



**Pakistan Institute  
of Public Finance Accountants**

# **Model Solutions**

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

# **AGP**

**Summer Exam-2025**

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**Q.1.** An officer permitted to retire voluntarily but not in anticipation of any disciplinary action against him, will be allowed pension as follows:

|                                                                  |                                                  |
|------------------------------------------------------------------|--------------------------------------------------|
| For qualifying service of 5 years or more but less than 10 years | Three-fourth of the gratuity due under rule 22a  |
| For qualifying service of 10 years or more.                      | Three-fourth of the pension due under rule 22 b. |

Special additional pension at three-fourth of the prescribed rates under rule 24 will be admissible only on reaching the prescribed limits of twenty-one years. However, for so long as paid acting/temporary ranks are permitted, the limit will be twelve years qualifying commission service.

**Notice of Release/Retirement.**

A minimum notice of three months will be given to a permanent regular officer before his services are dispensed with on account of reasons given in rule 29a. A gratuity not exceeding his emoluments for the period by which the notice actually given to him falls short of three months, may be paid to him in addition to retiring pension/gratuity. If such an officer is permanently re-employed, within three months from the date of notice, he should refund the gratuity drawn by him except that proportion of it which the interval of non-employment bears to the whole period of which gratuity was drawn.

**Q.2.** Rule-5 to 22 - Passage Regulations.

Provision of Conveyance on Warrant. Conveyance is to be provided by warrant for all movements to and from field service/ operational/concessional areas except as given in Rule 579.

6. Blank

7. Conveyance will be provided by warrant for movements of soldiers, midwives of Military Hospitals, non-combatants (enrolled) and families of all these categories. For reservists see Rules 27 -28.

8. Soldiers and Non-combatants (Enrolled) who have proceeded home on leave at Government expense and are in possession of return journey warrant, when required to join the unit at a station other than that from which they proceeded home will travel on warrant. Units when forwarding the new warrants to the individuals will instruct them to bring their return journey warrants which will be cancelled accordingly. The despatching officer at his discretion may authorise return journey by road and allow cost against Government, subject to the conditions laid down in Rule 534.

9. Soldiers, while proceeding on permanent transfer, or temporary duty or any other duty as defined in these regulations or returning therefrom, who are granted casual leave or authorised to break journey enroute, may be given (when they are moving single or in small parties not involving the use of a full railway compartment), two warrants: one to the station on the main direct route nearest their home and the other from that station to the station to which they are proceeding.

10. The Reservists, when returning to place of employment after completion of periodical training and availing of leave enroute, may be issued two warrants, viz: one to the station on the main direct route nearest to their homes provided the home falls between the place of employment and the place of training and other from that station to their place of employment from where they proceeded for training.

11. All moves of officer cadets will be carried out on warrant except where TA is specifically authorised.
12. All movements of bodies of troops will be carried out on warrants. For exceptions see Rule 23 (a).
13. An individual who in ordinary circumstances travels on warrant under Rule 12 but who travels independently in advance of, or subsequent to the move of bodies of troops, will travel on warrant. In case of movements of units in relief, heavy baggage of individuals who move in advance of, or subsequent to the move of the unit will be conveyed along with that of their units.
14. Officers, who on medical grounds, cannot accompany their units by route march may also be allowed free conveyance as provided for in Rule 13.
15. For movements of officers to and from seaport/airport, see rules 467 to 469.
16. Warrant will be provided for movements of individuals other than officers and civilians (when conveyance is authorised) from one Military Hospital to another or to a Military Hospital from a station where there is no Military Hospital or when returning therefrom.
17. Movements on duty of civilians employed on nerrick rates of pay against airmen vacancies will be carried out on warrant.
18. Movements of stable incharge, mates and syces of RV&FC (Remount Wing) when detailed for duty under proper authority will be carried out on warrant.
19. Warrants will be provided for movements of individuals detailed as attendants on patients except Nursing Officers who shall be granted travelling allowance on the temporary duty scale.
20. Warrants will be provided to individuals detailed to escort/ collect/deliver Government stores.
21. Movements of civilian MT drivers travelling at Government expense under Rule 666 will be carried out on warrant.
22. Blank.
- 22A. Mujahid personnel will be entitled to free conveyance by rail on warrant and by road:-
  - a) When travelling on duty.
  - b) On sick transfer from one hospital to another.
  - c) For specialised treatment or when referred to a specialist for advice.
  - d) On recall from leave.
  - e) On discharge/dismissal/deactivation from service from the place of duty to permanent home address.

**Q.3. Rule-3 & 4 Pension Regulations Vol-I**

**3. Condonation of Deficiency/Interruption in Service/Rank**

**a. Officers**

- (1) A deficiency in service upto or less than six months shall be deemed to have been condoned automatically.
- (2) A deficiency of more than six months but less than one year in service may be condoned by OIC CORO on behalf of the COAS, if the following conditions are satisfied:

(a) The officer dies while in service or retires in circumstances beyond his control such as invalidation or compulsorily retired, services being no longer required, retirement being not due to any fault of the officer and but for such an eventuality he would have completed another year of qualifying service; and

(b) The service rendered by the officer was satisfactory.

(3) Deficiency of one full year or more shall not be condoned.

(4) The Government may, subject to such condition it may think fit to impose, condone interruption in the service of an officer.

(5) The COAS, may, subject to such condition which he may think fit to impose, condone a deficiency upto three months in rank.

**b. Personnel Below Commissioned Rank**

(1) A deficiency of six months or less in the qualifying service shall be deemed to have been condoned automatically.

