



**Pakistan Institute of Public Finance Accountants**  
**Winter Exam-2015**  
**PUNJ AB GOVERNMENT**  
**Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Theory) [02.11.2015]**  
**(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.**

**Attempt all Questions**

- Q.1.** Define the following briefly:
- |                                  |           |
|----------------------------------|-----------|
| (i) Inefficiency                 | <b>03</b> |
| (ii) Disability Leave            | <b>03</b> |
| (iii) Head of the Department     | <b>03</b> |
| (iv) Functional Unit             | <b>03</b> |
| (v) Migratory Government Servant | <b>03</b> |
- Q.2.** Explain the provisions in which cases no family pension is payable/granted. **15**
- Q.3.** (a) What are general Conditions of Tenancy and Rent payable by Government Servants? **7.5**
- (b) Under which circumstances a Competent Authority may allot a Rent-free accommodation and waive or reduce the amount of rent? **7.5**
- Q.4.** Explain the principles which should be observed for grant of personal pay. **15**
- Q.5.** Define the Leave Ex-Pakistan and payment of salary during such leave. **15**

\*\*\*\*\*



# Pakistan Institute of Public Finance Accountants Winter Exam-2015

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Practical) [06.11.2015]  
(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                               | 5. Punjab Pension Rules    |
| 2. Punjab Travelling Allowance Rules                            | 6. Deputation Policy       |
| 3. Compendium of Pension Rules (Provincial Govt.)               | 7. Punjab Leave Rule, 1981 |
| 4. Punjab Employees Efficiency and Accountability Acts. (PEEDA) |                            |

### Attempt all Questions

**Q.1.** What types of payments are made to a Civil Servant who belongs to the Army in Pakistan Reserve of Officers when called for training? **15**

**Q.2.** What types of monthly emoluments on account of 10 per cent for payment of standard rent of a Government residence are deducted from the monthly emoluments of a Civil Servant? **15**

**Q.3.** Describe the conditions for grant of Refundable G.P. Fund Advance to a subscriber. **15**

**Q.4.** Describe the Invalid pension and general conditions for grant thereof. **15**

**Q.5.** Mr. Salman joined in BPS-16 in the Civil Secretariat Punjab on 10.01.1992. **15**

He remained on deputation in an Autonomous Body w.e.f.01.01.1994 to 31.12.1997, and availed Leave on Full Pay for thirty days on medical grounds. But no leave salary contribution has so far been received in his parent office.

After repatriation to his parent Department, due to disciplinary action the said officer remained suspend for a period of four month w.e.f.15.10.1998 but acquitted honorably and reinstated from 16.10.1998.

He availed LFP for thirty five days on account of illness w.e.f. 05.11.1999. During his service the officer proceeded on sanctioned Study leave for 720 days w.e.f. 01.01.1999.

Thereafter, he was promoted as Section Officer in BPS-17 w.e.f.15.05.2002.

He availed Rest & Recreation Leave (out of his Leave Account) for 15 day w.e.f.12.01.2003 and Leave on Half Pay for six months w.e.f. 16.04.2005.

Later, consequent upon his selection as Assistant Professor in Govt. College Sialkot, he relinquished the charge of the post of Section Officer w.e.f. 01.01.2006 and taken over the charge of his new post after availing the usual period of joining time.

Furthermore, he also availed ten days leave on account of Paternity Leave w.e.f. 05.07.2014.

Prepare the Leave Account of the officer up-till the calendar year of 2014.

\*\*\*\*\*



# Pakistan Institute of Public Finance Accountants

Winter Exam-2015

PUNJAB GOVERNMENT

Financial /Treasury Rules (Theory) [05.11.2015]

(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.** What are the points to be observed by Treasury Officer in issuing telegraphic transfer? **08**
- Q.2.** Describe the procedure to be observed in payment of refund of revenue. **08**
- Q.3.** Describe various classes of funds which do not form part of revenues of the Province. **08**
- Q.4.** Describe system of numeration in Official Documents? **08**
- Q.5.** What are the duties of Treasury Officer for the retrenchment orders issued by the Accountant General? **06**

\*\*\*\*\*



**Pakistan Institute of Public Finance Accountants  
Winter Exam-2015**

**PUNJAB GOVERNMENT**

**Financial /Treasury Rules (Practical) [05.11.2015]  
(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.** Security deposits of jail contactors Rs. 8 million were kept in a separate account in NBP. During inspection, Jail Superintendent directed to account for the amount to Public account of the province and deposit it into treasury. **Comment.** **10**
- Q.2.** Cash order amounting to Rs. 1,000,000/- issued on Sub Treasury Gujar Khan was lapsed. Subsequently, it was decided to draw lapsed cash order. Describe its procedure. **10**
- Q.3.** An advance of Rs. 50,000/- was given to a lawyer on account of a civil suit filed against Education Department Punjab. The amount was booked as final charge instead of recoverable advance. Examine the action with reference to rules. **10**
- Q.4.** Receipts amounting to Rs. 150,000/- were realized by Health Department Punjab. The identification of receipts like head of account etc. was not available. It was decided to place the amount in revenue deposits till verification of detail particulars of receipts. **Comment.** **08**

