



Pakistan Institute of Public Finance Accountants
Summer Exam-2017
PUNJAB GOVERNMENT
Acts of Legislature & Statutory Rules (Practical) [08.05.2017]
(Local Fund Audit Branch)

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.**
- **Mere reproduction of reference book will get no marks**

Books Allowed:

- | | |
|---|---|
| 1. The Punjab Local Govt. Ordinance, 2005 | 5. Punjab Local Fund Audit Manual |
| 2. Lahore Development Authority Laws | 6. The Guardians and Wards Act & Majority Act |
| 3. Manual of Agriculture Produce Markets Committee Laws | 7. Income Tax Ordinance, 2001 |
| 4. Punjab Education Code Rules and Appendices | |

Attempt all Questions

- | | |
|--|-----------|
| Q.1. Which revenues shall form part of Local Government Fund? | 15 |
| Q.2. What is the procedure of hiring of consultancy services under PPRA Rules? | 15 |
| Q.3. How the payments are made and Accounts are maintained for works in Local Government? | 15 |
| Q.4. What is the procedure of Audit of Waqf Properties Accounts? | 15 |
| Q.5. What are the functions & duties of Accounts Committee? | 15 |



**Pakistan Institute of Public Finance Accountants
Summer Exam-2017**

PUNJAB GOVERNMENT

**Rules & Regl. for the Audit & Insp. of Accts (Practical) [12.05.2017]
(Local Fund Audit Branch)**

**Marks - 75
Subjective**

**Duration: 2 hrs. 30 Mins.
Additional time – 15 min for Paper Reading**

[Instructions]

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- **Start each question from fresh page.**
- **Mere reproduction of reference book will get no marks**

Books allowed:

- | | |
|---|--|
| 1. Punjab Local Fund Audit Manual | 5. Development of Cities Act, 1976 |
| 2. Court of Wards Act and Court of Wards Account Code | 6. Punjab Education Code |
| 3. Guardian & Minor Act and Guardian & Minor Rules | 7. Income Tax Act |
| 4. Punjab Agriculture Produce Market Act and Rules made there under | 8. Financial Commissioner's Standing Order No. 33 (Court of Wards) |

Attempt all Questions

- Q.1.** How the valuation of perquisites is determined for the purpose of Income Tax? **15**
- Q.2.** Write down a detailed note on Gratuity payment to a Civil Servant. **15**
- Q.3.** What are the duties of Guardian of person? **15**
- Q.4.** How will the fund of the authority under development of Cities Act be maintained? **15**
- Q.5.** What are the conditions for payment of maintenance grant to Educational Institutions? **15**



Pakistan Institute of Public Finance Accountants

Summer Exam-2017

PUNJAB GOVERNMENT

Service Rules & Financial Rules (Practical) [11.05.2017] (Local Fund Audit Branch)

Marks - 75
Subjective

Duration: 2 hrs. 30 min
Additional time – 15 min for Paper Reading

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Attempt all Questions

Q.1. A Government Servant in BS-19 (Rs.31,000-1600-63,000/-) was drawing @ Rs.59,800/- on 1.12.2013. He remained under suspension from 15.12.2013 to 31.03.2014 followed by reinstatement. He availed extra ordinary leave from 15.04.2014 to 31.03.2015. He retired on superannuation. His date of birth is 30.09.1956. He joined service on 01.09.1980 on Rs.40,155-2075-81,655 and on 1.7.2016 his salary was Rs 49,370-2560-100,570. **20**

Calculate Pension Emoluments, Net Qualifying Service, Gross & Net Pension and Commutation.

Q.2. Comment on the following:

- a) While maintaining priced inventory of stores, the Authority decided to add 40% cost over market value of stock articles with a view to have reasonable profit and to cover departmental charges. **05**
- b) A Government Employee got Retiring Pension w.e.f 01.02.2017. His pension sanction was issued on 02.04.2017 and pension was started from the date of sanction. **05**
- c) Punjab Government Servant proceeded on Foreign Service wherein the employer did not agree to pay pension contribution. **05**
- d) A Provincial Government Servant was transferred from Multan to Lahore where he was availing 80 days leave on full pay. No joining time was allowed to him. **05**
- e) A Government Servant in BS-17 on his repatriation from deputation confronted disability because of the duty rendered during Foreign Service. A claim amounting to Rs.375,000/- for reimbursement of medical expense incurred on his recovery was forwarded to borrowing department. **05**
- f) Head of the department BS-20 was competent to accord sanction of development expenditure upto Rs.5.00 million. A BS-19 officer accorded approval of development expenditure for Rs.4.75 million during look after arrangement in consequence of leave of Head of Department for 4 days. **05**
- g) Audit pointed out recovery of Rs.150,000/- from the last six months pay bill of a Government Servant. The Competent Authority waived off recovery. **05**
- h) The Competent Authority curtailed joining time of a Government Servant by 3 days on his transfer from Multan to Lahore. **05**

Q.3. What are the main classifications of contingent charges? Define each briefly. **15**

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		



Pakistan Institute of Public Finance Accountants

Summer Exam-2017

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Practical) [12.05.2017]

