



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

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

**WAPDA**

**Winter Exam-2024**

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## Winter Exam-2024

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

- Q.1.** Maximum luggage allowed= 2240 kg  
**a** Allowed rate per kg per km= Rs 0.02  
 So, cost of transportation of luggage will be:  $2240 \times 0.02 \times 1200 = \mathbf{53,760}$
- Q.1.** Pensionable emoluments = 32,590  
**b** Gross Pension = 70/100  
 =  $32,590 \times 70/100$   
 = 22,813  
 Commuted portion (35%) =  $22,813 \times 35/100$   
 = 7,984.55  
 DOB = 10.5.1970  
 DOR = 30.5.24  
 Service rendered = More than 30 years  
 Age next birthday = 55 years

Rate for 55 years will be applied from the commutation table which is=15.1478

Hence the commutation amount will be=  $7984.55 \times 15.1478 \times 12 = \mathbf{Rs\ 1,451,380.39}$

**Q.1. GPF Balance:**

- c** Opening Balance on 01.7.2023: Rs 450,000  
 Monthly subscription: Rs 970  
 Refund of GPF Advance: Rs 1000 per month  
 Interest Rate: 15%

Month	Opening Balance	Monthly subscription	Refund	Progressive Balance
July 2023	450,000	970	1000	451,970
August		970	1000	453,940
September		970	1000	455,910
October		970	1000	457,880
November		970	1000	459,850
December		970	1000	461,820
January		970	1000	463,790
February		970	1000	465,760
March		970	-	466,730
April		970	-	467,700
May		970	-	468,670
June		970	-	469,640
<b>Total</b>		<b>11,640</b>	<b>8,000</b>	<b>5,543,660</b>

Formula for interest: Progressive total/periods\* 15%

Interest earned during the year=  $5,543,660/12 \times 15\% = 69,295.75$

Closing Balance = Op balance+ subscriptions + refund + interest

$$= 450,000 + 11,640 + 8,000 + 69,295.75 = \mathbf{538,935.75}$$

**Q.2. Sanction of Grant-in-Aid for deceased employees**

The examinees may follow the following outline (GFRs-206-209 are relevant):

1. The object of the grant be clearly mentioned in the sanction order.
2. In case of non-recurring grant, the order should specify the time limits within which grant is to be spent.
3. The officer under whom signature the bill of Grant-in-Aid was drawn shall be responsible for issuance of certificate to the Accountant General on fulfillment of the conditions of grant.
4. Only that much of the grant should be paid during any financial year which is likely to be expended during the year.



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5. The sanctioning authority should obtain audited financial statement of that organization to see the financial position of the org to justify the grant in aid.
6. Part of the grant which is ultimately required for expenditure upon the object of the grant should be duly surrendered to the government.

**Requirements for sanction 05 marks, release 05 marks, utilization 05 marks**

**Q.3.** The answer is expected to be in line with the Esta code ruling reproduced below:

- a** An acquittal from a criminal case may be on technical grounds or on the ground that all the ingredients of the offence are not proved by the evidence produced in court. But in departmental proceedings even one of the ingredients, if proved, may be sufficient to reach a conclusion that the accused has misconducted himself or has acted in a grossly negligent way or has shown inefficiency in the discharge of his official duties. Thus, departmental proceedings on the same facts may be started even if the person concerned has been acquitted in criminal proceedings.

**Q.3.** The answer is expected to be in line with the Esta code relevant guidelines as:

- b**
- a. Where a request is made for posting at a different station in the same department/service/cadre in which an employee is already serving, the request may be accepted subject to availability of a post in the same BPS.
  - b. If a request involves temporary deputation to another department, it may be processed in consultation with the department concerned and may be accepted on the prescribed terms of deputation subject to availability of a post in the same BPS.
  - c. When a request is made for permanent transfer to absorption in another department/agency, the request may be processed in consultation with the department concerned, subject to the condition that in the event of permanent transfer, seniority shall be determined in accordance with the Civil Servants (Seniority) Rules, 1993.
  - d. If there is a tie between two or more government servants for posting at the same station in the same department/unit of an organization, the government servant with greater length of service may be preferred.
  - e. Request for posting by a spouse facing serious medical problems may be accorded highest priority.
  - f. Spouses already posted at one station, including those posted on deputation beyond the prescribed maximum period, may not normally be disturbed without compelling reasons of public interest. Requests for extension of deputation period beyond the permissible limit may be considered with compassion if interests of public service would permit.

