



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

Service Rules (Application)
AGP | CGA | PRAD | Public Sectors

Winter Exam-2023

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Winter Exam-2023
Solutions – Service Rules (Application)

Q.1.

(a) Journey	
- Karachi B/stand by car 25 x 15	375
- By public transport 150 x 3.75 x 3	1,687
- Hyderabad residence by car 20 x 15	300
(b) Transfer grant one month pay	120,310
(c) Luggage 4,500 x 195 x 0.03	26,325
Total	148,997

Total Marks 10

Q.2.

	Rs.
Pay in B-18 on 01.12.2019	95,750+PP 22,960
Promoted in B-19 on 31.05.2020 (Next above)	120,210
Add Pre-mature increment as PP	3,050
Annual increment on 01.12.2020	120,210+PP 6,100
Annual increment on 01.12.2021	120,210+PP 9,150
Revision of Scale on 01.07.2022	178,440+PP 13,590
Emoluments (notional increment)	178,440+PP 18,120
Gross Pension (196,560 x 70%)	137,592
Commutation (48,157.2 x 12 x 12.3719)	7,149,552.75
Net Pension	89,435
Increases 15% + 7.5% + 15%	37,713
Add medical allowance @ 20%	17,887
Increases on medical allowance @ 25%	4,472
Monthly Pension	149,507

Total Marks 10

Q.3. Section 11-A of Civil Servants Act, 1973

Notwithstanding anything contained in this Act. The rules, agreement, contract or the terms and conditions of service, a civil servant who is rendered surplus as a result of reorganization or abolition of a Division, department, office or abolition of a post in pursuance of any Government decision may be appointed in a post, carrying basic pay scale equal to the post held by him before such appointment, if he possesses the qualifications and fulfils other conditions applicable to that post:

- Provided that where no equivalent post is available he may be offered a lower post in such manner, and subject to such conditions, as may be prescribed and where such civil servant is appointed to a lower post the pay being drawn by him in the higher post immediately preceding his appointment to a lower post shall remain protected.]

Total Marks 10

Q.4. Para 8.69 SR-49 DDO Hand Book

Except as specified in Para 8.71, daily allowance at full rate will be admissible for the entire period of continuous halt on temporary duty.

Total Marks 10



Winter Exam-2023
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Q.5.

	Rs.
Pay on 01.12.2018 (BS-16)	55,390
Annual increment 01.12.2019	1,520
	56,910
Pay on 01.06.2020 in BS-16	56,910
Pay on 01.06.2020 in BS-15	56,020+890 PP
Pay on 01.12.2020 in BS-15	56,020+1330 PP
Pay on 01.12.2021 in BS-15	56,020+2660 PP
As per Rule 3 (3) of APT Rules-1973	

Total Marks 15

Q.6. Rule 15-A of GPF Rules

A temporary advance may be granted to a subscriber from the amount standing to his credit in the Fund at the discretion of the appropriate authority specified in the Sixth Schedule, subject to the following conditions:

No advance shall be granted unless the sanctioning authority is satisfied that the applicant's pecuniary circumstances justify it, and that it will be expended on the following object or objects and not otherwise:-

- To pay expenses incurred in connection with the prolonged illness of the applicant's or *[the applicant's spouse] any person actually dependent on him;
- To pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent on him;
- To pay obligatory expenses on a scale appropriate to the applicant's status in connection with funerals, or ceremonies which by his religion it is incumbent on him to perform **[or in connection with his marriage or the marriage of any member of his family] ***[or of a female relative who is actually dependent on him;].

Provided that an advance for the purchase of a motor car, motor cycle or bicycle may be granted, subject to the terms and conditions laid down in paragraphs 254 to 263-A of the General Financial Rules, Volume I, to a subscriber whose deposits in the Fund carry no interest and who does not take any advance for that purpose from Government.

Total Marks 10

- Q.5.**
- (a) This will be treated as duty under Rule-5(1) (3) of Civil Servants (Efficiency and Discipline) Rules 2020. 05
 - (b) Govt. liability is restricted to one child subject to prior approval of the head of the department provided he has no legitimate or step child as per explanation under SR-2 in TA Rules. 05
 - (c) According to Rule-25 of leave Rule-1980, LPR shall not be combined with any other leave. 05
 - (d) He is entitled to life grant as per Rule-13 (1) (3) of Benevolent Fund Rules-1972. This condition is applicable to those who retired prior to 04.09.1988. 05

Total Marks 20
