



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Service Rules
(Application)**

Summer Exam-2023

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Summer Exam-2023
Solutions – Service Rules (Application)

Q.1. Pay on 1.12.2021	Rs. 132,230
Revision of pay 1.7.2022	Rs. 196,130
Add notional increment	Rs. 6,690
Add senior post allowance	Rs. 1,250

Pension emoluments **Rs. 204,070**

Gross pension	Rs. 142,849
65% pension	Rs. 92,852
Increases 15+7.5+15%	Rs. 39,154
Medical allowance 20%	Rs. 18,570
25% of medical allow.	Rs. 4,642
Total pension	Rs. 155,218
Add orderly allow as spl	
Additional pension	Rs. 17,500
Monthly pension	Rs. 172,718
Commutation	Rs. 7,422,716

Total Marks 20

Q.2. Section 11 of Civil Servant Act 1973

Total Marks 10

Q.3. FR-105 & 106 DDO Hand Book 7.220

Total Marks 07

Q.4. According to Finance Division clarification dt25.4.1994 incorporated in chapter xi of Esta
a Code, autonomous bodies will initially keep the funds in PLS account with a commercial bank. The amount available over & above the normal disbursement requirements can be invested in federal investment bonds/saving certificates in National Saving Centres. So the action is correct

Q.4. Incorrect. Under rule-17 of FEBF & GI Rules 1972, his nominee is entitled to such grant
b being the employee mentally incapacitated

Q.4. Competent authority can reduce the claim to the extent of the amount earned during the
c period of absence, if established by the enquiry committee as per Finance Division OM F.5(17)-R-1/2000 dated 4.8.2000

Q.4. According to rule 6(1) of GPF Rules, all temporary or officiating government servants
d having 2 years continuous service shall join the fund as compulsory subscriber. So refusal is un-justified

Q.4. As per rule-9 of Leave Rules, 1980 and clarification of Finance Division OM dt 2.7.1991,
e EOL for five years is admissible for each spell of ten years. So ground for rejection is un-justified

Q.4. Orderly allowance will be admissible during all kinds of leave except EOL as sl 103 chapter-
f x Pay & Allowances Esta Code

Q.4. As no night stay is involved, therefore half daily allowance in addition to usual TA is
g admissible. Reference rule 2.7(h)(ii) of TA Rules Manual

Q.4.h Pay was correctly fixed as per rule8A of APT Rules 1973



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- Q.4.** When an employee holds substantive post and is selected for another post, he will be entitled
i to TA only for joining the new post as per SR-114

Total Marks 63
