



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

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

**Summer Exam-2023**

# **MODEL SOLUTIONS – DISCLAIMER**

## **INTRODUCTION**

The Model Solutions are provided to students for clear understanding of relevant subject and it helps them to prepare for their examinations in organized way.

These Model Solutions are prepared only for the guidance of students that how they should attempt the questions. The solutions are not meant for assessment criteria in the same pattern mentioned in the Model Solution. The purpose of Model Solution is only to guide the students in their future studies for appearing in examination.

The students should use these Model Solutions as a study aid. These have been prepared by the professionals on the basis of the International Standards and laws applicable at the relevant time. These solutions will not be updated with changes in laws or Standards, subsequently. The laws, standards and syllabus of the relevant time would be applicable. PIPFA is not supposed to respond to individual queries from students or any other person regarding the Model Solutions.

## **DISCLAIMER**

The Model Solutions have been developed by the professionals, based on standards, laws, rules, regulations, theories and practices as applicable on the date of that particular examination. No subsequent change will be applicable on the past papers solutions.

Further, PIPFA is not liable in any way for an answer being solved in some other way or otherwise of the Model Solution nor would it carry out any correspondence in this regard.

PIPFA does not take responsibility for any deviation of views, opinion or solution suggested by any other person or faculty or stake holders. PIPFA assumes no responsibility for the errors or omissions in the suggested answers. Errors or omissions, if noticed, should be brought to the notice of the Executive Director for information.

If you are not the intended recipient, you are hereby notified that any dissemination, copying, distributing, commenting or printing of these solutions is strictly prohibited.



## Summer Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Application)

- Q.1.**
1. A civil servant shall be eligible to be considered for appointment by promotion to a post reserved for promotion in the service or cadre to which he belongs in a manner as may be prescribed; provided that he possesses the prescribed qualifications.
  2. Promotion including proforma promotion shall not be claimed by any civil servant as of right.
  3. Promotion shall be granted with immediate effect and be actualized from the date of assumption of charge of the higher post, and shall in no case be granted from the date of availability of post reserved for promotion.
  4. A civil servant shall not be entitled to promotion from an earlier date except in the case of proforma promotion.
  5. A retired civil servant shall not be eligible for grant of promotion; provided that he may be considered for grant of proforma promotion as may be prescribed.
  6. A post referred to in sub-section (1) may either be a selection post or a non-selection post to which promotion shall be made as follows:-
    - (a) in the case of a selection post, on the basis of selection on merit; and
    - (b) in the case of non-selection post, on the basis of seniority-cum-fitness.

**Total Marks 16**

- Q.2.** i. Historically, contract appointments were made against very few posts in case of:  
a

- a. Re-employment.
- b. Development Projects.
- c. Tenure posts, for example Member PPSC, Ombudsman, etc.

(ii) Contract appointments were started in bulk in Health Department from the year 1996-97 onwards.

(iii) Education Department also shifted to the contract mode of appointment from the year 2000-2001 onwards.

(iv) The Finance Department, Government of the Punjab has issued further instructions stating that all appointments be made on contract, unless otherwise allowed.

(v) Consequently, almost all appointments in Government Departments were made in the contract mode, under the Recruitment Policy- Phase-I.

(vi) Under Recruitment Policy Phase-II issued, it has again been clearly specified that all appointments should be made in the contract mode unless specifically allowed otherwise by the Chief Minister, on the recommendations of the Contract Appointments Regulations Committee (CARC).

### **II) RATIONALE BEHIND SHIFT TO THE CONTRACT MODE Financial/economic reasons**

(a) Due to financial constraints the Government had imposed ban on recruitments since long, under the Economy Measures.

(b) The Government could not even foot the bill of salaries let alone the pension bill.

(c) The financial burden of the annual pension bill has accumulated to the tune of Rs. 10 billion (approx). The budget estimates of annual pension liability have risen from 1739.230 million in 1990-91 to Rs. 9734.935 million in 2000-05. Such steep increase in the rate of pension liability cannot be sustained by the Province. Administrative reasons (a) Large-scale practice of absenteeism of regular Government servants, especially in the case of Health and Education sectors. (b) The performance of regular employees had become abysmal leading to poor service delivery.



