Pakistan Institute
of Public Finance Accountants

Model Solutions

Pay, Pension and TA Rules (Application) PMAD

Winter Exam-2023

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Q.4.

DEPARTING STATION	DATE	TIME	ARRIVAL STATION	DATE	TIME
LAHORE	07.03.2023	03 PM	RAWALPINDI	07.03.2023	8.0 PM

Stayed at Rawalpindi 7th march to 09.03.2023.

Rawalpindi	10.3.2023	03 PM	Lahore	10.03.2023	8.0 PM

Actual Expenses.
1. DA 07.03.2023 to 10.03.2023   04 Days   Rs.4920/-day = 19,680/-
2. Mileage allowance (Lahore to Rawalpindi 375 km+375 on return)
750 ks *Rs.15/- p.km   =11,250/-
3. Hotel charges   (=03 Nights Rs.10000*3=30,000)   = 30,000

Total   Rs.   60,930/-

Total Marks   10

Q.5. DOJ ; 1.8.1999
DOR: 5.7.2023
Total service: 23 years 11 months 05 days.
Deductions: (C)Haj Leave 50 days
(D)   USA Leave 4 months 15 days
Total service toward counting E/Leave = 23 years 5 months
Leave earned in A/c= 1124 days
Leave not deductible
1. Study leave is on full pay
2. War course is on full pay
3. Injury leave on full pay.

Total Marks   05

Q.6. calculation of basic pay in three years

1.9.22020	61910	185730
1.12.20	64700	776400
12.21	67360	808320
1.12.22	70020	420120
1.8.23	103110	103110
total overpayment		2293680

1/3 of pay is recoverable
b/pay   monthly instalment
   103110   34370

Total Marks   15

Q.7.
a It a temporary leave of absence that is granted to an employee because of the special circumstance.
As per Rule-129 (C) of Pay & Allowances Regulations Vol-I,
For six months, pay will be given@75% and subsequent @50%.

Q.7.
b (a) He is entitled for 75% of his pay (**Rs. (91,350*75%= Rs.68,512/-**) for 1st six months w.ef
15.2.2023 to 14.8.2023.
(b) Rest of the period he is entitled for 50% of Pay (**Rs. (91,350*50%=** Rs. **45,675**/-) w.e.f
15.8.2023 to 14.11.2023.

Total Marks   10

Q.8. **(a) <u>Ref Rule 156 of Civil Service Rules</u>**   10
a   Initial Pay 156. When an officer is appointed substantively to a post on progressive pay— (a) (i) if he has not previously officiated in the post; or (ii) if he has officiated in it but his present substantive pay exceeds the salary which he last drew in it, he will draw as initial pay the pay of the stage in the progressive scale next above his present substantive pay, and will draw increments after the period usually required; and (b) If he has previously officiated in the post, but his present substantive pay does not exceed the salary which he drew when last officiating, he will draw initial pay equal to that salary, and will count for increment in that stage the period

Q.8. Termination of probation period is satisfactory completion period of trainings either one year or   05
b   two years and passing of all the prescribed examinations.

Q.8. He will get initial pay of scale, then apply for protection of pay, then his pay will be re-fixed equal   05
c   to his previous pay in Rangers.

Total Marks 20

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