



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

Summer Exam-2024

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Pay, Pension & TA Rules (Application) AGP

Q.1. Rule 68 Chapter Pay & Allowances Vol-II

a 40% of pay Rs. 33,404/- flying Allowance per month

Q.1. Flying Allowance 31.10.23 to 29.11.2023 Rs.. 42,416/- per month.

b From my 30.11.23 to 25.02.24 will be ceased, but can be restored with the orders of COAS/VOASC

Q.2.

Date of Birth	3.01.1993
Date of Apptt.	15.6.2012
Date of Retirement	15.11.2023
Last Pay	46,610/-
Age at Retirement	30 years 10 months 12 days
Service period	11 years 5 months

$46610 \times 11 \times 7 / 300 =$

Gross Pension = Rs. 11963

Commutation= Rs. 1,612,702/-

Monthly Pension= Rs. 7,776/- plus timely increases and Medical Allowance.

Q.3.

Details	
1. AO= 2	DA Rate= Ord= Rs. 3000/- Spl Rate= 3840/
2. Sr Auditors = 06	Ord =1680/- Spl Rate=2160
3. N.Q =05	Ord= 936/- Spl Rate= 1,320/

12.3.24 Lahore= 12.0 Pm 12.3.24 Rawalpindi 4.30 pm

Stay at 12.3.24 to 25.3.24 = 14 days

25.3.2024 Rawalpindi 6.0 pm Lahore 25.3.2024 10.30 pm

AO- BS-18	$3840 \times 14 \text{ day} = 53,760$	2 No. 107,520
SrAr BS-16	$2160 \times 14 = 30,240$	06 No. 181,440
NQ- BS-05	$1,320 \times 14 = 18,480/-$	05 No. 92,400
	Total	Rs. 381,360
Advance Deduction	$13 \times 20,000/ = 260,000/-$	Rs. 121,360/-

Note= Recovery of Rs. 15,20/- will be made from each N.Q and payable to others

Q.4. Ref: Rule-48 Pension Regulations

48. **Pension of a Widow Who Dies Before Establishing Her Claim.** If the claim of a widow to a pension fails, through her own neglect or omission, to be established before her death, the amount of pension to which she would have been entitled, if living, shall not be allowed to her representatives.



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Q.5. Formula 33.3% of mean of scale

		77,355	
		140,695	
		218,050	
		109,025	
	33.30%	36,305.33	p/month
01.04.20	30.06.22	27	months
		980243.8	
		113740	
		207160	
		320900	
	mean	160450	
	33.3%	53429.85	p/month
1.7.2022	31.3.23	9	months
		480,869	
		980244	
		480869	
Total	Amount	1,461,113	



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Q.1. Ref; R-69-78 passage Rules

69. Following general principles will govern the grant of passage allowance:-

a. The passage allowance should not exceed the net cost to Government of passage by the most economical route in the class and grade of accommodation admissible. In the case of children not carried free, passage allowance will be admissible at half or quarter or any other rates according to the charges made by the shipping company.

b. Payment will only be made on production of evidence that passage has been booked and paid for.

70. In cases where passage allowance is granted, the CMA in whose audit area the port of embarkation is situated, shall determine the amount admissible with reference to the principle enunciated in Rule 69 'a' above and in communication with the sea Transport Officer concerned.

71. Passage allowance issued to individuals not entitled to free messing will be subject to deductions on account of messing.

72. When passage allowance is drawn all baggage expenses must be defrayed therefrom.

73. Passage Allowance when Journey is Made by Air Route. When circumstances necessitate the provisions of sea passage for individuals entitled to conveyance at the public expense and when such individuals wish to travel by air, whether in combination with land and/or sea passage or by through air route, the grant of passage allowance will be admissible subject to the provisions of Rules 68 to 72.

74. When passage allowance is drawn, all expenses upto the final destination must be defrayed therefrom.

75. Refund of Passage Allowance in respect of overland journeys between an intermediate port and a country overseas. An individual entitled to conveyance by sea between Pakistan and a country overseas who proceeds overland via an intermediate port at his own expense, is entitled to receive a refund of the difference in cost to Government or the fares between the port in Pakistan and the port of destination and the port in Pakistan and an intermediate port.

76. Claims submitted in Pakistan will be disposed of by the respective Controller of Accounts, of the area in which the port of disembarkation or embarkation is situated.

77. All claims must be supported by evidence to show that the individual was entitled to conveyance and actually disembarked or embarked at an intermediate port as the case may be.

Q.2. When an officer is appointed, he has to undergo various departmental trainings. Duration of training ranges between six months to two years. During that period, the officer is called probationer officer.

Q.2. Its duration depends upon the tenure of training period, which ranges from six to two years. On completion of period, the probationer has to qualify the final passing out examination. On passing out of examination, the probation period terminates and officer is confirmed in service

Q.2. The condition of termination of probation period is the successful period of training and passing out of final passing out examination.

Q.2. Basic pay of scale is admissible during the probation period



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Q.2. Para-65 Diving Allowance (DIP allowance) Pay & Allowances Vol-2
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65. The allowance will be admissible on prescribed rates rank wise, when an officer is actually employed on diving or when diving for practice

Q.3. Ref: Rule-68 Pension regulations Vol.I

68. Classification of Pension of Personnel Below Commissioned Ranks

a. Retiring Pension. Retiring pension or gratuity will be a service pension or gratuity granted to a person discharged on or after completion of an engagement or any approved extension of engagement. Pension will be admissible on completion of not less than fifteen years of qualifying service. Gratuity will be admissible for qualifying service of less than fifteen years. Where the period of engagement including any extension is more than fifteen years, this pension will also be admissible if the individual is discharged from service before completion of engagement, provided he has to his credit not less than fifteen years qualifying service for pension.

b. Invalid Pension. Invalid pension or gratuity will be a service pension or gratuity granted to a person invalidated out of service. Pension will be granted for a period of qualifying service of ten or more years. Gratuity will be admissible for lesser period of service.

c. Superannuation Pension. Superannuation pension or gratuity will be a service pension or gratuity to an individual discharged on reaching the age limit. Pension will be granted for a qualifying service of ten or more years; gratuity will be admissible for lesser period of service.

d. Compensatory Pension. Compensatory pension or gratuity will be service pension or gratuity granted to a person who before completion of his engagement is:-

(1) Discharged or transferred to reserve:-

(a) On account of disbandment of a unit.

(b) On account of reduction or re-organization of establishment.

(c) On becoming unsuitable for retention owing to a change of class composition, provided that the individual cannot be absorbed in another unit/trade; or

(d) In any other circumstances approved by the President.

(2) Discharged:-

(a) On failure to qualify at a sufficiently high standard in an educational or service examination or test; or

(b) Compulsorily at a time when medically categorised as category B or C, not being able to fulfill their operational commitments.
