



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Service Rules (Application)

AGP | CGA | PRAD | Public Sectors

Summer Exam-2024

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Q.1.

Period	Leave Earned	Leave availed	Balance	
Joined service on 17.4.1996				
17.4.1996 to 30.4.1996	Nil	Nil	Nil	
1.5.1996 to 31.12.1999	176	-	176	
1.1.2000 to 29.4.2000	-	120	56	
30.4.2000 to 14.4.2004	188	-	244	
15.4.2004 to 11.10.2004	-	180	64	
12.10.2004 to 30.6.2007	132	-	196	
1.7.2007 to 31.12.2008	availed Extra Ordinary Leave for 18 months			
1.1.2009 to 31.12.2014	288	-	484	
1.1.2015 to 31.12.2016	availed Extra Ordinary Leave for 24 months			
1.1.2017 to 31.05.2020	164	-	648	
1.6.2020 to 20.6.2020	Quarantine leave for 20 days not debitable to leave account			
1.7.2020 to 31.12.2022	120	-	768	

Total leave at credit is 768 days. Total service is 26 years 8 months 14 days but he has availed 3 years 6 months EOL which will be excluded from total service. Hence net qualifying service is 23 years 2 months. So application for retirement will not be acceptable at this stage.

Q.2. Pay Fixation

Pay in BS-17 on 1.12.2016	Rs. 62,110
Promotion in BS-18 on 31.5.2017 (next above plus premature)	Rs. 65,490
Pay on revision of scales 1.7.2017	Rs. 78,530
Increment on 1.12.2017 (Rs 2870)	Rs. 81,400
Increment on 1.12.2018	Rs. 84,270
Increment on 1.12.2019	Rs. 87,140
Increment on 1.12.2020	Rs. 90,010
Increment on 1.12.2021	Rs. 92,880
Revision of scales 1.7.2022	Rs. 137,820
Increment on 1.12.2022	Rs. 142,080

Q.2. Pension Emoluments

b Pay on 15.6.2023	Rs. 142,080
Add notional increment	Rs. 4,260
Total emoluments	Rs. 146,340

Q.2. Gross & net pension and commutation

c Gross pension $146,340 \times 70\%$	Rs. 102,438
Net pension $102,438 \times 65\%$	Rs. 66,584.70
Commutation $35853.3 \times 12 \times 12.3719$	Rs. 5,322,881.31

Q.2. Take home Pension

d Net Pension	Rs. 66,585
Increase 15%	Rs. 9,988
Increase 7.5%	Rs. 5,743
Increase 15%	Rs. 12,347
Increase 17.5%	Rs. 16,566
Medical 20%	Rs. 13,317
Medical 25%	Rs. 3,329
Take home monthly pension	Rs. 127,875



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- Q.3.** Incorrect. During current charge, the employee will be notified for the designation of the
- a** higher post on which current charge was approved as per clarification of Estt Division OM dated 16.12.1982 contained in Sl 122 of Esta Code
- Q.3.** According to para 7.85 (b) (ii) (iii) of DDO Hand Book, the posting in Islamabad and
- b** Rawalpindi is treated as the posting at same station. So house rent allowance will not be admissible to both the employees
- Q.3.** According to rule-14 of Federal Employees Benevolent Fund & Group Insurance) Rules, 1972,
- c** the grant remained un-drawn for a period of one year or more will require fresh approval from the Board of Trustees. So the action is not justified
- Q.3.** Rejection is incorrect because first non refundable advance is admissible at the age of 45 years.
- d** Rule 10.18 GPF Rules
- Q.4.** According to SR 191-195, a controlling officer is required, before signing or counter signing a bill:-
- (i) to scrutinize the necessity, frequency and duration of journeys and halts for which travelling allowance is claimed and disallow whole or part of the travelling allowance, if he is satisfied that the journey was not necessary or the halt was excessive;
 - (ii) to scrutinize the distance (s) given in the bill..
 - (iii) to satisfy himself that mileage allowance for journeys by rail or steamer has been claimed at the rate of accommodation admissible to a Government servant and actually used by him;
 - (iv) where actual expenses on account of cost of transportation of servants or personal luggage are also claimed, to see that these are according to the prescribed scale and are reasonable;
 - (v) to check any tendency to abuse the option of exchanging daily allowance for mileage allowance;
 - (vi) to satisfy himself before permitting a claim for higher class of accommodation under S.R. 38 that the Government servant actually bought a through ticket at the rate claimed and that it was not possible to purchase a through ticket at a cheaper rate; and
 - (vii) to observe any subsidiary rules or orders which a competent authority may frame for his guidance.
- Q.5.** Foreign Service is regulated under FR 109-127. According to para 7.239 of DDO Handbook, the foreign employer (and where foreign employer is not agreeable to pay the pension contribution) the Government servant concerned as the case may be, will during the period of foreign service, pay to the Government of Pakistan pension contribution. The contribution will be paid in foreign currency if the foreign service is outside Pakistan in accordance with the relevant rules and at the rates prescribed from time to time by the government of Pakistan. The remittance shall be made by the foreign employer or the Government servant concerned through normal banking channels to the parent office of the Government servant concerned in Pakistan with a covering letter showing the relevant head of account. The parent office will send copies of challans and schedules to the Accounts Officer concerned for information and necessary action. On delayed payment of these contributions, the provisions of S.R. 307 shall apply. Till such time as the rates of pension contributions are ascertained and intimated by the Audit Office concerned the foreign employer or the Government servant concerned shall provisionally pay pension contribution in foreign currency at a uniform rate of 33-1/3% of the mean of minimum and maximum of the pay scale of the post held by him at the time of his proceeding on foreign service, plus other emoluments (reckonable for pension which would have been admissible to him had he not been deputed on foreign service).



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Q.6. According to FR-53,

(a) when a Government servant is committed to prison on a criminal charge, he should be considered as under suspension from the date of his arrest and until the termination of the proceedings against him, i.e., his suspension is automatic from the date of arrest till termination of proceedings against him.

(b) A Government servant against whom a criminal charge or proceeding for arrest is pending should also be placed under suspension by the issue of specific orders to this effect during periods when he is not actually detained in custody or imprisoned (e.g. whilst released on bail) if the charge made or proceeding taken against him is connected with his position as a Government servant or is likely to embarrass him in discharge of his duties as such or involves moral turpitude.

(c) The requirement of obtaining approval of authority for extension of suspension period after every 3 months laid down in Government Servants (Efficiency and Discipline) Rules, does not apply to suspensions ordered under these rules.
