Pakistan Institute
of Public Finance Accountants

Model Solutions

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

WAPDA

Summer Exam-2025

MODEL SOLUTIONS – DISCLAIMER

INTRODUCTION

The Model Solutions are provided to students for clear understanding of relevant subject and it helps them to prepare for their examinations in organized way.

These Model Solutions are prepared only for the guidance of students that how they should attempt the questions. The solutions are not meant for assessment criteria in the same pattern mentioned in the Model Solution. The purpose of Model Solution is only to guide the students in their future studies for appearing in examination.

The students should use these Model Solutions as a study aid. These have been prepared by the professionals on the basis of the International Standards and laws applicable at the relevant time. These solutions will not be updated with changes in laws or Standards, subsequently. The laws, standards and syllabus of the relevant time would be applicable. PIPFA is not supposed to respond to individual queries from students or any other person regarding the Model Solutions.

DISCLAIMER

The Model Solutions have been developed by the professionals, based on standards, laws, rules, regulations, theories and practices as applicable on the date of that particular examination. No subsequent change will be applicable on the past papers solutions.

Further, PIPFA is not liable in any way for an answer being solved in some other way or otherwise of the Model Solution nor would it carry out any correspondence in this regard.

PIPFA does not take responsibility for any deviation of views, opinion or solution suggested by any other person or faculty or stake holders. PIPFA assumes no responsibility for the errors or omissions in the suggested answers. Errors or omissions, if noticed, should be brought to the notice of the Executive Director for information.

If you are not the intended recipient, you are hereby notified that any dissemination, copying, distributing, commenting or printing of these solutions is strictly prohibited.

Q.1. a **a. Joining date will be calculated as following:**

12/7	13/7	14/7	15/7	16/7	17/7	18/7	19/7	20/7	21/7	22/7	23/7	**24/7**
Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	**Wed**
06 working days for preparations								Travelling days: one day for each 400 km and fraction (1550 km)				
1	-	-	2	3	4	5	6	1	2	3	4	**JOINING**

The Officer is supposed to join his new assignment on 24/7/2024 as per rules.

Q.1. b **b. Calculation: Leave encashment**

- Date of retirement: 30.5.2025
- Leave available: 833
- Pay scale: BPS-18 (56,880-4,260-142,080)
- Pay on 1.12 2024: 73920
- He is entitled to 365 days leave encashment w.e.f 01.6.2024 to 30.5.2024.

Month	Basic Pay per month (Rs)	No of Days for encashment	Amount of leave encashment
June, 2024	73,920	30	73,920
July, 2024	73,920	31	73,920
August, 2024	73,920	31	73,920
September, 2024	73,920	30	73,920
October, 2024	73,920	31	73,920
November, 2024	73,920	30	73,920
December, 2024	78,180	31	78,180
January, 2025	78,180	31	78,180
February, 2025	78,180	28	78,180
March, 2025	78,180	31	78,180
April, 2025	78,180	30	78,180
May, 2025	78,180	31	78,180
Total for 365 days			**912,600**

10 marks

Q.1. c a. His pay in May, 2022 was 23,470. On revision of pay scale his pay will be fixed at 34,850.
His pay will remain Rs 34,850 on 01.12.2022 and 01.12.2023.
However, his two withheld increments will be restored, and he will also get another increment on 01.12.2024 and his pay will be Rs 41,630.

Q.2. a As a general principle, if a government servant is convicted in a court of law, he does not automatically lose his employment under government. But if in the opinion of the authority competent to pass orders of dismissal, removal or reduction in rank grounds which led to his conviction are good and sufficient for imposing any of these penalties, that authority can pass such an order. If, however, the competent authority considers that a lesser penalty or no penalty at all is called for in the circumstances of the case (such as minor or technical nature) there is no bar to that authority taking a decision accordingly.

If it is decided to award the penalty of dismissal, removal or reduction in rank it is not necessary to give a show cause notice to the person concerned vide Article 181 (2) proviso (a) of the late Constitution or Rule 55 of the Civil Services (Classification, Control and Appeal) Rules Article

177 (I) (b) of the 1962 Constitution or rule 6 of the Efficiency and Discipline Rules, 1960 may be referred to in the present context].The order of removal, dismissal or reduction can be passed by the competent authority taking into consideration the grounds of conduct which led to the conviction of the person concerned in the court of law. The removal, dismissal or reduction in such cases takes effect from the date of orders and not from the date of verdict passed by the court.