## Summer Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Application)

(c) Regular employees became too secure in their service, leading to poor performance. (d) Cumbersome accountability mechanisms under E&D Rules as well as PRSO, with the result that no meaningful action could be taken against poor performers. (e) Huge administrative costs on transfers/promotions, etc., of regular employees as administrative machinery remained totally engrossed in these functions instead of focusing on supervisory and policymaking functions. (f) Regular mode of appointments did not distinguish between better and poor performers, resultantly all and sundry would be promoted to the next higher scale, undeservingly. (g) No concept of performance based indicators for retention in service resultantly, inefficient and corrupt elements continued in service without any hindrance. (h) Contract mode of appointments is a preferred mode in all private enterprises providing the employers all the flexibility to tap in the best human resources available in the market. Hence performance in private sector is generally considered much better as compared to the performance in the Government sector. (i) Latest management practices in the developed world also recommend contract mode of appointments with better pay packages, for improved performance and service delivery, resulting in good governance.

**Total Marks 16**

**Q.3.**

#### PAY FIXATION

Pay in B-17 as on 01.01.2011.	Rs.24,850/- Plus 2x740
Pay in B-17 as on 01.07.2011.	Rs.40,000/- Plus 2x1200 (Scale Revised 2015)
Pay in B-17 as on 01.12.2011.	Rs. 40,000/- Plus Rs.1200x3 (PP)
Pay in B-17 as on 01.12.2012.	Rs. 40,000/- Plus Rs.1200x4 (PP)
Pay in B-17 as on 01.12.2013.	Rs. 40,000/- Plus Rs.1200x5. (PP)
Pay in B-17 as on 01.12.2014.	Rs. 40,000/- Plus Rs.1200x6. (PP)
Pay in B-17 as on 01.07.2015.	Rs. 51,780/- Plus Rs.1555/- x 6. (PP)
Pay in B-17 as on 01.12.2015	Rs. 51,780/- Plus Rs 1555/- x 7 (PP)
Pay in B-17 as on 01.07.2016.	Rs. 64,040/- Plus Rs.1930/- x 7 (PP)
Pay in B-17 as on 01.12.2016.	Rs. 64,040/- Plus Rs.1930/- x 8 (PP)
Pay in B-18 as on 01.06.2017.	Rs. 79,890/- Plus Rs.2400/- (PP)
Pay in B-18 as on 01.07.2017.	Rs. 95,750/- Plus Rs.2870/- (PP)
Pay in B-18 as on 01.12.2017.	Rs. 95,750/- Plus Rs.2870/-x2 (PP)
Pay in B-18 as on 01.12.2018.	Rs. 95,750/- Plus Rs.2870/-x3 (PP)
Pay in B-18 as on 01.12.2019.	Rs. 95,750/- Plus Rs.2870/-x4 (PP)
<b>Pay in B-18 as on 10.08.2020.</b>	Rs. 95,750/- Plus Rs.2870/-x4 (PP)
<b>Emoluments for Pension:-</b>	
Basic Pay.	Rs.95,750/-
P.P.	Rs.11,440/-(2870/-x4=Rs11,400/-)
Qly; Pay.	Rs.3150/- P.M. (CIMA)
Notional	Rs.2870/-
Total.	<u>Rs.1,13,250/-</u>

#### CALCULATION OF PENSION.

Date of Birth.	10.08.1960.
Date of Appointment.	10.10.1991
Date of Retirement.	10.08.2020.
Date of Death.	15.08.2021.
Date of Restoration of Pension.	10.08.2032.
Total qualifying service for pension.	<b>28 Yrs.      10 month      0 days</b> <b>29 Yrs. (After condonation)</b>



**Summer Exam-2023**  
**Solutions – Civil Service Rules and Allied Rules (Application)**

<b>Gross Pension.</b>	$1,13,250 \times 29 \times 7 / 300$	=	<u>Rs.76,632/50</u>
<b>Net Pension.</b>	$76,632 / 50 \times 65 / 100$	=	Rs.49,811/13
	<b>Say:-</b>		<b><u>Rs.49,811/-</u></b>
<b>Pension Commuted.</b>	$76,632 \times 35 \times 100$	=	<u>Rs.26,821/-</u>
<b>Amount of Commutation.</b>	$Rs.26,821 \times 12 \times 12.3719$	=	Rs.39,81,920/76
	<b>Say:-</b>		<b><u>Rs.39,81,921/-</u></b>
<b>Family Pension w.e.f. 15.08.2021.</b>	$76,632 / 50 \times 75 / 100$	=	Rs.37,358/25
	<b>Say:-</b>		<b><u>Rs.37,358/-</u></b>

