



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Civil Service Rules and
Allied Rules**

(Theory)

CGA | Treasury

Summer Exam-2025

MODEL SOLUTIONS – DISCLAIMER

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Q.1. Unless in any case it be otherwise distinctly provided the whole time of a Government servant is at the disposal of the Government, and he may be employed in any manner required by proper authority, without claim for additional remuneration, whether the services required of him are such as would ordinarily be remunerated from general revenues, from a local fund or from the revenues of a Pakistan State.

- a** (a) Two or more Government servants cannot be appointed substantively to the same permanent post at the same time.
- (b) A Government servant cannot be appointed substantively except as a temporary-measure, to two or more permanent posts at the same time.
- (c) A Government servant cannot be appointed substantively to a post on which another Government servant holds a lien.

Q.1. **Lien** means the title of a Government servant to hold substantively, either immediately or on the termination of a period or periods of absence, a permanent post, including a tenure post, to which he has been appointed substantively.

Q.2. Leave Admissibility Certificate (LAC) is issued by the DAO or AG offices which maintains his Leave Account.

In which, it is certified that the number of Earned Leaves available. It is most used for obtaining Ex- Pakistan Leave. The competent Authority, which sanctions the Ex-Pakistan Leave or LFP gets information through the LAC.

Q.3. Overstay in Service of Superannuated Officials

1. Department's letter No. SORI (S&GAD) 10-8/83 dated 17th June, 1984 on the above subject and Section 12 of the Punjab Civil Servants Act, 1974 provides that a civil servant shall retire from service on such date after he has completed 10 years of service qualifying for pension or other retirement benefits as the competent authority may, in the public interest, directs and if no such direction is given by the competent authority then on completion of sixtieth year of his age.
2. Section 13 of the act provides that a civil servant shall not be re-employed unless such re-employment is necessary in the public interest and is made, except where the appointing authority is Governor, with the prior approval of the authority next above the appointing authority, in order to regulate exercise of discretion, in this behalf, by the authorities competent to approve re-employment, instructions have been issued vide this department's letter No. SORI(S&GAD) 10-1/71, dated 15.11.1974, that all proposals regarding re-employment shall be processed through the Selection Board/Advisory Board for re-employment and final orders of the Chief Minister shall be obtained by this department irrespective of grade/status of the post against which re-employment is to be made. As per instructions contained in this department's letter No. SORI(S&GAD) 10.01.1971, dated 06.10.1980, such proposals should be referred to this department at least six weeks before the date of retirement of the civil servant if it is proposed to retain him in service.
3. Instances have come to the notice of the Government that retired officers/officials continue/or are allowed to continue to perform their official duties beyond superannuation despite the above mentioned statutory provisions. It is, therefore, clarified that a retired official can neither hold a post nor legally perform duties thereof unless re-employed by a formal order with the approval of the competent authority i.e. Chief Minister.

4. It may be ensured that no retired officer/official shall be allowed to perform his/her official duties after the date of his/her retirement and the immediate supervisory officer will be held responsible for any violation in this respect. It should be ensured by the respective authorities that the officer/officials, on their retirement, must invariably relinquish or hand over the charge, as the case may be, and no request or proposal for re-employment, not yet finally approved by the competent authority and formally notified, will be an excuse to delay relinquishing or handing over the charge of the post held by such officers/officials.
5. These instructions may kindly be brought to the notice of all concerned for strict compliance.

Q.4. Solution: Ref: R-15 Punjab Auxiliary Rules (Appointmnt & Service Conditions)

Substituted vide Notification No. SOR-III-1-14/75 dated 28.07.1987. (Previous version of the rule is available at page 24).

****Rule 14-A, omitted vide Notification No. SOR-III(S&GAD) 1-25/2002 dated 02.11.2007.**

Rule 15 substituted vide Notification No. SOR-III(S&GAD)1-25/2002 dated 13.05.2011.
(Previous version of the rule is available at page 24).

Deputation.

