



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[05.May.2026] [03:10 – 05:20 pm]

Additional time – 10 min for Paper Reading

Pay, Pension & TA Rules (Application)

AGP

Marks-60

Subjective

Duration: 2 Hours

[Instructions]

- Ensure that the question paper delivered to you is the same, in which you intend to appear.
- Read the instructions given on the title page of Answer Script.
- Start each question from fresh page.

Books Allowed:

- Pay & Allowances Regulations Vol I & II
- Financial Regulations Vol. I & II
- Pension Regulations Vol. I & II
- Civil Service Regulations (CSR)
- Fundamental & Supplementary Rules (FR & SR) relevant to Military Pay, Pension & TA
- Military Leave Rules / Revised Leave Rules
- TA Rules

Attempt all questions

- Q.1.** One division of Army has been deployed in Waziristan area of KPK. All the troops are getting I.S. Allowance. KPK Government paid Rs. 300,000,000 to MAG in 2025 towards I.S. Allowance of troops. Still Rs. 400,000,000 are receivable against KPK Government.

Required:

Write a letter from MAG Office to Finance Secretary, KPK Government for payment of Receivable amount of Rs. 400,000,000. **10**

- Q.2.** **Brigadier XYZ** is in U.N Peace Mission in Kosovo on deputation for three years' period from 15.05.2023 to 14.05.2026. During his deputation period, he has to deposit a monthly Pension Contribution in Federal Government exchequer, which will make him entitled for pension after retirement. His basic pay is Rs. 182,750 per month.

Required:

Calculate his monthly Pension Contribution. **10**

- Q.3.** What are the consequences, if the family of a transferred Army Officer has moved ahead of charge relinquishment? **10**

- Q.4.** What is Non-Practicing Allowance in Pakistan Army? Describe main reasons of its payment. **15**

- Q.5.** **Maj. XY** was working in Unit-14 of Sindh Regiment stationed at Chore. The Board was held on 05.06.2025. He was not considered for promotion to the rank of Lt. Col. His pay on 05.06.2025 was Rs. 115,820.

He appealed to the Competent Authority to reconsider his promotion case. The Competent Authority allowed him promotion as Lt. Col with retrospective effect on 05.06.2025 vide order dated 05.04.2026.

Contd.....

Required:

- (a) Fix his Promotion Pay. **05**
- (b) For the period from 05.06.2025 to 05.04.2026, prepare his difference/arrears bill for basic pay. **10**
