



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Business English

AGP | CGA | PG | PMAD | WAPDA | Public Sectors |

KPG | Sindh Govt.

Winter Exam-2025

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Winter Exam-2025 Solutions – Business English

Note: Answers may vary; still the concept should be similar.

- Q.1. Feedback:** Feedback is the receiver's response to the sender's message, confirming understanding or highlighting areas of confusion. It closes the communication loop, ensuring the message achieves its intended purpose. In a public sector organization, feedback allows employees to clarify directives, such as confirming policy implementation details, enhancing accountability and efficiency.
- a**

Context: Context refers to the circumstances, environment, or background in which communication occurs, influencing how the message is interpreted. In the public sector, context (e.g., organizational hierarchy, policy urgency, or cultural factors) ensures messages are relevant and appropriately framed, such as tailoring a health advisory to regional needs for better reception.

Contribution to Effective Communication: Feedback ensures alignment between sender and receiver, reducing errors in policy execution, while context ensures messages are relevant and culturally sensitive, improving compliance and engagement in public sector initiatives.

- Q.1. Concept of Barriers:** Barriers are obstacles that hinder effective communication, leading to misunderstandings or incomplete message delivery.
- b**

Two Types of Barriers:

- 1. Physical Barriers:** Environmental factors like noise or distance that disrupt communication.
 - **Example:** In a noisy office, employees may mishear instructions during a briefing.
 - **Solution:** Use written communication (e.g., emails) or conduct meetings in quiet, designated spaces.
- 2. Semantic Barriers:** Misunderstandings due to unclear language, jargon, or differing interpretations.
 - **Example:** A technical report using complex jargon confuses non-expert staff.
 - **Solution:** Use plain language and provide glossaries or training to ensure clarity.

- Q.2.** The draft message violates the following 7 Cs:

a

- 1. Clarity:** The message lacks clear instructions and uses vague phrases like "be careful" and "more details later."
- 2. Conciseness:** It includes redundant phrases like "is back again" instead of being succinct.
- 3. Concreteness:** It lacks specific details, such as affected areas, preventive measures, or timelines.
- 4. Courtesy:** The tone is informal and unprofessional, lacking respect for the audience (e.g., "don't let water stay").
- 5. Completeness:** It omits essential information, such as contact details, specific actions, or health department resources.



Winter Exam-2025 Solutions – Business English

- Q.2. Revised Press Release:** The Ministry of Health alerts the public to a rise in dengue cases across multiple regions, with several hospitalizations reported. To curb the spread, we urge residents to eliminate standing water, use mosquito repellents, and install window screens. Health department teams are intensifying fumigation and awareness campaigns but require community cooperation for effective control. For further information or to report concerns, contact the Dengue Control Helpline at 0800-12345 or visit www.health.gov.pk/dengue. Stay vigilant and help protect your community.

Application of 7 Cs:

- **Clarity:** Clear instructions on preventive measures.
- **Conciseness:** Brief yet informative, avoiding unnecessary words.
- **Concreteness:** Specific actions (e.g., eliminate standing water) and contact details provided.
- **Courtesy:** Professional and respectful tone.
- **Correctness:** Accurate and error-free language.
- **Completeness:** Includes all necessary details, such as helpline and website.
- **Consideration:** Addresses the audience's needs by urging cooperation and providing resources.

- Q.3.**
- a**
- Proactive:** Forward-thinking, anticipatory
 - Transparent:** Open, clear
 - Competent:** Capable, skilled
 - Adaptable:** Flexible, versatile
 - Influential:** Persuasive, impactful

- Q.3.**
- b**
- Efficient:** Inefficient, ineffective
 - Reliable:** Unreliable, undependable
 - Consistent:** Inconsistent, erratic
 - Collaborative:** Individualistic, uncooperative
 - Innovative:** Conventional, unoriginal

- Q.4.**
- a**
- The budget proposal was finalized by the project team.
 - The policy draft will be reviewed by the director tomorrow.
 - The new regulations were approved by the committee.
 - A public awareness campaign is being launched by the department.
 - A detailed financial report was prepared by the consultant.

- Q.4.**
- b**
- The manager said that they needed to improve their operational efficiency.
 - The officer asked whether he/she had submitted the quarterly report.
 - The minister announced that the new healthcare initiative will start in next month.
 - The employee said that he/she had completed all the assigned tasks.
 - The chairperson said that they will discuss the budget cuts in the next meeting.



Winter Exam-2025 Solutions – Business English

Q.5. A **budget deficit** occurs when a government’s expenditures exceed its revenues in a fiscal year, requiring borrowing or reserve funds to cover the shortfall. In our department, the **budget deficit** of \$50 million this fiscal year has significantly strained our ability to fund public services. For instance, planned upgrades to rural healthcare facilities have been delayed due to insufficient funds, forcing us to prioritize emergency services over long-term infrastructure improvements. The deficit has also limited our capacity to hire additional staff, resulting in overburdened employees and reduced service quality in community outreach programs. To mitigate the impact, we have deferred non-essential projects and sought temporary grants, but these measures only partially address the funding gap. This budget deficit underscores the need for strategic financial planning to ensure sustainable service delivery in the future.

