



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

**WAPDA Accounts and  
Financial Reporting  
(Application)**

**Summer Exam-2023**

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## Summer Exam-2023

### Solutions – WAPDA Accounts and Financial Reporting (Application)

**Q.1.** Accounting and Financial Manual 2014, Para-4.1 is suggested solution

**Total Marks 08**

**Q.2.** GRN template is given in Annexure -6 of the Accounting and Financial Manual 2014. Para-11.4 is also relevant. The GRN will be examined accordingly.  
Code of Fire Panel is available in para- 11.3.4 of the manual. Examinee is expected to find out the code as directed in the question paper.

**Total Marks 12**

**Q.3.** Answer will be examined as per Para-16.4 of Accounting and Financial Manual 2014

**Total Marks 10**

**Q.4.** Answer will be examined as per Para-21 of the Accounting and Financial Manual 2014

**Total Marks 10**

**Q.5.** Overall understanding of the Financial control System of WAPDA is expected from the examinees. Para-9.1.3 of the Accounting and Financial Manual 2014 is relevant.

**Total Marks 10**

**Q.6.** For checks to be applied, the answer will be examined as per Para-14.4.1 of the Accounting and Financial Manual 2014.

Overall understanding of the issue and a good capacity enhancement plan is expected from the examinee.

**Total Marks 10**

**Q.7.** Solution is given in Para-8.7 of the Accounting and Financial Manual 2014.

**Total Marks 10**

**Q.8.** Accounting and Financial Manual 2014, Para-7.1.3

**Total Marks 10**

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