



**Pakistan Institute of Public  
Finance Accountants**

**May Exam-2026**

**[05.May.2026] [02:30 – 05:15 pm]**

**Additional time – 15 min for Paper Reading**

**Civil Service Rules, Local Councils Service Rules and  
Autonomous Bodies Service Rules (Application)**

**LFA**

**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 Allowed:**

- Esta Code
- Punjab Civil Servants Act
- Civil Service Rules
- Local Councils Service Rules
- Local Fund Audit Service Rules
- Autonomous Bodies Service Rules
- Punjab Civil Servants Auxiliary (Appointment and Conditions of Service) Rules and the Auxiliary Instructions Relating thereto (Updated)

**Attempt all Questions**

**Q.1. (a)** Under what circumstances any official can be reverted to lower post? Discuss. **10**

**(b)** **Mr. X** was working as Municipal Commissioner (BS-18) Faisalabad. His pay was Rs. 90,960 on 14.04.2026. He went under disciplinary action, the major penalty of reversion to BS-17 was imposed upon him on 15.04.2026.

**Required:**

Implement the penalty by fixation of his pay in BS-17.

**10**

**Q.2. Mr. TP** is working as Adl. Secretary (BS-19) in Finance Department, Government of Punjab, Lahore since 15.05.2023. Originally, he is an employee of the department of the Auditor General, Islamabad. His three years deputation period will expire on 14.05.2026.

**Required:**

Build up a case for extension of his two years deputation period due to satisfactory service record.

**10**

**Q.3. Mr. MN** was appointed as Primary School Teacher (BS-14) in Bahawalpur on 10.07.1986. He was selected as Accounts Officer (BS-17) in Bahauddin Zakariya University, Bahawalpur on 20.08.1998 and retired as Dy. Director Finance (BS-18) on superannuation 01.05.2026. His last pay was Rs. 142,080.

**Required:**

**(a)** Process his Pension case. Calculate Commutation, Gross Pension and Monthly Pension. (**Note:** Pension will be calculated as per last 24 months average pay).

**10**

**(b)** Calculate the Capitalized Pension share of **Mr. MN** recoverable from Punjab Government.

**10**

**Contd....**

(2)

- Q.4.** What are the roles and responsibilities of Assistant Director, Local Fund Audit? **10**
- Q.5.** Discuss the merits and demerits of Job Transfers? **10**
- Q.6.** Describe the role of Punjab Horticulture Authority (PHA) in improving the environmental conditions in Punjab. **10**

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