Q.6. A notification is a formal communication tool in the public sector used to officially announce policies, directives, or initiatives to relevant stakeholders, ensuring compliance and uniform implementation. For the eco-friendly public transportation initiative, a notification communicates the policy’s objectives, mandates, and timelines to regional transport authorities, ensuring they align their operations with the Ministry’s goals. It establishes accountability, provides legal backing, and fosters coordinated action across regions, enhancing the initiative’s effectiveness.

The notification should include:

1. **Policy Details:** Outline the eco-friendly transportation initiative, including objectives (e.g., reducing emissions) and key actions (e.g., introducing electric buses).
2. **Implementation Guidelines:** Specify steps, such as upgrading fleets or training staff, with clear responsibilities for regional authorities.
3. **Timelines:** Include deadlines, e.g., “Complete fleet upgrades by December 2025.”
4. **Compliance Requirements:** Detail mandatory actions and consequences for non-compliance.
5. **Contact Information:** Provide a helpline or website (e.g., www.transport.gov.pk/eco) for queries and support.

Q.7. **Direct Tax:** A tax levied directly on an individual’s or organization’s income or wealth, such as income tax or property tax, paid directly to the government.

Indirect Tax: A tax imposed on goods and services, such as sales tax or value-added tax, collected by intermediaries (e.g., businesses) and passed to the government.

Q.7. **Distinction:** Direct taxes are based on income or assets and paid directly by the taxpayer, while indirect taxes are embedded in the cost of goods/services and paid indirectly through purchases.

Example: The government imposed a 30% direct tax on corporate profits to fund public education programs.

Example: The 17% indirect tax on consumer electronics increased product prices, generating revenue for infrastructure projects.



Winter Exam-2025 Solutions – Business English

- Q.8. (i) The manager gave an inspirational speech to the staff. (Adjective)
a (ii) We need a more systematic process for approval. (Adjective)
(iii) Her dedication was appreciated by the committee. (Noun)
(iv) The public responded critically to the policy. (Adverb)
(v) Transparency increases trust among stakeholders. (Noun)
- Q.8. (i) Have you submitted the final report yet? – Interrogative
b (ii) Make sure to update the file before tomorrow. – Imperative
(iii) The training session starts at 9 AM. – Declarative
(iv) What an excellent proposal that was! – Exclamatory
(v) Please send the revised budget immediately. – Imperative

Q.9. **Government of [Country Name]**
Ministry of Information Technology
Circular
No. DT/2025/004
Date: June 12, 2025

Subject: Digital Transformation Week for Government Departments

The Ministry of Information Technology is organizing a **Digital Transformation Week** from July 14–18, 2025, to promote the adoption of digital tools and processes across government departments. All departments are encouraged to participate in the following activities:

1. **Training Workshops:** Hands-on sessions on e-governance tools and cybersecurity (July 14–16, 9 AM–1 PM, National IT Center).
2. **Webinars:** Online sessions on cloud computing and data analytics (July 17, 2 PM–4 PM, register at www.it.gov.pk/webinars).
3. **Innovation Showcase:** Exhibition of digital solutions for public services (July 18, 10 AM, IT Park Auditorium).
4. **Resource Kits:** Free guides on digital tools distributed to all participants.
5. **Guidelines:**
 - Nominate at least 8 employees per department to participate.
 - Submit participant lists to it.training@ministry.gov by July 1, 2025.
 - Ensure nominees attend all scheduled sessions unless exempted.

For further details, contact the Digital Transformation Unit at 0800-67890 or email dtw@it.gov.pk. Let's embrace digital innovation for a more efficient public sector.

Signed
[Director's Name]
Director, Digital Transformation Division



Winter Exam-2025

Solutions – Business English

Q.10. “Purpose of an Office Memorandum: An Office Memorandum (OM) is a formal internal communication in the public sector used to convey instructions, policies, or decisions within a department or across related agencies. It ensures clarity, assigns responsibilities, and maintains a record of official directives, such as outlining a new HR policy or task delegation.

Differences:

- **Structure:** An OM is structured with a formal header (e.g., “No., Date, Subject”), addressed to specific recipients, and includes detailed instructions or plans. A circular is less formal, with a broader scope and simpler format, while a notification follows a rigid, legally binding structure with mandatory directives.
- **Audience:** An OM targets specific internal stakeholders (e.g., department heads), a circular addresses a wider internal audience (e.g., all employees), and a notification is for external or broader stakeholders (e.g., public or institutions).
- **Intent:** An OM directs specific actions or policies (e.g., implementing a new initiative). A circular informs or encourages participation (e.g., event announcements), while a notification mandates compliance with legal or policy changes (e.g., new regulations).
