



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Service Rules (Application)

AGP | CGA | PRAD | Public Sector | KPG

May Exam-2026

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Q.1.	- Gross pension	Rs. 130,116/
a	- Net pension 130,116x65%	Rs. 84,575/-
	- <u>INCREASES</u>	
	- 15% (2011)	Rs. 12,686.31
	- 7.5% (2015)	Rs. 7,294.63
	- 15% (2022)	Rs. 15,683.45
	- 17.5%(2023)	Rs. 21,041.96
	- 15% (2024)	<u>Rs. 21,192.26</u>
	- Total increases	Rs. 77,899/-
	- Baseline pension	Rs. 162,474/-
	- Medical allowance	Rs. 16,915/-
	- Medical allowance 2015	Rs. 4,229/-
	- Add increase 7% (from July 2025)	Rs. 11,373/-
	- Monthly pension	<u>Rs. 194,991/-</u>
	- Commutation 45541x12x12.3719	Rs. 6,761,144/-

Q.1.	Date of death	01.6.2025
b	- Date of appointment	02.6.2020
	-	
	Length of service	29 days 11 months 4 years (say 5 years)
	- Basic pay	Rs. 75,850/
	- Emoluments for gratuity equal to 1/1/2 month pay for each completed year	
	i.e Rs. 75,850+37,925= Rs. 113,775	
	- Payable gratuity 113,775x5= Rs. 568,875	

Q.2. LEAVE ACCOUNT

<u>Date</u>	<u>Description</u>	<u>Leave Earned in days</u>	<u>Leave Availed in days</u>	<u>Balance in days</u>
Balance on 31.12.2010	Leave at credit	-		150
1.1.2011 to 30.4.2011	LFP		120	30
1.5.2011 to 15.5.2011	Double Dr because of overstay of leave	-	30	000
16.5.2011 to 31.5.2011	16 days duty	04	-	04
1.6.2011 to 31.12.2013	31 months duty	124	-	128
1.1.2014 to 31.12.2018	Foreign service		-	128
1.1.2019 to 31.12.2019	12 months duty	48	-	176
1.1.2020 to 30.4.2020	LFP	-	120	56
1.5.2020 to 31.12.2020	8 months duty	32	-	88
1.1.2021 to 31.12.2021	EOL		-	88
1.1.2022 to 30.4.2026	52 months duty	208	-	296
Leave at credit on 1.5.2026 is 296 days.				



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Q.3. Current Charge Appointment

a

Current charge appointment is regulated under FR-35. An officer appointed to hold current charge of a higher post is allowed in term of FR-35 and Section 17 of the Civil Servants Act, 1973 pay in his own grade plus additional pay equal to 20% of his own pay scale. The powers can be exercised under these rules in individual cases by a special order. In this case, a govt servant merely holds charge of the current duties and does not perform full duties of the post. Current charge appointment is made for three months extendable for another three months.

Acting Charge appointment

This appointment is regulated under FR-36 and with reference to rule 8-A of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973. A civil servant, on appointment to hold a post on Acting Charge basis, shall

- (a) assume full duties and responsibility of the post and exercise all statutory, administrative and financial powers vested in the regular incumbent of the post; and
- (b) during the period of such appointment, be entitled to draw fixed pay equal to the minimum stage of the pay at which his pay would have been fixed had he been appointed to that post on regular basis. Service rendered on Acting Charge basis in the scale applicable to the posts shall not count for purposes of drawal of increments in that grade. It shall, however, count towards increments in the scale of pay held immediately before appointment on Acting Charge basis so that on reversion from Acting Charge appointment his pay in the lower grade should be fixed at the same stage which he would have reached, but for appointment to the higher grade;

Provided that if at any time during his appointment on acting charge basis, his substantive pay exceeds his pay fixed on acting charge appointment, he will draw his substantive pay.

Q.3. Special Pay According to FR-9(25), special pay means an addition of the nature of pay to the emoluments of a post or of a govt servant granted in consideration of

b

- a) the specially arduous nature of duties or
- b) a specific addition to the work or responsibility or
- c) un-healthiness of the locality in which the work is performed.

The provision in the appointment of a govt servant that he should also do all things that may be required of him does not contemplate his being required to perform enormous additional duties in another post without remuneration.

Personal Pay According to FR-9(23), personal pay means additional pay granted to a govt servant,

- (a) to save him from the loss of substantive pay in respect of a permanent post other than a tenure post due to revision of pay or to reduction of such substantive pay otherwise than as a disciplinary measure
- (b) in exceptional circumstances, on other personal considerations.

The cases for grant of personal pay under (b) above should be referred to Ministry of Finance through the ministry concerned. No case can be entertained which is not of an entirely exceptional character.



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- Q.4.** i) An employee appointed temporarily in Grade BS-3 for 170 days was exempted from producing medical certificate of fitness on first appointment. (According to SR-3 & 4, govt servants in BS-1 to 3 appointed temporarily for less than six months duration are exempted from producing medical certificate. So the action is correct).
- ii) An officer in BS-18 (56,880-4260-142,080) was drawing basic pay Rs 142,080/- and personal pay Rs 8,520/-. On his promotion to BS-19 (87,840-4530-178,440), his pay in BS-19 was fixed at Rs 155,790/- in addition to the personal pay of Rs 8,520/- being drawn previously. (As per FR-37, personal pay is reduced by the amount by which the pay of the recipient is increased. So personal pay after promotion will be adjusted while fixing pay in BS-19 and will not be admissible separately. The pay in BS-19 Rs 155,790/- without any personal pay will be admissible).
- iii) TA/DA to a government servant on his transfer was disallowed on the ground that he was allowed joining time and joining time pay. (Action is unjustified because as per FR-105 para 7.227, TA will be paid where joining time is admissible).
- iv) A candidate belonging to scheduled caste and resident of Sindh(Rural) applied for the post of BS-11 in a federal govt department. His age was 31 years while the prescribed age limit was 25 years. His application was accepted on the ground that the candidate can avail 3 years age relaxation admissible under scheduled caste category and 3 years being resident of Sindh (Rural). (According to rule-4 of the Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules 1993, where a candidate is entitled to age relaxation under more than one categories, he will be allowed relaxation in only one category. So he is entitled to only 3years relaxation.)
- v) A govt employee in BS-17 remained on deputation to foreign service in Pakistan from 1.1.2023 to 31.12.2025. He requested the foreign employer to transfer the leave earned during deputation period to his parent department for up-dation of his leave account. (According to SI No 52 Chap-III of Esta Code, leave earned during deputation period shall not be transferred to parent department.)
- vi) The Board of Trustees of Benevolent & Group Insurance Fund decided to invest an amount of Rs 50 million from benevolent fund and Rs 40 million from Insurance Fund in government securities. (The Board can invest amount from Benevolent Fund under Section-11(d) of the Federal Employees Benevolent Fund & Group Insurance Act, 1969. No investment can be made from the Insurance Fund. The arrangements with the Insurance Company shall be made. Therefore the investment to the extent of benevolent fund is justified.)
- vii) A govt servant BS-19 travelled from Lahore to Islamabad on official duty by his own car on motorway M-2. His claim contained TA at the rate of Rs 15/- per KM, amount of toll tax and daily allowance admissible to the officer. (As per para 8.57-A of DDO Handbook, re-imbursement of toll tax is not admissible to the officers who use their personal car. It is admissible when official vehicle for official tour is used on production of original receipts.)
