



Winter Exam-2013

AGP SECTOR

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.**

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
AGP Sector
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
---------------------	---------------

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

AGP SECTOR

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

AGP SECTOR

Financial Audit Manual (FAM) [07.11.2013]

(Common to all)

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

AGP SECTOR

Cost & Management Accounting [06.11.2013]

(Commercial Audit)

Subjective

Marks: 75

Duration: 2 hrs. 15 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.**

Attempt all Questions

- Q.1.** Pakistan Ltd. uses three types of materials A, B and C for production of 'X' the final product. The relevant monthly data for the components are as given below:

	A	B	C
Normal usage (in units)	200	150	180
Minimum usage (in units)	100	100	90
Maximum usage (in units)	300	250	270
Re-order quantity (in units)	750	900	720
Re-order period (in months)	2 to 3	3 to 4	2 to 3

Calculate for each component:

16

- Re-order level
- Minimum level
- Maximum Level
- Average Stock Level

- Q.2.** A factory works on the standard costing system. The standard estimate of materials for the manufacture of 1,000 units of commodity is 400kgs. @ Rs. 2.50 per kg.

When 2,000 units of a commodity are manufactured, it is found that 820kgs of materials is consumed @ Rs. 2.60 per kg. **Calculate** the Material Variances.

06

- Q.3.** Techtronics Ltd. an existing company, are considering a new project for manufacturing of pocket video games involving a capital expenditure of Rs. 600 lakhs and working capital of Rs. 150 lakhs. The capacity of the plant is for an annual production of 12 lakhs units and capacity utilization during the 6 year working life of the project is expected to be as indicated below:

Year	Capacity Utilization %
1	$33\frac{1}{3}\%$
2	$66\frac{2}{3}\%$
3	90%
4 – 6	100%

Contd. on back

The average price per unit of the product is expected to be Rs. 200 netting a contribution of 40%. Annual fixed costs, excluding depreciation, are estimated to be Rs. 480 lakhs per annum from the third year onwards; for the first and second year it would be Rs. 240 lakhs and Rs. 360 lakhs respectively. The average rate of depreciation for tax purposes is $33\frac{1}{3}\%$ on the capital assets on reducing balance method. No other tax reliefs are anticipated. The rate of income-tax may be taken at 50%. At the end of the third year, an additional investment of Rs. 100 lakhs would be required for working capital.

The company, without taking into account the effects of financial leverage, has targeted for a rate of return of 15%.

The present value factors at 15% discount rate, year-wise are extracted below:

Years	1	2	3	4	5	6
Factors	0.869	0.756	0.657	0.571	0.497	0.432

Terminal value for the fixed assets may be taken at 10% and for the current assets at 100%. Calculation may be rounded off to lakhs of rupees. For the purpose of your calculations the recent amendments to tax laws with regard to balancing charged may be ignored.

Required:

Indicate whether the proposal is viable using NPV method, giving your working notes and analysis.

15

- Q.4.** A Limited manufactures three different products and the following information has been collected from the books of accounts:

	Product		
	S	T	Y
Sales mix	35%	35%	30%
Selling price	Rs. 30	40	20
Variable Cost	Rs. 15	20	12
Total Fixed costs	Rs. 180,000		
Total sales	Rs. 600,000		

The company has currently under discussion, a proposal to discontinue the manufacture of Product Y and replace it with product M, when the following results are anticipated:

	Product		
	S	T	M
Sales mix	50%	25%	25%
Selling price	Rs. 30	40	30
Variable Cost	Rs. 15	20	15
Total Fixed costs	Rs. 180,000		
Total sales	Rs. 600,000		

Would you advise the company to change over to production of M by considering impact on:

- 1- Breakeven position
- 2- Profitability of Production Mix

Give reason for your answer.

22

Contd.

Q.5. The following details supply to an annual budget for a manufacturing company:

16

Quarter	1 st	2 nd	3 rd	4 th
Working days	65	60	55	60
Production (Unit per working day)	100	110	120	105
Raw material purchases (% by weight of annual total)	30%	50%	20%	—
Budgeted purchase price (per kg)	Re. 1	Rs. 1.05	Rs. 1.125	-

Quantity of raw material per unit of production 2 kg Budgeted. Opening stock of raw material — 4,000 kg (cost Rs. 4,000). Budgeted closing stock of raw material 2,000 Kg. Issues are priced on FIFO basis.

