



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Service Rules Theory

AGP | CGA

Summer Exam-2024

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Service Rules Theory

Q.1. Employee means:

- (a) Any person who is a member of an All-Pakistan service or of a civil service of the Federation, or who holds a civil post in connection with the affairs of the Federation;
- (b) Any person appointed to the secretarial staff of the National Assembly or of the Senate whose terms and conditions of service are governed by rules or Law made under Article 87;
- (c) Any officer or servant of the Supreme Court whose terms and conditions of employment are governed by rules made under Article 208;
- (d) Any officer or servant employed in connection with the functions of the Chief Election Commissioner or an Election Commission whose terms and conditions of employment are governed by rules or law made under Article 221;
- (e) Any officer or servant of such body corporate, institution, organization or autonomous body, as the Federal Government may, by notification in the official Gazette, specify, and includes any such person, officer, servant or member of the staff who is:—
 - (i) On deputation elsewhere or on foreign service within the meanings of the Fundamental Rules,
 - (ii) Undergoing study or training in or outside Pakistan,
 - (iii) On leave, or
 - (iv) Under orders of suspension, but does not include any person who:—

(a) is an employee of the Railway; or

(b) has attained the age of • sixty years; or

(c) is an officer or servant of a Provincial Government on deputation to the Federal Government; or

(d) the contract, ad-hoc and contingent paid employees

Q.2. (Rule-8 of GP Fund Rules)

Nominations:

- (1) A subscriber shall, as soon as may be after joining the Fund, send to the Account Officer a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable, or having become payable has not been paid:

Provided that if, at the time of making the nomination, the subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family.

Administrative Instruction:

- (1) A copy of the nomination paper may be kept in service book of the employee in the case of non-gazetted Government Servant and in the personal file in the case of a Gazetted Officer.
- (2) If a subscriber nominates more than one person under sub-rule (1), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.
- (3) Every nomination shall be in such one of the Forms set forth in the First Schedule as is appropriate in the circumstances.
- (4) A subscriber may at any time cancel a nomination by sending a notice in writing to the Account Officer:

Provided that the subscriber shall, along-with such notice, send a fresh nomination made in accordance with the provisions of sub-rules (1) to (3).

- (5) Without prejudice to the provisions of sub-rule (4), a subscriber shall along-with every nomination made by him under this rule send to the Account Officer a contingent notice of cancellation which shall be in such one of the Forms set forth in the Second Schedule as is appropriate in the circumstances.

- (6) Immediately on the occurrence of any event by reason of which the contingent notice of cancellation referred to in sub-rule (5) becomes operative and the nomination to which that notice relates consequently stands cancelled, the subscriber shall send to the Account Officer a fresh nomination made in accordance with the provisions of sub-rules (1) to (3).
- (7) Every nomination made, and every notice of cancellation given, by a subscriber shall, to the extent that it is valid, take effect on the date on which it is received by the Account Officer.
- (8) Nothing in sub-rules (1) to (3) shall be deemed to invalidate or to require the replacement by a nomination thereunder of, a nomination duly made before, and subsisting on 4th September, 1941:

Provided that in respect of every such nomination, the subscriber shall, as soon as may be after the said date send to the Account Officer a contingent notice of cancellation in such one of the Forms set forth in Second Schedule as is appropriate in the circumstance

Q.3. Rule 2.1 to 2.3, 9.2.6 and 2.12 of TA Manual

KINDS OF TRAVELLING ALLOWANCE

The following are the different kinds of travelling allowances which may be paid to the Government servants in different circumstances:-

- (a) Permanent travelling allowance
- (b) Conveyance allowance
- (c) Mileage allowance
- (d) Daily allowance
- (e) The actual cost of traveling

(a) Permanent Travelling Allowance:

Subject to the conditions laid down in S. Rs. 22 – 24, a permanent monthly travelling allowance may be granted by a competent authority to a Government servant whose duties require him to travel extensively. Such an allowance is granted in lieu of all other forms of travelling allowance for journeys within the Government Servant's sphere of duty. 2.3 Conveyance allowance. —A competent authority under certain conditions, may grant a monthly conveyance allowance to any Government servant who is required to travel extensively at or within a short distance from his headquarters under conditions which do not render him eligible for daily allowance. The grant of this allowance is regulated 7 under SR 25 – 28 read with item 41 of Annexure I to the Finance Division O.M. No. F. 3(4) Exp/III-2000, dated 30-6-2000 (reproduced as under).

