



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

CGA | Treasury

May Exam-2026

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- Q.1.** Time-scale promotion policies (particularly for Federal/Punjab Govt in Pakistan) grant higher pay scales to employees (often BPS-1 to BPS-16) based on 10 years of service in a current grade without requiring a vacant post. It offers up to 2-3 times personal upgradation/promotion in a career, focusing on longevity rather than just vacancy, requiring satisfactory service records.

Key aspects of the time-scale promotion policy:

Eligibility & Service Length: Generally, employees in BPS-1 to BPS-16 with 10 years of service in their current scale, who have not received regular promotion, are eligible.

Frequency:

It is usually granted up to three times in a career, with one chance of time-scale lost if a regular promotion occurs

Nature of Promotion: It is a personal upgrade, meaning the employee gets the higher pay scale, but the designation and post may remain the same.

Procedure: Often, formal orders are not required; entries in the service book and revised pay slips are sufficient.

Restrictions: Extra Ordinary Leave (EOL) does not count towards the 10-year service requirement. It is generally not applicable to BS-17 and above unless specific policies are formulated.

Stagnant Posts: Employees in isolated posts with no promotion channels are also covered.

This policy aims to address the issue of stagnation for employees who have not been promoted for long periods due to lack of higher positions.

- Q.2.** Physical fitness is an essential condition for entry into government service because it ensures that employees are capable of performing their duties, maintaining high productivity, and minimizing long-term health costs to the state. For specialized sectors like the military or police, it is a critical requirement for operational readiness, safety, and the ability to handle physically demanding, high-stress, and dangerous tasks.

Here are the main reasons why physical fitness is a requirement:

1. Operational Readiness and Job Functionality

Safety and Performance: Personnel must be able to perform physically demanding tasks, such as carrying heavy gear, pursuing suspects, or operating in extreme environments.

Reduced Risk of Injury: A high level of fitness reduces the risk of musculoskeletal injuries, which are a leading cause of disability and hospitalization in uniformed services.

Speed and Stamina: Fitness ensures individuals can respond immediately and effectively to emergencies with minimal distress.

2. Long-Term Health and Productivity

Preventive Maintenance: Regular exercise keeps employees healthy and active, which reduces absenteeism and boosts productivity, both mentally and physically.



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Mitigating Occupational Risks: Government jobs can involve high stress and sedentary routines, which increase the risk of cardiovascular disease (CVD). Physical fitness helps mitigate these risks.

Longevity in Service: A baseline of fitness prepares personnel for a career-long commitment, ensuring they remain productive and capable of handling their duties over many years.

Safety, Risk Management, and Legal Compliance

Medical Screening: Pre-employment medical examinations are mandatory to identify underlying conditions that could interfere with the discharge of duties, ensuring the safety of the individual and the public.

Preventing Strain on the System: Ensuring new recruits are fit reduces the likelihood of them becoming a liability to the organization due to frequent illness or early retirement.

3. Psychological and Professional Benefits

Resilience and Stress Management: Physical fitness enhances mental health and improves a worker's ability to cope with high-pressure environments.

Confidence and Teamwork: Being physically capable increases a worker's confidence in their ability to perform their job and fosters better camaraderie and trust within a unit.

In summary, physical fitness is not just about aesthetics but about ensuring that government employees are capable of performing their jobs effectively, safely, and with longevity.

Q.3. The primary motive behind the creation of provident funds (such as the General Provident Fund or GPF) for government servants is to provide **long-term financial security, social protection, and a structured, tax-efficient savings mechanism** for their post-retirement life.

These funds were designed to ensure that public servants, who often have fixed incomes, can maintain a reasonable standard of living after their active service ends.

Key motives and objectives for creating these funds include:

Retirement Security: Acting as a mandatory "nest egg," the fund provides a substantial lump sum upon retirement, reducing dependency on family or state welfare in old age.

Encouraging Savings Discipline: By making contributions compulsory, the scheme forces systematic saving from monthly salaries, preventing unplanned spending.

Emergency Financial Aid: The funds allow for authorized temporary withdrawals or interest-free loans during service for specific needs, such as medical expenses, housing, or education.

Protection of Savings: Statutory provident funds are generally protected by law (e.g., the Provident Funds Act, 1925), meaning they cannot be easily attached by courts to pay off personal debts, ensuring the money remains available for the employee's retirement.



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Tax Benefits: Contributions to these funds are typically tax-deductible, and interest earned is often tax-exempt, providing a higher net return on investment.

