



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

**Civil Service Rules and  
Allied Rules  
(Theory & Application)  
CGA | Treasury  
Winter Exam-2023**

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## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Theory)

**Q.1.** For the purposes of assessment of standard rent of a residence provided to a Government Servant "emoluments" means:-

**a**

- i. Pay,
- ii. Payments from general revenues and fees, if such payments or fees are received in the shape of a fixed addition to monthly pay and allowances as part of the authorized remuneration of a post;
- iii. Compensatory allowances, other than travelling allowance and uniform allowance paid to nurses in hospitals, whether drawn from the general revenues or from a local fund;
- iv. Exchange Compensation Allowance;
- iv. Pension, other than a pension drawn under the provisions of these rules or compensation received under the Workmen's Compensation Act, 1923, as subsequently amended;
- v. In the case of a Government servant under suspension and in receipt of a subsistence grant the amount of the subsistence grant, provided that if such Government servant is subsequently allowed to draw pay for the period of suspension the difference between the rent recovered on the basis of the subsistence grant and the rent due on the basis of the emoluments ultimately drawn shall be recovered from him. It does not include allowances attached to the Quaid-i-Azam's Police Medal and the Pakistan Police Medal.

**Total Marks 16**

**Q.2.** The following rules have been prescribed in respect of the drawing of traveling allowance by civil servants who accompany the Governor of Punjab:- **05**

- i. If the civil servants travel in the Governor's Special Train the traveling allowance which they would ordinarily draw shall be reduced by the amount of the fare which, but for such free passage, they would have paid.  
No refund to the Governor's Tour Fund is necessary, as no extra expenditure is incurred out of the grant on this account.
- ii. If the civil servants travel in an ordinary train, they should purchase their own tickets and draw the ordinary traveling allowance.

No recoveries are necessary in this case unless their fares are in the first instance advanced from the Tour Fund, in which case the accounts of the Fund should be adjusted by the Military Secretary.

- iii. In all cases where full traveling allowance is claimed by the civil servants, it should be certified on the bill that the journey was performed by an ordinary train, or in an extra carriage attached to the Governor's Special Train. On the authority of such a certificate and on the understanding that the account of the Governor's Tour Fund will (if necessary) be adjusted by the Military Secretary, the traveling allowance charged by the civil servants will be passed in full.

**Total Marks 16**



## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Theory)

**Q.3.** According to the rule provisions, following are the conditions for grant of refundable General Provident Fund advance to a subscriber from the amount standing at his credit in his G.P. Fund Account:-

- a) To pay expenses incurred in connection with the prolonged illness of the applicant, the applicant's spouse or any person actually dependent upon him.
- b) To pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent upon him.
- c) 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 upon him to perform or in connection with his marriage or the marriage of any member of his family or a female relative actually dependent upon him;
- d) The amount should not exceed three months pay or half the amount at the credit of the subscriber in the fund, whichever is less; and
- e) To purchase motor car/motor cycle/bicycle by a subscriber, whose deposits carry no interest and who does not take any advance from the Government for the purpose.
- f) In Punjab Government the GPF subscribers are allowed to draw 12 months pay or 50% balance whichever is less as Car Advance and four (4) months pay as Motor Cycle Advance.
- h) An advance for the construction of a house for occupation by the subscriber himself or for the purpose of completely reconstructing or for extending / renovating a house owned by him or by his wife and children or by any of them may be granted.

**Total Marks 16**

**Q.4.** A Civil Servant shall retire from service:-

- (i) on such date after he has completed ten years of service qualifying for pension or other retirement benefits as the competent authority may, in public interest, direct and
- (ii) if no direction is given under clause (1) then on the completion of the sixth year of his age,

Provided that no order under clause (1) shall be made in respect of a civil servant unless the competent authority has informed him in writing of the grounds on which it is proposed to make the order and has given him an opportunity of showing cause against him.

A retired civil servant shall not be re-employed under the Government unless such re-employment is necessary in the public interest and is made, except where the appointing authority is the Governor, with the prior approval of the authority next above the appointing authority.

