



Summer Exam-2015
PUNJAB GOVERNMENT
Performance Measurement (05.05.2015)

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 company produces a single product. The planned production and sales for the latest quarter was 46,000 litres. The budgeted costs per litre were as under:

	Rs.
Prime costs	5.20
Production overheads – all fixed	2.80
Non-production overheads	
Variable	0.65
Fixed	1.70
	10.35

Actual production and sales during the quarter were as follows:

Production: 46,000 litres
Sales: 45,600 litres (at Rs. 12 per litre)

There was no finished inventory at the beginning of the period. Both fixed as well as variable costs were incurred as per the budget.

Required:

- (a) Prepare a Profit Statement for the period using Absorption Costing. **08**
- (b) Briefly explain the main difference between Absorption Costing and Marginal Costing and calculate the increase/decrease in profits if marginal costing was used instead of absorption costing. **06**

Q.2. Star Ltd has designed a new product **MLH**. Based on the current market, the price of **MLH** has been fixed at Rs. 200 per unit.

Cost of each unit of **MLH** has been estimated as under;

Direct Material:	5 kg at Rs. 12/kg. Loss in production is estimated at 10% of the material used
Direct Labour:	2 hours at Rs. 20 per hour.
Production overheads:	Rs. 25 per direct labour hour

Required:

- (a) Expected Cost of Production. **02**
- (b) Target Cost of Product if the Target Profit is 30% of Sales. **02**
- (c) The Size of Cost Gap **02**

Contd. on back

Q.3. A company manufactures three products. Sales demand for the products in the next period is estimated as follows:

Product A	6,200 units
Product B	8,000 units
Product C	11,500 units

Selling prices and unit costs are estimated as under:

	Product A Rs.	Product B Rs.	Product C Rs.
Selling Price	9.70	11.10	13.80
Costs:			
Direct Materials	2.80	3.90	4.92
Direct Labour (Rs. 8 per hour)	2.40	2.40	3.20
Variable Overheads	0.90	0.90	1.20
Fixed Overheads	2.70	2.70	3.60

The company is experiencing a shortage of direct labour and estimates that a maximum of 8,500 labour hours will be available in the next period.

Required:

Determine the Production Schedule for the next period which will maximize profit.

14

Q.4. A publisher makes an initial payment of Rs. 25,000 to authors for each accepted manuscript. Thereafter, royalty is paid at 15% of the net sales price of the books sold.

The net sales price of a book is the revenue received by the publisher which is the listed selling price of the book less the bookstore margin of 20% of the listed selling price.

A particular book has a listed selling price of Rs. 15. Costs incurred on the book by the publisher (excluding payments to the author) are:

	Rs.
Variable costs per copy	3.20
Total fixed costs	80,000

Required:

Calculate the number of copies of the book that need to be sold to allow the publisher to:

a) Break Even.

09

b) Make a profit of Rs. 35,000.

03

Q.5. Mars Limited (ML) operates an activity-based costing system and projected the following, for the next year.

Cost Pool	Cost (Rs.)	Number of Drivers
Production Set-ups	105,000	300 set-ups
Product Testing	300,000	1,500 tests
Component Supply and Storage	25,000	500 orders
Customer Orders and Deliveries	112,500	1,000 orders

The annual costs of production and general overheads which cannot be linked to any specific activity are estimated at Rs. 900,000 and these overheads are absorbed on a direct labour hour basis. Total direct labour hours for next year are estimated at 300,000 hours.

ML is introducing a new product AB1. The projected cost and profit relating to AB1 is as follows:

Component Cost:	Rs. 1 per unit
Direct Labour:	10 minutes per unit at Rs. 7.80 per hour
Profit Mark up:	40% of total unit cost

During the next year, ML expects to receive 100 orders of 60 units per order and 60 orders of 50 units per order for Product AB1. 900 units would be produced in each production run. Four tests would be carried out during each production run to ensure that quality standards are maintained. Components would be purchased prior to each production run.

Required:

(a) Calculate the activity – based recovery rates for each cost pool. 04

(b) Calculate the total unit cost and selling price of Product AB1. 09

Q.6. The following information relates to Yazdan Motor Car Company for the year ended 31st December 2014 and 2013.

