



Winter Exam-2013
PUNJAB GOVERNMENT
Acts of Legislature & Statutory Rules (Practical) [04.11.2013]
(Local Fund Audit Branch)

Subjective	Marks - 75	Duration: 2 hrs 30 Minutes
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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.
- Each question carries 15 marks
- **Start each question from fresh page.**

Books Allowed:

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

- Q.1.** Which revenues will form part of Local Fund?
- Q.2.** What is the procedure of making Rules and Bye-Laws under Local Government Ordinance?
- Q.3.** Elaborate the Monthly and Annual Accounts Reports Activity.
- Q.4.** Define the following
- (i) Accounts Committee Findings
 - (ii) N.A.M.
 - (iii) F.A.M.
 - (iv) Recoupable Permanent Advance
 - (v) Cash Book
- Q.5.** Which type of Registers / Records will be maintained for Waqf Properties?



Winter Exam-2013
PUNJAB GOVERNMENT

Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Practical) [05.11.2013]
(Treasury Branch)

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

[Instructions]

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Books Allowed:

1. Civil Service Rules Punjab Travelling Allowance Rules
2. Compendium of Pension Rules (Provincial Govt.)
3. Punjab Leave Rule, 1981

Attempt all Questions

- Q.1.** Define the following:
- (i) Disability Leave **03**
 - (ii) Tenure Post **03**
 - (iii) Camp Equipment **03**
 - (iv) Hill Station by identifying few places **03**
 - (v) Honorarium **03**
- Q.2.** How a Civil Servant of vacation & non-vacation departments earns leave and how the earned leave is accumulated? **15**
- Q.3.** What sort of classes of Civil Servants is eligible for grant/sanction of Hospital Leave? **15**
- Q.4.** Describe the grounds of proceedings and penalties to be imposed upon the Civil Servant under prevailing disciplinary rule. **15**
- Q.5.** Mr. XYZ joined (through proper) Government service on 02.06.1990 as Senior Clerk (B-7) and his pay was fixed as Rs. 1,091/- p.m. Keeping in view the following occasions/data **fix** the pay of the officer up till the full calendar year of 2012. **15**

Appointed as Senior Auditor (B-11)	01.01.1991
Improved his qualification as M.A.	25.08.1992
Awarded Selection Grade (15)	01.06.1996
Promoted Asst. Accounts Officer (16)	01.07.1996
Penalized under E&D Rules with increments for Two years with accumulative effect	10.07.1999
Proceeded on EOL for one year w.e.f.	31.05.2001
Promoted on seniority-cum-fitness basis in (B17)	02.05.2002
Hold Current Charge of the post of (B18) w.e.f.	01.01.2008



Winter Exam-2013
PUNJAB GOVERNMENT
Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Theory) [04.11.2013]
(Treasury Branch)

Subjective	Marks 75	Duration: 2 hrs. 30 Minutes
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(Instructions)

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 - Start each question from fresh page.
-

Attempt all Questions

Q.1. Define the following:

- | | |
|-------------------------|-----------|
| (i) Barrister | 03 |
| (ii) Accountant General | 03 |
| (iii) Hearing Officer | 03 |
| (iv) Foreign Service | 03 |
| (v) Competent Authority | 03 |

- Q.2.** a) What types of stations can be the Headquarter of the Government Servants? **05**
- b) Which people can be classified as a member of family of a Government Servant? **05**
- c) Explain the circumstances under which a Civil Servant can be considered on duty. **05**

Q.3. What do you know about the terms “Employee” & “Corruption” used in the PEEDA Act 2006, describe them briefly? **15**

Q.4. Enumerate the rule provisions for grant of Maternity Leave to a female Civil Servant of vacation and non-vacation department. **15**

Q.5. Discuss the rule provisions for grant of “Special Leave” & “Leave Ex-Pakistan”. **15**



Winter Exam-2013

Punjab Government

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
PUNJAB GOVERNMENT
Financial Audit Manual (FAM) [07.11.2013]
(Common to all)

Subjective	Marks-75	Duration: 2 hrs. 15Mins.
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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.
 - **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
PUNJAB GOVERNMENT
Financial /Treasury Rules (Practical) [07.11.2013]
(Treasury Branch)

Subjective	Marks - 38	Duration: 1 hr. 15 Minutes
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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.**

Books allowed:

1. Sub Treasury Rules
 2. Punjab Treasury Rules
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Attempt all Questions

