



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Rules and Regulations for
Audit and Inspection of
Accounts (Application)**

LFA | KPG

Winter Exam-2024

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Q.1. Rule: 29- 31 Guardians & Wards Act

29. Limitation of powers of guardian of property appointed or declared by the Court. Where a person other than a Collector, or than a guardian appointed by will or other instrument, has been appointed or declared by the Court to be guardian of the property of a ward, he shall not, without the previous permission of the Court,-

(a) mortgage or charge, or transfer by sale, gift, exchange or otherwise, any part of the immoveable property of his ward, or

1Subs. by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and 2nd Sch., for “Code of Civil Procedure, 1882.”.lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor.

30. Voidability of transfers made in contravention of section 28 or section 29. A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

31. Practice with respect to permitting transfers under section 29.-(1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

(2) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation and be dated and signed by him

Q.2. Ref: Rule- 8 Forfeiture of Scholarships Chapter-V Education Code

8. A scholarship shall be forfeited for gross misconduct, ^{Forfeiture of scholarship.} laziness, or irregularity of attendance on the part of the scholar, and the head of the institution in which the scholarship is held shall be responsible that payment of the scholarship is discontinued to a scholar who has thus forfeited it.

The lapse or forfeiture of a scholarship shall be reported in the form prescribed in Appeddix XIV to the Inspector in the case of a scholarship held in a school or to the Director in the case of a scholarship held in a college. If the scholarship lapsed or forfeited is payable from local funds, the local body concerned shall be informed, through the Director in the case of a college scholarship, and through the Inspector in other cases

Q.3. Rule-8 KPK Waqf Properties Rules

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b

1[8A. Lease of waqf property and use of income therefrom.---22[(1)] The Chief Administrator shall lease out the waqf property for such period³³[and terms and conditions,] as may be prescribed and the income derived from such property shall be used for any purposes recognized by Islam as religious, pious or charitable as the Chief Administrator may deem fit.]

4[(2) No person, institution or organization shall occupy any waqf property, unless entered into a lease agreement with Chief Administrator, under the provisions of this Ordinance.]



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- Q.3. 4[8. Eviction of persons wrongfully in possession of waqf properties.---** 5[(1) The Chief Administrator or an officer authorized by him in this behalf, shall have power of an authorized officer in terms of the Khyber Pakhtunkhwa Public Property (Removal of Encroachment) Act, 1977 (Khyber Pakhtunkhwa Act No. V of 1977) to evict any person, who is in occupation of, or enters upon, or is using any immovable waqf property to the occupation or use of which he is not, or has ceased to be, entitled by virtue of any provision of this Ordinance, or on expiration of lease agreement.]
- (2) The Chief Administrator shall avail the assistance of the District Administration or Investigating or Prosecuting Agency and all such authority or entity shall extend such assistance to the Chief Administrator or Administrator Auqaf or any other person authorized by him as and when required for the purpose of this Ordinance.

6. Map of the Location for Mandi

7. List of employees/ Partners etc.

- Q.4. Ref: Rule 29 KPK Sales Tax Act-2022**

a 29. Registration and application for registration.---(1) A person shall be registered under this Act, who-

- (a) provides a taxable service from his registered office or place of business in the Province;
- (b) is otherwise required to be registered under any of the provisions of this Act or the rules;
- (c) is a withholding agent under this Act; or
- (d) fulfills any other criteria or requirements which the Management Committee may specify under sub-section (2).

(2) The registration, under this section, shall be regulated in such manner and subject to such conditions and restrictions, as the Management Committee may, by notification in the official Gazette, specify.

(3) A person, who receives a service, which is a taxable service by virtue of clause (b) of sub-section (1) of section 3, and is not a registered person, shall be deemed to be a registered person for the purposes of the tax period in which-

- (a) such person receives the service;
- (b) an invoice for the value of the service is sent to the person; or
- (c) consideration for the service is paid by the person,

-whichever is earlier and all the provisions of this Act and rules shall be applicable to such person for that particular tax period and any matters relating to, arising out of, or concerning that tax period as if that person had provided the service.

Q.4. b

Revenue	10,000,000
Sales Tax 15%	1,500,000
Already deposited	0
Receivable	1,500,000

Q.5.