Operating Results	<u>2014</u>	<u>2013</u>
	Rs.	Rs.
Sales	5,930	4,096
Gross profit	570	272
Operating profit	470	184
Profit before taxation	496	180
Profit after taxation	270	110
Dividend	50	28
Profit retained	220	82
Capital employed:		
Share capital	170	142
Revenue reserves	580	334
Unappropriated profit	2	1
	752	477
Long term and deferred liabilities	842	12
	1,594	489
Represented by:		
Property, plant & equipment	124	100
Non current receivables	28	24
	152	124
Current Assets		
Stores & spares	24	26
Stock in trade	1,214	822
Trade debtors	48	36
Cash & bank	514	304
Other current assets	1,152	82
	2,952	1,270
Less: Current liabilities	1,510	905
Net current assets	1,442	365
Total Assets	1,594	489

Required:

From the above information calculate the following for both the years:

- | | |
|------------------------------|-----------|
| (a) Gross Profit Percentage | 02 |
| (b) Current Ratio | 02 |
| (c) Quick Ratio | 02 |
| (d) Debt Equity Ratio | 02 |
| (e) Inventory Turnover Ratio | 02 |
| (f) Debtor Days | 02 |

- Q.7.** The Capital employed at Division **A** of Moon Ltd is Rs. 2 million. Currently, the division earns a return on investment of 22%. It can make an additional investment of Rs. 500,000 for a 5 year life with nil residual value. The average net profit from this investment would be Rs. 48,000 per annum. Division **A**'s cost of capital is 14%.

Required:

Calculate Residual Income before and after additional investment.

07

- Q.8.** A company manufacturing 'distempers' operates a Standard Costing System. The Standard Cost of one of its products is as follows:

Materials	Quantity	Standard Price Per kg	Total (Rs.)
A	40 kg.	Rs.75	3,000
B	10 kg.	Rs.50	500
C	50 kg.	Rs.20	1,000
Material Cost per unit (Total)			4,500

The Standard Input Mix is 100 kg. and the standard output of the finished product is 90 kg.

Actual output of the finished product was 420,000 kg. The actual consumption for the period was as follows:

A	240,000 kg	@ Rs. 80 / kg
B	40,000 kg	@ Rs. 52 / kg
C	220,000 kg	@ Rs. 21 / kg

Required:

Calculate the following Material Variances:

- | | |
|--------------------|-----------|
| (a) Cost Variance | 04 |
| (b) Price Variance | 04 |
| (c) Usage Variance | 04 |
| (d) Mix Variance | 05 |
| (e) Yield Variance | 05 |



Summer Exam-2015

Punjab Government

Bus. Com. & Beh. Studies (06.05.2015)

Duration: 3 hrs.

Marks-100

[Instructions]

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

Attempt all Questions

Q.1. Rephrase the following sentences using the “You” attitude? **05**

1. To help us process this order, we must ask for another copy of the requisition.
2. We are pleased to announce our new flight schedule from Atlanta to New York, which is any hour on the hour.
3. We offer MP3 players with 50, 75, or 100 gigabytes of storage capacity.
4. You should never use that type of paper in the copy machine.
5. You must correct all five copies by noon.

Q.2. You are Manager Loan Department. You have received Rs. 2.5 million running finance loan request which you have to decline. Assume necessary details and draft a refusal letter? **10**

Q.3. Paraphrase the following passage taken from Raymond S. Nickerson's "How We Know and Sometimes Misjudge What Others Know: Imputing One's Own Knowledge to Others". **10**

In order to communicate effectively with other people, one must have a reasonably accurate idea of what they do and do not know that is pertinent to the communication. Treating people as though they have knowledge that they do not have can result in miscommunication and perhaps embarrassment. On the other hand, a fundamental rule of conversation is that one generally does not convey to others information that one can assume they already have.

Q.4. Write an essay on “Why should I be a good Responsible Citizen?” **15**

Q.5. (a) How does Job Enrichment adds to the motivation of an employee? **05**

(b) What is meant by Attitude? What are its components? **05**

Q.6. Your Organization provides consultancy and training services in the area of Accounting, Finance and Human Resources along with providing different services of Accounts and Finance department as an outward agency. **10**

Write an unsolicited sales letter to introduce your products and services to the prospective corporate clients.