Calculate the following budgeted figures:

- (a) Quarterly and annual purchases of raw material, by weight and value.
- (b) Closing quarterly stock of weight and value.



Winter Exam-2013

AGP SECTOR

Customs & other Indirect Taxes [07.11.2013]

(RRA Branch)

Subjective

Marks-80

Duration: 2 hr. 30Mins.

(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:

1. The Customs Act, 1969 (amended upto last Budget)
2. Pakistan Customs Tariff (amended upto last Budget)
3. Customs Rules, 2001 (amended upto last Budget)
4. Manual of Customs Audit
5. Import Policy Order (Latest)
6. Export Policy Order (Latest)
7. Income Tax Ordinance, 2001 (Part-V Sections 147 to 158)

Attempt all Questions

Customs

- Q.1.** Mr. Aslam is a Commercial importer. He imported a consignment on 5th July, 2013 for 30,000 US Dollar on C.I.F basis and same was assessed. Calculate the duty and taxes on the basis of following data: **18**
1. Customs duty @ 20%
 2. Regulatory duty @ 5%
 3. Exchange rate on filing of GD or a day before Rs. 100 = 1 US Dollar
 4. Other incidental charges Rs. 200,000
- Q.2.** Comment on the following:
- a) The collector shall pass orders for directing the sale of goods after giving due notice to the owner. **05**
 - b) No value shall be determined on the basis of selling price of the identical goods produced in Pakistan. **05**
 - c) All Government dues shall be referred to the Recovery Officer for recovery if the referring authority is satisfied that these are not recoverable in any other manner **05**
 - d) All the duty drawback claims shall be paid within stipulated period. **05**
- Q.3.** Write short notes on the following:
- a) Deferment of duty for Machinery **09**
 - b) Transparency of customs duty data will increase the customs duty. **09**

Indirect Taxes

- Q.4.** What is the Block System? How is an area divided into blocks? **12**
- Q.5.** Define the following:
- a) Windfall Levy **06**
 - b) Gas Development Surcharge **06**



Winter Exam-2013

AGP SECTOR

Open Line Workshops & Stores (Practical) [07.11.2013]

(Railway Audit Branch)

Subjective **Marks-75** **Duration: 2 hrs.30 Mins.**

(Instructions)

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

Books Allowed:

- An Introduction to Accounts & Audit (Chapter31)
 - State Railway Code for Mechanical Department
 - State Railway Code for Stores Department
 - Modernized Accounting Procedure Manual (Chapter 10, 11, 12 and 16)
 - Railway Audit Manual
 - Public Purchase Procurement Rules, 2004
 - PR-GPF and Group Insurance Rules
-

Attempt all Questions

Q.1. With the help of following data, prepare the C&W/Workshop's relevant books of Accounts: **15**

Work Order No. 912 Dated: 10.06.2010
Requisitioned from: Divisional Mechanical Engineer, Peshawar
Work: 8 No. of Windows used in Locomotives.
Date Started: 20.06.2010 and completed on 05.08.2010.
Cost: Rs. 25,000 per window was charged to "Capital"

Q.2. (a) Under what conditions new rolling stock can be obtained as an addition? **7.5**

(b) What are the justifications for Additional Locomotives? **7.5**

Q.3. What are the functions of Survey Committees established for the purpose of inspection of condition of stores **15**

Q.4. (a) What are the duties of Stock Verifiers? **7.5**

(b) What items would be exempt from verification? **7.5**

Q.5. Write a detailed note on "Objects of a Costing System". What is the importance of comparing Time Taken with Time Fixed? Explain in details. **15**



Winter Exam-2013

AGP SECTOR

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

(Defense Audit Branch)

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:

- 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	222 KM

- 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

AGP SECTOR

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

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.**

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

AGP SECTOR

Postal Accounts Technical (SB, MO, CC) (Practical) [06.11.2013]
(For Postal Accounts Examinees)

Subjective **Marks-80** **Duration: 2 hrs.30 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:

- | | | | |
|----|----------------------------------|----|--------------------------|
| 1. | P & T Technical Audit Code Vol-I | 3. | Post Office Manual Vol-I |
| 2. | Post Office Manual Vol-VI | 4. | Post Office Guide |

Attempt all Questions

Q.1. Define the following:

