



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

**Pay, Pension and TA Rules
(Theory) PMAD**

Winter Exam-2023

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Q.1. Ref: Revision of Assistance package for families of Government employees who die in service-Establishment Division Govt. of Pakistan- No. E/10/2013-E-2(PI) 4.12.2015.

Total Marks 15

Q.2. Rule-129 –C - Pay & Allowances Vol-I

(a) He is entitled for 75% of his pay (**Rs. (91,350*75%= Rs.68,512/-)** for 1st six months w.e.f 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 15

Q.3. Ref: 35 FR Vol-1

35. Fees and Honoraria

a. A Government servant may be permitted by the general or special order of a Competent authority, if it is satisfied that this can be done without detriment to his official duties or responsibilities, to perform a specified service or series of services for a private person or body or for a public body administering a local fund end to receive as remuneration therefore, if the service is material a non-recurring or a recurring fee. No Government servant shall undertake such work without first obtaining the sanction of the competent authority who will,

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unless the Government servant is on leave, certify that the work can be undertaken without detriment to his official duties and responsibilities.

b. A Government servant, may be granted an honorarium from general revenues as remuneration for work performed which is exceptional in character and either so laborious or of such special merit as to justify a special reward. This test of exceptional merit shall always strictly be applied. Except when special reasons, which should be recorded in writing, exist for a departure from this provision, an honorarium shall not be granted unless the work has been undertaken with the previous consent of the sanctioning authority and its amount has been settled in advance.

c. For both fees and honoraria, the sanctioning authorities shall record in writing that due regard has been paid to the general principle enunciated in rule 38 and will also record the reasons which in his opinion, justify the grant of the extra remuneration. The amount of an honorarium or fee shall be fixed with due regard to the value of the service in return for which it is given.

d. Any Government servant shall be eligible to receive without special permission:-

(1) The premium awarded for an essay or plan in public competition.

(2) Any reward offered for the arrest of a criminal, or for information or special service in connection with the administration in of justice.

(3) Any reward payable in accordance with the provisions of any Act or Regulation or Rules framed thereunder.

(4) Any reward sanctioned for services in connection with the administration of the customs and excise laws.

(5) Any fees payable to a Government servant for duties which he is required to perform in his official capacity under any special or local law or by order of Government.

h. The MGO shall be the competent authority for the purpose of this rule, in respect of all civil and military personnel employed in Inspectorates of Armaments, Vehicles and Engineering Equipment, Electronics and Instruments, and Stores and Clothing, EME Workshops and Installations and Ordnance Depots. The MAG is the competent authority in respect of personnel employed in Military Accounts Department. These officers are authorized to sanction an honorarium up to a **maximum of one basic pay** in each case in respect of personnel under their orders who are not appointed directly by the Government of Pakistan and who are not employed in



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the MGO Branch at General Headquarters. The Chief of the Army Staff shall be the competent authority in respect of all civilians except those employed in Military Accounts Department, and army personnel employed in formations up to a maximum of - maximum of one basic pay each case. All other cases shall be referred for the orders of the Government.

If honorarium is granted more than one basic pay, the approval of Chairman Executive Committee of National Economic Council (ECNEC) is required.

Total Marks 10

Q.4. Transportation of Personal Effects

Ref: Rule-4 Chapter-3 TA Hand Book

TRANSPORTATION OF PERSONAL EFFECTS

Cost of transportation of personal effects is admissible as per baggage authorized at the rate of Rs: 0.008 per KM per KG from the 25 residence at old station of the govt. servant to the residence at the new station, irrespective of the mode of conveyance. Entitlement of the transportation of personal effects is being paid subject to the rendition of the following certificates:

- (i) Weight of personal effects shown has actually been carried.
- (ii) The amount claimed has actually paid for the personal effects and the expenses actually incurred are not less than the amount claimed.

