



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Service Rules (Application)

AGP | CGA | PRAD | Public Sectors

Winter Exam-2025

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Winter Exam-2025 Solutions – Service Rules (Application)

Q.1. According to rule-38

(1) of Revised Leave Rules, 1980, except where otherwise stated, an application for leave or for an extension of leave must be made to the head of office where a civil servant is employed and, in the case of the head of office, to the next-above administrative authority. The extent of leave due and admissible shall be stated in the leave application.

(2) An audit certificate/report shall not be necessary before the leave is sanctioned.

When a civil servant submits a medical certificate for the grant of leave, it shall be by an authorized medical attendant "[or other registered medical practitioner] in the form attached to these rules.

(3-A) No civil servant who has been granted leave on medical certificate may return to duty without first producing a medical certificate of fitness in the form attached to these rules.

(4) Leave as admissible to a civil servant under these rules may be sanctioned by the head of a Ministry, Division, Department, Office or any other officer authorized by him to do so and, when so required, leave shall be notified in the official Gazette.

(5) In cases where all the applications for leave cannot, in the interest of public service, be sanctioned to run simultaneously, the authority competent to sanction leave shall, in deciding the priority of the applications, consider:-

- (i) whether, and how many applicants can, for the time being, best be spared;
- (ii) whether any applicants were last recalled compulsorily from leave; and
- (iii) whether any applicants were required to make adjustment in the timing of their leave on the last occasion.

Q.2.	○ Mileage for both, the official and his wife.	170x2x3.75	Rs. 1,275
	○ Car charges for 20 km	20x15	Rs. 300
	○ Luggage charges	190x0.03x3000	Rs. 17,100
	○ Transfer grant		<u>Rs. 95,870</u>
	○ Total		<u>Rs. 114,545</u>

Q.3.	Pay on 1.7.2017	Rs. 32,590
	Annual increment 1.12.2017	Rs. 1,520

		Rs. 34,110
	Annual increment 1.12.2018	<u>Rs. 1,520</u>
		Rs. 35,630
	Annual increment 1.12.2019	<u>Rs. 1,520</u>
		Rs. 37,150
	Annual increment 1.12.2020	<u>Rs. 1,520</u>
		Rs. 38,670
	Annual increment 1.12.2021	<u>Rs. 1,520</u>
		Rs. 40,190
	Revision of scales 1.7.2022	Rs. 59,710
	Annual increment 1.12.2022	<u>Rs. 2,260</u>
		Rs. 61,970



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Solutions – Service Rules (Application)

Special dispensation 1.1.2023	<u>Rs. 2,260</u>
	Rs. 64,230
Time scale BS-17 23.2.2023	Rs. 65,590
Annual increment 1.12.2023	<u>Rs. 3,420</u>
	Rs. 69,010
Promotion in BS-17 30.5.2024	Rs. 75,850

Q.4. Federal Employees Insurance Fund According to Section 17 (1) Chapter IV of Federal Employees Benevolent Fund and Group Insurance Act, 1969, there shall be established a fund to be called the Federal Employees Insurance Fund which shall vest in and be held and administered by the Board.

- (2) All sums received from the employees as premia for the group insurance of the employees and any interest or profit accruing thereon shall be credited to the Fund.
- (3) The moneys credited to the Insurance Fund shall be kept in such bank as may be prescribed.
- (4) All payments made under Section 15, the expenses on any arrangements entered into by the Board with any insurance company or other insurer as provided for in Section 16 and all expenses on the administration of Insurance Fund shall be defrayed from the Fund.
- (5) Any sums remaining in the Fund after defraying the expenses referred in sub section (4) may be utilised for such purposes connected with the benefit of employees including retired employees and their families as the Board may direct.

Federal Employees Benevolent Fund According to Section 11 (1) Chapter III of Federal Employees Benevolent Fund and Group Insurance Act, 1969, there shall be established a Fund to be called the Federal Employees Benevolent Fund.

- (2) To the credit of the Benevolent Fund shall be placed
 - a) all sums paid by the employees as subscriptions to the Benevolent Fund,
 - b) all grants made by the federal government, autonomous bodies, organisations, institutions or other authorities.
 - c) donations made by private individuals or institutions,
 - d) all income, profits and interest accruing from assets belonging to the
 - e) Benevolent Fund or from investments made out of the moneys of the Fund, loans raised by the Board with the previous approval of the federal govt.
- (3) The moneys credited to the Insurance Fund shall be kept in such bank as may be prescribed.



Winter Exam-2025 Solutions – Service Rules (Application)

- Q.5.** A govt servant holding a post substantively in BS-16 remained under suspension for six months.
(i) This post was filled through adhoc appointment during suspension period.
- Q.5.** A govt servant working in Punjab Health department, Lahore was selected through competitive examination and posted in Islamabad. His request for joining time and joining time pay was acceded to by the authority.
(ii)
- Q.5.** An official proceeded on voluntary retirement after completion of 25 years qualifying service. His request for grant of TA on retirement was rejected with the remarks that it is admissible on superannuation retirement.
(iii)
- Q.5.** The competent authority removed a govt servant from service without giving him opportunity of showing cause on the ground that he was convicted by the court of law on a criminal charge.
(iv)
- Q.5.** An employee served as Asstt Commissioner Inland Revenue on adhoc basis for eight months followed by his regular appointment to that post where he served 4-1/2 years after regular appointment. His adhoc service of eight months was counted to meet minimum five years length of service for eligibility for promotion as Dy Commissioner. **(Action is correct as per interpretation of rule-8A of Civil Servants (Appointment, Promotion & Transfer) Rules, 1973, Estt Division OM dated 20.3.1988. Adhoc service followed by regularisation will be counted provided there is no break between both the appointments).**
(v)
- Q.5.** An official, on his retirement was drawing benevolent grant as a result of being physically incapacitated declared by medical authority. His grant was discontinued on the ground that the official was re-employed. **(Action is justified under rule 15(1) Federal Employees Benevolent Fund & Group Insurance) Rules, 1972).**
(vi)

Q.6.	-Pension emoluments	50,170+1090+30= Rs 51,290
	-Gross pension	51,290x70%= Rs 35,903
	-Net pension	35,903x75%= Rs 26,927
	-Commutation rate 57years	13.9888
	-Commutation	8,976x12x13.9888
	-Increases on Net Pension	Rs 26,927
	July 2011 =15%	Rs 4,039.05
	July 2015 =7.5%	Rs 2,322.45
	July 2022 =15%	Rs 4,993.28
	July 2023 =17.5%	Rs 6,699.31
	Med Allowance	Rs 6,732
	Med Allowance	<u>Rs 1,683</u>
	Monthly pension	Rs 53,396