\*\*\*\*\*



**Pakistan Institute of Public Finance Accountants**  
**Winter Exam-2015**  
**PUNJAB GOVERNMENT**  
**Acts of Legislature & Statutory Rules (Practical) [02.11.2015]**  
**(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               | 5. Punjab Local Fund Audit Manual             |
| 2. Lahore Development Authority Laws                    | 6. The Guardians and Wards Act & Majority Act |
| 3. Manual of Agriculture Produce Markets Committee Laws | 7. Income Tax Ordinance, 2001                 |
| 4. Punjab Education Code Rules and Appendices           |   |

**Attempt all Questions**

- Q.1.** The Provincial Local Government Commission has been delegated important duties. Discuss. **15**
- Q.2.** There are certain prerequisites for execution of original work in Tehsil/Town Administration, Elaborate. **15**
- Q.3.** As per Local Government Accounts Rules the Accounts Committee has been given the important tasks. Discuss. **15**
- Q.4.** What is Cash Book? How Cash Book is to be maintained as per Punjab Waqf Properties Rules? **15**
- Q.5.** The Local Government has devised effective internal controls to examine efficiency and performance of Local Government. Discuss. **15**

\*\*\*\*\*



**Pakistan Institute of Public Finance Accountants**  
**Winter Exam-2015**  
**PUNJAB GOVERNMENT**  
**Rules & Regl. for the Audit & Insp. of Accts (Practical) [06.11.2015]**  
**(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.** Which documents should be forwarded to Audit Office for Sanction of Pension cases? **15**
- Q.2.** Major allocation of Government allocations is utilized on establishment expenditure. What checks are applied for such expenditure? **15**
- Q.3.** Is there any procedure for submission of returns in the Income Tax Ordinance? **Discuss.** **15**
- Q.4.** The Provincial Government may have certain check & controls on Market Committee. **Discuss.** **15**
- Q.5.** The maintenance grants for Education Institutions are governed by few conditions. **Explain.** **15**

\*\*\*\*\*



# Pakistan Institute of Public Finance Accountants

Winter Exam-2015

PUNJAB GOVERNMENT

Service Rules & Financial Rules (Practical) [05.11.2015]

(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.
- Commutation Table is printed on the back of this Question Paper.
- **Start each question from fresh page.**

## Attempt all Questions

- Q.1.** A Govt. servant in BS-7 (5,800-320-15,400) was drawing pay @ Rs. 15,400/- on 1.7.2012. He was promoted to BS-11 (6,600-460-20,400) on 1.5.2013. On revision of Pay scales w.e.f. 1.7.2015, BS-11 was revised as Rs. 8,540-595-26,390. He retired from services on superannuation on 1.8.2015 after completing 30 years qualifying service. **20**
- Required:**  
Fix pay on promotion in BS-11 on 1.5.2013, on revision of scales 1.7.2015 and calculate gross pension.
- Q.2.** a) Health department Punjab placed a requisition with Punjab Building department for construction of a building against allocated funds of Rs. 20 million and requested for accord of Admin. Approval. **Comment.** **05**
- b) A Govt. servant was on leave on full pay for 90 days when he was transferred from Lahore to Bahawalpur. He after availing 60 days leave had to join his new posting. **How joining time and leave will be adjusted?** **10**
- c) A Govt. servant earned 80 days leave during deputation in an autonomous body Thirty days leave was lying in his leave account in lending department. He applied for leave encashment equal to 110 days in borrowing department. **Comment.** **05**
- d) A case for write off sanctions of the irrecoverable advances Rs. 110,000/- was placed before the competent authority. **Comment with reference to rules for write off.** **05**
- Q.3.** What are the points to be observed in transfer of charge of a Govt. Servant on transfer from one post or station to another post or station? **10**
- Q.4.** What are the general rules for payments against sanctioned budget allocation? **10**
- Q.5.** A Govt. Servant sold his old car before the advance received for its purchase was fully repaid to his department. Describe procedure applicable in this case. **10**

\*\*\*\*\*

<b>COMMUTATION TABLE</b>
--------------------------

<b>Age next Birthday</b>	<b>No. of years Purchased</b>	<b>Age next Birthday</b>	<b>No. of years Purchased</b>
20	40.5043	51	17.6526
21	39.7341	52	17.0050
22	38.9653	53	16.3710
23	38.1974	54	15.7517
24	37.4307	55	15.1478
25	36.6651	56	14.5602
26	35.9006	57	13.9888
27	35.1372	58	13.4340
28	34.3750	59	12.8953
29	33.6143	60	12.3719
30	32.8071	61	11.8632
31	32.0974	62	11.3684
32	31.3412	63	10.8872
33	30.5869	64	10.4191
34	29.8343	65	9.9639
35	29.0841	66	9.5214
36	28.3362	67	9.0914
37	27.5908	68	8.6742
38	26.8482	69	8.2697
39	26.1009	70	7.8778
40	25.3728	71	7.4983
41	24.6406	72	7.1314
42	23.9126	73	6.7766
43	23.1840	74	6.4342
44	22.4713	75	6.1039
45	21.7592	76	5.7858
46	21.0538	77	5.4797
47	20.3555	78	5.1854
48	19.6653	79	4.9030
49	18.9841	80	4.6321
50	18.3129		

-----