on administrative control of a project in MES. **(03)**
- Q.2.** What are the duties of a GE posted in a Garrison? **(03)**
- Q.3.** Differentiate between Stock Book Rates and Schedule "B" Rates. **(02)**
- Q.4.** What points will be seen by the Unit Accountant of a GE Office while scrutiny of sanctions? **(02)**
- Q.5.** What points will be seen by the LAO while auditing the revenue ledger of a UA Office. **(02)**
- Q.6** a) How the deficiencies of store, transferred from one Div. Stock to other will be dealt with? **(02)**
- b) List out the accounts and records to be maintained in connection with stock transactions? **(02)**
- Q.7.** Write a note on recovery of rent from Messes. **(02)**

Part - II (STORES)

- Q.8.** What type of expenditure cannot be sanctioned? **(03)**
- Q.9.** Write note on the following
- (i) Sanctioning of expenditure not covered by rules. **(02)**
- (ii) Sanction in installments. **(02)**
- (iii) Lapsing of sanctions. **(02)**
- Q.10.** Write a note on losses of stores in transit between Pakistan and Foreign Countries. **(02)**
- Q.11.** a) How the deposits in Defence Services Dept. are classified? **(03)**
- b) Under what heads advances are classified on the Defence Services books? **(02)**
- Q.12.** Describe the procedure regarding:
- (i) Opening of Tenders **(02)**
- (ii) Advertisement of Tenders **(02)**