- (1) A person in the service of an autonomous or semi-autonomous organization or Federal Government, or other Provinces, or Gilgit-Baltistan, or Azad Jammu & Kashmir, who possesses minimum educational qualification, experience or comparable length of service prescribed for the post, shall be eligible for appointment, on deputation, to the said post for a period not exceeding three years at a time, on such terms and conditions as the Government, in consultation with the lending Government or organization, may determine.
- (2) Subject to any other rule or order of the Government, a civil servant, who fulfills the conditions and is considered suitable, may be sent on deputation, for a period not exceeding three years, to an autonomous or semi-autonomous organization or Federal Government, or other Provinces, or Gilgit-Baltistan or Azad
- (3) Jammu & Kashmir, on such terms and conditions, as the appointing authority, in consultation with the borrowing Government or organization, may determine.
- (4) The borrowing Government or organization shall make pension contribution in respect of a civil servant for the period he remains on deputation.
- (5) A civil servant on deputation shall be treated to have been repatriated on the completion of the period of deputation, initial or extended, and such a civil servant shall immediately report back for duty to his parent department, and any delay on his part shall be construed as 'willful absence from duty'. (5) A civil servant who fulfills the conditions and is considered suitable may, on the recommendations of the Special Selection Board for Deputation Abroad, be sent on deputation abroad.
- (6) The maximum period of deputation abroad of a civil servant shall ordinarily be three years but it may, on the request of the civil servant or his employer and in sole discretion of the Government, be extended up to two years.
- (7) A civil servant on deputation with an international organization at an office of the organization in Pakistan shall be deemed to be on deputation abroad for the purposes of sub-rule (6).

Q.5. Recall from Leave

All orders recalling a Government servant to duty before the expiry of his leave, should invariably state whether the return to duty is optional or compulsory. If the return is optional, the Government servant is entitled to no concession. If it is compulsory, he is entitled- If the leave from which he is recalled is out of Pakistan to receive a free passage to Pakistan, and provided that, he has not completed half the period of his leave by the date of leaving for Pakistan on recall or three months, whichever period is shorter to receive a refund of the cost of his passage from Pakistan; to count the time spent on the voyage; to Pakistan as duty for purposes of calculating leave; and to receive

leave salary during the voyage to Pakistan, and for the period from the date of landing in Pakistan to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it had he not been recalled; but returned in the ordinary course on the termination of his leave and for the later period travelling allowance under the Punjab Travelling Allowance Rules. If the leave from which he is recalled is in Pakistan, to be treated as on duty from the date on which he starts for the station to which he is ordered, and to draw travelling allowance under the Punjab Travelling Allowance Rules for the journey, but to draw until he joins his post leave salary only.

NOTE :-Orders recalling a Government servant on leave out of Pakistan should in all cases be communicated to him through the High Commissioner/Ambassador for Pakistan

Q.6. Provident Fund

a

- (1) Before the expiry of the third month of every financial year, the Accounts Officer or other officer required to maintain provident fund accounts shall furnish to every civil servant subscribing to a provident fund the account of which he is required to maintain a statement under his hand showing the subscriptions to, including the interest accruing thereon, if any, and withdrawals or advances from his provident fund during the preceding financial year.
- (2) Where any subscription made by a civil servant to his provident fund has not been shown or credited in the account by the Accounts Officer or other officer required to maintain such account, such subscription shall be credited to the account of the civil servant on the basis of such evidence as may be prescribed.

Q.6. Right of appeal or representation

b

- (1) Where a right to prefer an appeal or apply for review in respect of any order relating to the terms and conditions of his service is allowed to a civil servant by any rules applicable to him, such appeal or application shall, except as may otherwise be prescribed, be made within sixty days of the communication to him of such order.
- (2) Where no provision for appeal or review exists in the rules in respect of any order, a civil servant aggrieved by any such order may, except where such order is made by the Governor, within sixty days of the communication to him of such order, make a representation against it to the authority next above the authority which made the order:
Provided that no representation shall lie on matters relating to the determination of fitness of a person to hold a particular post or to be promoted to a higher post

