



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Service, Financial and
General Rules and
Book of Financial Powers
(Application)**

WAPDA

Summer Exam-2024

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Service, Financial and General Rules and Book of Financial Powers (Application)

Q.1. Pension Calculation

1st step; Pensionable emoluments

- Basic Pay on 01.12.2022= 142,080 (Maximum of the scale)
 - Personal pay= 8524
 - Add a notional increment to P. Pay as he is retiring in July 2023= 12,784
 - Qualification Pay= 5000
- Pensionable emoluments= 142080+12784+5000= 159,864

2nd Step; Gross Pension $= 159,864 \times 210/300$
 $= 111,904.8$ Say 111,905

3rd Step; Net Pension (35% will be commuted)= $111,905 \times 65/100 = 72,738.2$

4th Step; Commutation

Commutable part of gross pension= $111,905 \times 35/100 = 39,166.75$

He is 58 years and two-month-old at the date of his retirement so, his age next birthday will be 59. Hence for commutation the factor for 59 years will be applied which is 12.8953.

Commutation= $39166.75 \times 12.8953 \times 12$
 $= 6,060,803.90$

Q.2. Responsibilities of the PAO

System of financial Control and Budgeting discuss the responsibilities of PAOs in general. The examinees are supposed to relate those responsibilities with the case of WAPDA and must be able to comment on the role of chairman and the Secretary in accounting and auditing matters.

Q.3. Declining promotion:

- i Answer is given in WAPDA E&D Rules-Annex-xxvi which states that if an officer declines promotion because he may have to leave station, he may be proceeded under E&D Rules. The examinee has to build his answer on these lines.

Q.3. Tuberculosis case:

- ii WAPDA Employees Treat of Chronically Persons Rules-1996/7 gives details of chronically sick persons. the rules says that if disease is active the employee must not come to the office. Otherwise, he may be assigned light duties. The examinee must extract an answer from these rules.

Q.3. E&D proceedings against dismissed employee:

- iii The answer should be in accordance with Esta Code, Chapter-8 section-20.3. This rule states that where an appeal is filed, the appellant may be treated as a civil servant for the purpose of disposal of that appeal only and the result of any other inquiry that may have been conducted may be held in abeyance. However, if the dismissed, removed or retired person does not file any appeal, the order of dismissal, removal from service or compulsory retirement will attain finality and the result of the other inquiry will become in fructuous.

Q.3. Use of social media:

- iv according to Esta Code-Chapter-8/7.4, no government servant can participate in any media platform except with the express permission of the Government. To maintain their impartiality and objectivity in performance, they shall not partake in any discussion on social media or exchange or forward information or message that express their opinion on political issues. They shall not participate in furthering of any information especially pertaining to government matters that, prima facie, appear to be unauthentic and misleading. They are advised to observe discretion and moderation in the use of the social media and uphold high standards of propriety.



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Q.4. Charge Sheet and Statement of Allegations

The examinee must attempt to frame the Charge Sheet and statement of Allegations as per WAPDA E&D Rules and Esta code. There is no specific language for these documents, however, the format must be followed.

Q.5. Funding for Pension payments in WAPDA

SOPs for Centralized Pension Disbursement System of WAPDA issued in 2023 gives some information about the funding mechanism. An outline in this regard is given below:

- As per mechanism after making payment of pension, the Manager(A&F) Pension will submit Wing wise recoupment claims of Monthly Pension along with Supplementary scrolls to GM (Finance) Water, Power and Coordination on 10th day of every month.
- On submission of recoupment claims by the office of Manager(A&F) the concerned GM Finance concerned will provide the requisite funds of their Wing latest by 15th day of succeeding month
- The funding of pension payments will be made by the GM Finance (Power), (Water) and (Coord) for their respective Wing.
- The provisions in annual budget for commutation and pension in respect of officers and staff who will be retiring in the next financial year from the Drawing and Disbursing Office/PD office of related wing.
- The Pension Reserve Fund has also been established for Water and Coordination Wings being operated by the Dy. GMF (Fund) WAPDA.
- All the matters related to Pension Reserve Funds including but not limited to the contributions, investments and withdrawal and financial reporting etc. would be dealt by the office of Dy. GMF (Fund).

Q.6. Leave encashment

Date of retirement: 25.2.2024

Leave available: 910 days

Pay scale: BPS-16 (28070-2260-95870)

Pay before 1.12.2022: 41,630

He is entitled to 365 days leave encashment w.e.f 25.2.2023 to 24.2.2024.

Month	Basic Pay per month (Rs)	No of Days for encashment	Amount
February, 2023	41,630	04	$41,630/28 \times 4 = 5,946$
March, 2023	41,630	31	41,630
April, 2023	41,630	30	41,630
May, 2023	41,630	31	41,630
June, 2023	41,630	30	41,630
July, 2023	41,630	31	41,630
August, 2023	41,630	31	41,630
September, 2023	41,630	30	41,630
October, 2023	41,630	31	41,630
November, 2023	41,630	30	41,630
December, 2023	43,890	31	43,890
January, 2024	43,890	31	43,890
February, 2024	43,890	24	$43,890/29 \times 24 = 36,321$
Total			504,717