**Date of Restoration of Pension.** **10.08.2032**

**Total Marks 16**

**Q.4.** According to the rule provisions contained in Punjab Civil Service Rules, in the following cases the lien of a Government servant may be suspended on a permanent post by the competent authority:

- a. A competent authority shall suspend the lien of a Government servant on a permanent post which he holds substantively if he is appointed in a substantive capacity;-
  1. to a tenure post.
  2. to a permanent post outside the cadre on which he is borne.
  3. Provisionally, to a post on which another Government servant would hold a lien had his lien not been suspended under this rule.
- b. A competent authority may, at its option, suspend the lien of a Government servant on a permanent post which he holds substantively if he is deputed out of Pakistan or transferred to foreign service, or in circumstances not covered by clause (a) of this rule, is transferred, whether in a substantive or officiating capacity, to a post in another cadre, and if in any of these cases there is reason to believe that he will remain absent from the post on which he holds a lien for a period of not less than three years.
- c. Notwithstanding anything contained in clause (a) or (b) of this rule, a Government servant's lien on a tenure post may in no circumstances be suspended. If he is appointed substantively to another permanent post, his lien on the tenure post must be terminated.
- d. If a Government servant's lien on a post is suspended under clause (a) or (b) of this rule, the post may be filled substantively, and the Government servant appointed to hold it substantively shall acquire a lien on it; provided that the arrangements shall be reversed as soon as the suspended lien revives.
- e. A Government servant's lien which has been suspended under clause (a) of this rule shall revive as soon as he ceases to hold a lien on a post of the nature specified in sub-clauses (1),(2) and (3) of that clause.

A Government servant's lien which has been suspended under clause (b) of this rule shall revive as soon as he ceases to be on deputation out of Pakistan or on foreign service or to hold a post in another cadre, provided that a suspended lien shall not revive because the Government servant takes leave if there is reason to believe that he will, on return from leave, continue to be on deputation out of Pakistan or on foreign service or to hold a post in another cadre and the total period of absence on duty will not fall short of three years or that he will hold substantively a post of the nature specified in sub-clause (1), (2) or (3) of clause (a).

**Total Marks 16**



**Summer Exam-2023**  
**Solutions – Civil Service Rules and Allied Rules (Application)**

**Q.5.**

PERIOD		Leave Earned Month Days	Leave Availed Days.	Balance.
10.03.1989 to 31.12.1996	Duty	94x04=424 days	---	376 days
01.01.1997 to 31.12.1999	Deputation	No credit of leave due to deputation.	---	376 days
11.01.1998 to 30.01.1998	LHP	---	20 days	376 days
01.01.1998 to 31.12.1999	Duty	-do-		376 days
01.05.1999 to 28.08.1999		---	120 days (M.C.)	376 days
29.08.1999 to 31.12.1999	Duty	-do-	---	376 days
01.01.2000 to 15.04.2005	Duty	60+4x04=256 days.	---	632 days
16.04.2005 to 14.06.2005	EOL	---	---	632 days
15.06.2005 to 31.12.2009	Duty	54x04=216 days	---	848 days
01.01.2010 to 31.12.2010	Study Leave	---	Study Leave	848 days
01.01.2011 to 29.06.2011	EOL	---	E.O.L	848 days
30.06.2011 to 04.11.2015	Duty	52x04=108 days	---	956 days
05.11.2015 to 19.11.2015	Leave	---	Quarantine Leave	956 days
20.11.2015 to 14.05.2019	Duty	41x04=164 days	---	1120 days
15.05.2019 to 11.09.2019	Leave	---	120 days LFP	1000 days
12.09.2019 to 31.12.2022	Duty	40x04=160 days	---	1160 days
<b>TOTAL LEAVE AT CREDIT AS ON 31.12.2022.</b>				<b>1160 DAYS</b>

**Total Marks 16**

\*\*\*\*\*