Subject to the provisions of sub-section (1) of Section 3 of the Ex-Government Servants (Employment with the Foreign Governments) (Prohibition) Act, 1966, a civil servant may, during leave preparatory to retirement, or after retirement from Government service, seek any private employment:

Provided that, where employment is sought by a civil servant while on leave preparatory to retirement, he shall obtain the prior approval of the prescribed authority.

**Total Marks 16**



## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Theory)

- Q.5.** A permanent monthly traveling allowance may be granted by a competent authority to any civil servant whose duties require him to travel extensively. Such an allowance is granted in lieu of all other forms of traveling allowance for journeys within the civil Servant's sphere of duty and is drawn all the year round, whether the civil servant is absent from his headquarters or not.

**a**

A permanent traveling allowance may be sanctioned on condition that a particular conveyance is maintained or without the imposition of any such condition.

- Q.5. Admissibility of permanent traveling allowance:-**

**b**

In case a permanent traveling allowance is sanctioned subject to the condition that a conveyance is maintained, it may be drawn only for the period for which it is certified by the civil servant concerned that a conveyance was in fact maintained by him. Such allowance may be drawn during leave or joining time at full rates, if the conveyance in question is an animal or an animal driven vehicle, and at half rates, in case of any other conveyance:

1. Provided that the post held by the civil servant immediately prior to the leave or joining time carried the allowance.
2. Provided further that the conveyance is actually maintained by the civil servant during the leave or joining time, as the case may be.

**Total Marks 16**

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## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Application)

**Q.1.** A retiring pension is granted to a Government servant, who not being eligible for superannuation pension: -

- i. Opts to retire after 25 years qualifying service or such less time as may for any special class of Government servant be prescribed; or
  - i-a. is compulsorily retired, by the competent authority, after 20 years qualifying service;
- ii. is compulsorily retired from service by the authority competent to remove him from service on grounds of inefficiency, misconduct or corruption or

Subject to the provisions of the Essential Services Maintenance Act, all Government servants shall have the right to retire on a retiring pension after completing 25 years qualifying service; provided that a Government servant, who intends to retire before attaining the age of superannuation, shall, at least three months before the date on which he intends to retire, submit a written intimation to the authority which appointed him, indicating the date on which he intends to retire. Such an intimation, once submitted, shall be final; provided that if a Government servant withdraws his application for voluntary retirement, or modifies the date of such retirement, before its acceptance by the competent authority, the application or the date of retirement shall be deemed to have been withdrawn or modified, as the case may be. Such right given shall not be available to a Government servant against whom departmental or judicial proceedings are pending. A Government servant can ask for retirement only after completion of 25 years qualifying service. A Government servant proceeding on retiring pension shall, unless he has been retired under the Efficiency and Discipline Rules, has the right to avail of such leave preparatory to retirement as may be admissible to him. However, the LPR shall not be allowed to him until he has completed 25 years service qualifying for pension. If a Government servant proceeds on LPR before actually completing 25 years of qualifying service, he may be deemed to have proceeded on retirement with effect from the date he completes 25 years of qualifying service, and the leave enjoyed by him before completing 25 years of service may be treated as leave of the kind due to him.

**Total Marks 16**

**Q.2.** When the suspension of Government servant is held to have been unjustifiable or not wholly justifiable; or Where a Government Servant who was dismissed or removed from service, is reinstated, the revising or appellate authority may grant to him for the period of his absence from duty:

- a. If he is honourably acquitted, the full pay to which he would have been entitled if he had not be dismissed or removed and by an order to be separately recorded any allowances of which he was in receipt prior to his dismissal or removal; or
- b. If otherwise, such proportion of such pay and allowances as the revising or appellate authority may prescribe. In a case falling under clause (a) the period of absence from duty will be treated as a period spent on duty. In a case falling under clause (b) it will not be treated as period spent on duty unless the revising or appellate authority so directs.

This rule is absolute and unconditional and so the question of lien does not arise in the case of Government Servant who is dismissed from service and reinstated on appeal when the period of unemployment between (he date of dismissal and reinstatement) is declared by the appellate authority as duty.

The Post vacated by a dismissed Government Servant may be filled substantively subject to the condition that the arrangements thus made will be reverse if the dismissed Government Servant is reinstated on appeal.



## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Application)

The term 'revising authority' as used in this rule includes an authority revising its own orders.