Contd. on back

- Q.7.** Discuss Alderfer’s ERG “**Theory of Motivation**”. **08**
- Q.8.** What are the characteristics and approaches of a “**Transformational Leader**”? **07**
- Q.9.** You are Director Training and Development. In your organization employee turnover rate is higher than industry average. You have been assigned the task to research the problem and submit a detailed formal report. Assume necessary details. **15**
- Q.10.** Define the following Financial Market Terminologies? **10**
1. Ready Business
 2. Bull
 3. Bull Account
 4. Off-Take
 5. Glut



Summer Exam-2015
PUNJAB GOVERNMENT
Acts of Legislature & Statutory Rules (Practical) [04.05.2015]
(Local Fund Audit Branch)

Subjective	Marks - 75	Duration: 2 hrs 30 Minutes
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[Instructions]

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- **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.** What is the procedure for approval of Development Scheme and Release of Funds thereof in Local Government? **15**
- Q.2.** Explain the procedure of Pre-Audit and Post-Audit under Waqf Properties Rules. **15**
- Q.3.** The Management and Maintenance of Local Government Property will rest with the Manager. Discuss. **15**
- Q.4.** Discuss the functions & powers of Principal Accounting Officer of Tehsil Municipal Administration. **15**
- Q.5.** What is the procedure of maintenance of Bank Accounts and its reconciliation in Local Government? **15**



Summer Exam-2015

PUNJAB GOVERNMENT

Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Practical) [05.05.2015]
(Treasury 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.
- **Start each question from fresh page.**

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. How the disciplinary case is further dealt with to revise the order of exoneration or imposition of penalty upon an employee by the Appellate Authority? **15**

Q.2. Describe the permanent T.A. and its conditions of admissibility. **15**

Q.3. Mr. XYZ was working on a post of B-17 in Health Department, Government of Punjab. He has earned leave (detailed below) at his credit. **Prepare** the Leave Account of the Officer from the data given hereunder up till the calendar year 2014: **15**

a.	Leave at Credit on 16.01.1985	260 days
b.	Availed Study Leave from 16.05.1989	Two years
c.	Remained on deputation in an Autonomous Body from 01.06.1996	Five years
d.	Availed Quarantine Leave	01.01.2002 to 17.01.2002
e.	Availed LFP & LHP for 120 & 240 days	From 10.04.2005
f.	Served in Vocational Institute on loan basis	01.01.2009 to 31.12.2009
g.	E.O.L	01.06.2010 to 31.12.2012
h.	Granted Hospital Leave	01.01.2012 to 28.02.2013

Q.4. Which Authority may sanction Extra Ordinary Pension without concurrence of Finance Department and also describe which documents are required to be forwarded to Finance Department by him? **15**

Q.5. Describe the principles which should be observed for grant of Personal Pay. **15**



Summer Exam-2015
PUNJAB GOVERNMENT
Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Theory) [04.05.2015]
(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.**
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Attempt all Questions

Q.1. Define the following:

- | | |
|--------------------------|-----------|
| (i) Anticipatory Pension | 03 |
| (ii) Technical Pay | 03 |
| (iii) Proforma Promotion | 03 |
| (iv) Adhoc Appointment | 03 |
| (v) Apprentice | 03 |

Q.2. Define the term Family and usual conditions thereof for the purpose of Travelling Allowance. **15**

Q.3. Explain the procedure of inquiry against an Officer lent to other Government. **15**

Q.4. Describe the procedure to be followed during the disciplinary proceedings against an employee by an Inquiry Officer. **15**

Q.5. Enumerate the rules provisions for making over the Charge of a Post. **15**



Summer Exam-2015

PUNJAB GOVERNMENT

Financial Audit Manual (FAM) [07.05.2015]

(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.
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- **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)** The Auditors and the DAGP must possess the required competence. **Explain.** 08
- (b)** List the information an auditor generally gathers for most audits to understand the entity's business. 07
- Q.2. (a)** Describe the methods of understanding the system and application of Internal Controls in an entity. 08
- (b)** State the Role of Supervision during the field work to ensure the quality of the Audit Work. 07
- Q.3. (a)** Describe the tests of details applied to individual transactions that make up an account balance. 08
- (b)** List the information often included in permanent Working Paper File. 07

Part-II

- Q.4. (a)** When do you think a Conflicting Evidence occurs? Give three examples. 09
- (b)** What options are available to an auditor when Most Likely Error is greater than Materiality? 06
- Q.5. (a)** State the Legislative basis under which the DAGP conducts audit. 08
- (b)** List the tools that ensure the quality of the auditor's opinions and statements during the reporting phase. 07
- Q.6. (a)** Describe the role of Information Technology and Audit Methods Specialist in improving the quality of audit. 08
- (b)** Write a comprehensive note on 'Audit Follow up'. 07



Sumemr Exam-2015
PUNJAB GOVERNMENT
Financial /Treasury Rules (Practical) [07.05.2015]
(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.
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 - **Start each question from fresh page.**
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Books allowed:

