



Pakistan Institute of Public Finance Accountants
Summer Exam-2016
PUNJAB GOVERNMENT
Acts of Legislature & Statutory Rules (Practical) [02.05.2016]
(Local Fund Audit Branch)

Marks-75
Subjective

Duration:2 hrs.30 Mins.

Additional time – 15 min for Paper Reading

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**
- **Mere reproduction of reference book will get no marks**

Books Allowed:

1. The Punjab Local Govt. Ordinance, 2005
2. Lahore Development Authority Laws
3. Manual of Agriculture Produce Markets Committee Laws
4. Punjab Education Code Rules and Appendices
5. Punjab Local Fund Audit Manual
6. The Guardians and Wards Act & Majority Act
7. Income Tax Ordinance, 2001

Attempt all Questions

- Q.1.** What are the objectives of introduction of New Local Government Ordinance 2001? **15**
- Q.2.** The Local Government is competent to make rules for carrying out its business. Discuss in detail. **15**
- Q.3.** The Administrative approval was accorded for Rs. 100 million. The Technical sanction was for Rs.104.5 million. The work completed at Rs. 110 million. Comment as per Works Rules. **15**
- Q.4.** What are the functions of Internal Auditor with reference to Independence, Consultant, Risk Management and Governance? **15**
- Q.5.** What is the procedure of sanction of advance, its recoupment and adjustment with reference to Waqf properties Accounts Rules? **15**



Pakistan Institute of Public Finance Accountants Summer Exam-2016

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Practical) [06.05.2016]
(Treasury Branch)

Marks - 75
Subjective

Duration: 2 hrs. 30 Mins.

Additional time – 15 min for Paper Reading

(Instructions)

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Books Allowed:

1. Civil Service Rules Vol I & II
2. Punjab Travelling Allowance Rules
3. Compendium of Pension Rules (Provincial Govt.)
4. Punjab Employees Efficiency and Accountability Acts. (PEEDA)
5. Punjab Pension Rules
6. Deputation Policy
7. Punjab Leave Rule, 1981

Attempt all Questions

- Q.1.** Define the following:
- (i) Local Fund 03
- (ii) Camp Equipment 03
- (iii) Selection Authority 03
- (iv) Paternity Leave 03
- (v) Tour 03
- Q.2.** How the services of a Civil Servant are confirmed in a service or a post? 15
- Q.3.** (a) How a Civil Servant of vacation department earns leave? 7.5
- (b) How the leave at credit up-till 01.07.1978 is carried forward in the new Leave Account introduced from 1981? 7.5
- Q.4.** Explain the rule provision regulating the issues of Seniority & Promotion of a Civil Servant. 15
- Q.5.** A Govt. Servant was working in B-17 and drawing his pay as Rs. 10,055/- per month on 01-01-2008. But his post was upgraded from B-15 to B-16 w.e.f. 12-09-2005 with retrospective effect. He passed away during his service and left behind his widow as eligible family member for the purpose of family pension. 15
- Fix the pay of the deceased Govt. Servant and calculate only monthly pension payable to the widow from the following data:

Date of Birth	:	09-03-1954
Date of Appointment	:	28-10-1976
Date of Death	:	30-03-2012



Pakistan Institute of Public Finance Accountants

Summer Exam-2016

PUNJAB GOVERNMENT

Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Theory) [02.05.2016]
(Treasury Branch)

Marks - 75

Duration: 2 hrs. 30 Mins.

Subjective

Additional time – 15 min for Paper Reading

(Instructions)

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** Define the following briefly:
- | | |
|-----------------------------|----|
| (i) Compassionate Allowance | 03 |
| (ii) Proforma Promotion | 03 |
| (iii) Vacation Department | 03 |
| (iv) Classes of Civil Posts | 03 |
| (v) Foreign Service | 03 |
- Q.2.** What type of action shall be taken against a Civil Servant who is convicted by a Court of Law? 15
- Q.3.** How the services of Civil Servant may be terminated? 15
- Q.4.** Categorize the Temporary Posts, and explain how the pay of fresh employee and a person who is already in Govt. Service is fixed against such posts. 15
- Q.5.** Describe the rules provisions under which a Civil Servant may proceed on retiring pension. 15



