



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Civil Service Rules and
Allied Rules (Application)**

CGA | Treasury

May Exam-2026

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Q.1. 250 kms per day through road journey (working days)

1. 21- & 22 Feb, 2026 (Sat-Sund) Holidays
2. 23 Feb – 250 kms
3. 24 Feb- 250 kms
4. 25 Feb- 250 kms
5. 26. Feb-250 kms

He has to join on 27th Feb, 2026 Friday.

Q.2. Municipal Corporation, Faisalabad.

No. *****

DATE: 16.04.225

To,

Mr GR

Store Keeper

Subject: Order of Suspension

Whereas, it has been reported that a physical verification of the store conducted on [Date] revealed a significant shortage of materials, including [List specific items, e.g., copper wire, lubricants], valued at approximately Rs. Rs. 1,500,000/-

Whereas, [Mr GR], holding the position of [Storekeeper/Store In-charge], is primarily responsible for the custody, proper storage, and accurate recording of these materials.

Whereas, the preliminary investigation suggests gross negligence, dereliction of duty, and potential misconduct in maintaining inventory records, leading to the said shortage.

Now, therefore, the undersigned, in exercise of the powers conferred by Government of Punjab hereby places Mr. GR Storekeeper under suspension with immediate effect.

Terms of Suspension:

The employee shall hand over all keys, stock registers, and documents to [Name/Designation] immediately.

During the period of suspension, the employee shall not leave the headquarters without prior permission.

A formal departmental enquiry will be initiated, and a charge sheet will be issued separately.

[Signature]

Chief Officer

Q.3. Mr. RF Associate Professor, Government College, Sargodha will stand retired on 30.05.2025 on attending the date of superannuation.



- Q.4.** Major penalties of termination, such as dismissal or removal from service, are awarded for severe misconduct, corruption, or gross inefficiency, typically following a mandatory regular inquiry. Key circumstances include proven fraud, embezzlement of funds, unauthorized absence, or possession of assets beyond known income. A fair and transparent inquiry is legally required to avoid violating principles of natural justice.

For Major Penalty of Termination

Misconduct: Serious breaches of conduct rules, such as fraud, forgery, or willful disobedience, often lead to dismissal.

Corruption: Proven cases of corruption, or possession of pecuniary resources/property disproportionate to known income, are grounds for dismissal.

Inefficiency: Persistent inefficiency or having ceased to be efficient can warrant removal from service.

Unauthorized Absence: Long-term unauthorized absence, depending on specific service rules, can be grounds for termination.

Subversive Activities: Involvement in or association with activities against state security or disclosure of official secrets.

- Q.5.** Compensatory allowance

A compensatory allowance is a specific payment granted to employees to cover extra expenses or personal costs incurred due to special, difficult, or specific circumstances of their duty. It is designed to offset costs related to working conditions rather than being a part of basic salary, often applying to deputation, hardship postings, or specific locations.

Key Aspects of Compensatory Allowance:

Purpose: Covers expenses required by special working circumstances, such as high cost of living or remote locations.

Deputation: In many jurisdictions, including the [Federal Government of Pakistan](#), officers posted outside their cadre on deputation are eligible for this allowance to bridge the gap between pay packages.

Limitations: It is generally not granted to those receiving other specific, conflicting benefits like certain pensions.

Calculation: It is often calculated as a percentage of the basic pay or the difference between two pay structures, such as in the case of 30% of running basic pay for specific deputations.

Exclusions: It does not usually include dearness allowances or other allowances governed by separate, specific rules.

In Pakistan, for example, the [Ministry of Finance](#) has provided guidelines for calculating this,



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often adjusting for other allowances like the Disparity Reduction Allowance (D.R.A.).

Q.6.

30.6.2024	Closing Balance			300,000
	Subscriptions	Withdrawals	Refunds	
1.7.2025	4500			304,500
1.8.2025	4500			309,000
5.8.2025	4500	50,000		259,000
1.9.2025	4500		5000	268,500
1.10.2025	4500		5000	278,000
1.11.2025	4500		5000	287,500
1.12.2025	4500		5000	297,000
1.1.2026	4500		5000	306,500
1.2.2026	4500		5000	316,000
1.3.2026	4500		5000	325,500
1.4.2026	4500		5000	335,000
1.5.2026	4500		5000	344,500
1.6.2026	4500		5000	354,000
			Total	3,985,000
	Interest	3,985,000/12*7.1%		23,578
			Closing balance	377,578

Q.7. To

The Secretary
Agriculture Department
Government of Punjab.
Lahore.

(Through Proper Channwel)

Subject: Request for Grant of LPR / Encashment of Leave in Lieu of LPR

"I am going to retire from service on 14.05.2027 on attaining the age of superannuation. I have 800 days of earned leave at my credit. I request to grant me LPR/Encashment in lieu of LPR for a period of 365] days from 15.5.2026 14.05.2027.

Yours Obediently

Dy Director Agriculture, Faisalabad

Q.8. The Punjab Government Benevolent Fund claim process allows employees (or their families) to apply for monthly grants, marriage grants, or education stipends, often facilitated through the online PBF web portal or through administrative offices. Applications require official documentation, including CNIC and employment records, which can be tracked online via the PBF status check.



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Key Aspects of the Punjab Benevolent Fund Claim Procedure:

How to Apply: Applicants can apply online through the official Punjab Benevolent Fund website.

Required Documentation: Documents generally include a copy of the employee's CNIC, employee service certificate/pension book, and relevant documents for the specific claim (e.g., marriage invitation, death certificate, or fee receipt).

Types of Benefits:

Monthly Benevolent Grant: For families of deceased employees.

Marriage Grant: For the marriage of a daughter/son.

Education Stipend: For children's education.

Tracking Status: Applicants can check the status of their application by entering their CNIC number on the official PBF Punjab website.

Submission: Applications must be submitted through proper channels, often involving administrative offices or, for specific cases like education or marriage, through Punjab Bait-ul-Maal
