



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Pay, Pension & TA Rules
(Application)**

PMAD

Summer Exam-2024

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Pay, Pension & TA Rules (Application)

Q.1. Ref: Rule-7 Annexure Pay & Allowances Vol-1

Pay as Major Rs. 115,820/-
Reversion as Captain; 114,870/-

Q.2. Ref: Rule-41 Chapter-I Pay & Allow Vol-1

Initial Pay Rs. 118,800/-
HRA if Residence not allotted
Adhoc increases

Q.3 Rule- 1 Part-C Appendix-1 Pay & Allowances Vol-1
Rule -129 (f) Chapter-VI Leave Emoluments Pay 7 allowances Vol-1

during Study Leave of Army Officers. The same rates of pay as are admissible during furlough based on temporary rank. In addition study allowance will be admissible at the rates and under the conditions laid down in Rules 7 and 8 of Appendix I to ALR.

Pay from 2.7.2022 to 1.7.2023 = Rs. 955,080/- (9 Ante-dated Pay).

Pay from 2.7.23 to 1.7.24 = Nil (will be decided by the competent authority on successful completion of FRCS degree.

Q.4.

a

Date of Birth	5.3.1964
Date of appointment in Civil	1.6.1989
Date of leaving Civil Service	30.5.1999
Date of appointment in Army	31.5.1999
Date of Retirement	5.3.2024
Total Service	34 years 9 months 5 days
Service in Civil Govt.	10 years
Service in army	24 years 9 months 5 days
Last Pay	Rs. 164,720/-

164720

164720*30*7/300

115304 Gross Pension

17,118,355 100% Pension Valuation

40356.4 35% to be commuted

5991424.142 Commutation

74947.6 Monthly pension + Medical Allowance

Q.4. 5,706,118 10 years service proportionate share receivable from Provincial

b



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Q.5. Chapter-1 Rule 7

- a** (i) Less Premature increment
(ii) Fix in Captain scale

Q.5. (i) Fix stage in higher scale

- b** (ii) Premature increment

Q.6. Rule- 70 (c) chapter-3 Military Pension Rules vol-1

- a** He has 13 year service therefore, entitled for full amount of his gratuity.

Q.6. Rs. 53,220 *13= Rs. 691,860/- Payable gratuity to him.

b

Q.7.

Name		Maj. Gen R			
1.3.24	Quetta	9.0 am	1.3.2024	Islamabad	10.30 am

Stayed at Islamabad 1.3.24 to 6.3.24

6.3.24	Islamabad	4.0 pm	Quetta	6.3.245.30 pm
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DA 5.50 days @ Rs. 6,000/- per day	=Rs.33,000
Hotel Charges 5 days @ Rs. 18000/- p/day	=Rs.90,000
Difference of ½ in /hotel charges @ Rs. 11,000 p/day	= Rs.55,000
Air Fare	=Rs.50,000
Total	=Rs.228,000

Q.8. Ref. Rule -41 Passage Regulations.

41. *Lien on Conveyance.* Individual entitled to free conveyance to their homes in Pakistan on discharge or retirement under these regulations may retain a lien on such free conveyance for three months (from the date of retirement), which may be extended in special cases to six months under the sanction of a Corps/Division/Log Area Commander/COMKAR/COMPAK/COMLOG or the competent authority.

Therefore, nothing will be recovered
