



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

General & Revenue

**Accounts of Railways
(Application)**

AGP | PRAD

Winter Exam-2025

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Solutions – General & Revenue Accounts of Railways (Application)

- Q.1.** Internal Check of bills (Para 321 to 323 of Accounts Code Volume-I)
- Q.2.** Undercharges: Rs 25,400/-. Para 2402-2413 of Accounts Code Volume-II (Disposal, Withdrawal and Error Sheets written off)
- a**
- Q.2.** Check of Credits in Station Balance Sheet. Para 2320 to 2356
- b**
- Q.3.** Public Financial Management Issues. Page 3 of Audit Report on the Accounts of Pakistan Railways for the year 2024-25 of the Auditor-General of Pakistan.
- Q.4.** Station Outstanding-Pakistan Railways Commercial Manual Chapter-30 in conjunction with Para 2409-2413 of Accounts Code Volume-II (Disposal, Withdrawal and Error Sheets written off)
- Q.5.** Chapter 1: Public Financial Management Issues. Audit Report on the accounts of Pakistan Railway for the audit year 2024-25.
- Q.6.** Divisional accounting system of Pakistan Railways and compilation of consolidated financial statements.