- | | | |
|-------|---|----|
| (i) | Remitter receipt and payee acknowledgement | 06 |
| (ii) | Non-responsibility of Post Office and signature of payee. | 06 |
| (iii) | Mis-classified Money Orders and Money Orders mis-serviced by post Office. | 04 |

Q.2. Comment on the following, quoting rules:

- | | | |
|-------|---|----|
| (i) | Deposits not bearing profit. | 04 |
| (ii) | Money Order lost after payment | 04 |
| (iii) | Payment of Money orders addressed to lapses. | 04 |
| (iv) | Loss or theft of unsold Pakistan Postal Orders. | 04 |

- Q.3. a) What procedure should be observed in Audit Office in respect of undelivered pass-books? **06**
- b) What errors are found in the course of audit of money orders? **06**
- c) What procedure should be observed in Audit Office in respect of Audit of the Memorandum of unsold Pakistan Postal Orders? **04**

Q.4. Comment on the following:

- | | | |
|-------|--|----|
| (i) | A voucher for Rs. 5,000 for work charges is destroyed by the superintendent of Post Office after payment of the amount to the contractor. | 04 |
| (ii) | A superintendent of Post Office wants to draw his pay at a sub-office under the jurisdiction of the Head Post Office at his Head Quarter. | 04 |
| (iii) | A cheque is drawn by Account Officer in favor of a contractor payable after one month from the date of issue and charged in his account on the date issue. | 04 |
| (iv) | A claim to a period the records of which have been destroyed in the usual course is sent to the P.M.G for pre-audit. | 04 |

Contd. on back

- Q.5.** From the following detail calculate the balance at the credit of a saving Bank Account closed on 30.6.2012 and also interest due for the financial year 2011-2012 at the rate of 9% on closing balance. **16**

	(Rs.)
(i) Balance on 1.7.2011	50,000
(ii) Deposit on 10.8.2011	25,000
(iii) Deposit on 1.9.2011	30,700
(iv) Interest for 2010-2011 on 02.09.2011	450
(v) Withdrawal 1.11.2011	5,000
(vi) Deposit on 15.12.2011	40,000
(vii) Deposit on 01.03.2012	150,000
(viii) Withdrawal on 15.5.2012	10,500
(ix) Deposit on 20.06.2012	75,000



Winter Exam-2013

AGP SECTOR

Public Works Accounts Rules & Procedures (Practical) [06.11.2013]

(GAA Branch)

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.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Books Allowed:

1. CPWA Code
2. CPWD Code
3. Audit Code
4. Books of Forms referred in CPWA code
5. Accounts Code Vol - III
6. Chart of Accounts
7. Audit Manual

Attempt all Questions

- Q.1.** Why the Miscellaneous P.W. advances Register is maintained in Public Works Division? Describe its importance in P.W Department. **09**
- Q.2.** What do you know about the General instructions for Maintenance of Measurement Book? Discuss the Role of Superintending Engineer regarding Measurement Books **09**
- Q.3.** Prepare 2nd Running Bill Paid vide Vr. No. 18 dated 30-9-13 to M/s. Zeeshan Construction for the Work "Construction of Road" from the data given below:- **20**

Sr. No.	Item of Work	Unit	Rate Rs.	Upto date Quantity	Quantities Paid in last Bill
1	Making Earth embankment	o/oo Cft.	3000	35000 Cft.	25000 Cft.
2	P/L Sub Base	% Cft.	5500	30000 Cft.	20000 Cft.
3.	P/L Base Course	% Cft.	6500	40000 Cft.	20000 Cft.
4.	3" thick Carpeting	% Sft.	7000	20000 Sft.	5000 Sft.
5.	P/F Steel Railing on Road	Per Rft.	800	1000 Rft.	500 Rft.
6.	Road marking with Paint	Per Rft.	200	3000 Rft.	600 Rft.

- (i) 50 % Premium on Item No. 1 to 4 and 10% Rebate on item No. 5 & 6.
- (ii) Advance payment of Rs. 120,000 and Rs.90,000 was given against item No. 2 and 3 in the last bill which will be recovered in this Bill.
- (iii) Further Advance Payment of Rs. 270,000 is given in this bill against item No. 3
- (iv) Secured Advance against 80,000 Cft. Stone Crush was given in 1st Running Bill against item No. 3 at Market Rate of Rs. 4,000 per % Cft. which is to be recovered in this bill.
- (v) Secured Advance against 500 Rft Steel Railing is to be given in this bill on market rates of Rs. 500 per Rft.
- (vi) Deduct Security Deposit @ 10 % and Income Tax as per Rules.



