



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

PMAD

Summer Exam-2024

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Pay, Pension & TA Rules (Theory)

Q.1. Ref. R-98 Chapter-III Pay & Allowances Vol1-2014
Structure of Pay and Allowances

8. An individual subject to PAA will forfeit his pay and allowances for every day (as defined in PAA Section 65) of:-

- a. Desertion or absence without leave.
- b. Imprisonment/Detention awarded by a court-martial or by an officer exercising authority under PAA Section 23 and PAA Rules 16 and 17.

Note:- In case the sentence of imprisonment/detention or punishment is suspended, the soldier will be entitled to draw full pay and allowances from the date of such suspension.

2. Custody or suspension from duty on a charge for an offence of which he is after-wards convicted by a criminal court or court-martial or on a charge of absence without leave for which he is afterwards awarded imprisonment, detention or field punishment by an officer exercising authority under PAA Section 23.
1. Sickness in hospital, certified by a medical officer attending on him to have been caused by an offence under the PAA committed by him.
3. The period between recovery from the enemy and dismissal from the service in the case of a recovered prisoner of war in respect of whom a Court of Inquiry convened under PAA Rule 157 has recommended and the convening officer has decided that the provisions of this sub-rule shall be applied.

Q.2. Ref: 80 Pension Regulations Vol-1

80. Men Invalided on Account of Malingering or Indulgence in Drugs or Drink.

An individual, eligible for pension or gratuity, invalided in consequence of malingering or of any disorder (including insanity), resulting from indulgence in drugs or drink shall be ineligible for pension irrespective of length of service but shall be dealt with as follows: -

- a. If he has rendered sufficient qualifying service to earn a pension, he may, at the discretion of the competent authority, be granted the whole or part of the maximum gratuity laid down for his class.



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b. If he has rendered sufficient qualifying service to earn a gratuity only, he may, at the discretion of the competent authority, be granted the whole or part of the gratuity normally admissible according to length of qualifying service.

Q.3. Chapter-1 TA Handbook

a **SUBSTITUTION OF MILEAGE FOR D.A.**

A competent authority may, by general or special order and on such conditions as he thinks fit to impose, permit any individual or class of individuals to draw mileage allowance instead of Daily allowance for the whole period of absence from his permanent station if he considers that the nature of the individuals duty is such that daily allowance is not sufficient to cover his travelling expenses.

Authority: - Rule 334 PR-1980

Subject to any condition which a competent authority may, by general or special order, impose an individual who is included in any of the first three grades in Rule 260-262 (P R 1980) may exchange his daily allowance for mileage allowance for any day on which:-

a) He travels by railway or

b) He travels more than 32.187 KM by road, provided that if a continuous journey extends over more than one day, the exchange must be made for all such days and not for a part of them only.

Authority: Rule 335 PR-1980

Q.3. Ref; R-63 passage Rules

b 63. *Port of Embarkation for Passengers.* An individual for whom a passage is provided will embark at the nearest port to his station but permission to embark at another port may be granted, provided that the individual concerned pays the extra cost of conveyance thereto.

Therefore, no financial effect on Government for change of port of embarkation.

Q.4. Ref. R-17 Pay & Allowances Vol1-2014

a

7. The pay of the higher rank to which an officer is erroneously promoted will be discontinued from the date on which the orders rescinding promotion reach the headquarters of the unit if he is present at duty, otherwise from the date of the order.



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Q.4. Ref. R-66- 3(c) Chapter-III Pay& Allowances Vol1-2014

b On Reversion/Remustering:-

- (1) The pay of an individual reverted to a lower rank or remustered into a lower trade for inefficiency or misconduct or on returning from ERE to regimental duty will, if he had previously held the lower rank/trade under RTSPC-63, be fixed in the scale applicable to the lower rank/trade at a stage which would have been reached had he not been promoted/remustered to a higher rank/trade. If the rank/trade to which an individual is reverted/remustered had not been held on 30th June 2011, pay will be fixed firstly on 1st July 2011, in the manner laid down in sub-rule a above with reference to the emoluments that would have been under RTSPC-63 in the lower rank/trade had further increment allowed thereafter as if the entire service from 1st July 2008 to the date

of reversion/remustering
in that rank/trade.

An individual reverted to a lower rank or remustered into a lower trade on re-organization or otherwise through no fault of his will continue to receive pay in the higher scale which he was in receipt of immediately before such reversion or remustering until such time as his pay in the lower scale becomes more favourable.

Note:- Protection under sub-rule c (2) will be applicable to individuals reverted from substantive/substantive temporary rank only and will be available to personnel who are reverted/remustered to lower rank/trade on returning from ERE to regimental duty.

Q.5. Ref. R-52 Pay& Allowances Vol1-2014

52. Ante-date for Professional Experience Gained in Non-military Hospital/Institutions. If an officer, who, after completion of her basic training (i.e., a div nursing training) and registration as a registered A Div nurse, has rendered approved whole-time paid service in recognized hospital/private nursing institution or has undertaken recognized post basic training/course such as

Midwifery/Sister Tutor/Operation Theatre/Administration, will be eligible for an ante-date equal to $1/3^{\text{rd}}$ of her total service/post basic training/course period upto a maximum of 3 years to count for increment of pay promotion and seniority. The DMS (IS) will be the competent authority to recognize a civil hospital, a registered private nursing institution and post-basic training/course for the aforesaid purpose.



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Q.6. Ref-108 Pay & Allowances Vol II-2014

Rewards for Pakistan Gallantry Awards

108. Officers recipients of following Pakistan gallantry awards will be eligible for cash rewards or land grant in lieu thereof as laid down in annex G to these regulations:-

- (a) Nishan-i-Haider
- (b) Nishan-i-Shujaat
- (c) Hilal-i-Juraat
- (d) Hilal-i-Shujaat
- (e) Sitara-i-Jurraat
- (f) Sitara-i-Shujaat
- (g) Sitara-i-Basalat
- (h) Tamgha-i-Juraat
- (i) Tamgha-i-Shujaat
- (j) Tamgha-i-Basalat

Q.7. Ref: 68 (d) Pension Regulations Vol-1

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.
- (c) Compensatory pension will be granted on completion of qualifying service of ten years or more; compensatory gratuity will be admissible for lesser period of service

Q.8. 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.



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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.
