



**Pakistan Institute of Public  
Finance Accountants**

**May Exam-2026**

**[07.May.2026] 09:30am – 12:15pm]**

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

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

**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 Allowed:**

- Civil Service Rules
- Civil Servants Act (Updated)
- Civil Servants (Appointment and Conditions of Service) Rules, 1974 (Updated)
- Auxiliary instructions relating to the subject - Estacode (Updated)
- Misc Rules including Leave Rules, Pension Rules, Travelling allowance rules, Medical Attendance Rules, GP Fund Rules, PEEDA Act, Group Insurance and Benevolent Fund Rules, etc

**Attempt all Questions**

**Q.1. Mr. X** was Municipal Commissioner, Rahim Yar Khan. His services has been transferred to Municipal Commissioner Rawalpindi as per orders of the Punjab Local Government Department. He relinquished the charge of post on Friday, 20<sup>th</sup> February, 2026 at Rahim Yar Khan.

- The distance between Rahim Yar Khan and Rawalpindi is 793 kms.
- He will travel in his own car.

**Required:**

Prepare the trail of his joining date to assume the charge of his new assignment.

**10**

**Q.2. Mr. GR** is working as Store Keeper (BS-14) in Municipal Corporation, Faisalabad. During physical verification of the store, the shortage of material Rs. 1,500,000 was noticed.

The Chief Officer ordered for suspension of **Mr. GR**, Store Keeper (BS-14).

**Required:**

Draft his Suspension Order.

**10**

**Q.3. Mr. RF** is working as Associate Professor in Government College, Sargodha. His date of superannuation is 30.05.2026.

**Required:**

Draft his Retirement Notification.

**10**

**Q.4.** Under what circumstances, the major penalty of Termination from service is imposed?

**10**

**Q.5.** What is Compensatory Allowance? Mention its key aspects.

**10**

***Contd.....***

(2)

**Q.6. Mr. MG** is working as Dy. Secretary (BS-18) in Health Department since 05.01.2018. He had Rs. 300,000 GPF balance on 30.06.2024. His monthly subscription is Rs. 4,500. He has obtained Rs. 50,000 Refundable Advance on 05.08.2024 with refund instalments of Rs. 5,000 per month. Interest Rate is 7.1 %.

**Required:**

What will be his closing GPF balance on 30.06.2025?

**10**

**Q.7. Mr. RQ** is working as Dy. Director Agriculture, Faisalabad. His retirement on superannuation is on 15.05.2027.

He wants to avail one year LPR with effect from 15.05.2026.

**Required:**

Draft his application for one year LPR w.e.f 15.05.2026.

**10**

**Q.8. Mr. FR** was a Lecturer (BS-17) in Government College, Okara since July, 2015.

He passed away due to cardiac arrest on 01.05.2026. He left behind a widow and two minor daughters 6 years and 8 years each.

**Required:**

List down the steps and requirement for claiming the Benevolent Fund by the family of the deceased and its benefits.

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