



Pakistan Institute of Public Finance Accountants
Winter Exam-2016
PUNJAB GOVERNMENT
Acts of Legislature & Statutory Rules (Practical) [07.11.2016]
(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

4 of 4

- Q.1.** Write down the procedure of evaluation, acceptance and rejection of bids under PPRR Rules. **15**
- Q.2.** The PC-I was approved for Rs.510(M). The rough cost estimate was prepared for Rs.502(M). The Engineer Incharge executed non B.O.Q. extra items Rs.10(M). **As an auditor comment on the above situation.** **15**
- Q.3.** What should be the procedure of maintenance of Waqf properties record to safeguard the assets? **15**
- Q.4.** What is the procedure of maintenance of monthly and annual accounts reports in Local Government? **15**
- Q.5.** How the budget is approved in Local Government? **15**



Pakistan Institute of Public Finance Accountants

Winter Exam-2016

PUNJAB GOVERNMENT

Civil Ser. Pen. Rules, T.A. & Leave Rules (Practical) [11.11.2016]

(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 | 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.** Describe the conditions for grant of compensatory personal pay to a Civil Servant. **15**
- Q.2.** Explain the powers of the Inquiry Committee and the procedure to be observed on receipt of his order of appointment by the Hearing Officer. **15**
- Q.3.** Which classes of the Civil Servants are entitled to avail “Hospital Leave”? **15**
- Q.4.** Describe the admissibility of pay and allowances, grant of medical leave, etc. during the surrendered period of L. P. R. for the purpose of encashment of L.P.R. **15**
- Q.5.** Mr. XYZ was appointed in BPS-16 in the Agriculture Department on 10.01.1985 and assumed the charge on 17.01.1985. He remained on deputation in an Autonomous Body w.e.f. 01.01.1987 to 31.12.1989. During the period of deputation he was charge sheeted on the allegation of will full absence from duty and repatriated to his parent Department for further proceedings, on report back to his parent department the said officer remained suspend for a period of six month w.e.f. 15.10.1990 and penalized with two increments. The period of absence from duty was treated as E.O.L. Resultantly reinstated from 01.07.1990. He availed LFP for thirty five day on account of illness w.e.f. 17.09.1990. During his service the officer proceeded on sanctioned Study leave for two year w.e.f. 01.01.1993. Thereafter, he was promoted as Budget Officer in BPS-17 w.e.f. 15.05.1996. He applied for Rest & Recreation Leave for 15 day w.e.f. 12.01.1996 against the Casual Leave but the authority sanctioned his leave from his leave account. The office was also granted Leave on Half Pay for six months w.e.f. 16.04.1997. **Prepare the Leave Account of the Officer up till the calendar year of 2010.** **15**



Pakistan Institute of Public Finance Accountants
Winter Exam-2016

PUNJAB GOVERNMENT

Civil Ser. Rules, Pen. Rules, T.A. & Leave Rules (Theory) [07.11.2016]
(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.**

Attempt all Questions

- Q.6.** Describe the general condition for grant of “Special Disability Leave”. **15**
- Q.7.** How an accused who has been awarded any penalty under PEEDA Act, 2006 may prefer departmental appeal to the Appellate Authority? **15**
- Q.8.** Explain the rules or provisions for drawing of traveling allowance by a Civil Servant who accompany the Governor of Punjab. **15**
- Q.9.** How the period of allotment of a Government Residence to a non-migratory Government Servant is determined and also describes their exceptions if any? **15**
- Q.10.(a)** Which type of award/reward may be received without special permission by the Government Servants? **7.5**
- (b)** In which cases the past service of a Civil Servant is forfeited and how it may be treated for pension? **7.5**



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

PUNJAB GOVERNMENT

**Financial /Treasury Rules (Practical) [10.11.2016]
(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.** Remission of Govt. Revenue was allowed before collection. The same was treated as refund of Revenue. **Comment.** **10**
- Q.2.** An amount of Rs.1.5 million allocated for “Purchase of Furniture & Fixture” was lying unspent by the mid of June 2016. It was decided to draw advances to avoid lapse of funds and make payments on this account subsequently. **Examine** the action in the light of rules. **10**
- Q.3.** Describe procedure to be observed by Treasury Officer for renewal of PPO when pensioner’s half is lost. **08**
- Q.4.** Bill amounting to Rs.500,000/- was submitted to AG office against allocated funds of Rs.1,000,000/- in the budget 2015-16 of Punjab Education Department. The same was returned on the ground that sanction of competent authority was not obtained. **Comment.** **10**



Pakistan Institute of Public Finance Accountants

Winter Exam-2016

PUNJAB GOVERNMENT

Financial /Treasury Rules (Theory) [10.11.2016]

(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.** What are the general conditions to be observed by the Administrative Department for according Financial Sanctions? **10**
- Q.2.** Define: **10**
- a) Voted Expenditure
 - b) Non Recurring Expenditure
 - c) Appropriation
- Q.3.** What are the instructions regarding maintenance of Dead Stock? **10**
- Q.4.** What are the provisions for expenditure in respect of works undertaken by one department on behalf of another? **08**



Pakistan Institute of Public Finance Accountants
Winter Exam-2016

PUNJAB GOVERNMENT

Rules & Regl. for the Audit & Insp. of Accts (Practical) [11.11.2016]

(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. 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.** The Commissioner is competent to amend the assessment. **Discuss.** **15**
- Q.2.** How you will audit the Provident Funds Account? **15**
- Q.3.** In Market Committees the Board of Arbitrators plays an important role. **Discuss.** **15**
- Q.4.** Which matters should be reported in Annual Reports to Court of Wards? **15**
- Q.5.** What is the procedure of Registration of Private Education Institutions? **15**



Pakistan Institute of Public Finance Accountants

Winter Exam-2016

PUNJAB GOVERNMENT

Service Rules & Financial Rules (Practical) [10.11.2016]

(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.11.** A Govt. Servant in BS-18 (25,940-1950-64,940) was drawing pay of Rs.64,940/- on 1.8.2015 when he applied for retirement. He joined service in Punjab Highway Department on 21.9.1981. His date of birth is 1.8.1960. **Calculate** Pension & Commutation. **20**
- Q.12.** Define:
- a) Emoluments for the purpose of Pension **05**
 - b) Proposition Statement **05**
 - c) Provincial Consolidated Fund **05**
 - d) Communication of Budget Allotment **05**
- Q.13.** What is procedure to set right difference found between Cash Chest and the balance as per Cash Book? **10**
- Q.14.** What are the general principles for incurring and sanctioning expenditure from revenue of the Province? **15**
- Q.15.** Define the procedure for correction of an error in treasury figures detected after their submission to the Accountant General. **10**
