



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

WAPDA

May Exam-2026

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Q.1. Charge Sheet and Statement of Allegations:

The examinee is expected to draft the Charge Sheet keeping in view the following key Components of a Charge Sheet and a model Charge Sheet.

- Header: Government of [Name], Department Name, Letter Number, and Date.
- Subject: Initiation of disciplinary proceedings under [Specific Rule, e.g., WAPDA E&D Rule 5/6 of E&D Rules 1978].
- Opening Statement: "Whereas you, [Name & Designation], are charged with the following acts of omission/commission (Misconduct/Corruption/Inefficiency)."
- Statement of Allegations: Specific details of charges, including dates, places, and actions, with references to supporting documents.
- Action Required: Directive to submit a written defense within 7–14 days, stating whether a personal hearing is desired.
- Signature: Signature and designation of the Authorized Officer

Q.2. Apportionment of Pension:

CALCULATION SHEET OF PENSION APPORTIONMENT IN RESPECT OF MR.XYZ

S No			S. No		
1	Name	Mr. ABC	5	D O Retirement	30.6.2025
2	D O Birth	01.7.1965			
3	Date of appointment in AGPR	25.10.1985	6	Pensionable emoluments	Rs =89,530
4	Date of Joining in WAPDA.	01.4.2000	7	Last Pay scale	17

CALCULATIONS

- Gross Pension= $89,530 \times 70\% = 62,671$
- Period served in Fed Government (25.10.1985 to 31.3.2000) = **5,271** days
- Period served in WAPDA (From 01.4.2000 to 30.6.2025) = **9,222** days
- Total service in days= **14,493** days

Pension Apportionment

A. Federal Government share:

$$62,671 \times 12 \times 12.3719 \times 5,271 / 14,493 = \mathbf{3,383,911}$$

B. WAPDA share

$$62,671 \times 12 \times 12.3719 \times 9,222 / 14,493 = \mathbf{5,920,400}$$



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Q.3. Write -off losses:

a

The precautions to be taken by the competent Authority inter alia include the following:

- I. The loss does not indicate a defect of system which requires system amendments and require orders of higher authority;
- II. There has not been any serious negligence on the part of some individual Government officer or officers which may possibly call for disciplinary action requiring the orders of any higher authority.

Q.3. Responsibility of Head of Department for Corruption (chapter-8/32.1)

b

SL-32.1 of the ESTA CODE is relevant in this regard and the answer should be on the following outline:

It is the duty of every Head of Department to exercise utmost vigilance, analyze the cause, and trace the source where incidence of corruption occurs.

Head of Department bears responsibility, and is answerable for proven charges of corruption within the area of his administrative jurisdiction. It is self-evident that corruption prevails in a department if its Head is:

- a. Himself corrupt, or
- b. Willfully blind to corruption taking place, or
- c. So inefficient that he is unable to control it.

Whichever of these three reasons may be applicable, such a Head of Department cannot be retained in service to the detriment of government objective of serving the people and promoting their weal and welfare.

Q.3. M/Cycle Advance while inquiry is pending

b

The answer should be in accordance with Section 2/iii of WAPDA Rules Regulating Advances for purchase of M/car and M/cycle

Q.4. Transfer TA and Luggage charges

The officer will be entitled for the following:

- i. One fare of rail class for which he is entitled or milage allowance if travels by road.
- ii. Transfer Grant equal to half month's pay
- iii. Daily allowance during journey
- iv. One daily allowance on arrival at new place of posting
- v. Transportation charges for personal effects up to 2240kg

Calculation of transportation charges

Maximum permissible charges for transportation of personal effects on transfer of BS-18 officer without a family from Peshawar to DG Khan (600 km).

Maximum luggage allowed= 2240 kg

Allowed rate per kg per km= Rs 0.02

So, cost of transportation of luggage will be:

$2240 \times 0.02 \times 600 = \mathbf{26,880}$



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Q.5. Conflict of interest

Definition: Conflict of interest is a situation in which a person is in a position to derive personal benefit from actions or decisions made in his official capacity.

A conflict of interest occurs when an individual's personal interests – family, friendships, financial, or social factors – could compromise his or her judgment, decisions, or actions in the workplace.