The above guidelines are subject to the following conditions:

- a. Posting of husband and wife at the same station should not be made by dislocation of any government servant already serving at a particular station unless his transfer is necessitated by compelling reasons of public interest or within the framework of general policy of postings and transfers.
- b. The prescribed selection authority should be consulted in each case.



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#### **Q.4. Record of the important irregularities, losses and fraud**

Answer is expected to be according to para-3 of the WAPDA “Guidelines for Enforcing the Responsibility for Losses Sustained by the Authority through Fraud or Negligence of Individuals 1982” which states that a register will be maintained by the divisional Accountant or the head of accounts of an office or project, with the entries which inter alia include:

- S.No
- File No
- Brief particular of the irregularity
- Modus Operandi
- How detected
- Nature of checks omitted
- Procedural defects
- Amount involved
- Administrative explanation
- Inquiry committee remarks
- Who is at fault
- Disciplinary action taken
- Reference of police inquiry etc

#### **Q.5. Advances**

The examinee may answer this question as per following outline:

**Permanent Advance:** Permanent Advance is granted to officers who have to make payment before they can draw amount against some expenditure from account office. The amount of advance is fixed by the Government on the recommendation of Accountant General concerned. The advance must not be multiplied unnecessarily. The holder of advance is responsible for its safe custody. An example of permanent advance is Imprest account. TR-288 is relevant provision.

**Interest Bearing Advances:** Such advance is recovered in installments along with the interest, as mentioned in GFR-253-A and GFR-256. These advances are granted to the employees for the following purpose.

1. House building advance
2. House purchase Advance
3. House repair advance
4. Motor Car advance/Motorcycle advance etc.

**Interest free advances:** These advances are also granted to employees without any interest e.g. advance on transfer or for Journey. Section-XVI/D of BOFP-2022 are relevant rules and the examinee is expected to frame his answer accordingly.

#### **Q.6. Pension Contribution**

Outline for the subjective part of the question is as under:

Pension contribution is related to the period of deputation and the borrowing department will pay pension contribution for the period of deputation. Whereas the proportionate pensionary share is when the employee joins another government on permanent basis. For example, he serves for 10 years in the Federal Government but later on he is absorbed in any provincial government on regular basis. The Federal government will have to pay pensionary share.

**Calculation:** Calculation will be done in two parts. One for the period from 01.8.2022 to 30.11.2023 till the time he was drawing maximum of the scale. 2<sup>nd</sup> part will be from 01.12.2023 to 30.4.2024. in this part personal pay will be added to his pay.



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**Pension contribution from 01.8.2022 to 30.11.2023** (All amounts in Rs)

Mean of the minimum and maximum of the scale=  $87840+178440/2=133,140$

So, Pay part for the purpose of contribution=133,140

Qualification Pay=1500

Total=134,640

Pension Contribution is one third of the calculated emoluments=  $134,640*33.33/100$   
=44,875.5

Total months from 01.8.2022 to 30.11.2023= 16

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Contribution for the period from 01.8.2022 to 30.11.2023=  $44875.5*16=$  **718,008**

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**Pension contribution from 01.12.2023 to 30.4.2024**

On 01.12.2023 the annual increment will be added to his pay in the form of personal pay.

So, emolument will be:

Mean of the scale= 133,140

Personal Pay= 4530

Qualification Pay= 1500

Total=139,170

Pension Contribution per month=  $139,170*33.33/100=$  46,385.4

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Pension contribution from 01.12.2023 to 30.4.2024 (05 months) = $46,385.4*5=$  **231,927**

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**Total Pension Contribution= 718,008+231,927=949,935**

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