



**Pakistan Institute of Public  
Finance Accountants**

**May Exam-2026**

**[06.May.2026] [09:30 am – 12:15 pm]**

**Additional time – 15 min for Paper Reading**

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

**CGA | Treasury**

**Marks-80**

**Subjective**

**Duration: 02 Hours 30 Minutes**

**[Instructions]**

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- Start each question from fresh page.
- **Books are not allowed**

**Attempt all Questions**

- Q.1.** What is Time-Scale Promotion Policy? Describe in detail. **10**
- Q.2.** Why Physical Fitness is a basic condition for entry into Government Service? **10**
- Q.3.** What is the motive behind the creation of GPF for the Civil Servants? **10**
- Q.4.** Describe the Terms & Conditions of Civil Service Appointment in Punjab. **10**
- Q.5.** (a) What is Appointment by Transfer? What is its eligibility criteria? **10**  
(b) Describe the procedure and key conditions for Appointment by Transfer. **10**
- Q.6.** Describe the procedure of extension in service of adhoc appointed Officer. **10**
- Q.7.** What is importance of Efficiency & Discipline in Civil Service? **10**

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