



**Pakistan Institute
of Public Finance Accountants**

Model Solutions

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

PMAD

Winter Exam-2024

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Solutions – Pay, Pension & TA Rules (Theory)

Q.1. Ref. R-101 Chapter-III Pay & Allowances Vol1-2014

01. Pay and allowances will be discontinued:-

- a. On the date after the death of a JCO/Sldr;
- b. On the date from which the release, retirement, resignation or dismissal of a JCO/Sldr becomes effective;
- c. During any absence from duty without leave.

Q.2. Ref. R-108 Chapter-III Pay & Allowances Vol1-2014

108. A silladar of Camel (Silladar). Coy ASC shall receive pay as for an AT Driver plus silladari allowance of Rs. 40.00 per month. He shall be responsible for the replacement of camels, gear and equipment in all circumstances except when camels are killed, destroyed or lost, or they die, for reasons beyond the silladar's control, and when gear and equipment are worn out or lost for similar reasons. The silladari allowance will continue to be paid even if camels are lost in the above circumstances and will only be discontinued, when on the destruction or both the camels in such circumstances, the silladar is paid the assessed compensation. The allowance will be issued again when the silladar purchases camels afresh out of the compensation so paid to him and brings them again for military duty. The allowance will be discontinued if the camels are replaced at Government expense.

Q.3. Ref: Rule-36 –Passage Regulations-2010.

- a 36. 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.3. Ref: Rule-91-94

b Conservancy Allowance

91. All junior commissioned officers, other ranks, personnel of the MODC, religious teacher and non-combatants (enrolled), who are entitled to free accommodation are also entitled to free conservancy (services of a sweeper and a water carrier) whether living in government quarters or in receipt of compensation in lieu of free quarters. When conservancy cannot be supplied in kind, the OC station may, at his discretion, grant in lieu, an allowance.

92. Conservancy allowance at the above rates will also be admissible to married personnel occupying single accommodation in barracks.

93. Unmarried NCOs, OR and NCs(E) serving at GHQ, formation headquarters, etc. who are drawing 2/3rd rates of compensation in lieu of quarters vide rule 153, are also entitled to full rates of conservancy allowance.

94. Personnel mentioned in rules 91 and 92 will continue to draw conservancy allowance usual on their move to field service or operational areas.



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Q.4. R-21- (b & C) Chapter-2 Pension Regulations Vol-1

b. **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.

c. **Compelled to Resign/Retire from Service Voluntarily.** The case of an officer compelled to resign or, in the alternative, allowed to retire from service voluntarily, may be considered on merit for grant of an ex-gratia pension/gratuity not exceeding that otherwise admissible under rule 30

Q.5. R- 82 vol-2 (10)

(In Revised Edition of Pay & Allowances Vol-II, 2020-25) the Ration Allowance to Pensioners has been deleted. Therefore, not entitled for Ration Allowance)

Q.6. R- 87 Pay & Allowances vol-2 (10)

Subsistence Allowance

87. It will be granted at the rates given below on the occasions specified to JCOs, other ranks and non-combatants (enrolled) and to the relatives of the deceased soldiers:-

a. For the journey to and from the place of presentation when attending an investiture:-

- (1) JCOs –
- (2) Other ranks -
- (3) Non-combatants (enrolled) accompanying

JCOs and other ranks

b. While attending a durbar held by civil officials for the presentation of medals and decorations:-

- (1) Released/Discharged JCO -
- (2) Discharged/Released other ranks and enrolled non-combatants -

c. Pensioners travelling to and from the authorized centre of supply in connection with the supply repair and renewal of artificial limbs. -

d. Relatives of deceased JCO, other ranks and enrolled non-combatants attending a durbar held by civil officials for the presentation of medals and decorations will receive subsistence allowance at the rates in sub rule b according to the rank held by the deceased officer, soldier, or enrolled non-combatant to whom the medal was awarded.

Q.7. Ref. R-113 Chapter-III Pay & Allowances Vol-1-2014

Personnel Transferred

103. Personnel of Civil Armed Forces (CAF), when transferred to Pakistan Army as military personnel, will draw pay as under:-

a. JCOs. The initial pay will be fixed under Rule 65 at the minimum scale applicable (where no substantive rank was previously held in CAF) or at the stage next above the element of basic pay of substantive rank, if such rank was held in CAF immediately prior to combatization.

b. Other Ranks. They will receive trained soldiers pay of appropriate rank/trade under Rule 65 within the authorised establishment as determined by the OC concerned or by an officer of the rank of Lt Col if the OC is of lower rank. For purposes of further permanent categorization and upgrading former service will count towards the prescribed qualifying period as laid down in Manual of Qualifications, 1985.



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Q.8. R-3 Chapter-1 Pension Regulations Vol-1

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, Naval Secretary on behalf of the CNS, and DCAS (P) on behalf of the CAS, 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; and
 - (c) The cases of condonation of deficiency in service of less than 10 years in case of death only, on case to case basis will be referred to Finance Division (Regulations Wing) through Ministry of Defence to enable widow to draw Family Pension.
- (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/CNS/CAS may, subject to such condition which he may think fit to impose, condone a deficiency upto three months in rank.

b. Personnel below Commissioned Ranks

- (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/Drafting Authority/Pension Sanctioning Authority 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;
 - (b) The service rendered by the person was satisfactory; and
 - (c) The cases of condonation of deficiency in service of less than 10 years in case of death only, on case to case basis will be referred to Finance Division (Regulations Wing) through Ministry of Defence to enable widow to draw Family Pension.
- (3) Interruption in service upto three months may be condoned by Centre Commandant/Drafting Authority/Pension Sanctioning Authority and beyond three months by the Government.
- (4) A deficiency of one full year or more shall not be condoned.
- (5) The Centre Commandant/Drafting Authority/ Pension Sanctioning Authority 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
