



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[06.May.2026] [09:00 am – 12:15 pm]

Additional time – 15 min for Paper Reading

Service Rules (Application)

AGP | CGA | PRAD | Public Sectors | KPG

Marks-100

Subjective

Duration: 03 Hours

[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:

- ESTACODE
- Handbook of DDOs
- TA Rules
- Leave Rules, 1980
- Compendium of Pay and Allowances
- Compilation of Pension
- GP Fund Rules
- Benevolent Fund and Group Insurance Rules
- Civil Servants Act 1973
- Government Servants (Efficiency and Disciplinary) Rules 1973
- Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
- Civil Servants (Appeal) Rules, 1977
- Civil Servants (Seniority) Rules, 1993
- Civil Servants (Confirmation) Rules, 1993
- Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993
- Removal from Service (Special Powers) Ordinance, 2000
- Fundamental Rules & Supplementary Rules
- Civil Service Regulations.
- All relevant Provincial Laws, Rules etc.

Attempt all Questions

- Q.1. (a)** A Government Employee (BS-18) retired on superannuation w.e.f. 01.12.2024. His gross pension was Rs. 130,116. Work Out Net Pension, Baseline Pension, Monthly Pension and Commutation. **10**
- (b)** A Government Servant in BS-17 (45,070-3,420-113,470) was drawing pay of Rs. 75,850 on 01.06.2025 when he died during service. His date of appointment was 02.06.2020 while date of birth is 01.01.1991. Calculate Pension/Gratuity benefits admissible to the Official. **10**

- Q.2.** A Government Servant in BS-16 applied for LPR w.e.f 01.05.2026. Update his Leave Account from the following service particulars. **15**

1.	Leave at credit on 31.12.2010	150 days
2.	Availed LFP w.e.f 01.01.2011	120 days
3.	Remained absent after expiry of LFP	15 days
4.	Remained on deputation	from 01.01.2014 to 31.12.2018
5.	Availed LFP w.e.f 01.01.2020	120 days
6.	Availed EOL	from 01.01.2021 to 31.12.2021

- Q.3. (a)** Differentiate between Current Charge Appointment and Acting Charge Appointment. **08**
- (b)** What are the conditions under which Special Pay and Personal Pay is sanctioned to a Government Servant? **08**

Contd.....

Q.4. Comment:

- (i) An employee appointed temporarily in Grade BS-3 for 170 days, was exempted from producing medical certificate of fitness on first appointment. **07**
- (ii) An officer in BS-18 (56,880-4,260-142,080) was drawing basic pay Rs. 142,080 and personal pay Rs. 8,520. On his promotion to BS-19 (87,840-4,530-178,440), his pay in BS-19 was fixed at Rs. 155,790 in addition to the personal pay of Rs. 8,520 being drawn previously. **07**
- (iii) TA/DA to a Government Servant on his transfer was disallowed on the ground that he was allowed joining time and joining time pay. **07**
- (iv) A candidate belonging to scheduled caste and resident of Sindh (Rural) applied for the post of BS-11 in a Federal Government Department. His age was 31 years while the prescribed age limit was 25 years. His application was accepted on the ground that the candidate can avail 3 years age relaxation admissible under scheduled caste category and 3 years being resident of Sindh (Rural). **07**
- (v) A Government Employee in BS-17 remained on deputation to foreign service in Pakistan from 01.01.2023 to 31.12 2025. He requested the foreign employer to transfer the leave earned during deputation period to his parent department for up-dation of his leave account. **07**
- (vi) The Board of Trustees of Benevolent & Group Insurance Fund decided to invest an amount of Rs. 50 million from benevolent fund and Rs. 40 million from Insurance Fund in Government Securities. **07**
- (vii) A Government Servant (BS-19) travelled from Lahore to Islamabad on official duty by his own car on motorway (M-2). His claim contained TA at the rate of Rs. 15 per km, amount of toll tax and daily allowance admissible to the officer. **07**

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		
