



Pakistan Institute of Public Finance Accountants

Summer Exam-2018

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Practical) [11.05.2018]
(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. Define the following:

- | | |
|--|-----------|
| (i) Local Authority | 03 |
| (ii) Tenure Post | 03 |
| (iii) Transfer of Lien | 03 |
| (iv) De novo Inquiry | 03 |
| (v) Termination of an Ad-hoc Appointee | 03 |

Q.2. Determine the place/destination from where the Joining Time of a Civil Servant is counted for. **15**

Q.3. Describe the admissibility of leave to Government Servants on deputation abroad and engaged on Part Time inland. **15**

Q.4. Describe the conditions & limitations for drawl of daily allowance? **15**

Q.5. Calculate the family pension of a Civil Servant who died in service from the following particulars: **15**

- | | |
|------------------------|------------------------|
| • Date of Birth. | 02.04.1963 |
| • Date of Appointment. | 15.08.1988 |
| • Date of Death. | 23.09.2017 |
| • Pay on 01.07.2008 | Rs. 20,210/- |
| • Personal Pay | Two Increments as P.P. |



Pakistan Institute of Public Finance Accountants
Summer Exam-2018

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Theory) [07.05.2018]
(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.** Describe the principles for fixation of pay of a retired Military Pensioner (officer) re-employed on a post under Government and Govt. controlled Semi-Autonomous Body. **15**
- Q.2.** Explain the procedure to be observed in case of inquiry against an officer borrowed from another Government in the department. **15**
- Q.3.** Explain the usual conditions under which the Joining Time is admissible to the Civil Servants. **15**
- Q.4.** Explain the rules provisions for journey performance of a Government Servant on: **15**
- (i) His 1st Appointment
 - (ii) His Retirement
 - (iii) His Dismissal
 - (iv) His Termination of Service
- Q.5.** Define the following briefly:
- (i) Substantive Pay **03**
 - (ii) Cost of a Journey **03**
 - (iii) Functional Unit **03**
 - (iv) Adhoc Appointment **03**
 - (v) Passage **03**



Pakistan Institute of Public Finance Accountants

Summer Exam-2018

PUNJAB GOVERNMENT

Financial /Treasury Rules (Theory) [10.05.2018]

(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 the procedure to be observed by a Govt. Servant while receipt of Public Money on account of revenue of Province. **10**
- Q.2.** What are the general rules for payments against Sanctioned Grants? **10**
- Q.3.** What are the responsibilities of a Treasury Officer in respect of retrenchment orders issued by the Accountant General? **10**
- Q.4.** Describe the books and accounts to be kept by the Banks which conduct business of treasuries. **08**



**Pakistan Institute of Public Finance Accountants
Summer Exam-2018**

PUNJAB GOVERNMENT

**Rules & Regl. for the Audit & Insp. of Accts (Practical) [11.05.2018]
(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.**

Books allowed:

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

Attempt all Questions

- | | |
|--|-----------|
| Q.1. Write down the procedure of Furnishing Returns and other documents under Income Tax. | 15 |
| Q.2. What are the objectives aimed in Audit? | 15 |
| Q.3. Explain the functions and duties of Market Committee. | 15 |
| Q.4. Write down the audit of account of estates under Punjab Court of Wards Rules. | 15 |
| Q.5. What is the procedure of incurrence of contingent expenditure on educational institutions? | 15 |



Pakistan Institute of Public Finance Accountants

Summer Exam-2018

PUNJAB GOVERNMENT

Service Rules & Financial Rules (Practical) [10.05.2018] (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. The details of a Government Servant in BS-19 (49,370-2,560-100,570) are as under:

- Transferred on Foreign Service on 01-01-2016
- Repatriated to Parent Department on 30-06-2017 when he was drawing pay Rs. 100,570/- in BS-19
- Pay scales were revised w.e.f 01-07-2017 and BS-19 was Rs. 59,210-3,050-120,210
- Retired on superannuation
- Date of birth: 31-12-1957
- Joined Provincial Service on 05-04-1985

Calculate:

- (i) Pension Contribution payable by borrowing department **10**
- (ii) Gross & Net Pension and Pension Commutation **10**

Q.2. Comment on the following:

- (a) A person was receiving his pay from Local Fund. His pension case was returned by the Accountant General (Punjab) on the ground that he was not being paid from Provincial Consolidated Fund. **05**
- (b) Judicial proceedings were pending against a Government Servant who retired one year ago. He was allowed 80% pension by the Competent Authority. **05**
- (c) To avoid delay in procurement of stores, the departmental officer decided to split the purchase order for procurement of immediate need. **05**
- (d) Financial sanction Rs. 2.75 million was issued by the Sanctioning Authority for purchase of lab equipment during upcoming Financial Year 2018-19. **05**
- (e) Funds amounting to Rs.1,000,000/- were lying unspent on eve of close of financial year. The controlling officer decided to draw the funds as "Advance" to prevent their lapse. **05**

Q.3. Describe the procedure under which joining time pay is regulated during joining time. **10**

Q.4. Describe circumstances under which a Government Servant holding permanent post substantively retains lien on that post. **10**

Q.5. What are the rules relating to loans and advances to Local Bodies? **10**

COMMUTATION TABLE

Age next Birthday	No. of years Purchased	Age next Birthday	No. of years Purchased
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		



**Pakistan Institute of Public Finance Accountants
Summer Exam-2018**

PUNJAB GOVERNMENT

**Acts of Legislature & Statutory Rules (Practical) [07.05.2018]
(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 functions of Provincial Local Government Commission? **15**
- Q.2.** What is the procedure of pre-audit and post audit of expenditure of Punjab Waqf Properties Accounts? **15**
- Q.3.** Write down the procedure of procurement of Technical/Scientific equipment under PPRA Rules. **15**
- Q.4.** Define Audit objection, Annotated reply and procedure of its settlement. **15**
- Q.5.** Explain the procedure of maintenance of accounts in Local Government. **15**