(2) A deficiency of more than six months but less than one year may be condoned by the Centre Commandant, if the following conditions are satisfied: -

(a) The person dies while in service or retires in circumstances beyond his control, such as on invalidation or services being no longer required due to no fault of the individual and but for such an eventuality he would have completed another year of qualifying service; and

(b) The service rendered by the person was satisfactory.

(3) Interruption in service upto three months may be condoned by Centre Commandant and beyond three months by the Government.

(4) A deficiency of one full year or more shall not be condoned.

(5) The Centre Commandant may, subject to such conditions which he may think fit to impose, condone a deficiency of upto three months in rank. The deficiency so condoned will also accrue additional pension in that rank.

**4. Full Rate of Pension or Gratuity not Invariably Admissible.** The full rate of pension or gratuity admissible under these regulations shall not be granted unless the service rendered has been satisfactory. If the service has not been satisfactory a competent authority may withhold the pension or gratuity or make such reduction in the amount as it thinks proper.

**Q.4. Rule-36 Passage Regulations Vol-I**

**a Extra Travelling Expenses**

A General, air or staff officer permitted for his own convenience to perform his duties away from his permanent duty station, must himself defray all extra travelling expenditure caused thereby.

**Q.4.** Ref: Rule-129-130 Passage Regulations Vol-I

**b Reduce Fare Certificate**

129. PAFT-1709 Rly 50% Concession Form. Military personnel traveling under these rules and entitled to ACC or AC Lower Class accommodation when travelling on duty at public expense otherwise than on warrant, on railway, will be provided with PAFT-1709 Rly 50% Concession Form. The form entitles them to travel ACC or **AC** Lower Class according to their cat, on payment of half ACC and half AC Lower Class fares respectively.

130. PAFT-1709 Rly 50% Concession Form. Officers including honorary commissioned officers, officers of AFNS and midwives of military hospital when travelling at their own expense are allowed to travel by ACC and AC Lower class respectively on payment of half fares, on production of PAFT-1709.

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## Pay, Pension & TA Rules (Application)

**Q.1.** Pay on 15.01.2025 Rs. 67,890/-

**a**

Fixation in Higher Scale stage = Rs. 71,810/-

Premature increment Rs. 3,920 = Rs. 75,730/-

**Q.1.** Basic Pay Rs. 75,730/-

**b**

25% Hill Allowance = Rs. 18,933/-

**Q.2.** Rule-49 – b (3) Pension Reg. Vol-I

|               |                                    |
|---------------|------------------------------------|
| Age on Death  | 32 years 02 months                 |
| Total Service | 6 years 09 months 03 days= 7 years |
| Last Pay      | 107,30/-                           |

Gratuity Calculation =  $107,30 \times 7 = \text{Rs. } 749,210$

1. Gratuity payable to 18 years' son
2. 16 years' child **Rs. 400/-** p/ month (please check rate)
3. 12 years child Rs.300/- per month

**Q.3.** Rs. 30,000 instalments per month

|          |        |                   |
|----------|--------|-------------------|
| 20.08.24 |        | 2,500,000         |
| 01.09.24 | 30,000 | 2,470,000         |
| 01.10.24 | 30,000 | 2,440,000         |
| 01.11.24 | 30,000 | 2,410,000         |
| 01.12.24 | 30,000 | 2,380,000         |
| 01.01.25 | 30,000 | 2,350,000         |
| 01.02.25 | 30,000 | 2,320,000         |
| 01.03.25 | 30,000 | 2,290,000         |
| 01.04.25 | 30,000 | 2,260,000         |
| 01.05.25 | 30,000 | 2,230,000         |
| 01.06.25 | 30,000 | 2,200,000         |
|          |        | <b>25,850,000</b> |
| Interest | 13%    | 280,042           |
| 01.07.25 |        | <b>2,480,042</b>  |

**Q.4.** Officers who are posted at this group, with hard and special tasks are entitled 30% of their pay as SSG Allowance.

**a**

**Q.4.** Pay = Rs. 139,690

**b**

30% SSG Allowance = Rs. 41,907

**Q.5.**

|            |         |          |          |        |           |
|------------|---------|----------|----------|--------|-----------|
| 20.03.2025 | 9.00 am | PanoAkil | 20.03.25 | 5.0 pm | Hyderabad |
|------------|---------|----------|----------|--------|-----------|

Stay from 20.03.2025 to 24.03.2025 = 5 days

|            |         |           |          |        |          |
|------------|---------|-----------|----------|--------|----------|
| 25.03.2025 | 9.00 am | Hyderabad | 20.03.25 | 5.0 pm | PanoAkil |
|------------|---------|-----------|----------|--------|----------|

1. Bus Fare Rs. 3.75 p/km \* 450= 1,688/- p/ JCO \* 5= 8,440 (PanoAkil- Hyderabad)
2. 2 Half DA Ordinary on 20.03.2025 = 1,680/2= 840 for 5 JCOs= 4,200/-
3. 5 DA Special Rate Rs. 2,160 \* 5 = Rs. 10,800/- for 5 JCOs = Rs. 54,000/-
4. Half DA Ordinary on 20.03.2025 = 1,680/2= 840 for 5 JCOs= 4,200/- (Hyderabad - PanoAkil)
5. Bus Fare Rs. 3.75 p/km \*450= 1,688/- p/ JCO \*5 = 8,440 (PanoAkil- Hyderabad)

**Total= Rs. 79,280/-**

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