1. Sub Treasury Rules
 2. Punjab Treasury Rules
-

Attempt all Questions

- Q.1.** An amount of Rs. 2 million was deposited by Municipal Corporation Gujranwala with District Office Roads Gujranwala for construction of a service road. Describe the procedure to account for the deposit in the books of D.O Roads. **10**
- Q.2.** What is procedure to be observed while releasing Grant in Aid to a Local Body for execution of work through Public Works Department? **10**
- Q.3.** Differentiate between Tehsildari Letters of Credit and Cash Orders? **08**
- Q.4.** Issuance of Duplicate Draft was applied to the Incharge of the Treasury with the request to change the amount of Draft and name of Payee. **Comment.** **10**



Summer Exam-2015
PUNJAB GOVERNMENT
Financial /Treasury Rules (Theory) [07.05.2015]
(Treasury Branch)

Subjective	Marks - 38	Duration: 1 hr. 15 Minutes
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[Instructions]

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 - **Start each question from fresh page.**
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Attempt all Questions

- | | | |
|-------------|--|-----------|
| Q.1. | Describe the types of payments for which withdrawals from Provincial Consolidated Fund are made only with the authority of Accountant General. | 10 |
| Q.2. | Describe the classes of funds which do not form part of the Revenue of the Province. | 10 |
| Q.3. | What is procedure for obtaining Security Deposits from Govt. Officials dealing with Public Cash or Stores? | 10 |
| Q.4. | Describe authorized methods of storing coins in Strong Rooms of Treasuries. | 08 |



Summer Exam-2015

PUNJAB GOVERNMENT

New Accounting Model (NAM) [04.05.2015]

(Common to all)

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.
- **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. Using COA, codify the followings: (only Alpha Numeric codes should be given in one line without explanation)

- | | | |
|-------|---|----|
| (i) | Defence Affairs & Services Defence Savings Certificates | 04 |
| (ii) | Motor Car Advance to Government Servants of Director Food Punjab | 04 |
| (iii) | Pension Fund Liability of Azad Jammu & Kashmir | 04 |
| (iv) | Revenue Division (FBR) Income Tax Receipts | 04 |
| (v) | Receipt for the Sale of other Government Assets by Inter Provincial Coordination Division | 04 |
| (vi) | Revaluation of Fixed Assets, Investment by the Government | 04 |

Q.2. (a) From the following data suggest a sub-ledger entry by picking the relevant data of payroll. **08**

	Rs.
Benevolent Fund	1,000
Income Tax	10,000
Capital Gain Tax	14,500
G.P. Fund	4,500
Petroleum Levy	12,000
Sui Gas Surcharge	3,500
Net Pay	100,000

(b) From the following statistics, prepare the Revised Estimates of Expenditure Budget of DDO XYZ. Ignore the effects of commitments. **08**

- | | | |
|-------|--------|--|
| (i) | A07401 | Last FY Nov. to June. Rs.2,000,000
CFY July to Oct Rs.1,000,000 |
| (ii) | A07402 | Last FY Nov. to June Rs.1,000,000
CFY July to Oct. Rs.500,000 |
| (iii) | A07403 | Last FY Nov. to June. Rs.1,000,000
CFY July to Oct. Rs.500,000 |

Contd. on back

Part 'B'

- Q.3. (a)** Describe in one or two lines what for the Departmental Treasuries are established? **07**
- (b)** Name three General Ledger Accounts required to be cleared on monthly basis. **07**
- (c)** Name the Statements on which the Annual Account comprises. **07**

OR

Who prepares the Annual Appropriation Accounts of the SAE? How the SAE is included in the Annual Appropriation Accounts of the Government?

- Q.4. (a)** Under what condition a pensioner can receive his/her pension through his/her representative? **07**
- (b)** Describe the Accounting Policy regarding the maintenance of Computerized Electronic Accounting Records? **07**

OR

Name the considerations that apply to the retention of particular Accounting Records.