2.9.2024	Peshawar	9.0 am	2.9.2024	Haripuri	6.0 pm
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Daily Allow. 1-1/2 day ordinary Rate for Mr. KBRs. 3,000/-*1.5 = Rs.4,500/-

Daily Allow. 1-1/2 day ordinary Rate for Mrs. KB

=Rs. 4,500/-750 kms * Rs. 15/- per KM =Rs. 11,250/-

Luggage charges Rs. 4500 kg *Rs. 0.03 *750 kms = 101,250/-

Transfer Grant = Rs. 113,470/-

Total =Rs. 234,970/-



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- Q.6.**
1. Commissioner will nominate a BS-17 Officer equal to Assistant Commissioner as Land Acquisition Officer.
 2. He has to assess the value of Land keeping in view the area, the value of structures/assets/trees etc. available on land
 3. His valuation is forwarded to the Board of Revenue
 4. Board of Revenue will prepare a summary for the Chief Minister
 5. Chief Minister will obtain the concurrence of the Finance Department and budgetary provision
 6. Chief Minister will approve the summary.
 7. The Finance Department will release the budget in the PLA of Commissioner
 8. Commissioner will authorize the Land Acquisition Officer to distribute cash among landowners.

Q.7. Ref: Rule- 30 KPK Agricultural Marketing Rules-

a

30. Licences to brokers, weighmen, measurers, surveyors, warehousemen, etc.---(i) Subject to the provisions of sub-rule (4) of this rule, a market committee shall grant licences to persons who apply for the same to work in the notified market area as brokers, 18 weighmen, measurers, surveyors, warehousemen, changers, palledars, boriwalas, tolas, tokrewalas and rehriwalas. These licences shall be necessary only for a transaction, which falls within the purview of the Act. An application for the grant of a licence shall be in Form „D“ and the licence in Form „E“, as appended to these rules. The licence shall be subject to the conditions which shall be stated therein or as may be notified from time to time as being applicable to such licences.

(ii) Where the licensee is a firm, any change occurring in the membership of such firm, otherwise than through inheritance, shall mean constitution of a new firm and shall necessitate issuance of a fresh licence.

(iii) Where a change, not necessitating a fresh licence, takes place in the membership of a firm, intimation thereof, shall, within two weeks from the date of such change, be given to the market committee concerned, which after such enquiry as it may consider necessary, satisfy itself about the correctness of such intimation and shall order necessary alterations to be made in the licence and the entries in the Register in Form „K“, as appended to these rules shall also accordingly be corrected or amended.

(iv) Where a licensee firm changes its name, without any change in its membership, it shall, within two weeks from the date on which such change is effected, give intimation thereof to the market committee, which, after such enquiry as it may consider necessary shall satisfy itself about the correctness of such intimation and shall order necessary alteration/correction to be made in the licence, and the entries in the register in Form „K“ shall also be corrected or amended accordingly.

(v) If in a case covered by sub-rules (3) or (4), the licensee firm fails to give necessary intimation to the market committee, the change in the membership or the name of the firm, as the case may be, shall be presumed to have entailed composition of a new-firm.

(vi) A market committee shall through its bye-laws draw up a list of fees to be paid for the grant or renewal of licences to brokers, weighmen, measurers, surveyors, warehousemen, changers, palladars, boriotas, tollas, tokrewalas and rehriwalas.

(vii) In case of breach of any condition of a licence the market committee may, after giving to the licensee an opportunity to be heard, and for reasons to be recorded in its minutes book, suspend or cancel its licence, without being liable to refund the licence fee or any part of it.



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Q.7. 1. Documents required for

- b**
1. Experience Certificate in Cattle business
 2. Character Certificate from District Police Officer
 3. Bank Statement
 4. NIC
 5. Application
 6. Map of the Location for Mandi
 7. List of employees/ Partners etc.

Q.8. Office of the Administrator Waq Properties KPK, Peshawar

Quotations for Sale of Trees

District Administrator Waqf properties Lakki Marwat intends to sale 500 grown up tree though open auction.

The interested parties involved in wood business are required to submit their bids in sealed envelope on 25.10.2024 up to 11.30 am.

The sealed envelopes will be opened on 12.30 pm on same day in the presence of all the bidders.

Tender documents with terms and conditions of auction can be purchased @ fee of Rs.10,000/- from Accounts Department of the office of the District Admin is the closing of hammer, ttrator Waqf properties.

The bidders have to submit 25% of bid amount in the shape of pay order/Bank draft for his quoted amount with the sealed envelope.

The successful bidder has to deposit the rest of 75% amount within one week of the bidding date. The Competent Authority reserves the right either to postpone or cancel the auction.

Sd-

Registrar Waqf Properties, KPK, Peshawar

1. An Auction Committee will be formed comprised of Dy Registrar Waqf properties, District administrator Lakki Marwat and Director Finance WaqProperties.
2. They will open bids
3. Highest bid amount will be disclosed among all the participants.
4. All the participants will be invited to offer higher bid.
5. The series of bidding will be taken place, at the close of hammer, the highest bidder will be a successful bidder.
6. He has to deposit 25% of his bid then auction committee will prepare comparative statement and forward to the administrator for approval.