Examples:

- **Personal Conflicts:** A consultant has financial interests in a company that benefits from their advice.
- **Relationships:** A consultant has a close business or family relationship with a staff member involved in the hiring or supervision process.
- **Multiple Clients:** A consultant works for competitors, potentially sharing sensitive data or prioritizing one client over another.

How to prevent

The BOFP WAPDA explain this issues in Section-V, condition-VII as following:

The procuring agency shall not hire a consultant for an assignment in which there is possibility of:

- If a consultant has been engaged to provide goods or works for a project, it shall be project,
- with another assignment of that consultant,
- A key Person of a consultant exists in more than one assignment at the same time.
- Require consultants to disclose any potential conflicts before being hired.

How to manage a conflict-of-interest situation:

- Establish clear policies and, if a conflict exists, evaluate if it can be resolved or if the consultant must be disqualified.
- The consultant should disclose the conflict, distance yourself from the decision, delegate the decision to someone else, or disassociate from the project entirely.

Q.6. Difference in Procedure for Charge-sheet Cases and Explanation:

a

Rule 5 (iii) of the E&D Rules makes it incumbent upon the 'competent authority' to decide whether in the light of the facts of the case or in the interest of justice an enquiry should be conducted through an Enquiry Officer/Enquiry Committee. If he so decides, the procedure indicated in Rule 6 shall apply i.e. a charge-sheet will be served and the enquiry will be conducted by an Enquiry Officer / Enquiry Committee in the presence of the accused and the accused will be provided an opportunity to cross-examine the witnesses. It has been noticed that in some cases either this decision was taken by a person other than the 'competent authority' or the 'competent authority' did not apply its mind judiciously. It is, therefore necessary that the competent authority should decide in writing in the light of the facts of the case whether an enquiry should be conducted through an Enquiry Officer/ Enquiry Committee or the employee is to be served with an 'Explanation' letter. In the first case i.e. if the decision is taken to refer the case to an Enquiry Officer/ Enquiry Committee, then the accused employee will be served with a charge-sheet along with a statement of the allegations but if the competent authority decides to dispense with the enquiry then the employee will be asked to submit his explanation under Rule



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Q.6. Every examinee is expected to draft an explanation letter on the format applicable in his office
b

Q.7. Internal Controls

Definition: Internal controls in accounting are the policies, procedures, and systems implemented by management to ensure the integrity of financial reporting, safeguard assets, prevent fraud, and promote operational efficiency. They provide reasonable assurance regarding the reliability of financial records and compliance with laws.

Characteristics of good internal control system:

- First, an internal control plan must have well-defined procedures that integrate the activities of all the sectors of the organization.
- Second, in order to align each area of the organization, there must be an organizational chart that defines the line of authority and responsibilities within the company: supervisors, technical leaders, managers, directors, etc.
- This clarification of functions and activities should be established in procedure manuals in order for them to be clear and to avoid errors.
- Separation of the functions of each area of the company. This is essential for an effective internal control system, as it ensures that one person is not responsible for all stages of an operation. In this sense, all processes must go through different phases, and each of them must be under the responsibility of a different person.
- Effective internal control depends to a large extent on the security of the processes. An organization achieves an adequate degree of security when access to assets or accounting records is limited.
- This involves restricting physical or remote access to assets or the preparation of documents for authorizing access thereto.
- Effective internal control includes methods to monitor the records of operations and transactions. The procedures involved in an activity must include periodic audits and reviews, as well as obtaining control information.

Examples:

Financial:

- Segregation of duties
- Maintenance of accounting record
- Reconciliation of accounts
- Inventories are secured

Administrative:

- Unambiguous organizational hierarchy
- Authorization limits are clearly defined
- Adequate staff training
- Job description



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Q.8. Earned Leave:

Examinee is expected to calculate leave in accordance with the following rules:

- a. LFP is earned @ 04 leaves per month
- b. A period of 15 days or less in a month earns no leave
- c. A period of 16 days or more in month earns 04 leaves.
- d. Maternity leave is granted outside the leave account.
- e. 15 days recreation leave is granted by debiting 10 days leave from leave account.
- f. No leave is earned during leave of any kind.

Q.9. Standard Terms and conditions are provided in Esta Code chapter-6/8.10, examinees are expected to draft accordingly.
