



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

PMAD

Summer Exam-2024

MODEL SOLUTIONS – DISCLAIMER

INTRODUCTION

The Model Solutions are provided to students for clear understanding of relevant subject and it helps them to prepare for their examinations in organized way.

These Model Solutions are prepared only for the guidance of students that how they should attempt the questions. The solutions are not meant for assessment criteria in the same pattern mentioned in the Model Solution. The purpose of Model Solution is only to guide the students in their future studies for appearing in examination.

The students should use these Model Solutions as a study aid. These have been prepared by the professionals on the basis of the International Standards and laws applicable at the relevant time. These solutions will not be updated with changes in laws or Standards, subsequently. The laws, standards and syllabus of the relevant time would be applicable. PIPFA is not supposed to respond to individual queries from students or any other person regarding the Model Solutions.

DISCLAIMER

The Model Solutions have been developed by the professionals, based on standards, laws, rules, regulations, theories and practices as applicable on the date of that particular examination. No subsequent change will be applicable on the past papers solutions.

Further, PIPFA is not liable in any way for an answer being solved in some other way or otherwise of the Model Solution nor would it carry out any correspondence in this regard.

PIPFA does not take responsibility for any deviation of views, opinion or solution suggested by any other person or faculty or stake holders. PIPFA assumes no responsibility for the errors or omissions in the suggested answers. Errors or omissions, if noticed, should be brought to the notice of the Executive Director for information.

If you are not the intended recipient, you are hereby notified that any dissemination, copying, distributing, commenting or printing of these solutions is strictly prohibited.



Summer Exam-2024

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.

b

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



Summer Exam-2024

Pay, Pension & TA Rules (Application)

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
--------	-----------	--------	--------	---------------

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