Family Protection: In the event of the death of a government servant while in service, the accumulated fund provides immediate financial support to their nominated heirs.

Essentially, the provident fund acts as a cornerstone of social security, combining, for some, the features of a pension with a savings account to provide peace of mind to government employees regarding their financial future.

- Q.4.** Civil service employment in Punjab is governed by the Punjab Civil Servants Act 1974 and recruitment rules, requiring merit-based selection, usually advertised, with age limits up to 35-40 years. Employees are subject to probation, compulsory service anywhere in Pakistan, and specific pay, allowances, and pensionary benefits.

Key Terms and Conditions:

Recruitment: Initial appointments are made on merit,, usually through the Punjab Public Service Commission, with strict adherence to advertised vacancies.

Age Limit: Generally up to 35 years for initial recruitment, with relaxations up to 40 years for specific candidates (e.g., experienced, domiciled).

Probation: New appointees undergo a probation period to ensure satisfactory performance.

Transfer & Posting: Employees are liable to serve anywhere within Pakistan, in any equivalent or higher post.

Salary & Benefits: Pay, allowances, pension, and gratuity are governed by provincial rules.

Termination & Discipline: Subject to efficiency and discipline rules, with provisions for contract termination as per policies.

Special Provisions: Rule 17-A provides employment for one child/widow of a civil servant who dies or is declared incapacitated during service.

Retirement: Full pension is typically admissible after 25 years of qualifying service.

- Q.5.** Appointments by transfer in government service are methods of filling vacancies by selecting
- a** individuals who already hold permanent, regular positions in the same or equivalent basic pay scales within the Federal or Provincial Governments, or autonomous bodies. This process is generally done in the public interest and requires approval from the appropriate appointing authority based on the recommendations of a selection committee.

Key aspects of how these appointments take place include:

1. Requirements and Eligibility



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Regular Employment: Candidates must be holding a post on a regular basis (not temporary or contract) in the same basic pay scale or an equivalent/identical grade.

- **Qualifications:** The individual must possess the educational qualifications and experience required for initial appointment to the new post.

Consent: Such appointments are usually made with the mutual consent of both the lending and borrowing departments.

Q.5. 2. Procedure

b

Recommendation: A selection committee or board must recommend the transfer.

Approval: The appropriate appointing authority must approve the transfer.

Voluntary Request: Individuals may request a transfer based on personal reasons, such as the "Wedlock Policy" for married couples, which requires matching the employee with their spouse's location.

Surplus Staff: In cases where a post is abolished, the employee may be transferred to another post in the same pay scale.

3. Key Conditions

Probation: A person appointed by transfer is generally required to be on probation for a period of one year.

Seniority: Seniority is often determined from the date of regular appointment to the new post or, in some cases, retained from their previous position depending on specific service rules.

Deputation: Sometimes, appointment by transfer is initially made on a deputation basis (e.g., for three years) before becoming permanent.

Inter-Provincial Transfer: Federal government employees in lower scales (BPS 1-15) can be transferred to equivalent posts in provinces, or vice versa, in deserving cases.

4. Exceptions

Direct Recruitment Rules: If a post is strictly reserved for initial recruitment, transfer may not be allowed unless authorized by the rules.

Immediate Need: In urgent cases, transfer can be approved in the public interest.

Appointments by transfer are generally considered a way to fill vacancies when no suitable candidate is available through initial appointment or when specialized skills are needed immediately.

- Q.7. Efficiency and discipline are foundational to a functional civil service, ensuring timely, accountable, and transparent public service delivery. They maintain productive work



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environments, enforce ethical standards, prevent corruption, and optimize resource use for maximum public benefit. Key benefits include:

Improved Service Delivery: Efficiency ensures tasks are completed on time, increasing productivity and responsiveness to public needs.

Accountability and Integrity: Discipline prevents misuse of authority, misconduct, and corruption by holding officials responsible for their actions.

Optimal Resource Management: Efficient processes ensure that public resources are utilized effectively, supporting good governance.

Public Trust: Transparent, disciplined, and efficient operations build confidence in government, as they guarantee fair, non-partisan, and consistent, evidence-based policy implementation.

Key Aspects of Efficiency and Discipline

Performance Evaluation: Robust systems identify areas for improvement and reward merit.

Rules and Procedures: Clear frameworks (e.g., Efficiency & Discipline Rules) define penalties for inefficiency or misconduct.

Training: Continuous professional development enhances skills and adaptability.

Maintaining these standards is essential for fostering a professional, motivated, and, reliable civil service.