**Pakistan Institute of Public Finance Accountants
Summer Exam-2016**

PUNJAB GOVERNMENT

**Financial /Treasury Rules (Practical) [05.05.2016]
(Treasury Branch)**

**Marks - 38
Subjective**

**Duration: 1 hr. 15 min
Additional time – 10 min for Paper Reading**

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Books allowed:

1. Sub Treasury Rules
2. Punjab Treasury Rules

Attempt all Questions

- Q.1.** Describe procedure to be observed by the Treasury Officer to report to the Accountant General the cases of pensions which are not drawn in six months or more. **10**
- Q.2.** Treasury Officer received a claim of Rs.0.5 million from a firm on account of supply of medical equipments to health department. What are the requirements to be observed by Treasury Officer to entertain this claim? **08**
- Q.3.** An expense amounting to Rs.500/- was incurred to remit the attached amount of Rs.10,000/- to the Court of Law under its attachment order. How the expense will be booked? **10**
- Q.4.** What are the forms of Government Drafts? Describe their procedure of issuance. **10**



Pakistan Institute of Public Finance Accountants

Summer Exam-2016

PUNJAB GOVERNMENT

Financial /Treasury Rules (Theory) [05.05.2016]

(Treasury Branch)

Marks - 38
Subjective

Duration: 1 hr. 15 min
Additional time – 10 min for Paper Reading

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** Describe procedure for maintenance of accounts relating to Personal Deposits. **10**
- Q.2.** What are the provisions regulating the power of Administrative Departments for Financial Sanctions. **10**
- Q.3.** What are the objects for which a Treasury Officer may permit withdrawal of funds from Consolidated Fund? **10**
- Q.4.** Describe procedure to be observed by a Govt. Servant for receiving moneys on account of Consolidated Fund and Public Account. **08**



Pakistan Institute of Public Finance Accountants
Summer Exam-2016
PUNJAB GOVERNMENT
Rules & Regl. for the Audit & Insp. of Accts (Practical) [06.05.2016]
(Local Fund Audit Branch)

Marks -75
Subjective

Duration: 2 hrs. 30Mins.
Additional time – 15 min for Paper Reading

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**
- **Mere reproduction of reference book will get no marks**

Books allowed:

1. Punjab Local Fund Audit Manual
2. Court of Wards Act and Court of Wards Account Code
3. Guardian & Minor Act and Guardian & Minor Rules
4. Punjab Agriculture Produce Market Act and Rules made there under
5. Development of Cities Act, 1976
6. Punjab Education Code
7. Income Tax Act
8. Financial Commissioner's Standing Order No. 33 (Court of Wards)

Attempt all Questions

- Q.1.** What is Resident Audit, Annual Audit and Special Audit? **15**
- Q.2.** What is procedure of Audit of Accounts of Court of Wards? **15**
- Q.3.** What is chargeable to Tax under the Head Salary? **15**
- Q.4.** What is the procedure of preparation & approval of Market Committee Budget? **15**
- Q.5.** What is mandatory requirement for maintenance of records in Education Institutions? **15**



Pakistan Institute of Public Finance Accountants

Summer Exam-2016

PUNJAB GOVERNMENT

Service Rules & Financial Rules (Practical) [05.05.2016]

(Local Fund Audit Branch)

Marks - 75

Subjective

Duration: 2 hrs. 30 min

Additional time – 15 min for Paper Reading

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- **Start each question from fresh page.**

Attempt all Questions

- Q.1.** A Govt. Servant availed study leave for one year followed by retiring pension. This period was disregarded in the calculation of average emoluments for pension and an equal period prior to start of leave was taken into account. Comment with reference to rules. **15**
- Q.2.** Adhoc Govt. Servant produced medical fitness certificate on his first appointment. After six months, he was regularized on the same post. He was required to produce fresh medical fitness certificate on regularization. Examine with reference to rules and offer comments. **10**
- Q.3.** What are the principles laid down for re-employment of a retired Civil Servant on a Civil Post? **10**
- Q.4.** What is the procedure for calculation of average emoluments for pension? **10**
- Q.5.** What are the conditions for grant of “Additional Pension”? **15**
- Q.6.** Define Presumptive Pay? **15**