- Q.1.** Amount of a bill Rs. 506,007/- written in words and in figures was found different. Treasury Officer checked the calculations and found that amount in words was erroneously written as Rs. 500,007/-. However, amount in words was correct. Treasury Officer returned bill for correction. **Comment.** **08**
- Q.2.** A pensioner applied Treasury Officer for transfer of pension from Multan to Murree for four months because the pensioner intended to live in Murree during summer. Treasury Officer rejected the request. **10**
- Q.3.** The Superintendent of Jail found cash of Rs. 60,000/- from a newly admitted prisoner. Cash was taken in custody and recorded in departmental books. Later, Rs. 50,000/- out of this amount were paid to another prisoner being released because this amount was taken from him when he was admitted to jail. **Comment.** **10**
- Q.4.** Following items were placed in "Deposits". Examine and comment as per rules:
- (i)** Pay & allowances for three months due to absence of payee. **05**
- (ii)** Fines on account of delayed deposit of Excise Tax because the appeal was pending before appellate authority. **05**



Winter Exam-2013
PUNJAB GOVERNMENT
Financial /Treasury Rules (Theory) [07.11.2013]
(Treasury Branch)

Subjective

Marks -38

Duration: 1 hr. 15 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.
 - **Start each question from fresh page.**
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Attempt all Questions

- Q.1.** What is the procedure for deductions on account of attachment orders? **08**
- Q.2.** Describe procedure to be observed by treasuries for keeping of Local Fund Accounts. **08**
- Q.3.** What is the procedure for maintaining Dead Stock Accounts? **08**
- Q.4.** What is the procedure for accountal/adjustment of the deposits lying unclaimed for more than three complete years and describe their effect on plus and minus memorandum? **06**
- Q.5.** Describe the procedure for keeping and maintaining treasury padlocks and keys. **08**



Winter Exam-2013
PUNJAB GOVERNMENT
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
Punjab Government
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

PUNJAB GOVERNMENT

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

(Common to all)

Subjective **Marks-38** **Duration: 1 hr. 15 Mins.**

(Instructions)

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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

PUNJAB GOVERNMENT

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

(Common to all)

Subjective	Marks-38	Duration: 1 hr. 15 Mins.
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(Instructions)

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 - 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

PUNJAB GOVERNMENT

Rules & Regl. for the Audit & Insp. of Accts (Practical) [05.11.2013]

(Local Fund Audit Branch)

Subjective

Marks - 75

Duration: 2 hrs 30 Minutes

[Instructions]

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 - **Start each question from fresh page.**
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Books allowed:

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

Attempt all Questions

- Q.1.** Who is required to file Wealth Statement?
- Q.2.** Write down the procedure of levy & collection of fee on sale & purchase of agricultural products.
- Q.3.** Define /Elaborate:
- (i) Authority Fund
 - (ii) Character Roll
 - (iii) Programme Register
 - (iv) Audit Memorandum
 - (v) Log Book
- Q.4.** What are the Object & Principles of Audit from Auditee point of view?
- Q.5.** What considerations should be incorporated in the Annual Reports of District Court of Wards?



Winter Exam-2013
PUNJAB GOVERNMENT
Service Rules & Financial Rules (Practical) [07.11.2013]
(Local Fund Audit Branch)

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.** Define Local Funds. **10**
- Q.2.** What action is required in following cases?
- a) Sanction to expenditure was issued without indication of source of appropriation. **05**
- b) Joining time for two days was claimed by a Govt. servant on transfer from one post to another in the same station and does not involve change of residence. **05**
- c) A dismissed Govt. servant was reinstated after a period of 2 years as a result of Court judgment. **05**
- d) The annual increment was not allowed on the ground that budget allocation was not sufficient to meet the additional expenditure. **05**
- Q.3.** An officer of B-19 proceeded on retiring pension. His service particulars are as under. **15**
Calculate Gross Pension, Net Pension and Commutation.

Date of Birth	22.06.1951
Date of Appointment	06.05.1986
Date of Retirement	08.04.2008
Basic Pay	Rs. 27,740/- (16400-810-32600)

- Q.4.** What are general provisions for incurring expenditure when a work is executed by an executing department on behalf of another department? **10**
- Q.5.** a) Define "Rule of Proportion". **10**
- b) Describe circumstances under which medical certificate is required for commutation payment. **10**

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		