



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

PMAD

Winter Exam-2024

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.



Winter Exam-2024

Solutions – Pay, Pension & TA Rules (Application)

Q.1. Chapter-1 Rule 7 Pay & Allowances Vol-1

a	Pay on 1.9.2022	Rs. 96,260
	Less premature Increment	Rs. 4,890
		Rs. 91,370
	Identical stage in Captain Scale	Rs. 91,350

Q.1.	Pay on 1.9.22	Rs. 91,350
b	Pay on 1.12.22	Rs. 95,270
	Pay on 1.12.23	Rs. 99,190
	Pay on 1.08.2024	Rs. 99,190
	Fix on Maj scale stage	Rs. 101,150
	Add premature stage	Rs. 106,040

Q.2. Rule 21 (b) Chapter-1 Pension Regulations Vol-1

Removed from Service or Called upon to Resign. The case of an officer who is removed from service, or instead of being removed is called upon to resign his commission may be considered on merit for the grant of an ex-gratia pension/gratuity, not exceeding 2/3rd of his earned entitlement.

Date of Birth	15.10.1993
Date of Appointment	1.7.2011
Date of dismissal	15.10.2023
Total Length of service	12 years 3 Months 15 days
Age at dismissal	30 years but commutation will be calculated @ 31 years age
Last Pay	Rs. 106,040

$106,040 \times 12 \times 7/300 =$ Gross pension =Rs.29,691/-

Commutation = 35% of GP = $10,392 \times 32.0974 \times 12 = 3,877,970$

2/3 of commutation =Rs. 2,585,313

Monthly pension = Rs. 19,299

Allowed 2/3 = Rs. 12,866 plus Various increases in Finance bills and Medical allowance

Q.3 Para-59 Messing Allowance-at Training Camps etc. (Pay & Allowances Vol-II)

Messing allow/day Rs. 200 each 10 days = 2,000 for each officer

6 Officers * 2000 =12,000

Q.4. Rule 21 (b) Chapter-1 Pension Regulations Vol-1

Removed from Service or Called upon to Resign. The case of an officer who is removed from service, or instead of being removed is called upon to resign his commission may be considered on merit for the grant of an ex-gratia pension/gratuity, not exceeding 2/3rd of his earned entitlement.

DOB	15.5.1987
DOA	1.3.2004
DO TERMINATION	25.2.2024
LAST PAY	Rs. 196,780
Total Service	19 years 11 months 25 days= 20 years
Age on Termination	36 years 9 months 11 days

Calculation:

$196,780 \times 20 \times 7/300 =$ Gross pension Rs. 91,830/-

Commutation = 10,641,385

Entitled for 2/3 = 7,094,257

Monthly Pension @ 2/3 =Rs. 39,793/- plus various annual increases in F @ 2/3 in finance bills plus medical allowance.



Winter Exam-2024

Solutions – Pay, Pension & TA Rules (Application)

Q.5.

Brigadier X					
Departure			Arrival		
Date	Station	Time	Date	Station	Time
1.2.2024	Rawalpindi	11.0 AM	1.2.24	Gilgit	12.30 PM

Stay at Gilgit from 1.2.24 to 8.2.2024

(03 days Forced halt 05.02.24 to 08.02.2024)

Departure			Arrival		
Date	Station	Time	Date	Station	Time
8.2.2024	Gilgit	1.0 PM	1.2.24	Rawalpindi	2.30 PM

1. 07-1/2 days DA on ordinary rate = Rs. 3,720/- *7.5 = Rs. 27,900/-
2. 07 days mess rent = Rs. 7,000
3. Air Fare = Rs. 25,000/
- Total = Rs.59,900

Q.6. Ref. Chapter-III Rule 98 Pay & Allowances Vol-1
Forfeiture of Pay and Allowances

98. 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.

- c. 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.
- d. Sickness in hospital, certified by a medical officer attending on him to have been caused by an offence under the PAA committed by him.
- e. 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.

For remission of forfeiture of pay and allowances under Rule 98 Section 69, read in conjunction with PAA Rule 164, refers.

Total Marks

Q.7. Maximum Recovery may not be 1/3 of Basic pay. Therefore, monthly recovery will be Rs. 32,873/-
a



Winter Exam-2024

Solutions – Pay, Pension & TA Rules (Application)

Q.7. Schedule of Recovery

b	1.7.24	500000	32873	467127
	1.8.24	467127	32873	434254
	1.9.24	434254	32873	401381
	1.10.24	401381	32873	368508
	1.11.24	368508	32873	335635
	1.12.24	335635	32873	302762
	1.1.25	302762	32873	269889
	1.2.25	269889	32873	237016
	1.3.25	237016	32873	204143
	1.4.25	204143	32873	171270
	1.5.25	171270	32873	138397
	1.6.25	138397	32873	105524
	1.7.25	105524	32873	72651
	1.8.25	72651	32873	39778
	1.9.25	39778	32873	6905
	1.10.25	6905	6905	0

Q.7. 1.10.25

c

Q.8.

a

Date of Birth	25.6.1964
Date of appointment	5.7.1992
Date of Retirement	25.6.2024
Total Service	31 years 11 months
Last Pay	Rs. 227, 160

$30 \times 227,160 \times 30/300 = \text{Rs. } 159,012$ (Gross pension)

Q.8. Monthly pension Rs. 103,358/- Plus various increase announced in Finance bills and Medical

b Allowance as per pay of 2010, further 15% increase in Medical allowance.

Q.8. 35% of Gross pension Rs. 55,654/- * 12.3719*12 = Rs. **8,262,549**

c

Q.9.

16.9.2024	MalirCantt. Karachi	9.0 am	17.9.2024	Rawalpindi	6.0 pm
-----------	------------------------	--------	-----------	------------	--------

Daily Allow. 1-1/2 day ordinary Rate for Col. SR	Rs. 3,720/-*1.5	= Rs.5,580/-
Daily Allow. 1-1/2 day ordinary Rate for Mrs Col. SR		=Rs. 5,580/-
1700 kms *Rs. 15/- per KM		=Rs. 25,500/-
Luggage charges Rs. 4500 kg *Rs. 0.03 *1,700 kms		= 229,500/-
Transfer Grant		=Rs. 207,160/-
Total		=Rs. 473,320/-