(b) Conveyance Allowance

The conveyance allowance are admissible to all Federal Government employees. However, the employees who are entitled for Government transport are not entitled for the conveyance allowance. The officers BPS-19 and above who have allocated Government vehicles are also not entitled for the conveyance allowance. The conveyance allowance during Leave except Casual leave are also not entitled for the leave period. However, in quarantine leave the conveyance allowance are admissible.

(c) Mileage Allowance:

The mileage allowance is an allowance calculated on the distance travelled, which is given to meet the cost of a particular journey. (SR 29).

Principle of Calculation.—The journey between two places should be performed by the shortest of the two or more practicable routes or by the cheapest of such routes, if it is equally short. When there are 8 alternate railway routes and the difference between them in terms of cost and time is not great, travelling allowance may be allowed by the route actually used. The shortest route is that by which a traveller can arrive at his destination most speedily by the ordinary modes of travelling. If a Government servant has travelled by a route which is cheaper but not the shortest, he may be allowed mileage allowance for the route actually used. (S.R. 30). In cases where journey is actually performed by a route which is not the shortest but is cheaper than the shortest, a competent authority may permit mileage allowance by that route, after duly recording the reasons therefor. Mileage allowance is also admissible where road journey is performed by public transport plying for hire on single seat basis from the residence of the Government servant to the bus/minibus/taxi stand at his headquarters and from such stand to the place of temporary residence at the out-station and vice versa.

(d) 9 2.6 Daily Allowance.-

The daily allowance is a uniform allowance for each day of absence from headquarters and is intended to cover the ordinary daily charges incurred by a Government servant in consequence of such

absence (S. R. 49). However, if an employee will avail any casual or other leave during tour, he will be not entitled for the daily allowance for that particular day.

(e) 2.12 Actual Expenses:

As a general rule, no Government servant is entitled to be provided with means of conveyance by or at the expense of Government or to draw as T.A. the actual cost or part of actual cost of travelling, except as otherwise provided in the T.A. Rules.

Q.4. EXPLANATORY INSTRUCTIONS FOR FILLING UP THE LEAVE ACCOUNT FORM:

The leave account will be maintained for all civil servants of the Federal Government who were in service on the 1st July, 1978 including those who were on leave on that date and have not opted to retain the existing leave rules and others, who enter service on or after 1st July, 1978.

The leave account shall commence with an opening entry "Due on 1st July, 1978" or in the case of a civil servant, who was on leave on 1st July, 1978 with effect from the date of his return from leave. For the purpose of computing the leave at credit, the service upto 30th June, 1978 will be taken into account. The leave due in terms of leave on full pay in days will be noted in Column No. 21.

(i) In calculating the leave earned on full pay at the rate of 4 days for every calendar month the duty period of 15 days or less in a calendar month shall be ignored and those of more than 15 days shall be treated as a full calendar month for the purpose. If a civil servant proceeds on leave during a calendar month and returns from it during another calendar month and the period of duty in either month is more than 15 days, the leave to be credited for both the incomplete months will be restricted to that admissible for one full calendar month only. There shall be no maximum limit on accumulation of this leave.

(ii) The provision in (i) above will not apply to a vacation department. In its case, a civil servant may earn leave on full pay (a) when he avails himself of full vacation in a calendar year? at the rate of one day for every calendar month duty rendered (b) when during any year he is prevented from availing himself of the full vacation? as for a civil servant in a non-vacation department for that year, and (c) when he avails himself of only a part of the vacation? as in (a) above plus such proportion of thirty days as the number of days of vacation not taken bears to the full vacation.

