



**Pakistan Institute of Public
Finance Accountants**

May Exam-2026

[07.May.2026] [09:00 am – 12:15 pm]

Additional time – 15 min for Paper Reading

Pay, Pension & TA Rules (Application)

PMAD

Marks-100

Subjective

Duration: 03 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 Regulation Vol-I & Vol-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. Lt. Col M.Q (AFNS) completed 20 years of commissioned service on 01-05-1992 and reached the maximum of her Lt. Col. pay scale on the same date.

Her basic pay at the maximum of Lt. Col scale (June-1994 pay scales) was Rs. 7,877 per month while her allowances were 50% of the basic pay. She applied for a move over on 10th September, 1996.

Assume that:

- She was eligible for a move over, and that move over was not previously granted.
- Allowances remain the same %age until June 1996.
- Colonel pay scale: 7,655-297-9,437 and Brigadier pay scale: 7,900-366-10,828.

Required:

Calculate her Move Over Pay and Allowances and arrears (if any) to be paid on 1st October, 1996.

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Q.2. Major A.B was drawing Pay & Allowances @ Rs. 180,000 per month.

The following events occurred during 202X:

1. From 1st January to 15th January, he attended a course of instruction at Command & Staff College, Quetta.
2. From 16th January to 25th January, he remained on sick list concession under Army Leave Rule 37.
3. From 26th January to 5th February, he was absent from duty without leave.
4. On 6th February, he was placed under suspension pending inquiry.
5. On 20th March, he was convicted by a Court Martial and sentenced to imprisonment.
6. He remained in custody until 30th April.
7. As no Casualty Return for stoppage of pay was received, concerned CMA released his Pay & Allowances for the above period.

Contd.....

Assume that:

- February has 28 days.
- Pay and allowances are calculated on a 30-day month basis.
- No reinstatement or remission occurred during this period.

Required:

- (a) For each of the given periods, state whether pay and allowances are admissible or not, giving reference to the rule. **05**
- (b) Calculate the total pay and allowances admissible to **Major A.B.** **07**
- (c) Recoverable amount for the period 1st January to 30th April 202X. **03**

Q.3. Major K.M proceeded on Temporary Duty from Rawalpindi to Lahore via Kharian on 10th September 202X using Government transport and reached Kharian on the same day.

On 13th September 202X, he proceeded to Lahore and reached Lahore on the same day.

On 17th September 202X, he returned to Rawalpindi by the same Government transport.

Major K.M submitted TA/DA claim using only special rate @ Rs. 3,840 for DA and accommodation charges, which was passed by the Accounts Office as such. During internal audit, it was found to be overdrawn.

Assume that:

1. DA Rates:
 - Special = Rs. 3,840
 - Ordinary = Rs. 3,000
2. Government transport was provided for full time
3. No hotel receipts were produced.

Required:

- (a) Calculate the admissible Daily Allowance (DA). **06**
- (b) Calculate the admissible accommodation charges. **04**
- (c) Determine the total recoverable amount. **05**

Q.4. A retired officer is drawing a monthly pension of Rs. 90,000. After his retirement, the Government determines that:

- He also owes Rs. 120,000 as undisputed regimental debt.
- He has already commuted 35% of his pension.

Additionally, part of his pension includes disability pension.

Required:

Quoting the relevant provisions of Pension Regulations, explain the following:

- (a) The maximum amount that can normally be recovered per month from his pension. **10**
- (b) The Authority Competent to order recovery in case of undisputed regimental debt.
- (c) Whether recovery can be made from disability pension.
- (d) The method of recovery if gratuity or commuted value is involved.
- (e) Under what circumstances the normal recovery rule may be relaxed.

Q.5. Mr. A.K was serving in BPS-17 (45,070 - 3,420 - 113,470). In March 2023, his basic pay was Rs. 62,170. He was drawing Qualification Pay Rs. 3,420. On 18th September 2024, he was promoted to BPS-18 (56,880 - 4,260 - 142,080.)

Contd.....

Required:

- (a) Determine the pay to be taken into account for fixation on promotion. **02**
- (b) Examine whether premature increment was admissible and revise the pay accordingly on the date of promotion i.e. 18th September 2024. **04**
- (c) Determine whether any option for refixation was available and compute the alternative pay, if applicable. **06**
- (d) State the effective dates under both possible situations. **03**

Q.6. A Frontier Force (FF) Unit consisting of 180 soldiers was detailed for duty in aid of the Civil Government in the Northern Areas. The unit performed following duties:

1.	Snowfall Relief Operations	from 1 st January, 2026 to 30 th January, 2026
2.	Law & Order Duty	from 31 st January, 2026 to 14 th February, 2026
3.	Election Duty	from 15 th February, 2026 to 5 th April, 2026

The normal full Daily Allowance (DA) rate per soldier is Rs. 900 per day. The unit was provided free rations throughout the entire deployment period. During the deployment 15 soldiers proceeded on Casual Leave from 10th March, 2026 to 15th March, 2026 (6 days) and re-joined duty thereafter.

Required:

- (a) Calculate the admissible Daily Allowance per soldier for the entire period of deployment. **07**
- (b) Calculate the total DA payable to the entire unit of soldiers for the deployment period, taking into account the Casual Leave period of 15 soldiers. **08**

Q.7. Brigadier Dr. S.Q. of AMC retired from service on 4th September, 2024 on completion of prescribed service limit for his rank.

The following particulars are available:

1.	Date of Birth	15 th September, 1967
2.	Date of Commission	4 th September, 1992
3.	Pay Scale	102,470 – 6,690 – 196,130
4.	Basic Pay on retirement (Maximum stage reached on 01-12-2022)	Rs. 196,130
5.	Qualification Pay	Rs. 2,500
6.	MPhil Allowance	Rs. 2,500
7.	Senior Post Allowance	Rs. 3,000
8.	Other Allowances	Rs. 325,750
9.	Prescribed Service for Brigadier	30 years
10.	Commutation permissible	35% of gross pension
11.	Officer had availed 5 years EOL during entire service	

Required:

- (a) Calculate the Gross Pension admissible. **09**
- (b) Calculate the Commuted Value of Pension using the appropriate commutation factor from the prescribed table. **05**
- (c) Determine the Net Pension payable after commutation. **01**

COMMUTATION TABLE

Age next Birthday	No. of years Purchased	Age next Birthday	No. of years Purchased
20	40.5043	51	17.6526
21	39.7341	52	17.0050
22	38.9653	53	16.3710
23	38.1974	54	15.7517
24	37.4307	55	15.1478
25	36.6651	56	14.5602
26	35.9006	57	13.9888
27	35.1372	58	13.4340
28	34.3750	59	12.8953
29	33.6143	60	12.3719
30	32.8071	61	11.8632
31	32.0974	62	11.3684
32	31.3412	63	10.8872
33	30.5869	64	10.4191
34	29.8343	65	9.9639
35	29.0841	66	9.5214
36	28.3362	67	9.0914
37	27.5908	68	8.6742
38	26.8482	69	8.2697
39	26.1009	70	7.8778
40	25.3728	71	7.4983
41	24.6406	72	7.1314
42	23.9126	73	6.7766
43	23.1840	74	6.4342
44	22.4713	75	6.1039
45	21.7592	76	5.7858
46	21.0538	77	5.4797
47	20.3555	78	5.1854
48	19.6653	79	4.9030
49	18.9841	80	4.6321
50	18.3129		