Winter Exam-2013

AGP SECTOR

Public Works Accounts Rules & Procedures (Theory) [06.11.2013]

(GAA Branch)

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.
 - Read the instructions given on the title page of Answer Script.
 - **Start each question from fresh page.**
-

Attempt all Questions

- Q.1.** Write short notes on the following:
- (i) Audit against Propriety **05**
 - (ii) Modification in amounts Technically Sanctioned **05**
 - (iii) Recognized forms of Interest Bearing Securities **04**
- Q.2.** Why the Contract is an important document and how the Deviations in Contract are regularized? Describe the fundamental principles to be observed before entering to an agreement. **12**
- Q.3.** How the Payments are made for stock received in P.W. Divisions? Describe the detail procedure for recoveries of Stock Issued. **12**



Winter Exam-2013
AGP SECTOR
Railway Accounts (Practical) [06.11.2013]
(Railway Audit Branch)

Subjective	Marks-75	Duration: 2 hrs.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.**
 - **Rate Table is printed on the back of this Question Paper.**
-

Books Allowed:

N Railway Account code Vol. I & II	N Coaching Tariff & State Railway General code
N Railway Engineering code	N Pakistan Railway Commercial Manual

Attempt all questions from Part-I and any 2 from Part II

Part-I

- Q.1.** Mr. A was an Accounts Officer in BPS-17. He was appointed on 13.08.1997 in BPS-11. He expired in an accident in 2009. What would be paid by the Govt. to his heirs/widow as Family Assistance Package? In addition to above, what percentage of family pension would be allowed to his widow? **15**
- Q.2.** (a) Calculate Goods Earnings from the data given below: **05**
- | | |
|------------------------------|-----------------------------|
| Coaching Earnings: | Rs. 20,540,880,234 |
| Sundry Other Earning: | Rs. 16,975,342,959 |
| Goods Earnings: | 57% of Total Gross Earnings |
- (b) List down the Abstracts through which above earnings are annually reported to the Central Books Accounts Section. **05**
- Q.3.** What are the important points to be looked into while reviewing and examining different suspense balances? **10**
- Q.4.** The Station Balance Sheet is the personal account of the Station Master. Justify the statement in detail. What procedure is adopted by the Accounts Office if Station Balance Sheet is not timely submitted by the Station? **10**

Part-II

- Q.5.** Write down the procedure which should be followed by the cashier in dealing with the station remittances. **15**
- Q.6.** Write down in details the procedure for the refund of over-charges. **15**
- Q.7.** Is there any legal provision if the Executive Engineer could immediately commence the rehabilitation of track damaged in a disaster, without seeking Administrative Approval of the Competent Authority? **15**

Rate Table

Scale of Charges for Parcels Exceeding 2 Kilograms in Weight or 25 Cubic Decimeters by Measurement and Luggage

Distance	Exceeding 2kgs but not Exceeding 5kgs	Exceeding 5kgs but not Exceeding 10kgs	Exceeding 10kgs but not Exceeding 15kgs	Exceeding 15kgs but not Exceeding 20kgs	Exceeding 20kgs but not Exceeding 25kgs	Exceeding 25kgs but not Exceeding 30kgs	Exceeding 30kgs but not Exceeding 35kgs	Exceeding 35kgs but not Exceeding 40kgs	Exceeding 40kgs but not Exceeding 45kgs	Exceeding 45kgs but not Exceeding 50kgs
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1	2	3	4	5	6	7	8	9	10	11
1-40	25	25	25	25	25	25	25	25	25	25
41-50	25	25	25	25	25	30	30	35	35	35
51-60	25	25	25	25	25	30	30	35	35	35
61-70	25	25	25	25	25	30	30	35	35	35
71-80	25	25	25	25	25	30	30	35	35	35
81-90	25	25	25	25	25	30	30	35	35	35
91-100	25	25	25	25	25	30	30	35	35	35
101-110	25	25	25	30	30	35	40	40	45	45
111-120	25	25	25	30	30	35	40	40	45	45
121-130	25	25	25	30	30	35	40	40	45	45
131-140	25	25	25	30	30	35	40	40	45	45
141-150	25	25	25	30	30	35	40	40	45	45
151-160	25	25	25	30	30	35	40	40	45	45
161-180	25	25	25	35	35	40	45	55	65	65
181-200	25	25	25	35	35	40	45	55	65	65
201-220	25	25	30	35	35	40	45	55	65	65
221-240	25	25	30	35	35	40	45	55	65	65
241-260	25	25	30	35	35	40	45	55	65	65
261-280	25	25	30	35	40	45	55	65	75	80
281-300	25	25	30	35	40	45	55	65	75	80
301-320	25	25	30	35	40	45	55	65	75	80
321-340	25	25	30	35	40	45	55	65	75	80
341-360	25	25	30	35	40	45	55	65	75	80
361-380	25	30	35	40	45	65	75	80	85	90
381-400	25	30	35	40	45	65	75	80	85	90
401-420	25	30	35	40	45	65	75	80	85	90
421-440	25	30	35	40	45	65	75	80	85	90
441-460	25	30	35	40	45	65	75	80	85	90