(a) Leave on full pay may be converted into leave on half pay at the option of the civil servant; the debit to the leave account will be at the rate of one day of the former for every two days of the latter, fraction of one half counting as one full day's leave on full pay. The request for such conversion shall be specified by the civil servant in his application for the grant of leave.

(b) There shall be no limit on the grant of leave on half pay so long as it is available by conversion in the leave account.

L. P. R. on full pay will be noted in column No. 10 while that on half pay in columns No. 13 and 14. Leave not due may be granted on full pay to be offset against leave to be earned in future for a maximum period of 365 days in the entire period of service, subject to the condition that during the first five years of service it shall not exceed 90 days in all.

Such leave may be converted into leave on half pay. It shall be granted only when there are reasonable chances of the civil servant resuming duty.

The grant of Special Leave, Maternity Leave, Disability Leave, Extra ordinary Leave, payment of leave pay for refused L. P. R. upto a maximum of 180 days, lump sum payment equal to full pay upto 180 days out of leave at credit made to the family of a Government servant, whose death occurs while in service. Seaman sick leave, Department leave. Study leave, Hospital leave and Quarantine leave shall be noted in column No. 22. Maternity leave other than three times in entire service shall, however, be debited to the relevant column of the leave account.

When a Government servant applies for leave columns 2 to 7 shall be filled in showing the period of duty upto the date preceding that on which a Government servant intends to go on leave. The full calendar months to be noted in column 5 shall be worked out on the lines indicated in para 7.190 above.

When a Government servant returns from leave columns 8 to 23 shall be filled in according to the nature of leave. If leave not due is availed off the minus balance to be shown in column No. 21 should be written in red ink.

Q.5. (Para 9.7 Page-224 DDO Handbook)

9.7 Condonation of interruption and deficiencies.

(i) Upon such conditions as it may think fit in each case to impose, the authority competent to fill the appointment held by a Government servant at the time condonation is applied for, where he to vacate that appointment, may condone all interruptions in his service, provided such interruption is not due to any fault or wilful act of the Government servant, like unauthorised absence, resignation or removal from service. This power, however, cannot be exercised to condone breaks in temporary and officiating service specifically excluded from the category of qualifying service under Article 371-A C. S. Rs. Interruptions due to removal on account of reduction and retrenchment of a post should be deemed to have been condoned. [Art 422 C. S. Rs read with Finance Division O.M No. F. 5(1) Reg (6)/77 dated 24-2-1977].

(ii) A deficiency of a period not exceeding six months in the qualifying service of a Government servant shall be deemed to have been condoned automatically. The authority competent to sanction pension may condone a deficiency of more than six months but less than a year, subject to the following conditions:

(a) the Government servant has died while in service or has retired under circumstances beyond his control, such as on invalidation or abolition of his post, and would have completed another year of qualifying service; if he had not died or retired.

(b) the service rendered by him had been meritorious,

(iii) A deficiency of full one year or more cannot be condoned.

(iv) These provisions will not apply to Government Servants who have rendered less than five years continuous service.

[Finance Division O.M. No.OB-2/12/63-lmp (I) dated 18-8-1966 and F1 (7) Reg. (12)/80 dated 2-4-1984].

Q.6. (Para 7, Civil Servant Act 1973)

Confirmation.-

- (1) A person appointed on probation shall, on satisfactory completion of his probation, be eligible for confirmation in a service or, as the case may be, a post as may be prescribed.
- (2) A civil servant promoted to a post on regular basis shall be eligible for confirmation after rendering satisfactory service for the period prescribed for confirmation therein.
- (3) There shall be no confirmation against any temporary post.
- (4) A civil servant who, during the period of his service, was eligible to be confirmed in any service or against any post retires from service before being confirmed shall not, merely by reason of such retirement, be refused confirmation in such service or post or any benefits accruing there from.
- (5) Confirmation of a civil servant in a service or post shall take effect from the date of occurrence of permanent vacancy in that service or post or from the date of continuous officiation, in such service or post, whichever is later.