**Total Marks 16**

**Q.3.** A mileage allowance is an allowance calculated on the distance traveled, which is given to meet the cost of a particular journey, and is governed by the following principles:- **08**

- a**
- for the purpose of calculating mileage allowance, a journey between two places shall be deemed to have been performed by the shortest of two or more practicable routes or by the cheapest of such routes as may be equally short.
  - the shortest route is that by which the traveler can most speedily reach his destination by the ordinary modes of traveling. In case of doubt, a competent authority may decide which shall be regarded as the shortest of two or more routes.
  - if a civil servant travels by a route, which is not the shortest, but is cheaper than the shortest, his mileage allowance should be calculated on the route actually used.

**Q.3.** The following are the authorized modes of travel:- **08**

- b**
- Rail;
  - Sea or river steamer;
  - Road:
    - Car;
    - Taxi;
    - Passenger bus;
    - Motor cycle;
    - Cycle or on foot;
    - On animal back or in an animal driven carriage;
  - Air.

**Total Marks 16**

**Q.4.**

Month	Opening Balance.	Monthly Subscription	Advance drawn	Refund of Advance	Progressive Total
July, 2019	8,50,500/-	Rs.5,360/-		Rs.10,000/-	8,65,860
Aug,2019	8,65,860	Rs.5,360/-		Rs.10,000/-	8,81,220
Sep,2019	8,81,220	Rs.5,360/-		Rs.10,000/-	8,96,580
Oct,2019	8,96,580	Rs.5,360/-		Rs.10,000/-	9,11,940
Nov,2019	9,11,940	Rs.5,360/-		Rs.10,000/-	9,27,300
Dec,2019	9,27,300	Rs.5,360/-		Nil	9,32,660
Jan,2020	9,32,660	Rs.5,360/-	6,93,264/-	Rs.11,554/40/-	2,56,310/40
Feb,2020	2,56,310/40	Rs.5,360/-		Rs.11,554/40/-	2,73,224/80
Mar,2020	2,73,224/80	Rs.5,360/-		Rs.11,554/40/-	2,90,139/20
Apr,2020	2,90,139/20	Rs.5,360/-		Rs.11,554/40/-	3,07,053/60
May,2020	3,07,053/60	Rs.5,360/-		Rs.11,554/40/-	3,23,968/-
Jun,2020	3,23,968/-	Rs.5,360/-		Rs.11,554/40/-	3,40,882/40
		Rs.64,320/-	Rs.6,93,264/-	Rs.1,19,326/40	63,25,918/40

Opening Balance. **Rs.8,50,500/-**

Monthly Subscription. **Rs.64,320/-**

Advance drawn. **Rs.6,93,264/-**

Total refund during 2019-20. **Rs.1,19,326/40**

Interest for 2019-20 @ 12%. **Rs.63,259/- (63,25,918/40 x 12 /1200=Rs.63,259/-)**



## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Application)

Closing Balance.

Rs.4,04,141/40

(Say;- Rs.404,141/-)

Total Marks 16





## Winter Exam-2023

### Solutions – Civil Service Rules and Allied Rules (Application)

Q.5.	➤ Taxi Charges to be given to the officer from Islamabad Residence to Bus Stand.(15 K.M. X 10).	Rs.150/-
	➤ Taxi Charges for the officer's children from Islamabad Residence to Railway Station.(15 K.M. X 10).	Rs.150/-
	➤ Fare of Bus from Islamabad to Lahore.(400 km x Rs.5/-)	Rs.2,000/-
	➤ Train fare (AC. Sleeper) from Rawalpindi to Lahore. (four eligible children) (1000x04)	Rs.4,000/-
	➤ Transfer Grant. (One month basic pay)	Rs.77,400/-
	➤ Luggage charges from Islamabad to Lahore. (400 k.m. x 4500 x 0.02)	Rs.36,000/-
	➤ Taxi Charges from Lahore Railway Station Residence. (20 K.M. X 10).	Rs.200/-
	➤ Taxi Charges for the officer's children from Islamabad Residence to Railway Station.(20 K.M. X 10).	Rs.200/-
	TOTAL.	<b><u>Rs.1,21,100/-</u></b>

**Total Marks 16**

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