



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[05.May.2026] [09:30 am – 12:15pm]

Additional time – 15 min for Paper Reading

Service Rules (Theory)

AGP | CGA | KPG

Marks-80

Subjective

Duration: 02 Hours 30 Minutes

[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 are not allowed**

Attempt all Questions

- Q.1.** Explain the composition, legal status, and powers of the Board of Trustees under the Federal Employees Benevolent Fund & Group Insurance Act, 1969. **15**
- Q.2.** Discuss who can be nominated, procedure of nomination, cancellation, and effect of family status under the General Provident Fund (GPF)? **15**
- Q.3.** A batch of 5 employees joined the service on same day. The Competent Authority declared the person senior most who attained highest marks in interview. Comment. **15**
- Q.4.** A Government Servant travels between City A and City B: **10**

Route	Distance	Cost (Rs.)
Route 1 (Rail – Shortest)	300 km	2,000
Route 2 (Road – Cheaper)	340 km	1,600

He travels by **Route 2**.

Required:

- (a) Which route should normally be adopted under rules?
- (b) Can mileage be allowed for the route actually used? Under what authority/condition?
- Q.5.** Write a short note on encashment of Leave Preparatory to Retirement. **10**
- Q.6.** An Inquiry Officer terminated an employee without show cause notice/charge sheet and without approval of Competent Authority. Comment. **15**