Winter Exam-2013
PUBLIC SECTOR
Sales Tax & Federal Excise [06.11.2013]
(RRA Branch)

Subjective

Marks-80

Duration: 2 hrs. 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:

• Sales Tax Act 1990

• Federal Excise Act.2005

• Sales Tax Rules 2006

• Federal Excise Rules 2005

Attempt all Questions

Sales Tax

- Q.1.** Mr. Amjad is engaged in manufacturing business. He is registered with Sales Tax as manufacturer. Data regarding his business during September, 2012 is given below:

	Rs.
Local taxable supplies to registered persons	500,000
Local taxable supplies to non registered persons	200,000
Exempted supplies	150,000
Local purchases from registered persons	550,000
Local purchases from non registered persons	250,000

Compute Tax Liability for the month. 16

- Q.2.** **Comments on the following:**

- (i) Only assembler of air conditioners can be treated as manufacturer 04
- (ii) A registered person can file a revised return voluntarily alongwith deposit of the amount of tax short paid. 04
- (iii) Where any person repeats an offence, he shall be liable for penalty. 04
- (iv) Any person arrested under this Act shall be produced before the Special Judge 04

- Q.3.** Explain the following:

- (i) Adjustable Input Tax 08
- (ii) Manufacturer or producer 08

Federal Excise

- Q.4.** Explain the determination of value and rate of duty. 16

- Q.5.** Define the following

- (i) Seizure 08
- (ii) Registration 08



Winter Exam 2013

PUBLIC SECTOR

Service & Financial Rules [05.11.2013]

(GAA, PT&T, PTCL, Postal Accts, RRA, Coml. Audit, Railway, Income Tax)

Subjective

Marks - 75

Duration: 2 hrs. 30 Minutes

[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.
- Commutation Table is printed on the back of this Question Paper.
- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** An officer of BS-19 (31,000-1600-63,000) sought premature retirement from his department. His service particular were as under:

Date of Birth	01.08.1955
Date of appointment	01.08.1985
Date of retirement	01.08.2011
Basic pay	Rs. 63,000

Calculate:

- (i) Emoluments for pension **02**
- (ii) Gross pension **06**
- (iii) Net pension **08**
- (iv) Commutation **04**
- Q.2. Comment on following, with reference to rules:**
- (i) A Procuring Agency fixed 15% bid security to be submitted by the bidders with tenders. **04**
- (ii) A Procuring Agency adopted single stage two envelope (SSTE) methods for bidding process of a project. Management awarded the contract to the financially lowest bidder. **04**
- (iii) Newly appointed Government Servant domiciled of Gujrat was directed to join his duty at Lahore. Just after arrival at Lahore, he received orders to join at Rawalpindi. What is admissible to him as TA? **04**
- Q.3.** What are general conditions under which revision of House Building Advance is admissible? **10**
- Q.4. Comment:**
- (i) Competent authority made acting charge appointment of a Govt. Servant BS-17 against the post of BS-18 falling vacant for a period of 3 months. **05**
- (ii) On receipt of authority from Accountant General, gratuity was paid by installments. **05**
- Q.5.** What are the occasions when a Govt. Servant is kept under probation? **15**
- Q.6.** Describe procedure when payment of Govt. dues is made through crossed cheques or demand draft. **08**

