



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

CGA | Treasury

Summer Exam-2025

MODEL SOLUTIONS – DISCLAIMER

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Q.1. To
(a) The Chief Secretary,
Government of Punjab,
Lahore.

SUBJECT: REPRESENTATION FOR IGNORING FOR PROMOTION FROM BS-18 TO BS-19

R/Sir,
I the under signed GH working as Dy Secretary BS-18 Local Government, Punjab, Lahore. During the DPC Meeting held on 15.3.2025, I was not considered for promotion to Adl Secretary BS-19 despite standing on Seniority at No. 5 and all the ACR/PERs were very good and excellent neither any departmental proceedings against me.
I put forward my request to you to kindly examine my dossier again and consider me for promotion to Adl. Secretary BS-19.

Yours Obediently
(GH)
Dy Secretary
Local Government Department

Q.1. He has to wait for 60 days period for any action by the S&GAD Department on his appeal.
(b) In case of no response or refusal by the S&GAD Department, he has to file appeal in Punjab Services Tribunal for obtaining justice.

Q.2. Pay on 15.10.2024	Rs. 69,010/-
(a) Promotion Fixation in BS-18 Stage	Rs. 69,660/-
Premature Increment Rs. 4,260/-	Rs. 73,920/-

Q.2. Pay on 15.10.2024	Rs. 69,010/-
(b) Annual Increment on 1.12.2024	Rs. 72,430/-
Pay Fixation in BS-18 on 2.12.2024	Rs. 72,430/-
Promotion Fixation in BS-18 Stage	Rs. 73,920/-
Premature Increment Rs. 4,260/-	Rs. 78,180/-

Total Marks

Q.3.	Date	Station	Time	Date	Station	Time
	12.4.2025	Lahore	4.0 pm	12.4.2025	Islamabad	9.0 pm

Stay at Islamabad 12.4.2025 to 14.4.2025 = 3 days

Date	Station	Time	Date	Station	Time
15.4.2025	Islamabad	4.0 pm	15.4.2025	Islamabad	9.0 pm

03 DA Special Rate Rs. 4,920/- *3	= Rs. 14,760/-
Hotel charges per entitlement 14,760 *3	= Rs. 44,280
50% Differential in excess hotel charges = 10,120/- p/day *3	= Rs. 30,360/-
Half DA for journey on Ordinary Rate	= Rs. 1,860/-
Total	= Rs. 91,260/-

Q.4. 5. Initiation of proceedings.-

(1) If on the basis of its own knowledge or information placed before it, the competent authority is of the opinion that there are sufficient grounds for initiating proceedings against an employee under this Act, it shall either-

- a) Proceed itself against the accused by issuing a show cause notice under section 7 and, for reasons to be recorded in writing, dispense with the enquiry: Provided that no opportunity of showing cause or personal hearing shall be given where-
 - I. the competent authority is satisfied that in the interest of security of Pakistan or any part thereof, it is not expedient to give such an opportunity; or
 - II. an employee has entered into plea bargain under any law for the time being in force or has been convicted of the charges of corruption which have led to a sentence of fine or imprisonment; or
 - III. an employee is involved in subversive activities; or it is not reasonably practicable to give such an opportunity to the accused; or
 - b) get an inquiry conducted into the charge or charges against the accused, by appointing an inquiry officer or an inquiry committee, as the case may be, under section 10: Provided that the competent authority shall dispense with the inquiry where-
 - I. an employee has been convicted of any offence other than corruption by a court of law under any law for the time being in force; or
 - II. an employee is or has been absent from duty without prior approval of leave: Provided further that the competent authority may dispense with the inquiry where it is in possession of sufficient documentary evidence against the accused or, for reasons to be recorded in writing, he is satisfied that there is no need to hold an inquiry.
- (2) The orders of inquiry or the show cause notice, as the case may be, shall be signed by the competent authority; provided that where the Chief Minister is competent authority, the same shall be signed by such officer as may be authorized by him in this behalf.

Suspension.- An employee against whom action is proposed to be initiated under section 5 may be placed under suspension for a period of ninety days, if in the opinion of the competent authority,

suspension is necessary or expedient, and if the period of suspension is not extended for a further period of ninety days within thirty days of the expiry of initial period of suspension, the employee shall be deemed to be reinstated:

Q.5.	Date of joining	1.4.2016
	Date of Death	15.4.2025
	Total Service	9 years 15 days = 9 years
	Last Pay	75,850/-

$$9 * 75,850/- = \text{Rs. } 682,650/-$$

Q.6.	Date	Subscription	W/drawal	Refunds	Closing Balance
	30.6.2023				900,000
	1.7.2023	4000			904,000
	1.8.2023	4000			908,000
	31.8.2023		200,000		708,000
	1.9.2023	4000		10000	722,000
	1.10.2023	4000		10000	736,000
	1.11.2023	4000		10000	750,000
	1.12.2023	4000		10000	764,000
	1.1.2024	4000		10000	778,000
	1.2.2024	4000		10000	792,000
	1.3.2024	4000		10000	806,000
	1.4.2024	4000		10000	820,000
	1.5.2024	4000		10000	834,000
	1.6.2024	4000		10000	848,000
			Prog. Total of year		11,270,000
	Formula for Int. Calculation				11,270,000/12*15.5%
	Progressive				
	total of				
	year/12*Int.				
	Rate				
				Interest	145571
	Closing Bal on 30.6.2024				993,571

Q.7. PUC is an application submitted by Mr. J Assistant Professor, Government College Multan for grant of one year Ex- Pakistan Study Leave at USA.
He is pursuing his higher studies at his own. He has also submitted the LAC issued by AG Punjab, which shows 480 Earned leave in his Leave Account.
It is recommended for approval of 120 days LFP w.e.f 1.4.2025 to 29.7.2025 and 245 days Extra-ordinary leave.

Sd
Section Officer-1
