



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Public Financial
Management, Financial
Rules & Budgeting
(Application) (Federal)
AGP | CGA | PMAD | PUBLIC**

Summer Exam-2023

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Q.1.

Average fuel consumption of the vehicle	14 km per liter
Odometer on the closing of 31 st May	95,500
Closing balance of the petrol in tank on 30 th April:	10 liters
Travel during the month of May 2021:	<ul style="list-style-type: none">• 425 km (total during the month)• Vehicle did travelling on 12 days during the month. <i>(Examinee may divide the total mileage on fifteen days as his/her wish.)</i>
Private use	30 km
Fuel obtained twice (One side petrol pump distance = 5 km)	25 liters +25 liters
Vehicle Repair at workshop at 10 km distance	Spark plugs costing Rs. 900

Total Marks 15

Note: Examinee may use hypothetical data if needed

Part-I and Part-IV should be as laid down in Staff Car Rule-15 and Annex-BSC Rule-15/Annexure-B

- Q.2. Examinee is expected to analyze the issue of lower tax collection in our country. It pertains to PFM/budgeting/Income Tax and Sales Tax
Total Marks 10
- Q.3. It is expected that causes of deficit and remedial measures are in the knowledge of the examinee. Examinee should state reasons for excessive expenditure and low income, low export and heavy imports etc.
Total Marks 10
- Q.4. Para-9 of the SFC&B highlights the duties of FA. Examinee is expected to analyze his role in the entire division
Total Marks 10
- Q.5. Staff car Rule -28/4 Annex-D provides detail on the subject. the same is expected from the examinee in his own words
Total Marks 10
- Q.6. PPR are in place for almost two decades. Examinee is required to highlight three specific areas of procurement which have been significantly improved since the PP Rules' implementation.
Total Marks 10
- Q.7. Increment certificate is issued on TR Form-24 under the instruction/procedure provided by TR-272.
Total Marks 15