(Treasury Branch)

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.
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Books Allowed:

- | | |
|---|----------------------------|
| 1. Civil Service Rules Vol I & II | 5. Punjab Pension Rules |
| 2. Punjab Travelling Allowance Rules | 6. Deputation Policy |
| 3. Compendium of Pension Rules (Provincial Govt.) | 7. Punjab Leave Rule, 1981 |
| 4. Punjab Employees Efficiency and Accountability Acts. (PEEDA) | |

Attempt all Questions

- Q.1. Define the following:** **15**
- (a) Average Pay
 - (b) Compensation pension
 - (c) Apprentice
 - (d) Headquarter of a Civil Servant
 - (e) Temporary Post
- Q.2. Describe the emoluments to be considered for the purpose of payment of 10% in addition to the standard rent of a residence supplied to a Civil Servant.** **15**
- Q.3. Whose family member of a deceased Civil Servant are not entitle for family pension, and whose relatives are entitled when he leaves no eligible family member.** **15**
- Q.4. Mr. M.R. Gilani was appointed in BPS-17 in the Punjab Agriculture Department on 15.01.1988 and resumed his duties on date. He proceeded on deputation in an Autonomous Body on 01.01.1992 and served there up-till 31.12.1996. After repatriation to his parent Department, due to disciplinary action the said officer remained suspend for a period of two and a half month w.e.f.15.10.1999 but acquitted and reinstated from 31.12.1999, and the period of suspension was treated as duty period. He availed LFP for thirty six day on account of illness w.e.f. 15.10.2002. During his service the officer proceeded on sanctioned Study leave for two year w.e.f. 01.01.2005. During his service he was given antedated promoted as Deputy Director in BPS-18 w.e.f.15.05.1996. He availed Rest & Recreation Leave (out of his Leave Account) for 15 day w.e.f.12.12.1991& 01.01.2010. He also availed Leave on Half Pay for six months w.e.f. 16.04.2007. **Prepare the Leave Account of the Officer up-till the calendar year of 2016.**** **15**
- Q.5. (a) What are the authorized modes of travel?** **7.5**
- (b) Define the mileage allowance & its principles of calculation.** **7.5**



Pakistan Institute of Public Finance Accountants
Summer Exam-2017

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Theory) [08.05.2017]
(Treasury Branch)

Marks - 75

Duration: 2 hrs. 30 Mins.

Subjective

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.**

Attempt all Questions

- Q.1.** Describe the grounds of proceedings and penalties to be imposed upon the Civil Servant under prevailing disciplinary rule. **15**
- Q.2.** How the pay & allowances of a dismissed Civil Servant who reinstated in service on appeal are dealt with? **15**
- Q.3.** Describe the conditions under which leave not due may be granted to a Civil Servant. **15**
- Q.4.** Explain the manners in which the Family pension shall be divided in case of:
- (a) If the Government Servant had more than one wife, and the number of his surviving widows and children does not exceed 4, and in case, if the number of surviving widows and children together is more than 4. **7.5**
- (b) Having no widow or husband as the case may be. **7.5**
- Q.5.** Describe the rule provision for drawing of traveling allowance by Civil Servants who accompany the Governor of Punjab. **15**



**Pakistan Institute of Public Finance Accountants
Summer Exam-2017**

PUNJAB GOVERNMENT

**Financial /Treasury Rules (Practical) [11.05.2017]
(Treasury Branch)**

**Marks - 38
Subjective**

**Duration: 1 hr. 15 min
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.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Books allowed:

1. Sub Treasury Rules
2. Punjab Treasury Rules

Attempt all Questions

- Q.1.** An amount of Rs. 100,000/- by a contractor of Punjab Irrigation Department was presented in the Accountant General Punjab Office for credit to Provincial Consolidated Funds as it was over drawn previously. **Comment.** **10**
- Q.2.** Recovery of Housing Building Advance Rs.100,000/- against a deceased Government Servant was decided to be effected from the amount of GPF at the credit of that employee. **Comment.** **10**
- Q.3.** Loss of Rs.850,000/- was booked in the accounts of Punjab Livestock Department. During course of same financial year, an amount of Rs.700,000/- was recovered. How the realized amount and loss will be adjusted in the accounts? **08**
- Q.4.** Lab equipments amounting to Rs.9.5 million were transported by Health Department Punjab through Pakistan Railways. The consignment was lost in transit. What are the instructions to lodge a claim against Railways? **10**



Pakistan Institute of Public Finance Accountants

Summer Exam-2017

PUNJAB GOVERNMENT

Financial /Treasury Rules (Theory) [11.05.2017]

(Treasury Branch)

Marks - 38
Subjective

Duration: 1 hr. 15 min
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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- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** What are rules regarding custody of Local Funds? **10**
- Q.2.** Describe responsibilities of Treasury Officer for safe custody of stamps, Imprest, Securities and other Govt. properties in Govt. Treasury. **10**
- Q.3.** What are the instructions for reporting losses, defalcations and remission of revenue? **10**
- Q.4.** Describe procedure for write off of losses of stores. **08**
