



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

WAPDA

Winter Exam-2025

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Q.1. Departmental inquiry after his acquittal by a court:

a The answer is expected to be in line with the Esta code ruling reproduced below:

An acquittal from a criminal case may be on technical grounds or on the ground that all the ingredients of the offence are not proved by the evidence produced in court. But in departmental proceedings even one of the ingredients, if proved, may be sufficient to reach a conclusion that the accused has misconducted himself or has acted in a grossly negligent way or has shown inefficiency in the discharge of his official duties. Thus, departmental proceedings on the same facts may be started even if the person concerned has been acquitted in criminal proceedings.

Q.1. DPC's powers to demote an employee

b According to section 7.4 of Promotion Rules given in Chapter-7, the DPC cannot demote an officer as this forum is only for promotion. The examinee must explain and elaborate further.

Q.1. Advance during Inquiry

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

Q.1. Non initiation of ACR

d Non initiation of ACR in time falls under misconduct. Serving officers who fail to initiate /countersign and forward ACR as per schedule may be proceeded against under WAPDA E&D Rules. Penalty imposed shall not be less than major penalty. In case of deputationists the report shall be made to their parent departments to proceed against them appropriately. Answer is expected to be in accordance with para-2/xiii and para 3-f of WAPDA E&D Rules

Q.2. Travelling Allowance responsibilities

Outline for the answer is as under:

The Controlling Officer and Audit Officer, both have to scrutinize the correctness of the TA claim, but the Controlling Officer share the major responsibility because the Audit Officer merely exercises the test check. The controlling officer has certain responsibilities before signing and countersigning the TA claims, which are following:

- i. To examine the necessity and duration of journeys etc. for which travelling allowance is claimed.
- ii. He should disallow the claim for any journey if he considers that a journey was unnecessary
- iii. He should disallow the claim for any journey or halt which was of excessive duration
- iv. He is responsible to carefully scrutinize the distance entered in travelling allowance bills.
- v. The controlling officer should satisfy himself that mileage allowance has been claimed at the rate applicable to the class of accommodation actually used
- vi. Where actual cost of transporting servants, personal effects etc. is claimed under these Rules, the scale on which such servants, effects, etc., he should satisfy himself that claim was reasonable and disallow any claim which, in his opinion, does not fulfill the required conditions
- vii. The controlling officer must also observe any subsidiary rules or orders, which a competent authority may make for his guidance
- viii. To satisfy himself that the ticket was bought at a cheaper rate by paying only for the appropriate class of accommodation.



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Q.3. Contract and Agreement

Outline for the answer is as under:

An agreement is a mutual understanding between parties, which may or may not be legally enforceable, while a contract is a legally binding agreement. All contracts are agreements, but not all agreements are contracts because only contracts are enforceable in a court of law and carry clear legal consequences for breaches.

The following general principles have been laid down for the guidance of authorities which have to enter into contracts involving expenditure from public funds:

- a. The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
- b. As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.
- c. Standard forms of contracts should be adopted wherever possible.
- d. The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent.
- e. No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Ministry of Finance.
- f. Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted, reasons should be recorded.
- g. Provision must be made in contracts for safeguarding Government property entrusted to a contractor.
- h. When a contract is likely to endure for a period of more than 5 years, it should, wherever feasible include a provision for an unconditional power of revocation or cancellation by Government at any time on the expiry of six months' notice to that effect.

Q.4. Health Facilities in WAPDA

Outline for the answer is as under:

WAPDA has a wide network of health facilities throughout Pakistan ranging from referral hospitals to dispensaries, well equipped with medical staff. However, as far as the quality of health facilities is concerned, the examinee is expected to provide his personal opinion.

An outline of pros and cons of withdrawal of Cash Medical Allowance are given in Section-3 of the Medical Attendance Rules and the examinees are expected to explain the same in detail in accordance with their personal views.



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Q.5. Pension Calculation

1st step; Pensionable emoluments

Basic Pay on 01.12.2025 was 162,680

According to pension reforms of 2025, the basic pay for pension emoluments will be calculated on the basis of average pay drawn during last 24 months. The fraction of a month will be considered as one complete month.

In this case the pay drawn during last 24 months w.e.f March 2026 to April 2024 will as following:

December 2025 to March 2026 (04 months).....162,680*4=650,720
December 2024 to November 2025 (12 months)...155,990*12= 1,871,880
April 2024 to December 2024 (08 months).....149,300*8= 1,194,400
Average pay of 24 months comes to **Rs 154,875**

So Pensionable emoluments will be as following:

Pay= 154,875

Qualification Pay= 5000

S Post Allowance= 1250

Total Pensionable emoluments= 154875+5000+1250= 161,125

2nd Step; Gross Pension = 161125*210/300

= 112,787.5 Say 112,788

3rd Step; Net Pension (35% will be commuted) = 112,788*65/100= 73,312.2.2

4th Step; Commutation

Commutable part of gross pension= 112,788 *35/100= 39,475.8

He has retired on superannuation, hence for commutation the factor for 60 years will be applied which is 12.3719.

Commutation= 39,475.8*12.3719*12
= 5,860,687.8

Q.6. Outline for the answer is as under:

Guidelines for Enforcing Resp. of Losses section-II/3 provides a list of record to be maintained by the officer in charge to watch the cases of fraud and other irregularities. Examinees are expected to answer this question accordingly.

Section-IV/2 of the same guidelines is about the departmental proceedings against an employee whose case is already in court of law. Examinees are expected to answer this question accordingly.



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Q.7. GPF Balance as on 01.7.2025:

Opening Balance on 01.7.2024: Rs 845,690

Monthly subscription: Rs 1780

Refund of GPF Advance: Rs 1200 per month

Interest Rate: 12.46%

Month	Opening Balance	Monthly subscription	Refund	Progressive Balance
July	845,690	1,780	1,200	848,670
August		1,780	1,200	851,650
September		1,780	1,200	854,630
October		1,780	1,200	857,610
November		1,780	1,200	860,590
December		1,780	1,200	863,570
January		1,780	1,200	866,550
February		1,780	1,200	869,530
March		1,780	-	871,310
April		1,780	-	873,090
May		1,780	-	874,870
June		1,780	-	876,650
		21,360	9,600	10,368,820

Formula for interest: Progressive total/periods* 12.46%

Interest earned during the year= $10,368,820/12*12.46\%=107,662.9$

Closing Balance = Op balance+ subscriptions + refund + interest

$$= 845,690 + 21,360 + 9600 + 107,663 = \mathbf{984,313}$$