Q.7. PROFORMA PROMOTION

No. SOR.II-2-52/73

Dated the 16th October 1973

GRANT OF PROFORMA PROMOTION

When an official was given promotion from an assumed date, benefit of service was given for fixation of pay while arrears of pay were allowed only for the period during which he actually performed the duties of the higher post. Some officials who were given war service benefit including proforma promotion to higher posts claimed arrears of pay for the entire period through a writ petition in the High Court which was granted. Appeal filed by Government against the decision of the High Court has been dismissed by the Supreme Court. The ruling of the Court is that if an official is wrongfully prevented from performing the duties of the higher posts, he must be given arrears of salary. When an official is notionally promoted from an earlier date, there is an implied admission that he was improperly deprived of his promotion on the due date. The claims for arrears of salary should, therefore, be accepted in such cases.

Proforma promotion is generally granted in the typical cases mentioned below:

- (i)** The seniority of two officials is in dispute. The senior official is promoted on due date but subsequently the junior official establishes his claim of seniority by obtaining a favourable decision from Government or the Civil Services Appellate Tribunal
- (ii)** The official is under suspension or facing a departmental inquiry on serious charges and, therefore, his promotion is deferred. Eventually he is exonerated of the charges and he has to be given proforma promotion from the date on which he would otherwise have been promoted.
- (iii)** An official is considered unfit for promotion because of adverse remarks in his Character Roll. Subsequently, he succeeds in getting the remarks expunged and claims proforma promotion; and
- (iv)** In very rare cases an official might be ignored for promotion due to clerical error or plain negligence

Q.8. The seniority inter se of persons appointed to posts in the same grade in a functional unit shall be determined:

- a)** In the case of persons appointed by initial recruitment, in accordance with the order of merit, assigned by the selection authority;
- b)** Provided that the persons, selected for appointment to the grade in an earlier selection shall rank senior to the persons selected in a later selection;
- c)** Provided further that for the purpose of determination of inter se seniority of persons selected through the Combined Competitive Examination, marks obtained by the persons in the Combined Competitive Examination, evaluation marks obtained by the persons in training and marks obtained in the final passing out examination conducted by the Commission shall have weightage as may be prescribed.
- d)** In the case of persons appointed otherwise, with reference to the dates of their continuous appointment in the grade; provided that if the date of continuous appointment in the case of two or more persons appointed to the grade is the same, the older if not junior to the younger in the next below grade, shall rank senior to the younger person.

Explanation I– If a person junior in a lower grade is promoted to a higher grade on ad hoc basis, in the public interest, even though continuing later permanently in the higher grade, it would not adversely affect the interest of his seniors in the fixation of his seniority in the higher grade.

Explanation II– If a person junior in a lower grade is promoted to higher grade by superseding his senior and subsequently the latter is also promoted, the promoted first shall rank senior to the one promoted subsequently.

Explanation III– Subject to the provisions of rule 14 of these rules, a junior appointed to a higher grade shall be deemed to have superseded his senior only if both the junior and the senior were considered for the higher grade and the junior was appointed in preference to the senior.

The seniority of the persons appointed by initial recruitment to the grade vis-à-vis those appointed otherwise shall be determined with reference to the date of continuous appointment to the grade; provided that if two dates are the same, the person appointed otherwise shall rank senior to the person appointed by initial recruitment; provided further that inter se seniority of person belonging to the same category will not be altered.

Explanation– In case a group of persons is selected for initial appointment at one time, the earliest date on which any one out of the group joined the service will be deemed to be the date of appointment of all persons in the group. Similarly in case a group of persons is appointed otherwise at one time in the same office order the earliest date on which any one out of the group joined the service will be deemed to be the date of appointment of all persons in the group. And the persons in each group will be placed with reference to the continuous date of appointment as a group in order of their inter se seniority.

3. Notwithstanding the provisions of this rule, the seniority lists already prepared in accordance with the rules applicable immediately before the commencement of these rules shall be construed as seniority lists for the respective new grades in respect of persons already in service and amendments therein shall continue to be made in accordance with those rules to settle inter se seniority disputes among them.
