



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Accounting and Reporting
System of Local Governments
(Application)
AGP**

Winter Exam-2023

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Q.1.

S. No.	Description	Allocation 2022-23 (Rs.)	Expenditure Up to 30.06.2022 (Rs.)	Budget for 2023-24 (Rs.)
1.	Pay of Officers	250,000,000	249,900,000	325,000,000
2.	HRA of Officers	180,000,000	179,680,000	207,000,000
3.	Pay of Staff	190,000,000	189,950,000	256,500,000
4.	HRA of Staff	130,000,000	130,130,000	149,500,000
5.	Purchase of Machinery	90,000,000	89,950,000	99,000,000
6.	POL Charges	30,000,000	29,990,000	33,000,000
7.	Purchase of Furniture	35,000,000	35,000,000	38,500,000
8.	Levies and Taxes	5,000,000	5,000,000	5,500,000
	TOTAL	910,000,000	909,600,000	1,114,000,000

Total Marks 20

Q.2. To,

The Director General Audit,
District Audit, Lahore.

Subject: Embezzlement of Rs. 250,000/-

In pursuance of the receipt of Audit Para on the subject cited above, an Inquiry Team headed by Chief Municipal Officer was constituted, to inquire the matter and submit facts/findings report by 15th, October, 2023.

The inquiry report has fixed responsibility upon the Assistant Engineer, DDO and Store keeper.

Disciplinary action has been initiated against the culprits and embezzled amount has been recovered from them.

It is requested that, audit para may be settled, however, the final outcome of disciplinary action will be shared with the audit soon.

Sd.
Chairman,
Municipal Corporation, Okara.

Total Marks 10

Q.3. To

The Chairman Anti-Corruption Establishment,
Lahore.

SUBJECT: FRAUD OF RS. 3.0 MILLION THROUGH ISSUE OF UN-AUTHORIZED CHEQUES.

It is brought in your notice that, a fraud of Rs. 3.0 million has been committed in the office of the District Health Officer, Lahore by issuing cheques with forged signatures.

The crime was took place with collusion of my Accounts office staff and Bank authorities.

You are requested to kindly depute an investigation team to investigate the matter and take action against the officials at fault.

Sd.
District Health Officer,
Lahore

Total Marks 10



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Q.4. METHODS OF PROCUREMENT

05

20. Principal method of procurement.-

Save as otherwise provided hereinafter, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

21. Open competitive bidding.-

*Subject to the provisions of rules 22 to 37 the procuring agencies shall engage in open competitive bidding if the cost of the object to be procured is more than the prescribed financial limit which is applicable under sub-clause (i) of clause (b) of rule 42

22. Submission of bids.-

(1) The bids shall be submitted in a sealed package or packages in such manner that the contents are fully enclosed and cannot be known until duly opened.

(2) A procuring agency shall specify the manner and method of submission and receipt of bids in an unambiguous and clear manner in the bidding documents.

23. Bidding documents.-

(1) Procuring agencies shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid.

(2) For competitive bidding, whether open or limited, the bidding documents shall include the following, namely:-

- (a) invitation to bid;
- (b) instructions to bidders;
- (c) form of bid;
- (d) form of contract;
- (e) general or special conditions of contract;
- (f) specifications and drawings or performance criteria (where applicable);
- (g) list of goods or bill of quantities (where applicable);
- (h) delivery time or completion schedule;
- (i) qualification criteria (where applicable);
- (j) bid evaluation criteria;
- (k) format of all securities required (where applicable);
- (l) details of standards (if any) that are to be used in assessing the quality of goods, works or services specified; and
- (m) any other detail not inconsistent with these rules that the procuring agency may deem necessary.

(3) Any information, that becomes necessary for bidding or for bid evaluation, after the invitation to bid or issue of the bidding documents to the prospective bidders, shall be provided in a timely manner and on equal opportunity basis. Where notification of such change, addition, modification or deletion becomes essential, such notification shall be made in a manner similar to the original advertisement. Procuring agencies shall use standard bidding documents as and when notified by regulation by the Authority:

Provided that bidding documents already in use of procuring agencies may be retained in their respective usage to the extent they are not inconsistent with these rules, and till such time that the standard bidding documents are specified by regulations.

(5) The procuring agency shall provide a set of bidding documents to any supplier or contractor, on request and subject to payment of price, if any.

Explanation.- For the purpose of this sub-rule price means the cost of printing and providing the documents only.



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Q.5. Subject: Appointments against vacant posts.

a

The Union Council Sahiwal- A is facing acute shortage of staff in the cadres Assistant, LDC and N.Q due to their retirements. (Details given as under)

Designation	Scale	Sanctioned Strength	On Roll	Shortage	Surplus
Assistant	BS-14	5	1	4	-
LDC	BS-9	4	1	3	-
N/Qasid	BS-1	4	2	2	

For the interest of work, the matter is placed before Executive Council, for consideration and approval to start appointment process as per Punjab Local Bodies Appointments Rules. 2016.

Sd.

Secretary Union Council
Sahiwal-A

Total Marks 15

Q.6. Tender Notice

10

a

Sealed bids are invited from the suppliers/Manufactures/Sole distributors for supply of medicines.

The details of medicines are available in tenders documents.
Estimated cost of tender is Rs. 10.0 million.

Tender documents can be purchased from the office of undersigned on payment of Rs. 1,000/-

Bid participants must furnish the Earnest money @ 2% of Tender Estimate in the form of Bank draft in favour of undersigned.

The date of sale of tender is 12 to 17 November,2023.

Opening date of tender is 25th November,2023 at 11.0 A.M.

The tenders will be opened in the presence of all the participants.

Sd.

**Chief Executive Officer
District Health Authority**

Q.6. (i) He has to insure availability of required funds.

10

b

(ii) Calling of tenders as per Rule-21 of PPRA for procurement

(iii) Appointment of three member procurement committee

(iv) Opening of bids

(v) assessment of bids and framing of comparative statement

(vi) Recommendation of lowest or suitable bidder for approval by the competent authority.

(vii) Issue of supply order

(viii) Inspection of supplied material



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- (ix) Entry in stock Register
- (x) Forwarding of invoice of supplier to Director Finance for pre-audit and payment.

Total Marks 20
