Pakistan Institute
of Public Finance Accountants

Model Solutions

Service Rules (Application)

AGP | CGA | PRAD| Public Sectors

Summer Exam-2025

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Q.1.

		Rs.
TA on own car on 01.012025 @ 15	425x15	6,375
Daily for stay 01.01.2025 to 03.012025 @ Rs.4,920	-	14,760
Hotel charges subject to 3 DAs per night	4,920x3x3	44,280
50% of actual charges beyond 3 DAs per night	20,000 - 14,760 = 5,240/2 = 2,620 x 3	7,860
Transit back to Lahore on 04.01.2025	425x15	6,375
Total	-	79,650

Q.2. According to Revised Leave Rules 1980, Leave is earned on full pay by a Govt. Servant working in non-vacation and vacation departments as under:

<u>NON VACATION DEPTS</u>

Leave is earned at the rate of four days for every calendar month of the period of duty rendered and credited to the leave account as a leave on full pay, duty period of 15 days or less in a calendar month being ignored and those of more than 15 days being treated as a full calendar month for this purpose. If the employee 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 full calendar month only.

<u>VACATION DEPTS</u>

A civil servant belonging to a vacation department will 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 of duty rendered, (b) when during any year he is prevented from availing himself of the full vacation, he will earn leave as for a civil servant in a non-vacation department for that year. (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.

Q.3. According to GPF Rules, 10.19(v)(f),

(i) When an advance from GPF is applied to repay a loan taken from financial institution, the sanctioning authority should satisfy itself of the amount of loan taken from a financial institution and the balance payable.

(ii) The amount of advance shall not, in any case exceed the balance payable by the subscriber.

(iii) The subscriber shall, within two weeks from the date of drawal of the advance to repay the loan taken from financial institution, produce satisfactory evidence to the authority to show that the advance has been utilised for the purpose for which it was drawn failing which the entire amount will be refundable in lump sum.

Q.4. According to rule 9 of Government Servants (Efficiency & Discipline) Rules 1973, when a Government servant, to whom these rules apply, is serving under a Provincial government or in a department, outside the department or service to which he belongs, or in a statutory organization, corporate body, or local authority, and the borrowing authority wants to initiate disciplinary proceedings against such government servant under these rules, the borrowing authority shall forward to the concerned lending authority a report with supporting documents on the basis of which disciplinary proceedings are proposed, and if considered necessary, it may with the approval of the lending authority place him under suspension or send him on forced leave. On receipt of report from the borrowing authority, the lending authority shall take action as prescribed by these rules.

Q.5. (i) According to rule-8 of GPF Rues, the subscriber shall not make nomination other than the member of his family. As per rule-1 (c), sister and brother are not treated as family members. So nomination is invalid.

Q.5. (ii) His requested is not justified as per rule-11 (2) of GPF Rules according to which rate of subscription after promotion/reversion shall take effect from 1st June next

Q.5. (iii) Action is not justified. As per section 12 (3) of BF Act-1969, default in payment of subscription for any reason shall not affect his right or the right of his family to receive grant which shall be paid after deduction of unpaid subscription

Q.5. (iv) According to Rule -5 (I) (iv) of Government Servants (E&D) Rules-1973 if the authorised officer, on a receipt of inquiry report consider to impose major penalty, he shall forward the case to the authority recommending any of the major penalty. As the compulsory retirement is a major penalty, this will be imposed by the authority instead of authorised officer

Q.5. (v) According to Rule -6(1) of Govt. Servants (Confirmation) Rules-1973, the lien of govt. employee who is reverted to lower post under E&D Rules-1973 shall be terminated against the previous post and shall acquire lien against the lower post. No confirmation is required for the lower post.

Q.6.

Pay in BS-11 on 01.12.2016	Rs.32,710+1480 = 34,190
Promotion in BS-15 on 01.05.2017	
Next above	Rs.34,790
Pre mature	Rs. 1,120
	Rs.35,910
Scale revision pay on 01.07.2017	Rs.42,720
Annual increment 01.12.2017	Rs. 1,330
	Rs.44,050
Annual increment 01.12.2018	Rs. 1,330
	Rs.45,380
Annual increment 01.12.2019	Nil being on EOL
Annual increment 01.12.2020	Rs. 1,330
	Rs.46,710
Annual increment 01.12.2021	Rs. 1,330
	Rs.48,040
Scale Revision pay in BS-15 on 01.07.2022	Rs.71,440
Annual increment 01.12.2022	Rs. 1,980
	Rs.73,420
Annual increment 01.12.2023	Rs. 1,980
	Rs.75,400
Promotion to BS-16 on 01.06.2024	
Next above in BS-16	Rs.75,530
Premature in BS-16	Rs. 2,260
Pay in BS-16 0n 01.06.2024	Rs.77,790
Pay on 01.12.2024	Rs.77,790

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