COMMUTATION TABLE

Age next Birthday	No. of years Purchased	Age next Birthday	No. of years Purchased
20	40.5043	51	17.6526
21	39.7341	52	17.0050
22	38.9653	53	16.3710
23	38.1974	54	15.7517
24	37.4307	55	15.1478
25	36.6651	56	14.5602
26	35.9006	57	13.9888
27	35.1372	58	13.4340
28	34.3750	59	12.8953
29	33.6143	60	12.3719
30	32.8071	61	11.8632
31	32.0974	62	11.3684
32	31.3412	63	10.8872
33	30.5869	64	10.4191
34	29.8343	65	9.9639
35	29.0841	66	9.5214
36	28.3362	67	9.0914
37	27.5908	68	8.6742
38	26.8482	69	8.2697
39	26.1009	70	7.8778
40	25.3728	71	7.4983
41	24.6406	72	7.1314
42	23.9126	73	6.7766
43	23.1840	74	6.4342
44	22.4713	75	6.1039
45	21.7592	76	5.7858
46	21.0538	77	5.4797
47	20.3555	78	5.1854
48	19.6653	79	4.9030
49	18.9841	80	4.6321
50	18.3129		



Winter Exam 2013

PUBLIC SECTOR

Telecom Eng. Works Acct. Rules & Proc. (Practical) [06.11.2013]

(P.T&T Audit Branch)

Subjective **Marks-40** **Duration: 1 hr.15 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:

- T & T Manual Vol-I
 - P & T IAC Vol-I (Chapter-3) & Volume-II
 - PT & T Technical Audit Code Vol-II
 - P&T IAC Vol I & II
 - P & T Account Code
 - P&T General Audit code
 - NAM Manual
 - Civil Account Code
 - General Audit Code
 - Telecom Sector Accounting Procedures of Stores purchase
-

Attempt all Questions

Q.1. Define the following items:

- i) Contract and Contractor (04)
- ii) Completion and Completed (03)
- iii) Allocation of expenditure (01)
- iv) Liabilities (01)
- v) Deposit Works (01)

Q.2. Give the allocation of the following:

- (a) The entire cost of replacement other than like by like. (02)
- (b) The cost of land. (02)
- (c) The entire cost of aerial cable is replaced by an underground cable. (02)
- (d) The entire cost of replacement of a long wave wireless transmitter by a short wave transmitter. (02)
- (e) An un-usual contribution to the renewal Reserve Fund. (02)

Q.3. The following materials were recovered from the works, what credit you will allow for them in estimate:

- (a) Serviceable parts and tubes of A.B.C. (02)
- (b) Power Plant, electric fans in repairable conditions (02)
- (c) Serviceable hard copper lines. (02)
- (d) Unserviceable insulated wire. (02)
- (e) Insulators, tested perfect. (02)

Q.4. Write short notes on the following:

- (a) Depot Transfers (04)
- (b) Labor employed on daily wages. (03)
- (c) Labor engaged on piece work. (03)



Winter Exam 2013

PUBLIC SECTOR

Telecom Eng. Works Acct. Rules & Proc. (Theory) [06.11.2013]

(P.T&T Audit Branch)

Subjective	Marks-40	Duration: 1 hr.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.
 - Start each question from fresh page.
-

Attempt all Questions

- Q.1. Distinguish between the following:**
- (a) Completion and Completed Works (04)
 - (b) Works Credit and Works Expenditures (04)
 - (c) Depreciations and Depletion (02)
- Q.2. (a) Distinguish between Accounts and Transactions. (04)**
- (b) Distinguish between Voted and Non-voted item of expenditure. (04)
 - (c) Write short note on Budget Estimate. (02)
- Q.3. (a) State the difference between the functions of Government and a commercial concern. (05)**
- (b) What is the duty of Audit Officers in regard of Audit of Reconciliations? (05)
- Q.4. (a) What are the three main divisions of the allocation of expenditure? (02)**
- (b) What is a Register of Allotment? What purpose does it serve, by whom is it maintained? (04)
 - (c) Write a short note on Store Dumps. (04)



Winter Exam-2013

AGP SECTOR

Works (MES) Stores (Practical) [06.11.2013]

(Defence Audit Branch)

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.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Books Allowed:

- MES Regulation
- Financial Regulations Vol - I & II
- Military Audit Code
- MES UA Manual
- Store Accounting Instructions (SAI)
- Office Manual - III
- LAO Handbook Vol - I & II
- Quarters & Rents
- 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

AGP SECTOR

Works (MES) Stores (Theory) [06.11.2013]

(Defence Audit Branch)

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.
- Read the instructions given on the title page of Answer Script.
- 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)
