Pakistan Institute
of Public Finance Accountants

Model Solutions

Pay, Pension & TA Rules (Application)

PMAD

Summer Exam-2025

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.

Q.1. a

30.06.2023	**Subscription**		**Advance**	**Repayment**	1,150,000
01.07.2023	4,500				1,154,500
01.08.2023	4,500				1,159,000
01.09.2023	4,500				1,163,500
01.10.2023	4,500				1,168,000
15.10. 2023	**Advance**		300,000		868,000
01.11.2023	4,500			10,000	882,500
01.12.2023	4,500			10,000	897,000
01.01.2024	4,500			10,000	911,500
01.02.2024	4,500			10,000	926,000
01.03.2024	4,500			10,000	940,500
01.04.2024	4,500			10,000	955,000
01.05.2024	4,500			10,000	969,500
01.06.2024	4,500			10,000	984,000
30.06.2024	**Interest Formula**	Progressive Bal./12*Interest Rate		183,442	183,442
				Total	**1,167,442**

Q.2. a It is a sort of special pay usually prevalent in Navy and army for divers/swimmers, who are experts in diving in sea or rivers

Q.2. b

1.	2 Captains	181-240 ft	Rs.0.50 p/minute	0.50 *15 =7.5 * 02 Capt= Rs.15/0
2.	JCOs	120-180 ft	0.40 p/ minute	0.40 *10= Rs.4/- * 5 Cos = Rs. 20/-

Q.3 a Good service pay is admissible to an NCO as specified in Rule 82. To be eligible for the first increment of GS pay he must have completed three years' service as defined in Rules 82 and 83, must satisfy the commanding officer as to his zeal and efficiency and must not have incurred more than one red ink entry in his conduct sheet during the two years preceding the claim.

To be eligible for advancement to a further increment of GS pay, he must satisfy the commanding officer as to his zeal and efficiency and be clear of red ink entry for one year preceding the claim. Advancement to a further increment can only be claimed after the lapse of one year from the date of the grant of the previous increment.

Q.3 b

Pay on 1.12.2022	Rs. 33,600/-
Pay on 1.12.23	Rs. 35,390/-
Pay on 1.12.24	Rs. 37,160/-
Pay on 1.7.2025	Rs. 31,760/-
Plus GS Pay	Rs. 20/- **(New Rate will be inseted later on)**

Q.4.

6.3.2025	Lahore	10.0 am	6.3.2025	Rawalpindi	3.0 pm

Stayed at Rawalpindi 6th March to 9th March, 2025 = 4 days

10.3.2025	Rawalpindi	1.30 pm	10.3.2025	Rawalpindi	6.30 pm

04 DA days' Special rate Rs. 4,920	19,680
Half DA journey on 10.03.2025	1,860
Hotel Charge equal 03 DA p/night (4,920*3= 14,760 *4 night)	59,040
Difference of Hotel Charges above the entitlement (25,000 – 14,760 = 10,240 =50% = 5,120 *4 =20,480)	20,480
Total	**101,060**

Q.5. a

Date of Joining	01.07.1998
Date of Retirement	01.02.2025
Total Service	27 years 07 months
Less 02 months EOL	27 years 05 months
Training is fully paid	
Leave Earned	1,316 days
Less Leave availed	120 days
Earned Leave available in account	1,196 days

Q.5. b **Maximum of 365 days Earned Leave is payable**

Rs. 149,760 * 12 = Rs. 1,797,120 are payable.

Q.6. Ref: Cabinet Div. Notification No.8/10/2013/-E-2(PT) dated; 4.12.2015.

1. Rs. 5,000,000/- Cash Compensation:
2. Free education of all the children up to higher education, with expenses of Tuition Fee, Books and related material, living allowances
3. Employment of widow or one daughter BS-01 to BS-15 on regular basis
4. Marriage grant on marriage of one daughter Rs. 8,000,000/-
5. Special lump sum grant from Benevolent Fund Rs. 400,000/-
6. Monthly Benevolent Grant Rs. 14,800/-
7. 100% family pension payment
8. Payment of assistance package of PM of 2015
9. Retention of Government for 05 years or till the age of superannuation, whichever is earlier. (Amended this rule on 03.08.2023)
10. Free Health facilities
11. Waiver of remaining balance of House Purchase Advance

Q.7.

Date of birth	15.07.1985
Date of Appointment	15.03.2003
Date of Retirement	15.03.2025
Total Service	21 years
Age at Retirement	39 years 8 months 2 days= 40 years-
Last pay	201,970/-

201,970*21*7/300
Gross Pension - 98,965/-
Capitalized value of pension= 98,965 * 24.6406 * 12 = **Rs. 29,262,684/-**

Q.8.

Date	Station	Time	Date	Station	Time
10.2.2025	Multan	6.0 PM	11.2.2025	Rawalpindi	10.0 am

Stayed at Rawalpindi 11.02.25 to 19.02.2025= 8 days

Date	Station	Time	Date	Station	Time
19.2.2025	Rawalpindi	6.0 PM	20.2.2025	Multan	10.0 am

- Millage Allowance
  (Mul-R/Pindi) = 700 km * Rs. 3.75 = Rs. 2625 * 9 persons= Rs. 23,625

- DA for Journey Ordinary Rate Multan- Rawalpindi =
  AO = Rs. 3,000
  Sr Auditor = Rs.1,680*6 = Rs. 100,80

- N.Q = 7,44 *2 N.Q = Rs. 1,488

- DA of Accounts Officer = 8 days*Rs. 3,840 p/day = 30,720

- DA of Senior Auditors = 8 days *2160 = 17,280 *6 Auditors = 103,680

- DA of N.Qasids = 8 days *1200 = 9,600*2 N.Q= 29,200

- Millage Allowance (R/Pindi-Mul) = 700 km * Rs. 3.75 = Rs. 2625 * 9 persons= Rs. 23,625

- DA for Journey Ordinary Rate = (R/Pindi-Mul
  AO=Rs. 3,000
  Sr Auditor= Rs.1,680*6 = Rs. 10,080

- N.Q = 7,44 *2 N.Q = Rs. 1,488

- Total Claim AO= 2,625/+3,000+30,720 +2,625/+3,000 = 41,970

- 06 Sr Auditors= 15,750 +10,080 103,680+15,750+10,080 = 155,340
- 02 N.Q = 5,250+ 1,48829,200 +5,250+1,488 = 42,676
- Total Joint Claim= Rs. 239,986

- Less TA Adv. = Rs. 10,000

- **Net Claim Rs. 229,986**

****