Authority: - Rule 446(b) (4) (a) PR-1980, JSI 4/2005 Fin. Div. O.M.No.F.1 (2) Reg.10/2005 Dt. 10-09-2005

Actual Travelling Expenses

Actual Travelling Expenses. The actual cost of transporting an individual with his domestic servants and personal luggage, and for carriage of camp equipment, if necessary. It does not include charges for hotels or refreshments or for the carriage of stores or any allowance for incidental losses or expenses.

Air Officer: An officer of the PAF above the rank of Group Captain.

Authorised Course of Instruction. Any course or class of instruction or refresher course authorised by regulations or by special sanction of the Government.

Body of Troops. A self-contained collection of service officers/personnel moving away on duty from their parent unit under the command of an Officer/JCO/NCO, for performing a specific task. (Ref; Definitions –Passage Regulations -2010)

iii. Permanent Travelling Allowance Ref. - Rule-237 P.R. 1980 Chapter-1 TA. Handbook permanent monthly travelling allowance may be granted by Government to an individual whose duties require him to travel extensively. Such an allowance, is granted in lieu of all other forms of travelling allowance for journeys within the individual's sphere of duty and is drawn all the year round whether the individual is away from his permanent station or not, subject to such conditions as may be prescribed by Government.

Detachment

A Body of Troops detached from the main unit/formation for some specific duty.

Ref: Chapter-1 TA Handbook

Casual Personnel Ref: Chapter-1 TA Handbook follower establishment under the administrative control of the Ministry of Defence who are neither enrolled nor classed as private servants or Government servants of Pay Grades 1 and 2.

Total Marks 15

Q.5. Recovery Instalments starts w.e.f October 2019 to February 2029 @ Rs. 16,000 per month and last instalment will be Rs. 8,179/- (Whole the principal amount and interest there of recovered).

1. 1st year interest Rs. 118,408
2. 2nd year Rs. 142,860



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3. Rs. 122,968/-
4. 112,21
5. 99.782
6. 85,414
7. 68,808
8. 49,615
9. 27,431
10. 4,686

Total Marks 10

Q.6. Ref: Rule- 44-45 Passage Rules

44. An individual who sends his family in advance will do so at his own risk and should the orders for move of the head of the family be changed or cancelled subsequently, compensation/ conveyance for the return journey of the family is not admissible.

45. Claims for conveyance for a family which moves under these rules in advance of the head of the family will not be admitted finally in audit until the head of the family actually moves.

Total Marks 05

Q.7. Annexure-H Pay & Allowances Vol-2

Annex H, To rule 202

HOUSE BUILDING ADVANCES

General

1. Advance to Army officers and the civilian employees of the Army for the construction of house will be regulated in accordance with the following rules. These rules will also apply to officers (both holding regular and non-regular commissions) who are posted on permanent duty in Pakistan diplomatic missions abroad, provided such advances are otherwise admissible to them.

Conditions for Grant

2. a. Advances may be sanctioned by the Adjutant General to army officers for construction of houses, for occupation by themselves at any place they desire.

No advances permissible to an officer:-

- (1) Who has drawn an advance from House Building Finance Corporation; or
- (2) Who is to retire before complete recovery of the advance can be affected.

b. The advance shall also be admissible for the purposes of:-

- (1) Purchasing a newly constructed house, or
- (2) Completely reconstructing a house already owned by the officer, or
- (3) Extending or renovating a house already owned by the officer.

3. All such advances must be for the bonafide purposes of building suitable new houses, purchase of newly constructed houses or reconstructing/ renovating the houses already owned for the personal residence of the officer concerned. If more is advanced than shall be actually expended, the balance shall be 'refunded to government.

4. Mode of Payment

a. An advance for the new construction of a house may be drawn in two equal instalments, the first will be paid on production of documents establishing proprietary rights in the land and the second will be paid only when the house reaches plinth level.

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b. An advance granted for reconstructing, purchasing, extending or renovating a house, may however be drawn in one instalment provided all other conditions governing the execution and registration of mortgage deed etc, are duly fulfilled and government is fully secured.

Total Marks 10