Q.2. b The answer should be in accordance with Section 2/iii of WAPDA Rules Regulating Advances for purchase of M/car and M/cycle

Q.3. a **Conditions for administrative Approval/technical Sanction**

1. No administrative approval will be required where PC-I/PC-II Proforma stands already approved with sufficient details of components of the work included in the project. However, in such cases formal approval of the General Manger concerned shall be obtained.
2. In case details of components of the work have not been given in the approved PC-I /PC-II Proforma, Administrative approval of the competent authority for specific component of work shall be obtained.
3. Administrative approval would be subject to approved PC-I/PC-II and that funds exist or provided.
4. If technical sanction involves excess of more than 15 percent over the amount for which a work has been administratively approved, prior revised administrative approval of the competent authority shall be required.
5. If a work to be awarded or work already awarded under PC-I/PC-II, the cost of which is likely to be increased or increased by more than 15 percent of the approved PC-I/PC-II, the processes of Revised PC-I/PC-II shall be initiated immediately.

Q.3. b **Requirements for creation of posts**

For the purpose of obtaining sanction of the Authority to the creation of posts/charges, the General Manager concerned shall submit to the respective Member the following documents/information to justify the creation of posts/charges:

- Proposition statement on the prescribed form;
- Nature and importance created;
- Job description/duty list of each post;
- Annual financial impact;
- certificate to the effect that the posts/charges to be created are in accordance with the yardstick if any approved by the Authority.

After obtaining concurrence of the Member, the cases shall be submitted to the Authority for consideration subject to clearance of O&M Scrutiny committee. **08 Marks for each part**

Q.4. **<u>CALCULATION SHEET OF PENSION APPORTIONMENT IN RESPECT OF MR.XYZ</u>**

S No			S. No		
1	Name	Mr. XYZ	5	D O Retirement	09.4.2020
2	D O Birth	10.4.1960	6	Total service	Y M D 34 10 09
3	Date of appointment in WAPDA	01.6.1985	7	Pensionable emoluments	Rs =178,440
4	Date of Joining in Federal Government.	01.8.1995	8	Last Pay scale	19

<u>CALCULATIONS</u>

a. Gross Pension=178,440*70%= 124,908

b. Period served in WAPDA=01.6.1985 to 31.7.1995 =**3,713 days**

c. Period served in Fed Government= 01.8.1995 to 09.4.2020= **9,019 days**

d. Total service in days**= 12,732 days**

<u>Pension Apportionment</u>
A. WAPDA share
124,908*12*12.3719*3713/12732=**5,407,994**

B. Federal Government share:
124,908*12*12.3719*9019/12732+ 13,136,197
04 marks for gross pension, 06 marks for calculation of days served and 10 marks for apportionment

Q.5. Objectives of Service Books:

A Service Book must be opened for every Government servant on his first entry into Government service, as to maintain a complete and authentic record of his/ her service career. The service book shall contain particulars of identification of the employee, the name and other particulars of the persons under whom employed from time to time, period of employment, occupation, rate of wages including allowances, if any, leave taken and records of conduct and efficiency by employers.

Procedure:

- The Service Book should be maintained in duplicate and kept in the custody of the Head of the Office in which the Government servant is serving and transferred with him from office to office. It is the duty of the Head of the Office that all entries in the Service Book are promptly made and duly attested by the authorized Attesting Officer.
- It is the duty of the Government servant also to see that his Service Book is being properly maintained in accordance with the rules.
- No erasure or overwriting of an entry once made is allowed.
- In case of any entry occurring incorrectly it should be scored with a red line and correct neat entry made underneath it which should be duly attested (full sign and date).
- At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate over his signature
- The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, temporary or officiating.
- The head of thes office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.
- When, however, a non-Gazetted Government servant is transferred from one office to another, the head of the office under whom he was originally employed should record in the service book under his signature the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government servant was employed under him, before forwarding the service book to the office where the services are transferred.
- When non-gazetted Government servants are officiating in gazetted posts, their service book should be kept by the head of the office to which each such Government servant permanently belongs but they are confirmed in such posts, their service books should be forwarded to the Accountant General office for record.

****