Summer Exam-2015

PUNJAB GOVERNMENT

Public Works Accounts Rules & Procedures (Practical) [06.05.2015]

(GAA, CGA)

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.** What do you know about the deviations in the amount of Technical Sanctioned Estimate? Briefly explain. **09**
- Q.2.** The Cash Book is the most important accounts record of the Public Works Division. How the accounts of Cash Transactions are maintained in the Cash Book? **09**
- Q.3.** Prepare 2nd Running Bill of M/s. ACE Engineering Co. of the Work "Construction Of Quarters " paid vide Vr. No. 28 dated 8-3-2015 from the following data:- **20**

Sr. No.	Item of Work	Unit	Rate Rs.	Upto date Quantity	Quantities Paid in last Bill
1.	Excavation in foundations	o/oo Cft.	2,220	14,500	9,500
2.	Brick ballast in foundations	% Cft.	6,315	7,000	4,500
3.	Brick Work	% Cft	7,000	6,500	5,000
4.	R.C.C.	% Cft	10,000	7,000	2,000
5.	Fabrication of Steel	Per KG	80	3,000	1,000
6.	Wood Work	Per Sft.	400	700	-

- (i) Advance Payment of Rs. 100,000 and Rs. 80,000 was given in the last running bill against item No. 2 and 3 which is to be recovered in this Bill.
- (ii) Further Advance of Rs. 350,000 is to be given against the item of R.C.C Work in this bill.
- (iii) Secured Advance of 50,000 Bricks was given in last bill at Market Rate of Rs. 8,000 per thousand which is to be adjusted in this bill.
- (iv) Secured Advance against 20 Ton Steel is to be given in this bill at Market rate of Rs. 60,000 per Ton.
- (v) Add Premium @ 100% on all items except item No. 6.
- (vi) Deduct Security Deposit and Income Tax as per Rules.



Summer Exam-2015

PUNJAB GOVERNMENT

Public Works Accounts Rules & Procedures (Theory) [06.05.2015]
(GAA, CGA)

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

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Attempt all Questions

- Q.1. Write short notes on the following:**
- | | |
|--|-----------|
| (i) Scrutiny of Rules and Orders | 03 |
| (ii) Audit of Sanction to Expenditure | 03 |
| (iii) Administrative Approval | 03 |
| (iv) Disposal of Receipts | 03 |
| (v) Secured Advance | 03 |
| (vi) Rate of Cost and Inclusive Rate of Cost | 03 |
- Q.2.** Audit of Stores and Stock is an important function of Audit. What do you know about the Audit of Stores and Stock Account? Discuss briefly. **10**
- Q.3.** Measurement Book is an important document in P.W. Division. Describe the important instructions for recording detail measurements in the Measurement Book? **10**



Summer Exam-2015
PUNJAB GOVERNMENT
Rules & Regl. for the Audit & Insp. of Accts (Practical) [05.05.2015]
(Local Fund Audit Branch)

Subjective	Marks - 75	Duration: 2 hrs 30 Minutes
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[Instructions]

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 - **Start each question from fresh page.**
 - **Mere reproduction of reference book will get no marks**
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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. What perks & privileges are included under the Head "Salary" for the purpose of Income Tax? | 15 |
| Q.2. Due Care should be exercised during Audit of Payments. Discuss. | 15 |
| Q.3. Which types of Books & Records are maintained in Educational Institutions? | 15 |
| Q.4. Discuss the responsibilities of Board of Arbitrators in Market Area? | 15 |
| Q.5. Under what circumstances Guardian ceases his powers? | 15 |



Summer Exam-2015
PUNJAB GOVERNMENT
Service Rules & Financial Rules (Practical) [07.05.2015]
(Local Fund Audit Branch)

Subjective	Marks - 75	Duration: 2 hrs. 30 Minutes
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[Instructions]

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 - 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. Comment.

- a) A Govt. Servant remained on Foreign Service abroad for 2 years. His period was excluded from active service. **07**
- b) A Govt. Servant holding lien the post of BS-17 was appointed on acting charge basis on another post of BS-18. He consented for termination of his lien on previous post of BS-17. **07**
- c) Loss of Stores amounting to Rs. 550,000/- due to depreciation was adjusted in the accounts without formal approval of Competent Authority on the ground that it is not attributable to the individual fault. **07**
- d) Request for sanction of House Building Advance was made by a Punjab Govt. Servant for construction of house in Quetta. His request was rejected on the ground that HBA to Provincial Govt. Employee is admissible for the construction of house located in respective Province only. **07**
- e) A period of 2 years service apprentice and one year as probationer was excluded from 30 years Qualifying Service at the time of calculation of pension of a Govt. Servant. **07**
- Q.2.** Describe various types of items relating to Receipt of Funds which are not placed in Government Deposits. **10**
- Q.3.** A cheque amount of Rs.1,000,000/- drawn by one Municipality was charged to another Municipality wrongly. Describe procedure for correction. **10**
- Q.4.** Define occasions for grant of Special Pay. **10**
- Q.5.** Describe the conditions of Invalid Pension. **10**
