

 Pakistan Institute of Public Finance Accountants	May Exam-2026 [05.May.2026] [09:00am – 12:15pm] Additional time – 15 min for Paper Reading
Service, Financial and General Rules and Book of Financial Powers (Application) WAPDA	
Marks-100	Subjective

Duration: 03 Hours

[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:

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| <ul style="list-style-type: none"> • ESTACODE • Handbook of DDOs • TA Rules • Leave Rules, 1980 • Compendium of Pay and Allowances • Compilation of Pension • GP Fund Rules • Benevolent Fund and Group Insurance Rules • Civil Servants Act 1973 • Government Servants (Efficiency and Disciplinary) Rules 1973 • Civil Servants (Appointment, Promotion and Transfer) Rules, 1973 • Civil Servants (Appeal) Rules, 1977 | <ul style="list-style-type: none"> • Civil Servants (Seniority) Rules, 1993 • Civil Servants (Confirmation) Rules, 1993 • Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993 • Removal from Service (Special Powers) Ordinance, 2000 • Fundamental Rules & Supplementary Rules • Civil Service Regulations • General Financial Rules Vol I & II • Revised System of Financial Control and Budgeting of the Federal Government • WAPDA Manual of General Rules • Book of Financial Powers |
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Attempt all Questions

Q.1. Mr. ABC is a BPS-18 employee of Coordination Wing. A total of ten years' service is at his credit. He is absent from his duties since 15.12.2024. He was issued three explanation letters but neither he responded the explanations nor he joined his duties. The office work is being affected due to his unauthorized absence. The management has now decided to proceed against him under E&D Rules.

Required:

Prepare a Charge Sheet and Statement of Allegations on the prescribed format.

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Q.2. Mr. XYZ, whose date of birth is 01.7.1965, joined WAPDA Power Wing on 01.04.2000 as an Accounts Assistant (BPS-16). He retired in BPS-17 on superannuation. Before joining WAPDA he had served in the office of the Accountant General Pakistan Revenue from 25.10.1985 to 31.03.2000 on regular basis. He joined WAPDA after departmental permission and through proper channel. At the time of superannuation his LPC shows pensionary emoluments of Rs. 89,530 per month.

Required:

WAPDA has asked the Federal Government to pay pension share for the period served in AGPR. Calculate apportionment of pension between Federal Government & WAPDA.

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- Q.3.** How will you deal with the following cases as per rules:
- (a) A case for writing-off the money lost due to negligence of staff. What precautions will you observe while deciding the case? **05**
 - (b) Being Head of Department, how much responsibility lies upon you for elimination of corruption within area of your Administrative Jurisdiction? **05**
 - (c) An employee has applied for motorcycle advance but an inquiry is pending against him. What will you do as Head of the Office? **05**
- Q.4.** An Officer (BPS-18) of water wing transferred from Peshawar to DG Khan (600 km). He does not possess a family. Enlist all the financial benefits/allowances for which he will be entitled. Calculate permissible charges for transportation of his personal effects. **10**
- Q.5.** Define Conflict of Interest. How will you prevent a conflict-of-interest situation while hiring consultants and how will you manage if such situation arises? Give THREE examples of common conflict of interest in this regard. **10**
- Q.6.** (a) Explain the differences in inquiry procedures in case of a Charge Sheet and Explanation letter. **05**
- (b) Prepare an Explanation Letter to a power wing Assistant Manager, **Mr. XYZ** who usually comes office late and is a habitual absentee. **10**
- Q.7.** Define Internal Controls. What are characteristics of an efficient Internal Control System? Give THREE examples each for Administrative and Financial Internal Controls implemented in your office. **10**
- Q.8.** A permanent female employee (BPS-16) of the office of the Chief Auditor WAPDA is serving since 12.05.2002 on a regular basis. Calculate her leave earned on full pay as on 31.12.2025. She has already availed 90 days maternity leave, 15 days recreation leave and 60 days LFP during her entire career. **10**
- Q.9.** A Medical Officer has joined WAPDA Coordination Wing on deputation from Federal Government. Draw standard terms and conditions for his deputation period. **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		