



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

LFA

May Exam-2026

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

- Q.1.** Reversion to a lower post in civil service occurs primarily as a disciplinary penalty, a unsatisfactory performance during probation, or administrative necessity, such as the return of a senior from leave or abolition of a post. It may also occur at the employee's request due to personal reasons.

Key Circumstances for Reversion:

Disciplinary Action: Reversion to a lower post as a penalty for misconduct or inefficiency, often under efficiency and discipline rules.

Probation Failure: Failure to complete the probationary period to the satisfaction of the appointing authority.

Administrative Reversion: Return of a regular incumbent from leave, or the reversion of a junior-most person when a senior returns or when temporary posts are abolished.

Officiating Arrangements: An employee holding a higher post on an officiating basis may be reverted if a suitable, regularly appointed, or senior person becomes available.

Voluntary Request: Reversion at the request of the employee due to personal reasons, which is subject to management discretion.

Impact on Status:

Lien Transfer: A civil servant reduced in rank or reverted loses their lien on the higher post but acquires a lien on the lower post.

Pay Fixation: If reverted due to punishment for misconduct, pay is fixed at the stage in the lower scale that existed at the time of the first promotion plus intermediate increments. If for other reasons, it is usually fixed at the stage equal to the last drawn pay.

- Q.1.** Pay in BS-18 on 14.04.2026 Rs. Rs. 90,960

b

Fixation in BS-17 on 15.4.2026 Rs. 89,530/- (Plus all the allowances HRA, CA and others will be payable of BS-17).

- Q.2.** To
The Secretary Service
Government of Punjab,
Lahore.

SUBJECT: **EXTENSION OF 2 YEARS DEPUTATION PERIOD OF MR. TP
WORKING AS ADL SECRETARY BS-19 FINANCE DEPARTMENT,
GOVERNMENT OF PUNJAB, LAHORE.**

I am directed to inform you that, Mr TP was working on as Adl. Secretary BS-19 in Finance Department, Government of Punjab Lahore since 15.05.2023. He is a hard-working and intelligent officer and his services has remained satisfactory in Finance Department, Government of Punjab.

It is requested to take up the case with Establishment Division and the office of the Auditor General of Pakistan for extension of his deputation period with the Punjab Government for two years as per Punjab Esta Code (Deputation Services).

This is issued with the approval of the Finance Secretary, Government of Punjab.



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Q.3.	Date of birth	1.05.1966
a	Date of appointment	10.7.1986
	Date of selection in Bhawaladin Zakria University	20.8.1998
	Date of retirement	1.5.26
	Last Pay	142,080/-
	Total Service	36 years 1 month 03 days
	Total Service Teacher, Punjab Government	8 years 4 months 22 days
	Total University Service	27 years 8 months 11 days
	24 months average pay	13, 7465

Av. of 24 months pay*30 years *7/300

Gross Pension= Rs. 96,226

35% Commutation = Rs. 5,000,079/-

65% Monthly Pension = 62,547/- Plus Various increases in Finance bills + Med. Allowances.

- Q.3. Capitalized Value of Pension = Rs. 96226*12.3719*12= 14,285,981 8 Years Punjab
b Government service=Rs. 3,809,595 (Proportionate share of pension)

- Q.4. An Assistant Director of Local Fund Audit (LFA) acts as a supervisory officer responsible for conducting pre-audits, post-audits, and special audits of local governments, autonomous bodies, and institutions. They ensure financial compliance, investigate fund misappropriation, and maintain proper accounts, operating within the Finance Department.

Key Responsibilities:

Audit Execution: Conducting audits of local councils, public sector universities, and government bodies.

Pre-Audit Services: Reviewing payments before disbursement to ensure financial propriety.

Financial Inspection: Investigating cases of embezzlement, misappropriation, and ensuring adherence to financial rules.

Report Management: Preparing audit reports and monitoring departmental inquiries.

Pension/Fund Management: Acting as a signing authority for pension or General Provident (GP) funds for employees of relevant institutions.

- This role is critical for ensuring the transparency and accountability of public funds at the local government level.

Q.5. Merits of Transfers

Career Growth & New Skills: Internal transfers allow employees to learn new skills, gain diverse experience, and potentially move up the career ladder.

Convenience & Speed: Electronic money transfers are quick, accessible 24/7, and reduce the need for physical cash.

Strategic Flexibility: Organizations use transfers to fill skills gaps, move talent where needed, or provide employees with a "soft landing" within the company.



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Personal Growth: Relocating or changing roles can increase adaptability, broaden perspectives, and enhance personal resilience.

Efficiency in Aid: In humanitarian contexts, cash transfers are efficient, cost-effective, and support local economies, often faster than providing goods.

Demerits of Transfers

Disruption & Stress: Relocating to a new area or department can cause immense stress, disrupting personal lives and relationships.

High Costs & Time: Moving involves significant financial costs and, in the case of work transfers, can take months to finalize.

Technical/Security Issues: Electronic transfers are vulnerable to hacking, phishing, and system failures.

Adjustment & Integration: Adjusting to a new company culture, team, or location can be challenging and might result in lower performance temporarily.

Risk of Misplacement: For athletes or employees, transferring does not guarantee success and can lead to less playing time or a less desirable role.

Transfers (job, location, or financial) offer increased flexibility, skill development, and career growth, allowing for a fresh start or better opportunities. However, they often cause significant disruption, including the stress of relocation, potential loss of social networks, and high adjustment costs.

- Q.6.** The Punjab Horticulture Authority (PHA) (functioning in major cities like Lahore, Rawalpindi, and Multan) plays a critical role in improving Punjab's environment by developing, maintaining, and expanding green spaces to combat smog and pollution. Their key contributions include constructing new parks, renovating old ones, and enhancing urban green belts to reduce carbon emissions and promote a sustainable, climate-resilient environment.

Key Environmental Roles of PHA:

Smog Mitigation & Air Quality: The PHA focuses heavily on urban forestry and increasing green cover to act as carbon sinks, directly helping to reduce smog in heavily populated cities.

Green Belt Development: They are responsible for designing, planting, and maintaining thousands of green belts, roadside green spaces, and parking areas to increase green coverage.

Park Management: By maintaining over 900 parks in cities like Lahore, the PHA provides crucial eco-friendly, green recreational spaces that improve urban air quality.

Urban Sustainability: The authority contributes to climate-resilient urban planning, reducing the "urban heat island" effect through increased tree plantation and vegetation.

Promotion of Greener Spaces: They work on landscaping projects that enhance the aesthetics of city infrastructure while promoting environmental sustainability.

The PHA is crucial in implementing the "Green Punjab" vision by expanding its jurisdiction to more districts to improve the overall environmental landscape.
